

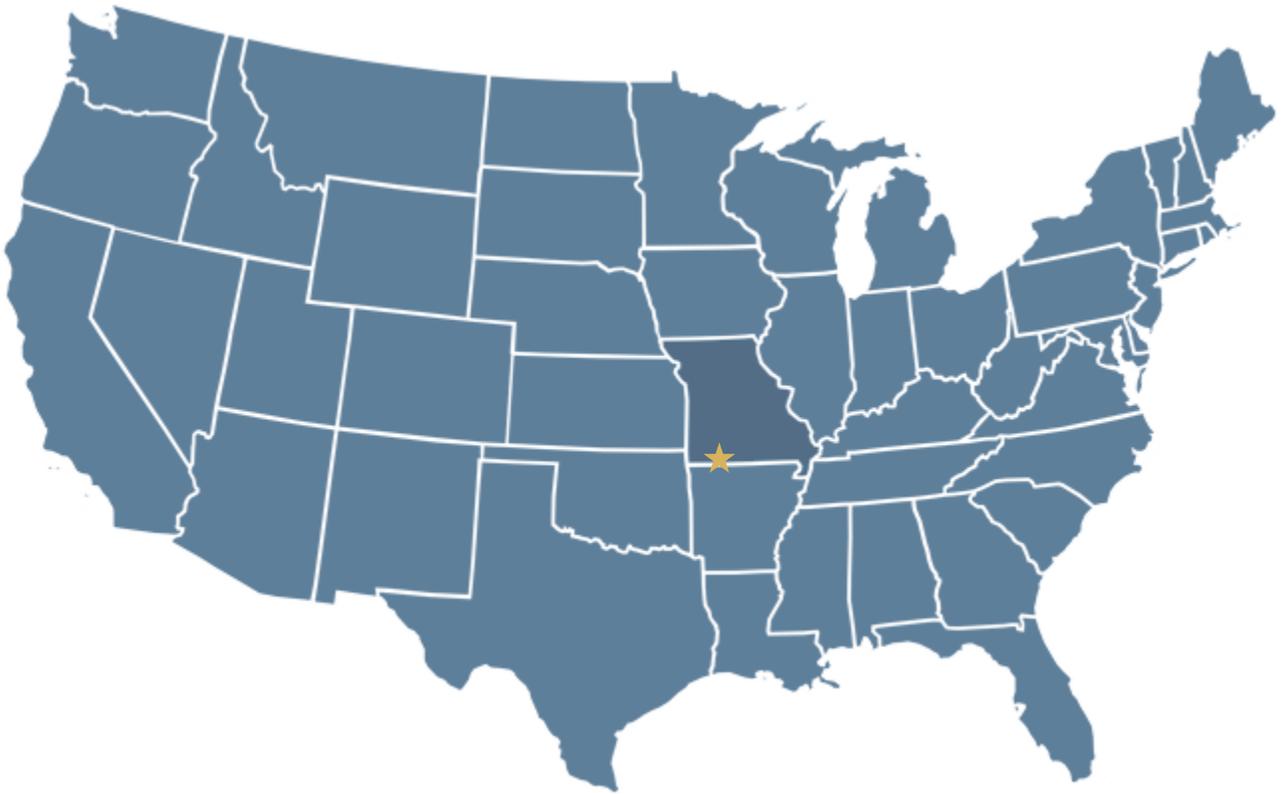
# 2017 Operating Budget



FINANCE DEPARTMENT  
CITY OF BRANSON, MISSOURI

# 2017 ANNUAL OPERATING BUDGET

## CITY OF BRANSON, MO



January 1, 2017 - December 31, 2017

## CITY OF BRANSON VALUES



The City of Branson is committed to its citizens and to those who visit here, to ensure a safe and environmentally sound community. We will work as a team to maintain and promote the growth of our city, and to provide professional, courteous service to all through fair and open communication.

**VISION** Planning for the future and encouraging growth.

**LEADERSHIP** Exhibiting a positive example in leading others toward achievement.

**SERVICE/COURTESY** Responding to others with respect and a helpful attitude.

**SUSTAINABILITY** Reducing waste today for a better tomorrow.

**EXCELLENCE** Being the best by doing your best.

**SAFETY** Maintaining an environment free from harm.

**TEAMWORK/COOPERATION** Less me, more we: Working towards a common goal.

**VOLUNTEERISM (INVOLVEMENT)** Making a personal commitment to helping others.

**STEWARDSHIP** Wise and cost efficient utilization of all resources.

**OPEN COMMUNICATION/TRANSPARENCY** Open Sharing of information between employees, citizens and visitors.

**INTEGRITY** Doing the right thing, even when no one is looking.

**ACCOUNTABILITY** Accepting responsibility for all your actions.

# CONTENTS

<b>2017 BUDGET MESSAGE</b>	<b>7</b>
<b>MUNICIPAL OFFICIALS</b>	<b>12</b>
<b>ORGANIZATIONAL CHART</b>	<b>13</b>
<b>STATISTICAL &amp; SUPPLEMENTAL INFORMATION</b>	<b>14</b>
HISTORY	14
GOVERNMENT AND ORGANIZATION	14
POPULATION GROWTH	15
LIFE EXPECTANCY	16
MAJOR EMPLOYERS AND WORKFORCE	16
EDUCATION	17
BRANSON AREA COLLEGES & UNIVERSITIES	18
HEALTHCARE	18
TRANSPORTATION	19
DISTANCES TO MAJOR METRO AREAS	20
TOURISM	20
LAKE & OUTDOOR ACTIVITIES	21
SHOWS	22
ATTRACTIONS	22
SHOPPING	22
EVENTS	22
COMMUNITY SERVICES	23
PARKS & RECREATION	23
POLICE PROTECTION AND SERVICE	23
FIRE PROTECTION	23
COMMUNITY CENTER	24
LIBRARIES	25
UTILITIES	25
ELECTRIC & NATURAL GAS	25
TELECOMMUNICATIONS	25
WATER & SEWER	25

**CITY FINANCIAL STRUCTURE, POLICY AND PROCESS** **26**

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DESCRIPTION OF FUNDS AND FUND TYPES	26
GOVERNMENTAL FUNDS	27
PROPRIETARY FUNDS	28
SOURCES OF REVENUE	28
CONSTRUCTION GROWTH	29
BUILDING PERMITS	29
TAXES	29
CORPORATE INCOME TAXES	29
GENERAL SALES, TRANSPORTATION AND TOURISM TAXES	30
ASSESSED VALUATION	32
PROPERTY TAXES	32
PBB	33
FINANCIAL POLICIES AND PRACTICES	54
POLICIES	54
BUDGET & FINANCE COMMITTEE	54
BUDGET	55
ACCOUNTING	56
PAYROLL	56
INVESTMENTS	56
PURCHASING	56
CAPITAL IMPROVEMENT PROGRAM	56
LONG-TERM INDEBTEDNESS	58
LONG-TERM FINANCIAL PLANNING	59
RISK MANAGEMENT	60
EXPENDITURE SUMMARY BY FUND	61

**DEPARTMENTAL INFORMATION** **63**

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FIVE-YEAR PERSONNEL SUMMARY	63
MAYOR & BOARD OF ALDERMEN	71
DEPARTMENTAL BUDGET   CITY ADMINISTRATION	73
COMMUNICATIONS	75
DEPARTMENTAL BUDGET   CITY CLERK/MUNICIPAL COURT/LEGAL	77
DEPARTMENTAL BUDGET   ENGINEERING & PUBLIC WORKS	79
DEPARTMENTAL BUDGET   FINANCE	83
DEPARTMENTAL BUDGET   FIRE	85
DEPARTMENTAL BUDGET   HUMAN RESOURCES	87

DEPARTMENTAL BUDGET   INFORMATION TECHNOLOGY	89
DEPARTMENTAL BUDGET   PARKS & RECREATION	91
DEPARTMENTAL BUDGET   PLANNING & DEVELOPMENT	95
DEPARTMENTAL BUDGET   POLICE	99
DEPARTMENTAL BUDGET   UTILITIES	101
<b>FIVE-YEAR CAPITAL BUDGET</b>	<b>105</b>
<b>FUND SUMMARIES</b>	<b>115</b>
<b>STRATEGIC PLAN &amp; PERFORMANCE MEASURES</b>	<b>127</b>
<b>GLOSSARY &amp; ACRONYMS</b>	<b>132</b>



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Branson for the Annual Budget beginning January 1, 2016. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



# City of Branson

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## 2017 BUDGET MESSAGE

Honorable Mayor and Board of Aldermen:

It is my pleasure to present the City of Branson’s 2017 operating and capital budget. This balanced budget reflects the cooperation and dedication between city staff, Mayor & Board of Alderman and citizens to achieving the goals and needs of the community.

Over the past several years the city has enjoyed moderate growth that has many times outpaced the national economy. However, Branson has been afflicted with several unexpected events at the same time, such as repeated flooding and other natural events. City staff responded to these events through the use of Priority-Based Budgeting, planning and preparedness which has ensured the continued fiscal health of the city. This year presented many challenges while drafting the budget. Fortunately, the city’s move to Priority-Based Budgeting proved an exceedingly valuable tool that provides a “new lens” to balance and present a more fiscally sustainable future. Continued emphasis must be placed on ensuring that budgeted items achieve the City’s Community Results and Governance Goals as established by staff, elected officials and the public.

The driving principles behind the budge are ensuring funds are allocated to meet the following objectives:

**Community Needs: Arts, Culture & Education**

**Infrastructure & Environment**

**Community Character**

**Transportation**

**Tourism**

**Land Use**

**Good Governance**

**Economic Development**

**Parks, Open Space & Recreation**

**Community Needs: Safety, Health & Socio Economic**



## **Budget Summary**

The 2017 annual budget of \$91.9 million is an increase of 6.1% in spending over 2016. The primary factor for the increase is due to spending from the city's Tourism and Water & Sewer Capital Funds for costs associated with the city's two-large scale revitalization projects occurring in the Historic Downtown District and along the Highway 76 Entertainment corridor.

The city's General Fund is projected to end FY2016 with at a 24% reserve and FY2017 is estimated to end at the minimum 20% reserve requirement allowed per municipal code. Additionally, no new personnel are budgeted for the General Fund in 2017, so it will be imperative that the city utilize the tools available to reallocate expenses and personnel whenever possible to ensure that the necessary service levels are adequately met.

Below are some of the assumptions and highlights of the 2017 budget.

### **Personnel:**

- One new position budgeted within the Water/Sewer Fund; no other new positions budgeted for 2017.
- 2% market adjustment on January 13, 2017
- 3% average wage merit increase

### **Major Capital Expenditures for FY2017 include:**

- \$4 million for the Historic Downtown Revitalization Project
- \$12 million for the Spirit of 76 Project
- \$1.3 million in water & sewer projects funded by the tourism fund
- \$1 million from the water & sewer capital fund

### **Total One-Time Expenditures of \$360,133:**

- \$144,000 Fire Department
- \$102,000 Police Department
- \$98,500 Information Technology
- Remainder for Planning & Development and City Clerk Department

## **Economic Outlook & Revenue Growth**

FY2017 budgeted revenues are estimated at a conservative 1% increase compared to projected 2016 revenues. The city's most recent forecast predicted a growth of 3.0% for sales tax and 4.5% for tourism tax in FY2016. Although the city has enjoyed more growth than 1% in recent years, the city has also experienced uncontrollable events related to the weather, such as a tornado and flooding, which may again affect the city in the future. These natural events have negatively impacted the city's revenue growth while also adding unbudgeted expenditures. Additionally, since the Great Recession, the city has taken a much more reserved approach to budgeting anticipated sales and

tourism tax revenues. By conservative budgeting of revenue growth, the city relies less on mere economically volatile revenues, and is better able to respond to any economic uncertainty.

Table 1 provides a ten year tax growth history for both sales and tourism tax collections.



Table 2 shows General revenue collections compared to budget projections since 2012.

Table 2 General Fund Revenues 2012 to 2017						
	2012	2013	2014	2015	2016	2017 Budget
Revised Budget Projections	17,380,689	17,798,484	18,523,380	18,858,532	19,662,864	19,924,442
Actuals	17,331,652	17,765,997	19,127,296	19,049,227	-	-

Sales tax is the largest component of General Fund (GF) revenues, accounting for 58.4%, or over \$11.6 million, of FY2017 budgeted revenues. Additionally, property taxes also constitute a significant portion of GF revenues at 11.3%, or \$2.7 million. The remainder of GF revenues are other taxes and franchise fees, license and permit fees and other miscellaneous revenues.

**Accomplishments & Goals**

Beginning on the next page is a list of the city’s 2016 Strategic Accomplishments and 2017 Objectives. A complete list can be found in the Strategic Planning section beginning on page 127.

## Fiscal Year 2016 Strategic Accomplishments

- ✓ **Economic:** Highway 76 Entertainment CID formed in the first quarter of 2016. Construction began on Phase 1A of the Spirit of 76 Project in September.
- ✓ **Economic:** Phase 1 of the Historic Downtown Revitalization Project was completed in the second quarter of 2016 and Phase 2 construction is underway.
- ✓ **Community:** Hired a communications manager in March 2016 with the city's first quarterly newsletter distributed fourth quarter.
- ✓ **Community:** The City completed the Pavement Management System that will provide a plan to identify and prioritize street repairs and improvements.
- ✓ **Sustainability:** Hired a Stormwater Coordinator in 2016.
- ✓ **Governance:** Community/Business survey distributed in fourth quarter 2016 to solicit public input to be used in the upcoming strategic planning session.
- ✓ **Accountability and Fiscal Stewardship:** Implemented priority-based budgeting in 2016 for the 2017 budget process through PBB diagnostic tools.
- ✓ **Workplace:** Employees surveyed four times in the past year to gather employee input. Human Resources completed an initial assessment of succession needs for all departments and began training supervisors.



## Fiscal Year 2017 Objectives

- **Economic:** Complete construction of Phase 1A of the Spirit of Highway 76 Project.
- **Economic:** Complete construction of Phase 2 of the Historic Downtown Revitalization Project by end of the first quarter of 2017.
- **Community:** Extend the city's trail system and maintain existing trails.

- **Governance:** Implement a policy and training for proper developer interaction with Aldermen, Mayor and City Administrator.
- **Governance:** Facilitate a strategic planning session between departmental directors and elected officials. We will use this time to analyze responses from the Community/Business surveys and determine how to implement the responses into the city's strategic plan.
- **Accountability and Financial Stewardship:** Research and apply for grants and other funding options for the Spirit of 76 Project.
- **Accountability and Financial Stewardship:** Implement a comprehensive risk management plan.
- **Workplace:** Develop and implement a plan to recognize employee excellence throughout the organization.

The city is moving into an exciting new era of opportunity and growth. The implementation of Priority-Based Budgeting coincides with this growth to ensure the city continues on a fiscally sustainable path. It is imperative that the city continue to monitor our established priorities to ensure that our budget meets the demands of our residents and businesses. We will achieve success as a community through ensuring our programs and services accomplish our community results and governance goals; remain connected to our residents, businesses and visitors; and that our elected officials and staff keep an open line of communication to the public.



William J. Malinen  
City Administrator

# MUNICIPAL OFFICIALS



KAREN BEST  
MAYOR



BOB SIMMONS  
ALDERMAN WARD 1



MIKE BOOTH  
ALDERMAN WARD 1



RICK CASTILLON  
ALDERMAN WARD 2



KIRSTEN HART  
ALDERMAN WARD 2



BETSEY SEAY  
ALDERMAN WARD 3



RICK TODD  
ALDERMAN WARD 3



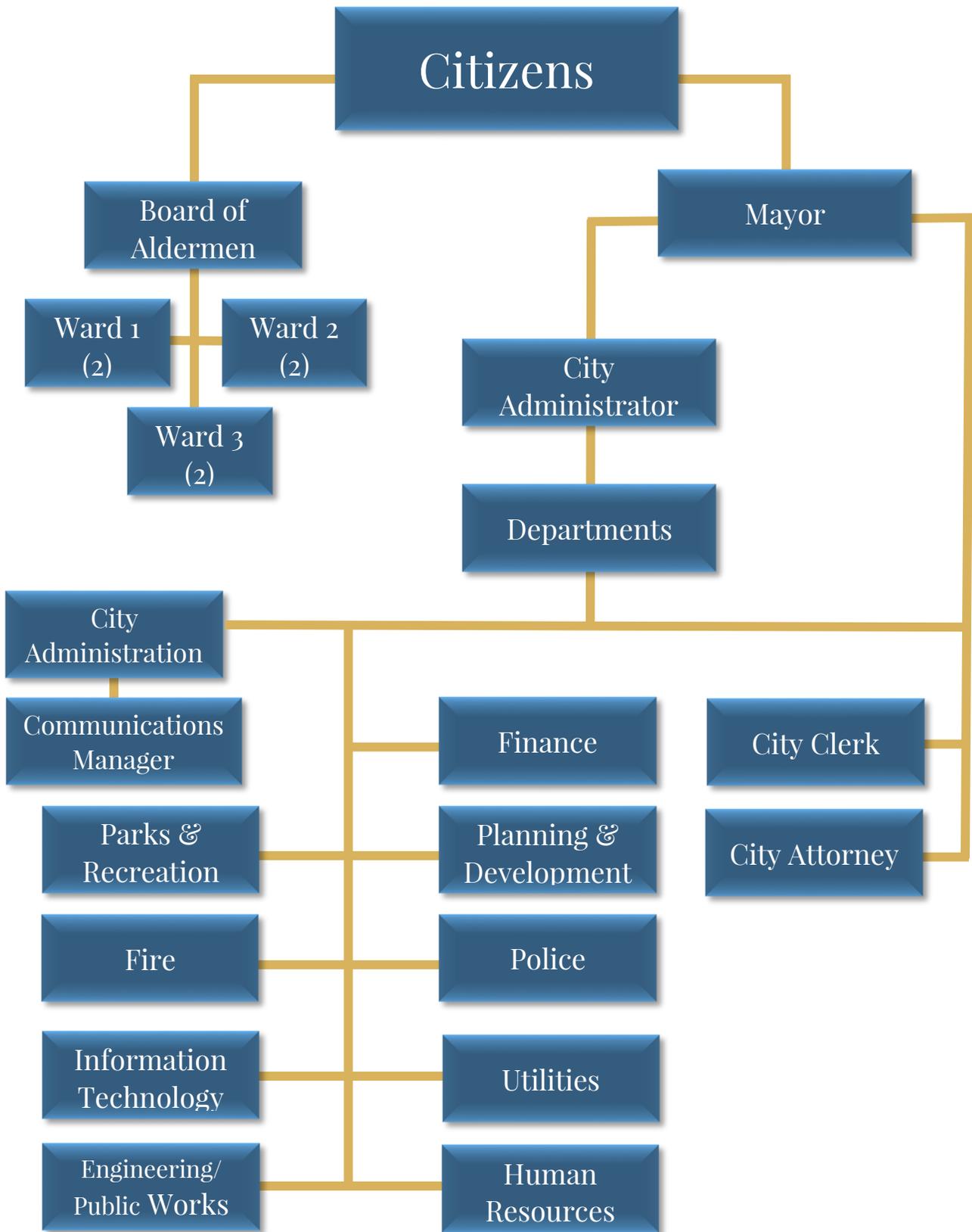
WILLIAM MALINEN  
CITY ADMINISTRATOR



## DEPARTMENTAL DIRECTORS

Lisa Westfall	City Clerk/Court Admin	Jamie Rouch	Finance Director
William Duston	City Attorney	Stanley Dobbins	Police Chief
Joel Hornickel	Planning & Development	David Miller	Engineering/Public Works
Chad Forster	IT Director	Jan Fischer	Human Resources
Ted Martin	Fire Chief	Cindy Shook	Parks & Recreation
Mike Ray	Utilities Director		

# ORGANIZATIONAL CHART



# STATISTICAL & SUPPLEMENTAL INFORMATION

## HISTORY

The City of Branson is located in Southwest Missouri in the heart of the Ozark Mountains. Located in Taney County, Branson serves as the employment, service and shopping center for a two-county area with over 80,000 year-round residents. The city is home to 10,520 people (2010 Census), but hosts millions of visitors annually. The reasons are numerous and range from the scenic natural beauty of the area to the exciting live entertainment venues along Highway 76 with the line-up of family-oriented entertainment offerings.

Branson first came to national attention as the subject of the 1907 best-selling book “The Shepherd of the Hills” by Harold Bell Wright. An entertainment culture grew around the visitors that came to fish in Lake Taneycomo (created in 1912), and visit the sites they had read about in “The Shepherd of the Hills”. By 1960, the construction of Table Rock Dam had greatly expanded the outdoor offerings and Silver Dollar City opened its doors to 250,000 visitors the first year. The Baldnobbers’ and Presleys’ country music shows set the stage for several explosions of entertainment growth, first in the 1980’s, then again in the early 1990’s. Today, Branson has become the focus of international attention as an entertainment and tourism destination.

While Branson has all the amenities of a large community, you’ll find that the community retains the benefits of a small-town that cares about its neighbors. Award-winning schools and lovely residential areas support the small-business entrepreneurs that make Branson the successful destination that it is.

## GOVERNMENT AND ORGANIZATION

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, which is comprised of six members elected by ward (two aldermen per ward), and a Mayor elected at large. The Mayor and Aldermen are each elected to two-year terms.

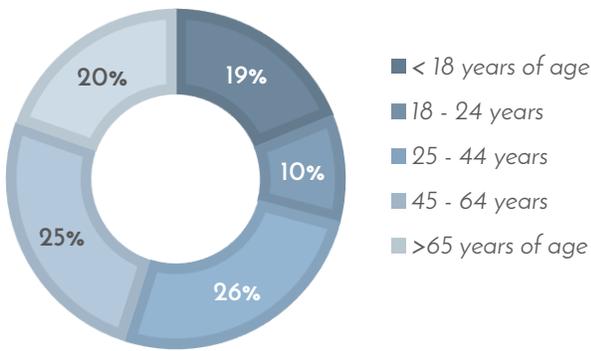


Historic Branson Hotel in 1929 & modern day.

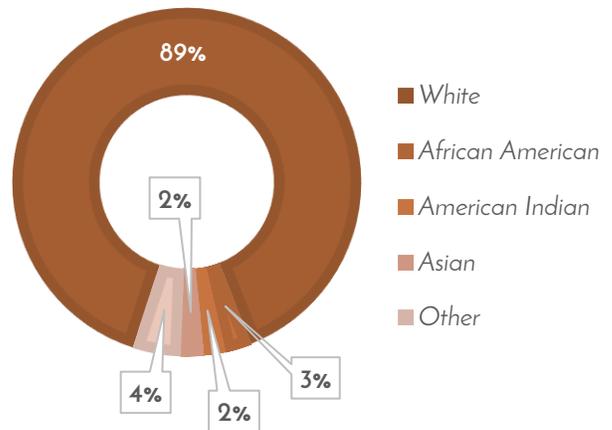
## POPULATION GROWTH

The city grew from 6,050 in 2000 to 10,520 in 2010, which is a 74% growth rate. Taney County (now 51,675) was the 4<sup>th</sup> fastest-growing county in the State of Missouri during the 2000-2010 decade. Christian County (adjacent to the North and now 77,422) was the fastest-growing Missouri County with 141% growth between 2000 and 2010 (MERIC). Taney and Stone Counties are projected to grow from a population of 68,361 in 2000 to 108,387 in 2030. The chart below compares the last three decades of census reports.

**POPULATION BY AGE  
(2010 CENSUS)**



**POPULATION BY RACE  
(2010 CENSUS)**



**POPULATION  
BRANSON MICROPOLITAN AREA**





# Statistical Information

42.1	Median Age
2.2	Average Household Size
\$40,303	Median Household
19.9%	Persons below poverty level
1,069	Veterans
90.2%	High School Graduate or Higher
25.1%	Bachelor's Degree or Higher
8,599	Housing Units
\$737	Median Monthly Housing Cost
4,688	Occupied Housing Units
2,792	For seasonal, recreational housing
2,072	Number of Companies
5,033	Employed population over 16 years of age
20.2	Mean Travel Time to work (minutes - 2015)

## LIFE EXPECTANCY

Stone County is among the top counties in Missouri for longest life expectancy. This expectancy is 74.6 years for males, and 80.6 years for females. This beats the Missouri average by a year and a half. Taney County is also in the top 25.

## MAJOR EMPLOYERS AND WORKFORCE

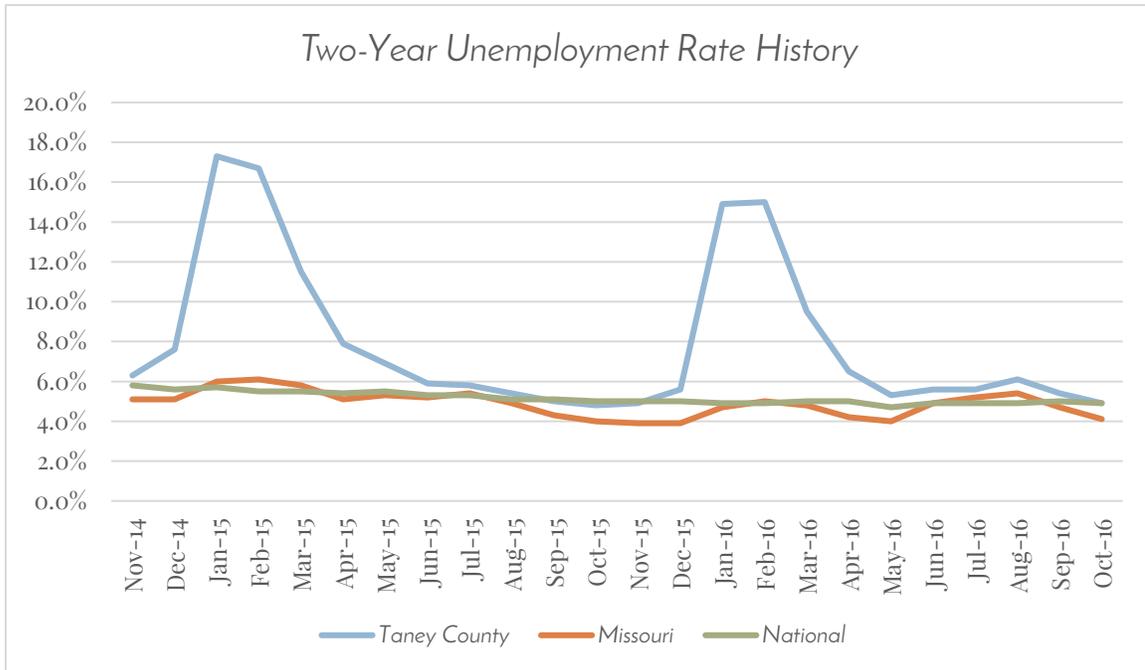
One of Branson's most valuable resources is its people. Branson area workers have gained a reputation for hard work, high productivity and low absenteeism. One factor contributing to our quality workforce is the educational background of our residents. Almost 87% of Branson's adult population has a high school education or better. Furthermore, some 20% of Branson workers have a bachelor's degree or better. While Branson has a great pool to choose from for the workforce, one main area of concern is the fact that most employment is seasonal. A large portion of March and December.

