

City of
Branson[™]
MISSOURI
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BransonMo.gov



OPERATING BUDGET

4-YEAR CAPITAL
PAY/MERIT PLAN
EMPLOYEE
INSURANCE RATES
RESERVE POLICY

2018 BUDGET

City of Branson, MO

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Finance Director's Note

I am pleased to present the second year of the city's first ever biennial budget process. In an effort to streamline the budgeting process for the City, the Administration and Finance Department created the biennial budgeting process that allows the board to annually adopt the operating budget and will allow the city to better plan for the future. The strategic planning updates and prioritization of programs and services are completed on the odd years and the creation of the two year budget is completed on the even years. We are fortunate, that despite the hardships of the natural disasters this year, the city's General Fund is projected to end 2017 at a 27% reserve. Additionally, 2018 is projected to end at a 23% reserve after accounting for employee raises, increased insurance costs, and budgeting for capital and one-time expenditure requests. The strategic planning retreat was held earlier this year in an effort to update our future plans. City departments have also worked to update program listings for priority-based budgeting and associated costs. This process allows Department heads and City Administration to analyze how the city is spending tax dollars and how our resources can be reallocated to achieve the goals of our community. The updated model will provide a framework for the 2019-2020 budgetary decision process. Once again, the cooperation between Mayor Karen Best, City Administrator Stan Dobbins, and the city's department heads was vital to the success of this process.

Jamie Rouch

2018 Budget Timeline

07.17.17

Director of Finance distributes budget & instructions to departments.

JULY 2017

AUGUST 2017

08.07.17

FY2017 Projections Due.

08.07.17-08.11.17

Finance Department prepares FY2017 Year-end Estimates.

08.14.17

FY2018 Extraordinary budget change requests due to Finance Department by end of day.

08.15.17-09.01.17

Finance Department performs Budget Analysis.

SEPTEMBER 2017

09.05.17-09.08.17

City Administrator & Director of Finance meetings with each department.

09.15.17

FY2018 insurance rates & wellness incentives received.

09.18.17-09.22.17

Administrative review of revenue estimates & budget document.

09.28.17

Finance Committee reviews proposed budget.

OCTOBER 2017

11.02.17

Budget submitted for Agenda Review.

11.03.17

Publication of Notice of Hearing.

11.14.17

Presentation and First Reading of the proposed FY2018 Budget.

11.28.17

Final Reading of the FY2018 Budget.
Budget adopted at regular City Council meeting by ordinance.

DECEMBER 2017

01.01.18

Adopted Budget begins.

01.31.18

Official budget document is distributed.

NOVEMBER 2017

10.10.17-10.13.17

Budget Workshop.

10.14.17-11.02.17

Budget Amendments Finalized.

12.01.17-12.31.17

Budget message is completed.

Budget document is finalized for printing, & final budget document is sent to the printer.

JANUARY 2018

27%
projected
reserve

FY2017 ASSUMPTIONS & PROJECTIONS

01. Sales Tax

1.5% increase from prior year actuals
due to historical trend

02. Year-End Projections

All departments completed 2017 year-
end projections

03. Personnel

3% Merit Increase for 2017
2% Market Adjustment

04. Additional Personnel Changes

Plan Reviewer (Utilities)



General Fund

23%

reserve

(including capital & one-time expenditures)

FY2019 to 2022

balanced with:

- 1% revenue increase
- 3% total wage increase
- No insurance increase

- No expenditure increase
- 2 Animal Control Officers

FY2018 BUDGET

- FY18 market adjustment at 2%
- FY18 raise average at 3%
- FY18 sales tax increase 1% (conservative)
- FY18 insurance balanced at 3.9% increase
- FY18 debt service \$431,995
- FY18 Convention Center Subsidy \$397,000

Taney County Partnership	\$10,000
Health Department	\$139,000
Branson Area Festival of Lights	\$25,000
Parks Department subsidy	\$810,000
Housing Authority	\$70,000
Social Service Agencies	\$60,000

FY 18 Capital	\$512,000
FY 18 One-Time Expenditures	\$341,273



Water/Sewer Fund

FY2018 BUDGET

FY18 market adjustment	2%	Vehicles & Equipment	\$340,000
FY raises average	3%	Capital Projects	\$3,117,000
Water rate increase	2%		
Sewer rate increase	7%	FY17 total capital	\$3,457,000

New Maintenance Worker I (based on rates)

Transportation Fund

FY2018 BUDGET

FY18 market adjustment	2%
FY18 raise average	3%
FY18 sales tax increase (conservative)	1%
Vehicles & Equipment	\$466,000
Capital Projects	\$665,000
FY18 capital	\$1,131,000

No new personnel

Tourism Fund

FY2018 BUDGET

FY 18 sales tax increase	1%
FY18 marketing contract	\$2,359,671
FY18 debt service	\$5,233,203
Water/Sewer	\$1,430,000

New aqua dam purchased to prevent damage to the city's wastewater treatment plant/waste from entering Lake Taneycomo



UPDATING PRIORITY-BASED BUDGETING

UPDATED PROGRAMS

Departments were asked to review their list of programs and remove programs that are no longer provided or add any additional programs since the process was first completed in 2015

UPDATED COSTING

Employee and non-personnel expenses were allocated to the updated list of programs

SCORING

Department heads and staff scored any programs with changes against Basic Program Attributes (BPA) and Community and Governance Results. BPAs address whether:

- the city is mandated to provide the program
- the level of reliance on the city to provide the program
- cost recovery
- portion of community served
- change in demand for the program

PEER REVIEW

Teams formed of various city department employees scored departmental programs to validate departmental scoring.

PURPOSE OF PRIORITY BASED BUDGETING

The city's traditional approach to budgeting has typically been incremental-based, with last year's budget serving as the basis for the budget of the following year. This has typically been done in concert with a zero-based approach, where accounts for certain line items essentially start with zero and every planned purchase is detailed. Unfortunately, these budgeting methods do not adequately address priorities, and do not directly link to strategic goals or performance measurement. As part of the solution to this dilemma, our organization has partnered with ResourceX toward establishing a framework and providing a "new lens" through which the organization can clearly see where opportunities exist - therefore making more effective use of finite resources and

continuing to serve in the most effective, efficient and fiscally responsible manner possible.

The Priority Based Budgeting (PBB) model provides a comprehensive review of the entire organization's operating budget, identifying and ranking services (programs) offered on the basis of the community's priorities. The diagnostic process enables policy makers to link funding decisions to priorities in the strategic plan. The PBB philosophy involves "Results", which are the fundamental reason an organization exists, and what the organization is in business to provide. Result definitions detail and expand on the factors influencing the results our organization aims to achieve - and for which all services/programs would then be gauged by and ranked on.

5 STEPS PROCESS OVERVIEW

PRIORITY BASED BUDGETING

The methodology involved in implementation of Priority Based Budgeting process can be broken out into five distinct steps:



Determine & Clarify Vision/Results

01

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

Identify Programs & Services

02

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

Allocate Costs/Resources to Programs

03

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

Score Programs Based on Results

04

In this step, departments then evaluated each program on how much every program contributes to achieving each result. departments also scored other attributes of each program, such as the level of mandate to provide the program, the amount of cost recovery of the program, change in demand for the program, and the portion of the community served by the program. Once departments scored their programs based on the criteria/results, multi-departmental teams conducted follow up review, validation

Resource Alignment Diagnostic Tool

05

In the final step, program costs and scores are combined into a comprehensive Resource Alignment Diagnostic Tool. This tool allows for multiple methods of sorting the information, gives a visual representation of how the organization allocates money to each program, and how those programs rank relative to each other in order of highest priority (those programs most relevant to achieving results - Quartile 1) to lowest priority (those programs least relevant to achieving results - Quartile 4).

COMMUNITY NEEDS:

Arts, Culture & Education



How we define it...

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.

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

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

Arts, Culture & Education Spending by Department

31 programs at a cost of \$809,336 in 2016



Planning & Development - 3%

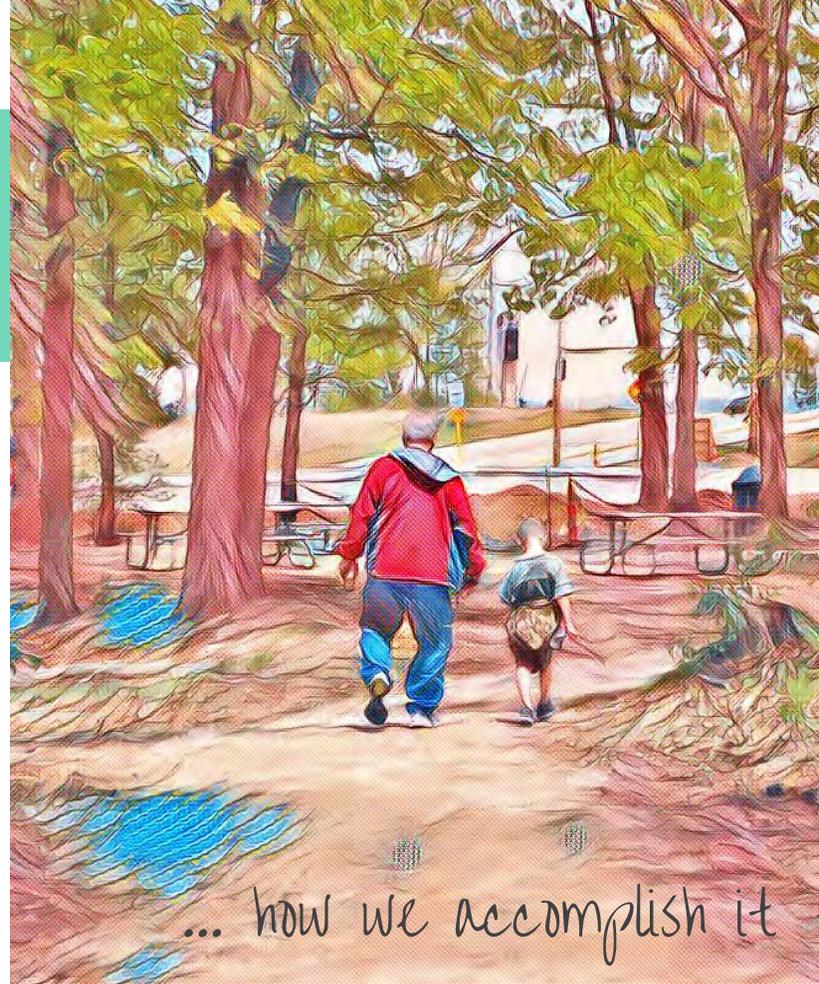
Fire - 11%

Administration - 11%

City-Wide - 15%

Parks - 29%

Police - 31%



... how we accomplish it

Program Examples:

Economic Aid
for Social
Service
Agencies

Downtown & 76
Revitalization projects
visioning/planning

Community
Trail System

Taney County
Business
Development

Community Risk
Reduction
Education

2 School
Resource
Officers

Senior Activities &
Classes/Community
Center Functions

How we define it...

Safety, Health & Socio-Economic

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

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

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

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 an 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 wrongdoing, enforces the law, promptly responds to calls for service, and is adequately prepared for all emergency situations

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



... how we accomplish it
\$139,000

Taney County Health Department to provide additional health services for the city

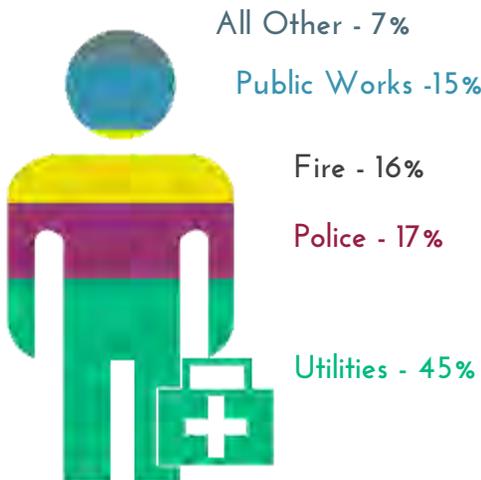
\$60,000

available for social service agency support

\$70,000

aid to the Branson Housing Authority

Safety, Health & Socioeconomic Spending by Department
 229 programs at a cost of \$20.2 million in 2016



Program Examples:

Fire & EMS Response & continuing education

Police Department calls for service for emergency & non-emergency incidents & 911 operations

Maintaining safe sidewalks & streets through asphalt maintenance, street lighting and traffic control.

Preventative Patrol & Hotel/Motel Housing Program

Provide clean drinking water & wastewater operations

How we define it...



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



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



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

Community Character



Enhances its major corridors within the city with cohesive, attractive and contribute to the character of Branson as a unique entertainment destination and offers safe, congestion free traffic flow



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



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 pedestrian-friendly



... how we accomplish it

Program Examples:

Asphalt
Overlay,
Maintenance
& Repair

Street
Lighting
Maintenance
& Repair

Organization of
Neighborhoods

Branson
Area Festival
of Lights

Community
Beautification
Awards &
Elements

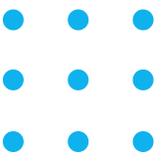
Community Character Spending by Department

114 Programs at a cost of
\$7.6 million in 2016



All Other - 2%
Parks & Recreation - 2%
Engineering - 2%
Utilities - 6%
Fire - 7%
Planning & Development - 7%
City-Wide - 14%
Police - 16%
Public Works - 44%





Economic Development

How we define it...



