NOTICE OF MEETING

BUDGET AND FINANCE COMMITTEE
CAPITAL IMPROVEMENTS COMMITTEE

Committee Meeting – Thursday, September 10, 2020 – 9:30 a.m.
Council Chambers – Branson City Hall – 110 W. Maddux

AGENDA

1) Call to Order.

2) Roll Call.

3) 2021 Budget Discussion.

4) Finance Director's Report.

5) Adjourn.

Where Values are the Difference
SEPTEMBER: STEWARDSHIP
Wise and cost efficient utilization of all resources.

For more information please visit www.bransonmo.gov or contact:
Lisa Westfall, City Clerk, 417-337-8522

City of Branson MISSOURI

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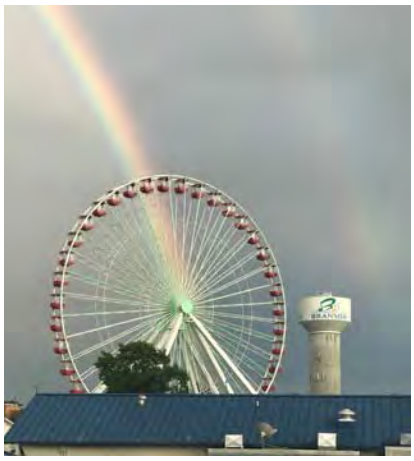
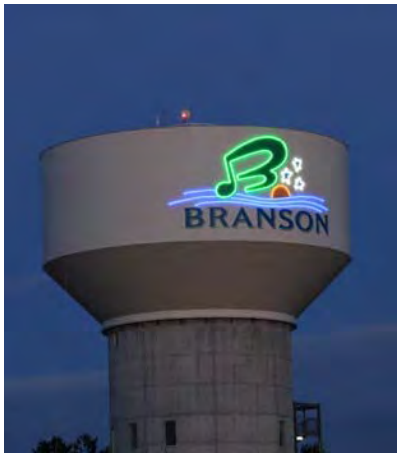
FY 2021 BUDGET

POLICE

DEERE




BRANSON

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2021 TIMELINE

June

11
Department Heads provide FY20 Budget Projections, including Capital Requests

25
Human Resources Director provides projected insurance rates and wellness incentives

July

10
Budget & Finance and Capital Committees score FY21/22 capital itmes

16
Department Heads submit final changes to Finance

31
Finance Director completeds budget analysis

3-7
Department Heads brief City Administrator and Finance Director on respective budgets

6
Human Resources Director submits the FY21 final insurance rates, health & wellness incentives to the Finance Director

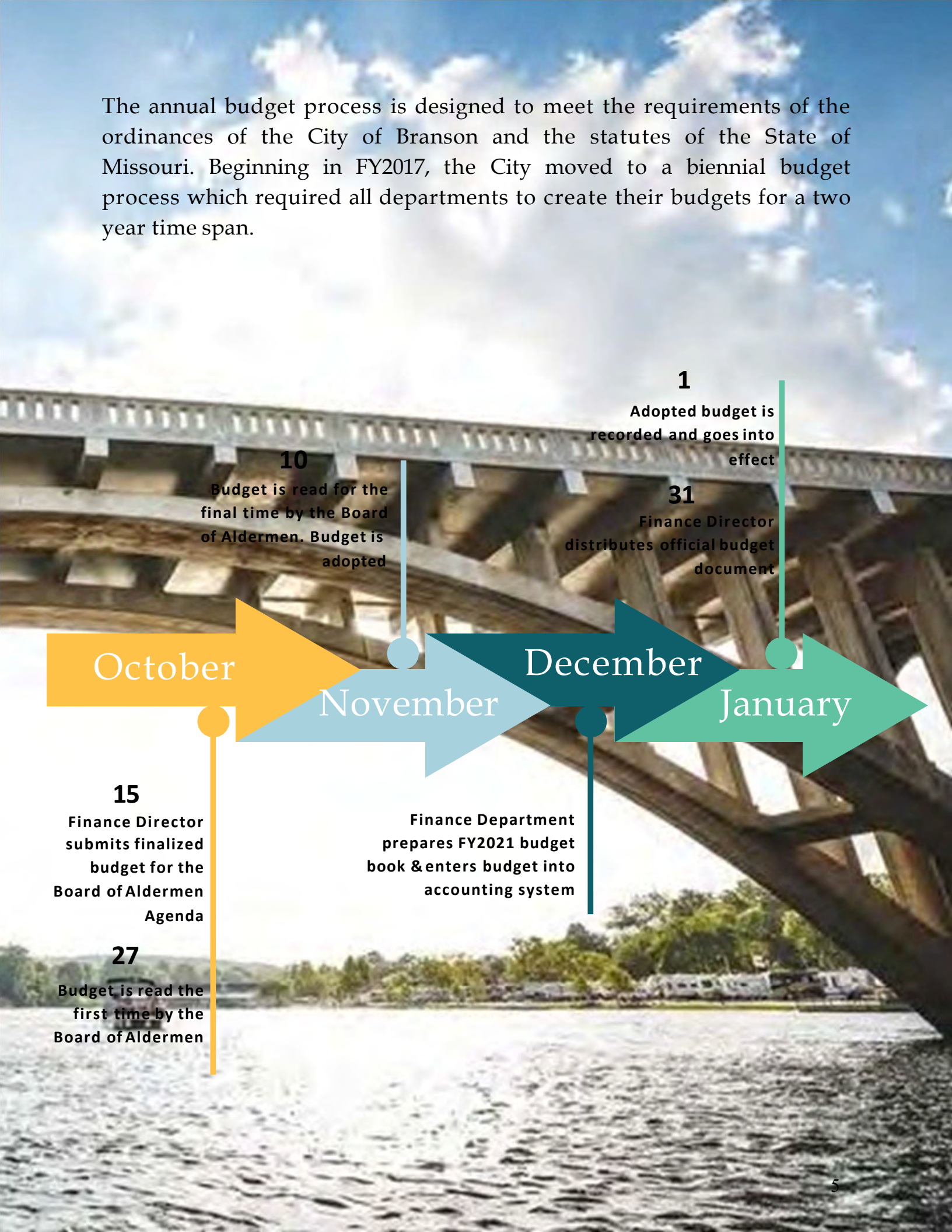
August

10
Budget & Finance and Capital Committees review the proposed budget

24
Budget workshop to discuss the final proposed budget

September

The annual budget process is designed to meet the requirements of the ordinances of the City of Branson and the statutes of the State of Missouri. Beginning in FY2017, the City moved to a biennial budget process which required all departments to create their budgets for a two year time span.



Finance Director's Note

The FY2021 budget has been prepared and crafted in an environment where strategic thinking is necessary. Through this difficult year in which our budget has been compressed as a result of a worldwide pandemic, the City of Branson is faced with difficult challenges in an effort to sustain our ongoing operations and still provide the high quality municipal services given to us as a result of the Community Plan 2030.

The City of Branson has a responsibility to work through these challenges and implement sustainable and ongoing solutions. The Priority-Based Budgeting tool is a great resource to find the solutions to guide our city forward into a financially successful future. This tool directs financial decisions based upon our city's priorities. It is important that we as a City use this tool in it's entirety. Once the priorities have been established, and the data is then presented by program, then the difficult and final piece of this process is making the decisions that are best for the entire city, while keeping to the goals given to us by our community. Priority-based budgeting has given our city opprotunities to change our mindset from what we have always done and to re-purpose and reallocate necessary funds for future long-term needs.

The next year continues to hold financial challenges due continued uncertainties. It remains vitally important to take inventory of all the programs our City offers and ask the important questions: Why do we do what we do: How do the programs we provide impact the overall goals that our community has given us?

> *The City of Branson has a responsibility to work through these challenges and implement sustainable and ongoing solutions.*

Lastly, we want to thank all of our departments and our city leadership that has take the time to be involved in the budget process this year. It's a complicated effort that takes cooperation from all departments and staff levels to create this document.

Jamie Rouch

Finance Director

GENERAL FUND

FY2020

ASSUMPTIONS & PROJECTIONS

1. **SALES TAX**
   Per the COVID financials assumes a 45% reduction in sales tax receipts of original FY2020 budgeted receipts

2. **YEAR-END PROJECTIONS**
   All departments completed 2020 year-end projections.

3. **PERSONNEL**
   3% Maximum merit increase for 2020
   2% Market adjustment

4. **ADDITIONAL PERSONNEL CHANGES**
   Hiring freeze for 22 full-time positions in FY2020 per COVID financials

Projected Reserve

30%

The 2020 year-end reserve balance is projected to be 30%. In multi-year budget projections, the reserve is estimated to decrease to 26% by 2025 as a result of capital and one-time expenditures. Operational expenditures for 2021-2025 are balanced with the revenues.

GENERAL FUND

FY 2021 BUDGET

FY 21 Market Adjustment..... 0. 0%
FY21 Max Merit Increase..... 3.0%
FY 21 Sales Tax Increase..... -22.0%*
FY 21 Health Insurance Increase..... 0.0%

***calculated based on FY2019 actual receipts**

No new employees are budgeted in the General Fund for the 2021 budget year.

$238,580	DEBT SERVICE
$400,000	CONVENTION CENTER SUBSIDY
$750,000	PARKS & RECREATION SUBSIDY
$5,735,833	PUBLIC SAFETY SUBSIDY
$163,717	PUBLIC SAFETY TRANSFER (CODE ENFORCE)
$290,000	BALLPARKS OF AMERICA SUBSIDY
$0	CAPITAL EXPENDITURES
$0	INTERNAL SERVICE FUND TRANSFER
$34,000	ONE-TIME EXPENDITURES

The City also budgets dollars on an annual basis to assist various social agencies located within Branson. Below is a breakdown of dollars budgeted for this function in 2021 :

TANEY COUNTY PARTNERSHIP	$10,000
TANEY COUNTY AIRPORT	$10,000
HEALTH DEPARTMENT	$180,000
HOUSING AUTHORITY	$90,000
SERVICE AGENCIES	$100,000

WATER/ SEWER FUND
FY 2021 BUDGET

FY 21 Market Adjustment..... 0.0%
FY 21 Max Merit Increase..... 3.0%

FY 21 Water Rate Increase..... 2.0%
FY 21 Sewer Rate Increase.....7.0%

$1.3M*
FY21
Total Capital

Contingent upon grant approval and Taney County approval

TRANSPORTATION FUND
FY 2021 BUDGET

FY 21 Market Adjustment..... 0.0%
FY 21 Max Merit Increase..... 3.0%
FY 21 Sales Tax Decrease..... -20.0%*

calculated based on FY2019 actual receipts

$0
FY21
Total Capital

PUBLIC SAFETY FUND
FY 2021 BUDGET

FY21 Market Adjustment..... 0.0%
FY21 Max Merit Increase..... 3.0%
FY 21 Sales Tax Decrease..... -19.0%*

One-Time Expenditures..... $150,240

calculated based on FY2019 actual receipts

751K
FY21
Total Capital

TOURISM FUND
FY 2021 BUDGET

FY 21 Tax Decrease..... -44.0%*

FY 21 Tourism Marketing..... $1,503,980
FY21 Debt Service..... $3,438,296

calculated based on FY2019 actual receipts

$0
FY21
Total Capital

2021 Economic Outlook

There are many economic growth indicators for 2021, although it is difficult to know the lasting effects of the global pandemic on the city's economy. Even with the pandemic, there have been several positive developments that have occurred in 2020. For example, WonderWorks opened in the location of a previously closed theater; Silver Dollar City added a new, multi-million dollar attraction, the Aquarium on the Boardwalk is slated to open in October; and the expansion of the 76 Entertainment Community Improvement District concluded in June.
Travel is expected to continue to be much more restricted.

Photo of Ball Parks of America courtesy of Branson Chamber of Commerce

WonderWorks Space Gallery

2021 Factors

PANDEMIC

It's expected the Cornavirus pandemic will continue to have effects on the local, regional, national and global economies into 2021. Several different factors, including a possible vaccine, may potentially change the outlook. At this time, it's difficult to know the exact impact.

NATURAL DISTASTERS

The city's Emergency Response Team keeps a cautious eye on expected rain patterns and potential severe weather outlooks that may affect the local economy. The team is constantly practicing drills and other disaster mitigation measure to reduce potential impacts.

LEGISLATIVE AGENDA

The city must continue to watch legislative activity at the state and local level for potential legislation that may have adverse effects on the local economy. For example, with the shut-down and an even greater shift to online shopping, a state-wide use tax for each taxing jurisdiction would ease financial woes brought on by the inability to collect sales tax on certain purchases.

UNEMPLOYMENT

As of the August jobs report, national unemployment fell to 8.4% in August. This may be a sign that the economy is reopening and potential for further jobs gains.