In Taney County, employees drive an average of 20.3 miles one-way to work. So while much of the workforce is local, about 42% come from outside of either Taney or Stone County.

Below are the top ten employers for Branson and the surrounding area:

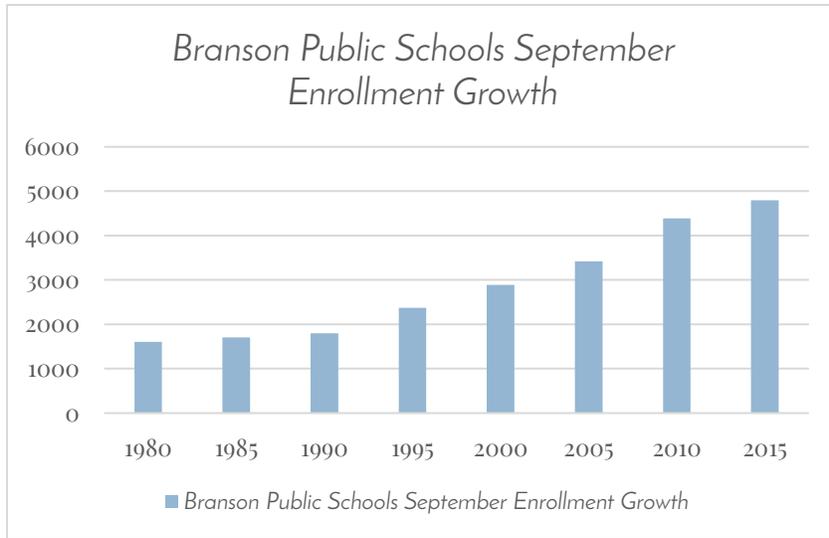
EMPLOYER	APPROXIMATE # OF EMPLOYEES
1. KANAKUK KAMPS	2,450
2. HERSCHEND ENTERTAINMENT	1,800
3. COX MEDICAL CENTER	1,650
4. BIG CEDAR	1,530
5. BRANSON PUBLIC SCHOOLS	615
6. TANGER FACTORY OUTLET	550
7. WYNDHAM VACATION OWNERSHIP	500
8. MCDONALDS	420
9. WAL-MART	400
10. SUMMERWINDS	400

The top 5 employment industries in the Taney County area (American Community Survey – census.gov) are: Arts, entertainment and recreation, and accommodation and food services – 39.5%; Retail trade – 13.4%; Professional, scientific, and management, and administrative and waste management services – 12.5%; Educational services, and health care and social assistance – 10.6%; Finance and Insurance, and real estate and rental and leasing – 5.5%. As tourism is the major economic force in the Branson area, Taney County experiences higher levels of unemployment in the non-tourism season and maintains levels of unemployment similar to Missouri and the rest of the nation for much of the year.



## EDUCATION

Another measure of population growth is the enrollment in local schools. Branson Schools has experienced a steady increase in reenrollment; showing over a 50% increase since 1995. Despite this rapid growth rate, Branson maintains some of the best test scores in the State of Missouri. The Branson School District consistently achieves higher graduation rates (94%) and ACT scores (avg. 22.1) than the state average and over 70% of students attend a post-secondary institution following graduation. Additionally, the district has received the Missouri Distinction in Performance Award Criteria for many years. The Branson School District encompasses 110 square miles in Taney County and includes the City of Branson and operates on a more than \$50 million budget. Four campuses are scattered throughout the district and are home to five elementary schools, one junior high and one high school. The newest elementary school opened in the fall of 2013.



The district achieved an enrollment of 4,796 students as of September of the 2015-2016 school year. The chart on the following page provides a 25 year history of Branson Public Schools enrollment growth.

## BRANSON AREA COLLEGES & UNIVERSITIES

**College of the Ozarks** in Point Lookout, Mo is a private, Christian liberal-arts college with an enrollment of approximately 1,500 students. “Hard Work U” is an important local partner in both education and community leadership. The college places #1 in Best Value Schools, #2 Best Undergraduate Teaching and #4 Regional Colleges – Midwest in the 2017 U.S. News World Report.

**Ozarks Technical Community College** (OTC, Main Campus in Springfield, MO) opened their Table Rock campus for fall 2013 classes. Their current admissions are approximately 520 students.

**Other Area Colleges:** Located approximately 45 miles north in Springfield, Mo has 12 colleges that includes traditional four-year universities Missouri State University, Drury University and Evangel University and many other technical and vocational schools. Missouri State ranks #16 in the U.S. News World Report Top Public Schools. Drury University ranks #11 in Regional Universities – Midwest and #18 Best Value School.

## HEALTHCARE

Cox Medical Center Branson is conveniently located near Highway 65 at 525 Branson Landing Boulevard. The licensed 165-bed hospital first opened its doors in 1950 as a community hospital. Over the years, this hospital has grown in size and has been a major contributor to the Branson Tri-Lakes area, partnering with CoxHealth in January 2013. The campus includes a hospital, outpatient center, cancer center, helicopter landing pad, emergency and critical care unit, urgent care and a medical office plaza. Cox Medical Center Branson benefits from the philanthropic efforts of Skaggs Foundation, which raises money for hospital and community health projects for the Branson Tri-Lakes area. More information about Cox Medical Center Branson can be found at [coxhealth.com](http://coxhealth.com).

In addition to Cox, the city of Branson also has clinics which include Mercy Clinic, the Veterans' Administration Clinic and the Free Medical Clinic of the Ozarks (which treats and assists the working uninsured).

The Taney County Health Department and the Branson Health Department were integrated in 2008, now serving the community as the Taney county Health Department. A full staff provides 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 Golden Living Center, Rolling Hills Estates Nursing Home, Point Lookout Health Care Center, Tablerock Health Care Center and Morningside of Branson Meadows.

The Taney County ambulance district (TCAD) is an emergency medical service (EMS) providing exclusive ambulance transport for Taney County, Missouri. Our ambulance district encompasses 620 square miles of varying terrain. Taney County has a year-round population of approximately 54,000 residents and boasts about 8 million visitors annually. TCAD responds to over 11,000 requests annually, providing emergency and non-emergency services. On January 15, 2016, TCAD will have completed 40 years of service and has become one of the fastest growing ambulance districts in the state of Missouri. TCAD uses 11 frontline advanced life support ambulances and each day staffs to a peak of 6 ambulances on duty from multiple locations around the county. TCAD also heavily relies on Fly-car units which are fast response vehicles (non-transport) which can get to a call quickly, assess the situation and cancel incoming units or provide additional manpower at the scene. Numerous methods of education are utilized ranging from online self-directed lessons as well as hands-on simulated scenarios. Field personnel maintain numerous certifications such as Basic and Advanced Cardiac Life Support, Pre-hospital Trauma Life Support, and Pediatric Life Support. The communications personnel are all certified as Emergency Medical Dispatchers. This education and training ensures that when you call them for help, they are ready to respond.

## TRANSPORTATION

Branson's location in the center of the United States provides for efficient access to customers and suppliers across the nation. U.S. Highway 65, a major north-south, four-lane highway, runs through the city providing a corridor from Minnesota to Louisiana. Access to Interstate 44, is approximately 40 miles north of Branson, which connects Wichita Falls, Texas to St. Louis.

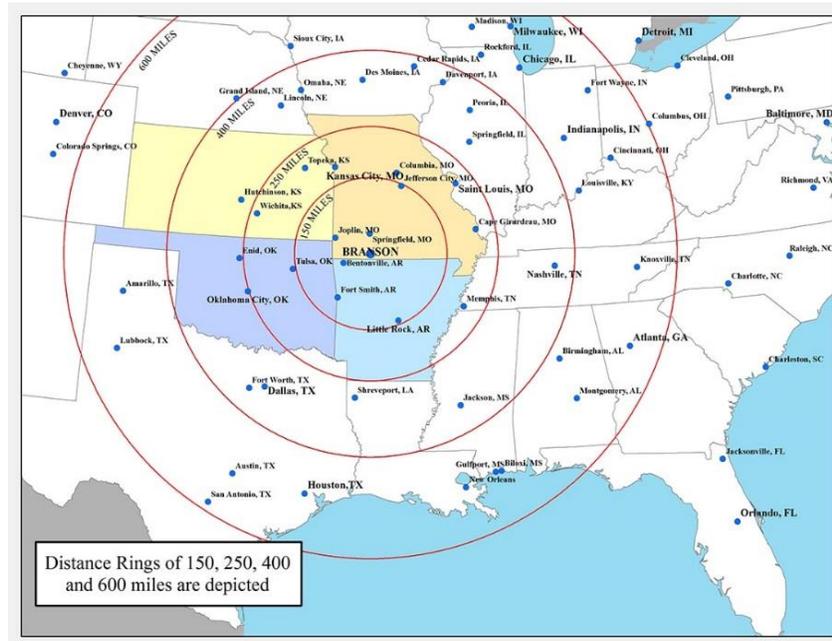
The Branson Airport (BKG) opened in the spring of 2009. Located south of Branson and east of Highway 65, the airport has a 7,140 foot runway to accommodate commercial jets. The Airport is served by Branson Air Express (operated by Elite Airways) and 2016 destinations included Houston and Denver. Additionally, the Taney County Airport, a general aviation airport, is located in the center of the Branson attraction area and adjacent to the College of the Ozarks campus.

The Springfield-Branson National Airport (SGF) is approximately 50 miles from Branson and serves all of southwest Missouri with direct flights to Atlanta, Chicago, Dallas, Denver, Las Vegas, Los Angeles, Orlando, Phoenix, Fort Myers, Tampa and Charlotte.

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 \$80 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 conjunction with improvements to state highways and to minimize congestion throughout the city.

## DISTANCES TO MAJOR METRO AREAS

City	Miles
Tulsa	158
Little Rock	173
Kansas City	210
St. Louis	230
Memphis	301
Oklahoma City	325
Dallas	436
Chicago	545
New Orleans	614
Minneapolis	644
Atlanta	683



## TOURISM

The City of Branson was ranked #1 on the 2016 US Best Value Cities Index by trivago.com. The ranking was based on the average hotel room price combined with the city’s overall hotel ratings for cities with 50 or more hotels. The index sites the city’s close proximity to “three stunning lakes” championship golf courses and award-winning theme parks” that make Branson a top destination.

### 2016 Visitor Participation by



Source: Branson/Lakes Area CVB

The city currently has a marketing contract with the Branson/Lakes Area Convention & Visitor's Bureau (CVB) paid for through revenues collected through the city's tourism tax. The CVB is responsible for marketing Branson through TV, magazines, social media and other advertising elements to increase tourism visitation.

## LAKE & OUTDOOR ACTIVITIES

Branson's natural scenic beauty make it an ideal location for many outdoor activities. The Branson/Lakes Area is home to three scenic lakes offering fishing, boating parasailing, jet skiing, scuba diving and swimming. While the lakes all offer great fishing for novice and professional anglers, each has its specialty. Table Rock Lake offers world-class bass fishing. Lake Taneycomo, with its cold waters, offers superb trout fishing. Bull Shoals Lake is also an angler's paradise, especially for tournament bass fishing.



A variety of golf courses are available in the city or are located in close proximity. Courses include Thousand Hills, Pointe Royale & Branson Hills inside city limit. A short drive away are Buffalo Ridge Springs, Buffalo Ridge, Top of the Rock and Ledgestone.

Beginning in 2014, Top of the Rock and Buffalo Ridge golf courses hosted a PGA sponsored championship, Bass Pro Shupos Legends of Golf Tournament. The tournaments have been hosted each year and will return again for 2017. The use of the Top of the Rock course marked the first time that a PGA TOUR sanctioned event was hosted on a Par-3 Course in official competition. The event is planned again for 2016.



## SHOWS

The 36 theaters in Branson host more than 100 shows throughout the day. A wide variety of world-class shows are available to suit any visitor.

## ATTRACTIONS

The city hosts a variety of attractions for visitors. Hiking trails, zip-lines, museums, and an unlimited list of other amusements are available. The Branson-area is home to Silver Dollar City, an 1880's themed amusement park with modern attractions, was ranked #21 on the 2016 Travelers' Choice Top 25 Amusement Parks – World by tripadvisor.com.



## SHOPPING

Branson is home to a wide variety of shopping options, a top reason that many visit the city. The town boasts over 2 million square feet of retail space, including the Historic Downtown, the Branson Landing, Branson Hills and Branson Shoppes, and two outlet malls (the Shoppes at Branson Meadows and Tanger Outlets), as well as the Grand Village and other unique shopping centers.

## EVENTS

Being centrally located in the United States makes Branson a great place for rallies, conventions and reunions. With annual events that include Veterans' Week, the Super Summer Car Cruise, Law Enforcement Recognition Week, Autumn Daze and the Adoration Parade, tourists can find lots of reasons to return to the area.

The city-owned Branson Convention Center located at the Branson Landing development is a world-class facility hosting numerous large and small-scale events each year. The convention center boasts 220,000 square feet of usable space, including a 47,125 square foot exhibit hall that attaches to a 22,703 square foot ballroom. Additionally, the center contains 14 breakout rooms that may be used individually or in conjunction with the exhibit and ballroom spaces.

## COMMUNITY SERVICES

City residents enjoy numerous municipal services, including the following:

### PARKS & RECREATION

The city has a full time parks director and staff that manage recreation programs, sports leagues and special events for area residents. Many of the programs are hosted at the Branson RecPlex, a 40-acre sports complex. The RecPlex features a basketball and volleyball courts, a walking track, community rooms and a fitness center (operated by CoxHealth of Branson). Outdoor facilities at the RecPlex include an aquatic center, a baseball complex, soccer fields, pavilions and a large children's playground

The Parks & Recreation Department is also responsible for the oversight and maintenance of 16 city parks totaling more than 300 acres. The parks range from small neighborhood parks to the 140-acre Lakeside Forest Wilderness Area.

### POLICE PROTECTION AND SERVICE

The Branson Police Department (BPD) serves the community 24 hours a day in all areas of investigation, patrol, traffic communication, school resource officers (SRO) and records. All officers are certified under the Missouri Police Officers Training. The BPD is committed to a Community Policing effort. To that end, the department has developed a partnership with twelve extended-stay properties along with several neighborhood associations and businesses. This partnership is to improve communication between our residents and our organization, along with enhancing the quality of life and reducing calls for service. With a relatively small resident population and eight (8) million visitors each year, the BPD must operate as a big city force while maintaining a friendly small-town atmosphere.

### FIRE PROTECTION

Branson Fire Department provides fire-rescue services supported by 38 full-time firefighters operating out of three fire stations located across the City. Daily staffing



consists of 11 fire personnel on 24 hour shifts, four chief officers, and a fire marshal. Services include fire suppression, rescue/extrication, emergency medical response, hazardous materials response, fire investigation, fire & life safety education, fire code inspections & enforcement, emergency management and disaster preparedness, and fire-rescue training. The fire department is also supported by community volunteers in a Community Emergency Response Team (CERT), and Reserve Firefighter Programs. Fire-rescue services are provided for the City of Branson covering just over 21 square miles and 10,500 residents, and hosting approximately eight million visitors annually. This provides a unique opportunity to provide fire-rescue services to a small town with big city challenges.

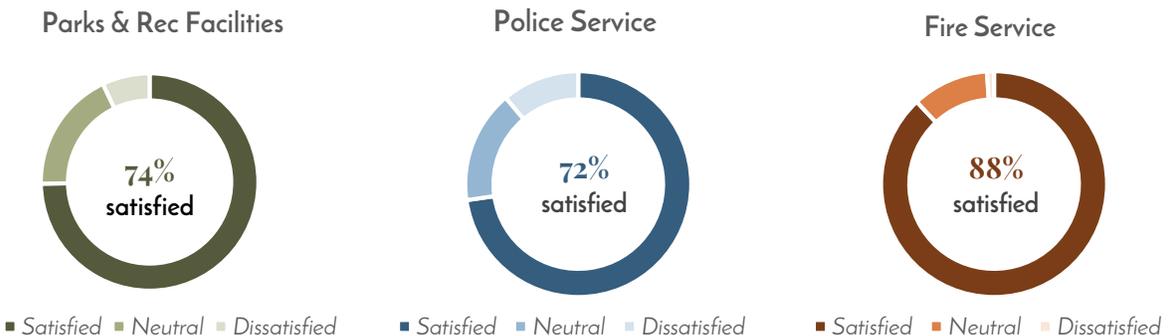


Public Wet-Down Ceremony on January 7, 2017 to commission the city’s new KME Engine. The wet-down tradition dates back to the late 1800’s when horse drawn pumpers were used throughout the nation’s fire service.

## COMMUNITY CENTER

The Branson Community Center is used for a wide variety of community activities, such as a senior lunch program, dancing, crafts, card playing, and club meetings. Also located at the Community Center

### Satisfaction with City Services



Source: ETC Institute (Branson, MO Community Survey – 2015)

is the don Gardner Par 3 Golf Course. The classrooms and large community hall are available to rent for private use, also. The Branson Senior Center and Branson Arts Council both have office space in the Community Center and partner with the Branson Parks & Recreation Department to offer services to our residents.

## LIBRARIES

The Taneyhills Community Library, a non-tax supported facility, is supported by fund-raising efforts of the Friends of the Taneyhills Library through the used book store, thrift shop and voluntary contributions from area residents. There are over 52,000 volumes, including books, audio books and movies 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. Both offer library cards to local residents free of charge.

## UTILITIES

### ELECTRIC & NATURAL GAS

The Branson area is serviced by two electric utility providers: (1) city – franchised, investor-owned Empire District Electric Company; (2) a cooperative – White River Valley Electric Cooperative.

Summit Natural gas was granted approval by the City of Branson in 2009 to extend their lines to citizens of the city. Since then, over 700 customers have connected to natural gas.

### TELECOMMUNICATIONS

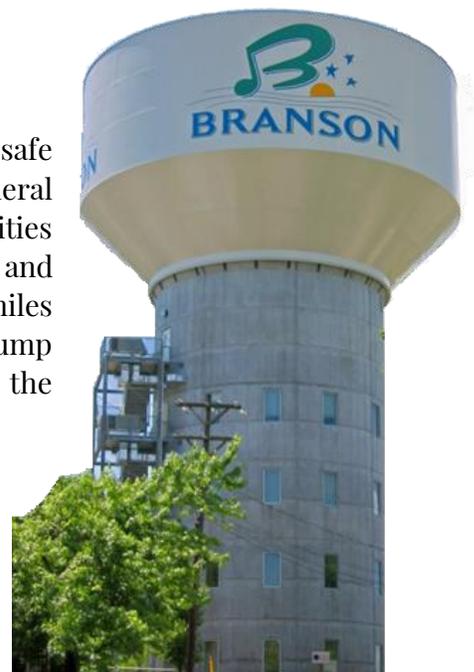
Branson is serviced by a local telephone provider, CenturyLink, and most national wireless service alternatives.

Suddenlink, a Texas-based company, provides cable to the Branson area. Other services provided include internet and phone.

### WATER & SEWER

The city's two water plants produce over 1.2 billion gallons of safe drinking water annually. In addition to assuring that all state and federal standards are met for water and wastewater treatment, the Utilities Department is also responsible for all sewer and water connections and maintenance around the city. The city's system includes almost 100 miles of waterlines, over 212 miles of gravity sewer lines, and 35 sewer pump stations used to convey wastewater over the hilly terrain and to the wastewater treatment facilities.

Other water companies also provide water inside city limits: Public Water Supply District #3 and Missouri American Water. The City owns and operates all of the sewer utilities within the city limits and also extends sewer service to more than three thousand



connections outside the city. With two surface water treatment plants, two wastewater treatment plants and proper planning for expansions of those facilities the city will maintain the necessary capacity to keep pace with growth and development in the area for years to come.

# CITY FINANCIAL STRUCTURE, POLICY AND PROCESS

## 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 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.”

Fund Type		Major Revenue Sources	Expenditure Types	Major Departments
General	General Fund	1% Sales Tax Property Taxes Licenses & Permits Gross Utility Payments	Salaries & Benefits, Operating Supplies & Services, Contractual Services, Machinery, Equipment, Vehicles	Police, Fire, Finance, Building/Planning, part of Public Works, Engineering & Others
Special Revenue	Recreation Fund Transportation Fund Tourism Fund	User Fees Charges for Services .5% Transportation Tax Tourism Tax	Salaries & Benefits, Operating Supplies & Services, Capital Projects, Capital Projects & Debt Service, Requirements related to these business activities	Public Works Parks
Debt Service	Branson Landing Branson Hills/Shoppes Branson Meadows	Sales Tax Tourism Tax TDD TIF	Debt Service Requirements	Finance
Capital Projects	Tourism Capital Water/Sewer Capital	Tourism Tax Sales Tax Charges for Services	Capital Assets including land, buildings, improvements, equipment and structural assets	Public Works Utilities Finance
Enterprise	Utilities	Utility Charges	Salaries & Benefits, Operating Supplies & Services, Contractual Services, Machinery & Equipment	Utilities

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

*General Fund* – is the city’s primary operating fund. Within it are nearly all of the operating departments: Police, Fire, Administration, Information Technology, Finance, Human Resources, City Clerk/Municipal Court/Legal, Planning & Zoning, Engineering and part of Public Works. This fund is used to account for most of the day-to-day operations of the city, which are finance, from property 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:

*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 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.

*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 (TIF) district.

*Debt Service Fund(s)* – accounts for revenues from the TIF district property and sales tax 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:

*Capital Projects Fund(s)* – 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. The city currently only utilizes enterprise 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 operation of these funds are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises.

*Water and Sewer 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.

*Capital Project Fund(s)* – accounts for capital projects funded by tourism tax and operations that are large and have multi-year completion dates.

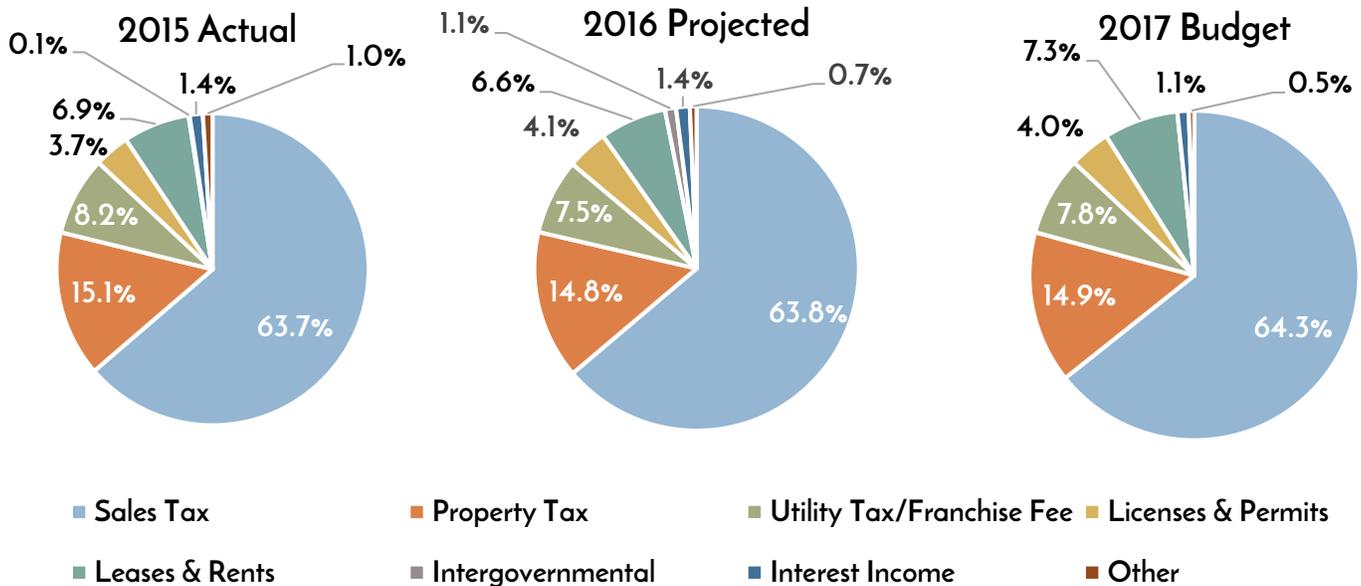
## SOURCES OF REVENUE

In the budget process, one of the first steps is to estimate the projected revenues for the current year (in this case 2016). The city chooses to use projected revenues as it provides a more accurate value than simply estimating based on previously budgeted numbers. To calculate projected revenues, the city utilizes various sources and develops an economic forecast to determine projected revenues. Due to the fluctuating economy, the city estimates revenue growth at a modest 1% increase over current year projections.

Taxes make up the largest portion of the city’s revenue, followed by Leases & Rents which include leased property on West 76 Country Boulevard, telecommunication locations on city property and other properties located throughout the city. Licenses & Permits include fees charged for business and liquor licensing, as well as various permits required by the city (building, planning & zoning, etc.) Intergovernmental revenues include any amounts of money the city receives from other governmental entities, such as grants or monies from intergovernmental agreements. The “other” category includes administrative fees and may include one-time amounts.

The graphs below show the trend of how the city has and will finance General Fund operations:

## GENERAL FUND REVENUES



## CONSTRUCTION GROWTH

### BUILDING PERMITS

The city experienced dramatic growth in tourism and related construction starting in 1990. Then, in 2005-2007, the city experienced a surge in building permits as areas such as the Branson Landing and Branson Hills began to develop. Construction values fell drastically in the following years, until 2012 in which the city experienced a surge that was partly due to reconstruction after a tornado in February 2012. In 2013, the value again decreased to \$51,898,339. Values increased in 2016 due to several completed projects such as Fritz’s Adventure, Ballparks of America, Branson Mountain Coaster and the Cox Learning Center. Additionally, several other projects

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

## TAXES

### CORPORATE INCOME TAXES

Since 1993, the income tax rate for corporations is 6.25% applied to Missouri taxable income. In addition, Missouri allows 50% of federal income tax payments to be deducted before computing taxable income.