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



Partners with the community to support and encourage the growth of the local economy, setting the stage for business development (attraction, retention & 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



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

PROGRAM EXAMPLES:

Water Plant
Operation &
New System
Component
Installation

Development &
Administration of
Economic
Development
Incentives

Business
Attraction,
Retention &
Expansion

Monitor and
Respond to State
Legislative Affairs

... how we accomplish it



Photo courtesy of Branson/Lakes Area Chamber of Commerce

ECONOMIC DEVELOPMENT SPENDING BY DEPARTMENT

46 programs at a cost of
\$4.0 m in 2016

Administration - 3%

All Other - 2%

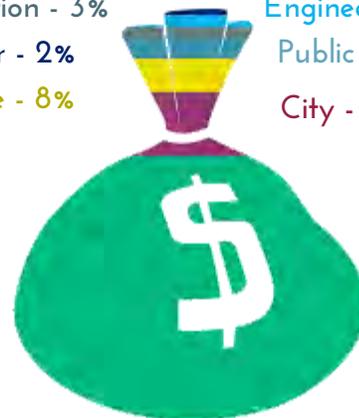
Fire - 8%

Engineering - 3%

Public Works - 4%

City - Wide - 15%

Utilities - 65%



How we define it...



INFRASTRUCTURE & ENVIRONMENT



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



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



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



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



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



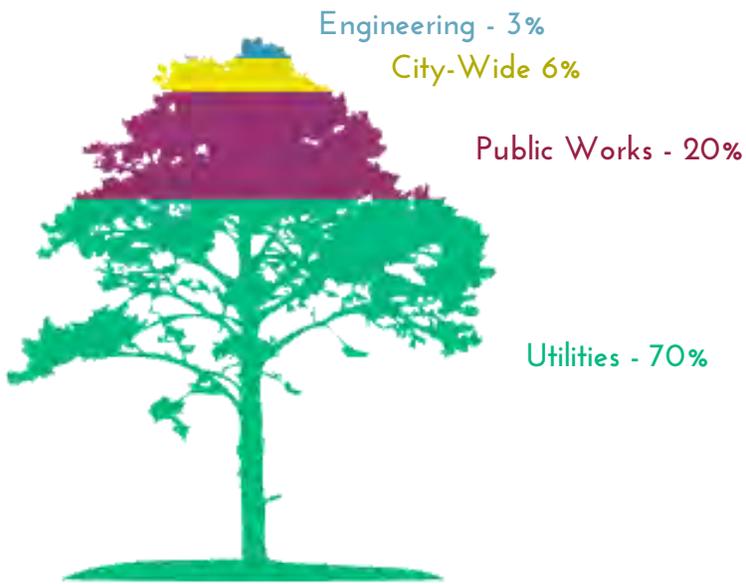
Continually expands its efforts to develop new strategies for increased energy efficiency and use of renewable energy

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

... how we accomplish it

Infrastructure & Environment Spending by Department

87 programs at a cost of
\$15.4 million in 2016



Program Examples



Wastewater Plant
Operations,
Maintenance &
Repair

Recyclables
Processing

Bio-solids
Processing

MS4 Stormwater
Management Plan
Implementation &
Reporting

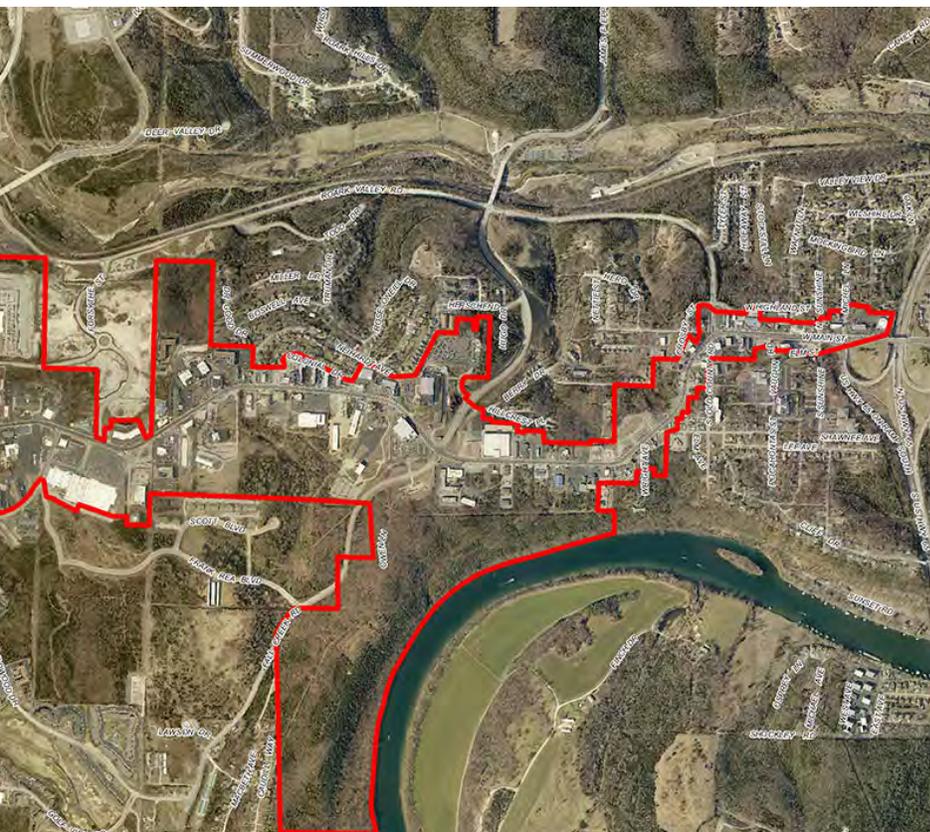
... how we accomplish it

Land Use Spending by Department

59 programs at a cost of
\$1.6 m in 2016



Fire - 5%
Administration - 6%
Planning & Develop - 9%
Engineering - 20%
Utilities - 58%



Program Examples:

Planning
Commission
Administration &
Support

Open for
Business
Administration

MS4 Stormwater
Implementation,
Management,
Coordination

Treatment
Facility
Expansion &
Improvement
Planning

How we define it...

PARKS, OPEN SPACE & RECREATION



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



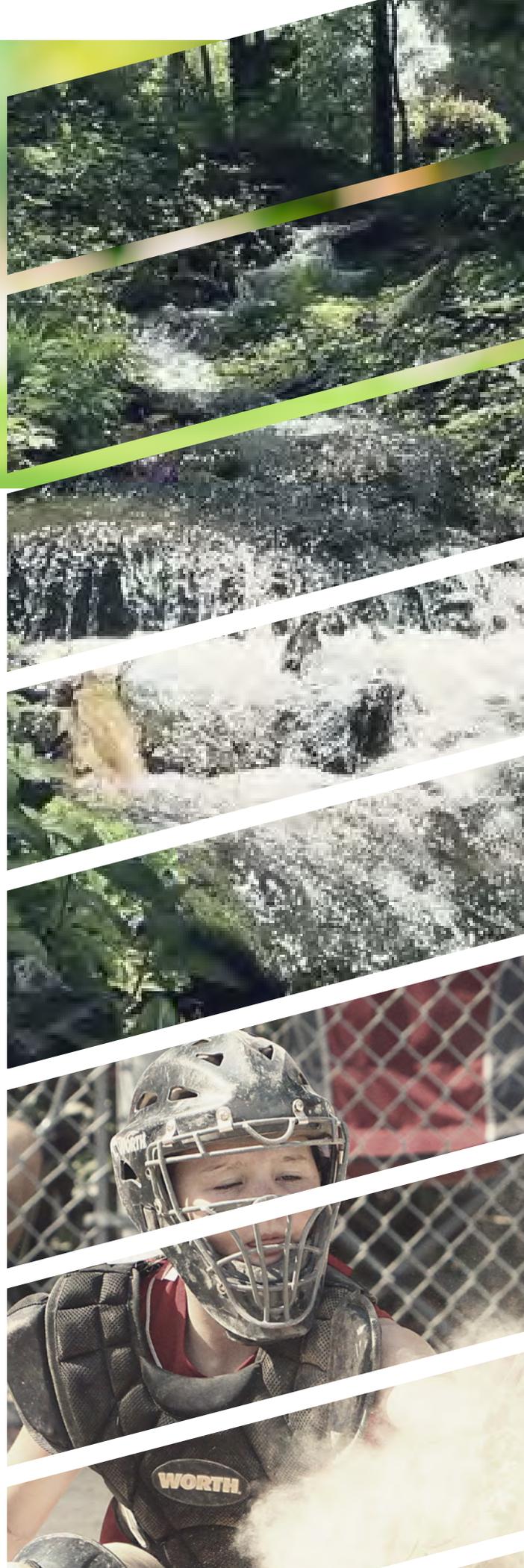
Designs, maintains and expands a variety of public areas, such as plazas, outdoor spaces, parks and recreation facilities that are functional, accessible, attractive, safe and comfortable



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



... how we accomplish it

2017 Challenges



Parks and recreation play a vital role in the quality of life in Branson. Branson's parks and recreation facilities serve the local residents as well as tourists.

Flooding in April and May caused significant damage to multiple city parks. Stockstill Park briefly reopened after clean up efforts, however flash flooding at the end of May once again severely damaged the park. Flooding also damaged the city's campground leading to evacuations and forced temporary closure.

Program Examples:

Parks & Trails

Youth Sports

Community Center

Adult Sports

Day Camp

Special Events



Parks & Recreation
Spending by Department
73 programs at a cost of
\$1.7 million in 2016



Tourism

Community Plan 2030:

The tourism industry is the backbone to the City's economy. Its expansion over the last 50 years has created national attention and has made Branson a preferred tourism destination. To maintain the reputation and the successful economy, the City must continue to evaluate and strengthen the Branson brand, visitor services and hospitality.

Program Examples:

Parks & Rec
Marketing

Branson Area
Festival of
Lights

Community
Brand

Economic
Development
Incentives

Taney County
Business
Development

How we
define
it...



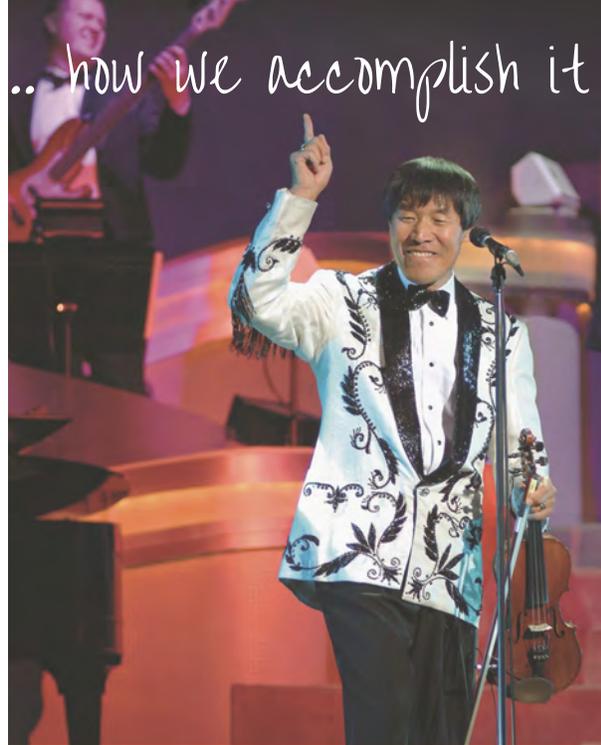
Sustains the availability of a varied type of accommodations and price points that continue to serve the tourist demand while providing a quality experience



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



Renew & Modernize

Encourage the renewal and modernization of theaters and other attractions to provide unique quality and engaging experiences.

Diversify

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

Tourism Spending by Department

25 programs at a cost of \$1.5 m in 2016



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



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



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



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

TRANSPORTATION

How we define it...



Plans and builds a strong, comprehensive street network that manages traffic congestion, provides clear alternative 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

Program Examples:

... how we accomplish it

Street Lighting Maintenance & Repair

Snow Plowing

Comprehensive Plan Development, Management & Implementation

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

Traffic Control & System Maintenance



Transportation

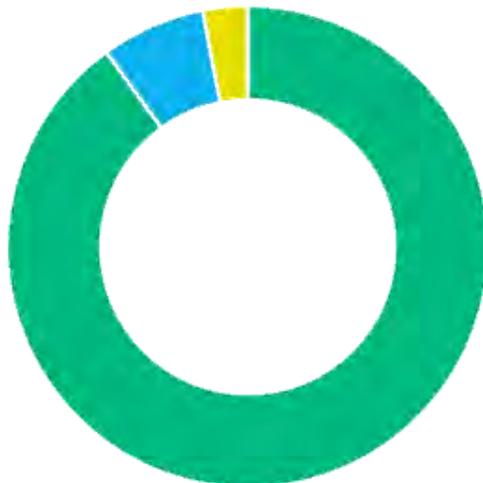
Spending by Department

41 programs at a cost of \$3.5 m in 2016

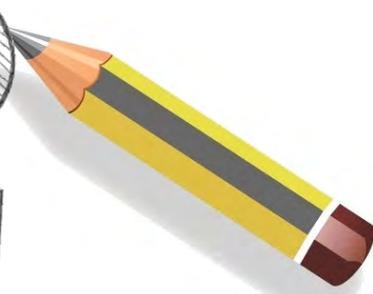
All Other - 2%

Engineering - 7%

Public Works - 90%



How we define it...



