

2019 BUDGET



CITY OF BRANSON, MO
OPERATING BUDGET
2-YEAR CAPITAL
RESERVE POLICY





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2019 BUDGET TIMELINE

July

13 - FY18 projections due

13 - All capital requests for FY19 & FY 20 & PBB scoring due

27 - Finance Dept. completes FY19 & FY20 payroll projections

27 - Capital & Finance Committees meet to score capital items as the peer review team

September

4 - 7 - City Administrator and Finance Director meet to review revenue estimates & Budget Document prior to submission to Finance Committee

27 - Finance Committee reviews proposed budget

May

21 - Director of Finance distributes budget documents and instructions to departments

August

03 - All FY19 & FY20 Departmental budgets entered into budget module

17 - Finance Dept. completes Budget Analysis

21 - City Administrator, Directors & Asst. Directors have budget meeting

31 - HR submits FY19 Insurance Rates and Health & Wellness Incentives





November

02 - Entire amended budget document submitted to Board of Aldermen

02 - Director of Finance Publishes notice of public hearing

13 - City Administrator presents proposed budget to the Board for 1st reading at the Public Hearing

27 - Proposed budget is read second time. Budget adopted at regular City Council meeting by ordinance

January

01 - Adopted budget is recorded on the books and goes into effect

31 - Official budget document is distributed

October

15 - Finance & Capital Committees and Board of Aldermen meet at Budget Workshop

16 - 31 - Director of Finance makes final amendments to budget based on recommendations from Budget Workshop

December

01 - 30
Budget Message is completed

Director of Finance prepares supplemental information for budget document

Budget document is finalized for printing

FINANCE DIRECTOR'S NOTE

Each budget year presents its own unique set of challenges and changes from the previous year. For the 2019 budget, one such change has come in the form of a new revenue stream. In November 2017, the city was fortunate to have voters approve a new public safety sales tax dedicated to our police and fire services. Cities across the state are facing the same challenges as the city, with expenditure growth outpacing revenues. Approval of the public safety sales tax means that the city has a better chance at maintaining and improving services within the city. However, after years of slower revenue growth, the city is focusing on a host of public safety issues, such as adequate staffing and capital expenditures that have not been possible until now.

Priority-based budgeting continues to play a role in how budgetary decisions are made. This year, the city incorporated the capital improvement process into Priority-Based Budgeting for 2019 expenditures. The process provided decision-makers with a new way to consider the impacts of capital purchases and how they can be prioritized.

Finally, thank you to all staff and city leadership involved in the budget process this year. It's a complicated effort that takes cooperation among all departments and staff levels to create this document.

Jamie Rouch
Finance Director

FY2018 Assumptions & Projections All Funds



01. Sales Tax

Actuals used for tax receipts from January through August 2018.
Projections flat to prior year September through December.

02. Year-End Projections

All departments completed 2018 year-end projections

03. Personnel

3% Average Merit Increase for 2018
2% Market Adjustment

04. Additional Personnel Changes

- 1 Maintenance Worker I (Utilities)
- 2 Animal Control Officer (Public Safety Fund)
- 2 School Resource Officer (Public Safety Fund)
- 2 Police Officer I (Public Safety Fund)

General Fund



FY2019 BUDGET

FY19 Market Adjustment at 2%
FY19 Max Merit Increase at 3%
FY19 Sales Tax Increase at 1.5%
FY19 Insurance Increase balanced at 4.9%

No New Personnel

FY19 Debt Service	\$269,065
FY19 Convention Center Subsidy	\$397,000
FY19 Parks & Recreation Subsidy	\$890,441
Taney County Partnership	\$10,000
Health Department	\$139,000
Branson Area Festival of Lights	\$25,000
Housing Authority	\$70,000
Social Service Agencies	\$60,000
FY19 Capital Expenditures	\$503,000
FY19 One-Time Expenditures	\$125,000
Internal Service Fund Transfer	\$300,000

FY2020

balanced with:

1.5% Revenue Increase

4% Wage Increase

3% Expenditure Increase

FY2021 - 2023

1.5% Revenue Increase

3% Wage Increase

3% Expenditure Increase



FY19 Market Adjustment at 2%
FY19 Max Merit Increase at 3%

FY19 Water Rate Increase at 2%
FY19 Sewer Rate Increase at 6%

FY19 Total Capital \$2,059,000

FY2019 Budget



Transportation Fund

FY2019 BUDGET

FY19 Market Adjustment at 2%
FY19 Max Merit Increase at 3%
FY19 Sales Tax Increase at 1.5%

FY19 Total Capital \$455,000

Tourism Fund

FY2019 BUDGET

FY19 Tax Increase 1.5%

FY19 Tourism Marketing \$3,125,100

FY19 Debt Service \$5,057,011

Public Safety Fund 2019 Budget

FY19 Market Adjustment at 2%
FY19 Max Merit Increase at 3%
FY19 Sales Tax Increase at 1.5%
FY19 Insurance Increase balanced at 4.9%

FY19 Capital	\$600,000
FY19 One-Time Expenditures	\$260,513
Debt Service	\$1,469,840

4 Police Officer I
1 CSI Analyst



Personnel 2018-2019 Summary

Police

In 2018, the Police Department completed a restructure that added five new Police Officer I positions and two Animal Control Officers. Two of the Police Officer positions were to allow for assignment of additional School Resource Officers to remaining school campuses. The Animal Control Officers were necessary to take over all animal-related calls for service as the Health Department ceased those operations. Also included in the restructure were expanded duties of the Evidence Technician, to include crime scene processing, and reclassification of the Parking Officer position into a Community Service Officer position. In 2019, the Department has requested five additional positions: four Police Officer I and one Crime Analyst. One Police Officer I position will add a second canine team to the department.

Fire Department Personnel Restructure

In 2018, the Fire Department completed a restructure of the fire administration, which included the re-institution of an assistant chief position, and a re-classification for the training officer position to the rank of Division Chief. Through subsequent promotions, the re-structure allowed the fire department to hire three, 24-hour shift, battalion chiefs providing round the clock mid-level supervision and immediate chief officer response to emergencies. The re-structure and addition of battalion chiefs provides for a more manageable span of control as each supervisor is now responsible for the direct supervision of 3-5 direct reports. This allows for more streamlined daily operations with improved communications and accountability.

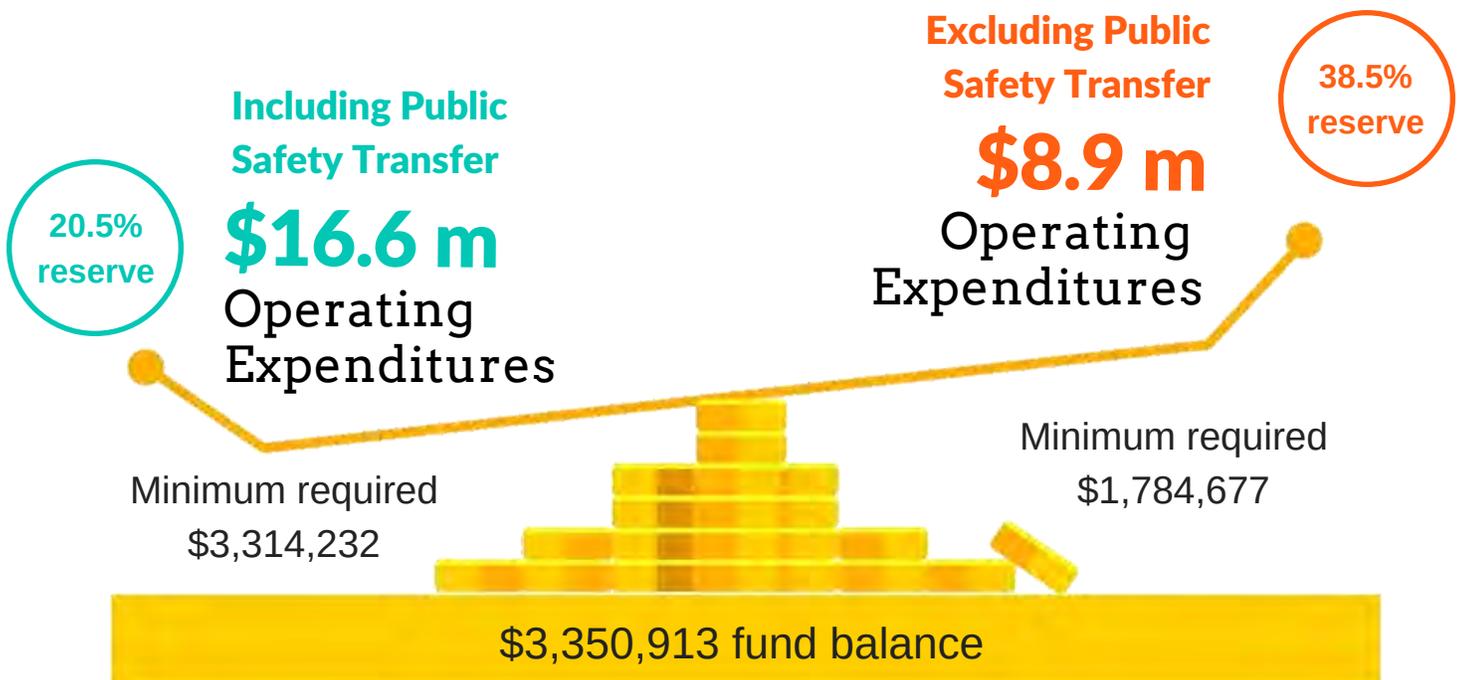
General Fund Reserve Calculation

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

Due to the establishment of the Public Safety Fund, General Fund dollars spent on public safety are no longer considered operational expenditures, and now are instead considered operational expenditures of the Public Safety Fund. For FY2019, after all operational expenses, transfers, capital and one-time expenditures are accounted for, the General Fund balance is \$3,397,913. The fund balance for both calculations below remains the same, however the difference in reserves is attributed to how the minimum required reserve is calculated. The calculation on the right, excluding funds transferred to Public Safety, require a reserve of \$1,784,677. The calculation on the left, including funds transferred to Public Safety, require a higher reserve of \$3,314,232.

