

City of
Branson[™]

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ANNUAL
OPERATING
BUDGET



2018

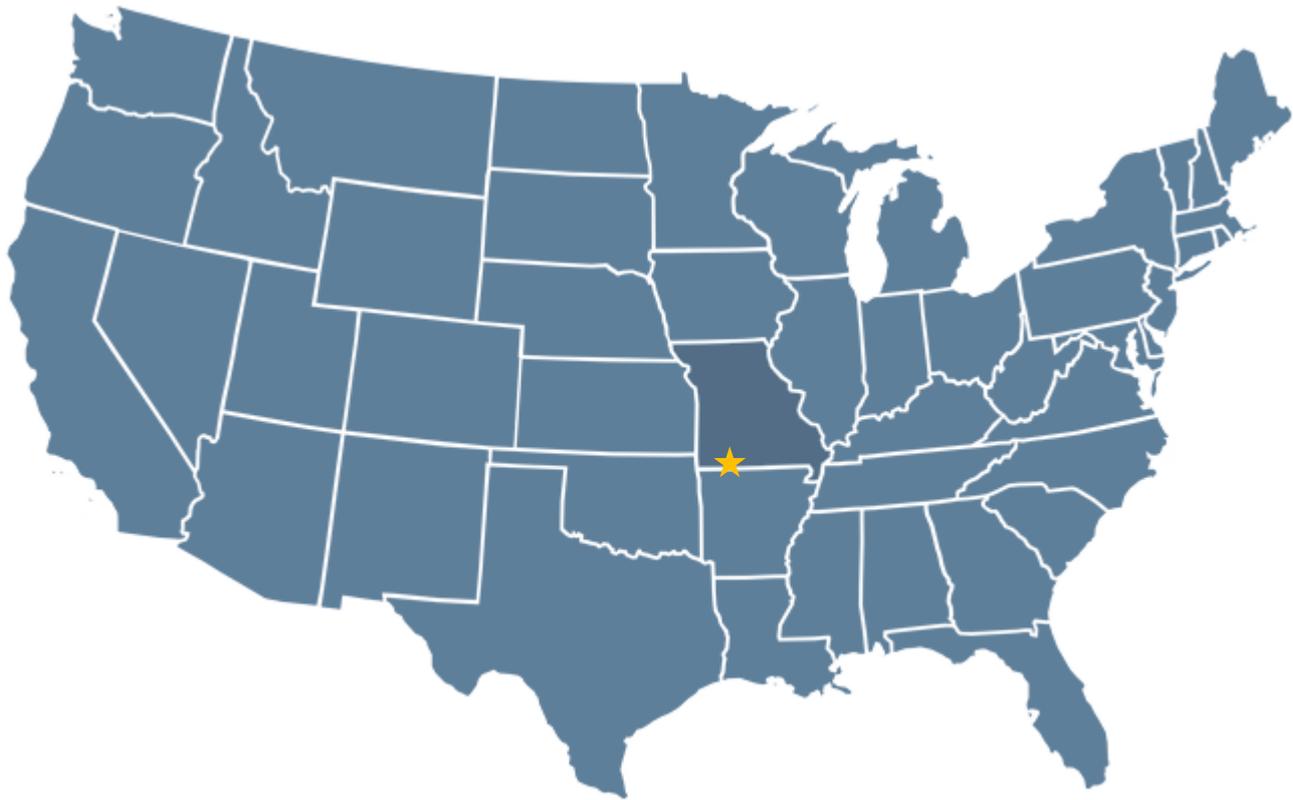
City of Branson, MO



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

2018 Annual Operating Budget

City of Branson, Missouri



January 1, 2018 – December 31, 2018



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Branson

Missouri

For the Fiscal Year Beginning

January 1, 2017

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Branson for the Annual Budget beginning January 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

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

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City of Branson

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2018 BUDGET MESSAGE

Honorable Mayor and Board of Aldermen:

It is my pleasure to present the City of Branson's 2018 operating and capital budget. This balanced budget reflects the cooperation and dedication between city staff, Mayor, Board of Aldermen & citizens to achieving the goals and needs of the community.

In 2017, staff and leadership faced the city's issues head-on and as a result have strengthened the city's ability to thrive in the future. The end of April brought significant flooding and May brought an EF0 tornado and flash flooding. It is through these disasters and tragic events that the spirit of our community becomes evident. Board members, employees and citizens exemplified city values of **leadership, excellence, teamwork and volunteerism** to prepare for the significant flooding event. Their dedication and hard work minimized damage through preparedness and planning.

After the flood, city departments continued to look for ways to minimize damage in the future. The Parks and Recreation Department reimagined Stockstill Park as a green space that will utilize the land to its maximum capacity, but minimize time, effort and resources to restoring the playground and ballfields from future flooding damage. The Utilities Department is exploring options to minimize environmental risk and loss of property of the Compton Treatment Plant during future flooding.



The city enjoyed record growth in tourism tax dollars in 2016, ahead of the 76 Revitalization Project. The project began work in fall 2016, and work continued into 2017. Though the city has paused construction on the project, city leadership is highly optimistic that construction will resume again soon. Collaboration between the City, the 76 Entertainment CID board and stakeholders will ensure success of the project in the future and manage expectations.

In April 2017, the city hosted a strategic planning session to establish short-term goals for the period from 2019-2022. The plan can be found in full on pages 131-144. This session was held prior to departmental updates to the city's Priority-Based Budgeting (PBB) model. Some

departments completed updates with minimal changes to program listings, while other departments utilized the opportunity to over-haul their programs.



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

Community Needs: Arts, Culture & Education

Infrastructure & Environment

Community Character

Transportation

Tourism

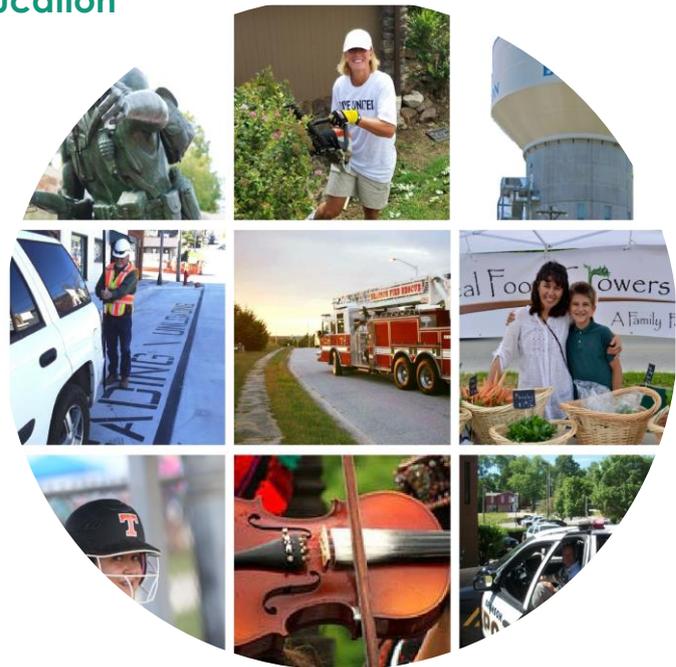
Land Use

Good Governance

Economic Development

Parks, Open Space & Recreation

Community Needs, Safety, Health & Socio-Economic



Budget Summary

The city's General Fund is projected to end FY2017 at a 27% reserve and FY2018 is estimated to end at a 23% reserve. In FY2018, one new Maintenance Worker I, funded by the Water & Sewer Fund, and two new animal control officers are budgeted. The positions of animal control became necessary when the city was notified that the Taney County Health Department would no longer be providing animal control services beginning on January 1, 2018.

Below are some of the assumptions and highlights of the 2018 budget:

Personnel:

- NEW positions:
 - (1) Maintenance Worker I – Water/Sewer Fund
 - (2) Animal Control Officers – General Fund
- 2% market adjustment on January 1, 2018
- 3% average wage merit increase

Major Capital Expenditures for FY2018 include:

- \$1,935,000 General Fund includes:
 - \$1,250,775(IT Financing) for an Enterprise Resource (ERP) Planning
 - \$260,000(IT Financing) electronic content management software
 - \$100,000 police vehicles
- \$1,131,000 Transportation Fund
- \$3,707,000 Water & Sewer Projects

Total One-Time Expenditures of \$341,273:

- \$85,000 Planning & Development Department
- \$62,323 Police Department
- \$59,500 Information Technology
- \$134,450 Fire Department

Economic Outlook & Revenue Growth

FY2018 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 in FY17.

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 only seen 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 groceries, household items and clothing. Additionally, Constitutional Amendment 4 was approved by Missouri voters in the 2016 general election prohibiting new state or local sales/use or other similar tax on any service or transaction that was not subject to taxation as of January 1, 2015.

On November 7, 2017 Branson voters approved a ballot measure adding a .5% Public Safety Sales Tax. The tax will provide a much needed revenue stream to support public safety and to meet the growing needs of our public safety departments and the community.

Table 1 provides a break-down of spending by Department of General Fund dollars.

**TABLE 1
GENERAL FUND SPENDING
BY DEPARTMENT**

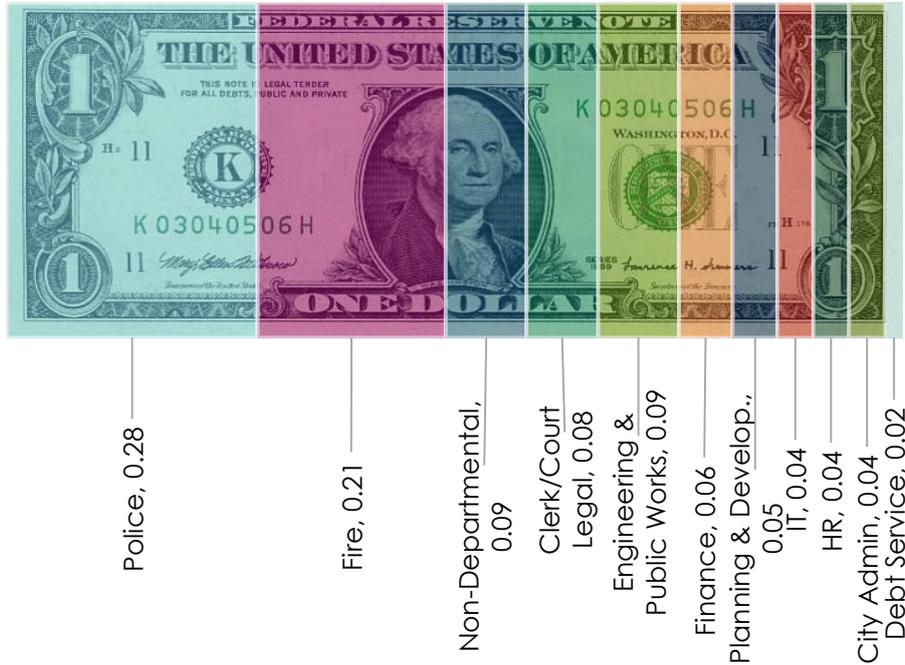
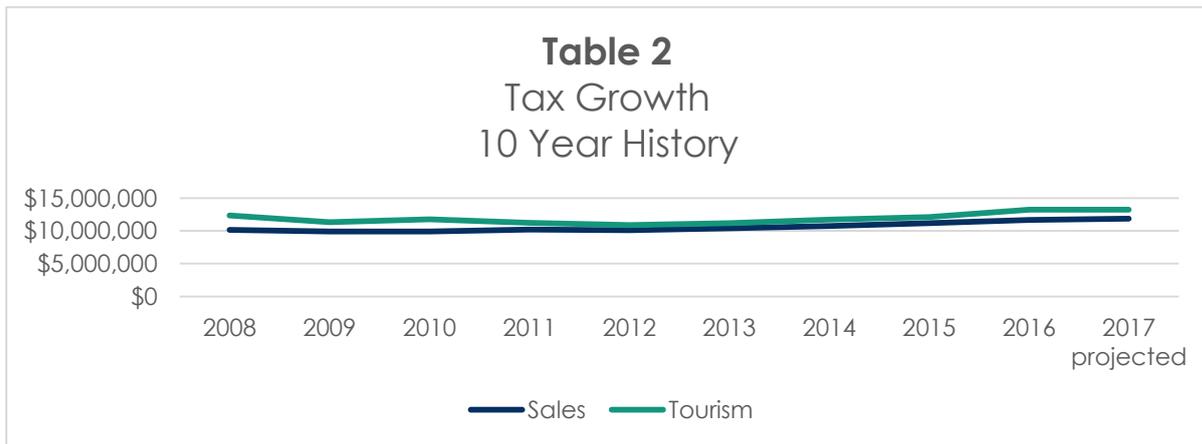


Table 2 provides a ten-year tax growth history for both sales and tourism tax collections.



Sales tax is the largest component of General Fund revenues, accounting for 57.4% , or over \$11.9 million of FY18 budgeted revenues. Additionally, property taxes constitute a significant portion of GF revenues at 13.%% or \$2.8 million. The remainder of General Fund revenues are other taxes

and franchise fees, license and permit fees and other miscellaneous revenues.

Table 3 shows General Fund Revenue collections compared to budget projections since 2012.

Table 3 General Fund Revenues 2013 to 2018						
	2013	2014	2015	2016*	2017	2018
Revised Budget Projections	17,798,484	18,523,380	18,858,532	19,662,864	19,924,442	20,862,403
Actuals	17,765,997	19,127,296	19,049,227	18,715,110	20,090,734 **	-

*includes amount of \$1,120,816 for asset held for redevelopment (Red Roof Mall)
 ** Projected amount

2018 Goals

The City’s 2018 short-term strategic plan can be found beginning on page 131,

- Continue to improve effectiveness of city communications with the public.
- Ensure city finances are healthy.
- Improve the Capital Improvement Process (CIP).
- Include Capital within Priority-Based Budgeting to ensure we’re meeting our Community Results.
- Foster a collaborative environment among city employees, ensure the City is a great place to work and reduce stress in the workplace.

In conclusion, in 2018 the city is moving toward exciting and new opportunities for growth while maintaining our foundation as a tourist city. We continue to focus our efforts toward Priority-Based Budgeting which will coincides with growth opportunities as it ensures the city continues on a fiscally sustainable path. It is imperative that the city continue to monitor our established priorities to ensure that our budget meets the demands of our residents, businesses, and tourist. We will achieve success as a community through ensuring our programs and services accomplish our community results and governance goals; remain connected to our residents, businesses and visitors; and that our elected officials and staff keep an open line of communication to the public.



Stanley Debbins
 City Administrator

MUNICIPAL OFFICIALS



Karen Best
Mayor



Bob Simmons
Alderman Ward 1



Cris Bohinc
Alderman Ward 2



Kevin McConnell
Alderman Ward 3



Stan Dobbins
City Administrator



Mike Booth
Alderman Ward 1



Rick Castillon
Alderman Ward 2

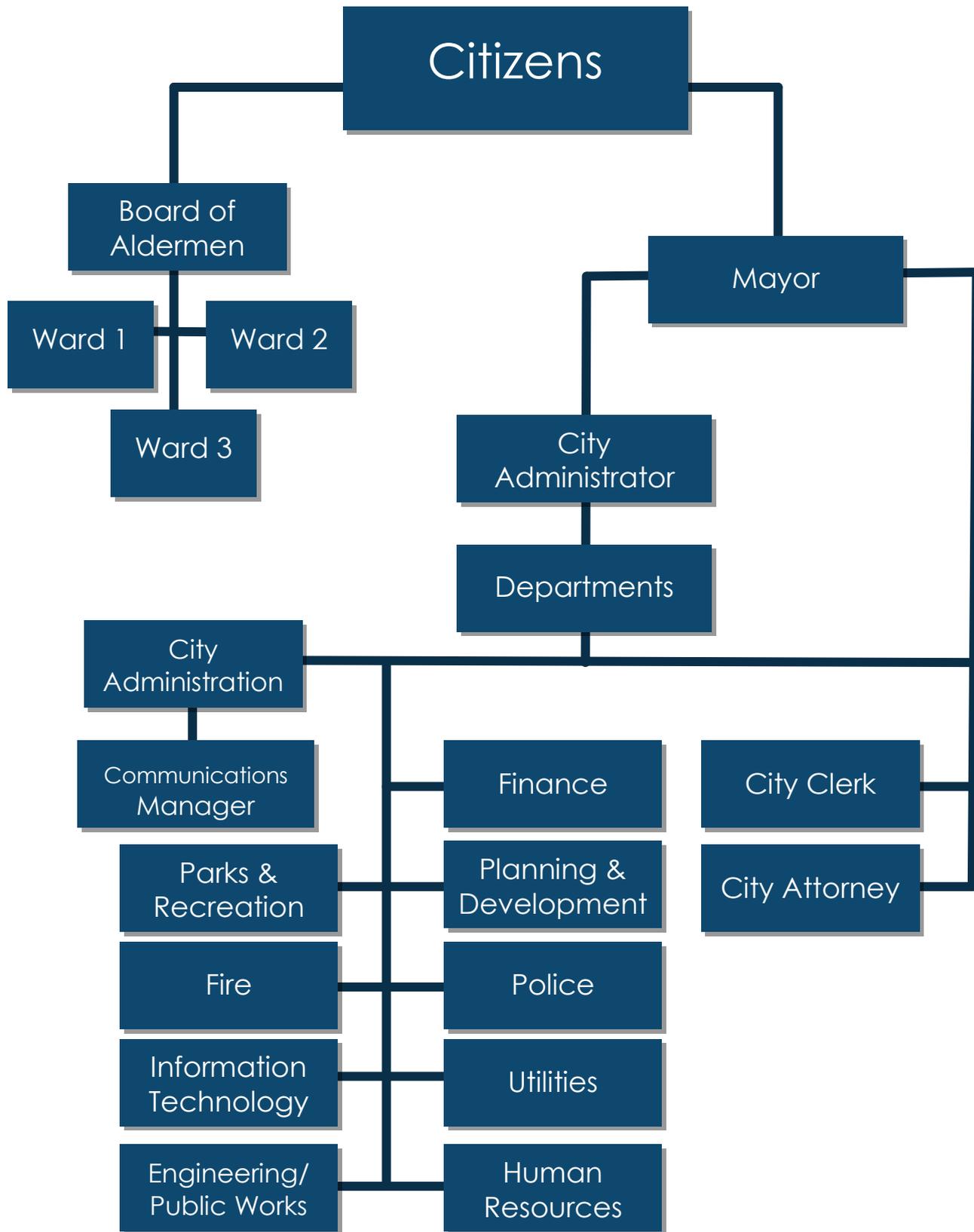


Betsy Seay
Alderman Ward 3

DEPARTMENTAL DIRECTORS

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

ORGANIZATIONAL CHART



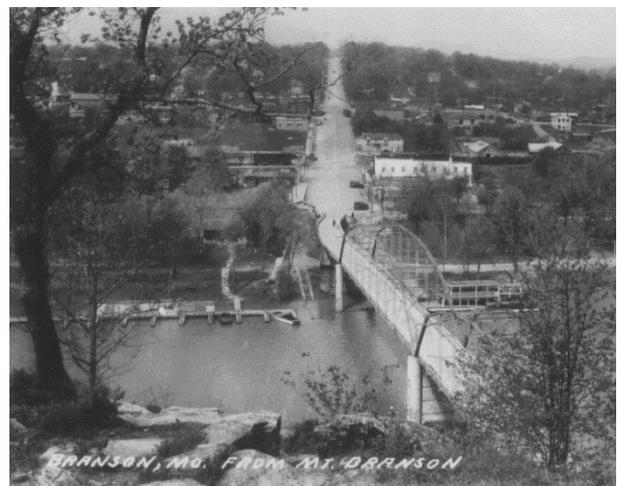
STATISTICAL & SUPPLEMENTAL INFORMATION

History

The City of Branson is located in Southwest Missouri in the heart of the Ozark Mountains. Located in Taney County, Branson serves as the employment, service and shopping center for a two-county area with over 68,000 year-round residents. The city is home to 10,520 people (2010 Census), but hosts millions of visitors annually. The reasons are numerous as to why the city is a national travel destination, ranging from the scenic natural beauty of the area to the exciting live entertainment venues along Highway 76.