Good

Governance



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



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



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



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



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



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

... how we accomplish it

Program Examples:

Facility & Fuel
Maintenance
System

External
Financial Audit

Debt
Management

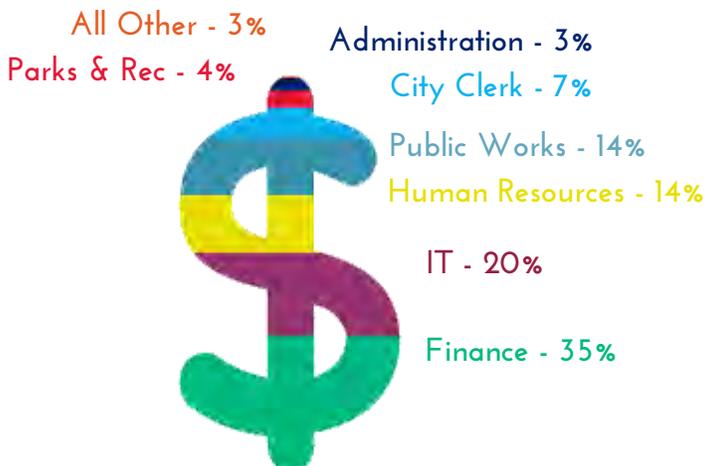
Information
Technology
Business
Continuity &
Disaster
Recovery

Operating
System
Software
Maintenance

Budget
Development
& Preparation

Good Governance Spending by Department

490 programs at a cost of
\$13.0 m in 2016



Section 1

2018 Budget



2017 Economic Outlook

Overview

FY 2018 budgeted revenues are estimated at a conservative 1% increase compared to projected 2017 revenues. The city's current forecast predicts a 1% increase for both sales tax and tourism tax growth for FY2017.

Flooding & Natural Disasters

The city experienced flooding in 2011, 2013, 2015 and 2016, in addition to the Leap Day tornado in 2012. In 2017, the city experienced two floods in addition to a tornado. Natural disasters have a significant impact on the local economy and are nearly impossible to predict when they may occur. A healthy reserve and monitoring of the budget are essential to minimize the impact on the city's budget.

Outlook for General Fund Revenue Growth

The potential for new General Fund revenue growth is limited in several aspects. The city's retail areas saw flat growth in 2016 and have seen only modest growth through mid-year 2017 in sales tax receipts. National trends indicate that retail sales will continue to slow for brick-and-mortar stores as more shoppers look online for products ranging from household items, groceries and clothing.

Additionally, Constitutional Amendment 4 was approved by voters in the 2016 General Election. The amendment prohibits new state or local sales/use or other similar tax on any service or transaction that was not subject to a sales/use or similar tax as of January 1, 2015. This leaves Missouri cities little room to expand the tax base in the future.

Economic Forecast

	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Forecast 2017	Forecast 2018	Forecast 2019
Branson Sales Tax Growth	3.0%	3.0%	4.4%	2.0%	1.5%	2.6%	2.0%
Branson Tourism Tax Growth	2.9%	4.7%	3.1%	9.1%	0.0%	3.6%	2.0%
Branson Average	3.0%	3.9%	3.8%	5.6%	.8%	3.1%	2.0%
Kiplinger Report					2.1%	2.4%	
CBO (June 2017)					2.2%	2.0%	1.5%
Real U.S. GDP Growth (World Bank)					2.1%	2.2%	1.9%
Mar 17 Federal Reserve Projections					2.1%	2.1%	1.9%
Missouri FY18 Document					2.6%	2.5%	1.9%
Apr 17 Wall Street Journal Survey					2.3%	2.4%	
Actual Growth - Avg. Forecast	1.5%	2.4%	2.6%	1.6%	2.2%	2.3%	1.8%
Branson Compared to National Avg.	1.5%	1.5%	1.2%	4.0%	-1.5%	0.9%	0.2%

Cash Flow v. General Ledger

City dollars are separated into two "buckets" of cash. The city's operating cash consists of several funds, such as Transportation, Water/Sewer and General Fund dollars which fund daily operating activities. The city's tourism cash strictly consists of tourism tax dollars. Additionally, there are two ways to consider how these dollars are utilized. The cash flow projections indicate what the Finance Department expects to have in the bank to spend. The General Ledger shows the city's finances after accounting procedures have been applied to actual expenditures and revenues and do not represent cash in bank dollars.

Cash Flow



General Ledger



Using 2017 budget projections, the anticipated balance of Operating Cash is projected to end the year at \$18 million.

Tourism Cash is projected to end 2017 at an estimated \$2 million.

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7

Using 2017 budget projections, the anticipated balance of the Operating Fund is projected to end the year at \$20.9 million.

The Tourism Fund is projected to end 2017 at an estimated **negative \$1.1 million**.

Operating cash is projected to end 2018 with a 20.1% reserve, or \$13.5 million.

Tourism cash is projected to end the year at a 9.5% reserve or \$1.6 million. Tourism will no longer be at a deficit, however projections have not been completed as to when the tourism fund will be fully funded.

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8

The Operating Fund is projected to end 2018 with a 20.1% reserve, or \$13.5 million.

The Tourism Fund is projected to end the year at a 9.5% reserve or \$1.6 million. Tourism will no longer be at a deficit, however projections have not been completed as to when the tourism fund will be fully funded.

City of Branson				
Combined Statement of Budgeted Revenues and Expenditures - General Fund				
	2016	2017	2017	2018
	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	6,203,842	4,153,021	5,626,301	4,753,164
REVENUES:				
Taxes & Franchise Fees	15,769,095	15,748,119	15,999,366	16,242,388
Licenses and Permits	756,987	727,286	741,189	910,477
Court Receipts	245,660	250,000	226,483	210,000
Lease and Rents	156,673	1,324,321	1,410,114	1,582,143
Charges for Services	1,275,499	1,576,838	1,391,659	1,565,409
Intergovernmental	125,043	0	25,845	0
Interest Income	250,139	200,000	210,000	235,000
Bond Proceeds	0	0	0	0
Misc. Revenue	136,014	97,878	86,078	116,986
TOTAL REVENUE	18,715,110	19,924,442	20,090,734	20,862,403
EXPENDITURES				
Mayor & Board	158,557	151,976	148,491	141,333
City Administration	422,517	628,604	548,139	442,684
Communications	41,641	139,219	141,774	141,346
City Clerk	348,535	396,372	393,053	432,129
Municipal Court	330,172	376,835	363,342	390,646
IT	694,558	753,990	778,366	710,882
Legal	374,400	478,025	489,600	551,320
Finance	876,001	933,499	953,284	943,514
Human Resources	500,687	589,976	549,261	606,455
Police	3,957,680	4,309,873	4,646,505	4,752,382
Fire	3,227,506	3,254,904	3,491,779	3,550,182
Public Works	661,341	760,280	745,771	770,713
Planning & Development	919,153	873,796	856,090	854,380
Engineering	627,765	817,339	815,241	764,751
Debt Service--Principal, Interest & Fiscal Charges	277,282	418,520	418,520	431,995
Non-Depart.	2,581,844	2,183,060	2,168,102	1,562,301
Operating Expenditures	15,999,639	17,066,269	17,507,318	17,047,014
TOTAL EXPENDITURES	15,999,639	17,066,269	17,507,318	17,047,014
Transfers From Other Funds	214,003	257,290	241,949	161,926
Transfers To Other Funds	3,507,015	3,764,104	3,698,502	3,977,315
ENDING UNRESERVED FUND BALANCE	5,626,301	3,504,379	4,753,164	4,753,164
Reserve %			27%	28%
20% MINIMUM RESERVE REQUIREMENT				3,409,403
AVAILABLE FOR CAPITAL OUTLAY				1,343,761
Capital Expenditure				(512,000)
One Time Expenditure				(341,273)
AVAILABLE FUNDS ABOVE MINIMUM REQUIRED				490,488
	35%		27%	23%

City of Branson

Combined Statement of Budgeted

**Revenues and Expenditures -
Transportation Fund**

	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 BUDGET
BEGINNING FUND BALANCE	1,418,611	1,138,446	2,571,218	2,357,702
REVENUES:				
Taxes & Franchise Fees	6,225,224	6,165,305	6,291,901	6,255,681
Misc. Revenue				
TOTAL REVENUE	6,225,224	6,165,305	6,291,901	6,255,681
TOTAL AVAILABLE FUNDS	7,643,835	7,303,751	8,863,119	8,613,383
EXPENDITURES:				
Public Works	3,499,486	4,627,664	4,211,645	3,956,874
TOTAL EXPENDITURES	3,499,486	4,627,664	4,211,645	3,956,874
Transfers From Other Funds	750,000	800,000	50,000	50,000
Transfers To Other Funds	2,323,131	2,462,641	2,343,772	2,348,807
ENDING UNRESERVED FUND BALANCE	2,571,218	1,013,445	2,357,702	2,357,702
	Reserve %		56%	60%

20% MINIMUM RESERVE REQUIREMENT	791,375
AVAILABLE FOR CAPITAL OUTLAY	1,566,327
Capital Expenditure	(1,131,000)
One Time Expenditure	-
AVAILABLE FUNDS ABOVE MINIMUM REQUIRED	435,327

City of Branson

**Combined Statement of Budgeted
Revenues and Expenditures -
Capital Projects - 140**

	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 BUDGET
BEGINNING FUND BALANCE	672,446	672,446	635,867	635,867
REVENUES:				
Taxes & Franchise Fees				
Licenses and Permits				
Court Receipts				
Leases and Rents				
Lease Termination				
Charges for Services				
Intergovernmental	-	-	-	-
Interest Income				
Misc. Revenue	8,151	1,900,000	-	-
TOTAL REVENUE	8,151	1,900,000	-	-
TOTAL AVAILABLE FUNDS	680,597	2,572,446	635,867	635,867
EXPENDITURES:				
Capital Outlay	8,427,243	18,257,400	15,300,000	990,000
Debt Service--Principal, Interest & Chg. Non-Departmental				
TOTAL EXPENDITURES	8,427,243	18,257,400	15,300,000	990,000
Transfers From Other Funds	8,382,513	18,257,400	15,300,000	990,000
Transfers To Other Funds				
ENDING UNRESERVED FUND BALANCE	635,867	2,572,446	635,867	635,867

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Debt Service Fund BM-160				
	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 BUDGET
BEGINNING FUND BALANCE	1,535,275	2,659,984	2,680,183	2,902,562
REVENUES:				
Taxes & Franchise Fees	214,559	218,196	210,139	212,259
Interest Income				
Bond Proceeds				
Misc. Revenue				
TOTAL REVENUE	214,559	218,196	210,139	212,259
TOTAL AVAILABLE FUNDS	1,749,834	2,878,180	2,890,322	3,114,820
EXPENDITURES:				
Cost of Issue/Advance Refunding	-	-	-	-
Debt Service--Principal	1,490,000	1,535,000	1,535,000	1,580,000
Debt Service--Interest & Fiscal Charges	1,441,281	1,396,581	1,396,581	1,350,531
Non-Departmental	-	-	-	-
TOTAL EXPENDITURES	2,931,281	2,931,581	2,931,581	2,930,531
Other Fin. Sources--Refunded Bonds	-	-	-	-
Transfers To Other Funds	0	0	0	0
Transfers From Other Funds	3,861,630	1,971,168	2,943,821	1,966,887
ENDING UNRESERVED FUND BALANCE	2,680,183	1,917,767	2,902,562	2,151,176

City of Branson

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

	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 BUDGET
BEGINNING FUND BALANCE	14,921,637	16,388,016	14,816,251	14,688,025
REVENUES:				
Taxes & Franchise Fees	2,935,464	2,925,776	2,896,638	2,907,764
Licenses and Permits				
Court Receipts				
Leases and Rents	455,000	450,000	455,000	455,000
Lease Termination				
Charges for Services				
Intergovernmental	3,791,077	3,643,972	3,441,476	3,475,891
Interest Income	360,000	352,500	364,858	369,000
Unrealized Gain/(Loss)	(2,322)	-	-	-
TOTAL REVENUE	7,539,219	7,372,248	7,157,972	7,207,655
TOTAL AVAILABLE FUNDS	22,460,856	23,760,264	21,974,223	21,895,680
EXPENDITURES:				
Finance	-	3,000	-	3,000
Cost of Issue/Advance Refunding	-	-	-	-
Debt Service--Principal	3,795,000	4,140,000	4,140,000	4,500,000
Debt Service--Interest & Fiscal Chg	5,161,163	4,988,363	4,988,363	4,796,663
Non-Departmental	-	-	-	-
TOTAL EXPENDITURES	8,956,163	9,131,363	9,128,363	9,299,663
Other Fin. Sources--Refundings	-	-	-	-
Transfers From Other Funds	3,080,350	2,854,816	3,049,136	2,849,406
Transfers To Other Funds	1,768,792	-	1,206,971	-
ENDING UNRESERVED FUND BALANCE	14,816,251	17,483,717	14,688,025	15,445,424