2019 General Fund

Calculated Reserve Comparison



Recommendation: Establish a 20% reserve requirement for the Public Safety Fund going forward.

ECONOMIC FORECAST

	Actual	Actual	Actual	Actual	Forecast	Forecast	Forecast
	2014	2015	2016	2017	2018	2019	2020
Branson Sales Tax Growth	3.0%	4.4%	2.0%	-0.4%	2.0%	1.2%	0.9%
Branson Tourism Tax Growth	4.7%	3.1%	9.1%	-1.9%	6.9%	0.6%	6.9%
BRANSON AVERAGE	3.9%	3.8%	5.6%	-1.2%	4.5%	0.9%	3.9%
Kiplinger Report					2.9%		
CBO (June 2018)					3.3%	2.4%	1.8%
Real U.S. GDP Growth (World Bank)					2.5%	2.2%	2.0%
Mar 2018 Federal Reserve Projections					2.8%	2.4%	2.0%
Missouri FY19 Budget Document					2.2%		
April 2018 Wall Street Journal Econ. Forecast Survey					2.4%	1.8%	
NATIONAL GROWTH - AVG. FORECAST of OTHERS	2.4%	2.6%	1.6%	2.3%	2.7%	2.2%	1.9%
Branson Compared to National Average	1.5%	1.2%	4.0%	-3.5%	1.8%	-1.3%	2.0%

2019 ECONOMIC OUTLOOK



FY2018 projected revenues are estimated with actual receipts through August 2018 and flat for September through December 2017 revenues. The city's current forecast predicts a growth of 1.5% for Branson sales tax and 1.5% for tourism tax for FY2019. FY2020 predicts a growth of 1.5% in sales tax and 1.5% in tourism. Although the city has enjoyed more growth than 1.5% in recent years, and typically outpaces the national GDP, it's important to exercise caution. In the past several years, the city has experienced uncontrollable events related to the weather that are very likely to affect the city again in the future. By conservative budgeting of revenue growth, the city may better respond to any economic uncertainty.

UPDATING PRIORITY-BASED BUDGETING

UPDATED PROGRAMS

In 2017, Departments were asked to review their list of programs and remove programs that are no longer provided or add any additional programs since the process was first completed in 2015. This process will be completed again in 2018.

UPDATED COSTING

Employee and non-personnel expenses are updated annually after the budget is approved by the Board of Aldermen

SCORING

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

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

PEER REVIEW

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

PURPOSE OF PRIORITY BASED BUDGETING

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

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

5 STEPS

PROCESS OVERVIEW PRIORITY BASED BUDGETING

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



Determine & Clarify Vision/Results

01

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

Identify Programs & Services

02

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

Allocate Costs/Resources to Programs

03

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

Score Programs Based on Results

04

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

Resource Alignment Diagnostic Tool

05

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



Community Character

- ➔ 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
- ➔ 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

PROGRAM EXAMPLES

how we achieve
this result

No. 446
Q1
Asphalt Maintenance
& Repair
Cost \$283k

No. 17
Q3
Organization of
Neighborhoods
Cost \$25k

No. 613
Q1
Community
Beautification
Elements
Cost \$40k

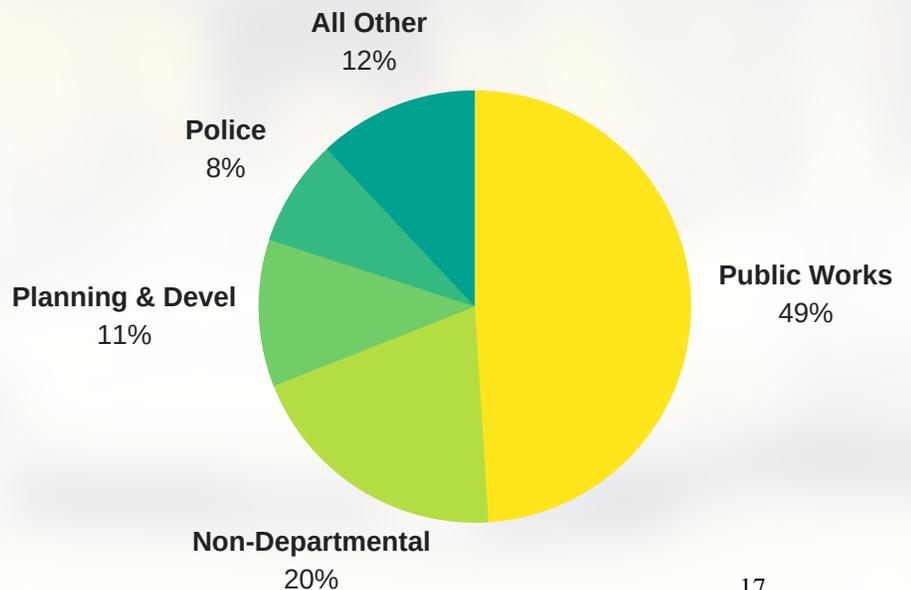
No. 002
Q1
Liquor License
Management
Cost \$20k

\$5.2 million

of the 2018 budget contributed
to the City's desired result of
Community Character



CONTRIBUTING DEPARTMENTS





Community Needs: Arts, Culture & Education



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

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

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

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



PROGRAM EXAMPLES

how we achieve
this result

\$3.2 Million

of the 2018 budget contributed
to the City's desired result of

Arts, Culture & Education

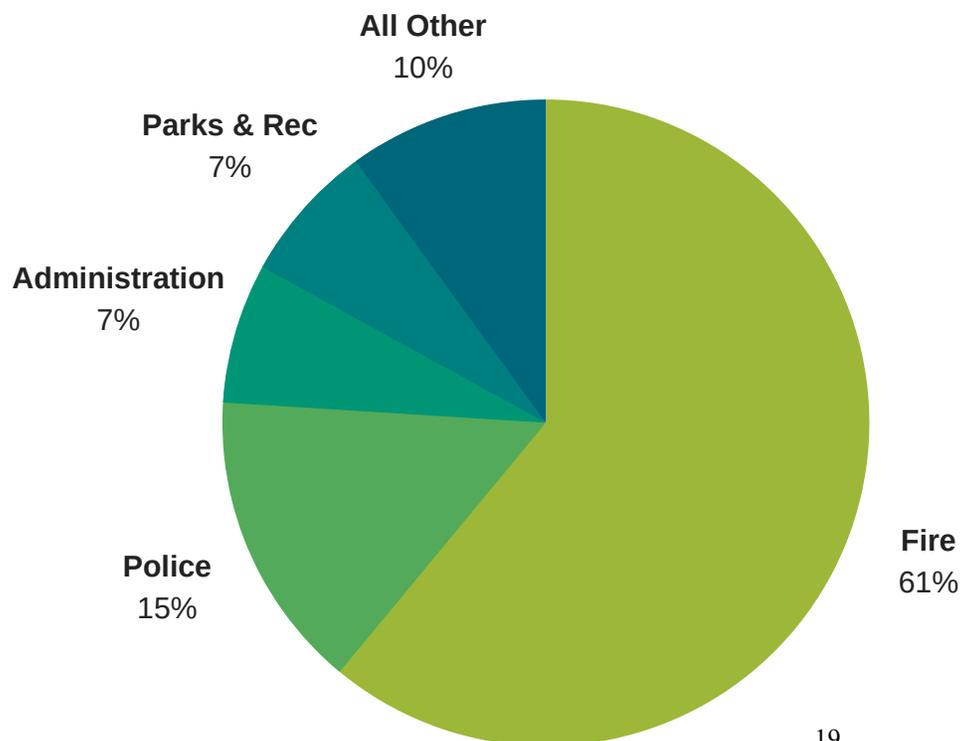
No. 679
Q1
Safety & Outreach
(Police)
\$141k

No. 100
Q2
Community Center
Operations
(Parks)
\$53k

No. 622
Q1
Social Service
Agency Support
(Non-Departmental)
\$88k



CONTRIBUTING DEPARTMENTS



Community Needs:

Safety, Health & Socioeconomic

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 an 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 wrong-doing, 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

PROGRAM EXAMPLES

No. 678
Q2
Crime Analysis
(Police)
\$85k



No. 067
Q2
Safety Inspections
(Planning)
\$7k

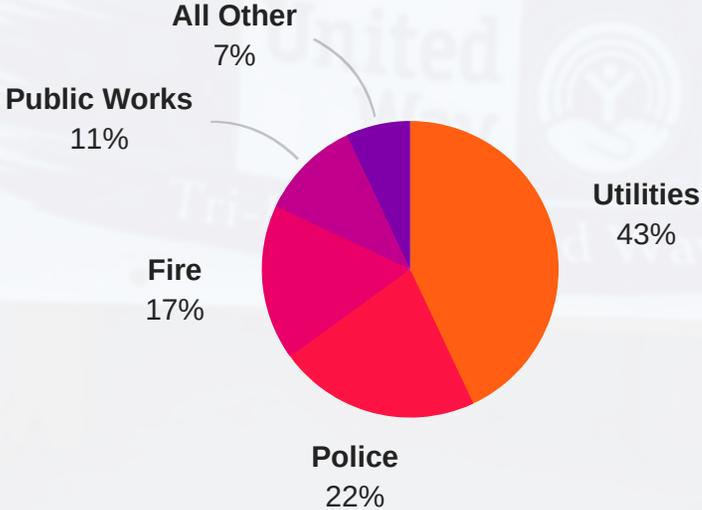


No. 683
Q1
Citizen's Police
Academy
(Police)
\$9k



No. 661
Q1
Hazard Mitigation
(Fire)
\$112k

CONTRIBUTING DEPARTMENTS



\$20.5 million
of the 2018 budget contributed
to the City's desired result of
**Safety, Health &
Socioeconomic**