Economic Forecast

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Forecast 2020	Forecast 2021	Forecast 2022
Branson Sales Tax Growth	2.0%	-0.4%	2.0%	1.2%	-36.0%	0.9%	1.4%
Branson Tourism Tax Growth	9.1%	-1.9%	4.9%	-4.4%	-45.0%	-0.5%	0.0%
Branson Average	**5.6%**	**-1.2%**	**3.5%**	**-1.6%**	**-40.5%**	**0.2%**	**0.7%**
Kiplinger Report					-5.8%		
CBO (Jan. 2019)					-5.9%	4.8%	2.2%
Real U.S. GDP Growth (World Bank)					-5.2%	4.2%	
Mar. 2019 Federal Reserve Projections					-6.5%	5.0%	3.5%
Missouri FY20 Budget Document					1.9%	2.1%	
Apr. 2019 WSJ Econ. Forecast Survey					-5.6%	4.7%	3.2%
National - Avg. Forecast of Others	**1.6%**	**2.3%**	**2.9%**	**2.3%**	**-5.8%**	**4.2%**	**3.0%**
Branson Compared to National Avg.	**4.0%**	**-3.5%**	**0.6%**	**-3.9%**	**-34.7**	**-3.9%**	**-2.3%**

FISCAL HEALTH

One way the city monitors fiscal health is to determine how financial decisions today impact ability to not only provide current services, but future services as well. Through PBB, the city can map revenues and expenses as well as future projections for fund reserves. In this section, we provide summaries for the four main operating funds the city is required to maintain minimum reserves per municipal code.

01 GENERAL FUND

The General Fund is required to maintain a 20% reserve by municipal code. The city's Reserve Policy states that operating reserves may only be used for emergency purposes resulting from the following: adverse impact on expenditures from a natural disaster such as flooding or a 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 liabilty.

02 PUBLIC SAFETY FUND

The Public Safety Fund is required to maintain a 20% reserve by municipal code. The fund's revenue sources are the 0.5% Public Safety Sales Tax and an annual transfer of $7.7 million from the General Fund.

03 PARKS FUND

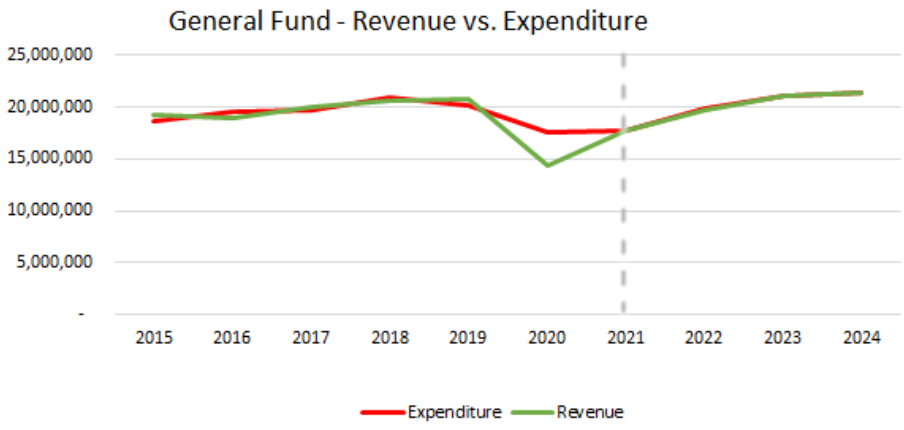
The Parks Fund is required to maintain a 10% reserve by municipal code. The fund's revenue sources are mostly made up of user fees and an annual subsidy from the General Fund.

04 TRANSPORTATION FUND

The Transportation Fund is not required by code to maintain a minimum reserve balance. The funds revenue sources include the 0.5% city-wide Transportation Sales Tax and transfers from the Tourism Fund.

General Fund

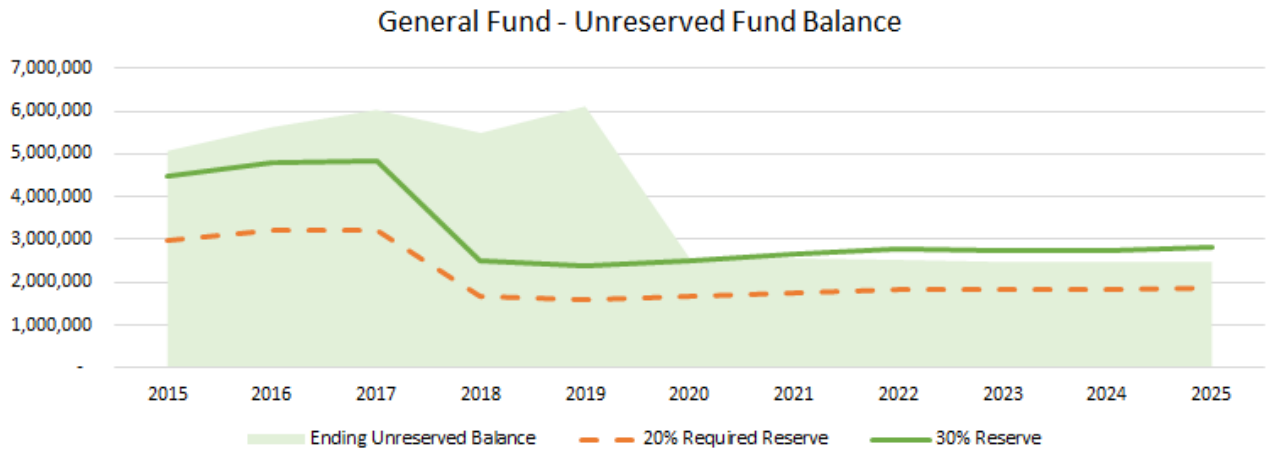
The graph to the right (GF-Revenues VS. Expenditures) represents the city's total annual revenues compared to total expenses. Expenditures outpaced revenues in 2016, 2018, 2019 and are expected to exceed revenues again in 2020.



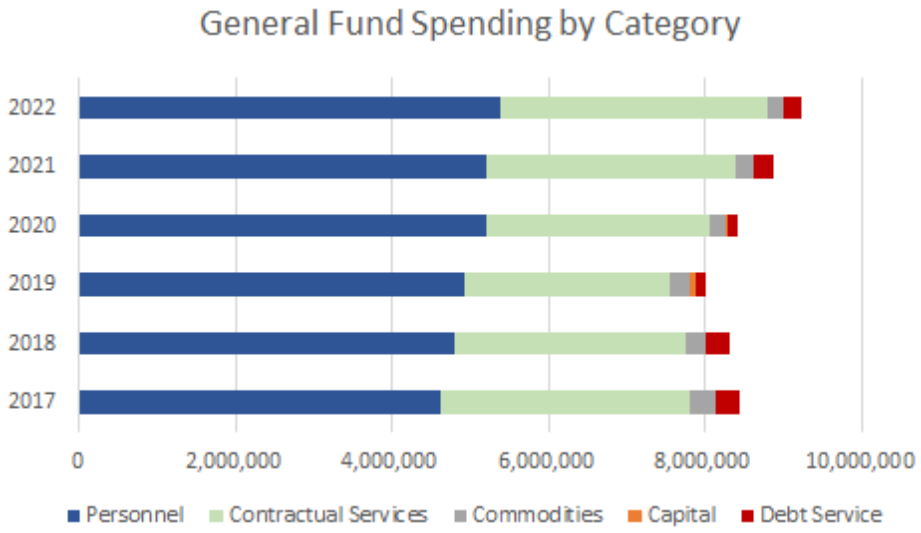
Each year, the city is required to pass a balanced budget. Revenues and Expenditures typically become out of balance due to budget amendments.

When expenditures exceed available revenue, the fund must use its reserves. By ordinance, the General Fund must maintain a 20% reserve.

A reserve amount is calculated based on annual operational expenditures. Operational expenditures do not include one-time purchases or dollars spent on capital items. The graph below shows the General Funds ending unreserved balance for years 2015 - 2025.

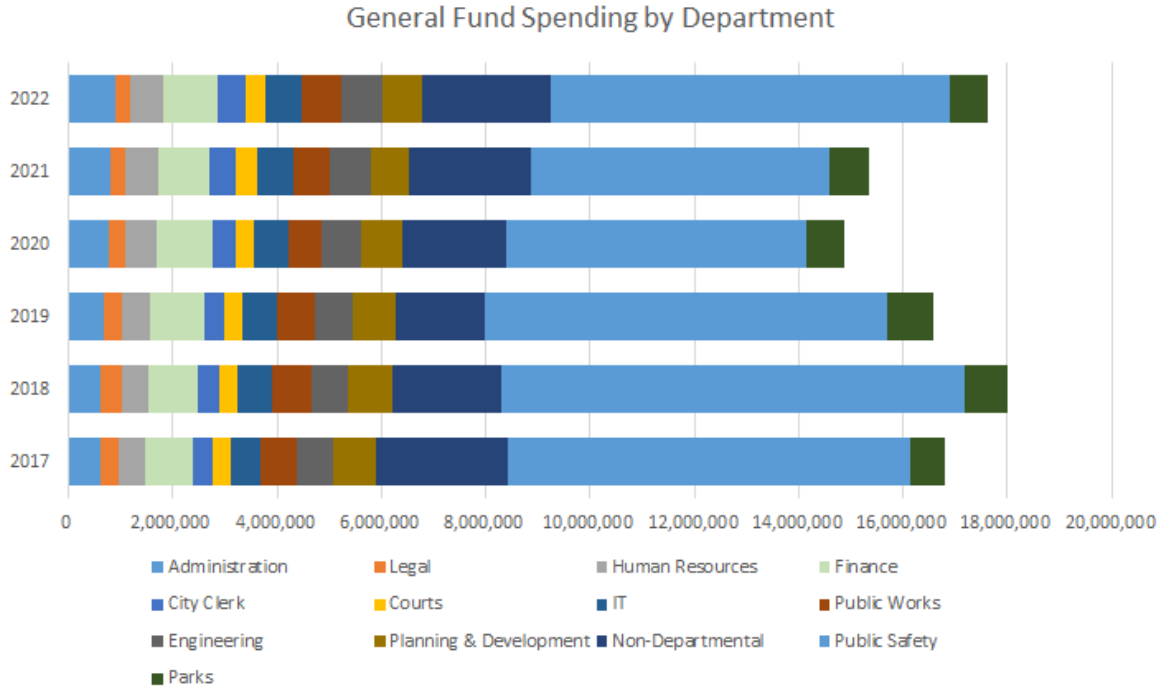


General Fund cont'd



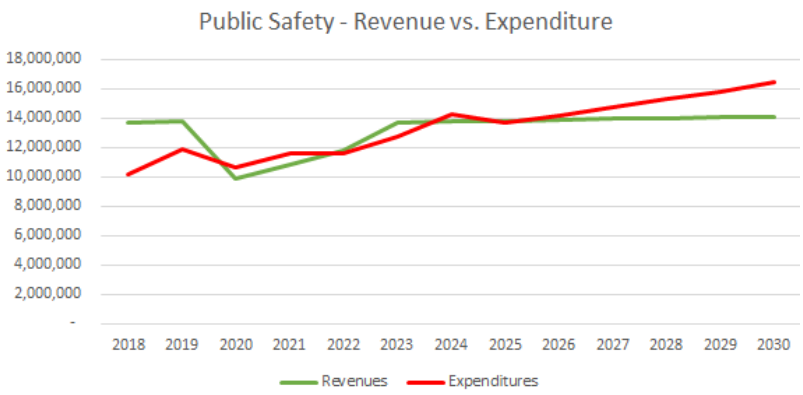
For FY2021, personnel expenses account for 58.8% of General Fund (GF) operational expenditures. and only 58.1% of operational expenditures in FY2022. Contractual services make up the next largest category of GF spending, followed by commodities and debt service.

The General Fund (GF) is the primary funding source for many departments. Total operational expenses from the GF for FY2021 are $8,860,930. Operational expenses in the GF have grown by an average of 1.7% annually. These operational expenses include debt service and city-wide contractual services. Additionally, the GF will transfer $5.9 million to the Public Safety Fund (which includes the Police and Fire Departments) and $750,000 to the Parks and Recreation Fund to fund the operations of those departments.



Public Safety Fund

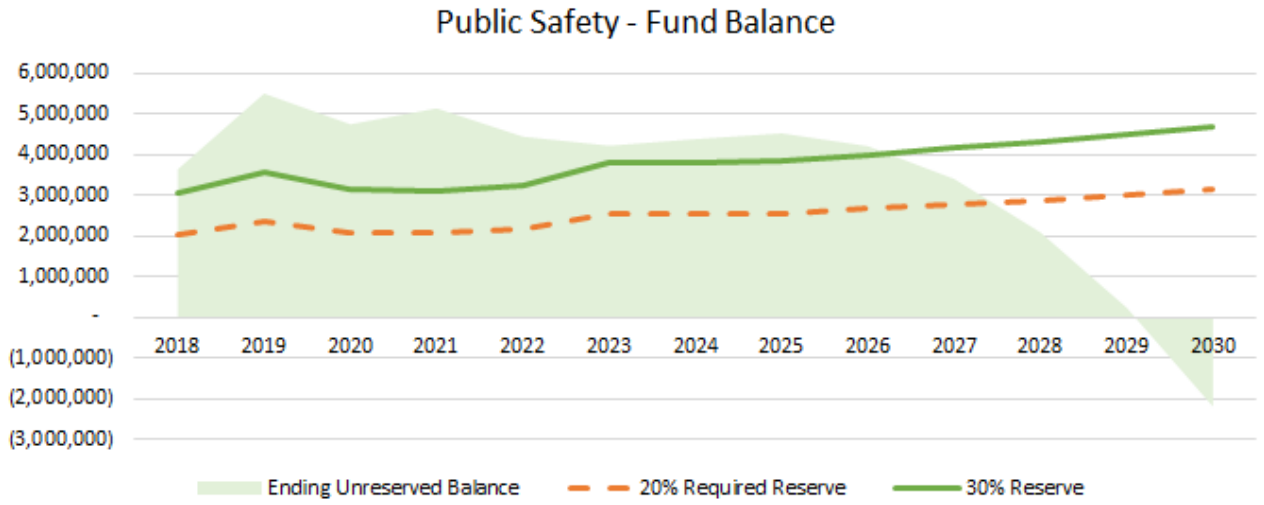
The graph below (Public Safety-Revenue vs. Expenditure) represents the city's total annual revenues compared to total expenses for the Public Safety Fund. The Public Safety Fund is the newest fund created after the passage of the Public Safety Sales Tax.