Using this deduction, a corporation with a taxable income of \$1 million would have a Missouri effective tax rate of only 5.2%.

For corporations conducting business both inside and outside of Missouri, only income earned in Missouri is taxed. Two allocation options are offered for calculating this income: (1) a single-factor formula based on sales, or (2) a three-factor formula based on property, payroll and sales. Missouri is the only state that permits companies to choose the formula that results in the lesser corporate income tax liability. Additionally, Missouri has not adopted a unitary tax assessment in computing corporate tax liability.

In April 2011, Missouri Governor Jay Nixon signed legislation that will eliminate the Missouri Corporate Franchise Tax by 2016. Read more on the Governor’s website.

## GENERAL SALES, TRANSPORTATION AND TOURISM TAXES

The City of Branson has a general sales tax of 1% and a transportation tax of .5% on retail sales. In addition, the city collects a tourism tax on tourism-related businesses of 4% on hotels, motels & amusements and .5% on dining and restaurants. Three of Branson’s major shopping areas, Branson Landing, Branson Hills and Historic Downtown have community improvement district (CID) sales taxes. Additionally, in 2016 the 76 Entertainment CID was created as the city’s fourth community improvement district. Provided below is a chart of the different districts and their total tax, including state, county and city taxes.

Tax District	General Retail Sales	Tourism Sales (lodging & entertainment)	Food & Beverage Sales (retail)
Branson Proper	8.6%	11.6%	8.975%
76 Entertainment CID	9.6%	12.6%	9.975%
Branson Landing	9.6%	12.6%	9.975%
Branson Hills	9.1%	12.1%	9.475%
Historic Downtown	9.6%	12.6%	9.975%

The 1% general sales tax goes into our General Fund and is available to fund all city programs and services.

The transportation sales tax of .5% was adopted in August of 1991 for the purpose of making transportation and street improvements, and paying debt service concerning these projects. This tax

officially took effect October 1, 1991. In 2005, voters approved the extension of the transportation sales tax another 20 years, which started in October 2005.

In 1993, 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 .5% on food and drink. The 2% was increased to 4% and took effect in April of 1996, but on May 1997, the Missouri Supreme Court declared the tourism tax unconstitutional. In September 1997, the state adopted new tourism Tax legislation, which was then put before the voters in November 1997 and effectively reinstate the tourism tax.

The table below shows the city’s tax rate districts and 10 year tourism growth history.



## ASSESSED VALUATION

The table below shows changes to property values over the past 10 years:

<i>Year</i>	<i>Real Estate</i>	<i>Utilities</i>	<i>Personal Property</i>	<i>Total Assessed</i>
2007	340,976,728	-	49,329,969	390,306,697
2008	422,000,970	2,586,522	55,904,006	480,491,498
2009	420,847,761	2,938,142	57,999,090	481,784,993
2010	426,450,398	1,267,917	55,558,364	483,276,679
2011	418,455,638	689,569	53,883,284	473,028,491
2012	422,719,961	1,672,501	47,667,301	472,059,763
2013	408,047,292	1,659,976	49,065,333	458,772,601
2014	408,376,165	866,514	48,177,827	457,420,506
2015	395,426,871	765,076	49,129,017	445,320,964
2016	392,937,809	883,136	50,330,301	444,151,246

## PROPERTY TAXES

**Commercial and Industrial Real Property** is assessed at 32% of fair market value. Commercial property additionally has a 15% surcharge.

**Residential Property** is assessed at 19% of fair market value.

**Agricultural Property** is assessed at 12% of fair market value.

Taney County tax levies per hundred dollars on total assessed valuation.

<i>Entity</i>	<i>Rate</i>
<i>Taney County</i>	0.0000
<i>Ozarks Community Technical College</i>	0.1500
<i>Branson R-4 Schools</i>	4.2566
<i>Taney County Health</i>	0.1404
<i>Taney County Handicapped</i>	0.1000
<i>Senior Citizens Service Fund</i>	0.0500
<i>City of Branson</i>	0.6023
<i>State of Missouri</i>	0.0300
<b><i>Total</i></b>	<b>5.3293</b>



# PBB

## A BRIEF OVERVIEW

Priority-Based Budgeting (PBB) is a relatively new approach to local government financial management which emphasizes strategic planning to accomplish the goals and Objectives identified by city leaders and members of the community. Many benefits have been achieved in communities that have adopted this style of budgeting, such as: increased transparency, community involvement and accountability. While local governments across the nation are adopting this budgeting process, the City of Branson is the first organization in the state of Missouri to implement PBB. The city chose a multi-year implementation process with the 2016 Annual Operating Budgeting being the first with full implementation.

The Departments of Finance and Administration began implementation in FY2014. Nine Community Results and one Governance Result were identified and defined through collaboration with the Board of Aldermen, city staff and members of the community. The following results directly relate to the city’s comprehensive Community Plan:

**Community Needs: Arts, Culture & Education**

Community Character

Economic Development

Infrastructure & Environment

Transportation

**Community Needs: Safety, Health & Socio-Economic**

Land Use

Parks, Open Space & Recreation

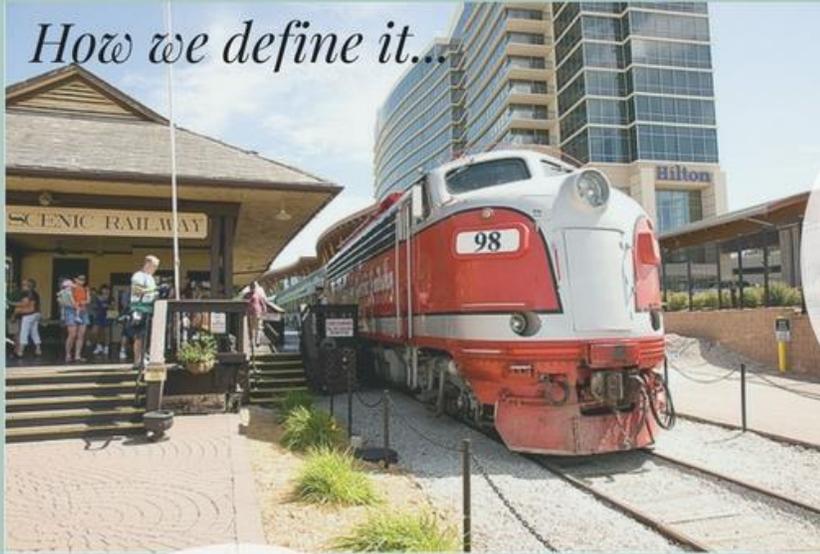
Tourism

**Good Governance**

Staff compiled a list of programs and services that the city offers. The programs and services were then evaluated and ranked based on their effectiveness at achieving the community and governance results through the peer review process. Programs that achieved more than one result were ranked higher than those that ranked one or none. The purpose of this practice was to create a budget that more directly focuses on the programs and services that benefit the community.

Pages 32-51 provide definitions and examples of how the city achieves its community and good governance results during the 2017 budget year.

COMMUNITY NEEDS: ARTS, CULTURE & EDUCATION



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

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

Community Needs:  
Arts, Culture & Education

809 k

of 2016 budgeted funds meet this result

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



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

*... how we achieve it*



# 2017 Budget

Continue partnership with Branson Public Schools to offer two resource officers on-site

Continue to support the Branson Landing Farmer's Market to provide local produce & other artisan products to the public

Continue support of the various festivals held within the city annually

The Police Department continues involvement with CAMBIO of the Ozarks to build effective intercultural communication & alliances



COMMUNITY NEEDS: SAFETY, HEALTH & SOCIO-ECONOMIC

*How we define it...*

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

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

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

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

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

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

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

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

Community Needs: Safety, Health & Socio-Economic

**20.2 m**  
of 2016 budgeted funds meet this result



# 2017 Budget

**\$13,500**  
Self-Rescue gear  
replacement for Fire  
Department

**\$70,000**  
Aid to the Branson  
Housing Authority

**\$60,000**  
social service agency  
support

**\$389,000**  
Taney County Health  
Department to provide  
additional health  
services to the  
community

Reallocation of funds  
from the DARE  
Program to the K9  
Unit

COMMUNITY CHARACTER

*How we define it...*

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



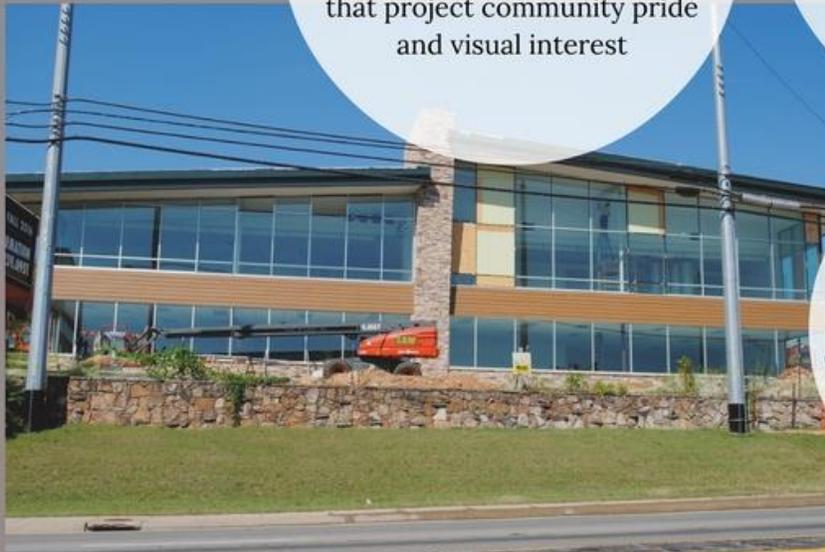
Community Character  
**7.6 m**  
of 2016 budgeted funds meet this result

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

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

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

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



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

# 2017 Budget

*... how we achieve it*



COMMUNITY CHARACTER

Enhance festival & gathering spaces Downtown

Construct "Liberty Plaza" with a water feature that will become the signature focal point for Downtown

Create a pedestrian friendly and interactive experience along Highway 76

Increase economic vitality for Downtown & Highway 76

Enhance the 76 corridor with a cohesive, attractive & distinguishing landscape



ECONOMIC DEVELOPMENT

*How we define it...*



New Runaway Mountain Coaster on Hwy 165

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

Economic Development

4.0 m

of 2016 budgeted funds meet this result

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

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

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



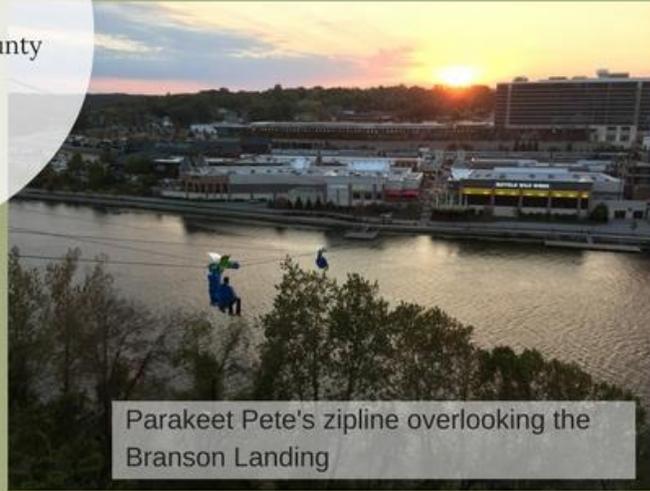
Beginning construction on Phase 1A of 76 revitalization

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

# 2017 Budget

*... how we achieve it*

\$10,000  
support to Taney County  
Partnership



Parakeet Pete's zipline overlooking the Branson Landing

Defining the appropriate tax incentives that will encourage the desired development to occur in specific, identified locations

Continue to identify financial benefits for new development to come to Branson

Support the healthcare industry and explore medical tourism as a community engine

Coordinate land use policies with economic development plans to ensure there is alignment in the inventory of parcels that are best suited for redevelopment and new development



Fritz's Adventure under construction on Hwy 76

ECONOMIC DEVELOPMENT

INFRASTRUCTURE & ENVIRONMENT

*How we define it...*

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

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

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

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

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

Infrastructure & Environment

15.4 m

of 2016 budgeted funds meet this result

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



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

**\$1,024,500**  
FY2107 Water/Sewer  
Fund Capital

Continued compliance  
with MS4 - EPA regulations  
concerning storm water  
runoff



**\$1,297,000**  
FY2107 Water/Sewer  
projects funded by  
Tourism Fund

**\$12 million**  
budgeted for Highway 76  
improvements including  
duct banks & water/sewer  
line improvements

# 2017 Budget



**LAND USE**

*How we define it...*

- Provides a flexible, sustainable guide for growth through the Community Plan 2030
- Develops a plan to annex lands in an effort to eliminate islands and meet the goal of enhancing its economic and sustainability standards
- Ensures that the amount and location of commercial and industrial land, as well as the necessary infrastructure, is adequate to attract and serve the needs of potential new industries and professional businesses
- Ensures future development emphasizes compact, mixed-use centers that improve housing alternatives and reduces the impacts on the environment from sprawling development
- Focuses future growth on infill development and revitalization before growing outward in order to maximize the use of existing infrastructure and efficiently utilize the land resources
- As environmental stewards of the land, protects its natural system and promotes sustainable development
- Develops and implements development codes and zoning regulations that encourage high-quality, new development and redevelopment

**Land Use**

**1.6 m**

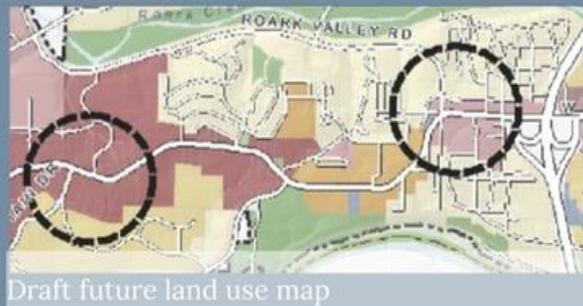
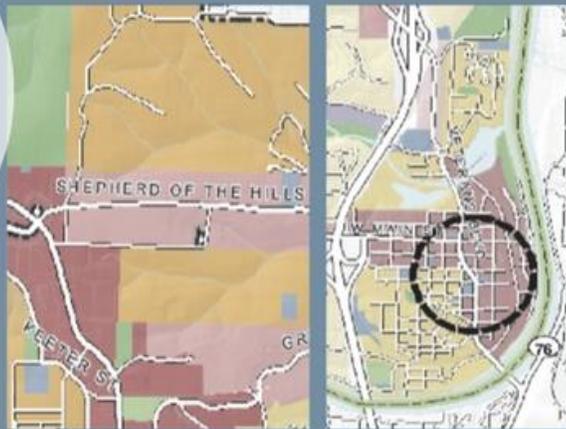
of 2016 budgeted funds meet this result

The city will continue to encourage redevelopment and building re-use opportunities that will increase economic activity

Redevelopment will continue along Highway 76 and the Downtown areas as streetscape projects are underway and completed

Planning & Zoning has created a draft zoning code update in 2016 for public review

*... how we achieve it*



Draft future land use map

LAND USE

# 2017 Budget



Highway 76 Redevelopment

PARKS, OPEN SPACE & RECREATION



Parks, Open Space & Recreation

1.7 m

of 2016 budgeted funds meet this result

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

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

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

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



# 2017 Budget



Continued maintenance on the city's trail system

Finding ways to reallocated resources and funds from less used programs to better manage Parks Fund subsidy from General Fund

Expand tournaments and programs the department hosts by including sports such as pickleball, disc golf & archery

Work on plans to redevelop the Historic Owens Property lost to fire in 2016

PARKS, OPEN SPACE & RECREATION



TOURISM



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

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

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

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

Tourism

1.5 m

of 2016 budgeted funds meet this result

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

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

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



*... how we achieve it*

# 2017 Budget

The city will continue to encourage the renewal and modernization of theaters and other attractions to provide unique quality and engaging experiences

**\$12 m**  
Highway 76 related capital investment in 2017

The city will continue to work with new business opportunities that help to diversify our tourist demographic

**\$4 m**  
Downtown Revitalization  
FY2017 budget

**\$2,169,863**  
marketing contract with the Convention & Visitors Bureau



TOURISM

TRANSPORTATION

*How we define it...*

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



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

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

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



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

Transportation

**3.5 m**  
of 2016 budgeted funds meet this result

*... how we achieve it*



76 Project will improve traffic flow & improve the aesthetics of the corridor

Though the 76 Project will be completed over a multi-year period, the ultimate benefit to the city will be a complete streets project that will make the city more pedestrian friendly

Continued annual support of the operations at M. Graham Clark Airport

**2017**  
Budget



TRANSPORTATION

GOOD GOVERNANCE

*How we define it...*

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

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

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

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

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

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

Good Governance

13.0 m

of 2016 budgeted funds meet this result



# 2017 Budget

*... how we achieve it*



GOOD GOVERNANCE

**\$1.9 million**  
new ERP system to

**\$23,500**  
New & Replacement  
Toughbooks for the Police  
& Fire Departments for  
emergency and  
operational use

2017  
Strategic Planning  
Retreat

Continuing education in  
2017 for Priority Based  
Budgeting

Refinancing of debt in 2016  
& 2017 to result in  
significant cost savings over  
the life of the bonds

**\$20,200**  
Improved communication  
between the city &  
community through  
implementation of a  
newsletter

## FINANCIAL POLICIES AND PRACTICES

### POLICIES

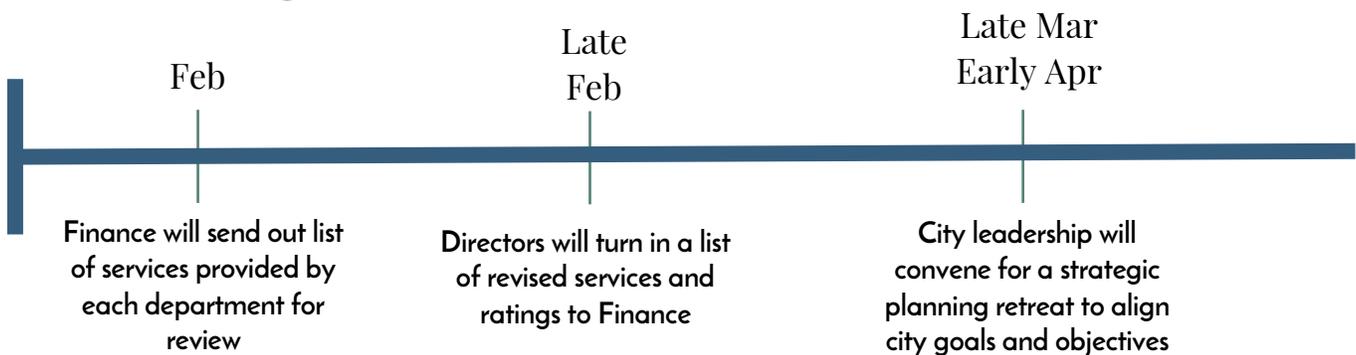
The fiscal policies of the City of Branson have a specific objective designed to ensure the continued fiscal health of the city. These objectives are:

- To provide both short-term and long-term future financial stability by ensuring adequate funding for providing services needed by the community;
- To protect the Board of Aldermen’s policy-making ability by ensuring that important policy decisions are not dictated by financial problems or emergencies to prevent financial difficulties in the future;
- To provide sound principles to guide the decisions of the Board of Aldermen and management;
- To employ revenue policies which prevent undue or unbalanced reliance on certain revenues, distribute the cost of municipal services fairly and provide adequate funding to operate desired programs;
- To provide essential public facilities and prevent deterioration of the City’s public facilities and infrastructure;
- To protect and enhance the City’s credit rating and prevent default on any municipal debt;
- To create a document staff and board members can refer to during financial planning, budget preparation and other financial management issues; and
- To ensure legal compliance with the budget through systems of internal control.

### BUDGET & FINANCE COMMITTEE

Changes to the City’s financial policies are first reviewed by the Budget and Finance Committee prior to review and approval by the Board of Aldermen. The committee is established in the city’s code of ordinance and members include the Mayor, City Administrator and two members of the Board of Aldermen. Additionally, the Mayor and Board may appoint two citizen members annually. Duties assigned to the Budget and Finance Committee are to review and recommend the operations budget to the Board, review the city’s purchasing and accounting procedures and recommend changes as needed and to review and recommend procedures necessary to ensure the financial health of the city.

## 2018 Budget Timeline



The committee may also assume other responsibilities as assigned by the Board of Aldermen. Examples of duties that have been specifically assigned include:

- Review and approve financial and investment policies;
- Review budget adjustments;
- Review revenue contracts with values over \$5,000;
- Review and approve expenditures over \$50,000;
- Review the city’s monthly financial and tax reports.

## BUDGET

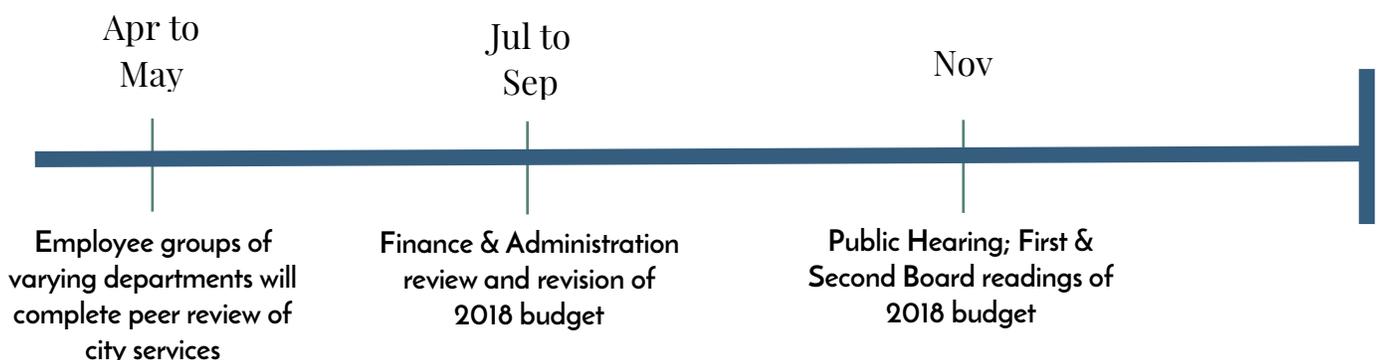
The city uses modified accrual basis of accounting for budgeting purposes. “Basis of accounting” refers to the timing of recognition of revenues.

The city creates a line-item budget, and departments are to review their expenses by considering previous year’s revenues and expenses by considering ongoing and one-time expenditures, previous year completed projects, upcoming projects, and market adjustments. Particular emphasis is placed on meeting the city’s goals as part of priority based budgeting. As departments are making budget requests, the department ensures that the request will meet the goals that have been set for the city. Departments are encouraged to utilize the priority-based budgeting tier system to identify programs the city is providing that may be reallocated to other existing or new programs (discussed on page 28).

Based on these factors, the preliminary budget is created by balancing revenues and expenditures and is presented at a special budget meeting for a question and answer session. The final budget is then drafted with the changes recommended from the responses received at the special budget meeting as well as adding capital while maintaining at least a 20% reserve as required by city ordinance. The final budget is reviewed by the Budget and Finance Committee prior to presentation to the Board of Aldermen for approval.

Any amendments that may need to be made to the budget will first be presented to the Budget & Finance Committee for review. After sufficient review, the amendments may then be presented to the Board of Aldermen for first and second readings.

Beginning for the 2017 – 2018 budget years, the city implemented a two year budget process. Each year’s budget must be approved annually by the board. The move to this process is meant to better tie the budgeting process to the city’s biennial strategic planning process.



## ACCOUNTING

The city uses a modified accrual accounting method. Modified accrual is a combination of cash basis and full accrual basis. Revenues are recognized when they are both measurable and available and expenditures are recognized when the liabilities are incurred. This method is used in accordance with generally accepted accounting principles (GAAP).

## PAYROLL

The City of Branson utilizes a bi-weekly payment method. Promotions are based on a merit/step system. We offer a generous benefit package to our employees including a pension retirement through Missouri Local Government Employees Retirement System (LAGERS).

## INVESTMENTS

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 ordinance 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

## PURCHASING

The city seeks the best service level at the least amount of cost through City workforce, private sector contracts or Not-for-Profit (NFP) contracts. Contracts for private sector services will include a formal process that insures a level playing field for the private sector to submit competitive bids. Evaluating the need for NFP contracts will include how well they complement or extend current city services and how well they fill an under-met priority or community need that is not otherwise being met. Any contracts with NFP will include: specific services to be provided; number of volunteer hours; community financial support; and the requirement of annual financial services and accomplishment report. The city has an application process for non-profits seeking funding. During years when funds are available, funds will be awarded based on established criteria and subject to appropriation in annual budget.

## CAPITAL IMPROVEMENT PROGRAM

The demand for services and the cost of building and maintaining the city's infrastructure continues to increase. No city can afford to accomplish every project or meet every service demand. Therefore, a methodology must be employed that provides a realistic projection of community needs, the meeting of those needs and a framework to support Board of Aldermen prioritization of those needs. That is the broad purpose of the Capital Improvement Program (CIP).

The CIP includes the scheduling of public improvements for the community over a five-year period and takes into account the community's financial capabilities as well as its goals and priorities. A "capital improvement" is defined as any major non-recurring expenditure for physical facilities in government. Typical expenditures are the cost of land acquisition or interest in land, construction of roads, utilities and parks. Vehicles and equipment are covered separately under an equipment schedule, but still under the CIP.

### CIP DEVELOPMENT PROCESS

- Compile and prioritize projects. Staff will consolidate and prioritize recommended projects into the proposed Capital Improvement Plan.
- Devise proposed funding sources for proposed projects. Recommended funding sources will be clearly stated for each project.
- Project and analyze total debt service related to the total debt of the city.
- A debt study will be provided summarizing the combined impact of all the existing and proposed debt.
- Prepare a five (5) year forecast of all approved requests.

On an annual basis, the Capital Improvement Committee will evaluate the proposed CIP and decide and recommend to the Board of Aldermen on the following:

- Project prioritization
- Funding Source Acceptability
- Acceptable Financial Impact on Tax Levy, Total Debt and Utility Rate Levels

### IMPACT OF CAPITAL EXPENDITURES

The various CIP expenditures and other one-time expenditures for FY2017 reduce the projected reserve balance from 24% to 20%. Additionally, there are approximately \$4 million of unfunded General Fund capital requests for 2017 and another \$1.7 million in 2018. Future capital needs as the city grows include new fire stations and facilities for increasing employees for the General Fund and improved Water and Sewer production and treatment systems. Special attention will be vital to ensuring that the reserve is maintained at a satisfactory level while the needs of the city are met.