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

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



Historical view of Branson compared to modern-day as photographed from “Mount Branson”.

Government & Organization

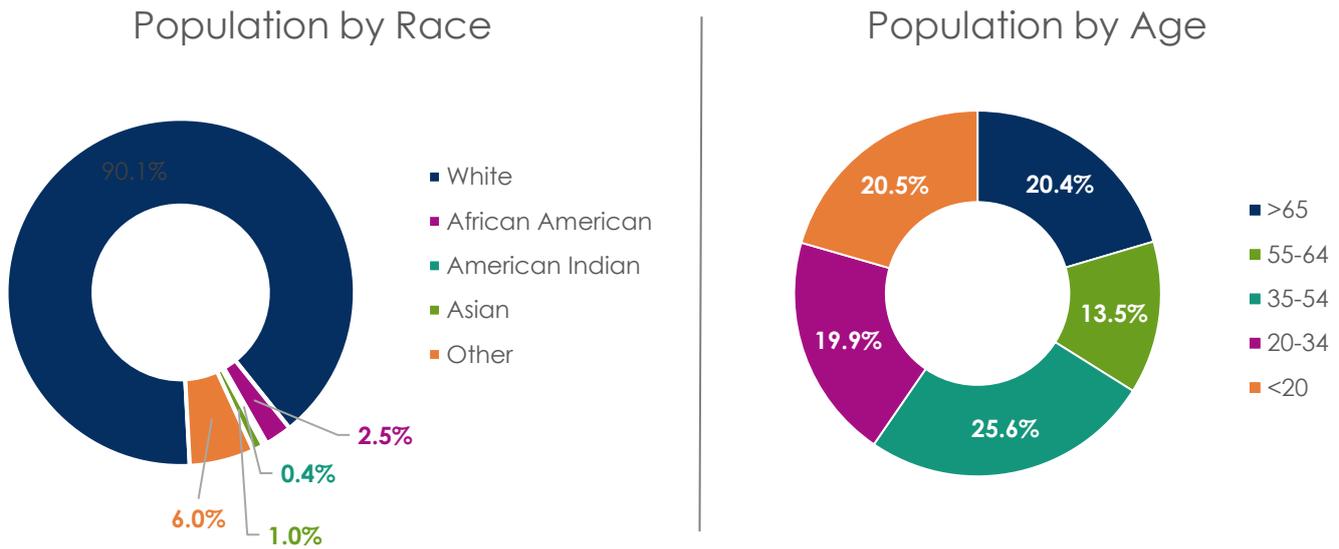
The city was organized on April 1, 1912, and is operated as a council/administrator form of government. The governing body of the city is the Board of Aldermen, which is comprised of six members elected by ward (two aldermen per ward), and a Mayor elected at large. The Mayor and Aldermen are each elected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



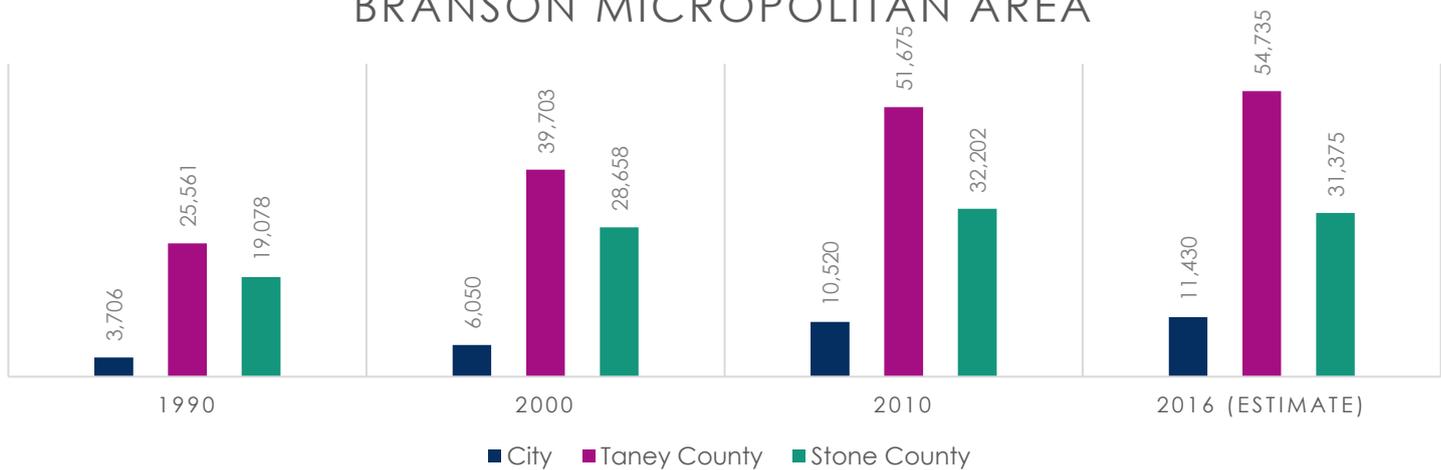
Community Characteristics

DEMOGRAPHICS

The city grew from a population of 6,050 in 2000 to 10,520 in 2010, which is a 74% growth rate. Taney County (now 51,675) was the 4th fastest-growing county in the State of Missouri during the 2000-2010 decade. As of July 1, 2016, the city’s population estimate is 11,430 and Taney County’s population is estimated at 51,675. Christian County, adjacent to the north and now 77,422, was the fastest-growing county in the state with a 141% growth between 2000 and 2010 (MERIC). Taney and Stone Counties are projected to grow from a population of 68,361 in 2000 to 108,387 in 2030. The chart below compares the last three decades of census reports.



POPULATION BRANSON MICROPOLITAN AREA



Community Statistics

43.5	Median Age
2.1	Average Household Size
\$46,416	Median Household Income
20.9%	Persons below poverty level
920	Veterans
91.8%	High School Graduate or Higher
25.3%	Bachelor's Degree or Higher
9,129	Housing Units
\$1148	Median Monthly Housing Cost
\$734	Median Rent
\$157,800	Median House Value
5,180	Occupied Housing Units
2,072	Number of Companies
5,433	Employed population over 16 years of age
20.1	Median travel time to work (minutes)

Source: <https://factfinder.census.gov>

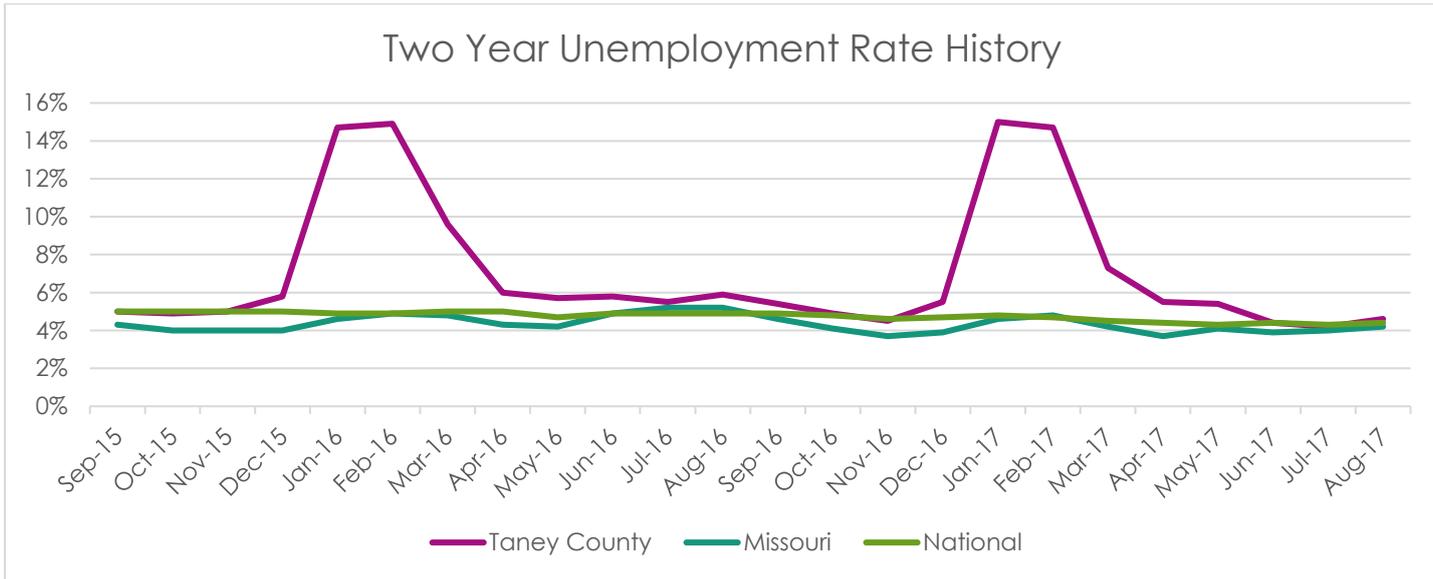
MAJOR EMPLOYERS & WORKFORCE

One of Branson’s most valuable resources is its people. One factor contributing our quality workforce is the educational background of our residents. Over 90% of Branson residents have a high school education or betterⁱ. While Branson has a great pool to choose from for the workforce, one main area of concern is the fact that most employment is seasonal.

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

BUSINESS	INDUSTRY	# OF EMPLOYEES
Kanakuk Kamps	Recreation	1900
Herschend Family Entertainment	Theme Parks	1710
Cox Health	Healthcare	1081
Big Cedar Resort	Lodging	914
Branson Public Schools	Education	649
Wal-Mart (2 stores)	Retail	444
College of the Ozarks	Education	366
City of Branson	Government	346
Westgate Resorts	Lodging	345
Taney County	Government	287

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



EDUCATION

Another measure of population growth is the enrollment in local schools. Branson Schools has experienced a steady increase in reenrollment; showing over a 50% increase since 1995. Despite this rapid growth rate, Branson maintains some of the best test scores in the State of Missouri. The Branson School District consistently achieves higher graduation rates, 93.6% 4-year average while approximately 70% of students attend a post-secondary institution following graduation. ACT scores (average 20.4) are slightly better than the state average (20.2). Additionally, the district has received the Missouri Distinction in Performance Award Criteria for many years. The Branson School District encompasses over 110 square miles in Taney County and includes the City of Branson. The district operates on a more than \$50 million budgetⁱⁱ. Four campuses are scattered throughout the district and are home to five elementary schools, one junior high and one high school. The newest school, Buchanan elementary, opened in the fall of 2013.

BRANSON AREA COLLEGES & UNIVERSITIES

College of the Ozarks in Point Lookout, MO is a private, Christian liberal-arts college founded in 1906 with an enrollment of approximately 1,500 students. “Hard Work U” is an important local partner in both education and community leadership. The College places #1 in Best Value Schools, #4 Best Undergraduate Teaching, #5 Regional Colleges – Midwest and #1 Most Innovative Schools in the 2018 U.S. News World Report.

Ozarks Technical Community College (OTC, Main Campus in Springfield, MO opened their Table Rock campus for fall 2013 classes. The current Spring 2018 admissions are approximately 450 students.

Other Area Colleges: Located approximately 45 miles north, Springfield, Mo has 12 colleges that include traditional four-year universities, such as Missouri State University (MSU), Drury University

and Evangel University. In the 2018 U.S. News World Report, MSU ranks #31 in Top Public Schools; Drury ranks #26 in Regional Universities Midwest, #18 Best Colleges for Veterans and #8 Best Value School.

HEALTHCARE

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

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

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

Nursing and Care Centers located in the area include Shepherd of the Hills Living Center, Rolling Hills Estates Nursing Home, Point Lookout Health Care Center, Tablerock Heath Care Center and Morningside of Branson.

The Taney County Ambulance District (TCAD) is an emergency medical service (EMS) providing exclusive ambulance transport for Taney County. Our ambulance district encompasses 620 square miles of varying terrain. The County has a year-round population of approximately 51,000 residents and boasts about 8 million visitors annually. TCAD responds to over 13,000 requests annually, providing emergency and non-emergency services. On January 15, 2018, TCAD will have completed 42 years of service and has become one of the fastest growing ambulance districts in the State of Missouri. TCAD uses 12 frontline advanced support ambulances and each day staffs to a peak of 6 ambulances on duty from multiple locations around the county. TCAD also heavily relies on Fly-car units which are fast response vehicles (non-transport) which can get to a call quickly, assess the situation and cancel incoming units or provide additional manpower at the scene. Numerous methods of education are utilized ranging from online self-directed lessons as well as hands-on simulated scenarios. Field personnel maintain numerous certifications such as Basic and Advanced Cardiac Life Support, Pre-hospital Trauma Life Support, and

Pediatric Life Support. The communications personnel are all certified as Emergency Medical Dispatchers. This education and training ensures that when you call them for help, they are ready to respond.

TRANSPORTATION

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



north of Branson, which connects Wichita Falls, Texas to St. Louis.

The Branson Airport (BKG) opened in the spring of 2009. Located south of Branson and east of Highway 65, the airport has a 7,140 foot runway to accommodate commercial jets. The airport is served by Via Airlines and 2017 destinations included: Dallas/Fort Worth, Austin,

Chicago and Denver. Additionally, the Taney County Airport, a general aviation airport, is located in the center of the Branson attraction area and adjacent to the College of the Ozarks campus.

The Springfield-Branson National Airport (SGF) is approximately 50 miles from Branson and serves all of southwest Missouri. The airport is served by Allegiant, American Airlines, Delta and United and offers 13 nonstop destinations: Los Angeles, Las Vegas, Orlando, Phoenix, Tampa/St. Petersburg, Ft. Myers, Destin/Ft. Walton Beach, Charlotte, Chicago, Dallas/Ft. Worth, Atlanta, Denver and Houston.

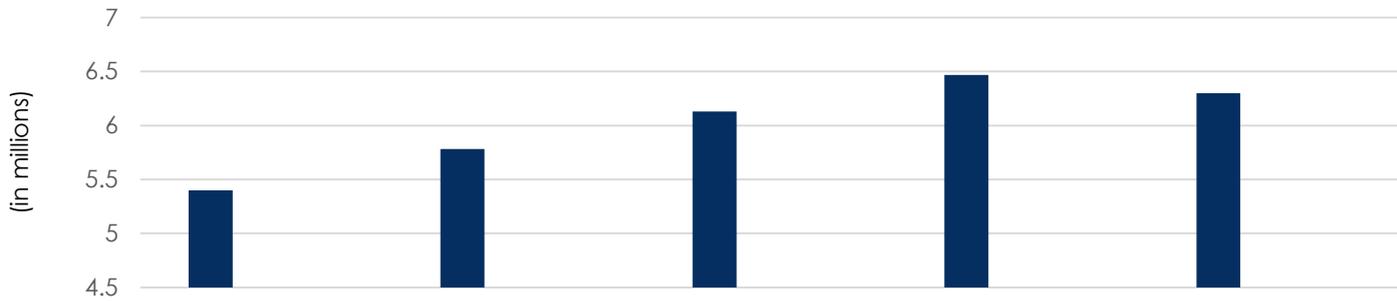
The city has taken the lead in solving one of its major concerns – traffic – during its rapid growth as a tourism destination. Since 1991, over \$80 million has been spent on new and reconstructed roads. This network of roads, designated as color-coded routes, has been designed to work in conjunction with improvements to state highways and to minimize congestion throughout the city.

Tourism

Branson is the City of Branson was ranked #1 on the 2017 US Best Value Cities by trivago.com. The ranking was based on the average hotel room price combined with the city's overall hotel ratings for cities with 50 or more hotels.

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

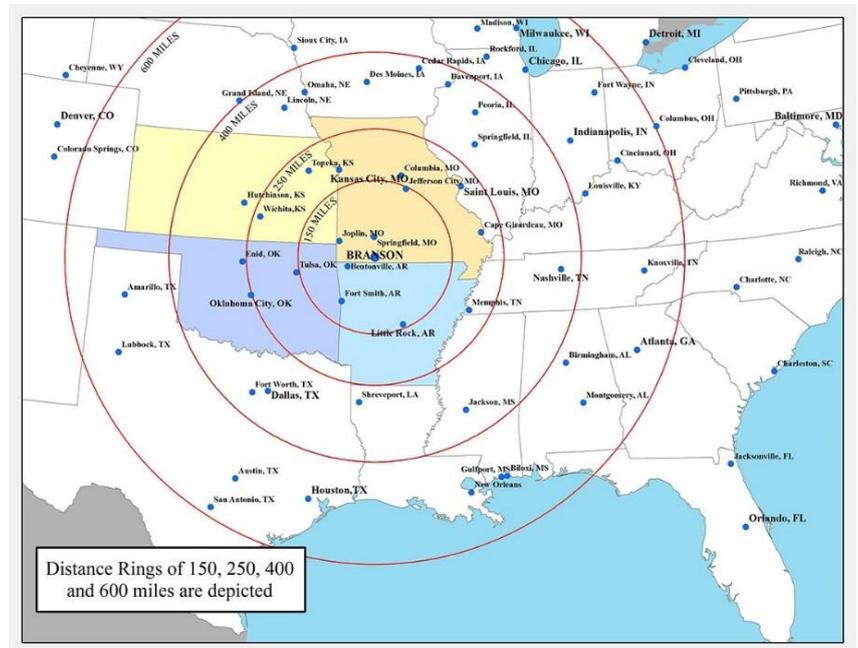
Estimated Visitation thru 3rd Quarter 2017



Source: Branson Lakes Area Chamber of Commerce & Convention & Visitor's Bureau 3rd Quarter 2017 Marketing Report

DISTANCES TO MAJOR METRO AREAS

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



LAKE & OUTDOOR ACTIVITIES

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

trout fishing. Bull Shoals Lake is also an angler's paradise, especially for tournament bass fishing.

A variety of golf courses are available in the city or are located in close proximity. Courses include Thousand Hills, Pointe Royale & Branson Hills inside city limits. A short drive away are Buffalo Ridge Springs, Buffalo Ridge, Top of the Rock and Ledgestone. Beginning in 2014, Top of the Rock and Buffalo Ridge golf courses hosted a PGA sponsored championship, Bass Pro Shops Legends of Golf Tournament. The tournaments have been hosted each year and will return again in 2018. The use of the Top of the Rock course marked the first time that a PGA TOUR sanctioned event was hosted on a Par-3 course in official competition.

SHOWS

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

ATTRACTIONS

The city hosts a variety of attractions for visitors. Hiking trails, zip-lines, museums, and an unlimited list of other amusements are available. The Branson-area is home to Silver Dollar City, an 1880's themed amusement park with modern attractions, was ranked #18 on the 2017 Travelers' Choice Top 25 Amusement Parks – World by tripadvisor.com. In spring 2018, the park will add the Time Traveler™, which will be the world's fastest, steepest & tallest spinning roller coaster.