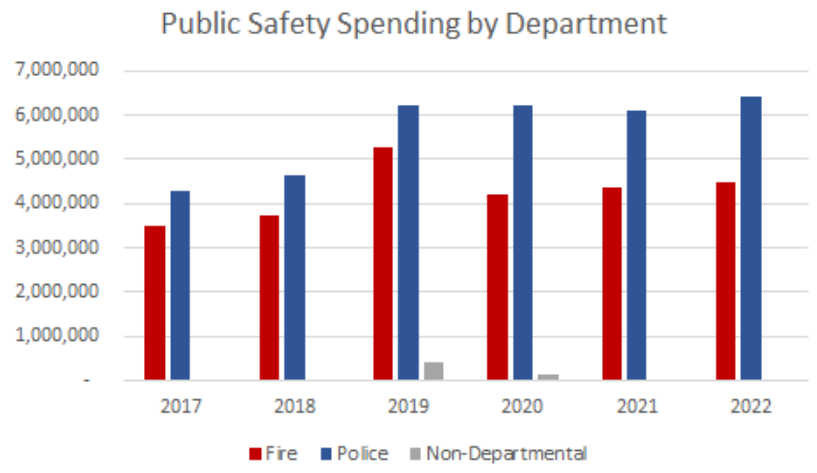
Revenues in the fund are made up solely of tax receipts from the Public Safety Sales Tax and an additional annual transfer-in from the General Fund of nearly $7.7 million, although this amount will be decreased in FY2021 due to an overall decrease in revenues due to COVID-19.

By 2024, the revenue and expenditure gap begins to close and in 2024 expenditures will outpace revenues. Debt associated with the new planned Police and Fire Stations is a significant contributing factor for expenditures outpacing revenues. Additionally, operational expenditures associated with the hiring of new staff also contribute to the imbalance.

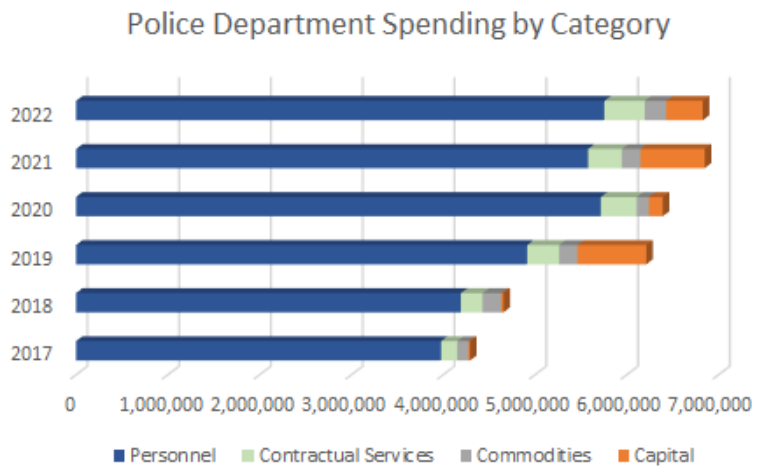
Like the General Fund, the Public Safety Fund's budget must maintain a 20% reserve and must be balanced on an annual basis for approval. Budgetary considerations for future years that will affect the fund's unreserved fund balance is debt service on a new Fire Station #4 and a new centrally-located, larger police station.



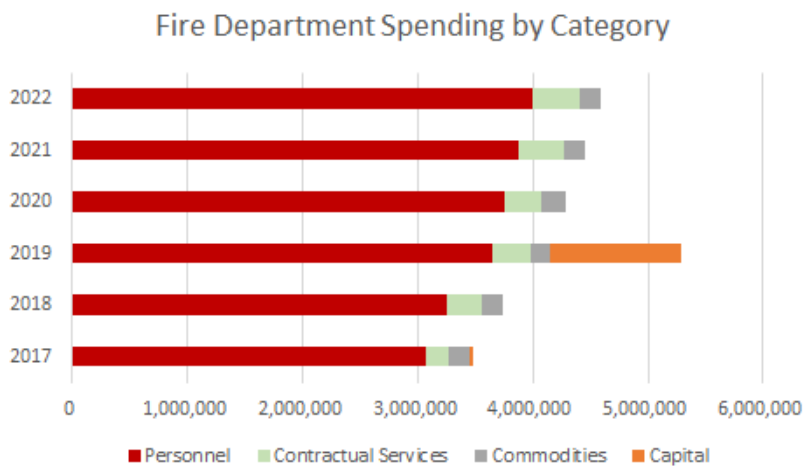
Public Safety Fund cont'd



For FY2021, the Fire Department accounts for 41.7% of Public Safety expenditures and the Police Department accounts for 58.3%. Total average growth for the funds expenditures are 6.2% annually since the Public Safety Sales Tax was approved by voters in 2018.



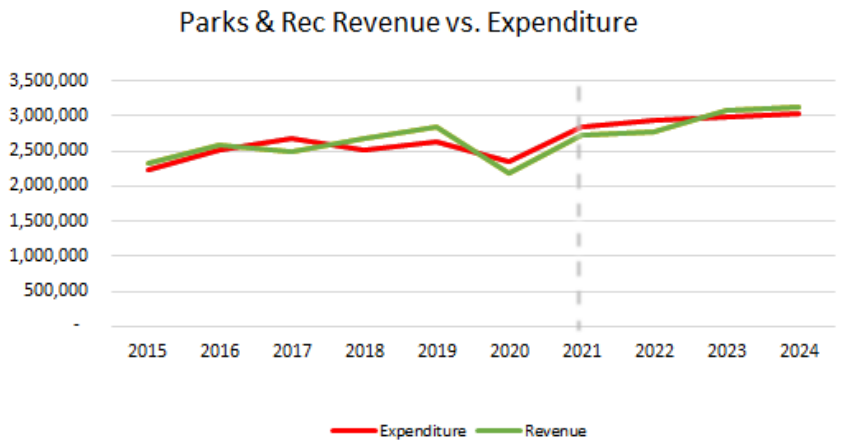
Police personnel expenses account for 91.4% of all departmental expenditures in FY2021. Average annual growth in the departmental budget is 11.8% since 2018, or an increase in the annual budget in FY21 of $2.2 million over 2018 actual expenditures.

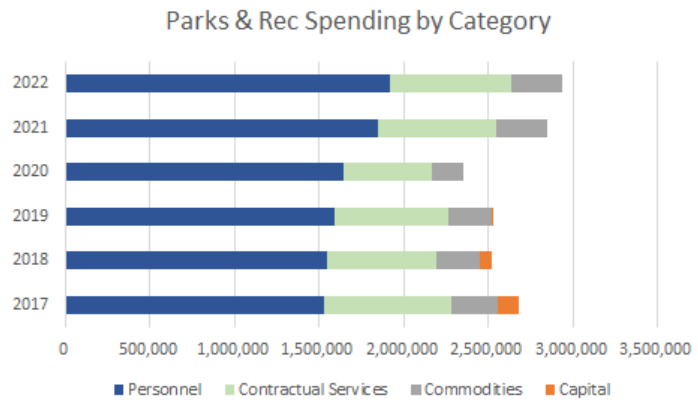


Fire personnel expenses account for 88.9% of all departmental expenditures in FY2021. Average annual growth in the departmental budget is 4.8% since the new Public Safety Sales Tax was approved by voters in 2018, or an increase in the annual budget in FY21 of $724 thousand.

Parks Fund

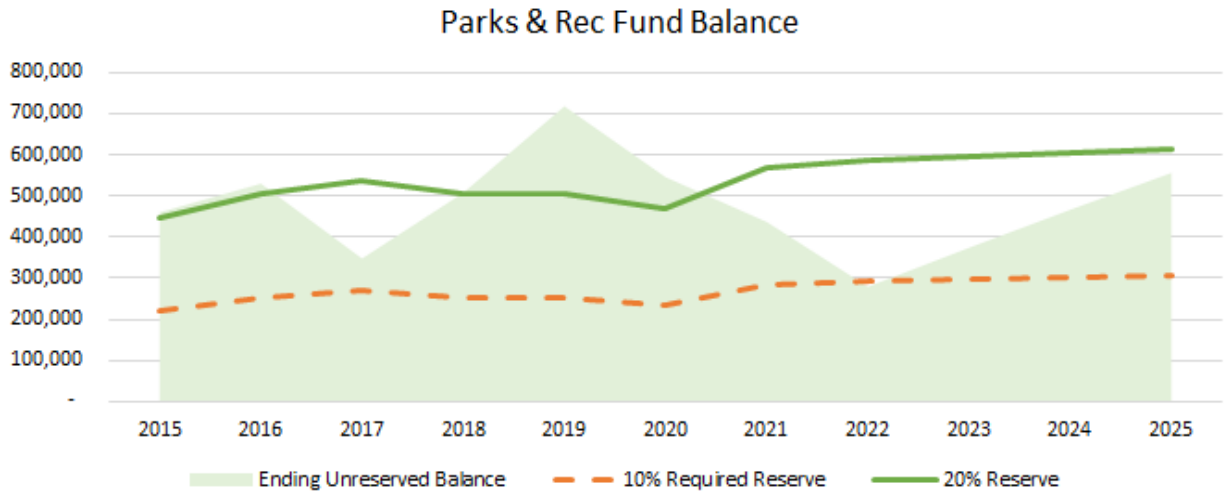
The graph to the right represents the city's total annual revenues compared to total expenses for the Parks Fund. Revenues for the Parks Fund come from various fees charged to customers, such as Campground customers and those utilizing other services such as the pool and ball programs





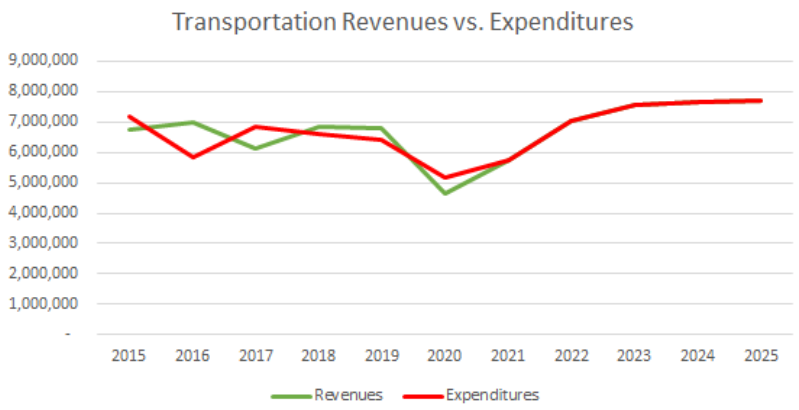
Parks & Rec personnel expenses account for 64.9% of all departmental expenditures in FY2021, followed by contractual services, commodities and capital projects. The average annual growth in the departmental budget is 3.2% since 2018, or an increase in the annual budget in FY21 of $323 thousand.

The Parks Fund also relies on an annual subsidy from the General Fund. Similar to the General and Public Safety Funds, the Parks Fund is also required to maintain a reserve, although the minimum amount is only 10% of operational expenditures.