Economic Development

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

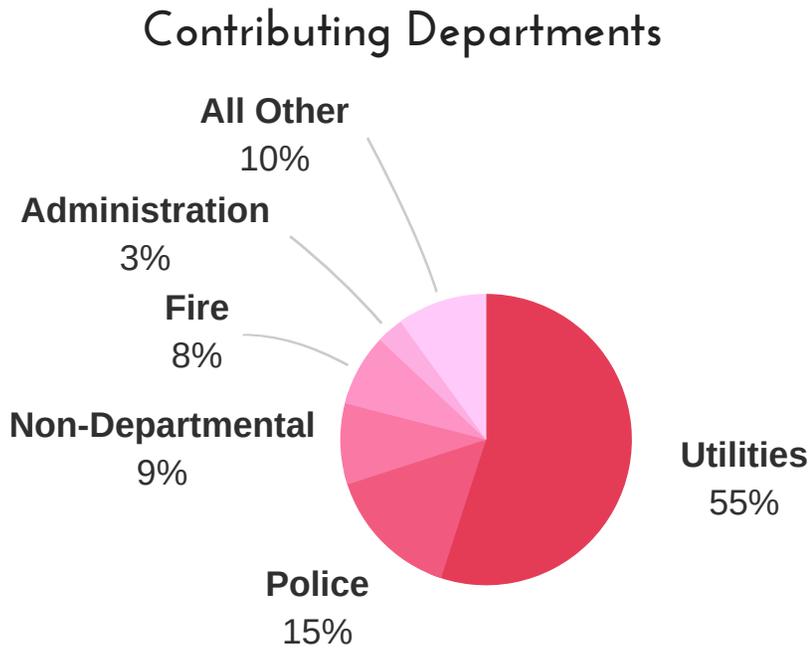
Offers a safe, welcoming environment that is receptive to a variety of development incentives that encourage desired growth but that do not put the city, or other community entities at risk

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

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

\$6.9 million

of the 2018 budget contributed to the City's desired result of **Economic Development**



PROGRAM EXAMPLES

<p>No. 593 Q1 Business Attraction, Retention & Expansion (Admin) \$12k</p>	<p>No. 641 Q1 Strategic Planning \$17k</p>
<p>No. 610 Q1 State Legislative Affairs (Admin) \$24k</p>	<p>No. 547 Q2 Treatment Facility Expansion Planning (Utilities) \$17k</p>

how we achieve
the result

Infrastructure & Environment

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

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

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

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

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

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



PROGRAM EXAMPLES

how we achieve this result

No. 433
Q2
Recyclables Processing (PW)
\$22k

No. 555
Q2
Bio Solids Processing (Utilities)
\$731k

No. 543
Q1
Water Plant Operations (Utilities)
\$386k

\$15.1 million

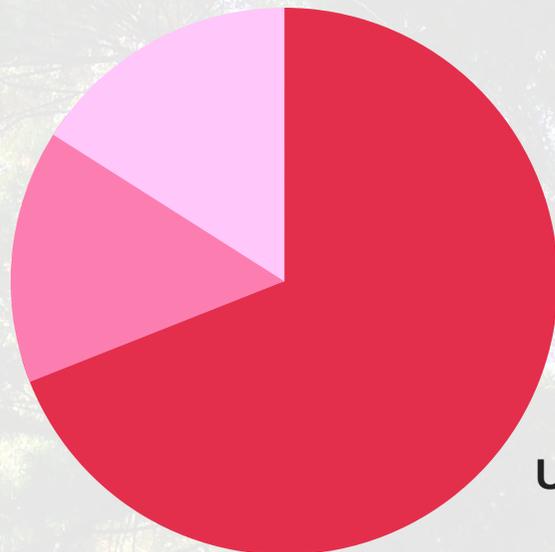
of the 2018 budget contributed to the City's desired result of

Infrastructure & Environment



CONTRIBUTING DEPARTMENTS

All other
16%



Public Works
15%



Utilities
69%

Tourism

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

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

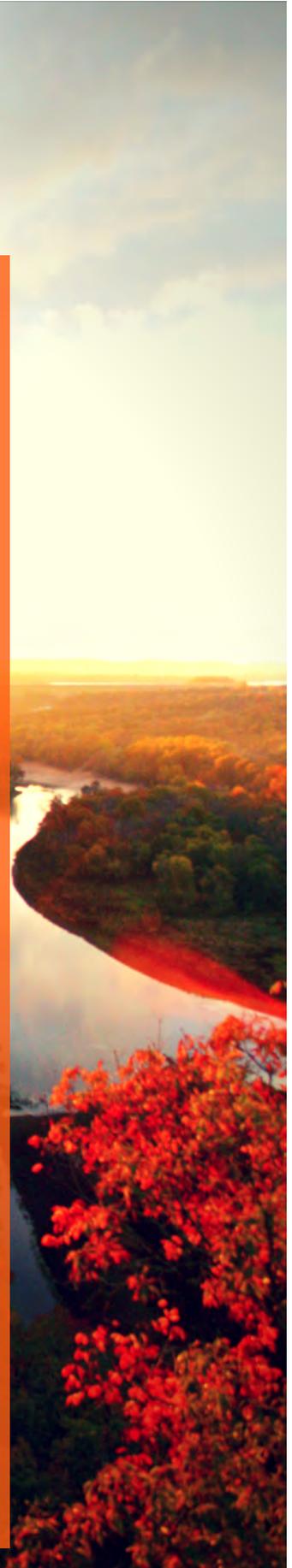
Ensures the type and quality of entertainment, attractions, shopping and recreational opportunities continue to evolve to meet the needs of the changing tourism demographic

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

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

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



PROGRAM EXAMPLES

No. 111
 Q3
 Tourism Marketing
 (Parks & Rec)
\$4k

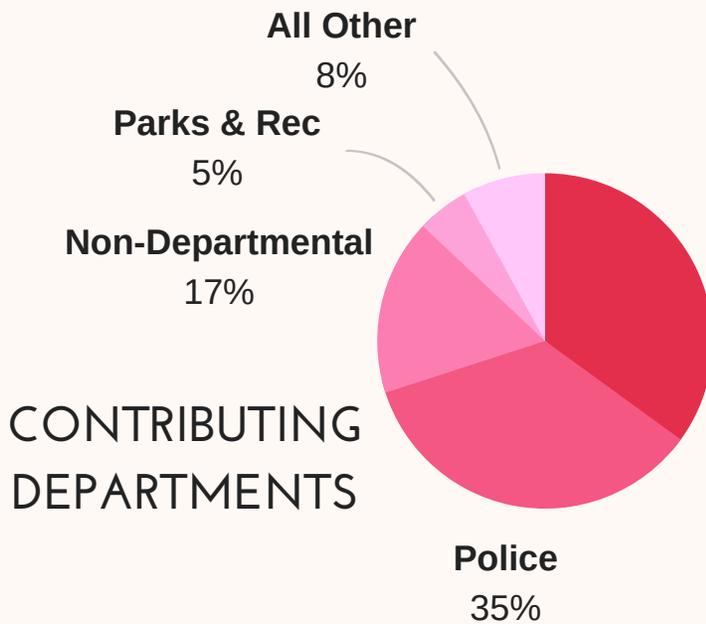
No. 644
 Q1
 Economic Development
 Financial Incentives
\$16k

No. 689
 Q1
 Crime Response
 (Police)
\$932k

\$5.5 million
 of the 2018 budget contributed
 to the City's desired result of
T o u r i s m