SHOPPING

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

EVENTS

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



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

Community Services

City residents enjoy numerous municipal services, including the following:

PARKS & RECREATION

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

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



POLICE PROTECTION & SERVICE

The Branson Police Department (BPD) serves the community 24 hours a day in all areas of investigation, patrol, traffic communication, school resource officers (SRO) and records. All officers are certified under the Missouri Police Officers Training. The BPD is committed to a Community Policing effort. To that end, the department has developed a partnership with the city’s extended-stay hotel properties along with several neighborhood associations and businesses. This partnership is to improve communication between our residents and our organization, along with enhancing the quality of life and reducing calls for service. With a

relatively small resident population and eight (8) million visitors each year, the BPD must operate as a big city force while maintaining a friendly small-town atmosphere.

FIRE PROTECTION

Branson Fire Department provides fire-rescue services supported by 38 full-time firefighters operating out of three fire stations located throughout the city. Daily staffing consists of 11 fire personnel on 24 hour shifts, four chief officers, and a fire marshal. Services include fire suppression, rescue/extrication, emergency medical response, hazardous materials response, fire investigation, fire & life safety education, fire code inspections & enforcement, emergency management and disaster preparedness, and fire-rescue training. The Fire Department is also supported by community volunteers in a Community Emergency Response Team (CERT), and reserve firefighter programs. Fire-rescue services are provided for the City of Branson covering just over 21 square miles and 10,500 residents (2010 Census), and hosting approximately eight million visitors annually. This provides a unique opportunity to provide fire-rescue services to a small town with big city challenges.

COMMUNITY CENTER

The Branson Community Center is used for a wide variety of community activities, such as a senior lunch program, dancing, crafts, card playing, and club meetings. Also located at the Community Center is the Don Gardner Par 3 Golf Course. The classrooms and large community hall are available to rent for private use, also. The Branson Senior Center and partner with the Branson Parks & Recreation Department to offer services to our residents.

LIBRARIES

The Taneyhills Community Library, a non-tax supported facility, is supported by fund-raising efforts of the Friends of the Taneyhills Library through the used book store, thrift shop and voluntary contributions from area residents. There are over 52,000 volumes, including books, audio books and movies on the shelves. The College of the Ozarks' Lyons Memorial Library is a vital part of the four-year liberal arts college education program. Its shelves are filled with a variety of reference, educational, religious and entertainment books. Both offer library cards to local residents free of charge.

UTILITIES

Electric & Natural Gas

The Branson area is serviced by two electric utility providers: (1) city-franchised, investor-owned Empire District Electric Company; 2) a cooperative – White River Valley Electric Cooperative. Summit Natural gas was granted approval by the City of Branson in 2009 to extend their lines to citizens of the city. Since then, over 700 customers have connected to natural gas.

Telecommunications

Branson is serviced by a local telephone provider, Centurylink, and most national wireless service

alternatives.

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

Water & Sewer

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

Other water companies also provide water inside city limits: Public Water Supply District #3 and Missouri American Water. The city owns and operates all of the sewer utilities within the city limits and also extends sewer service to more than three thousand connections outside the city. With two surface water treatment plants, two wastewater treatment plants and proper planning for expansion of those facilities, the city will maintain the necessary capacity to keep pace with growth and development in the area for years to come.



CITY FINANCIAL STRUCTURE, POLICY & PROCESS

Description of Funds and Fund Types

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

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

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

type” activities and are known as “proprietary funds”. Finally, the seventh fund type is reserved for a government’s “fiduciary activities”.

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

GOVERNMENTAL FUNDS

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

General Fund

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

Special Revenue Funds

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

Recreation Fund – accounts for all revenues and expenditures related to the city’s park system and recreational programs, revenues received from the city recreation programs and a subsidy from the general fund.

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

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

Debt Service Funds

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

Debt Service Fund(s) – account for revenues from the TIF district property and sales tax and various revenue sources. Appropriations are for expenditures and debt service related to the city’s capital projects program.

Capital Project Funds

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

Capital Project Fund(s) – accounts for capital projects that are large and have multi-year completion dates.

PROPRIETARY FUNDS

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

Enterprise Funds

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

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

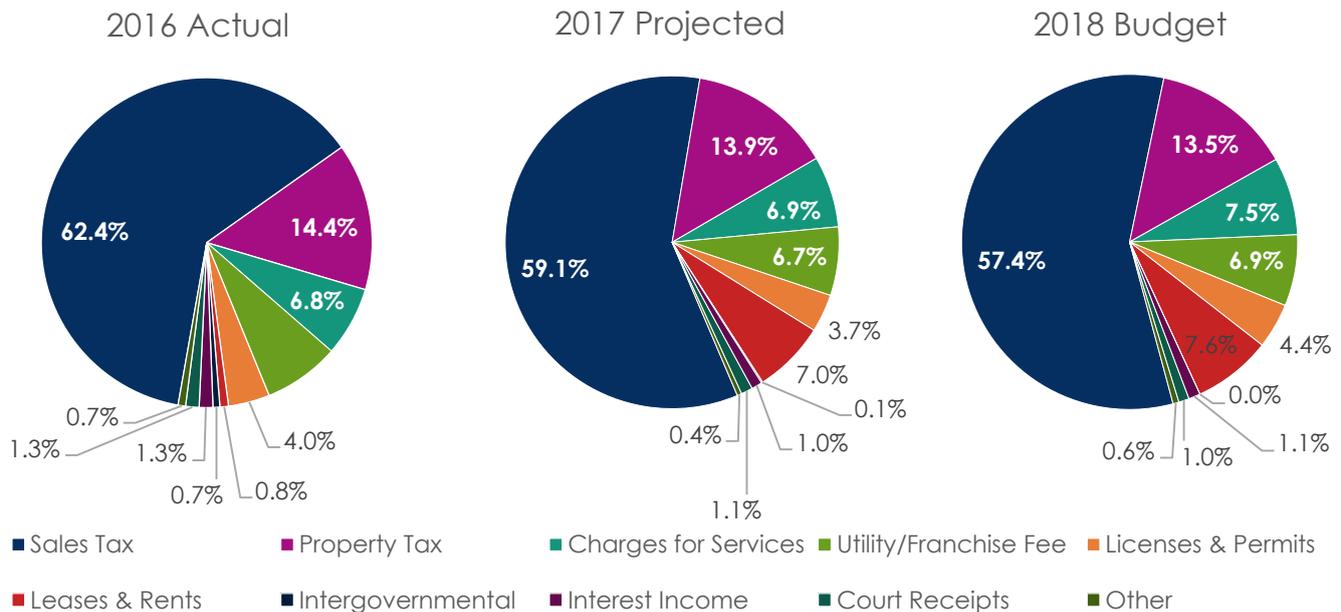
Capital Project Fund(s) – accounts for capital projects funded by tourism tax and operations that are large and have multi-year completion dates.

Sources of Revenue

In the budget process, one of the first steps is to estimate the projected revenues for the current year (in this case 2017). The city chooses to use projected revenues as it provides a more accurate value than simply estimating based on previously budgeted numbers. To calculate projected revenues, the city utilizes various sources and develops an economic forecast to determine projected revenues. Due to the fluctuating economy, the city estimates revenue growth at a modest 1% increase over current year projections.

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

General Fund Revenues



CONSTRUCTION GROWTH & BUILDING PERMITS

The city experienced dramatic growth in tourism and related construction starting in 1990. Then, between 2005 and 2007, the city experienced a surge in building permits as areas such as the Branson Landing and Branson Hills began to develop. Construction values fell drastically in the following years, until 2012 in which the city experienced a surge that was partially due to reconstruction after a tornado in February 2012. By 2016, values again increased as several projects such as Fritz's Adventure, Ballparks of America, Branson Motor Coaster and the Cox Learning Center were developed. The 2017 total value for building permits was \$53.9 million; \$9.3 million in residential permits and \$44.6 million in commercial.

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

TAXES

Corporate Income Taxes

Since 1993, the income tax rate for corporations is 6.25% applied to the Missouri taxable income. In addition, Missouri allows 50% of federal income tax payments to be deducted before computing taxable income. Using this deduction, a corporation with a taxable income of \$1 million would have a Missouri effective tax rate of only 5.2%.

For corporations conducting business both inside and outside of Missouri, only income earned in Missouri is taxed. Two allocation options are offered for calculating this income: (1) a single-factor formula based on sales, or (2) a three-factor formula based on property, payroll and sales. Missouri is the only state that permits companies to choose the formula that results in the lesser corporate tax liability.

General Sales, Transportation and Tourism Taxes

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



Tax District	General Retail		Tourism Sales (lodging & entertainment)		Food & Beverage Sales (retail)	
	Before April 1	After April 1	Before April 1	After April 1	Before April 1	After April 1
Branson Proper	8.6%	9.1%	11.6%	12.1%	8.975%	9.475%
76 Entertainment CID	9.6%	10.1%	12.6%	13.1%	9.975/5	10.475%
Branson Landing	9.6%	10.1%	12.6%	13.1%	9.975/5	10.475%
Branson Hills	9.1%	9.6%	12.1%	12.6%	9.475%	9.975%
Historic Downtown	9.6%	10.1%	12.6%	13.1%	9.975/5	10.475%

Branson voters approved an additional tax to fund Public Safety on the November 2017 ballot. The revenue generated from this new .5% sales tax may only be utilized for improving the public safety in the city including, but not limited to, expenditures on equipment, city public safety employee salaries and benefits, and facilities for police, fire, and emergency medical providers. The tax is estimated to generate about \$6 million annually

Assessed Valuation & Property Taxes

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

Year	Real Estate	Personal Property & Utilities	Total Assessed
2008	422,000,970	58,490,528	480,491,498
2009	420,847,761	60,937,232	481,784,993
2010	426,450,398	56,572,853	483,276,679
2011	418,455,638	54,572,853	473,028,491
2012	422,719,961	49,339,802	472,059,763
2013	408,047,292	50,725,309	458,772,601
2014	408,376,165	49,044,341	457,420,506
2015	395,426,871	49,894,093	445,320,964
2016	392,937,809	51,163,437	444,151,246
2017	390,964,990	52,436,014	443,401,004

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

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

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

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

<i>Entity</i>	<i>Rate</i>
<i>Ozarks Community Technical College</i>	.1498
<i>Branson R-4 Schools</i>	4.2645
<i>Taney County Health</i>	.1404
<i>Taney County Handicapped</i>	.1000
<i>Senior Citizens Service Fund</i>	.0500
<i>City of Branson</i>	.6077
<i>State of Missouri</i>	.0300
Total	5.3424

Financial Policies & Practices

POLICIES

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

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

BUDGET & FINANCE COMMITTEE

Changes to the city’s financial policies are first reviewed by the Budget and Finance Committee prior to review and approval by the Board of Aldermen. The committee was established in the city’s municipal code and members include the Mayor, City Administrator and two members of the Board of

Aldermen. Additionally, the Mayor and Board may appoint two citizen members annually. Duties assigned to the Budget and Finance Committee are to review and recommend the operations budget to the Board, review the city’s purchasing and accounting procedures and recommend changes as needed and to review and recommend procedures necessary to ensure the financial health of the city.

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

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

BUDGET

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

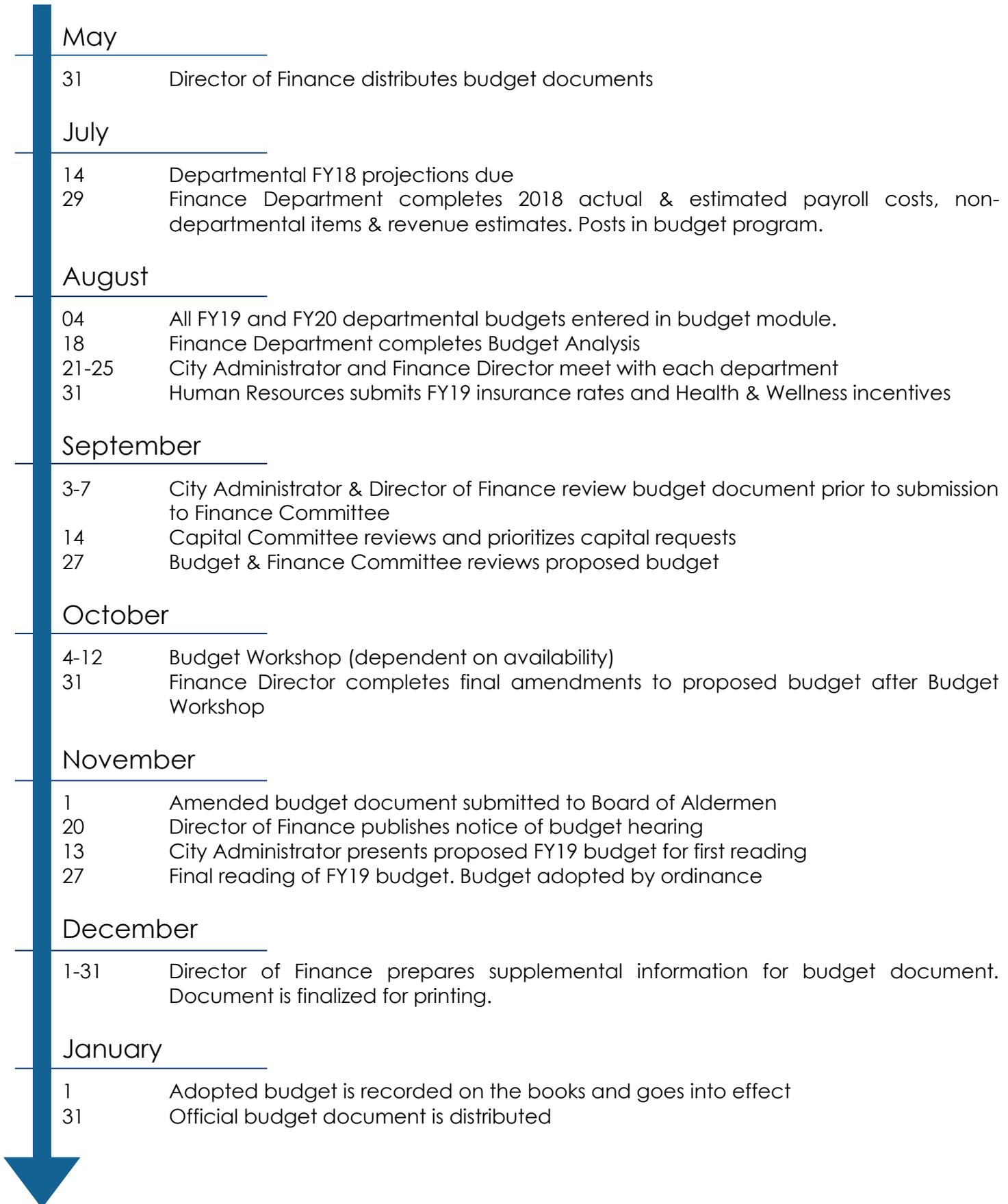
The city creates a line-item budget, and departments are to review their expenses by considering previous years’ revenues and expenses, one-time expenditures, previous-year completed projects, upcoming, projects, and market adjustments. As departments are making budget requests, the department ensures that the requests will meet the goals that have been set for the city. Departments are encouraged to utilize the priority-based budgeting tier system to identify programs that the city is providing that may be reallocated to other existing or new programs.

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

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

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

2018 BUDGET TIMELINE FOR FY19-20 BUDGETS



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 wince 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 programs to validate departmental scoring.

PRIORITY BASED BUDGETING

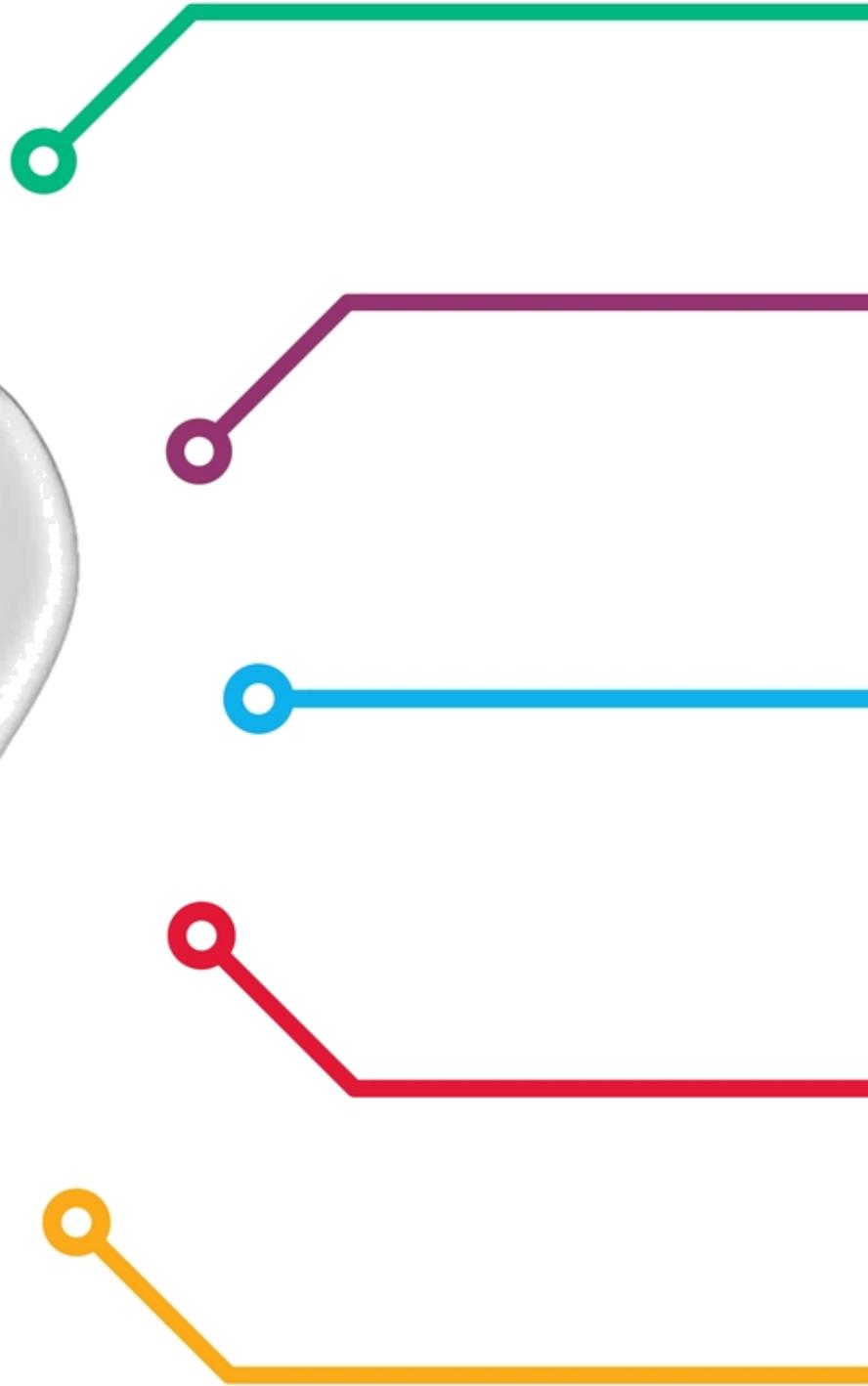
The city's traditional approach to budgeting has typically been incremental-based, with the last year's budget serving as the basis of the budget of the following year. This has typically been done in concert with a zero-based budgeting approach, where accounts for certain line items essentially start 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:



01

Determine & Clarify Vision/Results

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.