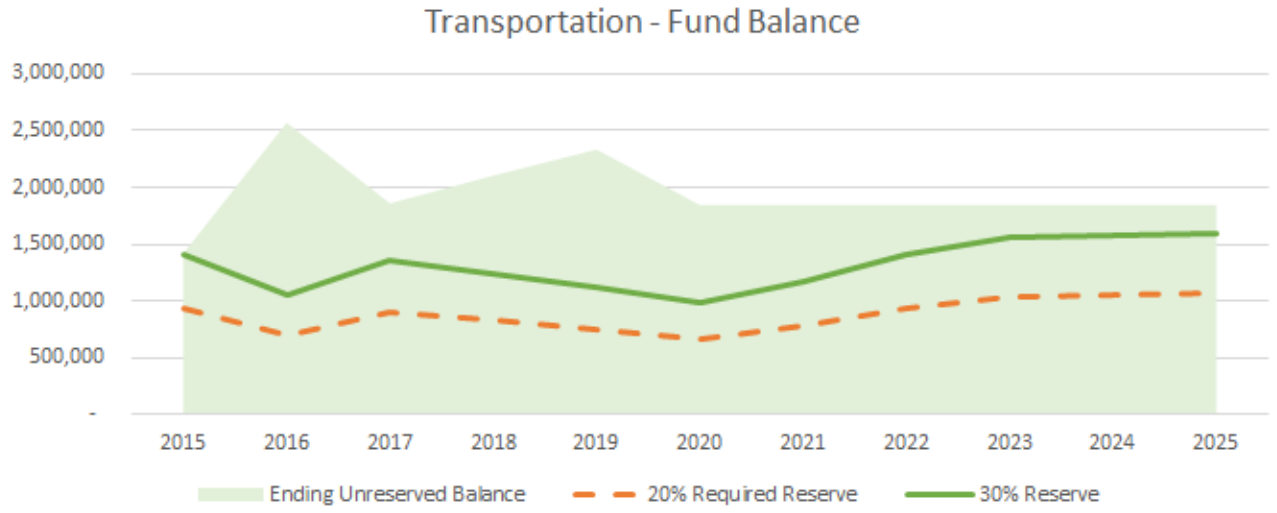


Transportation Fund

The graph to the right (Transportation-Revenue vs. Expenditure) represents the city's total annual revenues compared to total expenses for the Transportation Fund. The revenues for the Transportation Fund come from the City's 0.5% Transportation Sales Tax and County Aid Road Trust (C.A.R.T.) Funds distributed by the State of Missouri from the state's gas tax.

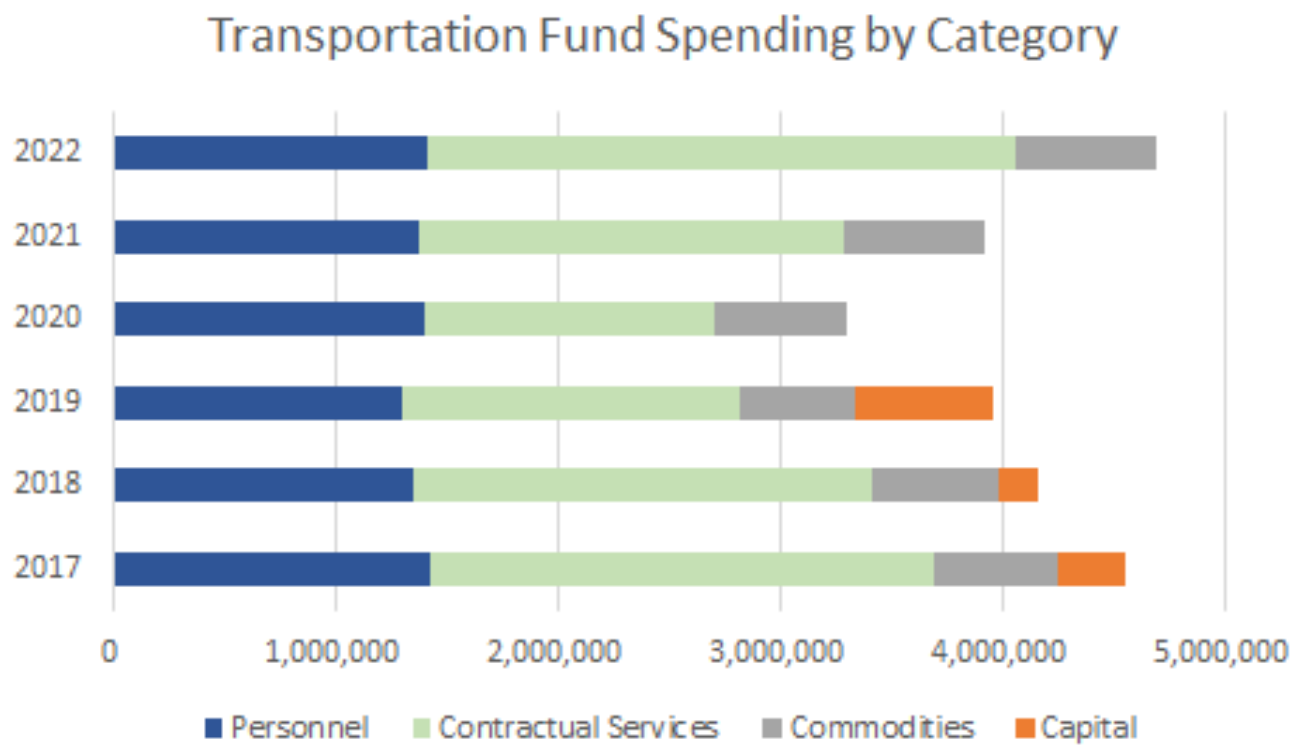


The Transportation Fund relies on an annual transfer from the Tourism Fund. The Tourism Fund receives revenues from the city's Tourism Tax and is required by state statute to. The revenues from the Tourism Tax are restricted to marketing and infrastructure expenditures. Thus, the Tourism Fund transfers dollars to be used on projects such as roads, sidewalks, bridges and other infrastructure-related expenses. Unlike the other funds discussed, there is no minimum reserve requirement per municipal code for the Transportation Fund.



Transportation Fund cont'd

Transportation personnel expenses account for 35.0% of all departmental expenditures in FY2021, followed by contractual services, commodities and capital projects. The average annual growth in the fund's budget has decreased by is 1.4% since 2018.



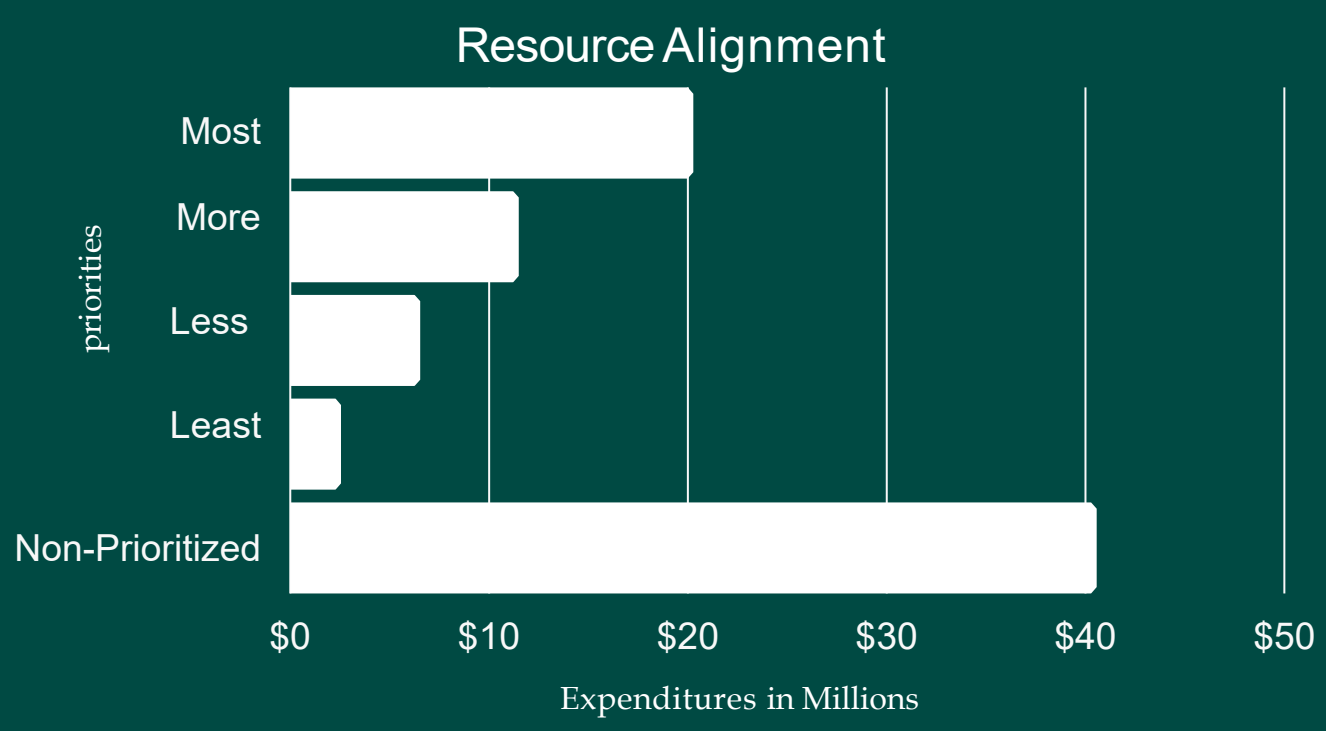
The decrease in average expenditure growth is mostly attributed to the decrease in dollars available for capital expenditures in 2020 and 2021 due to COVID-19. Personnel, contractual services and commodities have stayed roughly flat each year since 2018, or seen only minimal growth.

ABOUT PRIORITY BASED BUDGETING

Public budgeting has traditionally been incremental in nature - the last year's budget serves as the basis for the budget of the following year. This method, however, rarely supports the complex nature of funding government services.

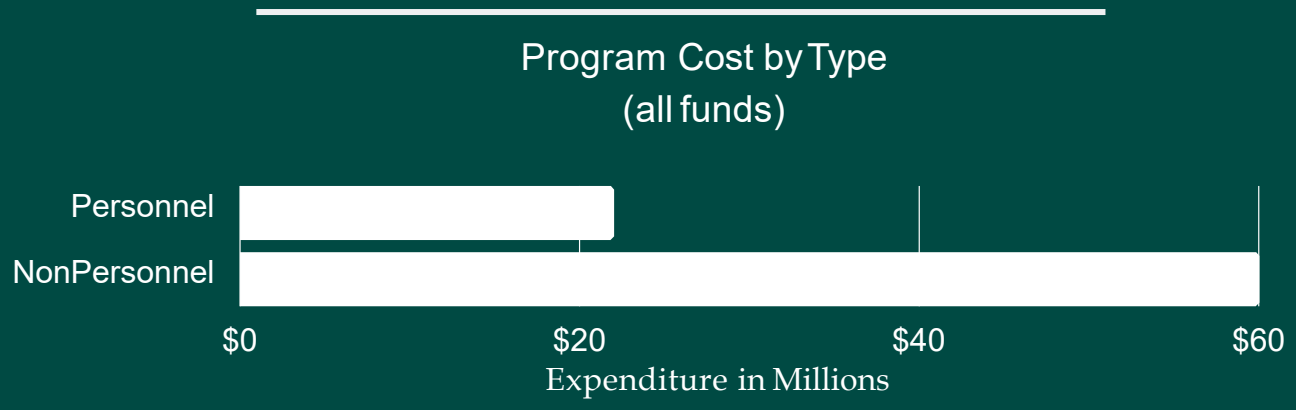
Branson utilizes a priority-based budgeting (PBB) model because it provides a comprehensive review of the entire organizations operating budget, identifying and ranking services (programs) offered on the basis of the community's priorities. The process enables the city to link funding decisions to priorities in the strategic plan. The city identifies "Results", which are the fundamental reason our organization exists and what we are 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.

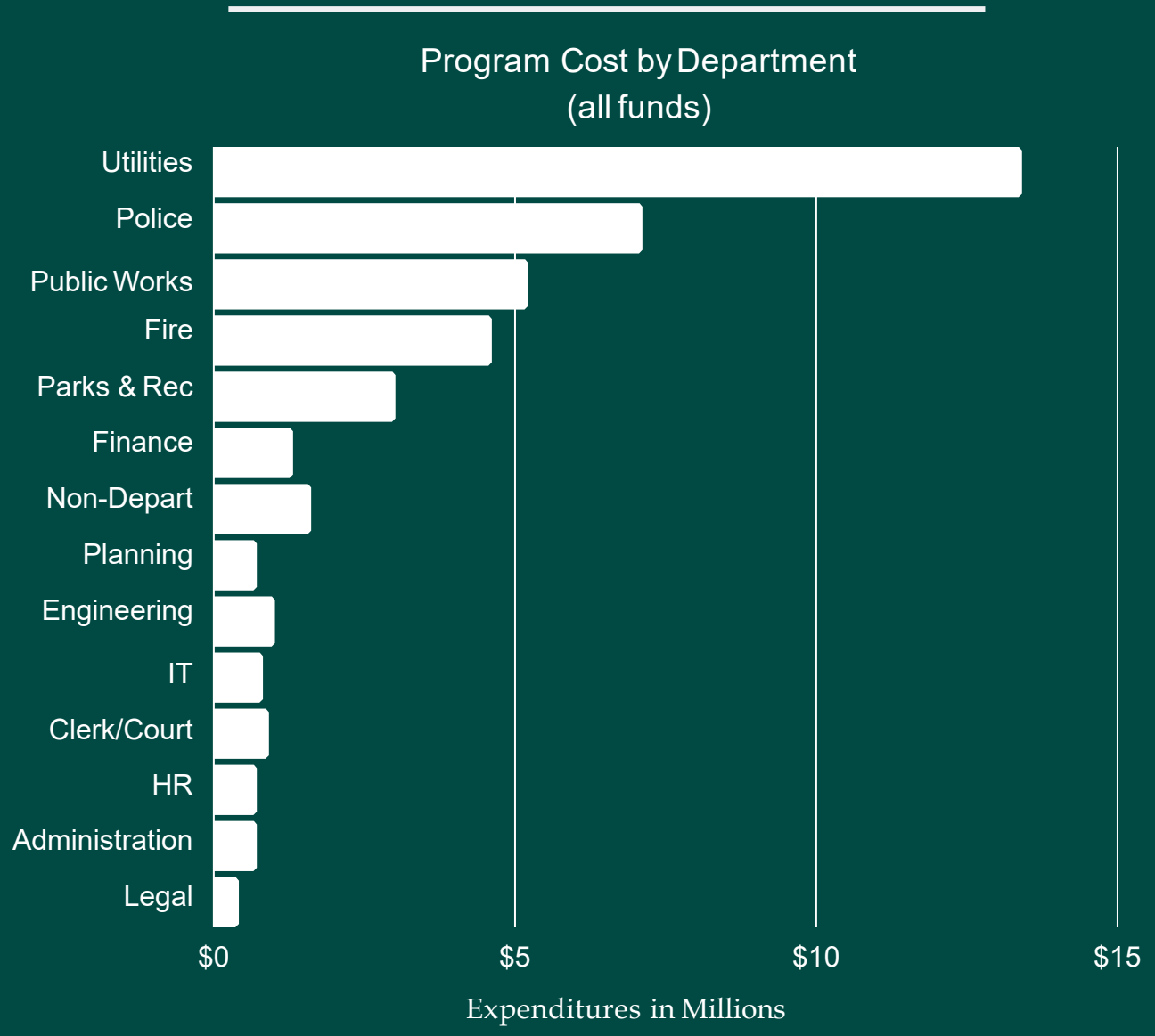
In the graph below, about $40.1 million dollars of the city's 2020 budget could be prioritized into programs/services provided by the city.