Additionally, the city is currently engaged in two large-scale projects that are geared to revamp aging tourism areas. The Spirit of 76 Project is an estimated \$80 million dollar renovation project along the Highway 76 entertainment district. The district extends approximately 5 miles and encompasses projects intended to ease traffic congestion, improve pedestrian access, and update utilities & other infrastructure. The project will largely be paid for by the Tourism Fund, Water and Sewer Capital Fund, as well as dollars collected by the newly formed 76 Entertainment Community Improvement District (76 Entertainment CID). Budgeted project expenditures for 2017 total \$12 million dollars. As the project is financed through the Tourism, Water & Sewer & CID revenues, short and long-term General Fund budgetary implications will be minimal.

The city's second major project is the revitalization of the city's Historic Downtown. This project focuses on improving the area's aging infrastructure, analyzing ways to improve parking needs, and simplifying signage. Construction on the project began in late 2014 and will continue for several phases

over the next several years. Budgeted project costs in FY 2017 are \$4 million. This project will be financed on a pay-as-you-go basis by the Tourism Fund.

A detailed 5 year Capital Improvement Plan can be found on pages 105-114.

## LONG-TERM INDEBTEDNESS

The use of borrowing and debt is an important and flexible revenue source available to the city. Debt is a mechanism which allows capital improvements to proceed when needed, in advance of when it would otherwise be possible. It can reduce long-term costs due to inflation, prevent lost opportunities and equalize the costs of improvements to present and future constituencies.

The chart below is a schedule of revenue and special obligation bonds outstanding as of December 31, 2016. 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 (MDFB), securing rating of BBB+ and Baa1 from Standard and Poor and Moody’s rating agencies. In 2004, the city issued uninsured Annual Appropriation Revenue Bonds through the MDFB and secured 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,

BOND ISSUES	Balance December 31, 2016
2007 Issue	1,840,000
2010A Issue	4,635,000
2010B Issue	7,035,000
<b>Total</b>	<b>13,510,000</b>
MDFB 2005A Issue	7,335,000
MDFB 2011A Issue	31,115,000
MDFB 2012A Issue	26,415,000
MDFB 2015A Issue	62,020,000
<b>Total</b>	<b>126,885,000</b>
IDA 2005A BRANSON HILLS	13,320,000
IDA 2005A BRANSON LANDING	14,190,000
IDA 2005B	1,889,338
IDA 2006A BRANSON SHOPPES	27,345,000
IDA 2006B	8,120,852
IDA 2007A BRANSON HILLS	3,375,000
<b>Total</b>	<b>68,240,190</b>
<b>Grand Total</b>	<b>\$208,635,190</b>

the refunded portion of the 1998B Bonds is considered defeased and the related liability for these bonds has been removed from long-term debt. In 2010, the city issued revenue bonds to refund \$7,790,000 of outstanding tourism tax revenue bonds. Also in 2010, the city issued tax revenue bonds to upgrade the Compton Wastewater Treatment Plant and the Lift Station #40. In 2011, the city issued an advanced refunding on the 2003A for the remaining balance of \$37,925,000. In 2012, the city secured another refunding of the MDFB 2004A bond on the balance of \$33,450,000.

Debt management is an integral part of the financial management of the city. Adequate resources must be provided for the repayment of debt and the level of debt incurred by the city must be effectively controlled to amounts that are manageable and within levels that will maintain or enhance the city’s credit rating. A goal of debt management is to stabilize the overall debt burden and future tax levy requirements to ensure that issued debt can be repaid and prevent default on any municipal debt. A debt level which is too high places a financial burden on taxpayers and create problems for the community’s economy as a whole.

The chart below shows the legal debt margin calculation for Fiscal Year 2015.

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### Legal Debt Margin Calculation for Fiscal Year 2015

Assessed value	452,134,537
Debt limit (20% of total assessed value)	90,426,907
<b>Obligations:</b>	
Tourism revenue bonds	16,580,000
General obligation bonds	-
Promissory note	2,304,835
<b>Total bonded debt</b>	<b>18,884,835</b>
<b>Less:</b>	
Debt reserve funds	4,926,248
<b>Total net debt applicable to limit</b>	<b>23,811,083</b>
<b>Legal debt margin</b>	<b>66,615,824</b>

**Note:** Under state finance law, the city's outstanding general obligation debt should not exceed 10 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

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## LONG-TERM FINANCIAL PLANNING

The City of Branson utilizes a five-year capital improvement program (see further explanation in the Capital Improvement Program section). Most 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 (known as Branson Landing) and construction of the Branson Convention Center and the Spirit of 76 projects. The Branson Landing project, including all infrastructure, 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 (TIF).

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 tax (EATS), and state sales taxes 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, 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 into the Bee Creek area. These projects have been financed through the county ½ cent sewer tax, state and federal grants and the Department of Natural Resources loans.

## RISK MANAGEMENT

The City of Branson is exposed to various risks of loss – those related to legal matters; for the theft, damage or destruction of assets; for errors and omissions; through injuries to employees, through employees' health and life; and natural disasters. The city mitigates much of these risks through the purchase of various insurance policies. However, the Board has chosen to go the extra step of tasking administration to identify potential risks through a risk Management team, which is also tasked with developing policies, procedures and training to help prevent potential loss from occurring. The city maintains all general liability insurance coverage with insurance provided through Arthur J. Gallagher & Co.



## EXPENDITURE SUMMARY BY FUND

As discussed, the General Fund is the city's primary operating fund and pays for expenses for most city departments. Below is a table showing General Fund expenditures by object, as well as several graphs depicting to what programs and departments funds are allocated.

Operating - General Fund Expenditure by Object	2015 Actual	2016 Budget	2016 Projections	2017 Budget
Personnel Services	10,170,367	11,384,694	11,153,619	11,657,374
Contractual Services	3,389,452	4,070,998	4,259,960	4,250,946
Commodities	496,512	688,961	724,149	725,919
Capital Expenditures	1,291,015	1,063,331	1,052,364	100,000
Debt Service	133,612	168,421	372,864	418,520
<b>Total General Fund</b>	<b>15,480,958</b>	<b>17,376,405</b>	<b>17,562,956</b>	<b>17,152,759</b>

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Water & Sewer Fund Expenditure by Object	2015 Actual	2016 Budget	2016 Projections	2017 Budget
Personnel Services	2,733,736	3,244,256	3,196,096	3,396,119
Contractual Services	2,706,404	3,286,177	3,252,555	3,353,069
Commodities	624,569	752,620	677,373	722,965
Capital Expenditures	(84,123)	486,785	486,785	367,500
Depreciation	4,581,561	4,722,811	4,722,622	4,773,188
<b>Total Water &amp; Sewer Fund</b>	<b>10,562,147</b>	<b>12,492,649</b>	<b>12,335,431</b>	<b>12,612,841</b>

Transportation Fund Expenditure by Object	2015 Actual	2016 Budget	2016 Projections	2017 Budget
Personnel Services	1,110,317	1,352,111	1,403,167	1,505,384
Contractual Services	2,760,742	2,740,331	2,526,447	2,488,780
Commodities	558,754	723,850	616,950	633,500
Capital Expenditures	429,603	344,500	344,500	450,000
<b>Total Transportation Fund</b>	<b>4,859,416</b>	<b>5,160,792</b>	<b>4,891,064</b>	<b>5,077,664</b>

Parks & Recreation Expenditure by Object	2015 Actual	2016 Budget	2016 Projections	2017 Budget
Personnel Services	1,331,609	1,416,121	1,521,633	1,568,596
Contractual Services	615,535	682,720	707,694	690,890
Commodities	278,371	271,525	300,074	307,765
Capital Expenditures	10	101,000	-	-
<b>Total Parks &amp; Recreation</b>	<b>2,225,525</b>	<b>2,471,366</b>	<b>2,529,401</b>	<b>2,567,251</b>

	2015 Actual	2016 Budget	2016 Projections	2017 Budget
Operating - Convention Center	4,685,515	4,529,905	4,514,291	4,410,106
Operating - Debt Service Fund	15,911,932	16,348,144	16,353,947	16,189,754
Operating - Tourism	7,685,827	7,573,095	7,042,468	9,800,822
Capital - Capital (incl. W&S)	8,820,864	20,681,656	17,195,286	24,109,400
<b>Total Budget</b>	<b>70,232,184</b>	<b>86,634,012</b>	<b>82,424,844</b>	<b>91,920,597</b>

# DEPARTMENTAL INFORMATION

This section of the document, beginning on the next page, contains information for each department as follows:

- The department's Personnel Services Summary showing the number of approved, full-time equivalents by division for the past five years
- The department's description
- The department's individual 2016 Strategic Accomplishments and 2017 Strategic Goals
- Expenditures and appropriations for the fiscal years 2015-2017 per department

## FIVE-YEAR PERSONNEL SUMMARY

### Mayor & Board

Position & Title	Type	2013	2014	2015	2016	2017
Mayor		1	1	1	1	1
Board		6	6	6	6	6
<b>Total</b>		<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

### City Administration

Position & Title	Type	2013	2014	2015	2016	2017
City Administrator	Full Time	1	1	1	1	1
Assistant City Administrator	Full Time	0	0	0	0	0
Administration Office Manager	Full Time	0	0	0	0	1
Communications Manager	Full Time	0	0	0	1	1
Assistant to City Administrator	Full Time	1	1	1	1	0
Office Assistant II	Full Time	1	1	1	1	1
<b>Total</b>		<b>3</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>

### City Clerk

Position & Title	Type	2013	2014	2015	2016	2017
City Clerk	Full Time	1	1	1	1	1
Deputy City Clerk	Full Time	1	1	1	1	1
Office Assistant II	Full Time	1	1	0	0	0
Office Assistant III	Full Time	0	0	1	1	1
Document Management Technician	Full Time	1	1	1	1	1
Office Clerk	Full Time	0	0	0	0	0
<b>Total Clerk</b>		<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

## MUNICIPAL COURT

Position & Title	Type	2013	2014	2015	2016	2017
Deputy Court Administrator	Full Time	1	1	1	1	1
Court Specialist	Full Time	3	3	3	3	3
<b>Total Court</b>		<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

## LEGAL

Position & Title	Type	2013	2014	2015	2016	2017
Acting City Attorney	Full Time	1	1	0	0	0
City Attorney	Full Time	0	0	1	1	1
Associate City Attorney	Full Time	0	0	0	0	0
Compliance Specialist	Full Time	1	1	1	1	1
Office Assistant II	Full Time	0	0	0	0	0
Office Assistant III	Full Time	0	0	0	0	0
<b>Total Legal</b>		<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

## Economic Development

Position & Title	Type	2013	2014	2015	2016	2017
Economic Development Director	Full Time	1	1	1	0	0
<b>Total</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>

## Engineering/Public Works

Position & Title	Type	2013	2014	2015	2016	2017
City Engineer	Full Time	1	1	1	1	1
Program Manager	Full Time	0	0	0	1	1
Assistant City Engineer	Full Time	1	1	1	1	1
Office Specialist I	Full Time	1	0	0	0	0
Office Specialist II	Full Time	0	1	1	1	1
Office Assistant II	Full Time	1	0	1	0	0
Office Assistant III	Full Time	0	0	0	1	1
CAD Specialist	Full Time	0	0	0	1	1
GIS Coordinator	Full Time	1	1	1	1	1
GIS Technician	Full Time	1	1	1	1	1
Engineering Project Manager	Full Time	2	2	2	2	2
Assistant Public Works Director	Full Time	1	1	1	1	1
Streets Supervisor II	Full Time	1	1	1	1	1
Heavy Equipment Operator	Full Time	3	3	3	3	3
Streets Maintenance Worker II	Full Time	3	3	2	2	2
Streets Maintenance Worker I	Full Time	4	4	5	7	8
Building Maintenance Supervisor	Full Time	0	1	1	1	1
City Hall Custodian	Full Time	1	1	1	1	1
Utility Worker I	Full Time	2	1	1	1	1
Garage/Service Center Supervisor	Full Time	1	1	1	1	1

Master Mechanic	Full Time	2	2	2	2	2
Mechanic Assistant	Full Time	1	1	1	1	1
Sign Shop Supervisor	Full Time	1	1	1	1	1
Sign Shop Technician	Full Time	1	1	1	1	1
Office Assistant II - Public Works	Full Time	0	0	0	2	2
Office Assistant III - Public Works	Full Time	1	2	2	1	1
Environmental Specialist	Full Time	1	1	1	1	1
MS4 Coordinator/Storm Water Technician	Full Time	0	0	0	1	1
Recycling Center Supervisor	Full Time	1	1	1	1	1
Maintenance Worker I Recycling	Part Time	0	0	0	1	1
Seasonal Laborer	Seasonal	6	6	6	6	6
Intern	Seasonal	2	2	3	3	3
<b>Total</b>		<b>40</b>	<b>40</b>	<b>42</b>	<b>51</b>	<b>51</b>

## Finance

Position & Title	Type	2013	2014	2015	2016	2017
Finance Director	Full Time	1	1	1	1	1
Assistant Finance Director	Full Time	0	0	0	1	1
Senior Accountant	Full Time	1	1	1	0	0
Accountant II	Full Time	1	1	1	2	2
Accountant I	Full Time	1	1	1	1	1
Financial Analyst	Full Time	0	0	0	1	1
Purchasing Agent	Full Time	1	1	1	1	1
Accounting Specialist	Full Time	1	1	1	0	0
Utility Accountant	Full Time	0	0	0	1	1
Accountant	Full Time	3	3	3	2	2
Supervisor II	Full Time	1	1	1	0	0
Office Assistant II	Full Time	0	2	1	1	1
Licensing Officer	Part Time	0	0	0	1	1
Utility Clerk	Part Time	0	2	1	1	1
Office Assistant (Biosolids)	Part Time	0	0	1	1	1
Intern	Part Time	0	0	0	1	1
<b>Total</b>		<b>11</b>	<b>13</b>	<b>13</b>	<b>14</b>	<b>14</b>

## Fire

Position & Title	Type	2013	2014	2015	2016	2017
Fire Chief	Full Time	1	1	1	1	1
Division Chief/Operations	Full Time	1	1	1	1	1
Division Chief/Technical Services	Full Time	1	1	1	1	1
Battalion Chief	Full Time	1	1	1	2	2
Office Assistant III	Full Time	1	1	1	1	1

Office Assistant II	Full Time	1	1	1	1	1
Captain	Full Time	9	9	9	9	9
Fire Marshal	Full Time	1	1	1	1	1
Engineer	Full Time	9	9	9	9	9
Fire Fighter	Full Time	15	15	15	15	15
Volunteer Firefighter	Part Time	4	4	4	4	4
<b>Total</b>		<b>44</b>	<b>44</b>	<b>44</b>	<b>45</b>	<b>45</b>

## Human Resources

Position & Title	Type	2013	2014	2015	2016	2017
Human Resources Director	Full Time	1	1	1	1	1
Human Resources Assistant Director	Full time	0	0	0	1	1
Human Resources Manager	Full Time	0	1	1	0	0
Risk Management Coordinator	Full Time	0	0	0	1	1
Human Resources Generalist	Full Time	0	0	0	1	1
Human Resources Specialist II	Full Time	1	1	1	0	0
Human Resources Specialist I	Full Time	1	0	1	0	0
Office Assistant II	Full Time	0	1	0	1	1
Office Specialist	Full Time	1	0	0	0	0
<b>Total</b>		<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>

## Information Technology

Position & Title	Type	2013	2014	2015	2016	2017
Information Technology Director	Full Time	0	0	0	1	1
Interim Information Technology Director	Full Time	1	1	1	0	0
Systems Network Technician	Full Time	1	0	0	0	0
IT Technician II	Full Time	0	1	1	1	1
IT Technician I	Full Time	0	1	1	2	2
<b>Total</b>		<b>2</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>

## Parks & Recreation

Position & Title	Type	2013	2014	2015	2016	2017
Parks & Recreation Director	Full Time	1	1	1	1	1
Assistant Parks & Recreation Director	Full Time	1	1	1	1	1
Community Center/Spec Events	Full Time	0	0	0	1	1
Gardener	Full Time	1	1	1	1	1
Recreation Specialist II	Full Time	2	2	2	2	2
Office Assistant	Full Time	0	0	0	1	1
Office Assistant II	Full Time	1	1	1	1	1

Office Specialist	Full Time	1	1	1	1	1
Maintenance Worker I	Full Time	8	8	8	9	9
Supervisor II	Full Time	2	2	2	2	2
Supervisor III	Full Time	1	1	1	1	1
Community Center Aide	Part Time	3	3	3	1	1
Golf Course Attendants	Part Time	3	3	3	2	2
Campground Operator	Part Time	2	2	2	2	2
Substitute Campground Operator	Part Time	6	6	6	6	6
Office Assistant	Part Time	5	4	4	3	3
Pool Manager	Seasonal	1	1	1	1	1
Lifeguards	Seasonal	30	30	30	25	25
Swim Team Coach	Seasonal	1	1	1	1	1
Assistant Swim Team Coach	Seasonal	1	2	2	1	1
Seasonal Laborer	Seasonal	5	5	5	5	5
Concessionaires	Seasonal	30	30	30	21	21
Office Assistant	Seasonal	0	1	1	1	0
Day Camp Director	Seasonal	1	1	1	1	1
Day Camp Assistant Director	Seasonal	1	1	1	1	1
Day Camp Staff	Seasonal	16	16	16	14	14
Intern	Seasonal	2	2	2	2	2
<b>Total</b>		<b>125</b>	<b>126</b>	<b>126</b>	<b>128</b>	<b>128</b>

## Planning & Development

Position & Title	Type	2013	2014	2015	2016	2017
Planning & Development Director	Full Time	1	1	1	1	1
Senior Planner	Full Time	1	1	0	0	0
Plan Reviewer	Full Time	0	0	0	1	1
Planner	Full Time	0	0	0	1	1
Planning Assistant	Full Time	2	2	2	1	1
Office Specialist	Full Time	1	1	1	1	1
Building Division Supervisor	Full Time	1	1	1	1	1
Building Inspector	Full Time	3	3	3	2	2
Code Enforcement Supervisor	Full Time	1	1	1	1	1
Code Enforcement Officer	Full Time	1	1	1	1	1
Office Assistant I	Full Time	0	0	1	0	0
Office Assistant II	Full Time	2	2	0	1	1
Office Assistant III	Full Time	0	0	1	1	1
<b>Total</b>		<b>13</b>	<b>13</b>	<b>12</b>	<b>12</b>	<b>12</b>

## Police

Position & Title	Type	2013	2014	2015	2016	2017
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Police Chief	Full Time	1	1	1	1	1
Assistant Chief	Full Time	1	1	1	1	1
Captain	Full Time	1	1	1	1	1
Lieutenant	Full Time	2	2	2	2	2
Sergeant	Full Time	10	10	10	10	10
Police Officer	Full Time	28	29	31	34	34
Communications Supervisor	Full Time	1	1	1	1	1
Dispatcher I	Full Time	11	11	11	10	11
Dispatcher II	Full Time	0	0	0	1	0
Office Specialist	Full Time	1	1	1	1	1
Evidence & Property Technician	Full Time	0	0	1	1	1
Parking Control Officer	Full Time	1	1	1	1	1
Office Assistant II	Full Time	2	2	2	2	2
<b>Total</b>		<b>59</b>	<b>60</b>	<b>63</b>	<b>66</b>	<b>66</b>

## Utilities

### Water & Sewer | Water Treatment

Position & Title	Type	2013	2014	2015	2016	2017
Supervisor III	Full Time	1	1	1	1	1
Plant Operator Trainee	Full Time	0	0	0	1	1
Plant Operator I	Full Time	7	7	7	7	7
Plant Operator II	Full Time	1	1	1	1	1
Electrician	Full Time	0	0	0	1	1
Electrician II	Full Time	1	1	1	0	0
Electrician III	Full Time	0	0	0	1	1
<b>Total Water Treatment</b>		<b>10</b>	<b>10</b>	<b>10</b>	<b>12</b>	<b>12</b>

### Water & Sewer | Water Distribution

Position & Title	Type	2013	2014	2015	2016	2017
Supervisor III	Full Time	1	1	1	1	1
Equipment Operator II	Full Time	1	2	1	1	1
Maintenance Worker I	Full Time	4	4	4	4	5
Maintenance Worker II	Full Time	1	1	2	3	3
<b>Total Water Distribution</b>		<b>7</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>10</b>

### Water & Sewer | Wastewater Treatment

Position & Title	Type	2013	2014	2015	2016	2017
Supervisor II	Full Time	1	1	1	1	1
Supervisor III	Full Time	1	1	1	1	1
Plant Operator I	Full Time	6	6	6	7	7
Plant Operator II	Full Time	2	2	3	4	4
Equipment Operator II	Full Time	3	3	3	2	2

Lab Assistant II	Full Time	1	1	1	1	1
Electrician	Full Time	1	1	1	0	0
Electrician II	Full Time	0	0	0	1	1
<b>Total Wastewater Treatment</b>		<b>18</b>	<b>18</b>	<b>19</b>	<b>17</b>	<b>17</b>

### Water & Sewer | Wastewater Collection

Position & Title	Type	2013	2014	2015	2016	2017
Supervisor II	Full Time	1	1	1	1	1
Maintenance Worker I	Full Time	4	1	1	3	3
Maintenance Worker II	Full Time	1	1	1	1	1
Equipment Operator II	Full Time	0	2	2	2	2
<b>Total Wastewater Collection</b>		<b>6</b>	<b>5</b>	<b>5</b>	<b>7</b>	<b>7</b>

### Water & Sewer | Utilities Administration

Position & Title	Type	2013	2014	2015	2016	2017
Utilities Director	Full Time	1	1	1	1	1
Plans Examiner II	Full Time	1	1	1	1	1
Safety Specialist	Full Time	1	1	1	1	1
Backflow Prevention Technician	Full Time	0	1	1	1	1
Office Specialist II	Full Time	1	0	0	0	0
Administrative Services Manager	Full Time	0	1	1	1	1
Office Assistant II	Full Time	2	1	1	1	1
Office Assistant III	Full Time	0	1	1	1	1
Seasonal Laborer	Seasonal	1	0	0	0	0
<b>Total Wastewater Collection</b>		<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

<b>Totals</b>		<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Total Full Time Employees		245	242	246	261	261
Total Part Time Employees		23	24	24	23	23
Total Seasonal Employees		97	98	99	96	95
Grand Total - All Employees		365	364	368	384	377
Mayor & Board of Aldermen		7	7	7	7	7



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# MAYOR & BOARD OF ALDERMEN

## Overview

The Mayor and Board of Aldermen comprise the legislative branch of the city government. The Board consists of six Aldermen, two of whom are elected from each of three established wards within the city. The Mayor presides over the Board of Aldermen, but does not vote on any issue except in the case of a tie. Together, the Mayor and Board enact all ordinances compatible with the constitution and laws of the State of Missouri that will be expedient for the good governance of the city; can preserve peace and order; will benefit in trade, commerce, economic development, and the health of the city’s inhabitants. They may also pass other ordinances, rules and regulations as may be necessary to carry such powers into effect; and alter, modify or repeal any of the above ordinances, rules and regulations.

Mayor & Board Expenditure by Object	2015 Actual	2016 Budget	2016 Projections	2017 Budget
Personnel Services	33,206	38,446	53,084	54,318
Contractual Services	23,194	55,085	61,664	84,398
Commodities	4,214	13,700	8,595	13,260
Capital Expenditures	-	-	-	-
<b>Total Mayor &amp; Board</b>	<b>60,614</b>	<b>107,231</b>	<b>123,343</b>	<b>151,976</b>



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# DEPARTMENTAL BUDGET | CITY ADMINISTRATION

## Overview

The City Administrator is the city’s chief executive officer. The City Administrator is responsible for the execution of all policies established by the Mayor and 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 Mayor and Board of Aldermen and the public regarding the City’s overall condition and future needs.

City Administration Expenditure by Object	2015 Actual	2016 Budget	2016 Projections	2017 Budget
Personnel Services	461,384	452,794	381,846	445,559
Contractual Services	11,079	27,429	24,569	177,645
Commodities	2,020	5,000	4,050	5,400
Capital Expenditures	-	-	-	-
<b>Total City Administration</b>	<b>474,483</b>	<b>485,223</b>	<b>410,465</b>	<b>628,604</b>



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# COMMUNICATIONS

## Overview

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The Communications Manager is responsible for developing, organizing and coordinating public information and community relations programs. The Communications Manager also serves as the liaison for city officials and the news media regarding stories and interviews about Branson. In case of emergency, the Communications Manager helps disseminate and coordinate vital information to ensure public safety.

The Communications Manager also works to communicate directly with members of the media, in both preparing and placing stories and responding to media inquiries. A key goal of this office is to deliver timely, accurate, consistent, cohesive and strategic communication to the City’s constituents.

The Communications Manager also administers the “Citizens’ Service Request Line” where citizens can get answers to questions about the city, report ordinance violations, or report problems on public property. The Citizens Service Request Line number is **337-8502**.

Communications Expenditure by Object	2015 Actual	2016 Budget	2016 Projections	2017 Budget
Personnel Services	-	-	89,615	94,155
Contractual Services	-	-	34,744	43,764
Commodities	-	-	100	1,300
Capital Expenditures	-	-	-	-
<b>Total Communications</b>	-	-	<b>124,459</b>	<b>139,219</b>



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## DEPARTMENTAL BUDGET | CITY CLERK/MUNICIPAL COURT/LEGAL

### Overview

The City Clerk and Municipal Court divisions are managed under one department and work in conjunction with the Legal Department. The City Clerk Department's responsibilities are among the oldest duties existing in the public servant world. The department serves the community and all city departments by providing such services as compiling documents for the Board of Aldermen meetings, creating meeting minutes, archiving documents, fulfilling records requests and being the election authority for the city. As the central repository of all records for the municipality, the department works to minimize paper and promote sustainability through electronic records, yet maintaining compliance with state requirements. The Department strives to maintain transparency and compliance with the Sunshine Law.

The judicial branch of government for the City is handled through the Municipal Court, which is tasked to ensure equal justice under the law. Court cases are heard by the Municipal Judge, which hears violations of the law such as traffic tickets, shoplifting, stealing, assaults, code violations and ordinance violations. The Court processes dockets, warrants, fine payments, community service, probation and all court related procedures.