City of Branson

**Combined Statement of Budgeted
Revenues and Expenditures -
Debt Service Fund-BH 170**

	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 BUDGET
BEGINNING FUND BALANCE	11,666,219	12,710,228	12,041,308	14,676,587
REVENUES:				
Taxes & Franchise Fees	796,641	798,424	802,583	801,050
Licenses and Permits				
Court Receipts				
Leases and Rents				
Lease Termination				
Charges for Services				
Intergovernmental	3,366,657	3,308,458	3,332,957	3,366,287
Interest Income	35,833	12,206	36,900	37,269
Misc. Revenue				
TOTAL REVENUE	4,199,131	4,119,088	4,172,440	4,204,606
TOTAL AVAILABLE FUNDS	15,865,350	16,829,316	16,213,748	18,881,193
EXPENDITURES:				
Finance				
Cost of Issue/Advance Refunding				
Debt Service--Principal	2,265,000	1,195,000	745,000	1,925,000
Debt Service--Interest & Fiscal Chg	3,005,300	2,931,810	2,234,281	2,268,371
Non-Departmental	-	-	-	-
TOTAL EXPENDITURES	5,270,300	4,126,810	2,979,281	4,193,371
Other Fin. Sources--Refundings	-	-	-	-
Transfers From Other Funds	1,446,258	1,434,035	1,442,120	1,456,541
Transfers To Other Funds				
ENDING UNRESERVED FUND BALANCE	12,041,308	14,136,541	14,676,587	16,144,363

City of Branson

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

	2016	2017	2017	2018
	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	460,286	389,958	530,143	313,958
REVENUES:				
Cigarette Tax	89,653	95,000	78,200	78,000
Campground	658,546	659,400	628,925	699,400
Intergovernmental -- Grants/Misc Revenue	300,515	0	64,831	0
Rents & Leases	136,151	132,000	137,071	136,250
Contributions	93,914	80,000	58,340	60,000
Pool Admissions	116,457	117,900	124,500	117,900
Swim Team	20,696	20,350	21,905	20,350
Ball Programs	146,191	132,300	135,575	129,300
Golf	43,780	46,000	34,000	34,000
Tennis Revenue	4,210	3,000	7,000	3,500
Recreation Center/Tournaments	125,338	121,100	116,300	115,100
Concessions	198,736	195,000	197,500	195,000
Day Camp	62,590	69,750	70,000	69,750
Dog Park	5,327	5,000	5,300	5,000
Community Center	35,533	26,000	28,000	26,000
Special Events	10,354	12,500	12,500	12,500
Cheerleading	1,590	0	0	0
TOTAL REVENUE	2,049,581	1,715,300	1,719,947	1,702,050
TOTAL AVAILABLE FUNDS	2,509,867	2,105,258	2,250,090	2,016,008
EXPENDITURES				
Parks & Recreation Administration	361,558	378,295	365,529	390,582
Recreation Center/Tournaments/Concessions	710,416	778,424	756,201	792,124
Day Camp	64,698	74,316	68,687	73,843
Ball Program	187,670	195,084	154,708	185,260
Campground	336,257	338,942	348,388	346,569
Park Programs/Parks	537,400	464,987	615,509	494,397
Community Center	65,818	72,100	70,474	75,829
Swimming Pool	139,044	143,502	136,041	141,913
Golf Course	73,531	73,028	52,072	55,485
Swim Team	29,906	32,951	28,041	33,335
Dog Park	3,587	3,959	4,353	4,264
Special Events/Programs	8,302	11,664	15,663	12,885
Cheerleading	992	0	0	0
Operating Expenditures	2,519,179	2,567,251	2,615,667	2,606,486
Capital Expenditures	37,619	0	70,000	0
TOTAL EXPENDITURES	2,556,798	2,567,251	2,685,667	2,606,486
Transfers From Other Funds	539,455	679,535	679,535	818,535
Transfers To Other Funds	0	0	0	0
ENDING UNRESERVED FUND BALANCE	530,143	217,542	313,958	228,057

City of Branson				
Combined Statement of Budgeted Revenues and Expenditures - Tourism Fund				
	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 BUDGET
BEGINNING FUND BALANCE	13,842,671	17,651,207	8,744,789	5,951,767
REVENUES:				
Taxes & Franchise Fees	13,244,300	12,596,319	13,244,300	13,376,743
CID Taxes	-	3,114,750	-	-
Court Receipts				
Leases and Rents				
Lease Termination Charges for Services				
Intergovernmental				
Gain/Loss Sale of Asset	57,716			
Interest Income	192,697	334,538	60,727	289,619
Bond Proceeds	-	13,200,000	12,000,000	-
TOTAL REVENUE	13,494,713	29,245,607	25,305,027	13,666,362
TOTAL AVAILABLE FUNDS	27,337,384	46,896,814	34,049,816	19,618,129
EXPENDITURES:				
Tourism	2,391,578	2,546,790	3,331,634	2,739,116
76 Project Maintenance	-	600,000	-	-
Capital Outlay	-	-	-	-
Debt Service--Principal	3,603,972	4,650,124	2,495,124	3,420,829
Debt Service--Interest & Fiscal Chg.	774,678	816,337	547,964	436,483
TOTAL EXPENDITURES	6,770,228	8,613,251	6,374,722	6,596,429
Transfers From Other Funds				
Transfers To Other Funds	11,822,367	20,860,507	21,723,327	3,648,341
ENDING UNRESERVED FUND BALANCE	8,744,789	17,423,056	5,951,767	9,373,359
Restricted for Debt Service			7,103,415	7,103,415
Ending Balance			(1,151,649)	2,269,944

City of Branson

**Combined Statement of Budgeted
Revenues and Expenditures -
Water/Sewer 620**

	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 BUDGET
BEGINNING FUND BALANCE	73,379,478	68,163,154	73,837,630	68,811,157
REVENUES:				
Charges for Services:				
Water	3,437,987	3,778,400	3,624,851	3,631,615
Sewer	4,322,277	4,638,744	4,714,301	4,760,598
Rental Income				
Misc. Revenue	113,115	57,500	71,090	62,500
Unrealized Gain/(Loss)	(7,484)	-	(2,500)	-
Nonoperating Revenues (Expenditures)				
Sewer Capacity Fees				
Interest Income	27,064	16,065	21,124	18,000
Donated Funds	99,849	-	-	-
Intergovernmental	-	-	-	-
Gain on Disposal of Capital Asset	(2,469)	-	-	-
Interest Expense	(1,106)	-	(17)	-
Income (loss) before Transfers				
TOTAL REVENUE	7,989,233	8,490,709	8,428,849	8,472,713
TOTAL AVAILABLE FUNDS	81,368,711	76,653,863	82,266,479	77,283,870
EXPENDITURES:				
Operation Expenditures:				
Personal Services	3,244,921	3,396,119	3,495,730	3,636,842
Contractual Services	3,099,732	3,353,069	3,317,262	3,374,230
Commodities	587,916	722,965	672,871	708,710
Capital	(115,255)	543,337	374,420	418,000
Depreciation	4,707,965	4,773,188	4,859,105	5,102,060
Operating Income (loss)	-	-	-	-
TOTAL EXPENDITURES	11,525,279	12,788,678	12,719,388	13,239,842
Transfers From Other Funds	4,708,724	-	-	-
Transfers To Other Funds	714,526	866,750	735,934	817,800
ENDING UNRESERVED FUND BALANCE	73,837,630	62,998,435	68,811,157	63,226,228

City of Branson

Combined Statement of Budgeted

Revenues and Expenditures - Water/Sewer Capital 145 (Tourism)	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 BUDGET
BEGINNING FUND BALANCE	6,378,744	5,263,422	6,066,728	6,066,728
REVENUES:				
Charges for Services:				
Water				
Sewer				
Rental Income				
Misc. Revenue				
Bond Proceeds				
Nonoperating Revenues (Expenditures)				
Water Connection Charges	76,350	61,610	68,960	69,650
Sewer Capacity Fees	-	-	-	-
Sewer Connection Charges	236,858	146,450	257,440	260,014
Interest Income				
Donated Funds				
Intergovernmental	743,648	3,689,940	-	762,336
Gain on Disposal of Capital Asset				
Interest Expense				
Income (loss) before Transfers				
TOTAL REVENUE	1,056,856	3,898,000	326,400	1,092,000
TOTAL AVAILABLE FUNDS	7,435,600	9,161,422	6,393,128	7,158,728
EXPENDITURES:				
Personal Services				
Contractual Services				
Commodities				
Capital	3,658,344	5,195,000	3,623,400	2,522,000
Contra Capital Expense	(3,658,344)	-	-	-
Depreciation				
Operating Income (loss)				
TOTAL EXPENDITURES	-	5,195,000	3,623,400	2,522,000
Transfers From Other Funds	1,127,594	1,297,000	3,297,000	1,430,000
Transfers To Other Funds	2,496,466	-	-	-
ENDING UNRESERVED FUND BALANCE	6,066,728	5,263,422	6,066,728	6,066,728

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Water/Sewer Capital 146 (Operations)				
	2016	2017	2017	2018
	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	2,164,373	2,163,574	960,385	960,385
REVENUES:				
Federal Grants	347,151	-	-	-
Grants from Others	-	24,000	24,000	-
Court Receipts				
Leases and Rents				
Lease Termination				
Charges for Services				
Interest Income				
Misc. Revenue				-
TOTAL REVENUE	347,151	24,000	24,000	-
TOTAL AVAILABLE FUNDS	2,511,524	2,187,574	984,385	960,385
EXPENDITURES:				
Personal Services				
Contractual Services				
Commodities				
Capital	1,185,033	816,750	685,934	767,800
Contra Capital	(1,181,627)	-	-	-
Debt Service--Principal, Interest & Chg.				
Depreciation				
Operating Income (loss)				
TOTAL EXPENDITURES	3,406	816,750	685,934	767,800
Transfers From Other Funds	664,526	633,000	661,934	767,800
Transfers To Other Funds	2,212,259	-	-	-
ENDING UNRESERVED FUND BALANCE	960,385	2,003,824	960,385	960,385

2018 INTERNAL ONE TIME EXPENDITURES (FUNDED)

DEPARTMENT	ITEM DESCRIPTION	COST
<i>PLANNING</i>	Code Consultant-Sign Code(50K) Subdivision Code (10K)	60,000
	Code Consultant-Bi-Annual Survey	25,000
	TOTAL PLANNING	\$ 85,000
<i>POLICE</i>	DETECTIVE - NETWISE PRODUCT RESALE MONITOR	900
	REPEATER MONITOR	2,400
	PATROL - BICYCLE	4,500
	PATROL - FIREARMS LOCKER	800
	PATROL - LIGHT BAR REPLACEMENT (6)	8,000
	SOS - MP5 WEAPON LIGHT	300
	SOS - M-4 UPPERS FOR RIFLES (6)	2,450
	SOS - OPTICS FOR ENTRY WEAPONS (6)	3,024
	SOS - MAGPUL FRONT SIGHTS (6)	280
	SOS - M-4 WEAPON LIGHTS (6)	1,200
	SOS - SNIPER RIFLE AND OPTIC	2,000
	DISPATCH - XYBIX LIFT	710
	DISPATCH - XYBIX TABLE JACK KIT	525
	DISPATCH- XYBIX HAND CONTROL (2)	316
	PATROL - BICYCLE (2)	4,500
	PATROL - BICYCLE UNIFORMS & EQUIPMENT	1,200
	EVIDENCE - METAL SHELIVING	1,544
	EVIDENCE - GUN LOCKER	1,500
	DETECTIVE - LIVE SPHERICAL CAMERA	1,795
	DETECTIVE - GUN LOCKER	1,500
	DETECTIVE - EQUIPEMENT FOR NEW DETECTIVE	2,955
	VICE - NIGHT VISION MONOCULAR & ACCESSORIES	5,800
	VICE - OUTDOOR COVERT CAMERA	789
	VICE - COVERT VEHICLE TRACKER	2,240
	VIDEO MONITORS	3,000
	SOS - UNIFORMS	1,760
	VICE - BALLISTIC OUTER VEST (3)	2,000
	VICE - LEG HOLSTERS	525
	PATROL - MACE HOLSTERS (30)	930
	PATROL - IKE JACKETS	1,500
	PATROL - TICKET BOOK AND REPORT HOLDERS (30)	1,380
	TOTAL POLICE	\$ 62,323
<i>IT</i>	Microsoft Licensing (Add required licenses to stay current)	10,000
	Additional Drives for SAN	14,000
	Replacement Toughbooks (QTY 6)	25,500
	Replacement Toughbooks (QTY 2)	10,000
	TOTAL IT	\$59,500
<i>FIRE DEPT.</i>	ANNUAL LADDER TESTING	4,000
	MEDICAL CALL SUPPPPLIES/AED SUPPLIES	15,000
	ROOF REPLACEMENT FIRE STATION 1	30,000
	FIRE HOSE	9,000
	PERSONAL PROECTECTIVE GEAR	30,000
	FIRE STATION 2 HEATING AND AIR	20,000
	ANNUAL CALIBRATIONS OF WEATHER STATIONS	1,950
	CITY-WIDE "ACTIVE 911" SUBSCRIPTION	2,500
	TECHNICAL RESCUE EQUIPMENT	7,000
	APPARATUS EQUIPMENT (SAWS/HOOKS/NOZZLES)	10,000
	REPLACE BUILDING FURNISHINGS	5,000
	TOTAL FIRE	\$ 134,450
TOTAL ONE TIME EXPENDITURE		\$ 341,273