Fire
 35%



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

\$1.4 million

of the 2018 budget contributed to the City's desired result of

Parks, Open Space & Recreation

Engineering
1%
Planning
5%



CONTRIBUTING DEPARTMENTS

Parks & Rec
94%



No. 120
Q2
Aquatic Facility
Operations
\$103k



No. 713
Q1
Parks
Operations
\$60k



PROGRAM EXAMPLES: How we accomplish this result

No. 356
Q1
Bike & Pedestrian
Trail Planning
\$18k



No. 088
Q2
CIP Budget
Preparation
\$8k



No. 110
Q3
Tournament
Operations
\$25k



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

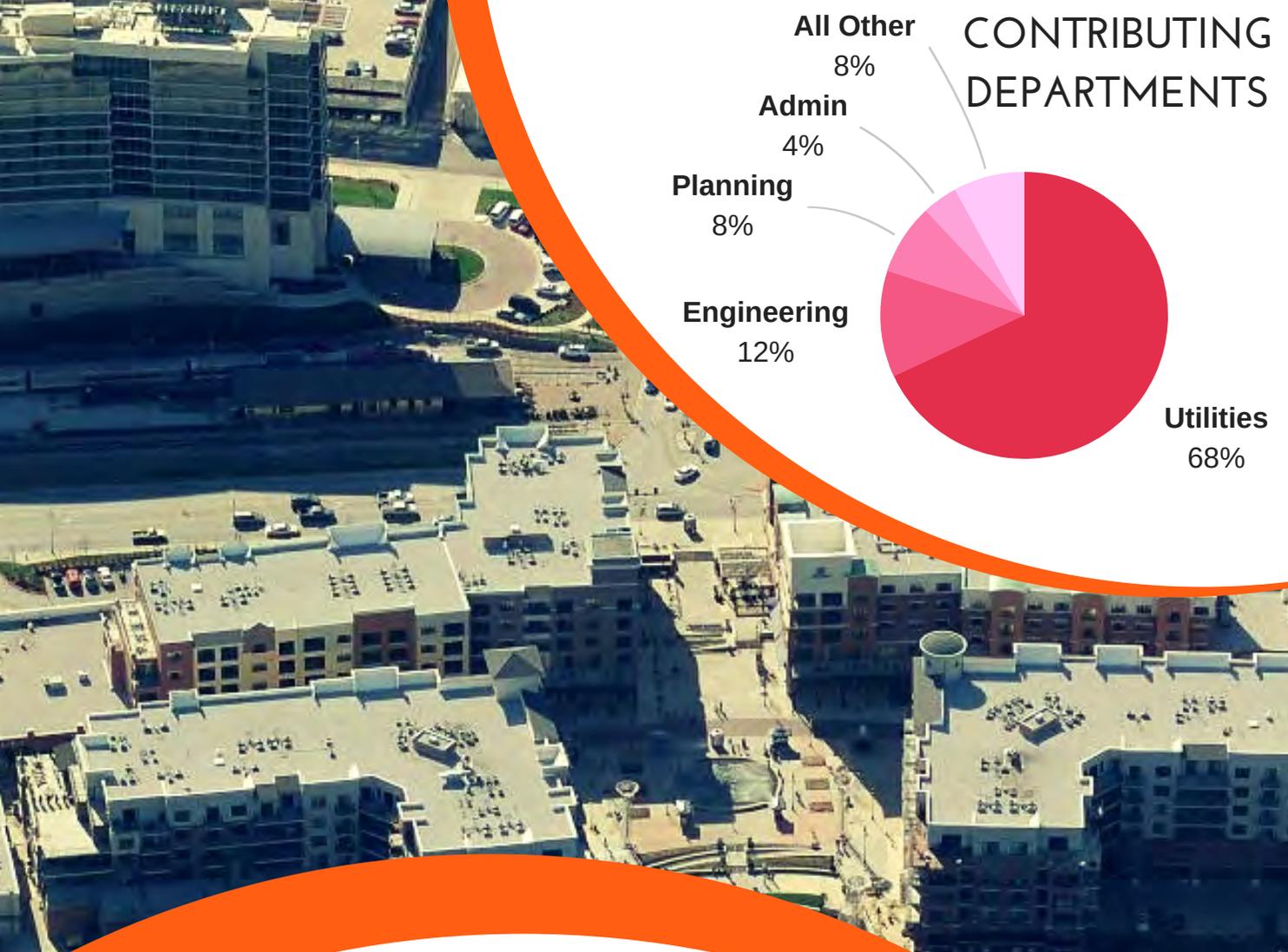
Develops and implements development codes and zoning regulations that encourage high-quality, new development

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

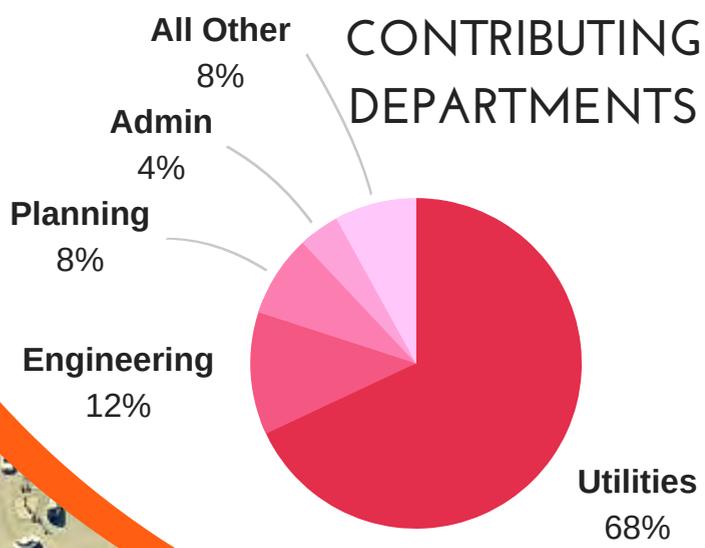
Ensures that the amount and location of commercial and industrial land, as well as the necessary infrastructure, is adequate to attract and serve the needs of potential new industries and professional businesses

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



CONTRIBUTING DEPARTMENTS



PROGRAM EXAMPLES

how we achieve this result



No. 078
Q2
Zoning Code Enforcement
\$7k

No. 718
Q1
MS4 Stormwater Master Plan Program
\$13k

No. 376
Q1
Infrastructure Master Planning
\$8k

\$2.2 million
of the 2018 budget contributed to the City's desired result of **Land Use**



Transportation

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 practice, accessible, safe and an enjoyable means of travel for residents and visitors

PROGRAM EXAMPLES

how we achieve
this result

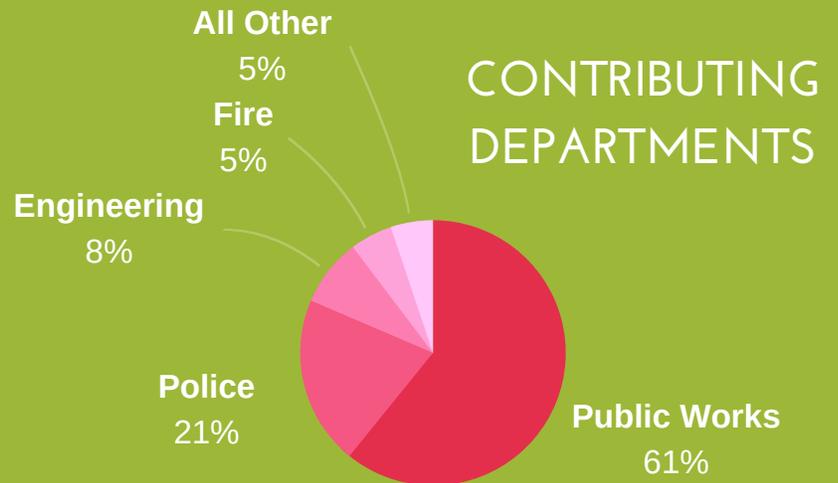
No. 383
Q1
Regional
Transportation
Planning
\$2k

No. 464
Q1
Traffic Control
\$63k

No. 442
Q1
Sign Retroreflectivity
Program
\$60k

\$3.7 million

of the 2018 budget contributed
to the City's desired result of
Transportation





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

\$13.9 million
of the 2018 budget contributed
to the City's desired result of
Good Governance