The Legal Department drafts, reviews, and approves contracts, agreements and legal documents. The Department reviews proposed municipal ordinances for compliance with state law and constitutional issues, as well as existing code in the light of new court rulings and legislation. Legal actions involving the City are handled through the Department along with management of outside counsel retained by the City. The Department serves as the Municipal Prosecutor for all violations of municipal code in municipal court, as well as any appeals to circuit court and attends all Municipal Court dockets. The City Attorney, by code, is responsible to the Board of Aldermen and is to attend all meetings of the Board and to advise the Mayor, Board and City Administrator on all legal matters of City business and to perform all other normal and routine business of the City which would generally fall within the province and category of legal matters.

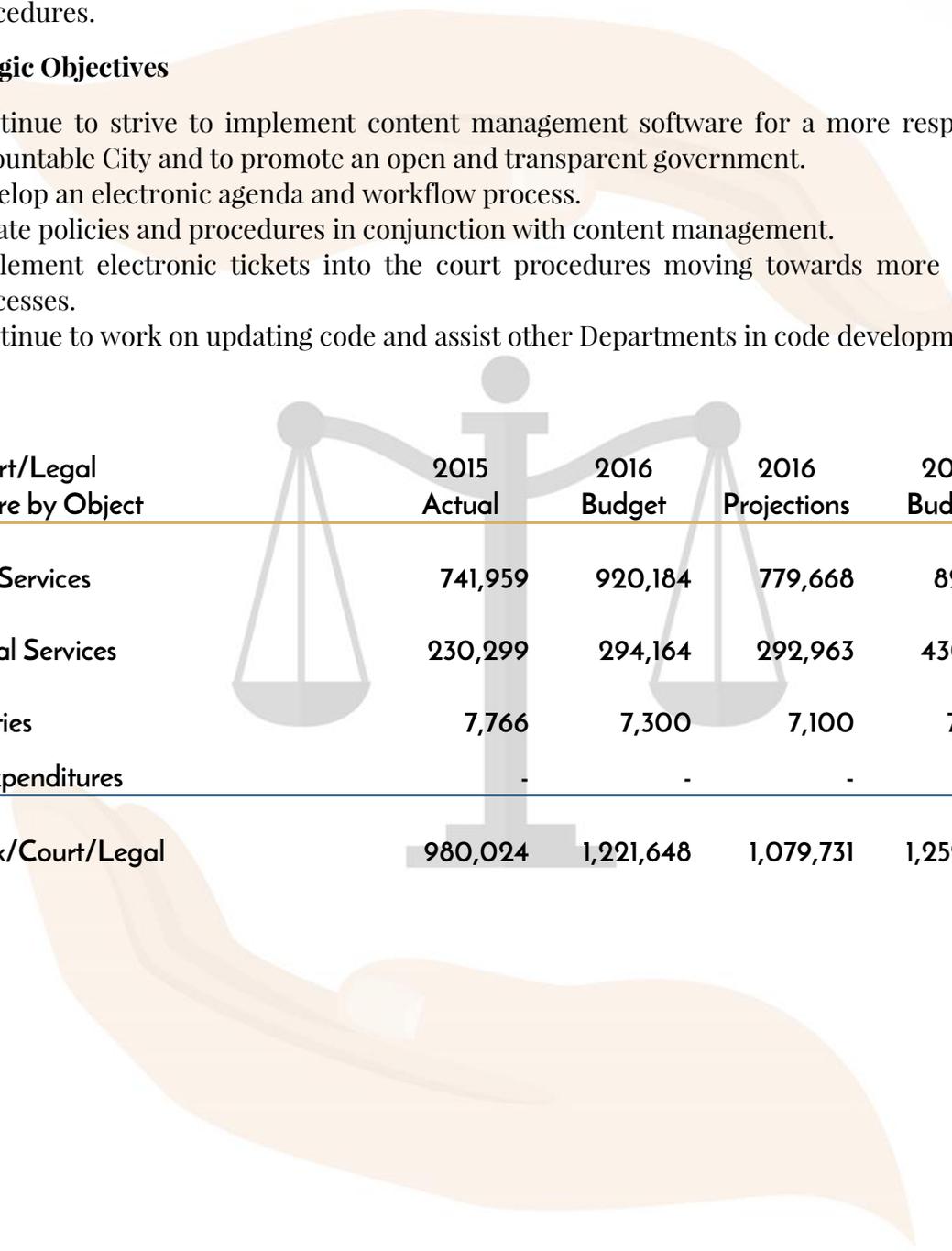
#### 2016 Strategic Accomplishments

- ✓ Created and implemented the Board and Committee Procedures.
- ✓ Horse-drawn carriage code implemented.

- ✓ Produced new City Clerk procedures.
- ✓ Reviewed court procedures and processes to maintain compliance with Missouri statutes and Supreme Court rules, including reorganizing, developing and creating efficiencies to procedures.

**2017 Strategic Objectives**

- Continue to strive to implement content management software for a more responsive and accountable City and to promote an open and transparent government.
- Develop an electronic agenda and workflow process.
- Create policies and procedures in conjunction with content management.
- Implement electronic tickets into the court procedures moving towards more sustainable processes.
- Continue to work on updating code and assist other Departments in code development.



Clerk/Court/Legal Expenditure by Object	2015 Actual	2016 Budget	2016 Projections	2017 Budget
Personnel Services	741,959	920,184	779,668	821,167
Contractual Services	230,299	294,164	292,963	430,565
Commodities	7,766	7,300	7,100	7,500
Capital Expenditures	-	-	-	-
Total Clerk/Court/Legal	980,024	1,221,648	1,079,731	1,259,232

## DEPARTMENTAL BUDGET | ENGINEERING & PUBLIC WORKS

### Overview

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Branson Engineering/Public Works has the primary responsibility for construction and maintenance of the City's infrastructure. This department also provides routine maintenance and repair of city vehicles, right-of-ways, streets and city buildings. This department is made up of forty full time employees and ten part time employees which are spread over five different divisions.

The Engineering division is responsible for managing the public and private capital projects. These efforts encompass the entire life span of such projects from design, to property acquisition, to construction. Management of private developments and construction is critical to ensure the city's standards for quality construction are followed and long-term maintenance costs are minimized. This division also provides the in-house engineering for the city including such diverse things as wastewater lift station design, traffic signal timings, trail design and construction.

The Public Works division is responsible for a variety of items with a primary goal of making Branson a great place to live and visit. Street maintenance duties include pavement preservation work, storm sewer installation and maintenance and pavement striping. Winter operations involving ice and snow removal from all city streets and parking lots is a major duty of this division. Street signage is also an important component of this division to ensure that all signage is in compliance with federal standards, and that motorists are provided the information they need to keep the city streets as safe as possible. The fleet maintenance operations at the service center ensure that the city's cars, trucks and heavy equipment are all operating well and maintained properly. The facilities maintenance staff provides custodial services, repair, and maintenance of city buildings and facilities, including City Hall.



The GIS division manages the geographic information system for the benefit of the city and its citizens. The computer-based maps and massive databases of information provide the information critical for proper planning, preliminary design work as well as other diverse analysis and research.

The Sustainability division manages the recycle center and works to promote sustainable practices in the city including the implementation of curb-side recycling.

The Stormwater division is responsible for the development of a stormwater management plan due to population growth in Branson of over 10,000 people in the 2010 census. As a result, Branson became a regulated Missouri Separate Storm Sewer System (MS4) community and must obtain a National Pollutant Discharge Elimination System (NPDES) permit and develop a plan to comply with water quality. This stormwater plan will include public education and outreach, public involvement and participation, mapping of the 21 square miles for all watersheds draining through the city limits, working with developments to encourage improved stormwater runoff, revising the City's Technical Specifications and Design Criteria for public improvement projects and preparing and amending existing ordinances.

### **2016 Strategic Accomplishments**

- ✓ Implemented Phase 2 of the Downtown Redevelopment project and completed engineering and design of Phase 3.
- ✓ Began construction of Phase 1A of the 76 Revitalization project including burying utilities and duct bank construction.
- ✓ Trained twelve employees from various departments including Planning & Development, Fire, Public Works, and Police on the software with Environmental Systems Research Institute (ESRI) for a computerized geographic information system (GIS) mapping system.
- ✓ Completed and implemented the Pavement Management System utilizing EXCEL-based pavement quality formulas and procedures to establish both short and long term pavement management.
- ✓ Replaced roofs at City Hall and Fire Station #1.
- ✓ Renovated and replaced traffic signal at Forsyth & Roark for enhancement of traffic movement efficiency.

### **2017 Strategic Objectives**

- Renovate and replace traffic signal components at Gretna & Roark for enhancement of traffic movement efficiency.
- Design and construct new traffic signal at the intersection of Hwy. 165 & Pointe Royale Development.
- Traffic signal upgrades at Main Street, Long Street and Commercial Street intersections for enhanced safety and congestion relief.
- Complete construction of surface improvements on Phase 1A of 76 Revitalization project and begin construction of Phase 2 of 76 Revitalization project.
- Complete construction of Phase 3 Downtown Streetscape construction and implement design of Phase 4 of the Downtown Streetscape.
- Complete transportation master plan to provide guidance for planning future city street projects.
- Complete stormwater master plan for better management and control of the city's stormwater infrastructure.

Engineering Expenditure by Object	2015 Actual	2016 Budget	2016 Projections	2017 Budget
Personnel Services	501,054	493,100	691,592	740,550
Contractual Services	60,042	71,250	67,425	58,200
Commodities	10,528	10,050	11,050	14,100
Capital Expenditures	-	-	-	-
<b>Total Engineering</b>	<b>571,624</b>	<b>574,400</b>	<b>770,067</b>	<b>812,850</b>

Public Works - General Fund Expenditure by Object	2015 Actual	2016 Budget	2016 Projections	2017 Budget
Personnel Services	347,061	346,648	377,485	398,410
Contractual Services	257,522	344,463	289,850	306,825
Commodities	30,798	44,125	52,675	55,025
Capital Expenditures	4,150	-	-	-
<b>Total Public Works - General Fund</b>	<b>639,531</b>	<b>735,236</b>	<b>720,010</b>	<b>760,260</b>

Transportation Fund Expenditure by Object	2015 Actual	2016 Budget	2016 Projections	2017 Budget
Personnel Services	1,110,317	1,352,111	1,403,167	1,505,384
Contractual Services	2,760,742	2,740,331	2,526,447	2,488,780
Commodities	558,754	723,850	616,950	633,500
Capital Expenditures	429,603	344,500	344,500	450,000
<b>Total Transportation Fund</b>	<b>4,859,416</b>	<b>5,160,792</b>	<b>4,891,064</b>	<b>5,077,664</b>



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## DEPARTMENTAL BUDGET | FINANCE

### Overview

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The Finance Department manages the financial transactions of the city. The department also provides various internal services for all departments. Duties include overseeing policies and procedures; internal and external auditing; financial reporting; payroll processing; grant management; accounts payable; management of debt service; accounting for city assets; budgeting for both capital & operating budgets; liquor licensing; utility building; tourism taxes, business licensing; management of cash assets including investments; and purchasing.

The Finance Department also administers and oversees the Branson Convention Center budget and is responsible for overseeing all Non-Departmental funds. These expenditures are not related to any specific department and are accounted for in the Non-Departmental miscellaneous 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 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.

#### 2016 Strategic Accomplishments

- ✓ Implemented a biennial budget process to better align with the City’s strategic planning efforts (each budget year will be approved annually by Board)
- ✓ Achieved a clean audit opinion & received the Certificate of Achievement for Excellence in Financial Reporting for Fiscal Year 2015
- ✓ Implemented a process for reallocation of resources through the use of Priority Based Budgeting
- ✓ Implemented new reporting requirements due to the Affordable Care Act and GASB 68

#### 2017 Strategic Goals

- Obtain a new ERP system & secure financing; begin city-wide training of employees on the new system
- Organize a strategic planning retreat for city leadership & staff prior the peer review process
- Obtain increased grants for the city
- Update the financial incentive policy for Economic Development

Finance Expenditure by Object	2015 Actual	2016 Budget	2016 Projections	2017 Budget
Personnel Services	693,319	773,913	765,582	790,473
Contractual Services	73,665	134,630	135,647	128,026
Commodities	16,906	15,500	15,500	15,000
Capital Expenditures	-	-	-	-
<b>Total Finance</b>	<b>783,890</b>	<b>924,043</b>	<b>916,729</b>	<b>933,499</b>

Non-Departmental - General Fund Expenditure by Object	2015 Actual	2016 Budget	2016 Projections	2017 Budget
Personnel Services	-	-	-	-
Contractual Services	2,257,180	2,125,457	2,395,021	2,170,060
Commodities	5,327	13,000	13,000	13,000
Debt	133,612	168,421	372,864	418,520
Capital Expenditures	527,085	350,000	350,000	-
<b>Total Non-Departmental - General Fund</b>	<b>2,923,204</b>	<b>2,656,878</b>	<b>3,130,885</b>	<b>2,601,580</b>



## DEPARTMENTAL BUDGET | FIRE

### Overview

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Branson Fire Rescue is comprised of four (4) divisions including Administration, Operations, Technical Services and Emergency Management.

The Administration Division provides direct support to the Operations and Technical Services Divisions of the fire department. This division is responsible for collecting statistical data that helps support the budget and operational needs of the department.

The Operations Division is charged with protection of life and property. Personnel in this division maintain a high level of skill and competency through aggressive training. Operations personnel respond to all emergency and non-emergency incidents including fire, rescue, hazardous materials and assist with the presentation of fire and life safety education programs.

The Technical Services Division is responsible for fire investigation of all accidental and incendiary fires, fire code inspections of new and existing commercial properties, issue special operational use permits, and present fire and life safety education programs.

The Emergency Management Division is directly charged with disaster preparedness and hazard mitigation for the City. This includes development and updating city multi-hazard functional disaster plans; providing on-going disaster training for all city staff; and conducting disaster exercises. This division is also responsible for maintaining the city storm warning system.

City growth and other factors have created an average annual increase in emergency alarms in excess of the national average, which is ten per cent (10%). This requires an upward adjustment for certain items in the budget to support operational needs such as specialized equipment to respond to fire - rescue incidents.

#### 2016 Strategic Accomplishments

- ✓ The fire department explored the opportunity to work towards Accreditation. This will include the development of a Standard of Cover.
- ✓ The fire department tracked five core categories for the ICMA providing comparable data for our community.



- ✓ An ISO Survey was completed (results pending) providing a rating for insurance companies reference.
- ✓ The 2015 International Fire Codes and local amendments were adopted.
- ✓ Fire department capabilities were enhanced for Technical Rescue including training for personnel and additional equipment purchased.

**2017 Strategic Objectives**

- Initiate the Accreditation program to begin the assessment of fire department programs.
- Continue tracking of FD dispatch, turn-out and response times to meet or exceed national standards.
- Continue programs focused on reducing risk at multi-family dwellings (apartments) and lodging properties used as extended stay residences.
- Develop a master plan for Outdoor Warning Siren coverage, maintenance and replacement program.
- Provide National Incident Management Training (NIMS) programs required for identified city staff.

Fire Expenditure by Object	2015 Actual	2016 Budget	2016 Projections	2017 Budget
Personnel Services	2,729,802	2,922,247	2,896,526	2,947,154
Contractual Services	113,568	157,650	156,650	182,750
Commodities	109,070	134,550	165,388	208,000
Capital Expenditures	83,411	212,831	186,639	-
<b>Total Fire</b>	<b>3,035,851</b>	<b>3,427,278</b>	<b>3,405,203</b>	<b>3,337,904</b>

## DEPARTMENTAL BUDGET | HUMAN RESOURCES

### Overview

The employees who work at the City of Branson are more than just people – they are providers of essential services to the citizens, businesses and visitors to the City, and are an integral part of everyone’s day-to-day lives. They repair streets and mow the public right-of-ways; they ensure public safety, rescue those who get hurt, and make sure we have safe drinking water; they maintain standards that ensure Branson is a good place to live, do business and visit; they ensure proper use of public funds; and they manage a number of other functions that create the infrastructure for the community. Human Resources is the department that the Board of Aldermen has tapped to make sure the City recruits, hires, trains and retains the employees who are essential to the City’s operations.

Furthermore, along with Human Resource’s traditional role, the department is also responsible for the City’s Risk Management – to include overseeing the City’s property/liability and workers compensation insurance and the City’s employee safety programs. However, Risk Management is more than insurance and safety. It is making sure employees understand the risks or challenges – both positive and negative – that the City faces, and then working to devise plans to address those risks to help ensure a desired outcome.

To fulfill these responsibilities, the team of five individuals who comprise the Human Resources staff are college educated, have high levels of certifications, and have decades of real world “people” experience that contributes to a solid, highly capable department who help look out for the employees of the City of Branson.

#### 2016 Strategic Accomplishments

- ✓ Implemented on-line medical and dental insurance enrollment for the City’s benefits plan participants, allowing users 24/7 access to compare and select available options on their computers or smartphones, resulting in significantly less paperwork required of prior enrollment periods;
- ✓ Expanded the annual Health Fair to include Safety as a vital part of each employee’s well-being;
- ✓ Facilitated the implementation of employee training agreements to enable the City to “grow its own” with respect to attracting talent in positions that require a higher level of skill, ability or expertise, and for positions that are generally hard to fill;
- ✓ Expanded the post offer screening process for public safety roles to include a physical abilities exam in an effort to help reduce potential liabilities for the City;
- ✓ Collaborated with Directors and Department Heads to establish initial phases of succession plans to ensure a continuity of service to the public from all departments;
- ✓ Working with the City’s property/liability broker, constructed the initial outline a comprehensive Risk Management Plan to layout for Board approval;

- ✓ Enhanced the position of Risk Management Coordinator to be the focal point of communicating risk to leadership within the City, and to ensure appropriate decisions are made that add to the quality of life for employees, businesses, citizens and visitors.
- ✓ Helped maintain a reasonable Workers' Compensation Experience Modification rating of .98 through inspections, safety and wellness efforts that saves the City insurance costs over the benchmark rating of 1.0, which is considered the industry standard;
- ✓ Initiated a compensation study that evaluates roles and responsibilities at every level of the organization, comparing roles within like or competitive organizations, to help ensure that the City can attract and retain the best people possible in a highly competitive labor market;
- ✓ Continued to assist all departments in a variety of personnel-related matters to maintain an effective and efficient workforce;
- ✓ Completed four City of Branson employee surveys to understand their perceptions on things that matters to them;

**2017 Strategic Objectives**

- To gain approval of the City's comprehensive Risk Management plan, and once in place, work to expand and enhance it on a continuous basis;
- In concert with Police and Fire, continue to ensure a plan is approved and implemented to improve safety for citizens and visitors;
- Continue to improve workplace safety;
- Ensure employees are valued at all levels of the organization;
- Further develop succession plans to include training plans for all departments;
- Working with the Information Technology and Finance departments, source and select an enterprise resource planning (ERP) software/hardware package to help manage and organize the City's computer-based business system;
- Source and implement the City's on-line applicant tracking and new employee on-boarding system via a web-based portal;
- Develop and begin the rollout of a comprehensive recognition plan that celebrates employees getting great results with a focus on Customer Service.

Human Resources Expenditure by Object	2015 Actual	2016 Budget	2016 Projections	2017 Budget
Personnel Services	305,679	415,540	372,238	399,036
Contractual Services	66,579	172,175	146,250	166,440
Commodities	15,514	14,050	13,600	24,500
Capital Expenditures	-	-	-	-
<b>Total Human Resources</b>	<b>387,772</b>	<b>601,765</b>	<b>532,088</b>	<b>589,976</b>

# DEPARTMENTAL BUDGET | INFORMATION TECHNOLOGY

## Overview

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The Information Technology Department (IT) is responsible for the planning, implementation and support of the City's Information Technology needs. Departmental staff consists of an IT Director and three IT support technicians. The department outsources server and network infrastructure design and support. IT is responsible for the equipment, networking, software, support and phone systems of seven larger facilities such as City Hall and several smaller locations such as the campground, recycle center and waste water treatment plants. Operating hours for the department are 8:00 a.m. to 4:30 p.m.; however, after-hours support is available at all times from onocall staff for critical services.

### 2016 Strategic Accomplishments

- ✓ Initiated a new cyber security program that includes monthly end-user cyber-security awareness training, increased information sharing among federal, state and local counterparts and increased internal testing to verify compliance.
- ✓ Implemented a new citywide voice over IP (VoIP) telephone system, which included telepresence, mobile, instant messaging and WebEx features.
- ✓ Installed city-owned fiber optics to expand the city's network to the Convention Center and Downtown, and expanded fiber optic connectivity at Cooper Creek to include the new Utilities and Sign Shop buildings.

### 2017 Strategic Objectives

- Perform comprehensive system requirement analysis within all city departments to identify and procure new enterprise software and replace existing outdated and feature-limited legacy systems.
- Implement enterprise level document system (DMS) to improve organization and retention efficiencies, reduce document silos and provide quick access to important city documents.
- Implement new enterprise resource management system (ERP) to improve citywide operations and decision making abilities by using a software solution that offers integrated business processes, improved reporting, increased mobility and faster access to information.

<b>Information Technology Expenditure by Object</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2016 Projections</b>	<b>2017 Budget</b>
<b>Personnel Services</b>	253,943	300,392	309,469	336,970
<b>Contractual Services</b>	180,511	301,281	301,300	305,550
<b>Commodities</b>	120,119	115,270	114,091	111,470
<b>Capital Expenditures</b>	-	-	-	-
<b>Total Information Technology</b>	<b>554,573</b>	<b>716,943</b>	<b>724,860</b>	<b>753,990</b>

## DEPARTMENTAL BUDGET | PARKS & RECREATION

### Overview

The Parks and Recreation Department has multiple operations, including Administration, Recreational Services, Facility Management and Parks Maintenance. Each operation has subordinate supervisors who report to the Parks Director and oversee a total of 19 full-time employees and nearly 100 part-time and seasonal employees. The Parks Director is responsible for the overall direction, coordination and evaluation of these operations.

The Branson Parks & Recreation Department is responsible for the oversight of 16 diverse parks that encompass 300 acres. These parks include a skate park, a disc golf course park, as well as small neighborhood parks with playgrounds, large parks with athletic fields and tennis courts, and wilderness areas with hiking trails. The department also oversees the Don Gardner Par 3 Golf Course and the Branson Community Center. The Branson Community Center offers activities and a meal program for our senior population.

The largest revenue producer for the department is the Branson Lakeside RV Park. This full service campground includes 160 full hook-up sites, fishing docks, boat ramp and on-site marina, restrooms and showers, laundry and Wi-Fi. Open year-round, the park is a favorite among RV'ers coming to Branson, with many of our customers coming back year after year. Recent improvements to the park include upgrading the Wi-Fi and renovating gravel sites with cement pads.

The Branson RecPlex, a 40-acre athletic complex, is the hub of the Parks & Recreation Department and includes a large recreation center with a fitness center, indoor walking track, basketball courts, community meeting rooms, concessions and party room. Outdoor facilities include an aquatic park, baseball complex, soccer fields, picnic pavilions, large children's playground and walking paths. The RecPlex is a popular tournament destination for tournaments, hosting regional, state and national tournaments annually while providing an economic boost to the community. The core mission of the department is program delivery. Recreation programs, leagues, clinics and special events are offered for our citizens. Youth and adult programs such as baseball and softball, soccer, volleyball and basketball are very popular with high attendance. New programs such as archery and school's out camps will be offered in 2017. An annual Parks & Recreation activity guide is distributed to local households each spring, listing program activities and specific registration information.

#### 2016 Strategic Accomplishments

- ✓ Completed initiative to add landscaping and upgrade Wi-Fi at the Branson Lakeside RV Park.

- ✓ Expanded recreational opportunities to seniors with the addition of the new Community Center Coordinator.
- ✓ Constructed a new parking lot at Lakeside Forest Wilderness Area in anticipation of new park features currently underway.
- ✓ Initiated new programs aimed at beautifying parks, including Adopt-a-Flower Bed or Trail and a park zoning initiative by park maintenance staff.
- ✓ Continued expansion of the trail system and initiated a new trail maintenance plan with the addition of a new maintenance worker.
- ✓ Received the following grant funding: Skaggs Legacy Endowment grant for expansion of scholarships; Community Archery Grant to purchase archery equipment; and a TRIM grant to remove/trim trees at North Beach Park.
- ✓ Completed the following park improvements in 2016: restored the grounds and facilities at the Branson Lakeside RV Park following flooding; rehabilitated the Cox Fitness Center including drywall, paint, carpet and tile; resurfaced three tennis courts at Stockstill Park; updated lighting and replaced two score keeper stands at the ballfield complex, completed improvements at Murphy Park including the installation of a Community Garden.

### 2017 Strategic Goals

- Initiate strategy to reduce expenses at the golf course while moving toward a multi-purpose facility.
- Complete improvements at the Lakeside Forest Wilderness Area, to include construction of a new pavilion, nature playground and “swinging porch” structure at the old Owen’s Homestead site.
- Continue to expand the trail system and develop better signage and mapping for city trails.
- Initiate contracting landscape maintenance for some city facilities and parks in an effort to improve visual appearance.
- Complete upgrade of software system to allow for on-line registration and payments to improve the customer experience.
- Continue park improvements.

Parks & Recreation Expenditure by Object	2015 Actual	2016 Budget	2016 Projections	2017 Budget
Personnel Services	1,331,609	1,416,121	1,521,633	1,568,596
Contractual Services	615,535	682,720	707,694	690,890
Commodities	278,371	271,525	300,074	307,765
Capital Expenditures	10	101,000	-	-
<b>Total Parks &amp; Recreation</b>	<b>2,225,525</b>	<b>2,471,366</b>	<b>2,529,401</b>	<b>2,567,251</b>

Parks & Recreation Expenditure by Object	2015 Actual	2016 Budget	2016 Projections	2017 Budget
Lakefront RV Park	303,596	331,762	344,892	338,942
Community Center	52,491	86,444	74,617	72,100
Swimming Pool	123,443	136,713	140,397	143,502
Swim Team	23,543	29,908	30,361	32,951
Golf Course	73,946	67,737	76,546	73,028
Park Programs	424,084	450,244	489,485	464,987
Ball Programs	175,288	196,519	191,534	195,084
Recreation Complex/Tournaments/ Concessions	670,559	716,127	720,725	778,424
Day Camp	52,980	72,979	69,043	74,316
Administration	314,965	370,009	378,632	378,295
Cheerleading	1,077	1,370	1,370	-
Special Events/Programs	6,204	8,004	8,245	11,664
Dog Park	3,349	3,550	3,554	3,959
<b>Total Parks &amp; Recreation</b>	<b>2,225,525</b>	<b>2,471,366</b>	<b>2,529,401</b>	<b>2,567,251</b>



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# DEPARTMENTAL BUDGET | PLANNING & DEVELOPMENT

## Overview

The Planning and Development Department is comprised of four divisions: the **Planning Division**, the **Building Division**, the **Code Enforcement Division**, and the **Administration Division**. Each Division has been established to ensure the efficient use of land within the City while providing residents and guests with a safe, livable and functional community.