The remaining $40.5 million of non-prioritized dollars are attributed to specific funds and other expenditures that cannot be prioritized, such as debt service.

NOTE: The graphs below only represent "prioritized" costs and do not represent the city's entire annual operating and capital budgets and/or expenditures. **These costs were assigned based on the original 2020 budget and do not reflect budget cuts as a result of COVID-19.**





Impact of Re-Purposing Budget Dollars

The City has many success stories since first implementing priority-based budgeting in 2014. As of August 2019, the city was one of the first of five cities practicing PBB to reallocate and re-purpose over 10% of their budget dollars.

Two ways that the City has made better use of funds is through reallocation/re-purposing of resources and the creation of partnerships. The unprecedented impact of the global pandemic on local government budgets has resulted in cities making difficult financial decisions. The struggle to balance decreasing revenues and maintaining public services provides the perfect atmosphere to review ongoing programs and services.

Global impact on local and regional economies means that local governments must adapt to changing patterns faster than ever before. In the case of the pandemic, there is significant economic impact in the way of revenues (especially sales tax receipts) and rapidly changing demands in service and types-of-service levels in the city.

So don't let anybody tell you that the County is broke - We are FAR from broke.

We want our lower priority programs to be the funding source for our most impactful, highest priority initiatives.

Brad Karger,
Marathon County Colorado Administrator

The quote above comes from the Administrator of Marathon County Colorado, Brad Karger. Karger's argument is not that the county is out of money to fund the services provided, but instead that the county should focus first on the most impactful, highest priority programs and ensure that public dollars are not directed toward the lower priority programs. It will take constant review of the programs the provides to determine if we are achieving community needs in light of changing conditions. This may mean difficult decisions to be made by citizens and leadership to what programs and services will continue and those that should end.

The easiest way to accomplish this task is to review existing programs provided by the city. First, we should identify the programs that score the lowest against our community priorities. Next, there are a series of questions that we can ask ourselves to determine the continued viability of each program. The next page identifies various policy questions that we can utilize to identify which programs to continue, which to end and those that simply need to be modiified.

Policy Questions to Ask

Are we over-providing to high mandate programs with low relevance?

There are programs that we are required to provide, either by federal regulation, state statute or our own municipal code. However, we still have the ability to examine these programs to identify opportunity to reduce the level of service, while still maintaining the integrity and compliance of the program.

Are we over-providing to our self-imposed mandates?

Similar to the previous question, we may examine our own mandates for opportunities to reduce service level requirements or to re-examine if we even wish to continue to provide the program or service.

Are there service sharing options with other political organizations?

There may be opportunities to provide a service at a reduced cost by forming public-public partnerships. Examples of this include the city's contract with the Taney County Health Department for inspection services and the Biosolids Coalition.

Are there public-private partnership opportunities?

Along the same lines as the previous question, there may be some services that the city wishes to provide, but lacks the expertise or ability to provide. An example of this type of service is the public-private partnership with a management company to operate the Branson Convention Center.

Are there programs best provided by the private sector?

Sometimes it no longer makes sense for the public sector to provide a service. Additionally, the public sector may also unintentionally compete with existing private sector businesses, or private sector businesses may enter into service sectors that were previously unprofitable.

If we want to keep a lower-performing program, is there opportunity to recover cost?

Lastly, if there are programs that exist that do not meet the city's priorities, yet have a strong public commitment, there may be opportunities to either streamline costs or recover costs through service fees.

5 STEPS PROCESS OVERVIEW
PRIORITY-BASED BUDGETING

The methodology involved in implementation of Priority-Based Budgeting process can be broken down into five distinctive steps:

01

Determine & Clarify Vision/Results

DeThese 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 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 sets 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 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 eac individual pogram. 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 evaluate each program on how the prgoram contributes to achieving each results. Departments also score other attributes of each program, such as level of mandate , the amount of cost recovery, change in demand, and the portion of community served by the program. Once departments score their programs based on the Results, multi-departmental teams conduct follow-up review and 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 information, gives a visual representation of how th eorganization allocates money to each program, and how those programs rank relative to each other in order of highest to lowest priority.

Community Character

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

Reduces visual clutter, improves way-finding with an improved signage system and offers a clean, visually appealing and sufficiently regulated community appearance

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

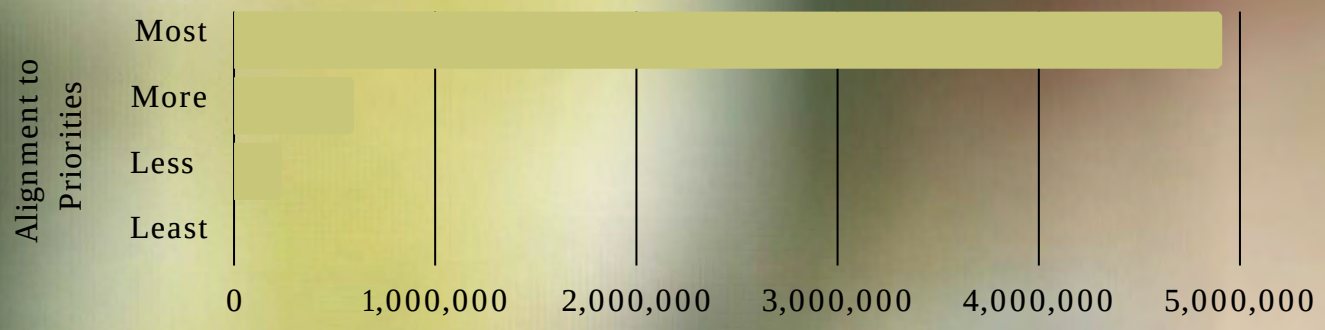
Enhances its major corridors within the City with cohesive, attractive and distinguishing landscape character, signage and other identifying elements that project community pride and visual interest

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

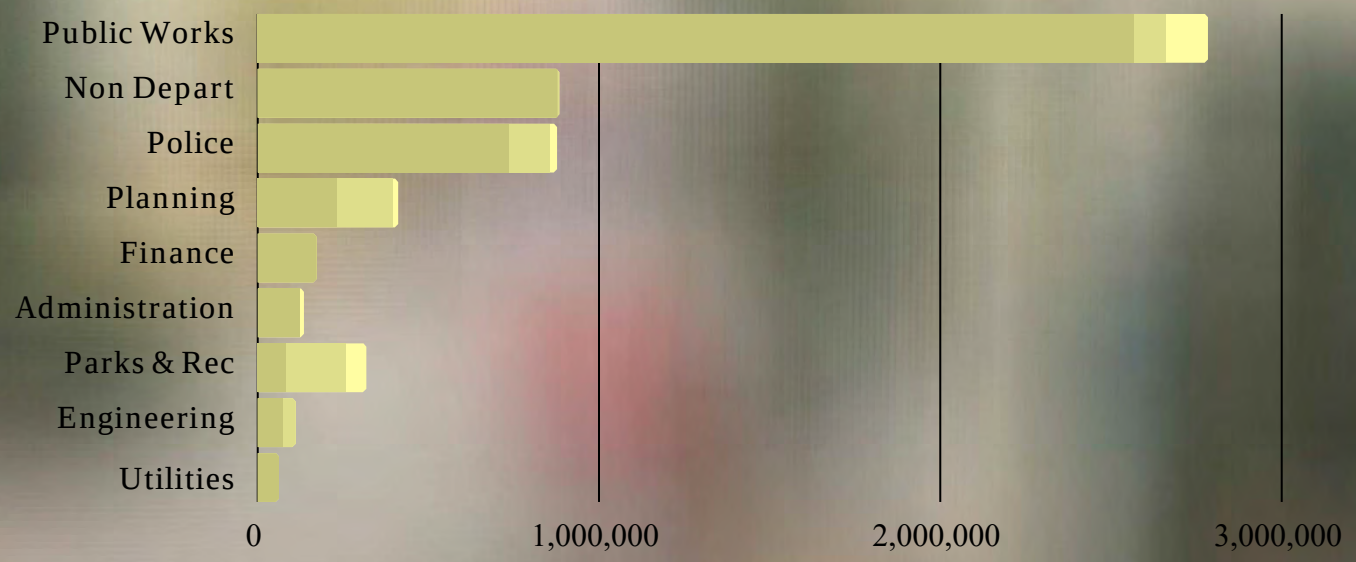
Offers notable, pronounced gateways into the City with distinguishing landscapes and identifying elements that project community values, leaving a lasting impression on visitors

Photo courtesy of the Branson Chamber of Commerce & CVB

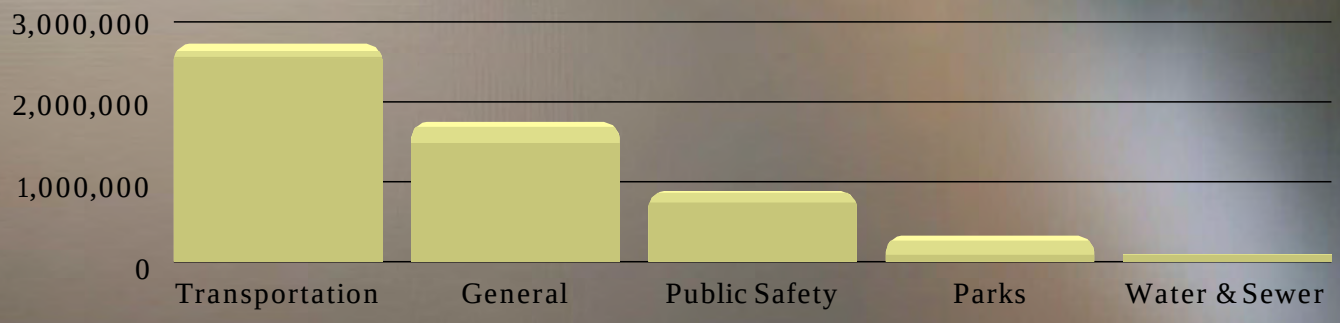
SPENDING BY LEVEL OF CONTRIBUTION TO COMMUNITY CHARACTER:



COMMUNITY CHARACTER CONTRIBUTION BY DEPARTMENT:



COMMUNITY CHARACTER SPENDING BY FUND:



Safety, Health & Socioeconomic

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

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

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

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

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

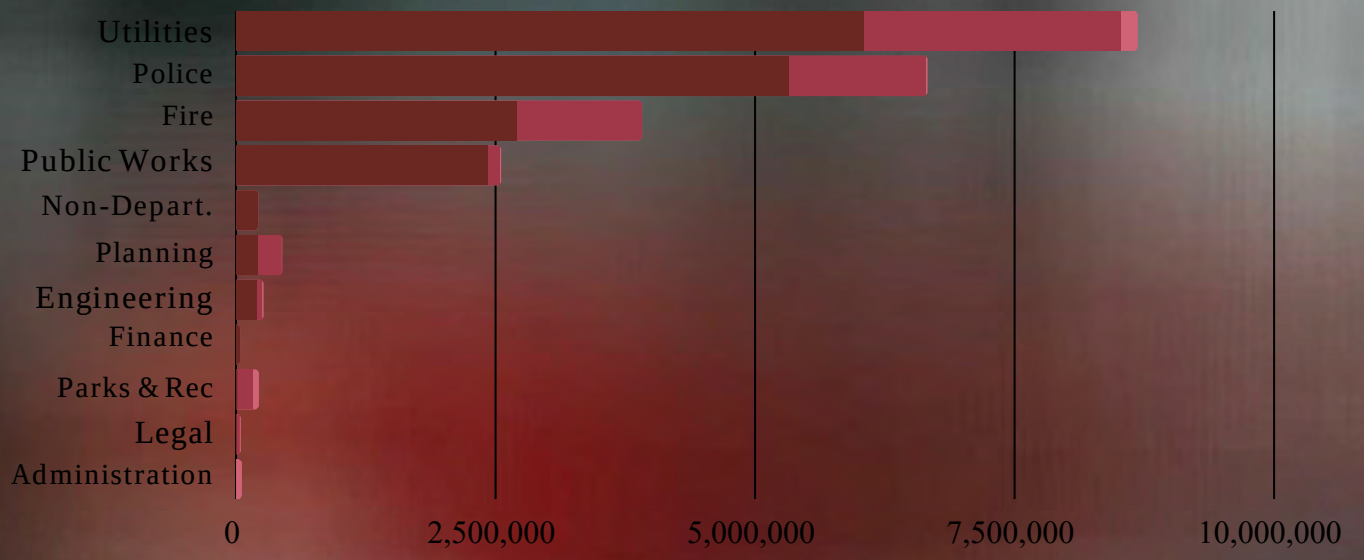
Designs and provides a safe public infrastructure network that is well maintained, accessible and enhances traffic flow and mobility for motorists, pedestrians and cyclists

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

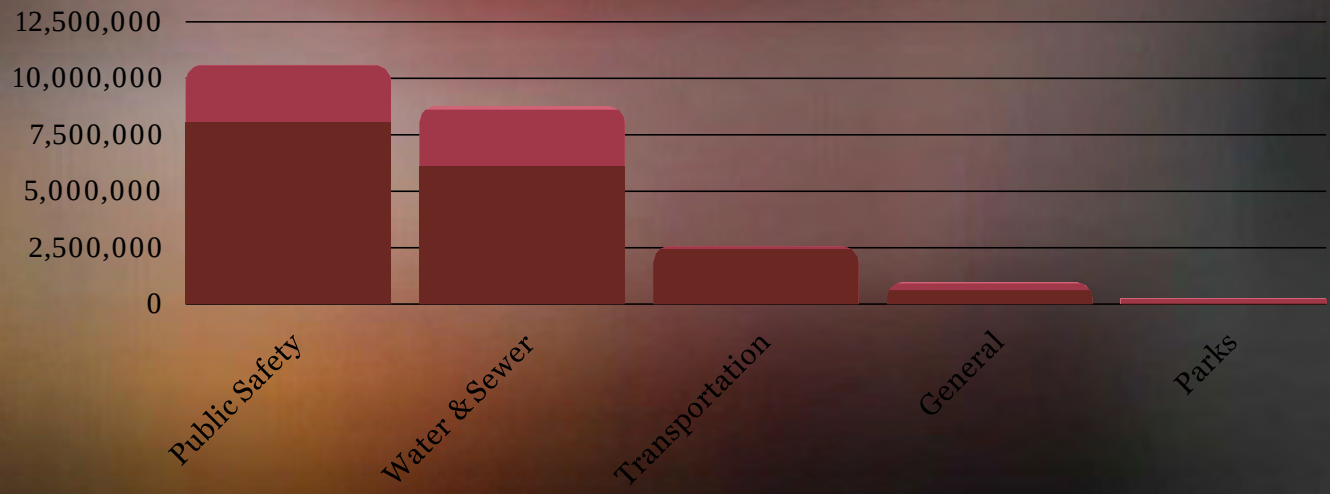
Encourages and supports an adequate supply and variety of housing that meets the diverse needs of the community, its residents and workers

SPENDING BY LEVEL OF CONTRIBUTION TO SAFETY, HEALTH & SOCIO-ECONOMIC:

SAFETY, HEALTH & SOCIO-ECONOMIC CONTRIBUTION BY DEPARTMENT:



SAFETY, HEALTH & SOCIO-ECONOMIC SPENDING BY FUND:



Arts, Culture & Education

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

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

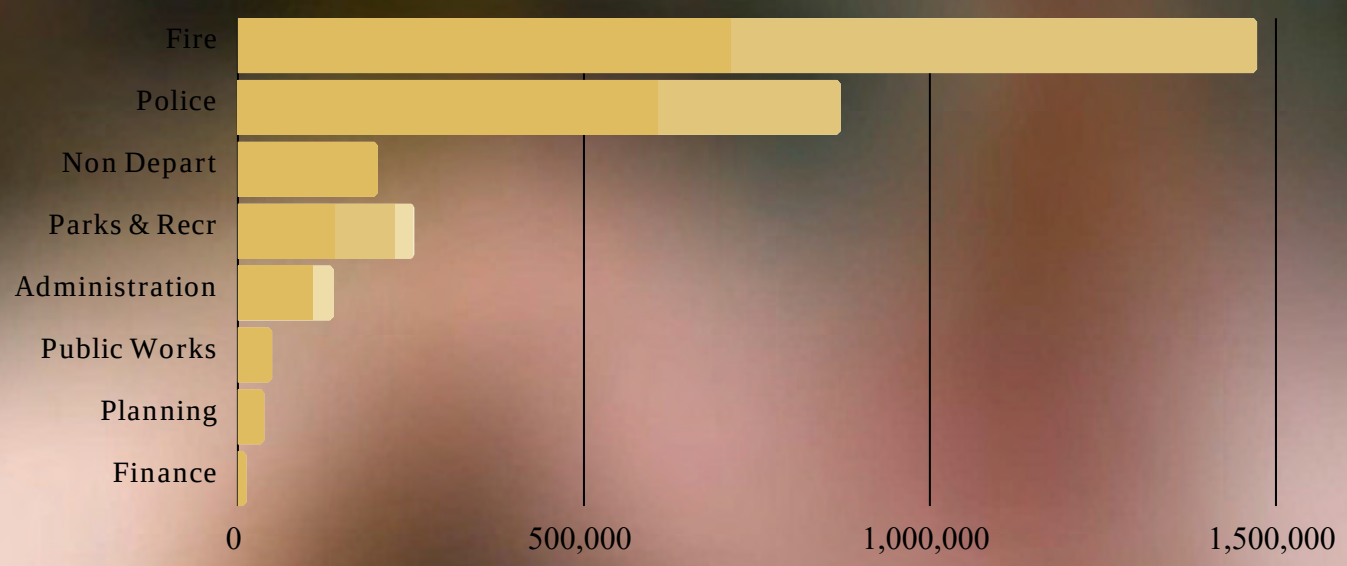
Supports and encourages cultural enrichment, the performing arts and artistic activities that contribute to the local economy and are accessible for residents and visitors to patronize

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

Photo courtesy of the Branson Chamber of Commerce & CVB

SPENDING BY LEVEL OF CONTRIBUTION TO ARTS, CULTURE & EDUCATION:

ARTS, CULTURE & EDUCATION CONTRIBUTION BY DEPARTMENT:



ARTS, CULTURE & EDUCATION SPENDING BY FUND:

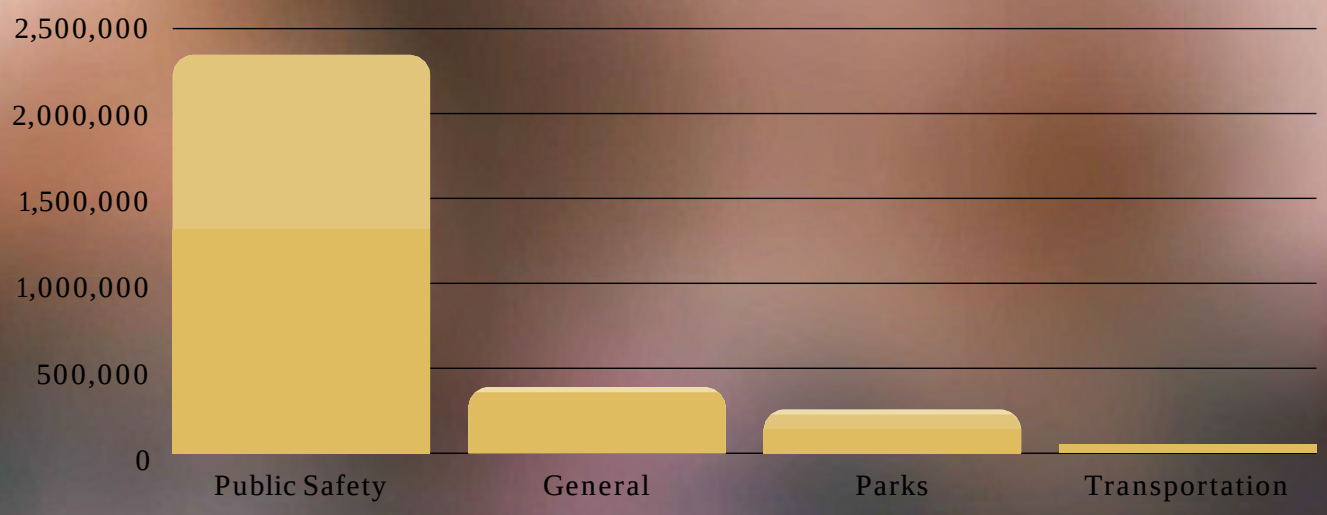


Photo courtesy of the Branson Chamber of Commerce & CVB

Economic Development

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

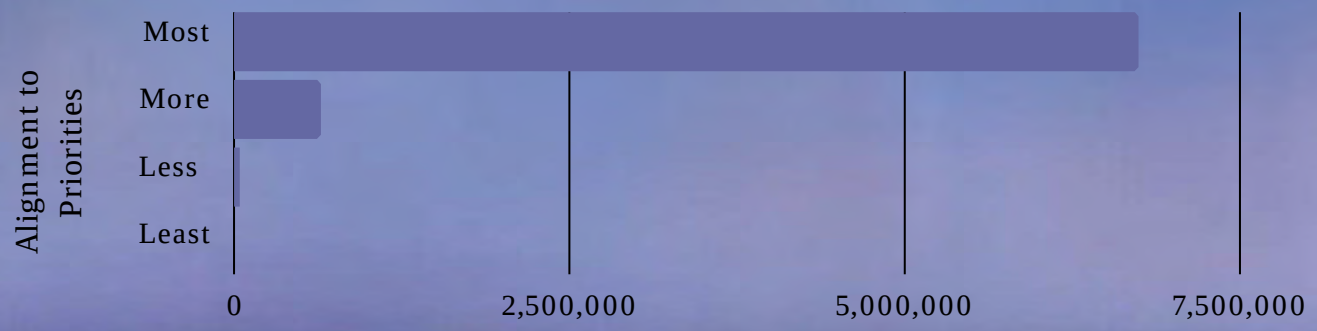
Encourages and maintains a diverse balance of retail, dining, entertainment and business services that support the resident population in order to maintain their quality of life

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

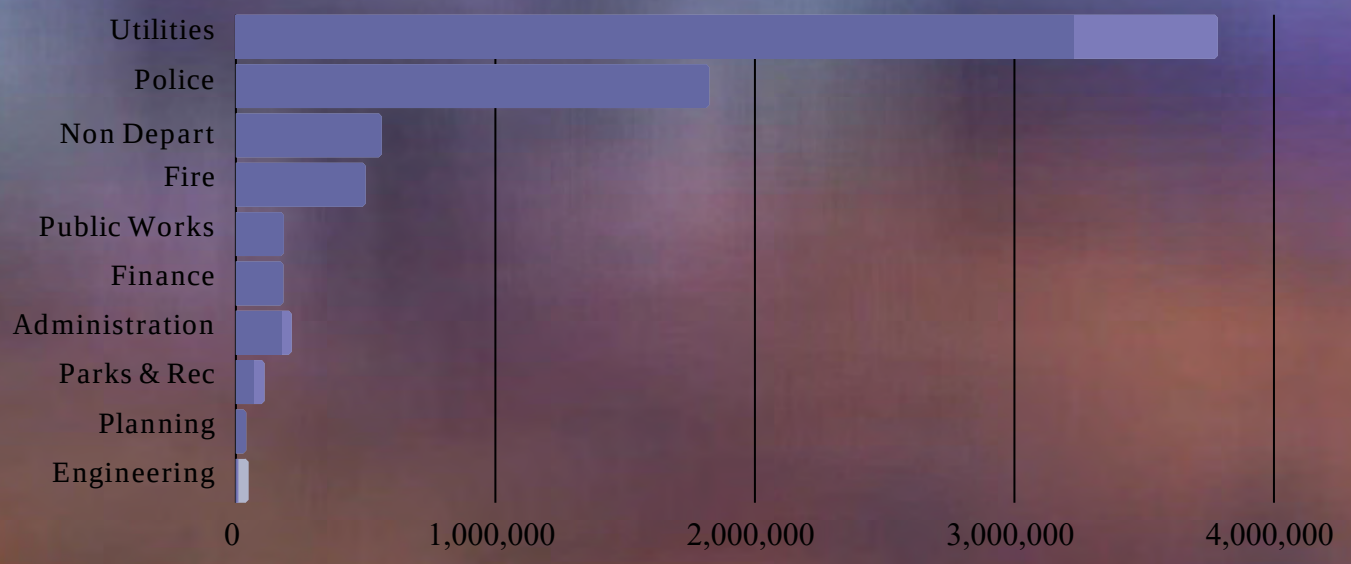
Offers a safe, welcoming environment that is receptive to a variety of development incentives that encourage desired growth but that do not put the City, or other community entities at financial risk