02

Identify Programs & Services

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.

03

Allocate Costs/Resources to Programs

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

04

Score Programs Based on Results

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

05

Resource Alignment Diagnostic Tool

In the final step, program costs and scores are combined into a comprehensive Resource Alignment Diagnostic Tool. This tool allows for multiple methods of sorting 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%

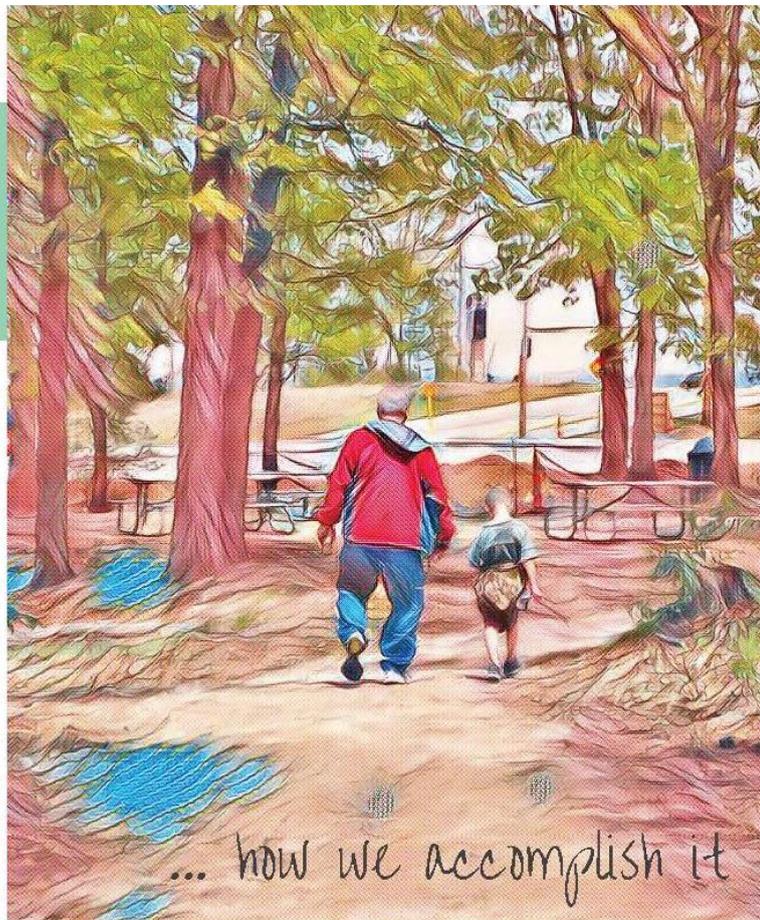
Fire - 11%

Administration - 11%

City-Wide - 15%

Parks - 29%

Police - 31%



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

Community Needs



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

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

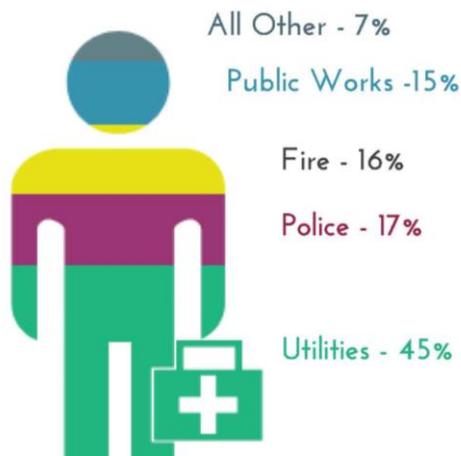
\$60,000

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

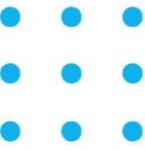
Community Character Spending by Department

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



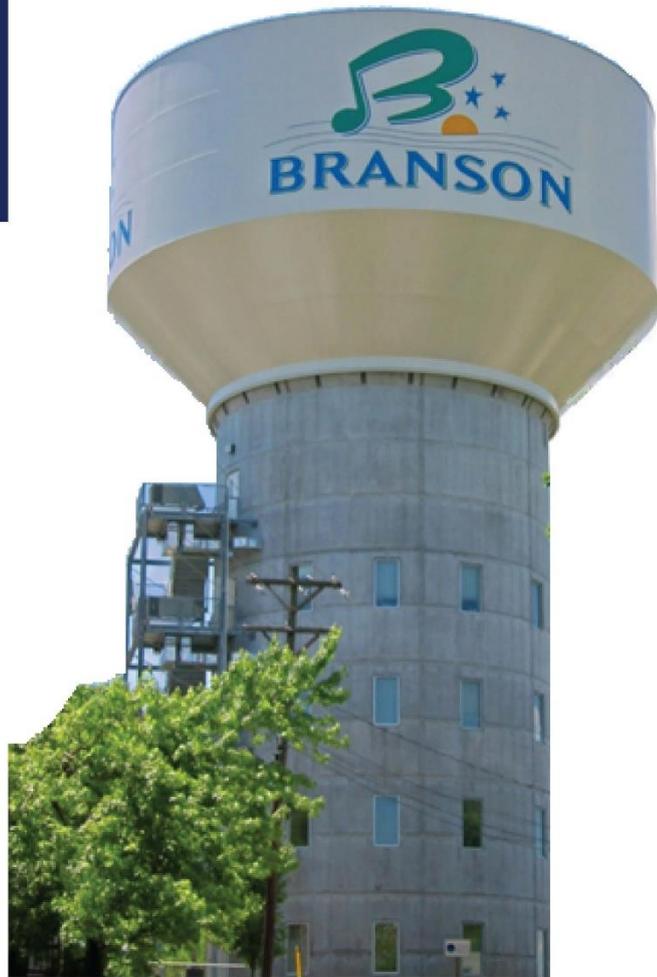
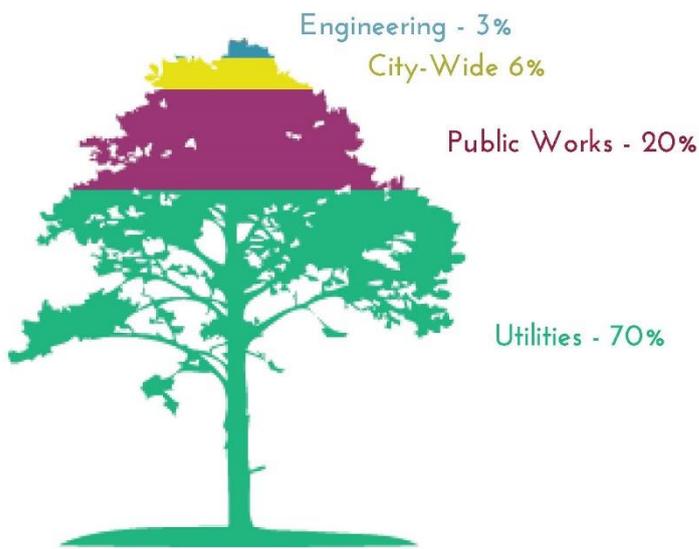
Continually expands its efforts to develop new strategies for increased energy efficiency and use of renewable energy

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 define it...

LAND USE



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



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



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



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



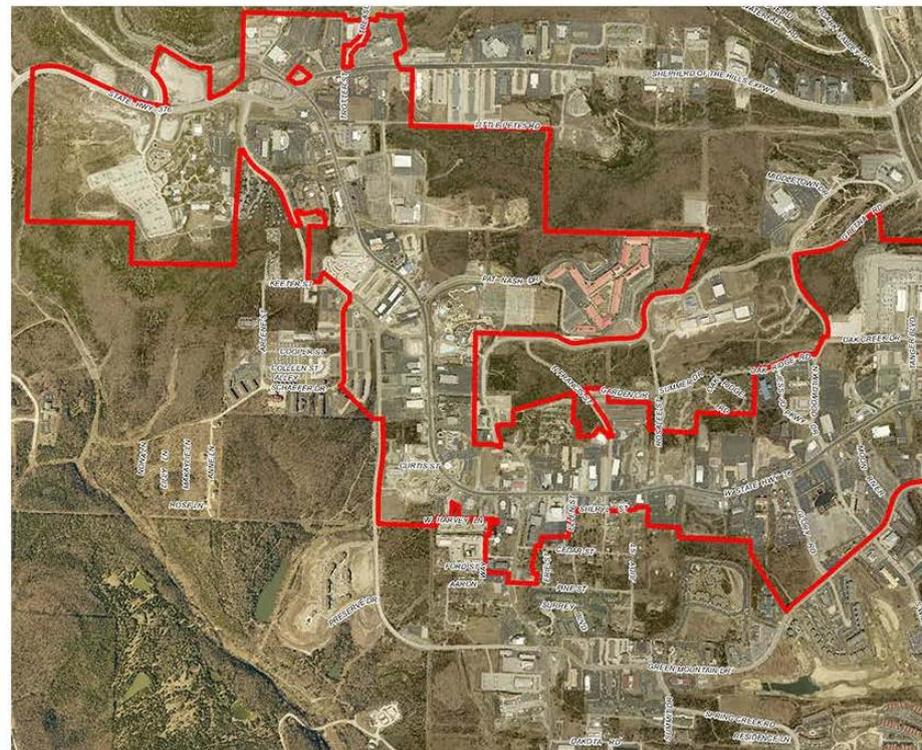
Ensures that the amount and location of commercial and industrial land, as well as the necessary infrastructure, is adequate to attract and serve the needs of potential new industries and professional businesses



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



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



... 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

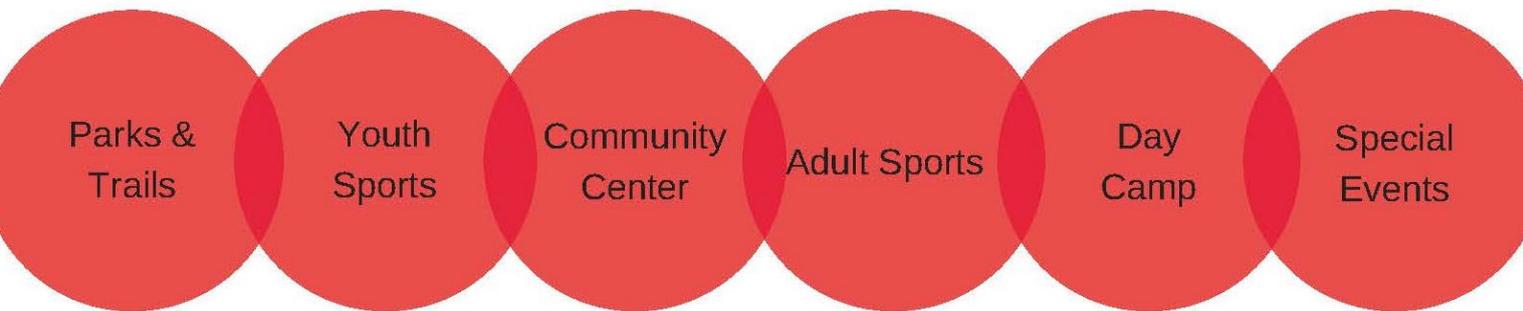
2017 Challenges



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 & 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



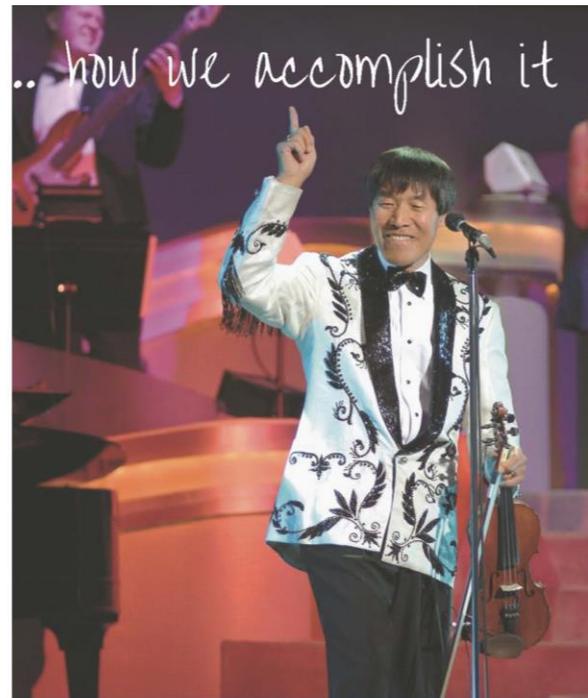
Ensures the type and quality of entertainment, attractions, shopping and recreational opportunities continue to evolve to meet the needs of the changing tourism demographic

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

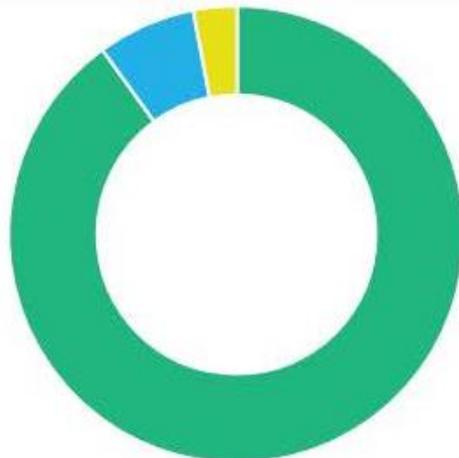
Spending by Department

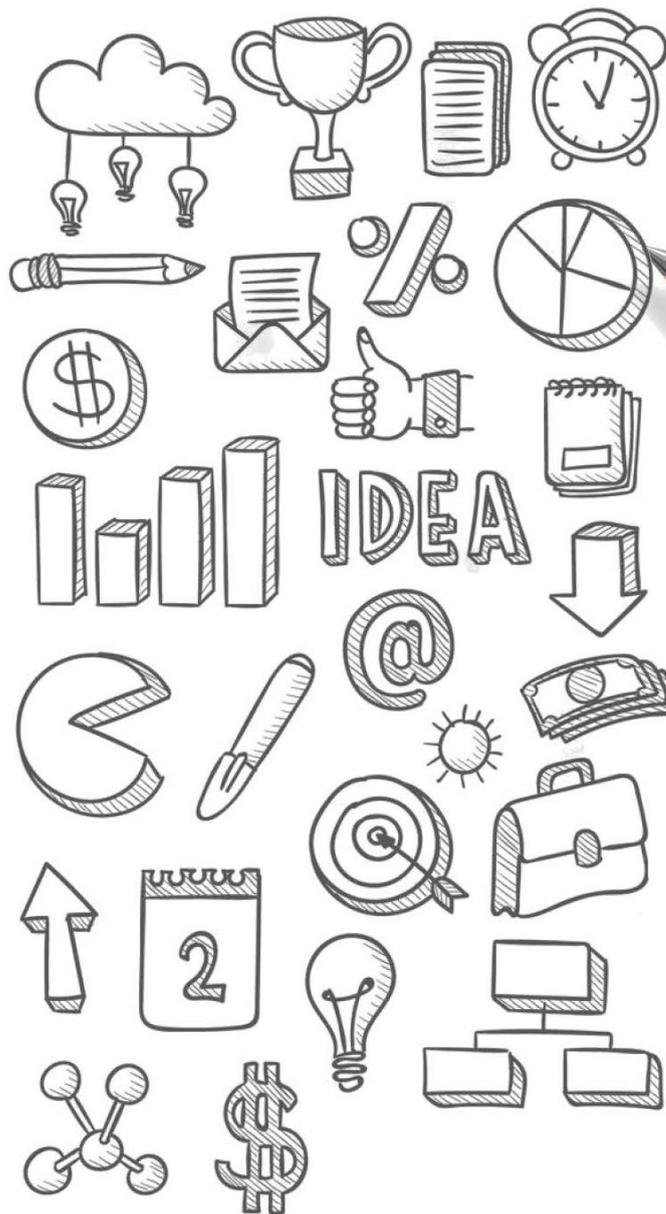
41 programs at a cost of \$3.5 m in 2016

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

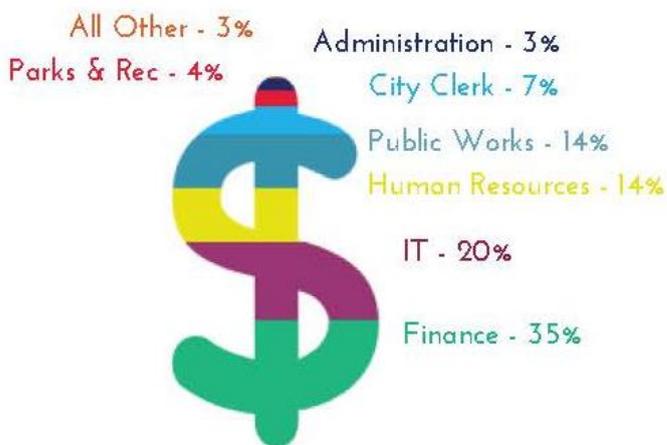
Debt
Management

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



ACCOUNTING

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

PAYROLL

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

INVESTMENTS

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

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

PURCHASING

The city seeks the best service level at the least amount of cost through city workforce, private sector contracts or Not-for-Profit (NFP) contracts. Contracts for private sector services will include a formal process that insures a level playing field for the private sector to submit competitive bids. Evaluating the need for NFP contracts will include how well they complement or extend current city services and how well they fill an under-met priority or community need that is not otherwise being met. Any contracts with NFP will include: specific services to be provided; number of volunteer hours; community financial support; and the requirement of annual financial services and accomplishment report.

The city has an application for non-profits seeking funding. During years when funds are available, funds will be awarded based on established criteria and subject to appropriation in the annual budget.

CAPITAL IMPROVEMENT PROGRAM

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

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

CIP Development Process

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

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

- Project prioritization
- Funding source acceptability
- Acceptable financial impact on tax levy, total debt and utility rate levels.

Impact of Capital Expenditures

The city's capital needs are rapidly changing as growth and changes in other local government organizations occur. There are approximately \$1.6 million unfunded General Fund requests in 2018. While many capital needs are anticipated in multi-year projections, such as building upgrades, vehicle replacements and Water and Sewer production and treatment systems, there are some instances that immediate needs arise. Special attention is vital to ensure that the city's fund reserve requirements are maintained at a satisfactory level while also ensuring that the needs of the city are met. Below is a

summary of 2018 budgeted capital expenditures:

The City learned in 2017 that the Taney County Health Department (TCHD) would no longer provide animal control services to the city and surrounding areas. The city has been in a long-standing contract with the TCHD for these services, and at least some of the cost associated with the contract can be applied to the cost the city will incur from providing the service going forward. The city, along with other neighboring jurisdictions, will take over operations and maintenance of the animal control facility. The City has budgeted \$250,000 in capital expenditures in 2018 as a contribution to the animal control facility. This was not previously anticipated in previous capital budgeting and future expenditures will also be necessary as much needed upgrades to the facility occur. In addition to the capital and operational needs of the facility, the city has hired two full-time Animal Control Officers to replace the service no longer provided by TCHD.

Public Safety

Additionally, the city has long recognized the need for new police and fire facilities and equipment within the city. The current police department has outgrown the police station and the city would greatly benefit from a more centrally-located facility. In addition, the city's boundaries have expanded in a way that at least one new fire station would improve response times and reduce insurance rates for citizens and businesses. In November 2017, Branson voters approved a new .5% Public Safety Sales Tax. The tax will begin collection on April 1, 2018 and the city is actively working on a budget for how these dollars will be spent. This new revenue source provides funding for new public safety related infrastructure and equipment such as police vehicles and fire apparatus that the city previously would have had to budget over a much longer period of time. The tax sunsets in 25 years, at which point an extension must be approved by voters.