PROGRAM EXAMPLES

how we achieve
this result

No. 9025
Q1
External Financial
Audit

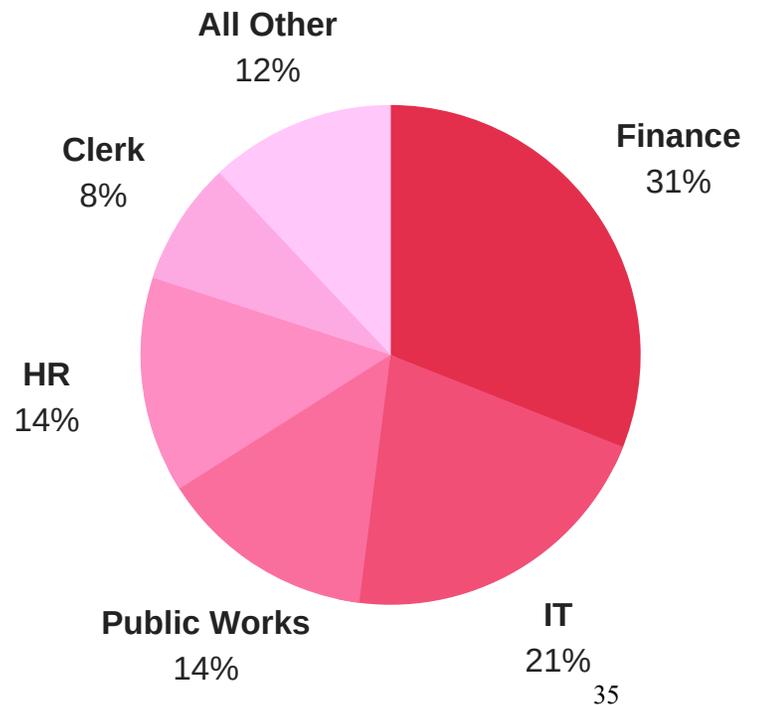
\$87k

No. 9082
Q3
Fleet Maintenance

\$246k



CONTRIBUTING DEPARTMENTS



Section 1

2019 Budget



City of Branson					
Combined Statement of Budgeted Revenues and Expenditures - General Fund					
	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET	2020 BUDGET
BEGINNING FUND BALANCE	5,673,850	4,153,021	6,031,326	4,548,828	4,278,913
REVENUES:					
Taxes & Franchise Fees	15,528,227	16,242,388	15,661,189	15,865,569	16,083,096
Licenses and Permits	823,559	910,477	746,649	802,758	806,385
Court Receipts	209,784	210,000	200,000	210,000	212,100
Lease and Rents	1,415,966	1,582,143	1,537,639	1,543,390	1,562,614
Charges for Services	1,463,481	1,565,409	1,390,811	1,499,280	1,560,562
Intergovernmental	153,536	0	25,845	0	0
Interest Income	192,839	235,000	220,000	235,000	242,050
Bond Proceeds	0	0	0	0	0
Misc. Revenue	119,693	108,745	91,427	70,959	71,669
TOTAL REVENUE	19,907,085	20,854,163	19,873,560	20,226,956	20,538,477
EXPENDITURES					
Mayor & Board	105,313	141,333	135,429	147,715	143,949
City Administration	437,819	442,684	434,308	391,860	511,112
Communications	75,900	141,346	104,894	99,156	103,280
City Clerk	377,740	432,129	422,539	434,435	457,025
Municipal Court	330,824	390,646	383,924	399,072	414,324
IT	566,584	643,482	622,945	643,939	680,278
Legal	339,225	551,320	424,601	511,610	523,254
Finance	939,217	1,011,277	999,573	1,041,201	1,086,216
Human Resources	497,630	606,455	519,401	595,894	628,782
Police	4,232,672	0	0	0	0
Fire	3,468,163	0	0	0	0
Public Works	712,221	797,713	753,171	795,425	739,626
Planning & Development	830,494	975,176	962,215	926,798	989,415
Engineering	676,952	764,751	745,113	778,645	820,421
Debt Service--Principal, Interest & Fiscal Charges	297,232	431,995	329,171	269,065	269,065
Non-Depart.	2,247,771	1,887,301	1,976,057	1,888,571	1,577,066
Operating Expenditures	16,135,757	9,217,610	8,813,342	8,923,385	8,943,812
TOTAL EXPENDITURES	16,135,757	9,217,610	8,813,342	8,923,385	8,943,812
Transfers From Other Funds	131,250	161,926	142,563	186,540	187,905
Transfers To Other Funds	3,545,102	11,625,092	3,937,502	4,112,249	4,134,794
Transfer to Public Safety Fund		0	8,747,777	7,647,777	7,647,777
ENDING UNRESERVED FUND BALANCE	6,031,326	4,326,407	4,548,828	4,278,913	4,278,913
20% MINIMUM RESERVE REQUIREMENT			1,762,668	1,784,677	1,788,762
AVAILABLE FOR CAPITAL OUTLAY			2,786,160	2,494,236	2,490,150
Capital Expenditure			(393,000)	(503,000)	(455,000)
Internal Service Fund			0	(300,000)	(300,000)
One Time Expenditure			(144,500)	(125,000)	(75,000)
AVAILABLE FUNDS ABOVE MINIMUM REQUIRED			2,248,660	1,566,236	1,660,150

City of Branson

Combined Statement of Budgeted

**Revenues and Expenditures -
Transportation Fund**

	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET	2020 BUDGET
BEGINNING FUND BALANCE	2,571,218	2,357,702	1,859,409	1,382,155	1,382,155
REVENUES:					
Taxes & Franchise Fees	6,102,018	6,255,681	6,186,420	6,266,142	6,360,134
Misc. Revenue					
TOTAL REVENUE	6,102,018	6,255,681	6,186,420	6,266,142	6,360,134
TOTAL AVAILABLE FUNDS	8,673,236	8,613,383	8,045,829	7,648,297	7,742,289
EXPENDITURES:					
Public Works	4,519,429	4,353,623	4,022,393	3,973,281	4,800,445
TOTAL EXPENDITURES	4,519,429	4,353,623	4,022,393	3,973,281	4,800,445
Transfers From Other Funds	35,856	50,000	50,000	50,000	800,000
Transfers To Other Funds	2,330,254	3,013,807	2,691,281	2,342,861	2,359,689
ENDING UNRESERVED FUND BALANCE	1,859,409	1,295,953	1,382,155	1,382,155	1,382,155
20% MINIMUM RESERVE REQUIREMENT AVAILABLE FOR CAPITAL OUTLAY				794,656	960,089
Capital Expenditure				587,499	422,065
One Time Expenditure				(455,000)	(211,000)
AVAILABLE FUNDS ABOVE MINIMUM REQUIRED			-	-	-
				132,499	211,065

City of Branson

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

Public Safety Fund

	2018 BUDGET	2018 PROJECTED	2019 BUDGET	2020 BUDGET
BEGINNING FUND BALANCE	-	-	1,033,178	4,187,020
REVENUES:				
Taxes	4,704,705	4,704,705	5,782,527	5,840,352
Licenses and Permits	21,692	26,346	26,594	26,845
Intergovernmental	230,000	350,290	723,826	197,000
Interest Income	-	5,600	9,000	9,000
Bond Proceeds	-	-	-	-
Misc. Revenue	8,289	8,207	8,289	8,372
TOTAL REVENUE	4,964,686	5,095,148	6,550,236	6,081,569
EXPENDITURES				
Police	5,028,857	7,404,810	5,588,067	5,881,102
Fire	4,888,686	5,279,041	3,986,264	4,261,796
Non-Depart.	125,896	125,896	1,469,840	1,473,040
Operating Expenditures	10,043,439	12,809,747	11,044,171	11,615,938
TOTAL EXPENDITURES	10,043,439	12,809,747	11,044,171	11,615,938
Transfers From Other Funds	8,747,777	8,747,777	7,647,777	7,647,777
Transfers To Other Funds	0	0	0	0
ENDING UNRESERVED FUND BALANCE	3,669,024	1,033,178	4,187,020	6,300,429
20% RESERVE AVAILABLE FOR CAPITAL OUTLAY			2,208,834	2,323,188
Capital Expenditure			(1,240,000)	(825,000)
One Time Expenditure			(191,370)	(450,000)
AVAILABLE FUNDS ABOVE RECOMMENDED RESERVE			546,816	2,702,241

City of Branson

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

	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET	2020 BUDGET
BEGINNING FUND BALANCE	635,867	635,867	338,098	338,098	338,098
REVENUES:					
Taxes & Franchise Fees					
Licenses and Permits					
Court Receipts					
Leases and Rents					
Lease Termination					
Charges for Services					
Intergovernmental	-	-	-	-	-
Interest Income					
Misc. Revenue	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-
TOTAL AVAILABLE FUNDS	635,867	635,867	338,098	338,098	338,098
EXPENDITURES:					
Capital Outlay	15,705,540	990,000	1,060,000	662,493	975,000
Debt Service--Principal, Interest & Chg. Non-Departmental					
TOTAL EXPENDITURES	15,705,540	990,000	1,060,000	662,493	975,000
Transfers From Other Funds	15,407,771	990,000	1,060,000	662,493	975,000
Transfers To Other Funds					
ENDING UNRESERVED FUND BALANCE	338,098	635,867	338,098	338,098	338,098

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Debt Service Fund BM-160					
	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET	2020 BUDGET
BEGINNING FUND BALANCE	2,680,183	2,659,984	2,837,249	2,725,357	1,935,024
REVENUES:					
Taxes & Franchise Fees	175,000	212,259	210,382	212,259	214,376
Interest Income					
Bond Proceeds					
Misc. Revenue					
TOTAL REVENUE	175,000	212,259	210,382	212,259	214,376
TOTAL AVAILABLE FUNDS	2,855,183	2,872,243	3,047,631	2,937,615	2,149,400
EXPENDITURES:					
Cost of Issue/Advance Refunding	-	-	-	-	-
Debt Service--Principal	1,535,000	1,580,000	1,580,000	1,630,000	1,710,000
Debt Service--Interest & Fiscal Charges	1,396,581	1,350,531	1,350,531	1,303,131	1,221,631
Non-Departmental	-	-	-	-	-
TOTAL EXPENDITURES	2,931,581	2,930,531	2,930,531	2,933,131	2,931,631
Other Fin. Sources--Refunded Bonds	-	-	-	-	-
Transfers To Other Funds	0	0	0	0	0
Transfers From Other Funds	2,913,647	1,966,887	2,608,257	1,930,540	1,932,295
ENDING UNRESERVED FUND BALANCE	2,837,249	1,908,599	2,725,357	1,935,024	1,150,064

City of Branson

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

	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET	2020 BUDGET
BEGINNING FUND BALANCE	14,816,250	14,688,025	14,641,133	14,620,833	15,183,156
REVENUES:					
Taxes & Franchise Fees	2,914,872	2,907,764	2,787,677	2,815,353	2,843,313
Licenses and Permits					
Court Receipts					
Leases and Rents	455,000	455,000	455,000	455,000	455,000
Lease Termination					
Charges for Services					
Intergovernmental	3,370,959	3,475,891	3,345,934	3,379,392	3,413,187
Interest Income	382,878	369,000	411,962	395,000	385,000
Unrealized Gain/(Loss)	(34,161)	-	-	-	-
TOTAL REVENUE	7,089,548	7,207,655	7,000,573	7,044,745	7,096,500
TOTAL AVAILABLE FUNDS	21,905,798	21,895,680	21,641,706	21,665,578	22,279,656
EXPENDITURES:					
Finance	-	3,000	-	3,000	3,000
Cost of Issue/Advance Refunding	-	-	-	-	-
Debt Service--Principal	4,140,000	4,500,000	4,500,000	4,915,000	12,405,000
Debt Service--Interest & Fiscal Chg	4,988,363	4,796,663	4,797,063	4,564,400	4,132,113
Non-Departmental	-	-	-	-	-
TOTAL EXPENDITURES	9,128,363	9,299,663	9,297,063	9,482,400	16,540,113
Other Fin. Sources--Refundings	-	-	-	-	-
Transfers From Other Funds	3,072,419	2,849,406	3,170,543	2,999,978	3,044,977
Transfers To Other Funds	1,208,721	-	894,353	-	-
ENDING UNRESERVED FUND BALANCE	14,641,133	15,445,424	14,620,833	15,183,156	8,784,520