Section 2

4 Year Capital Program Summary



CAPITAL EXPENDITURES

Priority Based Budgeting Abbreviations:

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

GENERAL FUND 101	PBB	Funding Source	
* Electronic Content Management Software	G	101 Gen Fund	\$ 260,000.00
* 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
* Indoor & Outdoor Wireless Hardware	G	101 Gen Fund	\$ 60,000.00
* RecTrac Software Update	POS	101 Gen Fund	\$ 22,000.00
Vehicle Replace Unit #48 2000 Ford F150	G/C	101 Gen Fund	\$ 27,000.00
Fire - Outdoor Warning Siren Replacement	C	101 Gen Fund	\$ 60,000.00
Parks Sandblasting Pool RecPlex	C/POS	140 Gen Fund	\$ 75,000.00
Police Vehicles	G	101 Gen Fund	\$ 100,000.00
TOTAL			\$ 1,935,000.00
TRANSPORTATION FUND 105	PBB	Funding Source	
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	\$ 140,000.00
* PW - Equip Replace Bobcat Unit #192	G/TR/C	105 Transp	\$ 70,000.00
* PW - Utility Terrain Vehicle	G/C/T/TR	105 Transp	\$ 40,000.00
* Traffic Signal Improvements	C/T/TR	140 Transportation	\$ 200,000.00
* Traffic Signal Upgrades	C/T/TR	140 Transportation	\$ 40,000.00
* Transportation Master Plan	C/T/TR	140 Transportation	\$ 300,000.00
* Stormwater Improvements	C/TR	140 Transportation	\$ 100,000.00
PW - Sidewalk Improvements	C/TR	140 Transportation	\$ 25,000.00
TOTAL			\$ 1,131,000.00
W&S LARGE CAPITAL 145	PBB	Funding Source	
* Install Pumps & Controls Lift Sta. 46	IE	145 Sewer Sales Tax	\$ 150,000.00
* Sunset Lift Station Upgrade Construction	IE	145 Sewer Sales Tax	\$ 545,000.00
* Lift 10 & 34 Upgrade Engineering	IE	145 Sewer Sales Tax	\$ 35,000.00
Lift Sta. #17 Upgrade Engineering	IE	145 Sewer Sales Tax	\$ 92,000.00
* Cooper Creek WWTP Interim Improvements (Rebid)	IE	145 Sewer Sales Tax	\$ 270,000.00
TOTAL			\$ 1,092,000.00
W&S LARGE CAPITAL TOURISM 145	PBB	Funding Source	
* Cooper Creek WWTP Interim Improvements (Rebid)	IE	145 Tourism	\$ 1,430,000.00
TOTAL			\$ 1,430,000.00
W&S OPER CAPITAL EQUIP 620	PBB	Funding Source	
Veh. Replace Unit #186 - 2004 Chev Colorado	IE/G	620 W/S Oper Equip	\$ 30,000.00
Veh. Replace Unit #151 - 2008 Chev Colorado	IE/G	620 W/S Oper Equip	\$ 30,000.00
Veh. Replace Unit #167 - 2002 Chev 2500	IE/G	620 W/S Oper Equip	\$ 35,000.00
Replace Unit #184 - 2003 Trailer Mt Versa Vac	IE/G	620 W/S Oper Equip	\$ 170,000.00
Flatbed/Crane Utility Truck	IE/G	620 W/S Oper Equip	\$ 78,000.00

* Denotes prior year request

Replace Unit #47 - 2002 C7500 Dump Truck	IE/G	620 W/S Oper Equip	\$	75,000.00
TOTAL			\$	418,000.00

W&S OPERATING 146

PBB

Funding Source

Scheduled Lift Sta. #17 Pump Rebuild	IE	146 W/S Oper Cap	\$	36,000.00
Scheduled Lift Station Pump Rebuild & Repl	IE	146 W/S Oper Cap	\$	92,000.00
Replace Compton Sulfur Dioxide Feeders	IE	146 W/S Oper Cap	\$	20,000.00
Rebuild Cooper Creek Influent Pumps	IE	146 W/S Oper Cap	\$	40,000.00
Rebuild Compton Drive Aerators	IE	146 W/S Oper Cap	\$	30,000.00
* Replace Cooper Creek Influent VFD	IE	146 W/S Oper Cap	\$	8,000.00
Replace Cooper Creek Influent VFD	IE	146 W/S Oper Cap	\$	15,000.00
Aqua Dam Storage Building	IE	146 W/S Oper Cap	\$	40,000.00
Seal Cliff Drive Clearwell	IE	146 W/S Oper Cap	\$	30,000.00
Replace Well #5 Pump	IE	146 W/S Oper Cap	\$	65,000.00
Utility Truck Shelter	IE	146 W/S Oper Cap	\$	15,000.00
* Meadows WTP & Cliff Drive Asphalt Overlay	IE	146 W/S Oper Cap	\$	94,000.00
* Pacific Street Water Tower Stairway Repairs	IE	146 W/S Oper Cap	\$	45,000.00
* Pacific Street Water Tower HVAC Repairs	IE	146 W/S Oper Cap	\$	30,000.00
* Rebuild Cooper Creek Aerators	IE	146 W/S Oper Cap	\$	40,000.00
* Water Use Amendment - Black & Veatch	IE	146 W/S Oper Cap	\$	47,800.00
* Security Cameras	IE	146 W/S Oper Cap	\$	35,000.00
Water Meter Replacement	IE	146 W/S Oper Cap	\$	50,000.00
Branson North Booster Upgrade	IE	146 W/S Oper Cap	\$	35,000.00
TOTAL			\$	767,800.00

FY2018 NONFUNDED REQUESTS

PBB

Funding Source

Fire Mobile Air Cart	C/G	101 Gen Fund	\$	25,000.00
Fire Apparatus Station #4	C/G	101 Gen Fund	\$	750,000.00
Fire Command Staff Veh. Replace Unit #271	C/G	101 Gen Fund	\$	42,000.00
Parks - Replace Flooring RecPlex	C/POS	140 Gen Fund	\$	54,000.00
Parks - Replace Utility Terrain Vehicles	C/POS/G	101 Gen Fund	\$	22,000.00
Parks - Replace Unit #152 - 2008 Ford Ranger	C/POS/G	101 Gen Fund	\$	32,500.00
Parks - Replace Unit #205 - 2008 Isuzu	C/POS/G	101 Gen Fund	\$	100,000.00
Parks - Sanding/Refinish RecPlex Gym Floor	C/POS/G	140 Gen Fund	\$	36,000.00
Parks - Utility Tractor Replace - 2005 John Deere	C/POS/G	101 Gen Fund	\$	26,000.00
Planning - Rep. Veh. Unit 162 - 2002 Ford Explorer	C/G	101 Gen Fund	\$	21,000.00
Police - Law Enforcement Training Simulator	C/G	101 Gen Fund	\$	37,000.00
Police - Moving Target System	C/G	101 Gen Fund	\$	10,000.00
Police - Radio System	C/G	101 Gen Fund	\$	250,000.00
Police - Vehicle Replacement	C/G	101 Gen Fund	\$	236,000.00
			\$	1,641,500.00

REMAINING FY2017 NONFUNDED REQUESTS

PBB

Funding Source

* Clerk - Electronic Content Mgmt Scanning	G	101 Gen Fund	\$	350,000.00
Eng/Parks - Trail Improvements	CC/C/POS	101 Gen Fund	\$	100,000.00
* Fire Emergency Operations Remodel	C/G	140 Gen Fund	\$	12,500.00
* Fire - Command Staff Vehicle Replace Unit #111	C	101 Gen Fund	\$	40,000.00
Fire Apparatus Replace Ladder Truck Unit #126	C	101 Gen Fund	\$	975,000.00
* Fire Outdoor Warning Siren Replacement	C	140 Gen Fund	\$	60,000.00
Fire Bay/Office Addition Fire Sta. #2	C/G	140 Gen Fund	\$	200,000.00

* Denotes prior year request

Parks Neighborhood Improvements	POS	140 Gen Fund	\$	122,500.00
Parks Vehicle Replace Unit #168	POS/G	101 Gen Fund	\$	35,000.00
Parks - Stockstill Park Playground Replacement	POS	140 Gen Fund	\$	150,000.00
Parks - Stockstill Parking Lot & Walking Path Seal	POS	140 Gen Fund	\$	16,000.00
Parks - Tennis Court Imp Phase 3 - Restroom Rep	POS	140 Gen Fund	\$	65,000.00
* Planning Vehicle Replace Unit #6	G	101 Gen Fund	\$	21,000.00
Police Accident Reconst. Robotic Total Station	C	101 Gen Fund	\$	25,000.00
Police Drone	C	101 Gen Fund	\$	12,000.00
Police Evidence Dryer Cabinet	C	101 Gen Fund	\$	25,606.00
Police Incinerator	C	101 Gen Fund	\$	38,000.00
Police Prisoner Transport Vehicle	C	101 Gen Fund	\$	75,000.00
PW - Equipment Replace Front End Loader Unit #68	G/TR/C/T	105 Transp	\$	140,000.00
PW - Equipment Replace Backhoe - Unit #108	G/TR/C/T	105 Transp	\$	96,000.00
PW - Equipment Replace Street Sweeper Unit #202	G/TR/C/T	105 Transp	\$	186,000.00
* Util - Cooper Creek Fuel System	EI	146 W/S Oper Cap	\$	140,000.00
			\$	2,884,606.00

REMAINING FY2016 NONFUNDED REQUESTS	PBB	Funding Source		
* Clerk - Electronic Doc. Mgmt. Software	G	101 General Fund	\$	120,000.00
* Eng - Orthophotography & Digital Mapping Update	G	101 General Fund	\$	30,000.00
Eng - Recycle Center Renovation	C/G	101 General Fund	\$	175,000.00
* Eng - Recycle Center Renovation	C/G	140 General Fund	\$	175,000.00
* Fire Apparatus Engine at Station #1	C/G	101 General Fund	\$	700,000.00
* Fire - Storage Facility Shop	C/G	140 General Fund	\$	500,000.00
Fire - Outdoor Warning Siren Replacement	C	101 General Fund	\$	50,000.00
* Fire - Station #5	C/G	101 General Fund	\$	900,000.00
* Fire - Apparatus Station #5	C/G	101 General Fund	\$	650,000.00
Parks Master Plan	C/CC/POS	101 General Fund	\$	70,000.00
* Parks - Veh. Rep. Unit 132 - 2001 Dodge 2500	C/G	101 General Fund	\$	42,000.00
* Parks - Veh. Rep. Unit 134 - 2001 Ford F250	C/G	101 General Fund	\$	38,000.00
Parks - Alexander Park Tennis/Pickleball Court	C/CC/POS	140 General Fund	\$	19,000.00
* Parks - RecPlex Walking Paths Sealing	C/CC/POS	140 General Fund	\$	21,000.00
Police - Pass Through Evidence Lockers	G	101 General Fund	\$	22,000.00
Police Flooring Replacement	C/CC/G	140 General Fund	\$	37,500.00
* New Police Facility	C/G/ED	140 General Fund	\$	750,000.00
Police - Radio System Replacement	G	101 General Fund	\$	250,000.00
* Police - Records Mangmt. System Replacement	G	101 General Fund	\$	75,000.00
* Police Parking Lot PD Trailers	G	101 General Fund	\$	20,000.00
* Public Works Sickle Mower	C/G/CC/TR	105 Transp. Fund	\$	20,000.00
Public Works Stormwater Improvements	C/TR	105 Transp. Fund	\$	20,000.00
* Public Works Fac. Mtc. Pole Barn Extension	TR	105 Transp. Fund	\$	50,000.00
* Public Works City Hall Carpeting	C/G	101 General Fund	\$	60,000.00
* Public Works City Hall Generator	G	101 General Fund	\$	155,000.00
Util - Cooper Creek Capacity Expansion Eng.	IE	145 Tourism	\$	100,000.00
			\$	5,049,500.00

REMAINING FY2015 NONFUNDED REQUESTS	PBB	Funding Source		
Eng - Pedestrian Improvements	T/TR/C/CC	140 General Fund	\$	100,000.00
Eng - Stormwater Improvement	TR	140 Transportation	\$	75,000.00
* Eng - Orthophotography & Digital Map Update	G/C	101 Gen Fund	\$	80,000.00