Revitalization Projects

The city's two large-scale revitalization projects, geared toward revamping aging tourism areas, have been placed on hold until the city can produce the appropriate funding to move forward. To-date, the city has spent \$12.8 million on the Downtown District Revitalization Project and \$22.5 million on the Highway 76 Revitalization Project (76 Project). Due to the expense of these projects, the city has created a cash-flow model for increased oversight and transparency, and to improve planning processes.



Newly-laid brick intersection at Main & Commercial Streets in Downtown Branson.

The 76 Project is an estimated \$80 million dollar renovation project along the Highway 76 entertainment corridor, extending approximately 5 miles. The project is intended to ease traffic congestion, improve pedestrian access, and update utilities and other infrastructure. The operations and maintenance of the 76 Revitalization Project will largely be paid for by the creation of the 76 Entertainment Community Improvement District (76 Entertainment CID). As the project is financed through the Tourism, Water & Sewer and 76 CID revenues, short and long-term General Fund budgetary implications will be minimal. Both the Downtown and 76 Projects combined, however will limit Tourism Fund Expenditures in future years as any associated debt is paid off.

A detailed 4-year Capital Improvement Plan can be found on pages 111-118.

RISK MANAGEMENT

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



LONG-TERM INDEBTEDNESS

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

The city of Branson has issued insured revenue bonds securing a rating of AAA for each issue. In 2003, the city issued uninsured Annual Appropriation Revenue Bonds through the Missouri Development

Finance Board (MDFB), securing a rating of BBB+ and Baa1 from Standard and Poor and Moody’s rating agencies. In 2004, the city issued uninsured Annual Appropriation Revenue Bonds through MDFB and secured a rating of BBB+ and Baa1 from Standard & Poor and Moody’s rating agencies. In 2005, the city issued \$80,000,000 in Annual Appropriation Revenue Bonds to complete the Branson Landing project. In 2017, the city issued tax refunding revenue bonds to advance refund \$1,600,000 of outstanding tourism tax revenue bonds. The net proceeds were deposited in a trust with an escrow agent to provide for all future debt service payments on the refunded portion of the bonds. As a result, the refunded portion of the 1998B Bonds is considered defeased and the related liability for these bonds has been removed from long-term debt.

Long-Term Debt

Bond Issues	Balance as of December 31, 2017
<i>2007 Issue</i>	1,840,000
<i>2010A Issue</i>	3,140,000
<i>2010B Issue</i>	6,615,000
Total	11,595,000
<i>MDFB 2005A Issue</i>	5,880,000
<i>MDFB 2011A Issue</i>	29,580,000
<i>MDFB 2012A Issue</i>	24,400,000
<i>MDFB 2015A Issue</i>	62,560,000
Total	122,420,000
<i>IDA 2005A Branson Hills</i>	13,030,000
<i>IDA 2005A Branson Landing</i>	13,520,000
<i>IDA 2005B</i>	1,889,338
<i>IDA 2017A Branson Shoppes</i>	28,025,000
<i>IDA 2017B</i>	8,308,665
<i>IDA 2007A Branson Hills</i>	3,305,000
Total	68,078,003
Grand Total	\$202,093,003

In 2010, the city issued revenue bonds to refund \$7,790,000 of outstanding tourism tax revenue bonds. Also in 2010, the city issued tourism tax revenue bonds to upgrade the Compton Wastewater Treatment Plant and the Lift Station #40. In 2011, the city issued an advanced refunding on the 2003A for the remaining balance of \$37,925,000. In 2012, the city secured another refunding of the MDFB 2004A bond on the balance of \$33,450,000. In 2015, the city refinanced the callable amount of the MDFB 20015A bond leaving a balance of \$8,565,000 and created the MDFB 2015A bond with a starting balance of \$62,560,000. In 2017, the IDA2006AB Branson Shoppes bonds were refinanced. The result was 2017AB bonds with beginning balances of \$28,025,000 and \$8,668,655.22. The chart below is a schedule of revenue and special obligation bonds outstanding as of December 31, 2017.

The chart below shows the legal debt margin calculation for Fiscal Year 2016:

Legal Debt Margin Calculation for Fiscal Year 2016

Assessed value	444,410,266
Debt limit (20% of assessed value)	88,882,053
Obligations:	
Tourism revenue bonds	13,510,000
General obligation bonds	
Promissory note	2,331,600
Total bonded debt	15,841,600
Less:	
Debt reserve funds	(3,511,004)
Total net debt applicable to limit	12,330,596
Legal debt margin	\$76,551,457

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

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

community's economy as a whole.

LONG-TERM FINANCIAL PLANNING

The City of Branson utilizes a multi-year capital improvement program (see further explanation in the Capital Improvement Program section). Most projects are scheduled over a number of years and are financed on a pay-as-you-go basis as funds become available. The exception to this rule was the redevelopment of the Taneycomo Lakefront (known as Branson Landing) and construction of the Branson Convention Center and the Spirit of 76 projects. The Branson Landing project, including all infrastructure, convention center and other public improvements has been financed through a series of bond issues secured with the city's annual appropriation pledge and tax increment financing (TIF).

In addition to the \$40,000,000 bond issue of 2004, the city issued \$80,000,000 in TIF bonds in 2005 to complete the project. These projects will be supported by local property taxes, economic activity tax (EATS), and state sales tax within the district. The city always looks for creative funding solutions

such as cost sharing with other governmental agencies, public-private cooperative efforts and other sources of funding for projects that become available.



The city-owned Branson Convention Center located at the Branson Landing.

The city uses funding from the Tourism Tax and the Transportation Tax, net of debt service, to finance needed infrastructure extensions and improvements. The city has participated with Taney County in the

extension of sewer services throughout the Fall Creek Basin and into the Bee Creek area. These projects have been

financed through the county's ½ cent sewer tax, state and federal grants and the Department of Natural Resources loans.

EXPENDITURE SUMMARY BY FUND

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

Operating - General Expenditure by Object	2016 Actual	2017 Budget	2017 Projections	2018 Budget
Personnel Services	10,663,829	11,661,865	12,250,746	12,788,676
Contractual Services	3,663,937	4,234,666	4,082,318	3,827,289
Commodities	698,480	651,219	655,735	665,326
Capital Expenditures	346,111	100,000	100,000	187,000
Debt Service	627,282	418,520	418,520	431,995
Total General	15,999,639	17,066,270	17,507,319	17,900,286

Water & Sewer Expenditure by Object	2016 Actual	2017 Budget	2017 Projections	2018 Budget
Personnel 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 Expenditures	(115,255)	543,337	374,420	418,000
Depreciation	4,707,965	4,773,188	4,859,105	5,102,060
Total Water & Sewer	11,525,279	12,788,678	12,719,388	13,239,842

Transportation Expenditure by Object	2016 Actual	2017 Budget	2017 Projections	2018 Budget
Personnel Services	1,298,373	1,505,384	1,469,280	1,535,051
Contractual Services	1,481,038	2,488,780	2,117,138	1,782,017
Commodities	548,924	633,500	625,228	639,806
Capital Expenditures	171,151	452,374	452,374	466,000
Total Transportation	3,499,486	5,080,038	4,664,020	4,422,874

Parks & Recreation Expenditure by Object	2016 Actual	2017 Budget	2017 Projections	2018 Budget
Personnel Services	1,488,267	1,568,596	1,543,681	1,614,688
Contractual Services	703,965	690,890	797,948	692,619
Commodities	289,328	307,765	274,038	299,180
Capital Expenditures	37,619	-	70,000	-
Total Transportation	2,519,179	2,567,251	2,685,667	2,606,487

Expenditure by Object	2016 Actual	2017 Budget	2017 Projections	2018 Budget
Convention Center	4,736,154	4,420,171	4,944,870	4,832,890
Operating - Debt Service	17,157,744	16,189,754	15,039,225	16,423,565
Operating - Tourism	6,770,228	8,613,251	6,374,722	6,596,429
Capital - Capital inc. W & S	8,427,243	24,269,150	19,609,334	4,279,800
Total Budget	70,634,952	90,994,563	83,544,545	70,302,173

DEPARTMENTAL INFORMATION

Five-Year Personnel Summary

Mayor & Board

Position & Title	Type	2014	2015	2016	2017	2018
Mayor		1	1	1	1	1
Board		6	6	6	6	6
Total		7	7	7	7	7

Administration

Position & Title	Type	2014	2015	2016	2017	2018
City Administrator	Full Time	1	1	1	1	1
Administration Office Manager	Full Time	0	0	0	1	1
Communications Manager	Full Time	0	0	1	1	1
Assistant to City Administrator	Full Time	1	1	1	0	0
Office Assistant II	Full Time	1	1	1	1	1
Total Full Time Employees		3	3	4	4	4

City Clerk

Position & Title	Type	2014	2015	2016	2017	2018
City Clerk	Full Time	1	1	1	1	1
Deputy City Clerk	Full Time	1	1	1	1	1
Office Assistant II	Full Time	1	0	0	0	0
Office Assistant III	Full Time	0	1	1	1	1
Document Management Technician	Full Time	1	1	1	1	1
Total Clerk Full Time Employees		4	4	4	4	4

Municipal Court

Position & Title	Type	2014	2015	2016	2017	2018
Deputy Court Administrator	Full Time	1	1	1	1	1
Court Specialist	Full Time	3	3	3	3	3
Total Court Full Time Employees		4	4	4	4	4

Legal

Position & Title	Type	2014	2015	2016	2017	2018
Acting City Attorney	Full Time	1	0	0	0	0
City Attorney	Full Time	0	1	1	1	1
Associate City Attorney	Full Time	0	0	0	0	0
Compliance Specialist	Full Time	1	1	1	1	1
Total Legal Full Time Employees		2	2	2	2	2

Economic Development

Position & Title	Type	2014	2015	2016	2017	2018
Economic Development Director	Full Time	1	1	0	0	0
Total Full Time Employees		1	1	0	0	0

Engineering

Position & Title	Type	2014	2015	2016	2017	2018
City Engineer	Full Time	1	1	1	1	1
Program Manager	Full Time	0	0	1	1	0
Assistant City Engineer	Full Time	1	1	1	1	1
Office Specialist I	Full Time	0	0	0	0	0
Office Specialist II	Full Time	1	1	1	1	1
Office Assistant II	Full Time	0	1	0	0	0
Office Assistant III	Full Time	0	0	1	1	1
CAD Specialist	Full Time	0	0	1	1	1
GIS Coordinator	Full Time	1	1	1	1	1
GIS Technician	Full Time	1	1	1	1	1
Engineering Project Manager	Full Time	2	2	2	2	2
Assistant Public Works Director	Full Time	1	1	1	1	1
Streets Supervisor II	Full Time	1	1	1	1	1
Heavy Equipment Operator	Full Time	3	3	3	3	3
Streets Maintenance Worker II	Full Time	3	2	2	2	2
Streets Maintenance Worker I	Full Time	4	5	7	8	8
Building Maintenance Supervisor	Full Time	1	1	1	1	1
City Hall Custodian	Full Time	1	1	1	1	1

Utility Worker I	Full Time	1	1	1	1	1
Garage/Service Center Supervisor	Full Time	1	1	1	1	1
Master Mechanic	Full Time	2	2	2	2	2
Mechanic Assistant	Full Time	1	1	1	1	1
Sign Shop Supervisor	Full Time	1	1	1	1	1
Sign Shop Technician	Full Time	1	1	1	1	1
Office Assistant II – Public Works	Full Time	0	0	2	2	2
Office Assistant III – Public Works	Full Time	2	2	1	1	1
Environmental Specialist	Full Time	1	1	1	1	1
MS4 Coordinator/Storm Water Technician	Full Time	0	0	1	1	1
Recycling Center Supervisor	Full Time	1	1	1	1	1
Maintenance Worker I Recycling	Part Time	0	0	1	1	1
Seasonal Laborer	Seasonal	6	6	6	6	6
Intern	Seasonal	2	3	3	3	3
Total Full Time Employees		32	33	39	40	39
Total Part Time Employees		0	0	1	1	1
Total Seasonal Employees		8	9	9	9	9
Total All Employees		40	42	49	50	49

Finance

Position & Title	Type	2014	2015	2016	2017	2018
Finance Director	Full Time	1	1	1	1	1
Assistant Finance Director	Full Time	0	0	1	1	1
Senior Accountant	Full Time	1	1	0	0	0
Accountant II	Full Time	1	1	2	2	2
Accountant I	Full Time	1	1	1	1	1
Financial Analyst	Full Time	0	0	1	1	1
Purchasing Agent	Full Time	1	1	1	1	1
Accounting Specialist	Full Time	1	1	0	0	0
Utility Accountant	Full Time	0	0	1	1	1
Accountant	Full Time	3	3	3	2	2
Licensing Officer	Full Time	0	0	0	0	1
Supervisor II	Full Time	1	1	0	0	0
Office Assistant II	Full Time	2	2	1	1	1
Office Assistant III	Full Time	0	0	0	1	1
Licensing Officer	Part Time	0	0	1	1	0

Accounting Clerk	Part Time	2	1	1	1	1
Accounting Clerk (Biosolids)	Part Time	0	1	1	1	1
Intern	Part Time	0	0	1	1	1
Total Full Time Employees		12	12	12	12	13
Total Part Time Employees		2	2	4	4	3
Total All Employees		14	14	16	16	16

Fire

Position & Title	Type	2014	2015	2016	2017	2018
Fire Chief	Full Time	1	1	1	1	1
Division Chief/Operations	Full Time	1	1	1	1	1
Division Chief/Technical Services	Full Time	1	1	1	1	1
Battalion Chief	Full Time	1	1	2	2	2
Office Assistant III	Full Time	1	1	1	1	1
Office Assistant II	Full Time	1	1	1	1	1
Captain	Full Time	9	9	9	9	9
Fire Marshal	Full Time	1	1	1	1	1
Engineer	Full Time	9	9	9	9	9
Fire Fighter	Full Time	15	15	15	15	15
Volunteer Firefighter	Part Time	4	4	4	4	4
Total Full Time Employees		40	40	41	41	41
Total Part Time Employees		4	4	4	4	4
Total All Employees		44	44	45	45	45

Human Resources

Position & Title	Type	2014	2015	2016	2017	2018
Human Resources Director	Full Time	1	1	1	1	1
Human Resources Assistant Director	Full time	0	0	1	0	0
Human Resources Manager	Full Time	1	1	0	0	0
Safety Officer	Full Time	0	0	0	1	1
Risk Manager	Full Time	0	0	1	1	1
Senior Human Resources Generalist	Full Time	0	0	0	1	1
Human Resources Generalist	Full Time	0	0	1	1	1
Human Resources Specialist II	Full Time	1	1	0	0	0
Human Resources Specialist I	Full Time	0	1	0	0	0

Office Assistant II	Full Time	1	0	1	1	1
Total Full Time Employees		4	4	5	6	6

Information Technology

Position & Title	Type	2014	2015	2016	2017	2018
Information Technology Director	Full Time	0	0	1	1	1
Interim Information Technology Director	Full Time	1	1	0	0	0
Operations Manager	Full Time	0	0	0	1	1
SCADA Network Administrator	Full Time	0	0	0	0	1
Network Administrator	Full Time	0	0	0	1	1
IT Technician II	Full Time	1	1	1	0	0
IT Technician I	Full Time	1	1	2	1	1
Total Full Time Employees		3	3	4	4	5

Parks & Recreation

Position & Title	Type	2014	2015	2016	2017	2018
Parks & Recreation Director	Full Time	1	1	1	1	1
Assistant Parks & Recreation Director	Full Time	1	1	1	1	1
Community Center/Spec Events Coordinator	Full Time	0	0	1	1	1
Gardener	Full Time	1	1	1	1	1
Recreation Specialist II	Full Time	2	2	2	2	2
Office Assistant	Full Time	0	0	1	1	1
Office Assistant II	Full Time	1	1	1	1	1
Office Specialist	Full Time	1	1	1	1	1
Maintenance Worker I	Full Time	8	8	9	9	9
Supervisor II	Full Time	2	2	2	2	2
Supervisor III	Full Time	1	1	1	1	1
Community Center Aide	Part Time	3	3	1	1	1
Golf Course Attendants	Part Time	3	3	2	2	2
Campground Operator	Part Time	2	2	2	2	2
Substitute Campground Operator	Part Time	6	6	6	6	6
Office Assistant	Part Time	4	4	4	4	4
Pool Manager	Seasonal	1	1	1	1	1
Lifeguards	Seasonal	30	30	25	25	25
Swim Team Coach	Seasonal	1	1	1	1	1
Assistant Swim Team Coach	Seasonal	2	2	2	2	2

Seasonal Laborer	Seasonal	5	5	5	5	5
Concessionaires	Seasonal	30	30	21	21	21
Office Assistant	Seasonal	1	1	1	1	1
Day Camp Director	Seasonal	1	1	1	1	1
Day Camp Assistant Director	Seasonal	1	1	1	1	1
Day Camp Staff	Seasonal	16	16	14	14	14
Intern	Seasonal	2	2	2	2	2
Total Full Time Employees		18	18	21	21	21
Total Part Time Employees		18	18	15	15	15
Total Seasonal Employees		90	90	74	74	74
Total All Employees		126	126	110	110	110

Planning & Development

Position & Title	Type	2014	2015	2016	2017	2018
Planning & Development Director	Full Time	1	1	1	1	1
Senior Planner	Full Time	1	0	0	0	1
Plan Reviewer	Full Time	0	0	1	1	1
Planner	Full Time	0	0	1	1	1
Planning Assistant	Full Time	2	2	1	1	0
Office Specialist	Full Time	1	1	1	1	1
Building Division Supervisor	Full Time	1	1	1	1	1
Building Inspector	Full Time	3	3	2	2	2
Code Enforcement Supervisor	Full Time	1	1	1	1	1
Code Enforcement Officer	Full Time	1	1	1	1	1
Office Assistant I	Full Time	0	1	0	0	0
Office Assistant II	Full Time	2	0	1	1	0
Office Assistant III	Full Time	0	1	1	1	1
Total Full Time Employees		13	12	12	12	11

Police

Position & Title	Type	2014	2015	2016	2017	2018
Police Chief	Full Time	1	1	1	1	1
Assistant Chief	Full Time	1	1	1	1	1
Captain	Full Time	1	1	1	1	0
Lieutenant	Full Time	2	2	2	2	3
Sergeant	Full Time	10	9	9	9	9

Police Officer	Full Time	29	30	32	32	32
Communications Supervisor	Full Time	1	1	1	1	1
Dispatcher I	Full Time	11	11	10	11	11
Dispatcher II	Full Time	0	0	1	0	0
Office Specialist	Full Time	1	1	1	1	1
Evidence & Property Technician	Full Time	0	1	1	1	1
Parking Control Officer	Full Time	1	1	1	1	1
Office Assistant II	Full Time	2	2	2	2	2
Animal Control Officer	Full Time	0	0	0	0	2
Total Full Time Employees		60	61	63	63	65

Utilities

Water & Sewer | Water Treatment

Position & Title	Type	2014	2015	2016	2017	2018
Supervisor III	Full Time	1	1	1	1	1
Plant Operator Trainee	Full Time	0	0	1	1	1
Plant Operator I	Full Time	7	7	7	7	7
Plant Operator II	Full Time	1	1	1	1	1
Electrician	Full Time	0	0	1	1	1
Electrician II	Full Time	1	1	0	0	0
Electrician III	Full Time	0	0	1	1	1
Total Water Treatment Full Time Employees		10	10	12	12	12