The **Planning Division** is responsible for implementing and updating the Community Plan 2030, annexation requests, zoning requests, special use permits, temporary use permits, special event permits, and any other request made to the Planning and Zoning Commission, the Board of Adjustment or the Tree Board. As part of implementing the Community Plan 2030, staff is instrumental in both strategic planning and performance measurements for the City while also engaging with the community through various neighborhood meetings. The Planning Division is also responsible for the review and enforcement of the subdivision, zoning and landscape codes when working with developers, land owners and businesses to encourage orderly development. This responsibility further includes reviewing plats and landscape plans, and issuing landscaping and land disturbance permits while educating residents and businesses about the health and care of vegetation.

The **Building Division** is responsible for the review and inspection of any construction activity on private property within the city limits. This responsibility helps promote the protection of the community's health, safety and welfare. Both the review and inspection processes have been established to enforce the minimum standards required by the International Code Council and the National Electric Code, as adopted by the Board of Aldermen. These standards regulate construction methods and activities to assist with the protection of life safety by preventing potential hazards and incidents which could negatively affect the occupancy of any building, structure or premises. More specifically, the review process verifies that all submitted drawings from either a citizen



or a design professional are in compliance with the adopted codes while the inspection process then ensures the drawings are built as they were approved.

The **Code Enforcement Division** is responsible for the review and verification of any complaint made concerning the zoning code or property maintenance code. Once a code violation is determined, staff works with property owners, or their agents, to encourage compliance with all pertinent codes. The Code Enforcement Division is also responsible for the review and enforcement of the sign code. This responsibility includes the review and issuance of each permanent and temporary sign permit.

The **Administration Division** is responsible for the day-to-day operation of the department including the receiving, processing and subsequent issuing of applications and permits. Additionally, they are responsible for the maintenance of records, contracts and grant management activities within the department while assisting the department's "walk-in" traffic and phone calls. The Administration Division also manages the department's budget and payroll while providing support to the Planning, Building, and Code Enforcement Divisions.

### **2016 Strategic Accomplishments**

- ✓ Updated the zoning code and temporary sign code to reinforce the goals and strategies of the Community Plan 2030.
- ✓ Conducted a neighborhood walk within the Gateway Neighborhood to identify areas needing the City's attention.
- ✓ Awarded Neighborhood Grants to three different neighborhood organizations.
- ✓ Identified and worked with property owners to resolve code violations/complaints at a rate of 99% without having to issue a citation, and 51% without having to issue a written notice. Additionally, staff's average response to code violations/complaints was 0.9 days.
- ✓ Conducted the third annual Development Roundtable in a continuous effort to improve customer service and efficiency with the building permit and inspection process.
- ✓ All staff members received a 100% positive experience rating for the building permit and inspection process.
- ✓ Received 21<sup>st</sup> consecutive designation as a Tree City to continue the City's commitment of being sustainable and demonstrating responsible growth.
- ✓ With the Tree Board's guidance, managed the renovation of the center islands within Gretna Road to reduce maintenance and increase aesthetics.

### **2017 Strategic Objectives**

- Provide guidance and assistance to complete the first two-year strategic planning process.
- Review and make necessary changes and updates to the City's Subdivision Regulations and Sign Code to reinforce the goals and strategies of the Community Plan 2030.
- Continue efforts of assisting all departments to track and monitor both performance measurements and metrics pertaining to the Community Plan 2030.
- Continue to meet and work with neighborhood organizations/areas to strengthen communication and encourage cohesiveness.
- Continue to improve the building permit and inspection process.

- Continue to work with the County to strengthen our relationship and communications so policies/agreements can be developed to better insure proper growth and development at the edges of the City.
- Continue to provide assistance to the Engineering Department to successfully implement the 76 Revitalization and the Downtown Streetscape projects.

<b>Planning &amp; Development Expenditure by Object</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2016 Projections</b>	<b>2017 Budget</b>
Personnel Services	728,284	785,242	754,202	786,731
Contractual Services	24,597	135,812	135,812	38,165
Commodities	19,101	126,200	127,400	48,900
Capital Expenditures	-	20,500	20,500	-
<b>Total Planning &amp; Development</b>	<b>771,982</b>	<b>1,067,754</b>	<b>1,037,914</b>	<b>873,796</b>



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## DEPARTMENTAL BUDGET | POLICE

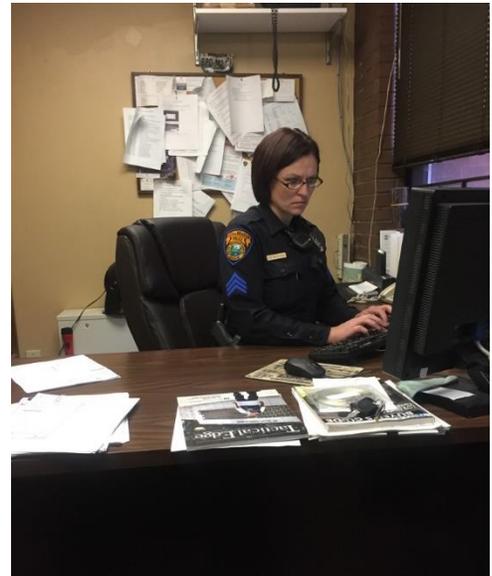
### Overview

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The Police Department is comprised of two (2) divisions: **Operations and Support Services**. These divisions work 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 prevention and community safety through Community Oriented Policing. The overall goal of the men and women of the department is to help build and maintain a safe community by partnering with our residents and visitors.

The **Operations Division** consists of Uniformed Patrol, the Communications Unit, Special Operations Squad, Parking Enforcement and Bicycle Patrol. This component also investigates vehicle accidents, and conducts preliminary investigations into reported crime. Personnel assigned to this division:

- Respond to all calls for service completing appropriate reports
- Participate in and direct community oriented policing activities
- Patrol assigned areas of the city
- Conduct investigations of reported crimes
- Investigate vehicular accidents
- Respond to high threat incidents utilizing special tactics and weapons
- Are responsible for the Communications Center which handles all non-emergency and incoming 911 calls
- Dispatches both normal and emergency calls for service to police and fire units.



The **Support Services Division** consists of the Criminal Investigations Unit, Records Unit, School Resource Officers, and Evidence and Property Manager. In addition they conduct department training and assist with business license enforcement.

The Support Services division assignments include:

- Supervise all evidence and property collected and ensure it is handled and stored in accordance with State Statute and processed by the Crime Lab as needed.
- Provide bailiff services for Branson Municipal Court
- Conduct follow-up investigations on all criminal cases when appropriate
- Has responsibility for major crime scenes and subsequent investigation
- Planning and executing crime prevention programs as well as those designed to detect and apprehend suspects, and to protect and recover property
- Working with outside agencies investigating related cases and executing the apprehension of suspects.

**2016 Strategic Accomplishments**

- ✓ Expanded the VICE Unit operations to combat drug and vice crime in the community.
- ✓ Expanded the Investigations Unit to provide more thorough and timely criminal investigations.
- ✓ Initiate a community housing and nuisance abatement program.
- ✓ Trained all personnel on and activated the new electronic ticketing system.

**2017 Strategic Objectives**

- Continue ongoing conversion to Lexipol.
- Initiate youth mentoring program area-wide.
- Seek certification of our Explorer Program.
- Form and activate a Traffic Unit dedicated to accident investigation and enforcement.
- Develop a regional response protocol with area law enforcement, fire agencies, ambulance and hospital personnel regarding active shooter situations and other natural disasters.

Police Expenditure by Object	2015 Actual	2016 Budget	2016 Projections	2017 Budget
Personnel Services	3,374,676	3,936,188	3,682,312	3,842,851
Contractual Services	91,216	251,602	218,065	158,558
Commodities	155,149	190,216	191,600	208,464
Capital Expenditures	149,284	130,000	145,225	100,000
<b>Total Police</b>	<b>3,770,325</b>	<b>4,508,006</b>	<b>4,237,202</b>	<b>4,309,873</b>

## DEPARTMENTAL BUDGET | UTILITIES

### Overview

The Utilities Department is structured with four divisions: **Administrative, Water Treatment, Wastewater Treatment and Water Distribution/Sewer Collection**. These divisions are responsible for the operation of all City water and sewer infrastructure. The department has a staff of fifty employees that handle a variety of functions on a daily basis. This department performs customer service for approximately 4,400 water and 7,800 sewer customers.

The **Administrative Division** is responsible for all record retention and contract management for the department, training programs, reporting requirements, customer service, new employee selections, asset management and numerous other daily functions. This staff also carefully evaluates the impact of new connections to the water and sewer system infrastructure through the department's plan review process. The division oversees a water system Cross Connection Control program which includes inspection surveys of all properties connected to city water to determine necessary backflow device installations. In order to meet Missouri Department of Natural Resources requirements, the staff maintains a computer database to track and log all annual device test results for water customer accounts required to have and maintain backflow devices. This division also implements the department safety program. Informative and thorough safety training is certainly a vital part of the department's focus, considering the numerous tasks performed by each division related to confined space entry, use of heavy equipment, high voltage electricity, bulk chemicals and exposure to infectious waste.

The **Water Treatment Division** produces approximately 1.2 billion gallons of safe drinking water annually through the city's two state-of-the-art surface water treatment plants and seven ground water wells. The staff consists of state certified supervisory and operations personnel covering the facilities 24 hours a day, seven days a week. Multiple samples are taken on a daily basis for process control. Numerous water samples are also taken each month under the division's scheduled sampling plan and sent to the State Health Department for analysis to assure compliance with all safe drinking water standards. These test results are compiled each year and included in an Annual *Water Quality Report* that is distributed and made available to all city water customers each year in July. Water produced from the treatment facilities consistently meets regulatory compliance. This division also manages a water tower maintenance program to effectively manage maintenance, repair and cleaning of the City's eight water towers.

The **Water Distribution/Sewer Collection Division** is responsible for the maintenance and repair of just over 100 miles of water distribution mains and 213 miles of sewer collection mains. This division also maintains the water metering system for all municipal water customers and oversees an on-going water meter change-out program. In 2016, meter maintenance personnel changed out 300 water meters under a sixth phase of this on-going program. In 2017 an additional 250 meters will be changed. Following the 2017 change-outs there will be no meters in the water system with a service age of more than 10 years. All meters are also equipped with auto-read features. This improvement greatly reduces the amount of time required each month to read 4400 meters. This division also pursues an active water and sewer main repair program. Crews flush and clean sewer mains on a scheduled basis and also utilize new camera recording equipment to inspect the internal condition of sewer mains.

The **Wastewater Treatment Division** treats over 1.4 billion gallons of sewage each year from areas inside and outside the existing city limits. This division operates two state-of-the-art biological nutrient removal wastewater treatment plants and maintains 38 sewer lift stations necessary to convey wastewater flows through our hilly terrain to the treatment facilities. The wastewater treatment facilities are operated 24 hours a day, seven days per week by state-certified supervisory, operations and maintenance personnel. This division also operates and maintains a regional Class A bio solids drying facility which is located at the City's Cooper Creek wastewater plant. This facility is utilized to dry processed wastewater sludge, traditionally land-applied to area farmland in a liquid Class B form, into a more user-friendly and environmentally-suitable bio solid. This nutrient-rich material is pathogen free and may be used as a safe and beneficial soil additive in gardens, landscaping and other areas. With the Cooper Creek site being a regional facility, other municipalities within Taney and Stone Counties also utilize this service.

### **2016 Accomplishments**

- ✓ Currently in process of upgrading water mains in Phase 1A of the Highway 76 Revitalization project.
- ✓ Completed first phase to upgrade water and sewer mains in the downtown improvements project.
- ✓ Secured intergovernmental agreement with Taney County for \$500,000 in Sewer Sales Tax funding to reimburse costs of eligible sewer improvement projects.
- ✓ Reviewed water/sewer rates and connection charges to assure necessary revenues are generated to cover operations, maintenance and expansions of the water and sewer infrastructure.
- ✓ Completed Phase VII of the water meter change-out program as a sustainable effort to reduce water loss and maintain necessary revenues.

### **2017 Strategic Objectives**

- Perform leak correlation analysis on all city water mains
- Complete final phase of water meter change-out and automated read program
- Secure intergovernmental agreements with Taney County for Sewer Sales Tax funding to reimburse costs of eligible sewer improvement projects
- Review water/sewer rates and connection charges to assure necessary revenues are generated to cover operations, maintenance and expansions of the water and sewer infrastructure

- Continue with scheduled infrastructure upgrades, process equipment rebuilds/replacements, water main replacements and facility improvements

<b>Water &amp; Sewer Fund Expenditure by Object</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2016 Projections</b>	<b>2017 Budget</b>
Personnel Services	2,733,736	3,244,256	3,196,096	3,396,119
Contractual Services	2,706,404	3,286,177	3,252,555	3,353,069
Commodities	624,569	752,620	677,373	722,965
Capital Expenditures	(84,123)	486,785	486,785	367,500
Depreciation	4,581,561	4,722,811	4,722,622	4,773,188
<b>Total Water &amp; Sewer Fund</b>	<b>10,562,147</b>	<b>12,492,649</b>	<b>12,335,431</b>	<b>12,612,841</b>



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# FIVE-YEAR CAPITAL BUDGET

## FY-2017

### CAPITAL EXPENDITURES

GENERAL FUND 101		<u>PBB</u>	<u>Funding Source</u>	
*	Electronic Content Management Software	G	101 Gen Fund	\$ 320,000.00
	ERP-Enterprise Resource Planning	T/CC/ED	101 Gen Fund	\$ 1,250,775.00
	Intrusion Detection & Prevention System	G	101 Gen Fund	\$ 80,225.00
	Server & SAN Infrastructure Hardware	G	101 Gen Fund	\$ 167,000.00
	Indoor & Outdoor Wireless Hardware	G	101 Gen Fund	\$ 60,000.00
	RecTrac Software Update	Parks	101 Gen Fund	\$ 22,000.00
	Police Vehicles Replacement	Safety	101 Gen Fund	\$ 100,000.00
<b>TOTAL</b>				<b>\$ 2,000,000.00</b>
TOURISM FUND 140		<u>PBB</u>	<u>Funding Source</u>	
	Traffic Signal Improvements	C/T/TR	140 Tourism	\$ 200,000.00
	Traffic Signal Upgrades	C/T/TR	140 Tourism	\$ 157,400.00
	Transportation Master Plan	CC/T/TR	140 Tourism	\$ 300,000.00
	Downtown Reconstruction & Landscaping	CC/T/TR/C/ED/IE	140 Tourism	\$ 4,000,000.00
	Hwy. 76 Revitalization	CC/C/ED/IE/P/T/TR	140 Tourism	\$ 11,650,000.00
	Materials Reimbursement Agreements	CC/T/TR/C/ED	140 Tourism	\$ 350,000.00
<b>TOTAL</b>				<b>\$ 16,657,400.00</b>
TRANSPORTATION FUND 105		<u>PBB</u>	<u>Funding Source</u>	
	Equipment Replace Brush Chipper - Unit #88	G/TR	105 Transp	\$ 19,000.00
	40 Ton Trailer	G/TR	105 Transp	\$ 18,000.00
*	Vehicle Replace Unit #150 - 2002 Ford F350	G/TR	105 Transp	\$ 35,000.00
*	Equipment Replace Sickle Mower Unit #261	G/TR/T/C	105 Transp	\$ 20,000.00
	Equipment Replace Bobcat Unit #192	G/TR/C	105 Transp	\$ 70,000.00
*	Utility Terrain Vehicle	G/C/T/TR	105 Transp	\$ 18,000.00
	Zero Turn Radius Mower	G/TR/C	105 Transp	\$ 11,000.00
	Sign Shop Trailer Mounted Attenuator	G/TR	105 Transp	\$ 18,000.00
	Salt Spreaders	G/TR	105 Transp	\$ 20,000.00
*	Equipment Replace Backhoe - Unit #108	G/TR	105 Transp	\$ 96,000.00
	Sidewalks	C/TR	105 Transp	\$ 25,000.00
*	Stormwater Improvements	C/EI	105 Transp	\$ 100,000.00
<b>TOTAL</b>				<b>\$ 450,000.00</b>

\* Denotes prior 2016 nonfunded request

## FIVE YEAR CAPITAL BUDGET (CONT'D)

FY-2017			
<b>W&amp;S LARGE CAP TOURISM 145</b>			
	<u>PBB</u>	<u>Funding Source</u>	
* Lift Sta. 10 Equipment & Lift Sta. 34 Upgrades	EI	Sewer Sales Tax (SST)	\$ 35,000.00
* Install Pumps & Controls Lift Sta. 46	EI	SST/Tourism	\$ 115,000.00
* Sunset Lift Station Upgrade Construction	EI	SST	\$ 545,000.00
Cooper Creek WWTP Intermediate Imp.	EI	SST/Tourism	\$ 2,700,000.00
Hwy. 76 Water Main Replacements	EI/T	SCC Reserve	\$ 1,800,000.00
<b>TOTAL</b>			<b>\$ 5,195,000.00</b>
<b>W&amp;S OPER CAPITAL EQUIP 620</b>			
	<u>PBB</u>	<u>Funding Source</u>	
Equipment Replace Unit #94 Dump Truck	EI	620 W/S Oper Equip	\$ 120,000.00
TRAC portable sewer jetter	EI	620 W/S Oper Equip	\$ 40,000.00
Heavy Duty Equipment Trailer	EI	620 W/S Oper Equip	\$ 30,000.00
Landscape Rake Attachment	EI	620 W/S Oper Equip	\$ 9,000.00
Trencher Attachment	EI	620 W/S Oper Equip	\$ 13,500.00
Tandem Dump Truck	EI	620 W/S Oper Equip	\$ 155,000.00
<b>TOTAL</b>			<b>\$ 367,500.00</b>
<b>W&amp;S OPERATING 146</b>			
	<u>PBB</u>	<u>Funding Source</u>	
Downtown Streetscape Water Main Upgrade	EI	146 W/S Oper Cap	\$ 125,000.00
Rebuild of Cooper Creek Aerator Drive	EI	146 W/S Oper Cap	\$ 35,000.00
Security Camera for WW Treatment Facilities	EI	146 W/S Oper Cap	\$ 35,000.00
Sched. Lift Sta. Pump Rebuilds/Replacements	EI	146 W/S Oper Cap	\$ 92,000.00
Water Dist. & Sewer Coll. Mtc. Facilities Design	EI	146/SST	\$ 24,000.00
Scheduled Rebuild of Compton Drive Pumps	EI	146 W/S Oper Cap	\$ 60,000.00
Replace Cooper Creek Influent VFD	EI	146 W/S Oper Cap	\$ 15,000.00
Meadows High Service Valve Replacement	EI	146 W/S Oper Cap	\$ 36,000.00
Meadows WTP & Cliff Drive Asphalt Overlay	EI	146 W/S Oper Cap	\$ 80,000.00
Pacific Street Water Tower Stairway Repairs	EI	146 W/S Oper Cap	\$ 45,000.00
Pacific Street Water Tower HVAC Repairs	EI	146 W/S Oper Cap	\$ 30,000.00
Utility Truck Shelter	EI	146 W/S Oper Cap	\$ 15,000.00
Replace Well #5 Pump	EI	146 W/S Oper Cap	\$ 65,000.00
<b>TOTAL</b>			<b>\$ 657,000.00</b>
* Denotes prior 2016 nonfunded request			

## FIVE YEAR CAPITAL BUDGET (CONT'D)

### FY-2018

#### CAPITAL EXPENDITURES

<b>GENERAL FUND 101</b>	<b>PBB</b>	<b>Funding Source</b>	
Vehicle Replace Unit #48 2000 Ford F150	G/C	101 Gen Fund	\$ 27,000.00
Fire - Outdoor Warning Siren Replacement	Safety	101 Gen Fund	\$ 60,000.00
Parks Sandblasting Pool RecPlex	C/Parks	140 Gen Fund	\$ 75,000.00
<b>TOTAL</b>			<b>\$ 162,000.00</b>
<b>TOURISM FUND 140</b>	<b>PBB</b>	<b>Funding Source</b>	
Downtown Reconstruction & Landscaping	C/T/ED/CC	140 Tourism	\$ 2,180,000.00
Hwy. 76 Complete Street	C/T/TR/CC/ED	140 Tourism	\$ 9,500,000.00
Materials Reimbursement Agreements	T/TR/C/ED	140 Tourism	\$ 500,000.00
<b>TOTAL</b>			<b>\$ 12,180,000.00</b>
<b>TRANSPORTATION FUND 105</b>	<b>PBB</b>	<b>Funding Source</b>	
PW - Veh. Replace Unit #98 2001 Ford Expl	G/TR	105 Transp	\$ 32,000.00
PW - Veh. Replace Unit #133 2001 Ford F250	G/TR	105 Transp	\$ 34,000.00
PW - Equip Replace Unit #173 (backhoe)	G/TR	105 Transp	\$ 95,000.00
* PW - Veh. Replace Unit #38 2001 Jeep Cher	G/TR	105 Transp	\$ 22,000.00
PW - Veh. Replace Unit #170 2002 Ford F250	G/TR	105 Transp	\$ 33,000.00
PW - Equip Replace Unit #290 1999 Tractor	G/TR	105 Transp	\$ 48,000.00
Stormwater Improvements	C/TR	105 Transp	\$ 20,000.00
PW - Sidewalk Improvements	C/TR	105 Transp	\$ 25,000.00
<b>TOTAL</b>			<b>\$ 309,000.00</b>
<b>W&amp;S LARGE CAP TOURISM 145</b>	<b>PBB</b>	<b>Funding Source</b>	
Lift Station #10 & #34 Upgrade Const.	IE	SST	\$ 450,000.00
Lift Sta. #17 Upgrade Engineering	IE	SST	\$ 92,000.00
Water Main Repl. Hwy. 76	IE	145/146 SCC	\$ 1,800,000.00
<b>TOTAL</b>			<b>\$ 2,342,000.00</b>

## FIVE YEAR CAPITAL BUDGET (CONT'D)

### FY-2018

<b>W&amp;S OPER CAPITAL EQUIP 620</b>	<b><u>PBB</u></b>	<b><u>Funding Source</u></b>	
Veh. Replace Unit #179 2008 Ford F250	IE/G	620 Cap Equip	\$ 30,000.00
Veh. Replace Unit #186 2004 Chev Colorado	IE/G	620 Cap Equip	\$ 30,000.00
Veh. Replace Unit #227 2007 Ford F150	IE/G	620 Cap Equip	\$ 30,000.00
Equip. Replace Air Comp & Jack Hammer	IE/G	620 Cap Equip	\$ 25,000.00
Veh. Replace Unit #151 2008 Chev Colorado	IE/G	620 Cap Equip	\$ 30,000.00
Veh. Replace Unit #167 2002 Chev 2500	IE/G	620 Cap Equip	\$ 35,000.00
Veh. Replace Unit #207 2005 Ford F350	IE/G	620 Cap Equip	\$ 35,000.00
<b>TOTAL</b>			<b>\$ 215,000.00</b>

<b>W&amp;S OPERATING 146</b>	<b><u>PBB</u></b>	<b><u>Funding Source</u></b>	
Downtown Imp. Water Main Replacements	C/IE/T	146 W/S Oper	\$ 125,000.00
Scheduled Lift Sta. #17 Pump Rebuild	IE	146 W/S Oper	\$ 36,000.00
Scheduled Lift Station Pump Rebuild & Repl	IE	146 W/S Oper	\$ 92,000.00
Water Dist. & Sewer Coll. Mtc. Fac. Const.	IE	146 W/S Oper/SST	\$ 500,000.00
Replace Compton Sulfur Dioxide Feeders	IE	146 W/S Oper	\$ 38,000.00
Rebuild Cooper Creek Influent Pumps	IE	146 W/S Oper	\$ 60,000.00
Rebuild Compton Drive Aerators	IE	146 W/S Oper	\$ 60,000.00
Replace Compton Lab Building HVAC	IE	146 W/S Oper	\$ 60,000.00
Rebuild Cooper Creek Aerators	IE	146 W/S Oper	\$ 35,000.00
Replace Cooper Creek Influent VFD	IE	146 W/S Oper	\$ 15,000.00
Seal Cliff Drive Clearwell	IE	146 W/S Oper	\$ 30,000.00
Replace Well #10 Pump	IE	146 W/S Oper	\$ 65,000.00
<b>TOTAL</b>			<b>\$ 1,116,000.00</b>

## FIVE YEAR CAPITAL BUDGET (CONT'D)

### FY-2019

#### CAPITAL EXPENDITURES

<b>GENERAL FUND 101</b>	<b><u>PBB</u></b>	<b><u>Funding Source</u></b>	
* Fire Station 5	C	140 Gen Fund	\$ 1,250,000.00
* Fire - Apparatus Station 5	G	101 Gen Fund	\$ 750,000.00
Fire Outdoor Warning Siren Replacement	G	101 Gen Fund	\$ 70,000.00
Parks - Cantwell Park Retaining Wall	P	140 Gen Fund	\$ 25,000.00
Parks -Comm. Center Roof Replace	P	140 Gen Fund	\$ 176,000.00
Parks - Fencing Repl RecPlex Athletic Fields	P	140 Gen Fund	\$ 35,000.00
Parks - Repair/Paint Pool Slides	P	140 Gen Fund	\$ 32,000.00
Parks -RecPlex Roof Replace	P	140 Gen Fund	\$ 200,000.00
Planning Veh. Repl. Unit #189 2004 Chev	G	101 Gen Fund	\$ 21,000.00
Police Radio System	C	101 Gen Fund	\$ 250,000.00
Police - Vehicle Replace	C	101 Gen Fund	\$ 248,000.00
Eng- Trail Improvements	C	140 Gen Fund	\$ 100,000.00
<b>TOTAL</b>			<b>\$ 3,157,000.00</b>
<b>TOURISM FUND 140</b>	<b><u>PBB</u></b>	<b><u>Funding Source</u></b>	
Downtown Reconstruction & Landscaping	C/T	140 Tourism	\$ 1,500,000.00
Traffic Signal Improvements	C/T/TR	140 Tourism	\$ 200,000.00
Hwy. 76 Complete Street	C/T	140 Tourism	\$ 12,000,000.00
Materials Reimbursement Agreements	C/T/TR/ED	140 Tourism	\$ 353,125.00
<b>TOTAL</b>			<b>\$ 14,053,125.00</b>
<b>TRANSPORTATION FUND 105</b>	<b><u>PBB</u></b>	<b><u>Funding Source</u></b>	
Stormwater Improvements	G/TR	105 Transp	\$ 75,000.00
PW - Rep. Equip. Unit #169 Grader	G/TR	105 Transp	\$ 192,000.00
PW - Rep.Equip. Unit #64 Broce Broom	G/TR	105 Transp	\$ 43,000.00
PW - Rep. Veh. Unit #146	G/TR	105 Transp	\$ 26,000.00
PW - Rep. Veh. Unit #154	G/TR	105 Transp	\$ 42,000.00
PW - Rep. Equip. Unit #175	G/TR	105 Transp	\$ 38,000.00
* PW Small Bulldozer	G/TR	105 Transp	\$ 180,000.00
PW - Sidewalk Improvements	C/TR	105 Transp	\$ 75,000.00
<b>TOTAL</b>			<b>\$ 671,000.00</b>