* Denotes prior year request

* Eng - Emergency Preemption Repairs	G/TR/T/C	105 Transportation	\$	20,000.00
* Fire - Fire Station 1 Remodel	G/C	101 Gen Fund	\$	75,000.00
* Fire - Fire Station #4	C/G	101 Gen Fund	\$	850,000.00
* Fire Apparatus Station #4	C/G	101 Gen Fund	\$	625,000.00
* IT/City Clerk - Records Management	G	101 Gen Fund	\$	20,000.00
* IT - CopLogic Software Integration	C/G	101 Gen Fund	\$	11,650.00
* IT - Veh. Replace Unit 191 - 2001 Jeep Cherokee	G	101 Gen Fund	\$	16,433.00
Parks - Veh. Replace Unit #149	G/POS	101 Gen Fund	\$	40,000.00
Parks - Veh. Replace Unit #136	G/POS	101 Gen Fund	\$	45,000.00
Police - Building Expansion	G/C/CC	101 Gen Fund	\$	500,000.00
* PW/Police/Fire MMACC Building	G/C	101 Gen Fund	\$	20,000.00
PW - Veh. Rep. Unit #170	TR	105 Transportation	\$	32,000.00
PW - Veh. Rep. Unit #175	TR	105 Transportation	\$	37,000.00
PW - Sickle Mower	TR/T/G	105 Transportation	\$	20,000.00
PW - Equipment Rep. Unit #290	TR	105 Transportation	\$	100,000.00
PW - Asphalt Drag Box	TR	105 Transportation	\$	30,000.00
* PW - City Hall Carpeting	C/G	101 Gen Fund	\$	40,000.00
PW - Small Bulldozer	TR	105 Transportation	\$	180,000.00
TOTAL			\$	2,917,083.00

REMAINING FY2014 NONFUNDED REQUESTS	PBB	Funding Source		
* City Clerk - Records Management Software	G	101 General Fund	\$	45,000.00
* City Clerk - Parking E-Tickets Citations	G	101 General Fund	\$	25,000.00
Eng - Pedestrian Improvements	T/TR/C/CC	140 General Fund	\$	100,000.00
Eng - Stormwater Improvement	TR	140 Transportation	\$	20,000.00
Eng - Champaign Blvd Traffic Signal	T/TR/C	140 Tourism	\$	275,000.00
* Eng/Fire - Emergency Preemption Repairs	G/C	105 Transportation	\$	20,000.00
Fire - Command Staff Vehicle Replace Unit #114	G/C	101 General Fund	\$	34,000.00
* Fire - Fire Apparatus Engine 3	G/C	101 General Fund	\$	625,000.00
Fire - Command Staff Vehicle Replace Unit 187	G/C	101 General Fund	\$	35,000.00
* Fire - Mobile Data Computer Project	G/C	101 General Fund	\$	15,000.00
* Fire - Fire Station 1 Remodel	G/C	101 General Fund	\$	50,000.00
Fire Station #5	G/C	140 General Fund	\$	840,000.00
Fire Apparatus Station #5	G/C	101 General Fund	\$	550,000.00
* IT - Vehicle Replace Unit #191	G	101 General Fund	\$	22,000.00
* IT - CopLogic Software Integration	G/C	101 General Fund	\$	11,650.00
Parks - Pole Barn RecPlex	C/POS	230 General Fund	\$	26,000.00
Parks - Vehicle Replace Unit #102	G/POS	230 General Fund	\$	28,000.00
Parks - Vehicle Replace Unit #132	G/POS	230 General Fund	\$	28,000.00
* Parks - Vehicle Replace Unit #45	G/POS	230 General Fund	\$	39,500.00
* Parks - Vehicle Replace Unit #134	G/POS	230 General Fund	\$	28,000.00
Planning - Vehicle Replace Unit 6	G	101 General Fund	\$	27,000.00
Police - MOSWIN Radio Integration	G	101 General Fund	\$	10,000.00
* PW/Police/Fire - MMACC Building Pole Barn	G	140 General Fund	\$	20,000.00
* PW - Pole Barn Addition at Stockstill	G	140 Transportation	\$	50,000.00
* PW - Vehicle Replace Unit #99	TR	105 Transportation	\$	35,000.00
PW - Dump Truck Snow Plow Replacements	TR	105 Transportation	\$	20,000.00
U - Dry Spreader for Class A Biosolids	IE	146 W&S Oper	\$	50,000.00
U - Screen Fence Compton Influent	IE	146 W&S Oper	\$	22,000.00

* Denotes prior year request

U- Lift Station #34 Upgrade Const (County Reimb)	IE	145 Tourism	\$	250,000.00
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TOTAL			\$	3,301,150.00
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REMAINING FY2013 NONFUNDED REQUESTS

PBB

Funding Source

* City Clerk - Parking Tickets E-Citations	G	101 General Fund	\$	22,000.00
City Clerk - Portable Sound System for Study Session	G	101 General Fund	\$	20,000.00
Eng - Pedestrian Improvements	G/C/TR	101 General Fund	\$	200,000.00
Eng - Intersection Imp Wildwood @ Gretna	TR/T/C	140 Tourism	\$	250,000.00
Eng - Stormwater Improvements	TR/T/C	105 Transportation	\$	75,000.00
Fire Mobile Data Computer Project	G	101 General Fund	\$	32,000.00
Fire - Vehicle Replace Unit #225	G/C	101 General Fund	\$	38,000.00
Fire - Vehicle Replace Unit #228	G/C	101 General Fund	\$	30,000.00
Fire - Apparatus Station #3	G/C	101 General Fund	\$	625,000.00
* Fire - Station #1 Remodel	G/C	101 General Fund	\$	50,000.00
* Fire - Station #4	G/C	101 General Fund	\$	850,000.00
* Fire Apparatus Station #4	G/C	101 General Fund	\$	600,000.00
Fire - Operations Support/Rescue Squad	G/C	101 General Fund	\$	250,000.00
IT - Veh. Replace Unit #191	G	101 General Fund	\$	22,000.00
Parks - Community Safe Room	G/C/POS	230 General Fund	\$	195,000.00
Parks - Veh. Replace Unit 45	G/POS	230 General Fund	\$	39,500.00
Police - Police Courts Land Expansion	G/C	101 General Fund	\$	200,000.00
Police - E-Ticketing Software	G	101 General Fund	\$	20,000.00
* PW - City Hall Generator	G/C	230 General Fund	\$	150,000.00
* PW - City Hall Carpeting	G/C	101 General Fund	\$	33,000.00
PW - Veh. Replace Unit #99 - 1994 Chev 3500	TR	105 Transportation	\$	55,000.00
PW - Pole Barn Addition @ Stockstill	TR	105 Transportation	\$	50,000.00
PW - Steel Wheel Roller Compactor Unit #196	TR	105 Transportation	\$	50,000.00

\$ 3,856,500.00

REMAINING FY2012 NONFUNDED REQUESTS

PBB

Funding Source

City Clerk Parking Tickets E-Citations	G	101 General Fund	\$	22,000.00
Eng/Recycle Center Bottle Perforator	C	101 General Fund	\$	18,000.00
Fire Haz Mat & Atmos Mon Equipment	G/C	101 General Fund	\$	20,000.00
Fire Data Communications Project	G/C	101 General Fund	\$	99,000.00
Fire Station #1 Remodel	G/C/CC	140 General Fund	\$	185,000.00
Fire Station #4	G/C	140 General Fund	\$	829,500.00
Fire Apparatus Station #4	G/C	140 General Fund	\$	550,000.00
Parks - Community Center Improvements	C/CC/POS	140 General Fund	\$	27,500.00
Police Info Sharing Software	G	101 General Fund	\$	49,000.00
* PW - City Hall Carpet	G/C	140 General Fund	\$	220,000.00

\$ 2,020,000.00

* Denotes prior year request

CAPITAL EXPENDITURES**Priority Based Budgeting Abbreviations:**

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

GENERAL FUND 101	PBB	Funding Source		
* Fire Outdoor Warning Siren Replacement	G	101 Gen Fund	\$	70,000.00
* Fire Station 5	C	140 Gen Fund	\$	1,250,000.00
* Fire - Apparatus Station 5	G	101 Gen Fund	\$	750,000.00
Parks - Cantwell Park Retaining Wall	POS	140 Gen Fund	\$	25,000.00
Parks -Comm. Center Roof Replace	POS	140 Gen Fund	\$	176,000.00
Parks - Fencing Repl RecPlex Athletic Fields	POS	140 Gen Fund	\$	35,000.00
Parks - Repair/Paint Pool Slides	POS	140 Gen Fund	\$	32,000.00
Parks -RecPlex Roof Replace	POS	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	\$	100,000.00
Eng- Trail Improvements	C	140 Gen Fund	\$	100,000.00
TOTAL			\$	3,009,000.00
TOURISM FUND 140	PBB	Funding Source		
Downtown Reconstruction & Landscaping Eng next phases	C/T	140 Tourism	\$	722,000.00
Hwy. 76 Complete Street Engineering Next Segment	C/T	140 Tourism	\$	1,500,000.00
TOTAL			\$	2,222,000.00
TRANSPORTATION FUND 105	PBB	Funding Source		
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
TOTAL			\$	671,000.00
W&S LARGE CAPITAL TOURISM 145	PBB	Funding Source		
Lift Station #10 & #34 Upgrade Const	IE	145 Sewer Sales Tax	\$	450,000.00
Lift Sta. #21 Engineering Force Main Upgrade	IE	145 Sewer Sales Tax	\$	90,000.00
Water Main Replace Hwy. 76	IE	145 Sewer Sales Tax	\$	945,000.00
Water Main Replace Downtown Imp.	IE	145 Sewer Sales Tax	\$	125,000.00
Compton Drive WWTP Flood Protection - Engineering	IE	145 Sewer Sales Tax	\$	800,000.00
TOTAL			\$	2,410,000.00
W&S OPER CAP EQUIP 620	PBB	Funding Source		
Util - Rep. Generator Unit #63	G/IE	620 W/S Oper Equip	\$	125,000.00
Util - Veh. Rep. Unit #217 - 2006 Ford F550	G/IE	620 W/S Oper Equip	\$	67,000.00
Util - Veh. Rep. Unit #221 - 2006 Ford Ranger	G/IE	620 W/S Oper Equip	\$	30,000.00
Util - Equip. Rep. Forklift Unit #135	G/IE	620 W/S Oper Equip	\$	30,000.00
Util - Veh. Rep. Unit #219 - 2006 Ford Ranger	G/IE	620 W/S Oper Equip	\$	30,000.00
Util - Veh. Rep. Unit #160 - 2008 Ford F350	G/IE	620 W/S Oper Equip	\$	40,000.00
Util - Veh. Rep. Unit #259 - 2010 Ford F150	G/IE	620 W/S Oper Equip	\$	30,000.00
Util- Veh. Replace Unit #179 - 2006 Ford F150	G/IE	620 W/S Oper Equip	\$	30,000.00
Util - Veh. Replace Unit #227 - 2007 Ford F150	G/IE	620 W/S Oper Equip	\$	30,000.00
Equip. Replace Air Comp & Jack Hammer (Unit 60)	G/IE	620 W/S Oper Equip	\$	25,000.00
Util - Veh. Replace Unit #207 - 2005 Ford F350	G/IE	620 W/S Oper Equip	\$	35,000.00
TOTAL			\$	472,000.00

W&S OPERATING 146

	<u>PBB</u>	<u>Funding Source</u>		
Scheduled Lift Station #21 Pump Rebuild	IE	146 W/S Oper Cap	\$	36,000.00
Scheduled Lift Station Pump Rebuild	IE	146 W/S Oper Cap	\$	92,000.00
Sewer Collection System Rehab	IE	146 W/S Oper Cap	\$	350,000.00
Wastewater Conveyance Study Update	IE	146 W/S Oper Cap	\$	50,000.00
Asphalt Overlay Cooper Creek WWTP	IE	146 W/S Oper Cap	\$	30,000.00
Scheduled Rep of Odor Control Blowers	IE	146 W/S Oper Cap	\$	30,000.00
Rebuild Cooper Creek Aerators	IE	146 W/S Oper Cap	\$	35,000.00
Water Master Plan Update	IE	146 W/S Oper Cap	\$	50,000.00
Cliff Drive Intake Pumps	IE	146 W/S Oper Cap	\$	60,000.00
Install Cliff Drive HVAC	IE	146 W/S Oper Cap	\$	15,000.00
Meadows WTP Flouride Building	IE	146 W/S Oper Cap	\$	110,000.00
Replace Well #10 Pump	IE	146 W/S Oper Cap	\$	68,000.00
WD/SC Maintenance Facilities Engineering Design	IE	146 W/S Oper Cap	\$	24,000.00
Water Meter Replacement	IE	146 W/S Oper Cap	\$	50,000.00
TOTAL			\$	1,000,000.00

* Denotes Prior Year Request

CAPITAL EXPENDITURES

Priority Based Budgeting Abbreviations:

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

GENERAL FUND 101

	<u>PBB</u>	<u>Funding Source</u>		
Fire Operations Support Rescue Squad	G	101 Gen Fund	\$	400,000.00
* Fire - Outdoor Warning Siren Rep.	G	101 Gen Fund	\$	70,000.00
Parks - Fencing Improvements Phase 2	POS	140 Gen Fund	\$	30,000.00
Parks - HVAC Replace RecPlex	POS	140 Gen Fund	\$	40,000.00
Parks - Veh. Repl. Unit #200	POS	101 Gen Fund	\$	30,000.00
Parks - Veh. Repl. Unit #201	POS	101 Gen Fund	\$	30,000.00
Parks - Veh. Repl. Unit #255	POS	101 Gen Fund	\$	40,000.00
Parks Sandblast Campground Shower House	POS	140 Gen Fund	\$	16,000.00
Planning Veh. Repl. Unit #226	G	101 Gen Fund	\$	21,000.00
Police Radio System	G	101 Gen Fund	\$	250,000.00
Police - Vehicle Replace	G	101 Gen Fund	\$	125,000.00
Eng - Trail Improvements	C	140 Gen Fund	\$	100,000.00
TOTAL			\$	1,152,000.00

TOURISM FUND 140

	<u>PBB</u>	<u>Funding Source</u>		
Downtown Reconstruction & Landscaping Const	C/TR/T/ED/CC	140 Tourism	\$	4,800,000.00
Hwy. 76 Revitalization Construction Next Segment	C/TR/T/ED/CC	140 Tourism	\$	12,000,000.00
TOTAL			\$	16,800,000.00

TRANSPORTATION FUND 105

	<u>PBB</u>	<u>Funding Source</u>		
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 Transportation	\$	80,000.00
PW - Veh. Repl. Unit #199	G/TR	105 Transportation	\$	26,000.00
Traffic Signal Improvements	C/TR	105 Transportation	\$	200,000.00
Sidewalk Improvements	C/TR	105 Transportation	\$	75,000.00
TOTAL			\$	498,000.00

W&S LARGE CAP TOURISM 145

	<u>PBB</u>	<u>Funding Source</u>		
Lift Sta. #17 Force Main Upgrade Const	IE	145 Sewer Sales Tax	\$	615,000.00
Gravity Sewer Extension Lift Sta. #14 Eng	IE	145 Sewer Sales Tax	\$	90,000.00
Cooper Creek Sewer Plant Expansion Eng	IE	145 Sewer Sales Tax	\$	2,000,000.00
Compton Dr. WWTP Flood Protection - Const	IE/T	145 Sewer Sales Tax	\$	8,000,000.00
Water Main Replace Hwy. 76	IE/T	145 Sewer Sales Tax	\$	945,000.00
Water Main Replace Downtown Imp	IE/T	145 Sewer Sales Tax	\$	125,000.00
TOTAL			\$	11,775,000.00

W&S OPER CAP EQUIP 620

	<u>PBB</u>	<u>Funding Source</u>		
Util - Replace Portable Generator Unit #107	G/IE	620 W/S Oper Equip	\$	75,000.00
Util - Equip Rep. Unit #214 - 2005 Freightliner	G/IE	620 W/S Oper Equip	\$	80,000.00
Util - Equip Rep. Unit #212 -2005 Freightliner	G/IE	620 W/S Oper Equip	\$	130,000.00
Util - Rep. Veh. Unit #197-2005 Explorer Sport Trac	G/IE	620 W/S Oper Equip	\$	30,000.00
TOTAL			\$	315,000.00

W&S OPERATING 146**PBB****Funding Source**

Sched. Lift Sta. #17 Pump Rebuild	IE	146 W/S Oper Cap	\$	36,000.00
Sched. Lift Sta. Pump Rebuild/Replace	IE	146 W/S Oper Cap	\$	94,000.00
Scheduled SCADA Water Trtmt Monitoring	IE	146 W/S Oper Cap	\$	44,000.00
Sched. Rebuild Compton Drive Effluent Pumps	IE	146 W/S Oper Cap	\$	60,000.00
Scheduled Rebuild Compton Drive Aerators	IE	146 W/S Oper Cap	\$	30,000.00
Rebuild Cooper Creek Aerators	IE	146 W/S Oper Cap	\$	35,000.00
* Pacific St. Water Tower HVAC Units	IE	146 W/S Oper Cap	\$	50,000.00
Water Meter Replacement	IE	146 W/S Oper Cap	\$	120,000.00
Seal Cliff Drive Clear Well	IE	146 W/S Oper Cap	\$	30,000.00
Replace Well #3 Pump	IE	146 W/S Oper Cap	\$	69,000.00
* Water Dist. & Sewer Coll. Fac. Mtnc. Const.	IE	146 W/S Oper Cap	\$	600,000.00
TOTAL			\$	1,168,000.00

CAPITAL EXPENDITURES**Priority Based Budgeting Abbreviations:**

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

GENERAL FUND 101	PBB	Funding Source		
* Fire Storage Facility Shop	G	140 Gen Fund	\$	500,000.00
* Fire Outdoor Warning Siren Replacement	G	101 Gen Fund	\$	75,000.00
Parks Fencing Improvements Phase 3	POS	140 Gen Fund	\$	35,000.00
* Parks - North Beach Park Lighting	POS	140 Gen Fund	\$	50,000.00
Parks Replace Reel Mower RecPlex	POS	101 Gen Fund	\$	65,000.00
Planning - Veh. Rep. Unit #153	G	101 Gen Fund	\$	21,000.00
Police Radio System	G/C	101 Gen Fund	\$	250,000.00
Police - Vehicle Replace	G/C	101 Gen Fund	\$	131,250.00
Eng - Trail Improvements	C/CC/G	140 Gen Fund	\$	100,000.00
TOTAL			\$	1,227,250.00
TOURISM FUND 140	PBB	Funding Source		
Downtown Reconstruction	C/TR/T/ED/CC	140 Tourism Fund	\$	500,000.00
Hwy. 76 Revitalization Design Next Segment	C/TR/T/ED/CC	140 Tourism Fund	\$	1,500,000.00
* Wildwood & Gretna Intersection Improvements	C/T/TR	140 Tourism Fund	\$	1,100,000.00
TOTAL			\$	3,100,000.00
TRANSPORTATION FUND 105	PBB	Funding Source		
Stormwater Improvements	G/TR	105 Transportation	\$	75,000.00
PW - Veh. Rep. Unit #220	G/TR	105 Transportation	\$	29,000.00
PW - Sidewalk Improvements	C/TR	105 Transportation	\$	75,000.00
PW - Veh. Rep. Unit #223	G/TR	105 Transportation	\$	85,000.00
TOTAL			\$	264,000.00
W&S LARGE CAP TOURISM 145	PBB	Funding Source		
Lift Sta. #21 Force Main Upgrade Const.	IE	145 Sewer Sales Tax	\$	600,000.00
Lift Sta. #13 Upgrade Engineering	IE	145 Sewer Sales Tax	\$	94,000.00
Cooper Creek Capacity Expansion Const	IE	145 Tourism	\$	2,000,000.00
Water Main Replacements Hwy. 76	IE	145 Tourism	\$	945,000.00
Water Main Replacements Downtown Imp	IE/T	145 Tourism	\$	125,000.00
TOTAL			\$	3,764,000.00
W&S OPER CAP EQUIP 620	PBB	Funding Source		
Util.Veh. Replace Unit #278 - 2011 Ford Ranger	G/IE	620 W/S Oper Equip	\$	31,000.00
Util - Sewer Camera Equipment & Trailer	G/IE	620 W/S Oper Equip	\$	95,000.00
Util - Veh. Replace Unit #291 - 2011 Ford F250	G/IE	620 W/S Oper Equip	\$	50,000.00
TOTAL			\$	176,000.00
W&S OPERATING 146	PBB	Funding Source		
Sched. Lift Sta. #21 Pump Rebuild	IE	146 W/S Oper Cap	\$	36,000.00
Sched. Lift Sta. Pump Rebuild/Replace	IE	146 W/S Oper Cap	\$	94,000.00
Sewer Collection & System Rehab	IE	146 W/S Oper Cap	\$	350,000.00
Rebuild Compton Drive Return Pumps	IE	146 W/S Oper Cap	\$	60,000.00
Water Meter Replacement	IE	146 W/S Oper Cap	\$	122,000.00
Rebuild Meadows WTP Filter Walls	IE	146 W/S Oper Cap	\$	85,000.00
Rebuild Meadows WTP High Service Pump	IE	146 W/S Oper Cap	\$	120,000.00
Replace Well #12 Pump	IE	146 W/S Oper Cap	\$	70,000.00
Rebuild Cooper Creek Aerators	IE	146 W/S Oper Cap	\$	35,000.00
Replace Compton Effluent Generator	IE	146 W/S Oper Cap	\$	90,000.00
TOTAL			\$	1,062,000.00

* Denotes Prior Year Request

Section 3

2018 Insurance Rates Employee Medical, Dental & Life Insurance



2018 MONTHLY INSURANCE RATES

Effective 01/01/2018

BLUE PREFERRED SELECT (PPO)

SINGLE	TIER 1	TIER 2	TIER 3
PREMIUM	\$ 632.62	\$ 632.62	\$ 632.62
CITY SHARE	\$ 632.62	\$ 537.73	\$ 442.83
EMPLOYEE SHARE	\$ -	\$ 94.89	\$ 189.79
EMPLOYEE/SPOUSE			
PREMIUM	\$ 1,262.84	\$ 1,262.84	\$ 1,262.84
CITY SHARE	\$ 1,056.44	\$ 961.55	\$ 866.66
EMPLOYEE SHARE	\$ 206.40	\$ 301.29	\$ 396.18
EMPLOYEE/CHILD(REN)			
PREMIUM	\$ 1,105.23	\$ 1,105.23	\$ 1,105.23
CITY SHARE	\$ 950.45	\$ 855.56	\$ 760.66
EMPLOYEE SHARE	\$ 154.78	\$ 249.67	\$ 344.57
EMPLOYEE/FAMILY			
PREMIUM	\$ 1,735.47	\$ 1,735.47	\$ 1,735.47
CITY SHARE	\$ 1,374.29	\$ 1,279.39	\$ 1,184.50
EMPLOYEE SHARE	\$ 361.18	\$ 456.08	\$ 550.97

LUMENOS HEALTH SAVINGS ACCOUNT BLUE PREFERRED (HSA)

SINGLE	TIER 1	TIER 2	TIER 3
PREMIUM	\$ 535.88	\$ 535.88	\$ 535.88
CITY SHARE	\$ 535.88	\$ 455.50	\$ 375.12
EMPLOYEE SHARE	\$ -	\$ 80.38	\$ 160.76
CITY CONTRIBUTION TO EMPLOYEE HSA	\$ 96.74	\$ 82.23	\$ 67.72
EMPLOYEE/SPOUSE			
PREMIUM	\$ 1,069.73	\$ 1,069.73	\$ 1,069.73
CITY SHARE	\$ 894.89	\$ 814.51	\$ 734.13
EMPLOYEE SHARE	\$ 174.84	\$ 255.22	\$ 335.60
CITY CONTRIBUTION TO EMPLOYEE HSA	\$ 161.55	\$ 147.04	\$ 132.53
EMPLOYEE/CHILD(REN)			
PREMIUM	\$ 936.22	\$ 936.22	\$ 936.22
CITY SHARE	\$ 805.11	\$ 724.73	\$ 644.34
EMPLOYEE SHARE	\$ 131.11	\$ 211.49	\$ 291.88
CITY CONTRIBUTION TO EMPLOYEE HSA	\$ 145.34	\$ 130.83	\$ 116.32
EMPLOYEE/FAMILY			
PREMIUM	\$ 1,470.08	\$ 1,470.08	\$ 1,470.08
CITY SHARE	\$ 1,164.13	\$ 1,083.75	\$ 1,003.37
EMPLOYEE SHARE	\$ 305.95	\$ 386.33	\$ 466.71
CITY CONTRIBUTION TO EMPLOYEE HSA	\$ 210.16	\$ 195.65	\$ 181.14

Tier 1: Plan subscribers are eligible for this tier if they earned at least 600 points on the CoxHealth wellness website in 2017.

Tier 2: Plan subscribers are eligible for this tier if they earned 300 to 599 points on the CoxHealth wellness website in 2017.

Tier 3: Plan subscribers are placed in this tier if they earned less than 300 points on the CoxHealth wellness website in 2017.