Water & Sewer | Water Distribution

Position & Title	Type	2014	2015	2016	2017	2018
Supervisor III	Full Time	1	1	1	1	1
Equipment Operator II	Full Time	2	1	1	1	1
Maintenance Worker I	Full Time	4	4	4	4	5
Maintenance Worker II	Full Time	1	2	3	3	3
Total Water Distribution Full Time Employees		8	8	9	10	10

Water & Sewer | Wastewater Treatment

Position & Title	Type	2014	2015	2016	2017	2018
Supervisor II	Full Time	1	1	1	1	1
Supervisor III	Full Time	1	1	1	1	1
Plant Operator I	Full Time	6	6	7	7	7
Plant Operator II	Full Time	2	3	4	4	4
Equipment Operator II	Full Time	3	3	2	2	2
Lab Assistant II	Full Time	1	1	1	1	1
Electrician	Full Time	1	1	0	0	0

Electrician II	Full Time	0	0	1	1	1
Total Wastewater Treatment Full Time Employees		18	19	17	17	17

Water & Sewer | Wastewater Collection

Position & Title	Type	2014	2015	2016	2017	2018
Supervisor II	Full Time	1	1	1	1	1
Maintenance Worker I	Full Time	1	1	3	3	3
Maintenance Worker II	Full Time	1	1	1	1	1
Equipment Operator II	Full Time	2	2	2	2	2
Total Wastewater Collection Full Time Employees		5	5	7	7	7

Water & Sewer | Utilities Administration

Position & Title	Type	2014	2015	2016	2017	2018
Utilities Director	Full Time	1	1	1	1	1
Utility Operations & Development Manager	Full Time	0	0	0	1	1
Plans Examiner II	Full Time	1	1	1	1	1
Safety Specialist	Full Time	1	1	1	1	1
Backflow Prevention Technician	Full Time	1	1	1	1	1
Office Specialist II	Full Time	0	0	0	0	0
Administrative Services Manager	Full Time	1	1	1	1	1
Office Assistant II	Full Time	1	1	1	1	1
Office Assistant III	Full Time	1	1	1	1	1
Total Wastewater Collection Full Time Employees		7	7	7	8	8

Totals		2014	2015	2016	2017	2018
Total Full Time Employees		244	246	263	265	268
Total Part Time Employees		24	24	24	24	23
Total Seasonal Employees		98	99	83	83	83
Grand Total – All Employees		366	369	370	372	374
Mayor & Board of Aldermen		7	7	7	7	7

DEPARTMENTAL BUDGET

Mayor & Board of Aldermen

Overview

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

Departmental Expenditures

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Mayor & Board Expenditure by Object	2016 Actual	2017 Budget	2017 Projections	2018 Budget
Personnel Services	48,017	54,318	68,256	70,613
Contractual Services	32,367	84,398	72,615	58,500
Commodities	78,173	13,260	7,620	12,220
Capital Expenditures	-	-	-	-
Total Mayor & Board	158,557	151,976	148,491	141,333



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DEPARTMENTAL BUDGET

City Administration

Overview

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

Departmental Expenditures

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City Administration Expenditure by Object	2016 Actual	2017 Budget	2017 Projections	2018 Budget
Personnel Services	411,866	445,559	507,164	405,309
Contractual Services	9,666	177,645	35,705	31,975
Commodities	985	5,400	5,270	5,400
Capital Expenditures	-	-	-	-
Total City Administration	422,517	628,604	548,139	442,684



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Communications

Overview

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

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

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

Departmental Expenditures

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Communications Expenditure by Object	2016 Actual	2017 Budget	2017 Projections	2018 Budget
Personnel Services	33,086	94,155	97,030	101,187
Contractual Services	8,555	43,764	44,744	38,959
Commodities	-	1,300	-	1,200
Capital Expenditures	-	-	-	-
Total Communications	41,641	139,219	141,774	141,346



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DEPARTMENTAL BUDGET

City Clerk/Municipal Court/Legal

Overview

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

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

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

2017 Strategic Accomplishments

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- ✓ Implemented electronic tickets in conjunction with the Police Department.
- ✓ Targeted increase in training provided for all court staff.
- ✓ Created and moved city records to a centralized archive storage.
- ✓ Provided citywide training for City Clerk procedures including a newly created code development guidelines used to help write new code.

2018 Strategic Objectives

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- Continue to strive to implement content management software for a more responsive and accountable City and to promote an open and transparent government.
- Develop an electronic agenda and workflow process.
- Create policies and procedures in conjunction with content management and records retention requirements.
- Implement new court procedures and processes for probation requirements.

Departmental Expenditures

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Clerk/Court/Legal Expenditure by Object	2016 Actual	2017 Budget	2017 Projections	2018 Budget
Personnel Services	760,553	821,167	830,114	991,895
Contractual Services	281,662	422,565	408,381	374,250
Commodities	10,892	7,500	7,500	7,950
Capital Expenditures	-	-	-	-
Total Clerk/Court/Legal	1,053,107	1,251,232	1,245,995	1,374,095

DEPARTMENTAL BUDGET

Engineering & Public Works

Overview

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

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

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

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

The Sustainability division manages the recycle center and works to promote sustainable practices in the city including the glass recycling program and chemical waste collection.

The Stormwater division is responsible for the development of a stormwater management plan due to population growth in Branson of over 10,000 people in the 2010 census. As a result, Branson became a regulated Missouri Separate Storm Sewer System (MS4) community and must obtain a National

Pollutant Discharge Elimination System (NPDES) permit and develop a plan to comply with water quality. This stormwater plan will include public education and outreach, public involvement and participation, mapping of the 21 square miles for all watersheds draining through the city limits, working with developments to encourage improved stormwater runoff, revising the City’s Technical Specifications and Design Criteria for public improvement projects and preparing and amending existing ordinances.

2017 Strategic Accomplishments

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- ✓ Renovated and replaced traffic signal components at Gretna & Roark for enhancement of traffic movement efficiency.
- ✓ Traffic signal upgrades at Long Street intersection for enhanced safety and congestion relief.
- ✓ Complete construction of underground waterline and ductbank and surface improvements on Segment 3 of 76 Revitalization project.
- ✓ Complete construction of Phase 2 and phase 3 Downtown Streetscape construction.

2018 Strategic Objectives

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- Design and construct new traffic signal at the intersection of Hwy. 165 & Pointe Royale Development
- Complete transportation master plan to provide guidance for planning future city street projects.
- Complete stormwater master plan for better management and control of the city’s stormwater infrastructure.
- Develop a transition plan to ensure Americans with Disabilities Act compliance in accordance with the Department of Justice revise regulations and standards.
- Reconstruct Tanger Boulevard

Departmental Expenditures

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Engineering Expenditure by Object	2016 Actual	2017 Budget	2017 Projections	2018 Budget
Personnel Services	558,714	745,039	737,953	693,701
Contractual Services	55,332	58,200	63,187	57,350
Commodities	13,719	14,100	14,101	13,700
Capital Expenditures	-	-	-	-
Total Engineering	627,765	817,339	815,241	764,751

Public Works - General Fund Expenditure by Object	2016 Actual	2017 Budget	2017 Projections	2018 Budget
Personnel Services	350,288	398,410	391,151	413,113
Contractual Services	273,987	306,845	299,470	312,250
Commodities	37,066	55,025	55,150	45,350
Capital Expenditures	-	-	-	-
Total Public Works - General Fund	661,341	760,280	745,771	770,713

Transportation Fund Expenditure by Object	2016 Actual	2017 Budget	2017 Projections	2018 Budget
Personnel Services	1,298,373	1,505,384	1,469,280	1,535,051
Contractual Services	1,481,038	2,488,780	2,117,138	1,782,017
Commodities	548,924	633,500	625,228	639,806
Capital Expenditures	171,151	-	-	-
Total Transportation Fund	3,499,486	4,627,664	4,211,646	3,956,874



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DEPARTMENTAL BUDGET

Finance

Overview

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

The Finance Department also administers and oversees the Branson Convention Center budget and is responsible for overseeing Non-Departmental funds. These expenditures are not related to any specific department and are accounted for in the Non-Departmental miscellaneous budget. The use of this specific budget is a further step in properly separating true costs related to actual cost centers. When Non-Departmental expenditures are combined with program costs, it is difficult for administration, elected officials and citizens to realize the cost of city program. The costs identified in this budget are “fixed” costs that are not program specific and will not necessarily dissipate with the discontinuation of a particular program.

2017 Strategic Accomplishments

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- ✓ Assisted in organizing a strategic planning retreat for city leadership & staff prior to the Priority-based Budgeting peer review process
- ✓ Completed update & streamlined Priority-Based Budgeting programs across departments
- ✓ Refinanced Branson Hills bonds for a savings of \$2.8 million to the city
- ✓ Achieved a clean audit opinion
- ✓ Secured \$12 million gap financing for the 76 project and water/sewer infrastructure

2018 Strategic Objectives

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- Update licensing, liquor and purchasing code
- Improve the capital purchasing process and integrate capital into priority-based budgeting
- Update the city’s Economic Development Policy Manual
- Implement E-Payables
- Obtain a new ERP system & secure financing; begin city-wide training of employees on the new system

Departmental Expenditures

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Finance Expenditure by Object	2016 Actual	2017 Budget	2017 Projections	2018 Budget
Personnel Services	767,471	790,473	829,676	798,404
Contractual Services	82,013	128,026	110,108	129,665
Commodities	26,517	15,000	13,500	15,445
Capital Expenditures	-	-	-	-
Total Finance	876,001	933,499	953,284	943,514

Non-Departmental Expenditure by Object	2016 Actual	2017 Budget	2017 Projections	2018 Budget
Personnel Services	-	-	-	-
Contractual Services	2,177,525	2,170,060	2,155,102	1,874,301
Commodities	54,319	13,000	13,000	13,000
Debt	-	-	-	-
Capital Expenditures	350,000	-	-	(325,000)
Total Non-Departmental	2,581,844	2,183,060	2,168,102	1,562,301

DEPARTMENTAL BUDGET

Fire

Overview

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

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

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

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

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

Departmental Expenditures

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Fire Expenditure by Object	2016 Actual	2017 Budget	2017 Projections	2018 Budget
Personnel Services	2,798,239	2,947,154	3,135,209	3,270,032
Contractual Services	142,095	174,450	181,195	188,750
Commodities	153,809	133,300	175,375	91,400
Capital Expenditures	133,363			-
Total Fire	3,227,506	3,254,904	3,491,779	3,550,182



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DEPARTMENTAL BUDGET

Human Resources

Overview

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

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

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

2017 Strategic Accomplishments

-
- ✓ Number of Workers’ Compensation claims down by 29%
 - ✓ Payout of Workers’ Compensation claims down by 44%
 - ✓ Flood claims notwithstanding, 31% decrease in Property/Liability claims
 - ✓ Reduced the cost of Property/Liability/Workers’ Compensation insurance premiums by more than \$100,000 by switching carriers
 - ✓ Organization-wide vision to become “the Safest Workplace in America” and a mission of “safety is

as important as getting the job done”

- ✓ Helped departments be more functional (ex. Planning, IT, and Utilities) through redeployment of staff
- ✓ Rolled out outcome-based Health and Wellness Plan for employees
- ✓ Enhanced employee benefit options by introducing Health Savings Accounts combined with high-deductible insurance plans, saving employees money on premiums
- ✓ Employee recognition enhanced through thank you and birthday campaigns
- ✓ Completed the initial phase of a classification and compensation study that evaluates roles and responsibilities at every level of the organization, comparing roles within like or competitive organizations, to help ensure that the City can attract and retain the best people possible in a highly competitive labor market
- ✓ Continued to assist all departments in a variety of personnel-related matters to maintain an effective and efficient workforce

2018 Strategic Objectives

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- Classification and compensation study completion by comparing to municipalities and entities that impact our ability to retain the best employees
- Begin the implementation of an online applicant tracking system
- Focus on reducing property/liability and workers’ compensation claims
- Continue to enhance Employee recognition
- Establish a methodology for tracking employee development or “training” through a Learning Management System
- Continue to develop employee development in various departments
- Review Brokers for Property Liability and Work Comp and Medical Insurance
- Investigate enhanced Section 125 (supplemental insurance) options
- Prepare for a Staffing Study to ensure the City has resources to complete necessary work

Departmental Expenditures

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Human Resources Expenditure by Object	2016 Actual	2017 Budget	2017 Projections	2018 Budget
Personnel Services	351,989	399,036	380,141	405,780
Contractual Services	140,083	166,440	152,520	177,825
Commodities	8,615	24,500	16,600	22,850
Capital Expenditures	-	-	-	-
Total Human Resources	500,687	589,976	549,261	606,455



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DEPARTMENTAL BUDGET

Information Technology

Overview

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The Information Technology (IT) Department directs and manages the development, deployment and ongoing operations of all information technology services to City departments. These services include strategic systems planning, project management, systems analysis, development and deployment, telecom/network infrastructure, technical support and information security. Departmental staff consists of an IT Director and four IT support personnel. Normal operating hours for the department are 8:00 a.m. to 4:30 p.m.; however, after-hours support is available at all times from on-call staff for critical services.

2017 Strategic Accomplishments

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- ✓ Developed and implemented internal intranet to provide increased communication and collaboration for city employees
- ✓ Implemented an improved mobile device management platform to automate device registration, streamline security policy enforcement, and provide improved remote management of mobile devices
- ✓ Implemented enterprise log and event management system to provide centralized collection and reporting of network hardware and software alerts
- ✓ Improved physical security and optimized layout of network communication racks across city network infrastructure
- ✓ Implemented improved patch management system to increase network security by automating operating system and third-party software updates

2018 Strategic Objectives

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- Perform comprehensive system requirements analysis within all city departments to identify and procure new enterprise software
- Implement enterprise level document system (DMS) to improve organization and retention efficiencies and reduce document silos

- Implement new enterprise resource management system (ERP) to improve citywide operations and decision-making abilities by using a software solution that offers integrated business processes, improved reporting, increased mobility and faster access to information
- Improve disaster recovery abilities by expanding datacenter redundancy

Departmental Expenditures

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Information Technology Expenditure by Object	2016 Actual	2017 Budget	2017 Projections	2018 Budget
Personnel Services	306,125	336,970	322,696	356,322
Contractual Services	275,596	305,550	344,850	257,090
Commodities	112,837	111,470	110,820	97,470
Capital Expenditures	-	-	-	-
Total Information Technology	694,558	753,990	778,366	710,882

DEPARTMENTAL BUDGET

Parks & Recreation

Overview

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The Parks and Recreation Department is comprised of 4 divisions: Administration, Recreational Services, Park and Recreation Facilities Management and Parks Maintenance. Each division has subordinate supervisors who report to the Parks Director and oversee a total of 20 full-time employees and nearly 100 part-time and seasonal employees. The Parks Director is responsible for the overall direction, coordination and evaluation of these operations.

The Administrative Division is responsible for a majority of the planning and oversight of the Parks Department. As the department continues to grow, these services have become more and more vital to a successful operation. Administrative services include things such as customer service, budget and budget management, staff selection and supervision, and contract management. The day to day administrative services offered through the department deal primarily with customer services as it relates to rentals and registrations.

The Recreational Services Division is responsible for administering all sports, programs and special events provided through the department. In 2017, the Branson Parks and Recreation Department serviced over 4,000 youth through various sports programs, 1,300 adults through adult sports programs, and over 4,000 community members through special events. In addition, the Community Center serves hundreds of seniors each week through meals and activities. This division is primarily constructed of the 2 full time recreation specialist and the Community Center Coordinator, but also requires additional assistance from other recreation personnel.

The Parks and Recreation Facilities Management Division is responsible for the use and oversight of all recreation facilities and reservations. This includes the use of the Branson RecPlex, Community Rooms, the Party Room, Aquatic Center, the Branson Community Center, the newly opened Liberty Plaza and other activities and reservations hosted throughout the parks. Many of the responsibilities are coordinated by the Parks and Recreation Facility Manager with assistance from front desk staff. The Facility Manager works closely with community members and organizations to meet the needs of their events.

The Parks Maintenance Division is responsible to oversee all of the maintenance needs for 16 parks, encompassing over 300 acres, throughout the City of Branson. In addition to parks maintenance, the

Parks Department all provides janitorial services for all park and public restrooms. Maintenance duties include things such as park, trail, and campground maintenance, athletic field maintenance and landscaping. The Park Maintenance Department works under the direction of two Parks Maintenance Supervisors, with a full time staff of 11 maintenance workers.

2017 Strategic Accomplishments

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- ✓ Completed initiative to reduce expenses at the golf course and installed disc golf baskets to create a multi-purpose facility.
- ✓ Completed improvements at the Lakeside Forest Wilderness Area, to including a new pavilion, nature playground and “swinging porch” structure at the old Owen’s Homestead site.
- ✓ Expanded the trail system and created a trails map/guide.
- ✓ Completed an initiative to contract some landscape maintenance for city facilities and parks in an effort to improve visual appearance.
- ✓ Renovated Stockstill Park as result of repetitive flooding. The ball fields and playground were removed, and a new emphasis placed on access to natural elements of the park.
- ✓ Completed tree inventory to evaluate tree health and long term planning.
- ✓ Received the following grant funding: Skaggs Legacy Endowment Grant for youth sports scholarships; Show-Me Healthy Community Grant for an inclusive playground; Target Revitalization of Youth Soccer Program Grant for soccer equipment.

2018 Strategic Objectives

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

Departmental Expenditures

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Parks & Recreation Expenditure by Object	2016 Actual	2017 Budget	2017 Projections	2018 Budget
Personnel Services	1,488,267	1,568,596	1,543,681	1,614,688
Contractual Services	703,965	690,890	797,948	692,619
Commodities	289,328	307,765	274,038	299,180
Capital Expenditures	37,619	-	70,000	-
Total Parks & Recreation	2,519,179	2,567,251	2,685,667	2,606,487

Parks & Recreation Expenditure by Program	2016 Actual	2017 Budget	2017 Projections	2018 Budget
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	-	-	-
Total Parks & Recreation	2,519,179	2,567,251	2,615,667	2,606,487



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DEPARTMENTAL BUDGET

Planning & Development

Overview

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

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

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

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

The **Administration Division** is responsible for the day-to-day operations of the department including the receiving, processing, and subsequent issuing of applications and permits. Additionally, they are

responsible for the maintenance of records, contracts, and grant management activities within the department while assisting the department’s “walk-in” traffic and phone calls. The Administration Division also monitors the department’s budget and payroll while providing support to the Planning, Building, and Code Enforcement Divisions.

2017 Strategic Accomplishments

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- ✓ Provided guidance and assistance to complete the City’s first two-year strategic planning process.
- ✓ Reviewed and made necessary changes and updates to the City’s Subdivision Regulations and Landscaping Code to reinforce the goals and strategies of the Community Plan 2030.
- ✓ Assisted with the process to update the City’s Lodging and Pool Codes.
- ✓ Continued efforts of assisting all departments to track and monitor both performance measurements and metrics pertaining to the Community Plan 2030.
- ✓ Awarded Neighborhood Grants to three different neighborhood organizations.
- ✓ Identified and worked with property owners to resolve code violations/complaints at a rate of 98% without having to issue a citation, and 44% without having to issue a written notice. Additionally, staff’s average response to code violations/complaints was 0.8 days.
- ✓ Conducted the fourth annual Development Roundtable in a continuous effort to improve customer service and efficiency with the building permit and inspection process.
- ✓ All involved staff members received a 100% positive experience rating for the building permit and inspection process.
- ✓ Received 22nd consecutive designation as a Tree City to continue the City’s commitment of being sustainable and demonstrating responsible growth.