City of Branson

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

	2017	2018	2018	2019	2020
	ACTUAL	BUDGET	PROJECTED	BUDGET	BUDGET
BEGINNING FUND BALANCE	12,041,307	14,676,587	7,843,880	9,078,511	10,653,378
REVENUES:					
Taxes & Franchise Fees	805,403	801,050	774,142	781,763	789,580
Licenses and Permits					
Bond/Loan Issuance	28,361,763	-	-	-	-
Leases and Rents					
Lease Termination Charges for Services					
Intergovernmental	3,331,468	3,366,287	3,376,657	3,410,421	3,444,527
Interest Income	53,344	37,269	63,681	55,000	55,000
Misc. Revenue					
TOTAL REVENUE	32,551,978	4,204,606	4,214,480	4,247,184	4,289,107
TOTAL AVAILABLE FUNDS	44,593,285	18,881,193	12,058,360	13,325,695	14,942,485
EXPENDITURES:					
Finance					
Cost of Issue/Advance Refunding	33,903,017	-	-	-	-
Debt Service--Principal	1,605,000	1,925,000	2,205,000	1,985,000	2,045,000
Debt Service--Interest & Fiscal Chg	2,684,881	2,268,371	2,235,847	2,170,230	2,112,351
Non-Departmental	-	-	-	-	-
TOTAL EXPENDITURES	38,192,898	4,193,371	4,440,847	4,155,230	4,157,351
Other Fin. Sources--Refundings	-	-	-	-	-
Transfers From Other Funds	1,443,493	1,456,541	1,460,998	1,482,913	1,505,157
Transfers To Other Funds	-	-	-	-	-
ENDING UNRESERVED FUND BALANCE	7,843,880	16,144,363	9,078,511	10,653,378	12,290,291

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Tourism Fund	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET	2020 BUDGET
BEGINNING FUND BALANCE	8,744,789	5,951,767	10,545,299	11,562,957	13,441,231
REVENUES:					
Taxes & Franchise Fees	13,078,571	13,376,743	13,524,617	13,727,486	13,933,399
CID Taxes	-	-	-	-	-
Court Receipts					
Leases and Rents					
Lease Termination					
Charges for Services					
Intergovernmental					
Gain/Loss Sale of Asset	4,658				
Interest Income	96,241	289,619	115,619	102,104	101,119
Bond Proceeds	12,000,000	-	-	-	-
Miscellaneous	5	-	90,000	180,000	180,000
TOTAL REVENUE	25,179,475	13,666,362	13,730,236	14,009,590	14,214,518
TOTAL AVAILABLE FUNDS	33,924,264	19,618,129	24,275,535	25,572,547	27,655,749
EXPENDITURES:					
Tourism	2,979,236	3,458,361	3,506,621	3,684,541	3,737,934
76 Project Maintenance	-	-	-	-	814,671
Cost of Issuance	225,150	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service--Principal	2,467,608	4,402,829	4,403,043	4,365,000	2,977,000
Debt Service--Interest & Fiscal Chg.	547,964	830,373	823,381	692,011	542,919
TOTAL EXPENDITURES	6,219,958	8,691,564	8,733,045	8,741,552	8,072,524
Transfers From Other Funds					
Transfers To Other Funds	17,159,007	3,648,341	3,979,533	3,389,764	5,465,479
ENDING UNRESERVED FUND BALANCE	10,545,299	7,278,224	11,562,957	13,441,231	14,117,746

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Parks & Recreation					
	2017	2018	2018	2019	2020
	ACTUAL	BUDGET	PROJECTED	BUDGET	BUDGET
BEGINNING FUND BALANCE	530,143	313,958	348,096	528,038	528,037
REVENUES:					
Cigarette Tax	73,166	78,000	71,000	70,000	70,000
Campground	651,959	699,400	808,250	794,900	807,275
Intergovernmental -- Grants/Misc Revenue	150,094	0	93,663	0	0
Rents & Leases	133,017	136,250	135,248	136,646	138,145
Contributions	60,345	60,000	64,388	65,000	65,000
Pool Admissions	125,509	117,900	118,654	118,600	118,600
Swim Team	21,723	20,350	19,880	18,800	19,700
Ball Programs	136,568	129,300	145,115	135,300	135,580
Golf	31,315	34,000	17,500	0	0
Tennis Revenue	6,713	3,500	2,135	1,500	1,500
Recreation Center/Tournaments	117,678	115,100	106,475	127,500	128,160
Concessions	193,518	195,000	192,000	195,000	195,000
Day Camp	70,710	69,750	62,000	69,000	69,000
Dog Park	5,669	5,000	5,500	5,500	5,500
Community Center	30,980	26,000	28,000	26,000	26,000
Special Events	11,418	12,500	11,500	14,500	11,500
Cheerleading	0	0	0	0	0
TOTAL REVENUE	1,820,382	1,702,050	1,881,308	1,778,246	1,790,960
TOTAL AVAILABLE FUNDS	2,350,525	2,016,008	2,229,404	2,306,284	2,318,997
EXPENDITURES					
Parks & Recreation Administration	365,146	390,582	380,505	445,384	431,894
Recreation Center/Tournaments/Concessions	734,169	792,124	756,999	789,737	811,307
Day Camp	66,605	73,843	73,273	78,710	79,291
Ball Program	146,123	185,260	156,074	164,541	168,836
Campground	344,571	346,569	359,718	371,012	363,329
Park Programs/Parks	735,021	494,397	468,741	533,711	539,832
Liberty Plaza	0	0	14,045	4,700	4,700
Community Center	65,914	75,828	71,539	79,485	82,229
Swimming Pool	137,019	141,913	136,089	140,912	141,014
Golf Course	42,212	55,485	51,155	7,253	7,543
Swim Team	27,046	33,335	31,662	31,805	32,166
Dog Park	4,305	4,264	4,794	5,160	5,302
Special Events/Programs	14,963	12,885	15,306	16,277	16,542
Cheerleading	456	0	0	0	0
Operating Expenditures	2,683,550	2,606,486	2,519,901	2,668,687	2,683,985
Capital Expenditures	0	0	0	0	0
TOTAL EXPENDITURES	2,683,550	2,606,486	2,519,901	2,668,687	2,683,985
Transfers From Other Funds	681,121	818,535	818,535	890,441	893,025
Transfers To Other Funds	0	0	0	0	0
ENDING UNRESERVED FUND BALANCE	348,096	228,057	528,038	528,037	528,037

City of Branson

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

	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET	2020 BUDGET
BEGINNING FUND BALANCE	73,837,631	68,811,157	72,259,822	67,157,563	60,487,608
REVENUES:					
Charges for Services:					
Water	3,797,984	3,631,615	4,005,990	3,983,952	4,019,187
Sewer	4,408,395	4,760,598	4,633,478	4,678,772	4,725,530
Rental Income					
Misc. Revenue	81,585	62,500	170,952	71,631	71,963
Unrealized Gain/(Loss)	(6,118)	-	-	-	-
Nonoperating Revenues (Expenditures)					
Sewer Capacity Fees					
Interest Income	18,116	18,000	10,000	11,000	12,000
Donated Funds	283,625	-	-	-	-
Intergovernmental	115,233	-	-	-	-
Gain on Disposal of Capital Asset	-	-	-	-	-
Interest Expense	(17)	-	-	-	-
Income (loss) before Transfers					
TOTAL REVENUE	8,698,803	8,472,713	8,820,420	8,745,355	8,828,680
TOTAL AVAILABLE FUNDS	82,536,434	77,283,870	81,080,242	75,902,918	69,316,288
EXPENDITURES:					
Operation Expenditures:					
Personal Services	3,546,583	3,636,842	3,554,709	3,580,074	3,711,954
Contractual Services	2,934,898	3,374,230	3,207,825	3,484,459	3,523,358
Commodities	902,190	708,710	676,179	753,202	725,748
Capital	(335,793)	418,000	170,000	301,000	322,000
Depreciation	4,863,702	5,102,060	5,248,166	5,510,575	5,786,103
Operating Income (loss)	-	-	-	-	-
TOTAL EXPENDITURES	11,911,580	13,239,842	12,856,879	13,629,310	14,069,163
Transfers From Other Funds	2,075,618	-	-	-	-
Transfers To Other Funds	440,650	817,800	1,065,800	1,786,000	1,856,000
ENDING UNRESERVED FUND BALANCE	72,259,822	63,226,228	67,157,563	60,487,608	53,391,124

City of Branson

Combined Statement of Budgeted

Revenues and Expenditures - Water/Sewer Capital 145 (Tourism)	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET	2020 BUDGET
BEGINNING FUND BALANCE	6,066,728	6,066,728	4,917,749	4,885,535	4,885,535
REVENUES:					
Charges for Services:					
Water					
Sewer					
Rental Income					
Misc. Revenue					
Bond Proceeds					
Nonoperating Revenues (Expenditures)					
Water Connection Charges	57,857	69,650	40,256	40,659	41,065
Sewer Capacity Fees	-	-	-	-	-
Sewer Connection Charges	222,306	260,014	257,194	259,766	262,364
Interest Income					
Donated Funds					
Intergovernmental	0	762,336	762,336.00	641,575	1,514,571
Gain on Disposal of Capital Asset					
Interest Expense					
Income (loss) before Transfers					
TOTAL REVENUE	280,163	1,092,000	1,059,786	942,000	1,818,000
TOTAL AVAILABLE FUNDS	6,346,891	7,158,728	5,977,535	5,827,535	6,703,534
EXPENDITURES:					
Personal Services					
Contractual Services					
Commodities					
Capital	1,534,657	2,522,000	2,522,000	942,000	1,818,000
Contra Capital Expense	(1,534,657)	-	-	-	-
Depreciation					
Operating Income (loss)					
TOTAL EXPENDITURES	-	2,522,000	2,522,000	942,000	1,818,000
Transfers From Other Funds	145,510	1,430,000	1,430,000	-	-
Transfers To Other Funds	1,574,652	-	-	-	-
ENDING UNRESERVED FUND BALANCE	4,917,749	6,066,728	4,885,535	4,885,535	4,885,534