## FIVE YEAR CAPITAL BUDGET (CONT'D)

### FY-2019

<b>W&amp;S LARGE CAPITAL TOURISM 145</b>	<b>PBB</b>	<b>Funding Source</b>	
Construction Lift Sta. #17 Force Main Upgrade	IE	145 Tourism	\$ 615,000.00
Lift Sta. #21 Engineering Force Main Upgrade	IE	145 Tourism	\$ 90,000.00
Cooper Creek Capacity Expansion Eng.	IE	145 Tourism	\$ 2,000,000.00
Water Main Replace Hwy. 76	IE	145 Tourism	\$ 1,800,000.00

**TOTAL** \$ 4,505,000.00

<b>W&amp;S OPER CAP EQUIP 620</b>	<b>PBB</b>	<b>Funding Source</b>	
Util - Rep. Generator Unit #63	G/IE	620 Water/Sewer	\$ 125,000.00
Util - Veh. Rep. Unit #217	G/IE	620 Water/Sewer	\$ 55,000.00
Util - Veh. Rep. Unit #221	G/IE	620 Water/Sewer	\$ 30,000.00
Util - Equip. Rep. Unit #83	G/IE	620 Water/Sewer	\$ 55,000.00
Util - Equip. Rep. Forklift Unit #135	G/IE	620 Water/Sewer	\$ 30,000.00
Util - Veh. Rep. Unit #214	G/IE	620 Water/Sewer	\$ 80,000.00
Util - Veh. Rep. Unit #219	G/IE	620 Water/Sewer	\$ 30,000.00
Util - Veh. Rep. Unit #160	G/IE	620 Water/Sewer	\$ 30,000.00
Util - Veh. Rep. Unit #259	G/IE	620 Water/Sewer	\$ 30,000.00

**TOTAL** \$ 465,000.00

<b>W&amp;S OPERATING 146</b>	<b>PBB</b>	<b>Funding Source</b>	
Water Main Replacements Downtown Imp	IE	145/146 SCC	\$ 125,000.00
Scheduled Lift Station #21 Pump Rebuild	IE	146 Water/Sewer	\$ 36,000.00
Scheduled Lift Station Pump Rebuild	IE	146 Water/Sewer	\$ 92,000.00
Sewer Collection System Rehab	IE	146 Water/Sewer	\$ 350,000.00
Wastewater Conveyance Study Update	IE	146 Water/Sewer	\$ 50,000.00
Asphalt Overlay Cooper Creek WWTP	IE	146 Water/Sewer	\$ 100,000.00
Scheduled Rep of Odor Control Blowers	IE	146 Water/Sewer	\$ 50,000.00
Replace Compton Effluent Generator	IE	146 Water/Sewer	\$ 90,000.00
Rebuild Cooper Creek Aerators	IE	146 Water/Sewer	\$ 35,000.00
Water Master Plan Update	IE	146 Water/Sewer	\$ 50,000.00
Cliff Drive Intake Pumps	IE	146 Water/Sewer	\$ 60,000.00
Install Cliff Drive HVAC	IE	146 Water/Sewer	\$ 15,000.00
Meadows Flouride Building	IE	146 Water/Sewer	\$ 110,000.00
Replace Well #3 Pump	IE	146 Water/Sewer	\$ 67,000.00

**TOTAL** \$ 1,230,000.00

\* Denotes prior 2016 nonfunded request

## FIVE YEAR CAPITAL BUDGET (CONT'D)

### FY-2020

#### CAPITAL EXPENDITURES

<b>GENERAL FUND 101</b>	<b><u>PBB</u></b>	<b><u>Funding Source</u></b>	
Fire Operations Support Rescue Squad	Safety	101 Gen Fund	\$ 400,000.00
Fire - Outdoor Warning Siren Rep.	Safety	101 Gen Fund	\$ 70,000.00
Parks - Fencing Improvements Phase 2	Parks	140 Gen Fund	\$ 30,000.00
Parks - HVAC Replace RecPlex	Parks	140 Gen Fund	\$ 40,000.00
Parks - Veh. Repl. Unit #200	Parks	101 Gen Fund	\$ 30,000.00
Parks - Veh. Repl. Unit #201	Parks	101 Gen Fund	\$ 30,000.00
Parks - Veh. Repl. Unit #255	Parks	101 Gen Fund	\$ 40,000.00
Parks Sandblast Campground Shower House	Parks	140 Gen Fund	\$ 16,000.00
Planning Veh. Repl. Unit #226	G	101 Gen Fund	\$ 21,000.00
Police Radio System	Safety	101 Gen Fund	\$ 250,000.00
Police - Vehicle Replace	Safety	101 Gen Fund	\$ 260,000.00
Eng - Trail Improvements	C	140 Gen Fund	\$ 100,000.00
<b>TOTAL</b>			<b>\$ 1,287,000.00</b>
<b>TOURISM FUND 140</b>	<b><u>PBB</u></b>	<b><u>Funding Source</u></b>	
Downtown Reconstruction & Landscaping	C/TR/T/ED/CC	140 Tourism	\$ 1,250,000.00
Hwy. 76 Revitalization	C/TR/T/ED/CC	140 Tourism	\$ 11,200,000.00
Materials Reimbursement Agreements	CC/T/ED	140 Tourism	\$ 300,000.00
<b>TOTAL</b>			<b>\$ 12,750,000.00</b>
<b>TRANSPORTATION FUND 105</b>	<b><u>PBB</u></b>	<b><u>Funding Source</u></b>	
PW - Veh. Repl. Unit #86	G/TR	105 Transportation	\$ 55,000.00
PW - Veh. Rep. Unit #156	G/TR	105 Transportation	\$ 42,000.00
PW - Stormwater Improvement	C/TR	105 Transportation	\$ 20,000.00
PW - Veh. Rep. Unit #166	G/TR	105 Transp	\$ 80,000.00
PW - Veh. Repl. Unit #199	G/TR	105 Transp	\$ 26,000.00
Sidewalk Improvements	C/TR	105 Transportation	\$ 75,000.00
<b>TOTAL</b>			<b>\$ 298,000.00</b>

## FIVE YEAR CAPITAL BUDGET (CONT'D)

### FY-2020

<b>W&amp;S LARGE CAP TOURISM 145</b>	<b>PBB</b>	<b>Funding Source</b>	
Lift Sta. #21 Force Main Upgrade Const	IE	145 Tourism	\$ 600,000.00
Gravity Sewer Extension Lift Sta. #14 Eng	IE	145 Tourism	\$ 90,000.00
Cooper Creek Sewer Plant Expansion Eng	IE	145 Tourism	\$ 2,000,000.00
Water Main Replacements Hwy. 76	IE/T	145 Tourism	\$ 1,800,000.00

**TOTAL** \$ 4,490,000.00

<b>W&amp;S OPER CAP EQUIP 620</b>	<b>PBB</b>	<b>Funding Source</b>	
Util - Replace Portable Generator Unit #107	G/IE	620 Water/Sewer	\$ 75,000.00
Util - Equip Rep. Unit #184	G/IE	620 Water/Sewer	\$ 150,000.00
Util - Equip Rep. Unit #212	G/IE	620 Water/Sewer	\$ 130,000.00
Util - Rep. Veh. Unit #179	G/IE	620 Water/Sewer	\$ 30,000.00

**TOTAL** \$ 385,000.00

<b>W&amp;S OPERATING 146</b>	<b>PBB</b>	<b>Funding Source</b>	
Water Main Replacements Downtown Imp	IE	146 Water/Sewer	\$ 125,000.00
Sched. Lift Sta. #17 Pump Rebuild	IE	146 Water/Sewer	\$ 36,000.00
Sched. Lift Sta. Pump Rebuild/Replace	IE	146 Water/Sewer	\$ 94,000.00
Scheduled SCADA Water Trtmt Monitoring	IE	146 Water/Sewer	\$ 44,000.00
Sewer Collection System Rehabilitation	IE	146 Water/Sewer	\$ 350,000.00
Asphalt Overlay Cooper Creek & Compton	IE	146 Water/Sewer	\$ 70,000.00
Sched. Rebuild Compton Drive Effluent Pumps	IE	146 Water/Sewer	\$ 60,000.00
Scheduled Rebuild Compton Drive Aerators	IE	146 Water/Sewer	\$ 60,000.00
Rebuild Cooper Creek Aerators	IE	146 Water/Sewer	\$ 35,000.00
Pacific St. Water Tower HVAC Units	IE	146 Water/Sewer	\$ 50,000.00
Water Meter Replacement	IE	146 Water/Sewer	\$ 200,000.00
Seal Cliff Drive Clear Well	IE	146 Water/Sewer	\$ 30,000.00
Replace Well #12 Pump	IE	146 Water/Sewer	\$ 68,000.00

**TOTAL** \$ 1,222,000.00

## FIVE YEAR CAPITAL BUDGET (CONT'D)

FY-2021			
<u>CAPITAL EXPENDITURES</u>			
<b>GENERAL FUND 101</b>			
	<u>PBB</u>	<u>Funding Source</u>	
Eng. Digital Orthophotography & Digital Mapping	G	101 Gen Fund	\$ 82,500.00
* Fire Storage Facility Shop	Safety	140 Gen Fund	\$ 500,000.00
Fire Outdoor Warning Siren Replacement	G	101 Gen Fund	\$ 75,000.00
Parks Fencing Improvements Phase 3	Parks	140 Gen Fund	\$ 35,000.00
* Parks - North Beach Park Lighting	Parks	140 Gen Fund	\$ 50,000.00
Parks Replace Reel Mower RecPlex	Parks	101 Gen Fund	\$ 65,000.00
Planning - Veh. Rep. Unit #153	G	101 Gen Fund	\$ 21,000.00
Police Radio System	Safety	101 Gen Fund	\$ 250,000.00
Police - Vehicle Replace	Safety	101 Gen Fund	\$ 273,000.00
Eng - Trail Improvements	C	140 Gen Fund	\$ 100,000.00
<b>TOTAL</b>			<b>\$ 1,451,500.00</b>
<b>TOURISM FUND 140</b>			
	<u>PBB</u>	<u>Funding Source</u>	
Downtown Reconstruction	C/TR/T/ED/CC	140 Tourism	\$ 500,000.00
Hwy. 76 Revitalization	C/TR/T/ED/CC	140 Tourism	\$ 10,700,000.00
Materials Reimbursement Agreements	C/CC/T/TR/ED	140 Tourism	\$ 300,000.00
Traffic Signal Improvements	C/T/TR	140 Tourism	\$ 200,000.00
<b>TOTAL</b>			<b>\$ 11,700,000.00</b>
<b>TRANSPORTATION FUND 105</b>			
	<u>PBB</u>	<u>Funding Source</u>	
Stormwater Improvements	G/TR	105 Transp	\$ 75,000.00
PW - Veh. Rep. Unit #220	G/TR	105 Transp	\$ 29,000.00
PW - Sidewalk Improvements	C/TR	105 Transp	\$ 75,000.00
PW - Veh. Rep. Unit #223	G/TR	105 Transp	\$ 85,000.00
<b>TOTAL</b>			<b>\$ 264,000.00</b>
* Denotes prior 2016 nonfunded request			

## FIVE YEAR CAPITAL BUDGET (CONT'D)

### FY-2021

<b>W&amp;S LARGE CAP TOURISM 145</b>	<b>PBB</b>	<b>Funding Source</b>		
Gravity Sewer Ext. Lift Sta. #14 Const	IE	145 Tourism	\$	600,000.00
Gravity Sewer Ext. to Lift Sta. #13 Engineering	IE	145 Tourism	\$	94,000.00
Cooper Creek Capacity Expansion Const	IE	145 Tourism	\$	2,300,000.00
Water Main Replacements Hwy. 76	IE/T	145 Tourism	\$	1,800,000.00
<b>TOTAL</b>			\$	<b>4,794,000.00</b>
<b>W&amp;S OPER CAP EQUIP 620</b>	<b>PBB</b>	<b>Funding Source</b>		
Util.Veh. Replace Unit #278	G/IE	620 Water/Sewer	\$	31,000.00
Util - Sewer Camera Equipment & Trailer	G/IE	620 Water/Sewer	\$	95,000.00
Util - Veh. Replace Unit #291	G/IE	620 Water/Sewer	\$	50,000.00
<b>TOTAL</b>			\$	<b>176,000.00</b>
<b>W&amp;S OPERATING 146</b>	<b>PBB</b>	<b>Funding Source</b>		
Water Main Replacements Downtown Imp	IE	146 Water/Sewer	\$	125,000.00
Sched. Lift Sta. #21 Pump Rebuild	IE	146 Water/Sewer	\$	36,000.00
Sched. Lift Sta. Pump Rebuild/Replace	IE	146 Water/Sewer	\$	94,000.00
Sewer Collection & System Rehab	IE	146 Water/Sewer	\$	350,000.00
Rebuild Compton Drive Return Pumps	IE	146 Water/Sewer	\$	60,000.00
Water Meter Replacement	IE	146 Water/Sewer	\$	200,000.00
Rebuild Meadows WTP Filter Walls	IE	146 Water/Sewer	\$	85,000.00
Rebuild Meadows WTP High Service Pump	IE	146 Water/Sewer	\$	140,000.00
Replace Well #11 Pump	IE	146 Water/Sewer	\$	69,000.00
<b>TOTAL</b>			\$	<b>1,159,000.00</b>

# FUND SUMMARIES

<b>City of Branson</b>				
<b>Combined Statement of Budgeted Revenues and Expenditures - General Fund</b>				
	<b>2015 ACTUAL</b>	<b>2016 BUDGET</b>	<b>2016 PROJECTED</b>	<b>2017 BUDGET</b>
<b>BEGINNING FUND BALANCE</b>	<b>4,460,682</b>	<b>4,153,021</b>	<b>5,072,727</b>	<b>4,052,979</b>
<b>REVENUES:</b>				
Taxes & Franchise Fees	15,240,014	15,295,553	15,555,631	15,748,119
Licenses and Permits	641,611	685,804	739,504	727,286
Court Receipts	410,484	450,000	250,000	250,000
Lease and Rents	1,208,574	1,207,868	1,197,959	1,324,321
Charges for Services	1,116,721	1,394,888	1,354,776	1,576,838
Intergovernmental	18,357	0	199,000	0
Interest Income	238,491	80,000	246,177	200,000
Bond Proceeds	0	0	0	0
Misc. Revenue	174,975	79,128	119,817	97,878
<b>TOTAL REVENUE</b>	<b>19,049,227</b>	<b>19,193,242</b>	<b>19,662,864</b>	<b>19,924,442</b>
<b>EXPENDITURES</b>				
Mayor & Board	60,614	107,231	123,343	151,976
City Administration	474,483	485,223	410,465	628,604
Communications	0	0	124,459	139,219
City Clerk	332,108	369,546	372,421	396,372
Municipal Court	342,131	363,927	361,219	376,835
IT	554,573	716,943	724,860	655,490
Legal	305,785	488,175	346,091	478,025
Finance	783,890	924,043	916,729	933,499
Human Resources	390,772	601,765	532,088	589,976
Police	3,770,325	4,508,006	4,237,202	4,107,740
Fire	3,035,851	3,427,278	3,405,204	3,193,904
Public Works	639,531	735,236	720,010	760,260
Planning & Development	771,982	1,067,754	1,037,914	866,296
Engineering	571,624	574,400	770,067	812,850
Debt Service--Principal, Interest & Fiscal Charges	133,612	168,421	372,864	418,520
Non-Depart.	2,789,592	2,488,457	2,758,021	1,908,060
<b>Operating Expenditures</b>	<b>14,956,873</b>	<b>17,026,406</b>	<b>17,212,957</b>	<b>16,417,627</b>
<b>TOTAL EXPENDITURES</b>	<b>14,956,873</b>	<b>17,026,406</b>	<b>17,212,957</b>	<b>16,417,627</b>
Transfers From Other Funds	140,166	245,631	299,477	257,290
Transfers To Other Funds	3,620,475	3,543,078	3,769,133	3,764,104
<b>ENDING UNRESERVED FUND BALANCE</b>	<b>5,072,727</b>	<b>3,022,410</b>	<b>4,052,979</b>	<b>4,052,979</b>

<b>City of Branson</b>				
<b>Combined Statement of Budgeted Revenues and Expenditures - Tourism Fund</b>				
	<b>2015 ACTUAL</b>	<b>2016 BUDGET</b>	<b>2016 PROJECTED</b>	<b>2017 BUDGET</b>
<b>BEGINNING FUND BALANCE</b>	<b>18,547,616</b>	<b>17,651,207</b>	<b>13,842,671</b>	<b>15,018,347</b>
<b>REVENUES:</b>				
<i>Taxes &amp; Franchise Fees</i>	12,108,353	12,190,802	12,471,603	12,596,319
<i>CID Taxes</i>	-	3,114,750	-	3,114,750
<i>Court Receipts</i>				
<i>Leases and Rents</i>				
<i>Lease Termination</i>				
<i>Charges for Services</i>				
<i>Intergovernmental</i>				
<i>Gain/Loss Sale of Asset</i>	(41,985)			
<i>Interest Income</i>	456,622	434,538	434,097	334,538
<i>Bond Proceeds</i>	-	9,000,000	13,200,000	13,200,000
<b>TOTAL REVENUE</b>	<b>12,522,990</b>	<b>24,740,090</b>	<b>26,105,700</b>	<b>29,245,607</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>31,070,606</b>	<b>42,391,297</b>	<b>39,948,371</b>	<b>44,263,954</b>
<b>EXPENDITURES:</b>				
<i>Tourism</i>	3,249,908	2,513,400	2,576,007	2,546,789
<i>76 Project Maintenance</i>	-	593,234	-	600,000
<i>Capital Outlay</i>	-	-	-	-
<i>Debt Service--Principal</i>	3,471,166	3,650,124	3,650,124	5,837,696
<i>Debt Service--Interest &amp; Fiscal Chg.</i>	964,753	816,337	816,337	816,337
<b>TOTAL EXPENDITURES</b>	<b>7,685,827</b>	<b>7,573,095</b>	<b>7,042,468</b>	<b>9,800,822</b>
Transfers From Other Funds				
Transfers To Other Funds	9,542,108	17,838,055	17,887,556	20,860,507
<b>ENDING UNRESERVED FUND BALANCE</b>	<b>13,842,671</b>	<b>16,980,147</b>	<b>15,018,347</b>	<b>13,602,624</b>

<b>City of Branson</b>				
<i>Combined Statement of Budgeted Revenues and Expenditures - Transportation Fund</i>	<b>2015 ACTUAL</b>	<b>2016 BUDGET</b>	<b>2016 PROJECTED</b>	<b>2017 BUDGET</b>
<b>BEGINNING FUND BALANCE</b>	1,852,595	1,138,446	1,418,608	1,414,720
<b>REVENUES:</b>				
<i>Taxes &amp; Franchise Fees</i>	5,966,036	5,947,447	6,119,262	6,165,305
<i>Misc. Revenue</i>				
<b>TOTAL REVENUE</b>	5,966,036	5,947,447	6,119,262	6,165,305
<b>TOTAL AVAILABLE FUNDS</b>	7,818,631	7,085,893	7,537,870	7,580,025
<b>EXPENDITURES:</b>				
<i>Public Works</i>	4,686,190	4,816,292	4,546,564	4,627,664
<b>TOTAL EXPENDITURES</b>	4,686,190	4,816,292	4,546,564	4,627,664
Transfers From Other Funds	766,500	750,000	750,000	800,000
Transfers To Other Funds	2,480,333	2,292,419	2,326,585	2,337,641
<b>ENDING UNRESERVED FUND BALANCE</b>	1,418,608	727,182	1,414,720	1,414,720

<b>City of Branson</b>					
<i>Combined Statement of Budgeted Revenues and Expenditures - Debt Service Fund BM-160</i>	2015 ACTUAL	2016 BUDGET	2016 PROJECTED	2017 BUDGET	2018 BUDGET
<b>BEGINNING FUND BALANCE</b>	556,998	1,192,559	1,535,274	2,659,984	1,909,996
<b>REVENUES:</b>					
<i>Taxes &amp; Franchise Fees</i>	198,106	222,646	208,341	210,424	212,529
<i>Interest Income</i>	18	-	24	-	-
<i>Bond Proceeds</i>					
<i>Misc. Revenue</i>					
<b>TOTAL REVENUE</b>	198,124	222,646	208,365	210,424	212,529
<b>TOTAL AVAILABLE FUNDS</b>	755,122	1,415,205	1,743,639	2,870,409	2,122,524
<b>EXPENDITURES:</b>					
<i>Cost of Issue/Advance Refunding</i>	-	-	-	-	-
<i>Debt Service--Principal</i>	1,340,000	1,490,000	1,490,000	1,535,000	1,580,000
<i>Debt Service--Interest &amp; Fiscal Charges</i>	1,481,481	1,441,281	1,441,281	1,396,581	1,350,531
<i>Non-Departmental</i>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	2,821,481	2,931,281	2,931,281	2,931,581	2,930,531
<b>Other Fin. Sources--Refunded Bonds</b>	-	-	-	-	-
<i>Transfers To Other Funds</i>	0	0	0	0	0
<i>Transfers From Other Funds</i>	3,601,633	2,327,773	3,847,626	1,971,168	1,973,329
<b>ENDING UNRESERVED FUND BALANCE</b>	1,535,274	811,697	2,659,984	1,909,996	1,165,322

<b>City of Branson</b>				
<b>Combined Statement of Budgeted Revenues and Expenditures - Debt Service Fund-BL 165/171</b>				
	<b>2015 ACTUAL</b>	<b>2016 BUDGET</b>	<b>2016 PROJECTED</b>	<b>2017 BUDGET</b>
<b>BEGINNING FUND BALANCE</b>	<b>13,769,120</b>	<b>13,936,310</b>	<b>14,921,637</b>	<b>16,388,016</b>
<b>REVENUES:</b>				
Taxes & Franchise Fees	2,882,198	2,868,508	2,935,023	2,925,776
Licenses and Permits				
Court Receipts				
Leases and Rents	450,000	450,000	450,000	450,000
Lease Termination				
Charges for Services				
Intergovernmental	3,639,928	3,528,452	3,626,706	3,643,972
Interest Income	359,061	360,461	359,037	352,500
Unrealized Gain/(Loss)	(7,406)	170,000	-	-
<b>TOTAL REVENUE</b>	<b>7,323,781</b>	<b>7,377,421</b>	<b>7,370,766</b>	<b>7,372,248</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>21,092,901</b>	<b>21,313,731</b>	<b>22,292,403</b>	<b>23,760,263</b>
<b>EXPENDITURES:</b>				
Finance	-	3,000	-	3,000
Cost of Issue/Advance Refunding	69,374,292	-	-	-
Debt Service--Principal	4,015,000	3,795,000	3,795,000	4,140,000
Debt Service--Interest & Fiscal Chg	4,343,999	5,461,163	5,161,163	4,988,363
Non-Departmental	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>77,733,291</b>	<b>9,259,163</b>	<b>8,956,163</b>	<b>9,131,363</b>
Other Fin. Sources--Refundings	69,790,876	-	-	-
Transfers From Other Funds	2,976,619	2,762,208	3,051,776	2,854,816
Transfers To Other Funds	1,205,468	-	-	-
<b>ENDING UNRESERVED FUND BALANCE</b>	<b>14,921,637</b>	<b>14,816,776</b>	<b>16,388,016</b>	<b>17,483,716</b>

<b>City of Branson</b>				
<b>Combined Statement of Budgeted Revenues and Expenditures - Debt Service Fund-BH 170</b>	<b>2015 ACTUAL</b>	<b>2016 BUDGET</b>	<b>2016 PROJECTED</b>	<b>2017 BUDGET</b>
<b>BEGINNING FUND BALANCE</b>	11,380,553	12,192,966	11,666,218	12,710,228
<b>REVENUES:</b>				
<i>Taxes &amp; Franchise Fees</i>	790,084	792,342	802,888	798,424
<i>Licenses and Permits</i>				
<i>Court Receipts</i>				
<i>Leases and Rents</i>				
<i>Lease Termination</i>				
<i>Charges for Services</i>				
<i>Intergovernmental</i>	3,231,244	3,256,107	3,275,702	3,308,458
<i>Interest Income</i>	10,112	11,100	12,086	12,206
<i>Misc. Revenue</i>				
<b>TOTAL REVENUE</b>	<b>4,031,440</b>	<b>4,059,549</b>	<b>4,090,676</b>	<b>4,119,088</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>15,411,993</b>	<b>16,252,515</b>	<b>15,756,894</b>	<b>16,829,316</b>
<b>EXPENDITURES:</b>				
<i>Finance</i>				
<i>Cost of Issue/Advance Refunding</i>				
<i>Debt Service--Principal</i>	2,015,000	1,080,000	1,460,000	1,195,000
<i>Debt Service--Interest &amp; Fiscal Chg</i>	3,133,036	3,077,700	3,006,503	2,931,810
<i>Non-Departmental</i>	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>5,148,036</b>	<b>4,157,700</b>	<b>4,466,503</b>	<b>4,126,810</b>
<i>Other Fin. Sources--Refundings</i>	-	-	-	-
<i>Transfers From Other Funds</i>	1,402,261	1,361,323	1,419,837	1,434,035
<i>Transfers To Other Funds</i>				
<b>ENDING UNRESERVED FUND BALANCE</b>	<b>11,666,218</b>	<b>13,456,138</b>	<b>12,710,228</b>	<b>14,136,541</b>