2018 Strategic Objectives

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- Review and make necessary changes and updates to the City’s Sign Code to reinforce the goals and strategies of the Community Plan 2030 and the Spirit of 76 Master Plan.
- Work together with Police, Fire and Health Departments to more efficiently and effectively address code violations at lodging establishments.
- Continue to meet and work with neighborhood organizations/areas to strengthen communication, encourage cohesiveness, and create a master list of priorities.
- Update building codes to the 2018 ICC series and continue to improve the building permit and inspection process.
- Provide assistance as necessary to the Engineering Department during the Transportation Master

Plan process and to continue successful implementation of the 76 Revitalization and the Downtown Streetscape projects.

- Provide whatever assistance and support is necessary to ensure funding is allocated for a Parks Master Plan and a long-term solution for the City’s landscaping maintenance needs.
- Continue to work with the County to strengthen our relationship and communications so policies/agreements can be developed to better insure proper growth and development at the edges of the City.

Departmental Expenditures

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Planning & Development Expenditure by Object	2016 Actual	2017 Budget	2017 Projections	2018 Budget
Personnel Services	735,191	786,731	761,618	794,315
Contractual Services	75,447	38,165	64,273	38,165
Commodities	86,990	48,900	30,200	21,900
Capital Expenditures	21,525	-	-	-
Total Planning & Development	919,153	873,796	856,091	854,380



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DEPARTMENTAL BUDGET

Police

Overview

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The Police Department is comprised of two (2) divisions: Operations and Support Services. These divisions work collectively to ensure and promote the safety and protection of residents and visitors to the City of Branson. While enforcement is a major function of law enforcement, the Branson Police Department also offers a pro-active approach to crime prevention and community safety through Community Oriented Policing. The overall goal of the men and women of the department is to help build and maintain a safe community by partnering with our residents and visitors.

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

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

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

The Support Services division assignments include:

- Supervise all evidence and property collected and ensure it is handled and stored in accordance with State Statute and processed by the Crime Lab as needed.
- Provide bailiff services for Branson Municipal Court
- Conduct follow-up investigations on all criminal cases when appropriate
- Has responsibility for major crime scenes and subsequent investigation

- Planning and executing crime prevention programs as well as those designed to detect and apprehend suspects, and to protect and recover property
- Working with outside agencies investigating related cases and executing the apprehension of suspects.

2017 Strategic Accomplishments

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- ✓ Completed conversion to the Lexipol Policy and Procedure System.
- ✓ Initiated a youth mentoring program that includes surrounding cities and unincorporated county areas.
- ✓ Achieved certification of the Explorer Program from Boy Scouts of America.
- ✓ Selected the officers that will comprise the Traffic Unit and have sent three of the five to Accident Reconstruction training.
- ✓ Have initiated the development of a regional protocol for multi-agency (police, fire, EMS, etc.) response to active threat situations, natural disasters and other large scale events.
- ✓ Enacted a program to train area businesses, schools and religious institutions in Active Threat preparation and mitigation techniques.
- ✓ Obtained an e-bicycle to improve the effectiveness of the bike patrol program.

2018 Strategic Objectives

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- Complete Accident Reconstruction training of remaining Traffic Unit Officers and dedicate officers to all patrol teams in order to ensure 24/7 Traffic Unit coverage.
- Continue to move forward with the development, training and deployment of the regional protocol for multi-agency response to active threats, natural disasters and other large scale events.
- Deploy two additional School Resource Officers, to provide officers in the intermediate and elementary school campuses in Branson.
- Convert the radio system to the state’s MOSWIN network to achieve interoperability among Branson police and fire departments with our surrounding agencies.
- Hire, train and deploy two Animal Control Officers to assume animal control duties in the city and work with Taney County to begin improvements to the county animal shelter.
- Fully staff the Motel/Hotel Unit and team with the Health Department, Code Enforcement, Fire Department and Finance Department to coordinate certifications and nuisance abatement operations.
- Grow the program to train area businesses, schools and religious institutions in Active Threat preparation and mitigation techniques.

Departmental Expenditures

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Police Expenditure by Object	2016 Actual	2017 Budget	2017 Projections	2018 Budget
Personnel Services	3,542,290	3,842,851	4,189,738	4,488,005
Contractual Services	109,609	158,558	150,168	145,959
Commodities	157,614	208,464	206,599	118,418
Capital Expenditures	148,167	100,000	100,000	100,000
Total Police	3,957,680	4,309,873	4,646,505	4,852,382



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DEPARTMENTAL BUDGET

Utilities

Overview

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The Utilities Department is structured with four divisions: Administration, Water Treatment, Wastewater Treatment and Water Distribution/Sewer Collection. These divisions are responsible for the operation of all City water and sewer infrastructure. The fifty-one employees of the department handle a variety of functions on a daily basis. This department provides customer service for approximately 4,400 water and 8,000 sewer customers.

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

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

The Water Distribution/Sewer Collection Division is responsible for the maintenance and repair of just

over 100 miles of water distribution mains and 213 miles of sewer collection mains. This division also maintains the water metering system for all municipal water customers and oversees an on-going water meter change-out program. Water meters in the City’s water system are read monthly through automated meter reading. The department is also beginning to incorporate customer monitoring abilities for commercial accounts. In this process the customer and the Utility have the ability to view water usage on a daily basis and receive alerts if water consumption is unusually high. These improvements greatly reduces the amount of time required each month to read 4400 water meters and the alert system will aid in reducing water loss. This division also pursues an active water and sewer main repair program. Crews flush and clean sewer mains on a scheduled basis and also utilizes camera recording equipment to inspect the internal condition of sewer mains. Sewer mains and manholes are lined and repaired as necessary in order to keep unwanted groundwater from entering the sewer collection system.

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

2017 Strategic Accomplishments

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- ✓ Completed upgrading water mains in Phase 1A of the Highway 76 and Downtown Phase III revitalization projects.
- ✓ Adjusted water/sewer rates in accordance with rate models to assure necessary revenues are generated to cover operations and maintenance and expansions expenses of the water and sewer infrastructure.
- ✓ Completed Phases VII – IX of the first 10-year cycle of the water meter change-out program as a sustainable effort to reduce water loss and maintain necessary revenues.
- ✓ Incorporated repair program following 2017 leak correlation analysis on all city water mains.
- ✓ Completed scheduled program repair and replacements of sewer lift station, wastewater and water plant pumps.

2018 Strategic Objectives

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- Complete repairs of water main leaks discovered in the 2017 leak detection survey for further reduction of water loss.
- Identify sections of sewer collection system for sewer main lining, repairs and manhole rehab. Prepare specifications and contract for 2019 construction.
- Begin construction of intermediate upgrades at the Cooper Creek wastewater plant, upgrades to sewer lift stations 5 and 46 and complete engineering for needed upgrades at lift stations 10 and 34.
- Continue with next steps for flood protection at the Compton Drive Wastewater Treatment facility.
- Prepare for a necessary bond election for funding of the upcoming Cooper Creek Wastewater Plant expansion, Compton Drive Wastewater Plant flood protection, water main improvements in the Hwy 76 and downtown areas and needed improvements to water main systems in city neighborhoods.
- Complete current water meter change-out cycle and maintain change-out program for large commercial meters that are beginning to fail.
- Purchase and incorporate current GIS system compatible software for management of infrastructure operations and maintenance, such as water and sewer mains, water treatment plants, sewer treatment plants and sewer lift stations.
- Fully implement GIS web application to allow crews in the field to view water system valves and sewer system component locations by mobile device.

Departmental Expenditures

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Utilities Expenditure by Object	2016 Actual	2017 Budget	2017 Projections	2018 Budget
Personnel 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 Expenditures	(115,255)	543,337	374,420	418,000
Debt Service	1,106	-	17	-
Depreciation	4,707,965	4,773,188	4,859,105	5,102,060
Total Utilities	11,526,385	12,788,678	12,719,405	13,239,842



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FOUR-YEAR CAPITAL BUDGET

FY-2018

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>	
* 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	<u>PBB</u>	<u>Funding Source</u>	
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	<u>PBB</u>	<u>Funding Source</u>	
* 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		<u>PBB</u>	<u>Funding Source</u>	
*	Cooper Creek WWTP Interim Improvements (Rebid)	IE	145 Tourism	\$ 1,430,000.00
	TOTAL			\$ 1,430,000.00
W&S OPER CAPITAL EQUIP 620		<u>PBB</u>	<u>Funding Source</u>	
	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
	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		<u>PBB</u>	<u>Funding Source</u>	
	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

* Denotes prior year request

FY-2019

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 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

	<u>PBB</u>	<u>Funding Source</u>		
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

	<u>PBB</u>	<u>Funding Source</u>		
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

* Denotes Prior Year Request

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	PBB	Funding Source	
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

FY-2020

CAPITAL EXPENDITURES

Priority Based Budgeting Abbreviations:

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

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

*Denotes Prior Year Request

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	<u>PBB</u>	<u>Funding Source</u>	
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

*Denotes Prior Year Request

FY-2021

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/IE-Environment & Infrastructure

GENERAL FUND 101	<u>PBB</u>	<u>Funding Source</u>		
* 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	<u>PBB</u>	<u>Funding Source</u>		
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	<u>PBB</u>	<u>Funding Source</u>		
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	<u>PBB</u>	<u>Funding Source</u>		
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

*Denotes Prior Year Request

W&S OPER CAP EQUIP 620	<u>PBB</u>	<u>Funding Source</u>		
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	<u>PBB</u>	<u>Funding Source</u>		
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

FUND SUMMARIES

City of Branson				
Combined Statement of Budgeted Revenues and Expenditures - General Fund				
	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 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

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

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

City of Branson					
Combined Statement of Budgeted Revenues and Expenditures - Debt Service Fund BM-160					
	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 BUDGET	2019 BUDGET
BEGINNING FUND BALANCE	1,535,275	2,659,984	2,680,183	2,902,562	2,151,176
REVENUES:					
Taxes & Franchise Fees	214,559	218,196	210,139	212,259	213,876
Interest Income					
Bond Proceeds					
Misc. Revenue					
TOTAL REVENUE	214,559	218,196	210,139	212,259	213,876
TOTAL AVAILABLE FUNDS	1,749,834	2,878,180	2,890,322	3,114,820	2,365,053
EXPENDITURES:					
Cost of Issue/Advance Refunding	-	-	-	-	-
Debt Service--Principal	1,490,000	1,535,000	1,535,000	1,580,000	1,580,000
Debt Service--Interest & Fiscal Charges	1,441,281	1,396,581	1,396,581	1,350,531	1,350,531
Non-Departmental	-	-	-	-	-
TOTAL EXPENDITURES	2,931,281	2,931,581	2,931,581	2,930,531	2,930,531
Other Fin. Sources--Refunded Bonds	-	-	-	-	-
Transfers To Other Funds	0	0	0	0	0
Transfers From Other Funds	3,861,630	1,971,168	2,943,821	1,966,887	1,973,329
ENDING UNRESERVED FUND BALANCE	2,680,183	1,917,767	2,902,562	2,151,176	1,407,851

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 - 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 - Parks & Recreation				
	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 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	0	0	70,000	0
TOTAL EXPENDITURES	2,519,179	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 - 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 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 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.				
Depreation				
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



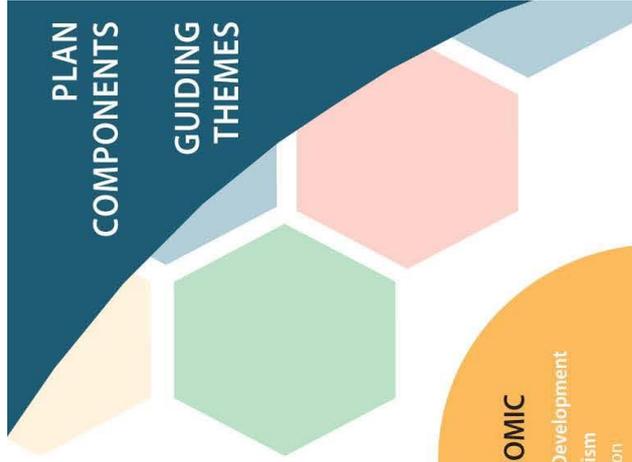
The City of Branson is committed to its citizens and to those who visit here, to ensure a safe and environmentally sound community. We will work as a team to maintain and promote the growth of our City, and to provide professional, courteous service to all through fair and open communication. We look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

INTRODUCTION

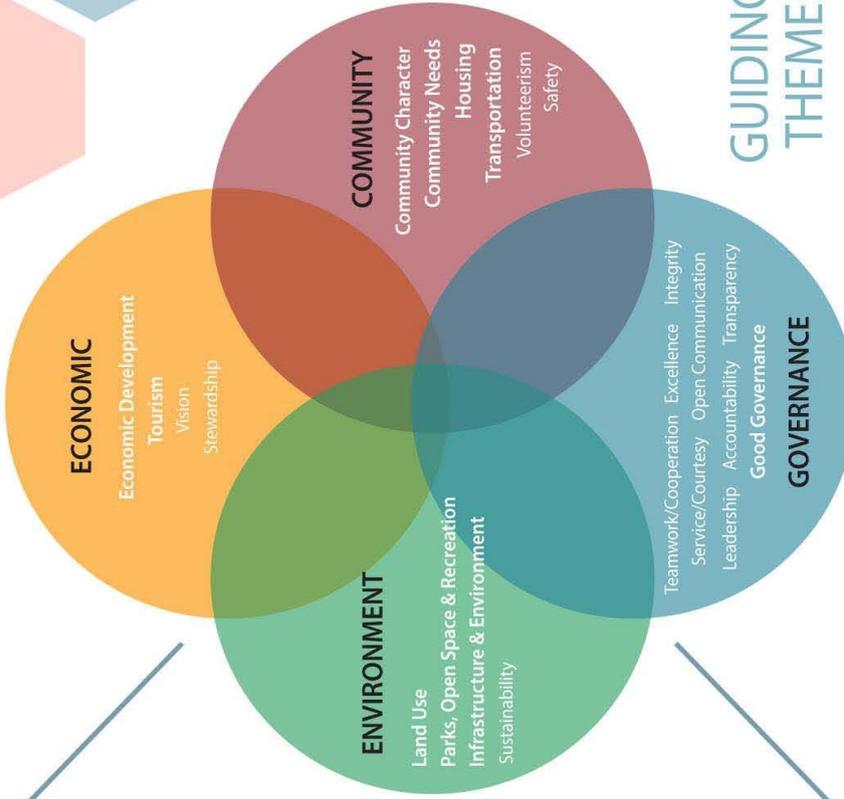
The strategic planning process is an effort by the Board of Aldermen and City Staff to move forward in realizing the goals of the community. The Strategic Plan prioritizes services, programs and policies for the next year. The plan also provides the opportunity to measure how we are doing and report to the public the range and quality of the services that we provide and deliver to the community.

Developed from the Community Plan 2030, the Center for Priority Based Budgeting, the Business Survey and the Community Survey, we believe that this Plan reflects the values and priorities of the citizens of the City of Branson. The plan calls for an efficient and appropriate use of public funds, enhanced community safety for residents and visitors, and improvement as a great place to live, work and visit. We intend to use this plan to guide the way that we do business for the City of Branson.

We are committed to revisiting this Strategic Plan every year to refine the alignment of the priorities of the plan with our fiscal realities and the priorities of the community. We feel that this Plan is a continuation of our efforts to increase accountability and sustainability for the City of Branson's government. We continue to welcome the input of the community on the delivery of this plan and the services we provide.



COMMUNITY PLAN 2030	PRIORITY BASED BUDGETING
LAND USE HOUSING TOURISM ECONOMIC DEVELOPMENT COMMUNITY CHARACTER PARKS, OPEN SPACE & RECREATION COMMUNITY TRANSPORTATION INFRASTRUCTURE & ENVIRONMENT GOVERNANCE	COMMUNITY CHARACTER COMMUNITY NEEDS: ARTS, CULTURE & EDUCATION COMMUNITY NEEDS: SAFETY, HEALTH & SOCIO-ECONOMIC ECONOMIC DEVELOPMENT INFRASTRUCTURE & ENVIRONMENT LAND USE PARKS, OPEN SPACE & RECREATION TOURISM TRANSPORTATION GOOD GOVERNANCE
MISSION The City of Branson is committed to its citizens and those who visit here, to ensure a safe and environmentally sound community. We will work as a team to maintain and promote the growth of our city, and to provide professional, courteous service to all through fair and open communication. We look to tomorrow, remembering yesterday, dedicated to excellence today.	CITY VALUES Vision - Planning for the future and encouraging growth Leadership - Exhibiting a positive example in leading others toward achievement Service/Courtesy - Responding to others with respect and a helpful attitude Sustainability - Reducing waste today for a better tomorrow Excellence - Being the best by doing your best Safety - Maintaining an environment free from harm Teamwork/Cooperation - Less me, more we: working towards a common goal Volunteerism (Involvement) - Making a personal commitment to helping others Stewardship - Wise and cost efficient utilization of all resources Open Communication/Transparency - Open sharing of information between employees, citizens and visitors Integrity - Doing the right thing, even when no one is looking Accountability - Accepting responsibility for all your actions



GUIDING THEMES

COMMUNITY SURVEY 2016

Purpose

The survey is conducted approximately every 2 years to assess satisfaction with the delivery of major city services and to help determine priorities for the community as part of the City's ongoing planning process. The results provide a comparison of Branson's performance relative to other communities.

Methodology

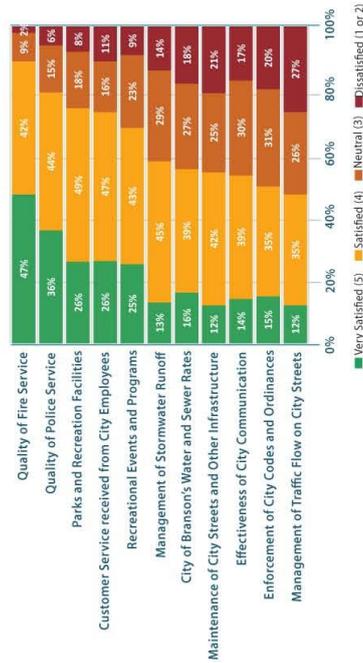
The survey was distributed in the winter of 2016 by ETC Institute. The survey was mailed to residents with the option of also completing the survey by phone. The survey was returned by 523 households with a 95% level of confidence.