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Water/Sewer Capital 146 (Operations)					
	2017	2018	2018	2019	2020
	ACTUAL	BUDGET	PROJECTED	BUDGET	BUDGET
BEGINNING FUND BALANCE	960,385	960,385	864,213	864,213	864,213
REVENUES:					
Federal Grants	-	-	-	-	-
Grants from Others	-	-	-	-	-
Court Receipts					
Leases and Rents					
Lease Termination Charges for Services					
Interest Income					
Misc. Revenue				-	
TOTAL REVENUE	-	-	-	-	-
TOTAL AVAILABLE FUNDS	960,385	960,385	864,213	864,213	864,213
EXPENDITURES:					
Personal Services					
Contractual Services					
Commodities					
Capital	531,078	767,800	767,800	1,036,000	1,106,000
Contra Capital	(531,078)	-	-	-	-
Debt Service--Principal, Interest & Chg.					
Depreation					
Operating Income (loss)					
TOTAL EXPENDITURES	-	767,800	767,800	1,036,000	1,106,000
Transfers From Other Funds	404,794	767,800	767,800	1,036,000	1,106,000
Transfers To Other Funds	500,966	-	-	-	-
ENDING UNRESERVED FUND BALANCE	864,213	960,385	864,213	864,213	864,213

2019 INTERNAL ONE TIME EXPENDITURES (FUNDED)

DEPT.	ITEM DESCRIPTION	COST	ACCOUNT NUMBER
POLICE			
	PATROL/GLOCK 22 (6)	3,000.00	101-2022-520.40-10 OFFICE EQUIP
	PATROL/REFLECTIVE TRAFFIC VESTS	2,500.00	101-2022-520.40-10 OFFICE EQUIP
	PATROL/TACTICAL DUTY KNIVES	1,000.00	101-2022-520.40-10 OFFICE EQUIP
	PATROL/1ST AID TRAMA KIT	500.00	101-2022-520.40-10 OFFICE EQUIP
	PATROL/TASER X2 (40)	19,600.00	101-2022-520.40-10 OFFICE EQUIP
	RECRUITING/DISPLAYS	710.00	101-2022-520.20-44 PRINTING
	VICE/Surveillance/LEASE Vehicle	9,000.00	101-2022-520.40-10 OFFICE EQUIP
	SWAT/CANOPY	150.00	101-2022-520.40-10 OFFICE EQUIP
	SWAT/40MM MULTI LAUNCHER	3,250.00	101-2022-520.40-10 OFFICE EQUIP
	SWAT/POLE CAMERA AND MIRROR	2,500.00	101-2022-520.40-10 OFFICE EQUIP
	PATROL/SRO ACTIVE SHOOTER BAGS (4)	2,000.00	101-2022-520.40-10 OFFICE EQUIP
	PATROL/BALLISTIC RIFLE PLATES	20,000.00	101-2022-520.40-10 OFFICE EQUIP
	SWAT/HELMET MOUNTED COMMUNICATIONS	15,000.00	101-2022-520.40-10 OFFICE EQUIP
	DETECTIVES/SUBSURFACE EXCAVATION KIT	400.00	101-2022-520.40-10 OFFICE EQUIP
	VICE/MOLLE POUCHES	660.00	101-2022-520.40-10 OFFICE EQUIP
	VICE/BLUETOOTH HEADSETS	150.00	101-2022-520.40-10 OFFICE EQUIP
	DETECTIVES/EMGCY VEHICLE EQUIPMENT	2,000.00	101-2022-520.40-10 OFFICE EQUIP
	DETECTIVES/VEHICLE GUN VAULT	1,000.00	101-2022-520.40-10 OFFICE EQUIP
	DRONE EQUIPMENT	750.00	101-2022-520.40-10 OFFICE EQUIP
	DETECTIVES/CRIME SCENE BARRIER	700.00	101-2022-520.40-10 OFFICE EQUIP
POST FUND	ADMIN/ILEA MANAGEMENT COLLEGE	12,000.00	535-2060-520-2043 TRAINING
	TOTAL POLICE	\$ 96,870.00	
FIRE DEPT.			
	ANNUAL LADDER TESTING	4,000.00	101-3011-520-20-54
	MEDICAL CALL/AED SUPPLIES	15,000.00	101-3011-520-40-01
	FIRE HOSE	9,000.00	101-3011-520-40-28
	PERSONAL PROTECTIVE GEAR	30,000.00	101-3011-520-40-29
	ANNUAL CALIBRATIONS ON WEATHER STATIONS	2,000.00	101-3031-520-20-52
	CITY-WIDE "ACTIVE 911" SUBSCRIPTION	2,500.00	101-3031-520-20-30
	REPLACE BUILDING FURNISHINGS	5,000.00	101-3041-520-40-10
	APPARATUS EQUIPMENT (SAWS/HOOKS/NOZZLES)	20,000.00	101-3011-520-40-28
	TECHNICAL RESCUE EQUIPMENT	7,000.00	101-3011-520-40-28
	TOTAL FIRE	\$ 94,500	
TOTAL ONE TIME EXPENDITURE		191,370	

Section 2

2-Year Capital Program Summary



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>Program #</u>	<u>Funding Source</u>	<u>Amount</u>	<u>Ongoing Amount</u>
Software Licensing	G	1969	101 Gen Fund	\$ 125,000.00	\$ -
Land Management Platform Software	LU	1938	101 Gen Fund	\$ 53,507.00	\$ 33,507.00
Applicant Tracking Software	G	1965	101 Gen Fund	\$ 15,000.00	\$ 9,250.00
RecPlex Walking Path Repairs and Reseal	POS	1929	101 Gen Fund	\$ 20,000.00	\$ -
Aaon RTU-3 Rooftop Air Conditioner	G	1923	101 Gen Fund	\$ 13,000.00	\$ -
Robotic Total Station - GPS Survey	G/LU	1924	101 Gen Fund	\$ 27,000.00	\$ -
Digital Orthophotography	G/LU	1913	101 Gen Fund	\$ 75,000.00	\$ -
Campground Road Overlay	POS	1937	101 Gen Fund	\$ 115,000.00	\$ -
Sand and Refinish Gym Floor	POS	1932	101 Gen Fund	\$ 29,000.00	\$ -
Replacement Mower #260	POS	1933	230 Gen Fund	\$ 8,200.00	\$ -
City Hall Carpeting	G	1914	101 Gen Fund	\$ 17,000.00	\$ -
TOTAL				\$ 497,707.00	\$ 42,757.00
TRANSPORTATION FUND 105	<u>PBB</u>	<u>Program #</u>	<u>Funding Source</u>	<u>Amount</u>	<u>Ongoing Amount</u>
Salt Spreaders	TR	1918	105 Transp	\$ 15,000.00	
Street Sweeper	TR	1917	105 Transp	\$ 213,000.00	
Message Boards	TR	1916	105 Transp	\$ 63,000.00	
Replace 1999 Chev S-10	G/TR	1920	105 Transp	\$ 27,000.00	
Remodel Police Storage Area	G/TR	1915	140 Transp	\$ 30,000.00	
Replace 2001 Jeep Cherokee	G/TR	1921	105 Transp	\$ 35,000.00	
HP Latex 365 Printer	G/TR	1919	105 Transp	\$ 17,000.00	
Snow Plow	G/TR/C	tbd	105 Transp	\$ 5,000.00	
Salt Spreader	G/TR/C	tbd	105 Transp	\$ 5,000.00	
Ford F350 1 ton Dual Rear Wheel Drive	G/TR/C	tbd	105 Transp	\$ 45,000.00	
TOTAL				\$ 455,000.00	\$ -

FY-2019

CAPITAL EXPENDITURES

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

W&S LARGE CAPITAL 145	PBB	Program #	Funding Source	Amount	Ongoing Amount
Lift Station #17 Upgrade - Eng	EI	1941	145 Sewer Sales Tax	\$ 92,000.00	
Lift Station #10 & #34 Upgrade - Const	EI	1940	145 Sewer Sales Tax	\$ 450,000.00	
Compton Drive Flood Protection	EI	1949	145 Sewer Sales Tax	\$ 270,000.00	
Install Pumps & Controls Lift Sta. 46	EI	2018 RE-BUDGET	145 Sewer Sales Tax	\$ 130,000.00	
TOTAL				\$ 942,000.00	\$ -
REQUESTED/NOT APPROVED PUBLIC SAFETY FUND 260	PBB	Program #	Funding Source	Amount	Ongoing
SCBA replacement (Contingent on Grant)	G/C	1903	Public Safety	\$ 500,000.00	
Outdoor Warning Siren Replacement	C	1902	Public Safety	\$ 60,000.00	
Fire Apparatus (Contingent on Financing new station)	C	1905	Public Safety	\$ 800,000.00	
Command Staff Vehicle replacement-Fire	G/C	1901	Public Safety	\$ 55,000.00	
Patrol Replacement Vehicles	G/C	1911	Public Safety	\$ 125,000.00	
Police K9 Vehicle	G/C	1910	Public Safety	\$ 49,000.00	
Vice Unit HazMat Lab Safety Equipment	C	1906	Public Safety	\$ 31,543.00	
Trunarc Drug Identification Instrument	C	1908	Public Safety	\$ 21,000.00	
Vice Unit Vehicle	G/C	1907	Public Safety	\$ 27,000.00	
VICE/Contraband detection kit	C	1909	Public Safety	\$ 20,000.00	
TOTAL				\$ 1,688,543.00	\$ -
W&S OPER CAPITAL EQUIP 620	PBB	Program #	Funding Source	Amount	Ongoing
Replace Unit #109	EI	1955	620 W/S Oper Equip	\$ 13,000.00	
Replace Unit #227	EI	1962	620 W/S Oper Equip	\$ 34,000.00	
Replace Unit #259	EI	1964	620 W/S Oper Equip	\$ 34,000.00	
Replace Unit #217	EI	1944	620 W/S Oper Equip	\$ 110,000.00	
Replace Unit #135	EI	1947	620 W/S Oper Equip	\$ 30,000.00	
Replace Unit #207	EI	1948	620 W/S Oper Equip	\$ 80,000.00	
TOTAL				\$ 301,000.00	\$ -