<b>City of Branson</b>				
<b>Combined Statement of Budgeted Revenues and Expenditures - Capital Projects - 140</b>				
	<b>2015 ACTUAL</b>	<b>2016 BUDGET</b>	<b>2016 PROJECTED</b>	<b>2017 BUDGET</b>
<b>BEGINNING FUND BALANCE</b>	<b>2,073,297</b>	<b>2,073,297</b>	<b>672,446</b>	<b>672,446</b>
<b>REVENUES:</b>				
<i>Taxes &amp; Franchise Fees</i>				
<i>Licenses and Permits</i>				
<i>Court Receipts</i>				
<i>Leases and Rents</i>				
<i>Lease Termination</i>				
<i>Charges for Services</i>				
<i>Intergovernmental</i>	-	-	-	-
<i>Interest Income</i>				
<i>Misc. Revenue</i>	-	-	-	1,900,000
<b>TOTAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,900,000</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>2,073,297</b>	<b>2,073,297</b>	<b>672,446</b>	<b>2,572,446</b>
<b>EXPENDITURES:</b>				
<i>Capital Outlay</i>	6,843,694	16,918,972	14,394,000	18,257,400
<i>Debt Service--Principal, Interest &amp; Chg.</i>				
<i>Non-Departmental</i>				
<b>TOTAL EXPENDITURES</b>	<b>6,843,694</b>	<b>16,918,972</b>	<b>14,394,000</b>	<b>18,257,400</b>
<i>Transfers From Other Funds</i>	5,442,843	16,918,972	14,394,000	18,257,400
<i>Transfers To Other Funds</i>				
<b>ENDING UNRESERVED FUND BALANCE</b>	<b>672,446</b>	<b>2,073,297</b>	<b>672,446</b>	<b>2,572,446</b>

<b>City of Branson</b>				
<b>Combined Statement of Budgeted Revenues and Expenditures - Parks &amp; Recreation</b>				
	<b>2015 ACTUAL</b>	<b>2016 BUDGET</b>	<b>2016 PROJECTED</b>	<b>2017 BUDGET</b>
<b>BEGINNING FUND BALANCE</b>	358,119	373,322	460,278	389,958
<b>REVENUES:</b>				
Cigarette Tax	98,325	90,000	100,000	95,000
Campground	626,083	602,800	629,400	659,400
Intergovernmental -- Grants/Misc Revenue	0	0	75,950	0
Rents & Leases	130,385	129,352	133,352	132,000
Contributions	79,567	77,500	93,500	80,000
Pool Admissions	123,228	114,300	114,901	117,900
Swim Team	11,986	19,750	20,694	20,350
Ball Programs	139,807	133,200	131,000	132,300
Golf	49,476	45,000	48,000	46,000
Tennis Revenue	3,915	4,000	3,250	3,000
Recreation Center/Tournaments	119,722	119,150	123,100	121,100
Concessions	185,760	170,000	195,000	195,000
Day Camp	65,061	63,000	62,500	69,750
Dog Park	5,926	5,000	5,400	5,000
Community Center	29,426	26,000	31,000	26,000
Special Events	7,728	10,000	11,000	12,500
Cheerleading	1,380	1,700	1,500	0
<b>TOTAL REVENUE</b>	<b>1,677,775</b>	<b>1,610,752</b>	<b>1,779,547</b>	<b>1,715,300</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>2,035,894</b>	<b>1,984,074</b>	<b>2,239,825</b>	<b>2,105,258</b>
<b>EXPENDITURES</b>				
Parks & Recreation Administration	314,965	370,009	378,632	378,295
Recreation Center/Tournaments/Concessions	670,559	716,127	720,725	778,424
Day Camp	52,980	72,979	69,043	74,316
Ball Program	175,288	196,519	191,534	195,084
Campground	303,596	331,762	344,892	338,942
Park Programs/Parks	424,084	450,244	489,485	464,987
Community Center	52,491	86,444	74,617	72,100
Swimming Pool	123,443	136,713	140,397	143,502
Golf Course	73,946	67,737	76,546	73,028
Swim Team	23,543	29,908	30,361	32,951
Dog Park	3,349	3,550	3,554	3,959
Special Events/Programs	6,204	8,004	8,245	11,664
Cheerleading	1,077	1,370	1,370	0
<b>Operating Expenditures</b>	<b>2,225,525</b>	<b>2,471,366</b>	<b>2,529,401</b>	<b>2,466,251</b>
<b>Capital Expenditures</b>	<b>10</b>	<b>101,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>2,225,535</b>	<b>2,572,366</b>	<b>2,529,401</b>	<b>2,466,251</b>
<b>Transfers From Other Funds</b>	<b>649,909</b>	<b>671,000</b>	<b>679,535</b>	<b>679,535</b>
<b>Transfers To Other Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING UNRESERVED FUND BALANCE</b>	<b>460,278</b>	<b>183,708</b>	<b>389,958</b>	<b>318,542</b>

<b>City of Branson</b>				
<b>Combined Statement of Budgeted Revenues and Expenditures - Water/Sewer 620</b>				
	<b>2015 ACTUAL</b>	<b>2016 BUDGET</b>	<b>2016 PROJECTED</b>	<b>2017 BUDGET</b>
<b>BEGINNING FUND BALANCE</b>	<b>77,633,538</b>	<b>78,851,572</b>	<b>73,379,330</b>	<b>68,163,154</b>
<b>REVENUES:</b>				
<i>Charges for Services:</i>				
Water	3,134,009	3,176,766	3,401,503	3,778,400
Sewer	4,089,685	4,086,767	4,336,873	4,638,744
Rental Income				
Misc. Revenue	37,202	18,000	69,863	57,500
Unrealized Gain/(Loss)	(2,520)	-	(2,500)	-
<i>Nonoperating Revenues (Expenditures)</i>				
Sewer Capacity Fees				
Interest Income	23,979	15,249	22,516	16,065
Donated Funds	266,887	-	-	-
Intergovernmental	44,902	-	-	-
Gain on Disposal of Capital Asset	-	-	-	-
Interest Expense	(17)	-	-	-
Income (loss) before Transfers				
<b>TOTAL REVENUE</b>	<b>7,594,127</b>	<b>7,296,782</b>	<b>7,828,255</b>	<b>8,490,709</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>85,227,665</b>	<b>86,148,354</b>	<b>81,207,585</b>	<b>76,653,863</b>
<b>EXPENDITURES:</b>				
<i>Operation Expenditures:</i>				
Personal Services	2,733,736	3,244,256	3,196,096	3,396,119
Contractual Services	2,706,404	3,286,177	3,252,555	3,353,069
Commodities	624,569	752,620	677,373	722,965
Capital	(84,123)	486,785	486,785	367,500
Depreciation	4,581,561	4,722,811	4,722,622	4,773,188
Operating Income (loss)	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>10,562,147</b>	<b>12,492,649</b>	<b>12,335,431</b>	<b>12,612,841</b>
Transfers From Other Funds	587,588	-	-	-
Transfers To Other Funds	1,873,776	709,000	709,000	683,000
<b>ENDING UNRESERVED FUND BALANCE</b>	<b>73,379,330</b>	<b>72,946,705</b>	<b>68,163,154</b>	<b>63,358,022</b>

<b>City of Branson</b>				
<b>Combined Statement of Budgeted Revenues and Expenditures - Water/Sewer Capital 145 (Tourism)</b>	<b>2015 ACTUAL</b>	<b>2016 BUDGET</b>	<b>2016 PROJECTED</b>	<b>2017 BUDGET</b>
<b>BEGINNING FUND BALANCE</b>	<b>4,460,807</b>	<b>4,607,052</b>	<b>6,378,744</b>	<b>5,263,422</b>
<b>REVENUES:</b>				
Charges for Services:				
Water				
Sewer				
Rental Income				
Misc. Revenue				
Bond Proceeds				
Nonoperating Revenues (Expenditures)				
Water Connection Charges	6,391	8,327	61,000	61,610
Sewer Capacity Fees	-	-	-	-
Sewer Connection Charges	108,641	80,000	145,000	146,450
Interest Income				
Donated Funds				
Intergovernmental	90,198	-	-	3,689,940
Gain on Disposal of Capital Asset				
Interest Expense				
Income (loss) before Transfers				
<b>TOTAL REVENUE</b>	<b>205,230</b>	<b>88,327</b>	<b>206,000</b>	<b>3,898,000</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>4,666,037</b>	<b>4,695,379</b>	<b>6,584,744</b>	<b>9,161,422</b>
<b>EXPENDITURES:</b>				
Personal Services				
Contractual Services				
Commodities				
Capital	694,601	3,103,684	2,167,322	5,195,000
Contra Capital Expense	(377,304)	-	-	-
Depreciation				
Operating Income (loss)				
<b>TOTAL EXPENDITURES</b>	<b>317,297</b>	<b>3,103,684</b>	<b>2,167,322</b>	<b>5,195,000</b>
Transfers From Other Funds	2,030,004	846,000	846,000	1,297,000
Transfers To Other Funds	-	-	-	-
<b>ENDING UNRESERVED FUND BALANCE</b>	<b>6,378,744</b>	<b>2,437,695</b>	<b>5,263,422</b>	<b>5,263,422</b>

<b>City of Branson</b>				
<b>Combined Statement of Budgeted Revenues and Expenditures - Water/Sewer Capital 146 (Operations)</b>				
	<b>2015 ACTUAL</b>	<b>2016 BUDGET</b>	<b>2016 PROJECTED</b>	<b>2017 BUDGET</b>
<b>BEGINNING FUND BALANCE</b>	1,000,156	1,000,155	2,163,574	2,163,574
<b>REVENUES:</b>				
<i>Federal Grants</i>	-	-	-	-
<i>Grants from Others</i>	-	-	-	24,000
<i>Court Receipts</i>				
<i>Leases and Rents</i>				
<i>Lease Termination</i>				
<i>Charges for Services</i>				
<i>Intergovernmental</i>				
<i>Interest Income</i>				
<i>Misc. Revenue</i>				
<b>TOTAL REVENUE</b>	-	-	-	24,000
<b>TOTAL AVAILABLE FUNDS</b>	1,000,156	1,000,155	2,163,574	2,187,574
<b>EXPENDITURES:</b>				
<i>Personal Services</i>				
<i>Contractual Services</i>				
<i>Commodities</i>				
<i>Capital</i>	1,282,569	659,000	633,964	657,000
<i>Contra Capital</i>	(1,209,803)	-	-	-
<i>Debt Service--Principal, Interest &amp; Chg.</i>				
<i>Depreciation</i>				
<i>Operating Income (loss)</i>				
<b>TOTAL EXPENDITURES</b>	72,766	659,000	633,964	657,000
<b>Transfers From Other Funds</b>	1,823,772	659,000	633,964	633,000
<b>Transfers To Other Funds</b>	587,588	-	-	-
<b>ENDING UNRESERVED FUND BALANCE</b>	2,163,574	1,000,155	2,163,574	2,163,574



The City of Branson is committed to its citizens and to those who visit here, to ensure a safe and environmentally sound community. We will work as a team to maintain and promote the growth of our City, and to provide professional, courteous service to all through fair and open communication. We look to tomorrow, remembering yesterday, dedicated to excellence today.

# STRATEGIC PLAN & PERFORMANCE MEASURES

The strategic planning process is an effort by the Board of Aldermen and City Staff to move forward in realizing the goals of the community. The Strategic Plan prioritizes services, programs and policies for the coming five years. The plan also improves our ability to measure how we are doing and report to the public across the range of services that we deliver to the community.

Developed in coordination with the board outreach performed as part of our Community Plan 2030 process, we believe that this plan reflects the values and priorities of the citizens of the City of Branson. The plan calls for an efficient and appropriate use of public funds, enhanced community safety for residents and visitors, and improvement as a great place to live, work and visit. We intend to use this plan to guide the way we do business in the City of Branson.

We are committed to revisiting the Strategic Plan in 2017 and every year thereafter, to refine the alignment of the priorities of the plan with our fiscal realities and the priorities of the community. We feel that this plan is a step in the right direction in our continuing effort to increase accountability and sustainability for the City of Branson government. We continue to welcome the input of the community on the delivery of this plan and services we provide.

## Goals:

**Economic Objective (E):** The city will support the growth of the economy to set the stage for business development and expansion, job creation and a thriving entrepreneurial environment.

- a. Spirit of 76
  - i. Financing plan in place
    - ✓ Hwy 76 CID formed 1Q 2016
  - ii. Phase 1A design complete
    - ✓ April 2016
  - iii. Phase 1A construction started
    - ✓ September 2016
- b. Downtown Improvements
  - i. Phase 1 complete by 2016
    - ✓ 2Q 2016
  - ii. Phase 2 design complete
    - ✓ February 2016
  - iii. Phase 2 construction complete 2016
    - 1Q 2017

**Community Objective (C):** We will show annual improvement as a great place to live, work and visit.

- a. A plan developed and approved to address the top three negative issues identified by the community and business survey
  - i. Effectiveness of City communications with public
    - ✓ Hired Communications Manager in March 2016. First quarterly newsletter distributed (digital and print). Organized 1-2 community engagement events per month. Established regular updates via alerts and social media.
  - ii. Quality of Police service
    - ✓ Police continue to post all calls for service where a report is taken on the City website, and they have initiated a social media program to provide real-time information on any event that would affect our residents or guests as well as through the Communications Manager.
- b. Plan is developed and approved to repair and/or improve our roads/streets
  - ✓ Staff presented the Pavement Management System results to the Board during the May 12, 2016 Study Session. Results will provide plan to identify and prioritize order of street repairs and improvements.
- c. Get approval and implement a plan to add XX of additional trails and properly maintain existing trails.
  - ✓ \$100,000 budgeted in 2016, approximately \$65,000 to be rolled into 2017
  - ✓ Planned in 2016 – 1) Construction of sidewalk to connect North Beach Park to existing sidewalk to round-a-bout (offer connection from campground to Roark trail, ending at the Johnson Property (4.2 miles)). 2) Finalized easement with Branson United Methodist Church to extend Lakeside Forest trail network (trail already in place will be enhanced).
  - ✓ Planned in 2017 – 1) Extend Roark Trail by placing fill in Roark Creek to extend the trail further north, connecting to another 300 feet of easement along the creek, 2) Extend the path at Sunset Park beyond the cattle gate along the lake up to the Herschend Property.
- d. Increase grants to support the Neighborhood associations
  - ✓ Amount increased from \$5,000 to \$10,000 in 2016 and 2017 budgets.
- e. Updated and revised building codes are 50% complete
  - ✓ Building codes updated to 2015 series, became effective January 1, 2016
- f. Develop and get approval of a plan for progress on the sign code/ordinances
  - ✓ 2016 Budget approved for code consultant to continue efforts, anticipated to begin 2017 and completed in 2018
- g. Updating of ordinances continues to include the approval of the animal control and dangerous buildings ordinances

- ✓ Animal control – Horse drawn carriage ordinance updated May 24, 2016. Domestic animal code currently being drafted and reviewed by staff, commercial animal code to begin next.
- h. Response time for both our Fire and Police department are equal to the previous year
  - i. Fire
    - ✓ 2016 4.7 minutes (6.19 minutes in 2015)
  - ii. Police
    - ✓ 2016 Non-Emergency 9.796 minutes (9.324 minutes in 2015)
    - ✓ 2016 Emergency 6.077 minutes (6.085 minutes in 2015)
- i. A plan to address the issues from budget motels is developed and implemented
  - ✓ Hotel Tier Program ordinance – first reading approved September 13, 2016. It provides for greater accountability for property owners and management regarding disorder and calls for service to their properties, and mandates the posting of registered sex offenders that either work for the establishment or reside at the property for thirty-one days or longer.
- j. Plan is approve and implemented to improve our safety results for citizens and visitors.
  - ✓ Fire- provided 2,800 inspections and educational programs to 2,600 adults and 2,000 children. There were no fire related injuries or deaths with a property loss of \$402,000, but \$4.3 million in property saved.
  - ✓ Police – trained and certified 4 patrol officers as instructors in advanced active shooter mitigation techniques, trained and deployed a K-9 officer and handler to assist with drug detection, trafficking of suspects, and high risk building searches, deployed a covert radar unit to provide data to better assign personnel, and initiated a Body Worn Camera program so every officer has video and audio of interactions with the public.
  - ✓ HR – enhanced Safety Committee to work on better environment for staff and to bring awareness of safety issues through reporting and remediation.
- k. Plan for improving and maintaining street signs is approved.
  - ✓ Staff has upgraded its retro reflectometer and is in process to check every sign for retro reflectivity. They additionally are GPSing each sign's location and identifying them with UPC numbers and bar codes so the condition and repairs can be tracked. Approximately 76% of the data has been developed and can be used to prioritize budget needs in the future.

**Sustainability Objective (S):** we will have a vibrant and sustainable community that demonstrates responsible growth.

- a. We will implement our next steps outline in our MS4 for storm water management to include a budget allocation and updated plan.

- ✓ Stormwater Coordinator hired in 2016. Annual report submitted in July 2016 resulting in a Permit Number provided by DNR in October 2016. **Design criteria update is currently under review by staff.** Silt socks are being used at construction sites to prevent sediment runoff.
- b. Each department in the city will develop and implement an improved sustainability plan
  - ✓ The Sustainability Committee, which includes a representative from every department, continues to be the leader in the City's sustainability efforts. They provided an update of their efforts to the Board on March 22, 2016.
- c. We will continue with recycling plan
  - ✓ Updates continually made to the City's website regarding locations and hours of operation.

**Governance Objective (G):** We will have an open government that is responsive, accountable and inclusive. Branson will maintain open, transparent communication and will encourage informed participation in local governance.

- a. Add an updated closed record policy regarding BOA executive sessions.
  - ✓ **Policy has been drafted, currently under review by City Administrator**
- b. At all times, we will be 100% compliant with the Sunshine Law.
  - ✓ Ongoing effort of the entire staff
- c. We will publish and solicit input for the results of the Community survey along with our plans to address top issues.
  - ✓ Community/Business survey conducted 2Q 2015 with results presented to the Community and the Board during the July 14, 2015 meeting.
  - ✓ Community/Business survey to be conducted 4Q in 2016.
- d. Recommend a policy and training for proper developer interaction Aldermen, Mayor and City Administrator
  - ✓ **Currently being reviewed and evaluated by the City Administrator**
- e. Develop and implement a plan to improve our relationship and communications with other local municipalities, the county, the chamber of commerce, etc.
  - ✓ Communication Manager hired March 2016. Established relationships, makes monthly presentations to Chamber audience, and has established a mechanism for communicating via news alerts/texts.

**Accountability and Financial Stewardship Objective (A):** We will ensure the efficient and appropriate use of public funds by being good financial stewards on behalf of our residents and businesses.

- a. Complete strategic planning process
  - ✓ 2017 will kick off the two year process, community and business surveys initiated and completed 2/17

- b. Develop and implement performance measures for all departments
  - ✓ ICMA Insights discontinued, departments have identified measurements and began tracking in 2016. Will be reported as part of strategic planning process in 2017.
- c. Implement priority based budgeting for 2016 budget.
  - ✓ Completed
- d. We will have a comprehensive risk management plan in place
  - ✓ Working with Arthur Gallagher and Company to develop Risk Management Framework. Currently being reviewed by HR Committee with rollout to staff expected 4Q 2016.

**Workplace Objective (W):** We will continue to be a great place to work, for great people.

The following pages detail how the strategic plan's goals have been incorporated into the city's new priority-based budgeting process through community oriented and governance results guidelines.

- a. Employee survey results are evaluated and plans to address the top three issues are developed and implemented.
  - ✓ Employees surveyed four times in the past year. One area of issue was employee health, dental, vision and life insurance. HR used this information when developing the offering for 2017.
- b. The staff in all city departments feel like they are properly represented
  - ✓ Employees represented in EHRC. Example – wellness plan for 2017. Employees provided feedback to department EHRC representatives which resulted in modifications to the new wellness plan.
- c. A succession and training plan has been started in all departments
  - ✓ HR has completed initial assessment of succession needs for all departments and begun training supervisors. HR has partnered with MPR and Legacy U to provide training and tools to advance employees.
- d. We will continue to improve workplace safety in all departments
  - ✓ HR facilitates a monthly safety meeting and various safety trainings. HR facilitated MPR safety credits for the purchase of safety-related equipment and gear. Annual Health Fair expanded to also include Safety. Risk Management Coordinator worked with Recycling Department to purchase lifting equipment to mitigate injuries.
- e. Develop a comprehensive recognition plan celebrating employees getting great results with the focus on customer service
  - ✓ HR has worked with Legacy U to train employees on customer service. HR is developing a plan to recognize employee excellence throughout the organization.

# GLOSSARY & ACRONYMS

**Appropriation** - A legal authorization granted by the Board of Aldermen to incur obligations and make expenditures for designated purposes.

**Assessed Valuation** - The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

**Balanced Budget** - A budget is balanced when current expenditures are equal to current receipts.

**Board of Aldermen (BOA)** - The Mayor and six aldermen that collectively act as the legislative and policy making body of the City.

**Bond** - A written promise to pay a sum of money on a specific date(s) at a specific interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance.

**BPD** - Branson Police Department.

**Budget** - An estimate of expected revenues and expenditures for a given period in the future.

**Budget Document** - The compilation of the individual departmental spending plans for the various funds, along with supporting schedules, tables and graphs which, in total, comprises the annual revenue and expenditure plan.

**Budget Message** - The opening section of the budget from the City Manager, which provides the City Council and the public with a general summary of the most important aspects of the budget.

**Capital Assets** - Assets with a cost of \$5,000 or greater and an estimated useful life of at least one year. Capital assets include land, buildings, improvements, equipment and infrastructure

assets such as roads, bridges, storm sewers and similar items.

**Capital Expenditures** - money spent by the city for acquisition or maintenance of fixed assets, such as land, buildings or equipment.

**Capital Project Funds** - Funds set up to account for resources used for the acquisition or construction of major capital assets by a governmental unit, except those projects financed by an enterprise fund or by a special assessment.

**CID**: Community Improvement District.

**CIP**: Capital Improvement Program.

**Debt Service Funds** - Funds set up to account for the accumulation of resources and the payment of interest and principal on all "general obligation debt: other than that serviced by enterprise funds or by special assessments in another fund.

**Department** - An individual section within the City government having a specialized function or activity and a separate spending plan.

**Depreciation** - An accounting method of allocating the cost of a tangible asset over its useful life.

**DNR** - Department of Natural Resources.

**Enterprise Fund** - A type of fund required by the Generally Accepted Accounting Principles (GAAP) to account for business-type activities similar to those found in the private sector.

**EPA** - Environmental Protection Agency.

**Expenditures** - Decreases in net financial resources that include current operating expenses which require the current or future use of net current assets, debt services and capital outlays.

**Financial Policy** - A government's policies with respect to revenues, spending and debt management as these relate to government services, programs and capital investment. Financial policy provides an agreed-upon set of principles for the planning and programming of governmental budgets and their funding.

**Fiscal Year** - A 12-month period to which the annual budget applies. The City of Branson has specified January 1 to December 31 as its fiscal year.

**Fixed Asset** - Assets of long-term nature that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**Full-Time Equivalent (FTE)** - Employee positions, which are authorized in the adopted budget, to be filled during the year. One FTE is equivalent to a 40-hour per week position.

**Fund** - An accounting device established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives. Each fund is treated as a distinct fiscal entity with a self-balancing set of accounts.

**Fund Balance** - The excess of a fund's current assets over its current liabilities. A negative fund balance is often referred to as a deficit.

**GAAP** - Generally Accepted Accounting Principles are a common set of accounting principles, standards and procedures that entities must follow in compiling financial statements.

**GASB** - The Governmental Accounting Standards Board is the independent, private-sector organization that establishes accounting and financial reporting standards for U.S. state and local governments that follow GAAP.

**General Fund** - A fund set up to account for the ordinary operations of a governmental unit that are financed from taxes and other general revenues. All transactions not accounted for in some other fund are accounted for in this fund.

**Governmental Funds** - All funds are classified into one of five fund types: the general fund, special revenue funds, debt service funds, capital project funds and permanent funds.

**Grant** - A contribution by a governmental or other organization to support a particular function. Typically, these contributions are made to local governments from state or federal governments.

**LAGERS** - Local Government Employees Retirement System.

**MDFB** - The Missouri Development Finance Board assists infrastructure and economic development projects in Missouri.

**Mission** - A broad statement of the goals, in terms of meeting public service needs, that a department or organization is formed to meet.

**Modified Accrual Accounting** - A basis of accounting which is a mixture of accrual accounting and cash basis accounting. Expenditures are recognized when the liability is incurred and revenues are recognized when they become available and measurable.

**NFP: Non for Profit.**

**Operating Budget** - The financial plan adopted for a single fiscal year. The "proposed budget" designates the financial plan initially developed by departments and presented by the City Administrator to the Board of Alderman for approval. The "adopted budget" is the plan as modified and finally approved by the Board of Alderman. The adopted budget is authorized by ordinance and thus establishes the legal spending limits for the fiscal year.

**Organization Chart** - A flowchart or picture representation of the employee positions within an organization.

**Performance Measures** - Process of collecting, analyzing and/or reporting regarding the accomplishments toward a goal by a department. For more information see the Strategic Plan.

**Priority Based Budgeting** - An improved budget system that identifies the primary annual objectives, then structures the budget to achieve these goals.

**Proprietary Funds** - Accounts for services for which the city charges a fee, internally and externally. There are two types of proprietary funds, enterprise and internal service.

**Resources** - Total dollars available for appropriation including estimated revenues, transfers and beginning fund balance.

**Revenues** - All amounts of money received by a government from external sources other than

expense refunds, capital contributions and residual equity transfers.

**Special Revenue Funds** - Funds set up to account for revenues from specific taxes or other earmarked sources that (by law) are designated to finance particular activities of government.

**Tax Increment Financing District (TIF)** - A geographical area or district created under Missouri law to encourage development of the area within its boundaries by the reinvestment of half of the incremental tax growth generated by property value increases and new development within the district.

**Tax Levy** - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**Transfers In/Out** - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**Transportation Development District (TDD)** - A geographical area or district created under Missouri law to encourage development of the area within its boundaries by imposing a sales tax.

**User Fee** - Fees charged for the use of services; user fees are charged only to the individual using the services.