Overall Priorities by Major Category

The following categories received the lowest satisfaction rating by respondents and should be prioritized by the City as opportunities for improvement:

- Management of traffic flow on City streets
- Enforcement of City codes and ordinances
- Effectiveness of City communication with the public
- Maintenance of City streets and infrastructure

Overall Satisfaction with City Services by Major Category



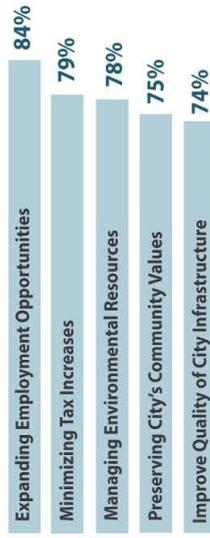
Trends

The following indicates changes in satisfaction among survey respondents relative to past community surveys:



Planning for the City's Future

The following issues were rated extremely or very important as items to consider when planning for the City's future:



Overall Rating of Branson

The following reflects the number of community members rating Branson as an excellent or good place to:



BUSINESS SURVEY 2016

Purpose

The survey is conducted approximately every 2 years to assess satisfaction with the delivery of major city services and to help determine priorities for the community as part of the City's ongoing planning process. The results provide a comparison of Branson's performance relative to other communities.

Methodology

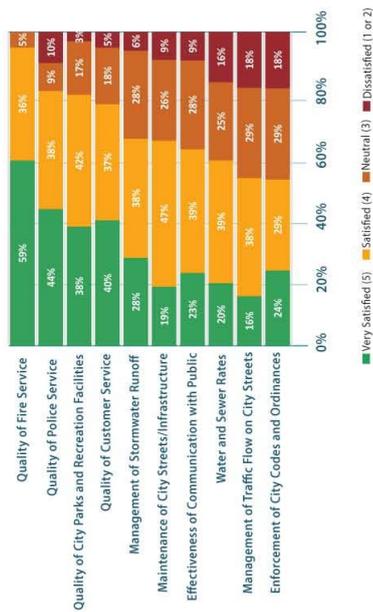
The survey was distributed in the winter of 2016 by ETC Institute. The survey was sent to a random sample of 200 businesses with a 95% level of confidence to gather objective feedback from the business community regarding the quality of city services.

Overall Priorities by Major Category

The following categories received the lowest satisfaction rating by respondents and should be prioritized by the City as opportunities for improvement:

- Enforcement of City codes and ordinances
- Management of traffic flow on City streets
- City of Branson's water and sewer rates
- Effectiveness of City communication

Overall Satisfaction with City Services by Major Category



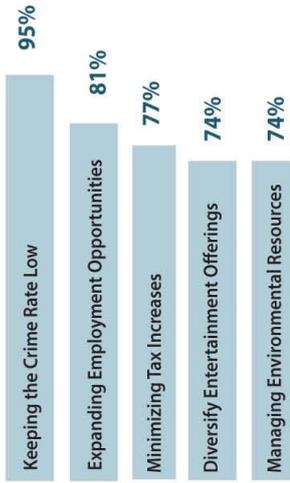
Trends

Short-Term (2015-2016)
 +17% Maintenance of **City streets and infrastructure**
 +16% Quality of **customer service** from City employees
 +16% Effectiveness of **communication** with public

Long-Term (2008-2016)
 +19% Management of **traffic flow** on City streets
 +17% Quality of **customer service**
 +12% Effectiveness of **communication** with public

Planning for the City's Future

The following issues were rated extremely or very important as items to consider when planning for the City's future:



Most Important Items for the Success of Respondent's Business

The following items were rated extremely or very important:



HOW TO USE THE PLAN

PLAN USE GUIDE

Strategic Item

Strategies are grouped by topics with a similar subject area or objective

Community Plan 2030

The goals, strategies and short-term actions are the guiding objectives for the strategic plan

Priority Based Budgeting

Desired results of the budgeting process include program numbers and quartile rankings

Leadership

A lead city department and potential partners are listed for reference

Finance	Achieve a 30% reserve	ED-4. Financial Sustainability. The City will strive to balance the desired service levels with changing costs and revenues.	Good Governance. Develops sustainable fiscal and operational policies and fosters trust and transparency by ensuring accountability, efficiency, integrity, innovation and responsiveness in all operations	9031	1	Administration	Finance
	Develop a master plan for funding and replacement of vehicle fleet, technological resources, and armament within the department so expenses are managed in compliance with budgetary practices to reduce impact to the City as a whole	G-4: Intergovernmental Agreements. The City's CIP will identify funding for and align with the policies and objectives outlined in the Community Plan 2030.	Good Governance. Protects, manages, optimizes and invests in its human, financial, physical and technology resources	9028	1	Finance	Public Works

Strategy or Action
A definite course or method selected to guide decisions and achieve a desired result through Community Plan 2030

CPBB Results
Desired outcomes of the City's budgeting process

Program Number
A program is a set of related activities intended to produce a desired result

Quartile Ranking
Programs are sorted into tiers of priority
Quartile 1 = Highest Priority
Quartile 4 = Lowest Priority

CITY OF BRANSON'S STRATEGIC PLAN (SHORT TERM 2018)

TOPIC		STRATEGIC ITEM	COMMUNITY PLAN 2030	PRIORITY BASED BUDGETING	LEAD DEPARTMENT	PARTNER DEPT/AGENCY
Community		Review and expand Police and Fire impact fees	C-1: Public Safety	Community Needs: Safety, Health and Socio-Economic	Police	Fire
		Review and revise liquor codes and regulations	ED-3: Development Incentives	Tourism	Finance	Planning & Development
		Review on-street parking standards and determine feasibility of paid parking within the downtown	CC-2: Downtown	Community Needs: Safety, Health and Socio-Economic	Engineering & Public Works	Planning & Development
		Define and make improvements to the quality of life in Branson	C-2: Community Values	Good Governance	Administration	Planning & Development
		Implement inter-governmental meetings and more cooperation	G-2: Intergovernmental Agreements	Good Governance	Administration	
		Continue to improve effectiveness of city communications with the public	G-3: Transparency	Good Governance	Administration	
		Ensure finances are healthy	ED-4: Financial Sustainability	Good Governance	Administration	Finance
		Identify alternative funding sources other than sales tax	ED-4: Financial Sustainability	Good Governance	Finance	Administration
		Review and revise purchasing codes and regulations	ED-4: Financial Sustainability	Good Governance	Finance	Administration
		Create an Internal Service Fund	ED-4: Financial Sustainability	Good Governance	Finance	Administration
Governance		Improve the Capital Improvement Process (CIP)	G-4: Capital Improvements Program	Good Governance	Administration	Finance
		Include Capital within Priority Based Budgeting to ensure it meets the Community Results	G-4: Capital Improvements Program	Good Governance	Finance	Administration
		Develop and execute one city-wide disaster exercise	C-1: Public Safety	Good Governance	Fire	Police
		Expand the usage of GIS throughout all city departments		Good Governance	Engineering & Public Works	
		Update the Information Technology Master Plan		Good Governance	IT	
		Continue to focus on cyber security		Good Governance	IT	
		Investigate options for a Learning Management System to record, house and track employee's developmental needs		Good Governance	HR	
		Foster a collaborative environment among city employees, ensure the City is a great place to work and reduce stress in the workplace		Good Governance	Administration	HR

Short Term (2018)

TOPIC		STRATEGIC ACTION ITEM	COMMUNITY PLAN 2030	PRIORITY BASED BUDGETING	PROGRAM #	QUARTILE	DEPARTMENTS
Economic Development	Economic Development	Complete the Highway 76 Revitalization Project	CC-3: 76 Country Blvd. Properties and their buildings along 76 Country Blvd. will contribute to the character of Branson as a unique entertainment destination.	Community Character. Ensures that 76 Country Blvd. supports properties and buildings that contribute to the character of Branson as a unique entertainment destination and offers safe, congestion free traffic flow	586	1	Engineering & Public Works
		Complete the Downtown Streetscape Project	CC-2: Downtown. The downtown will preserve its historic character and buildings will contribute to the scale and quality of the district as well as to the pedestrian experience.	Community Character. Preserves and revitalizes the historic character of its downtown, ensuring that its buildings are well-maintained and contribute to the scale and quality of the district as a pedestrian-friendly destination point	585	1	Engineering & Public Works
		Identify and implement subsequent projects as a result of the Highway 76 Revitalization Project such as updating development codes and regulations, parking garages, infill development, and aerial crossings	IU-5: Development Codes & Regulations. Development codes and zoning regulations will encourage high quality, new development and redevelopment.	Economic Development: Stimulates economic growth through well-planned, sustainable development, redevelopment and revitalization of the community	3	1	Engineering & Public Works
		Create educational opportunities that support the expansion of creative entrepreneurs	ED-1: Economic Growth. The City will support growth of the economy to set the stage for business development and expansion, job creation and a thriving entrepreneurial environment.	Economic Development: Partners with the community to support and encourage the growth of the local economy, setting the stage for business development, job creation and fostering a thriving entrepreneurial environment	593	1	Administration
	Tourism	Explore expanding the City's false advertising ordinance to further regulate ticket sales operations at off premise contacts (OPCs)	T-5. Visitor Services & Facilities. Branson's visitor services and facilities will be ethical, informative and clear for tourists.	Tourism. Offers visitor services and facilities that are ethical, informative and clear to tourists	216	2	Police

ECONOMIC

TOPIC STRATEGIC ACTION ITEM COMMUNITY PLAN 2030 PRIORITY BASED BUDGETING PROGRAM # QUARTILE DEPARTMENTS

Public Safety	Develop a comprehensive plan for deployment of security cameras and license plate readers at key locations in the community to aid in crime prevention and security in our community and at our City parks	C-1: Public Safety. Branson is committed to the overall public safety of its residents and visitors.	Community Needs: Safety, Health and Socio-Economic. Provides for the overall personal safety of its residents and visitors through a visible presence, prevention activities and community education	275	3	Police	IT
	Expansion of Safe Housing Program to include apartments and rental property to provide a safer living environment for our residents and guests	C-1: Public Safety. Branson is committed to the overall public safety of its residents and visitors.	Community Needs: Safety, Health and Socio-Economic. Offers protection from harm and wrong-doing, enforces the law, promptly responds to calls for service, and is adequately prepared for all emergency situations	266	1	Police	Planning & Development
Code Updates	Update building codes to 2018 ICC series	C-1: Public Safety. Branson is committed to the overall public safety of its residents and visitors.	Community Needs: Safety, Health and Socio-Economic. Provides for the overall personal safety of its residents and visitors through a visible presence, prevention activities and community education	58	1	Planning & Development	Fire
	Revisit neighborhoods and create master list of priorities	CC-4: Neighborhoods. Branson will be a city of cohesive, diverse, attractive and safe neighborhoods.	Community Character. Sustains and invests in a community of cohesive, diverse, attractive and safe neighborhoods	17	1	Planning & Development	Administration
Transportation	Continue renovation and replacement of traffic signals throughout the city for enhanced efficiency of traffic movement	TR-1: Road Network. The City will have a strong, comprehensive street network that manages traffic congestion, provides clear alternative routes and that is well maintained.	Transportation. Develops and sustains a safe, convenient and efficient public transportation system that is coordinated with adjacent municipalities and counties	397	1	Engineering & Public Works	
	Enhance travel corridors by providing multi-modal connections (pedestrian network, bicycle paths, bus and automobile) between two or more destinations or districts	CC-6: Corridors. Branson will enhance its major corridors within the City with distinguishing landscape character, signage and other identifying elements that project community pride and visual interest.	Community Character. 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	356	1	Engineering & Public Works	

TOPIC		STRATEGIC ACTION ITEM		COMMUNITY PLAN 2030		PRIORITY BASED BUDGETING		PROGRAM # QUARTILE		DEPARTMENTS	
Recreation	Develop a Parks Master Plan to evaluate existing parks and facilities, and to identify future needs	POS-1: Recreation & Parks. Public spaces, such as plazas, outdoor spaces, parks and recreation facilities will be designed to be functional, accessible, attractive, safe and comfortable.	POS-1: Recreation & Parks. Public spaces, such as plazas, outdoor spaces, parks and recreation facilities will be designed to be functional, accessible, attractive, safe and comfortable.	627	1	Parks, Open Space & Recreation. Designs, maintains and expands a variety of public areas, such as plazas, outdoor spaces, parks and recreation facilities that are functional, accessible, attractive, safe and comfortable	Parks & Recreation	Planning & Development			
	Use dedicated open space from new developments for connections to or extensions of existing open spaces	POS-2: Open Space. Branson will have an extensive, connected open space network that reinforces the residents' quality of life.	POS-2: Open Space. Branson will have an extensive, connected open space network that reinforces the residents' quality of life.	356	1	Parks, Open Space & Recreation. Develops an extensive, connected open space network that reinforces its resident's quality of life	Parks & Recreation	Engineering & Public Works			
	Consideration of a Park's Master Plan to identify needs and funding opportunities for park improvements	POS-1: Recreation & Parks. Public spaces, such as plazas, outdoor spaces, parks and recreation facilities will be designed to be functional, accessible, attractive, safe and comfortable.	POS-1: Recreation & Parks. Public spaces, such as plazas, outdoor spaces, parks and recreation facilities will be designed to be functional, accessible, attractive, safe and comfortable.	89	1	Parks, Open Space & Recreation. Designs, maintains and expands a variety of public areas, such as plazas, outdoor spaces, parks and recreation facilities that are functional, accessible, attractive, safe and comfortable	Parks & Recreation	Finance			
	Expand the Branson RecPlex to include additional gymnasiums and ball fields	POS-1: Recreation & Parks. Public spaces, such as plazas, outdoor spaces, parks and recreation facilities will be designed to be functional, accessible, attractive, safe and comfortable.	POS-1: Recreation & Parks. Public spaces, such as plazas, outdoor spaces, parks and recreation facilities will be designed to be functional, accessible, attractive, safe and comfortable.	174	1	Parks, Open Space & Recreation. Designs, maintains and expands a variety of public areas, such as plazas, outdoor spaces, parks and recreation facilities that are functional, accessible, attractive, safe and comfortable	Parks & Recreation	Engineering & Public Works			
	Purchase the land west of the RecPlex for future expansion	POS-1: Recreation & Parks. Public spaces, such as plazas, outdoor spaces, parks and recreation facilities will be designed to be functional, accessible, attractive, safe and comfortable.	POS-1: Recreation & Parks. Public spaces, such as plazas, outdoor spaces, parks and recreation facilities will be designed to be functional, accessible, attractive, safe and comfortable.	174	1	Parks, Open Space & Recreation. Designs, maintains and expands a variety of public areas, such as plazas, outdoor spaces, parks and recreation facilities that are functional, accessible, attractive, safe and comfortable	Parks & Recreation	Administration			
Infrastructure	Create an internal fund to support yearly maintenance costs to care for existing facilities (Examples include sand blasting the pool, sanding and refinishing of the gym floor, replacement of the RecPlex roof, resurfacing of walking paths and parking lots, fencing repairs, replacement of HVAC units, etc.).	POS-1: Recreation & Parks. Public spaces, such as plazas, outdoor spaces, parks and recreation facilities will be designed to be functional, accessible, attractive, safe and comfortable.	POS-1: Recreation & Parks. Public spaces, such as plazas, outdoor spaces, parks and recreation facilities will be designed to be functional, accessible, attractive, safe and comfortable.	173	2	Parks, Open Space & Recreation. Designs, maintains and expands a variety of public areas, such as plazas, outdoor spaces, parks and recreation facilities that are functional, accessible, attractive, safe and comfortable	Parks & Recreation	Finance			
	Implement incentives for upgrade and replacement of city water customer water service lines, extending between the City water main and home or business, and containing lead or copper components	EI-1: Utilities. Branson will develop 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.	EI-1: Utilities. Branson will develop 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.	366	1	Infrastructure and Environment. 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	Utilities	Administration			

TOPIC		STRATEGIC ACTION ITEM		COMMUNITY PLAN 2030		PRIORITY BASED BUDGETING		PROGRAM # QUARTILE		DEPARTMENTS	
Workplace		Creating a new culture city-wide on the importance of records management and the responsibility of each employee who creates a record whether it be an email, a written or an electronic document	G-3: Transparency. Branson will maintain open, transparent communication with the community and will encourage greater informed participation in local governance.	Good Governance. Provides responsive and accountable leadership, advances City interests through regional partnerships and facilitates timely and effective two-way communication and community engagement	9063	3	City Clerk	Administration			
		Centralize all city records including electronic, paper and those stored in third party software to ensure transparency and good governance cannot be overstated.	G-3: Transparency. Branson will maintain open, transparent communication with the community and will encourage greater informed participation in local governance.	Good Governance. Develops sustainable fiscal and operational policies and fosters trust and transparency by ensuring accountability, efficiency, integrity, innovation and responsiveness in all operations	9063	3	City Clerk	Administration			
		Strengthen internal planning for less last minute emergencies		Good Governance. Develops sustainable fiscal and operational policies and fosters trust and transparency by ensuring accountability, efficiency, integrity, innovation and responsiveness in all operations	9113	3	Administration				
		Staffing Study to analyze work needs with identified roles within the City of Branson to help ensure adequate resources are allocated or deployed to complete prioritized work		Good Governance. Protects, manages, optimizes and invests in its human, financial, physical and technology resources	9129	2	Administration	HR			
Strategic Planning		Implementation of Laserfiche throughout departments as a tool for maintaining and managing records, and efficient electronic document workflows	G-3: Transparency. Branson will maintain open, transparent communication with the community and will encourage greater informed participation in local governance.	Good Governance. Protects, manages, optimizes and invests in its human, financial, physical and technology resources	9063	3	City Clerk	Administration			
		Develop a succession plan and program, and business continuation plan		Good Governance. Attracts, motivates, develops and retains a high-quality, engaged and productive workforce	9128	3	Administration	HR			
Finance		Achieve a 30% reserve	ED- 4. Financial Sustainability. The City will strive to balance the desired service levels with changing costs and revenues.	Good Governance. Develops sustainable fiscal and operational policies and fosters trust and transparency by ensuring accountability, efficiency, integrity, innovation and responsiveness in all operations	9031	1	Administration	Finance			
		Develop a master plan for funding and replacement of vehicle fleet, technological resources, and armament within the department so expenses are managed in compliance with budgetary practices to reduce impact to the City as a whole	G-4: intergovernmental Agreements. The City's CIP will identify funding for and align with the policies and objectives outlined in the Community Plan 2030.	Good Governance. Protects, manages, optimizes and invests in its human, financial, physical and technology resources	9028	1	Finance	Public Works			

GLOSSARY & ACRONYMS

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

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

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

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

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

BPD – Branson Police Department.

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

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

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

Capital Assets – Assets with a cost of \$5,000 or greater and an estimated useful life of at least

one year. Capital assets include land, buildings, improvements, equipment and infrastructure assets such as roads, bridges, storm sewers and similar items.

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

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

CID: Community Improvement District.

CIP: Capital Improvement Program.

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

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

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

DNR – Department of Natural Resources.

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

EPA – Environmental Protection Agency.

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

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

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

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

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

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

Fund Balance – The excess of a fund’s current assets over its current liabilities. A negative

fund balance is often referred to as a deficit.

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

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

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

GFOA – Government Finance Officers Association.

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

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

LAGERS – Local Government Employees Retirement System.

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

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

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

NFP: Non for Profit.

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

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

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

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

Proprietary Funds – Accounts for services for which the city charges a fee, internally and

externally. There are two types of proprietary funds, enterprise and internal service.

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

Revenues – All amounts of money received by a government from external sources other than expense refunds, capital contributions and residual equity transfers.

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

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

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

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

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

User Fee – Fees charged for the use of services; user fees are charged only to the individual

using the services.

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ⁱ Source: 2011-2015 American Community Survey 5-Year Estimates. <http://www.factfinder.census.gov>.

ⁱⁱ Source: <https://mcids.dese.mo.gov/quickfacts/Pages/District-and-School-Information.aspx>.



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