***New employees are placed in Tier 1 for their partial first year provided they test negative for nicotine.**

2018 MONTHLY DENTAL, LIFE, AD&D AND VISION RATES

Effective 01/01/2018 through 12/31/2018

DELTA DENTAL

SINGLE

PREMIUM	\$36.08
CITY SHARE	\$36.08
EMPLOYEE SHARE	\$0.00

EMPLOYEE/SPOUSE

PREMIUM	\$72.15
CITY SHARE	\$36.08
EMPLOYEE SHARE	\$36.07

EMPLOYEE/CHILD(REN)

PREMIUM	\$79.83
CITY SHARE	\$36.08
EMPLOYEE SHARE	\$43.75

EMPLOYEE/FAMILY

PREMIUM	\$107.78
CITY SHARE	\$36.08
EMPLOYEE SHARE	\$71.70

ANTHEM BASIC GROUP TERM LIFE/ACCIDENTAL DEATH & DISMEMBERMENT INSURANCE

THE CITY OF BRANSON PROVIDES ALL FULL-TIME EMPLOYEES
WITH BASIC GROUP TERM LIFE INSURANCE AT ONE-TIMES THEIR ANNUAL SALARY,
ROUNDED UP TO THE NEXT THOUSAND, UP TO \$100,000.
RATE IS 15¢ PER \$1,000 OF SALARY FOR LIFE AND 2¢ PER \$1,000 OF SALARY FOR AD&D.
ENTIRE PREMIUM IS PAID BY THE CITY OF BRANSON.

ANTHEM OPTIONAL GROUP TERM LIFE/AD&D INSURANCE

OPTIONAL EMPLOYEE AND DEPENDENT COVERAGE IS AVAILABLE.
RATES ARE BASED ON AGE BRACKET AND AMOUNT OF COVERAGE ELECTED.
PREMIUMS ARE PAID BY THE EMPLOYEE.

DELTA VISION (Premiums are paid by the Subscriber)

EMPLOYEE ONLY	\$4.74
EMPLOYEE + SPOUSE	\$8.88
EMPLOYEE + CHILD(REN)	\$10.08
EMPLOYEE + FAMILY	14.69

AFLAC

VARIOUS SUPPLEMENTAL PLANS ARE AVAILABLE. PREMIUMS ARE PAID BY THE EMPLOYEE.

Medical Insurance: For 2018, the City of Branson will again offer the traditional Anthem Blue Preferred Select PPO plan, as well as offering the Anthem Preferred Select High Deductible plan with an associated Health Savings Account (HSA). The PPO plan rates reflect an increase of 3.9% in costs over 2017 rates, while the HSA plan rates reflect a 3.3% decrease in costs. These prices include all applicable fees associated with the Patient Protection and Affordable Care Act.

Employees will continue to receive 100% of the employee portion of their 2018 medical insurance premiums paid by the City of Branson if they earned 600 or more points in the 2017 Health & Wellness Incentive Program (Tier 1).

Employees who earned 300 to 599 points in the 2017 Health & Wellness Incentive Program will pay 15% of the employee portion of their 2018 medical insurance premium (Tier 2).

Employees who earned less than 300 points in the Health & Wellness Plan in 2017 will pay 30% of the employee portion of their 2018 health insurance premium (Tier 3).

Employees who opt out of exercising the medical insurance benefit can receive a \$100 per month stipend to help offset the costs of an ACA compliant plan offered by another provider (Tier 4).

The City will assume new employees hired in the current plan year will be at Tier 1 during the balance of that year provided the new employee tests negative for nicotine. However, this new employee will need to satisfy requirements of the Health & Wellness Plan to determine their tier level for the following year. They will receive a pro-rated amount of points based on when they are hired during the year.

Employees subscribing to the City's medical insurance plans – regardless if they choose the PPO or HSA plan – will receive equivalent benefits from the City, in accordance with their respective tiers.

As has also been past practice, the City will pay 67.25% of the employees' dependent portion of the 2018 health insurance premium while employees pick up 32.75%. The City on average pays more than 80% of the medical insurance premium for all its employees/subscribers/dependents.

Medical Insurance Plans

Traditional Anthem Blue Preferred Select PPO plan

The primary elements of the traditional PPO plan continuing for 2018 are for in-network use:

- *Deductible:* \$0 deductible for employee only/\$0 deductible for employee plus dependents
- *Coinsurance:* Remains the same amount/percentages as in 2017, dependent upon the type of health care cost

- *Maximum out of pocket:* remains the same as 2017
- *Prescription drug benefit:* remains the same as 2017
- *Urgent Care:* remains the same as 2017
- *Routine exams:* Remain the same as in 2016, including “well woman” or “well man” checkups, and eye examinations and are covered at no cost to the employee
- *Office Visits:* remains the same at \$30
- *Emergency Room Visits:* remains the same at \$300

Anthem Preferred Select High Deductible plan with Health Savings Account

2018 will be the second year the City offers employees the high deductible insurance plan coupled with a health savings account. It involves an insurance plan with a \$2,700 deductible used in conjunction with a bank account in which the City will (and optionally the employee can) deposit money pre-tax into the HSA for the employee to pay medical expenses. Once deposited, the money belongs to the employee. He or she can then use money from the HSA to pay medical expenses up to the deductible, and after the deductible is met, insurance will cover 100% of in-network expenses.

This plan will be particularly beneficial to those for whom the benefits of the traditional plan often go unused. If the employee has a year where he or she has few to no medical claims (outside of those covered 100% under provisions of the Affordable Care Act), he or she will have HSA money left over to use for future medical expenses.

The HSA plan allows the City to pay a lower cost for the insurance – 3.3% lower than 2017 – and then use the balance paid to fund a health savings account for employees. Additionally, the employee pays a lower premium for dependent coverage in comparison to the traditional PPO plan.

Funds kept in health savings accounts can be used for any health-related expense for the employee and his/her dependents, and the money in the account remains available and does not expire or go away until it is used.

Under this plan, the employee will pay the full cost of standard claims from the HSA until the deductible is met. The use of HSA funds are specific to medical expenses as defined by the Internal Revenue Service, and employees/subscribers will want to closely review their past medical expenses to see if this plan best fits their needs prior to making their elections.

The primary elements of the High Deductible Health Savings plan for 2017 are for in-network use:

- *Deductible:* \$2,700 deductible for employee only/\$5,200 deductible for employee plus dependents
- *Coinsurance:* No coinsurance

- *Maximum out of pocket: \$2,700 for employee only/\$5,400 for employee plus dependents*
- *Prescription drug benefit: 100% after deductible*
- *Urgent Care: 100% after deductible*
- *Routine exams: No deductible or costs for office visits coded under provisions prescribed under the Affordable Care Act, including “well woman” or “well man” checkups, and for City employees/subscribers, eye examinations*

Dental Insurance: 2018 Delta Dental insurance rates will decrease by 2% compared to 2017 rates because the City is bundling Dental and Vision insurance. Although vision coverage is optional and paid solely by the employee, those costs will decrease significantly compared to 2017 prices.

Life Insurance: Anthem Basic Life Insurance rates, paid by the City, will decrease 1.9 cents per thousand dollars of salary compared to 2017 rates. The rates will reflect a cost of 15 cents per thousand dollars of salary. Accidental Death and Dismemberment rates will remain flat compared to 2017 rates at 2 cents per thousand dollars of salary.

2018 Health & Wellness Incentive Program to Determine 2019 Employee Tier Levels for

Medical Insurance: The 2018 plan will again be tracked using the CoxHealth Wellness Portal. As a universal benefit using this portal, the City offers to pay 70% of the employee-only cost of medical insurance for its full-time employees. However, under this incentive, employees are provided an opportunity to voluntarily save an additional 15% to 30% off their employee only medical insurance costs. With that in mind, the City provides every employee an opportunity to get 100% of his or her employee-only medical insurance paid by the City.

Tiers 1 and 2 can be achieved through the 2018 Wellness Plan (Tiers 3 and 4 do not require any achievement), just as they were for the 2017 Wellness Plan year, which tier structure was a continuation from previous years:

- Tier 1 – test negative for nicotine (or complete the EAP or other qualified tobacco cessation program) and earn at least 600 points in the 2018 Wellness Plan
- Tier 2 – test negative for nicotine (or complete the EAP or other qualified tobacco cessation program) and earn fewer than 600 points in the 2018 Wellness Plan; or

Test positive for nicotine (and do not complete the EAP or other qualified tobacco cessation program) and earn at least 600 points in the 2018 Wellness Plan.

- Tier 3 – test positive for nicotine/do not test (and do not complete the EAP or other qualified tobacco cessation program) and do not participate in/earn 599 or fewer points in the 2018 Wellness Plan.

An important caveat to remember is that in the event an employee finds he or she is unable to meet a standard for a reward under this 2018 Wellness Plan, that employee can work with CoxHealth to find a suitable alternative to achieve the same reward.

Additionally, employees who do not regularly work with computers, or have challenges accessing a computer, may track their information on paper and submit that to CoxHealth to enter on their behalf.

The financial benefits to employees are as follows:

- Tier 1 – 100% of the employee-only premium is paid by the City; the employee pays 0%.
- Tier 2 – 85% of the employee-only premium is paid by the City; the employee pays 15%.
- Tier 3 – 70% of the employee-only premium is paid by the City; the employee pays 30%.

Again, these discounts will be earned during 2018 for benefit in 2019.

City of Branson Voluntary 2018 Wellness Plan to Establish 2019 Medical Tier Discount Levels October 1, 2017 through September 30, 2018

Activities logged online through the CoxHealth Wellness Portal	Activity Max Points	Max Points per Section
Section 1 - Establishing Good Healthcare Habits		
Complete the Health Risk Assessment logged through Cox Health	100	400
Complete the Personal Health Assessment (online questionnaire) through Cox Health	100	
Annual Physical Exam with personal physician	100	
New/Existing Registration or use of Live Health Online	100	
Visit your dentist for one semi-annual dental examination	100	
Visit your eye doctor for one annual or bi-annual eye examination	100	
Have one additional health screening performed or one additional dental visit	100	
Section 2 - Health and Wellness Education and Activities		
"What You Need to Know About Cancer" Cancer Treatment Centers of America, Laurence Altshuler, M.D	50	200
Donate blood	50	
"Financial Presentation" Nationwide, Wade Sunderman	50	
"Headaches and Reducing Stress" Tompkins Wellness Center	50	
"Hands Only CPR" COB Fire Department, Mike Novak	50	
Health and Wellness Challenge	50	
"Eating Right for Life" Anthem EAP	50	
Cox Presentation/Food Demo	50	
2018 Health and Safety Fair minimum passport requirements - September 21 and 24, 2018	50	
Wellness Plan Points to apply toward the Tier 1 or Tier 2 discounts		600
Section 3 - Biometric Data (Extra Credit)		
Log 6,000 steps each day for 1 point; 12,000 steps for 2 points a day	50	600
Log 30 minutes of cardio, resistance, stretching or yoga exercise for 1 point each day; 2 points for 60 minutes a day	50	
Log 6 or more consecutive hours of sleep for 1 point each day/night	50	
Blood pressure within healthy range or risk category improvement or 5% improvement from 2017 (CoxHealth standards)	150	
Total cholesterol within healthy range or risk category improvement or 5% improvement from 2017 (CoxHealth standards)	150	
HDL cholesterol within healthy range or risk category improvement or 5% improvement from 2017 (CoxHealth standards)	150	
Extra Credit points to apply toward the Tier 1 or Tier 2 discounts		600
Nicotine testing may be done at the Health and Safety Fair or through Cox Occupational Medicine at no cost to the employee. Tobacco Cessation may be done through Anthem EAP at no cost to the employee.		
Extra Credit points in Section 3 may be combined with Wellness Plan points in Sections 1 and 2 to achieve 600 points for Tier 1 or Tier 2.		
Tier 1	100% Discount on 2019 employee only insurance: Tests negative for nicotine (or completes tobacco cessation) <u>and</u> earns at least 600 total points in the 2018 Wellness Plan.	
Tier 2	85% Discount on 2019 employee only insurance: Tests positive for nicotine (and does not complete tobacco cessation) <u>and</u> earns at least 600 total points in the 2018 Wellness Plan; or Tests negative for nicotine (or completes tobacco cessation) <u>and</u> earns 599 or fewer total points in the 2018 Wellness Plan.	
Tier 3	70% Discount on 2019 employee only insurance: Tests positive/does not test for nicotine (and does not complete tobacco cessation) <u>and</u> does not participate in or earns fewer than 599 total points in the 2018 Wellness Plan.	
<p>The City of Branson is committed to helping you achieve your best health. Rewards for participating in a wellness program are available to all employees. If you think you might be unable to meet a standard for a reward under this wellness program, you might qualify for an opportunity to earn the same reward by different means. Contact Human Resource to direct you to Cox Health who will work with you (and, if you wish, with your doctor) to find a wellness program with the same reward that is right for you in light of your health status.</p>		

Section 4

Pay Plan/ Merit Plan



MERIT MATRIX

RATING	6.00–5.50	5.49–5.00	4.99–4.50	4.49–4.00	3.99–3.50	3.49–3.00	2.99–0.00
INCREASE	5.00%	4.50%	4.00%	3.50%	3.00%	2.50%	0.00%

Section 5

Reserve Policy



Section 5. Reserves

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

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

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

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

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

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

Policy Statement

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

Use, Withdrawal and Replenishment Requirements

Operating Reserves may be used for emergency purposes resulting from the following: adverse impact on expenditures from a natural disaster such as flooding or tornado; unexpected loss or reduction of a key revenue source; price changes mandated by another governmental entity; volatility in certain special program funding; unexpected lawsuit liability.

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

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

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

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

Administrative Responsibilities

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

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

CITY OF BRANSON, MISSOURI



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

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

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