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

SPENDING BY LEVEL OF CONTRIBUTION TO ECONOMIC DEVELOPMENT:



ECONOMIC DEVELOPMENT CONTRIBUTION BY DEPARTMENT:



ECONOMIC DEVELOPMENT SPENDING BY FUND:

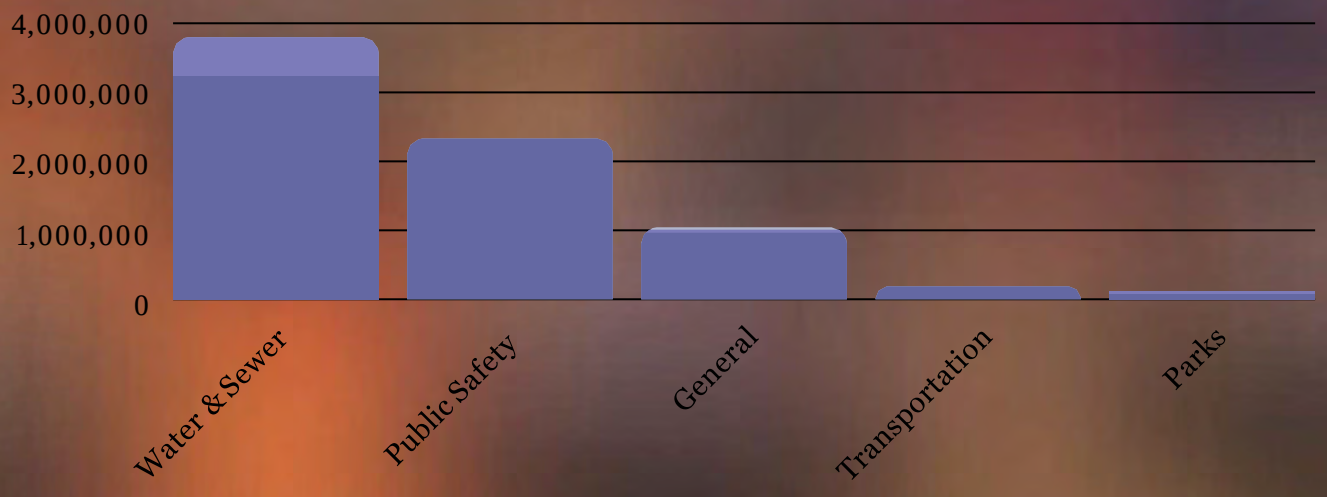


Photo courtesy of the Branson Chamber of Commerce & CVB

Infrastructure & Environment

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

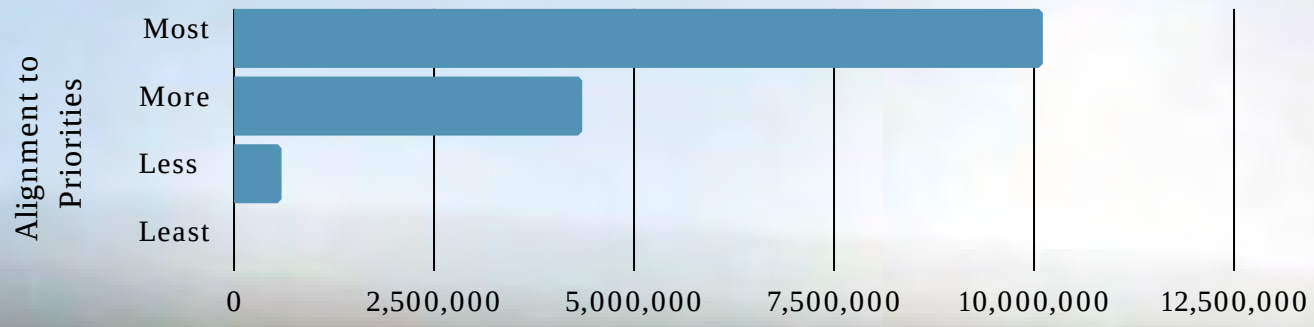
Ensures that air quality is maintained at a healthy level as the city grows

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

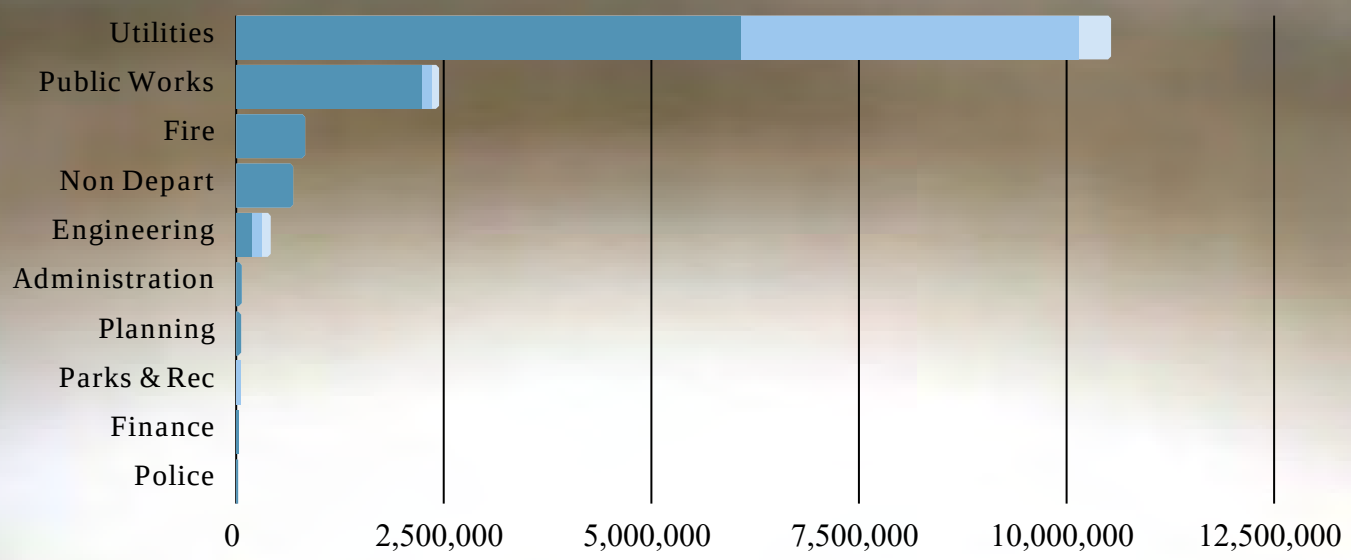
Acts as a good steward of the land and the environment by enhancing existing ecosystems

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

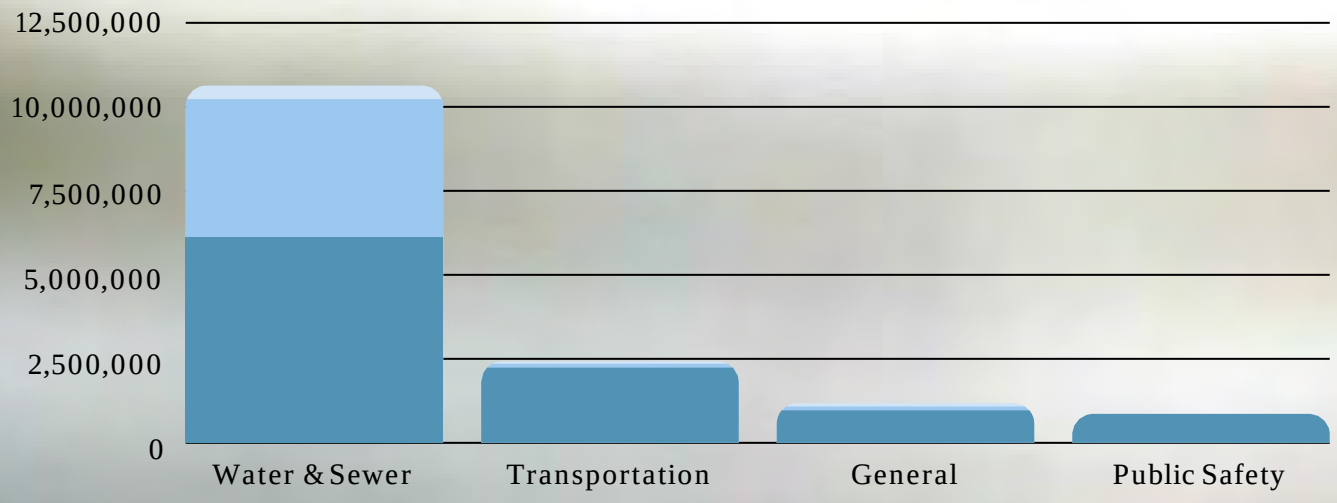
SPENDING BY LEVEL OF CONTRIBUTION TO INFRASTRUCTURE&ENVIRONMENT:



INFRASTRUCTURE & ENVIRONMENT CONTRIBUTION BY DEPARTMENT:



INFRASTRUCTURE & ENVIRONMENT SPENDING BY FUND:



Tourism

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

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

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

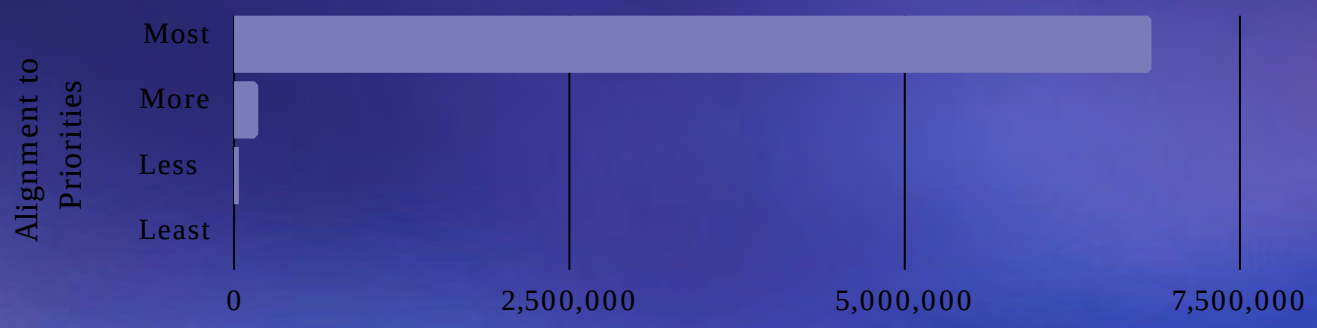
Offers visitor services and facilities that are ethical, informative and clear to tourists

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

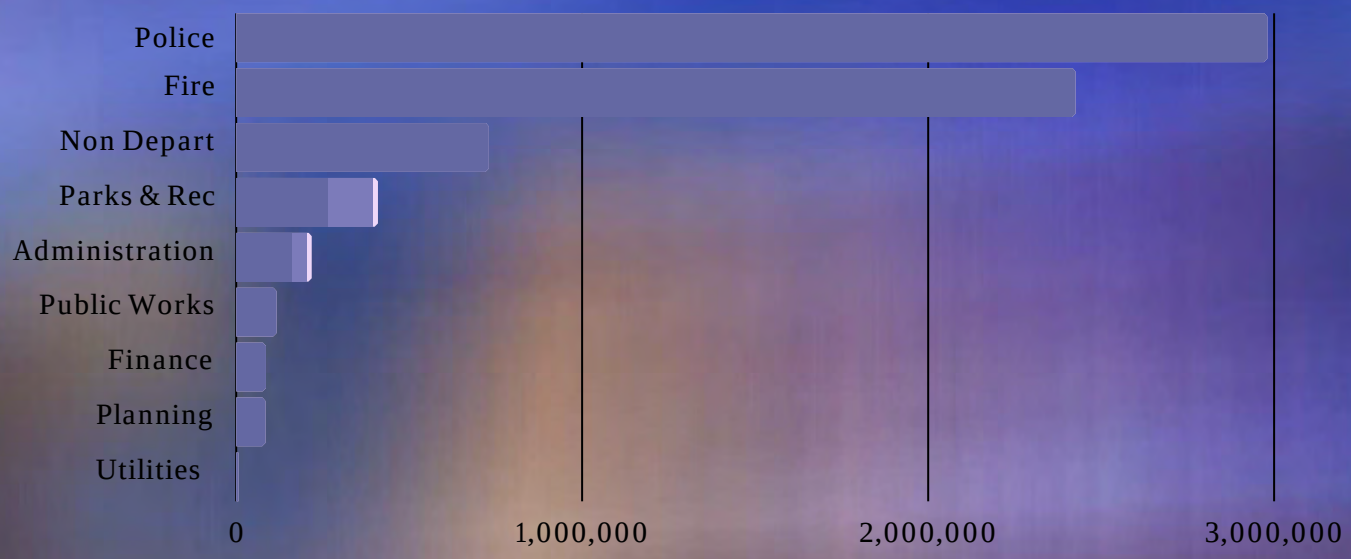
Supports the Convention Center and other meeting facilities that serve as an economic driver adding to the economic health of the City