FY-2019

CAPITAL EXPENDITURES

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TOURISM FUND 140

Hwy. 76 Segment 2 Design	ED/T	1925	140 Tourism	\$	300,000.00	
TOTAL				\$	300,000.00	\$ -

W&S OPERATING 146	PBB	Program #	Funding Source	Amount	Ongoing Amount
Scheduled Lift Station Pump rebuild/replacement	EI	1943	146 W/S Oper Cap	\$ 98,000.00	
Water Treatment Process Equipment	EI	1957	146 W/S Oper Cap	\$ 45,000.00	
Scheduled Lift Station 21 Pump rebuild	EI	1942	146 W/S Oper Cap	\$ 32,000.00	
Sewer Collection System Rehab	EI	1945	146 W/S Oper Cap	\$ 350,000.00	
Stairway Repairs Pacific Street Water Tower	EI	1959	146 W/S Oper Cap	\$ 95,000.00	
Rebuild/Replace Compton Aerators	EI	1954	146 W/S Oper Cap	\$ 30,000.00	
Wastewater Rolloff Containers	EI	1952	146 W/S Oper Cap	\$ 35,000.00	
Scheduled replacement of WWT Odor Control Blowers	EI	1953	146 W/S Oper Cap	\$ 30,000.00	
Water Meter Replacement	EI	1956	146 W/S Oper Cap	\$ 60,000.00	
Install Wastewater Plant Filter Slide Gates	EI	1951	146 W/S Oper Cap	\$ 46,000.00	
Cliff Drive Intake Pumps	EI	1960	146 W/S Oper Cap	\$ 60,000.00	
Roofing/Gutter/Building Replacement Wells/Meadows	EI	1958	146 W/S Oper Cap	\$ 60,000.00	
Asphalt Overlay Cooper and Compton	EI	1950	146 W/S Oper Cap	\$ 50,000.00	
Pacific Street Water Tower HVAC Repairs	EI	2018 RE-BUDGET	146 W/S Oper Cap	\$ 30,000.00	
Utility Truck Shelter	EI	2018 RE-BUDGET	146 W/S Oper Cap	\$ 15,000.00	
TOTAL				\$ 1,036,000.00	\$ -

* Denotes prior year request

FY-2020

CAPITAL EXPENDITURES

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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>Program #</u>	<u>Funding Source</u>	<u>Amount</u>
Cantwell Park Rehabilitation Project	POS	2014	101 Gen Fund	\$ 45,000.00
* Trail Improvements- Roark Creek Trail	POS	2024	101 Gen Fund	\$ 52,000.00
Replacement Vehicle #205 (trash truck)	POS	2047	101 Gen Fund	\$ 52,000.00
Fencing Improvement Phase 2	POS	2015	101 Gen Fund	\$ 27,000.00
Larger Capacity 24/7 Recycle Trailers	EI	2010	101 Gen Fund	\$ 23,000.00
Hydraulic Dump Trailer	EI	2023	101 Gen Fund	\$ 7,000.00
Campground Site Improvements	POS	2025	101 Gen Fund	\$ 15,000.00
Replace Roof at Community Center	POS	2016	101 Gen Fund	\$ 50,000.00
Replace HVAC Unit-Gym	POS	2017	101 Gen Fund	\$ 80,000.00
Replace 2000 Ford F150	G/TR	2011	101 Gen Fund	\$ 38,000.00
Vehicle - Traverse	G	2048	101 Gen Fund	\$ 60,000.00
Replacement UTV	G/POS	2018	101 Gen Fund	\$ 23,500.00
Replace Vehicle #152	G/POS	2019	101 Gen Fund	\$ 21,000.00
Sandblast/Repaint Campground Shower House	POS	2022	101 Gen Fund	\$ 20,000.00
Replace Vehicle #255	G/POS	2021	101 Gen Fund	\$ 22,000.00
TOTAL				\$ 535,500.00
TOURISM FUND 140	<u>PBB</u>	<u>Program #</u>	<u>Funding Source</u>	<u>Amount</u>
Hwy. 76 Segment 4 Design	ED/T	2013	140 Tourism	\$ 1,500,000.00
Hwy. 76 Segment 2 Construction	ED/T	2012	140 Tourism	\$ 9,000,000.00
TOTAL				\$ 10,500,000.00

CAPITAL EXPENDITURES

Priority Based Budgeting Abbreviations:

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

TRANSPORTATION FUND 105	<u>PBB</u>	<u>Program #</u>	<u>Funding Source</u>	<u>Amount</u>
Paint Striper	TR	2007	105 Transp	\$ 68,000.00
Replace 1999 Broce Broom	TR	2008	105 Transp	\$ 55,000.00
Replace 2001 Chev S-10 Blazer	G/TR	2005	105 Transp	\$ 35,000.00
Replace 2001 Ford F250 3/4 Ton	G/TR	2009	105 Transp	\$ 38,000.00
High Flow Rotary Air Compressor	TR	2006	105 Transp	\$ 15,000.00
TOTAL				\$ 211,000.00

W&S LARGE CAP TOURISM 145	<u>PBB</u>	<u>Program #</u>	<u>Funding Source</u>	<u>Amount</u>
Water Mains Hwy 76 Complete Streets	EI	2041	145 Sewer Sales Tax	\$ 945,000.00
Force Main Upgrade - Lift Station #21 Eng	EI	2026	145 Sewer Sales Tax	\$ 90,000.00
Compton Drive Flood Protection	EI	2035	145 Sewer Sales Tax	\$ 533,000.00
WT Chlorine Leak Scrubber	EI	2044	145 Sewer Sales Tax	\$ 250,000.00
TOTAL				\$ 1,818,000.00

W&S OPER CAP EQUIP 620	<u>PBB</u>	<u>Program #</u>	<u>Funding Source</u>	<u>Amount</u>
Sewer Camera Equipment and Unit #327	EI	2034	620 W/S Oper Equip	\$ 115,000.00
Replace Unit #212	EI	2039	620 W/S Oper Equip	\$ 130,000.00
Replace Unit #110	EI	2038	620 W/S Oper Equip	\$ 13,000.00
Replace Unit #219	EI	2040	620 W/S Oper Equip	\$ 30,000.00
Replace Unit #221	EI	2031	620 W/S Oper Equip	\$ 34,000.00
TOTAL				\$ 322,000.00

FY-2020

CAPITAL EXPENDITURES

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W&S OPERATING 146	<u>PBB</u>	<u>Program #</u>	<u>Funding Source</u>	<u>Amount</u>
Water Master Plan Update	EI	2043	146 W/S Oper Cap	\$ 50,000.00
Rebuild Lift Station #17 Pump	EI	2027	146 W/S Oper Cap	\$ 32,000.00
Scheduled Lift Station Pump rebuild/replacement	EI	2028	146 W/S Oper Cap	\$ 100,000.00
Rebuild/Replace Cooper Creek Aerators	EI	2037	146 W/S Oper Cap	\$ 40,000.00
Rebuild Compton Effluent Pumps	EI	2036	146 W/S Oper Cap	\$ 60,000.00
Cliff Drive Water Plant Clearwell Sealing	EI	2045	146 W/S Oper Cap	\$ 40,000.00
Wastewater Conveyance Study	EI	2033	146 W/S Oper Cap	\$ 50,000.00
Water Meter Replacement	EI	2042	146 W/S Oper Cap	\$ 165,000.00
* Replace Well #10 Pump	EI	2046	146 W/S Oper Cap	\$ 69,000.00
WD/SC Maintenance Facility - Buld #2 Const	EI	2032	146 W/S Oper Cap	\$ 450,000.00
Demo of Concrete Tanks Lift Station #31 & #36	EI	2029	146 W/S Oper Cap	\$ 50,000.00
TOTAL				\$ 1,106,000.00

PUBLIC SAFETY 260	<u>PBB</u>	<u>Program #</u>	<u>Funding Source</u>	<u>Amount</u>
Outdoor Warning Siren Replacement	C	2003	260 Public Safety	\$ 60,000.00
Fire Engine replacement	G/C	2001	260 Public Safety	\$ 800,000.00
Ladder Truck replacement	G/C	2002	260 Public Safety	\$ 1,500,000.00
Patrol Replacement Vehicles	G/C	2004	260 Public Safety	\$ 100,000.00
TOTAL				\$ 2,460,000.00

Section 3

Pay Plan/ Merit Plan



2019 MERIT MATRIX

Rating	5.00-6.00	4.00-4.99	3.00-3.99	0.00-2.99
Increase	3.00%	2.50%	2.00%	0.00%

Section 4

Reserve Policy



Section 4. Reserves

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

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

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

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

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

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

Policy Statement

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

Use, Withdrawal and Replenishment Requirements

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

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

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

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

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

Administrative Responsibilities

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

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



CITY OF BRANSON, MISSOURI



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

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

*www.bransonmo.gov
110 W. Maddux, Branson, MO 65616*