Photo courtesy of the Branson Chamber of Commerce & CVB

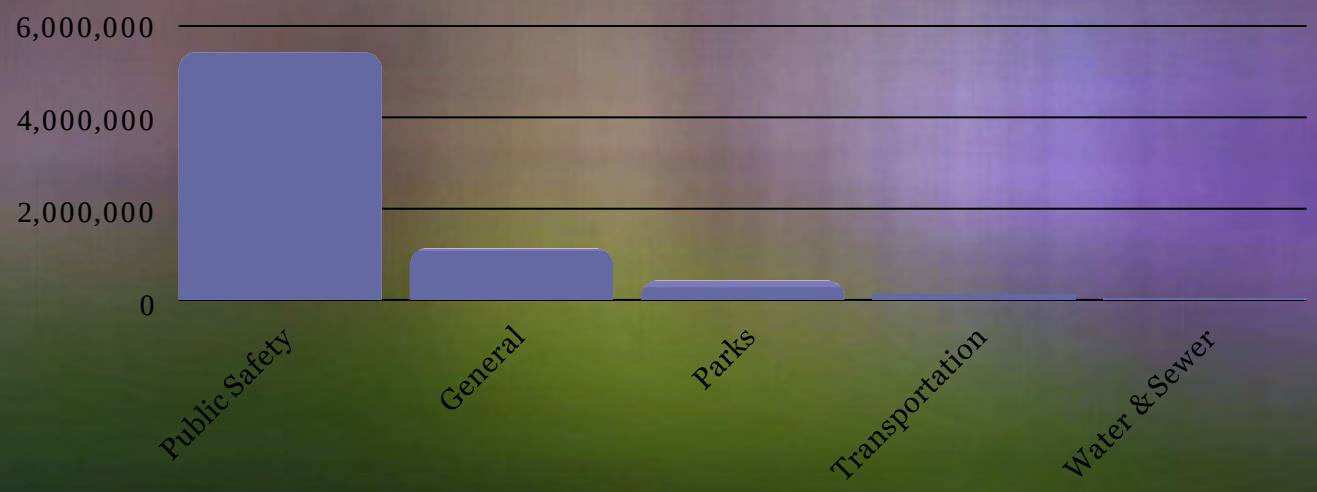
SPENDING BY LEVEL OF CONTRIBUTION TO TOURISM:



TOURISM CONTRIBUTION BY DEPARTMENT:



TOURISM SPENDING BY FUND:



Parks, Open Space & Recreation

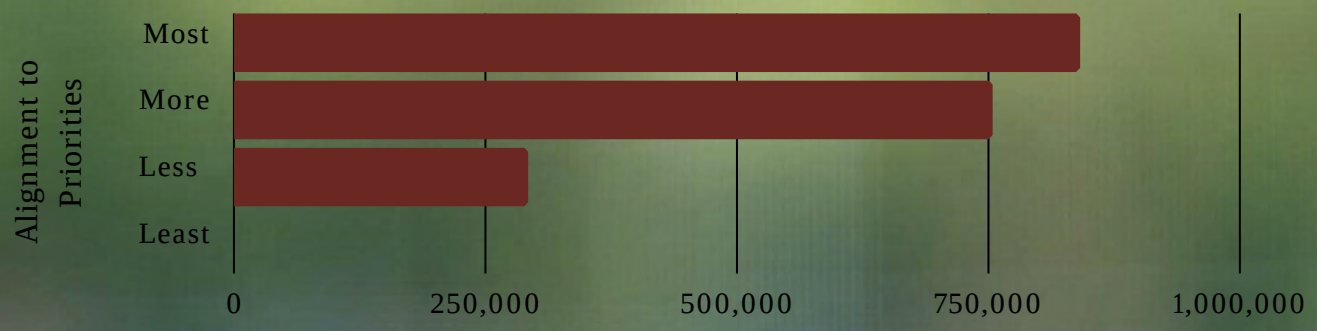
Develops an extensive, connected open space network that reinforces its resident's quality of life

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.

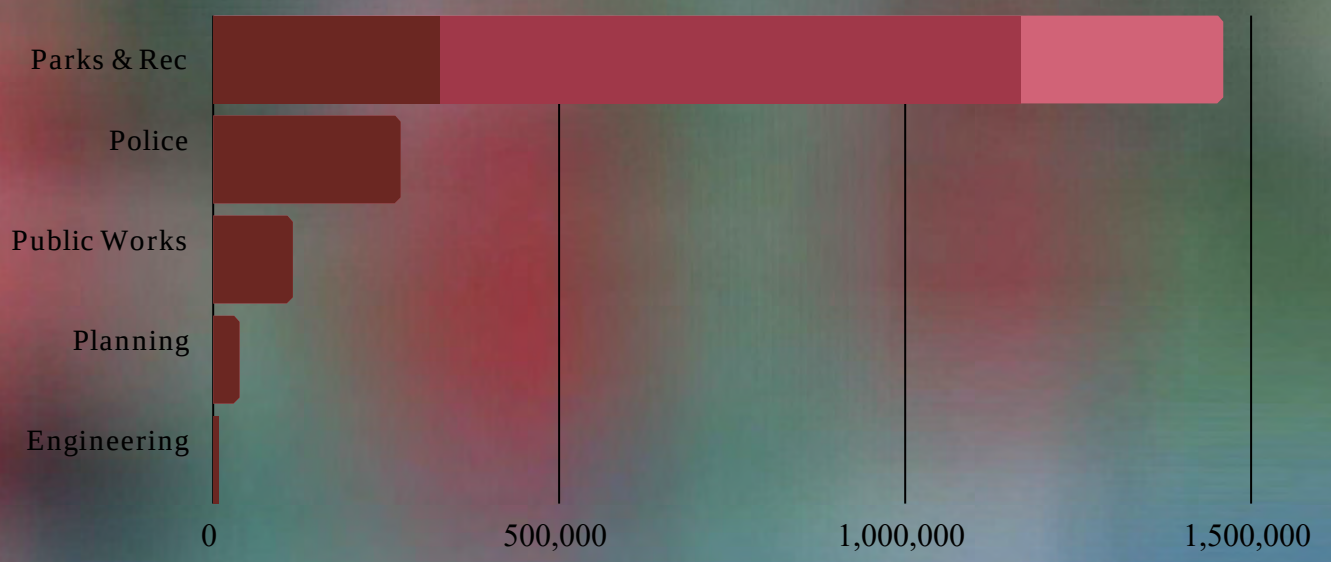
Provides a City-wide trail network that is contiguous, connecting neighborhoods, community facilities, parks and open spaces and offering an alternative to the automobile for residents and visitors

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

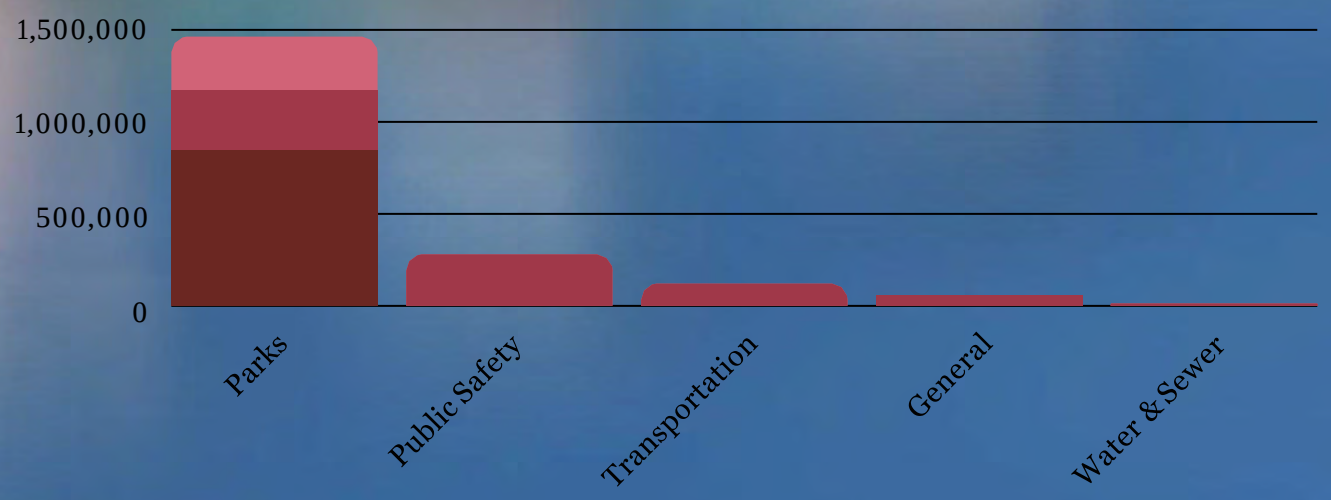
SPENDING BY LEVEL OF CONTRIBUTION TO PARKS, OPEN SPACE & RECREATION:



PARKS, OPEN SPACE & RECREATION CONTRIBUTION BY DEPARTMENT:



PARKS, OPEN SPACE & RECREATION SPENDING BY FUND:



Land Use

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

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

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

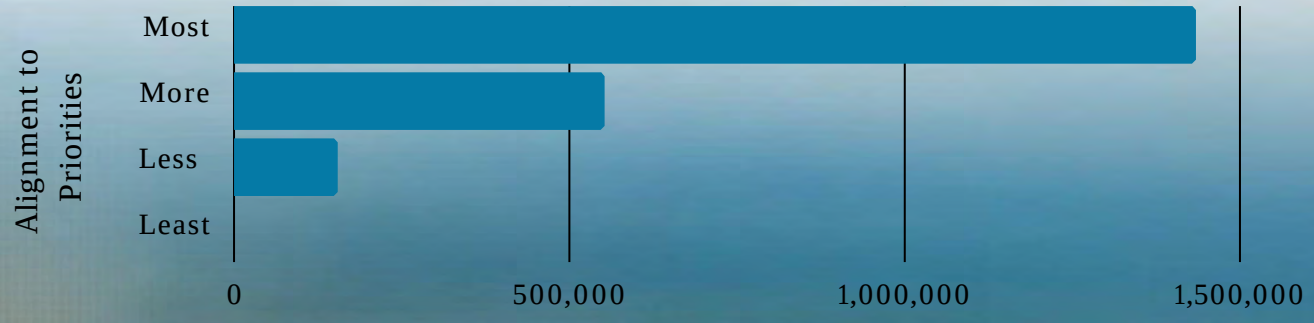
Develops and implements development codes and zoning regulations that encourage high-quality, new development and redevelopment

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

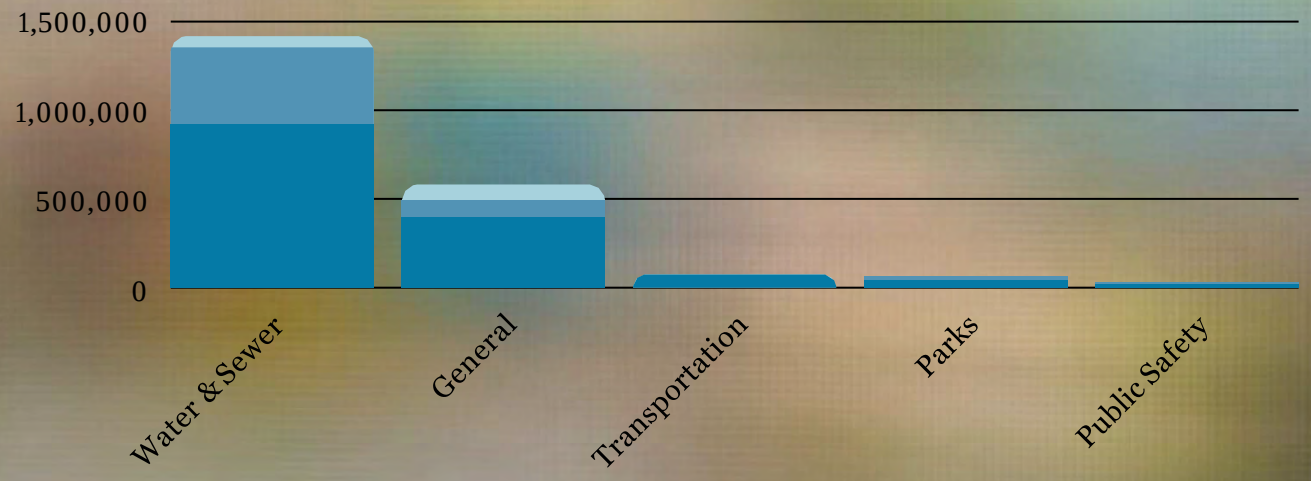
Photo courtesy of the Branson Chamber of Commerce & CVB

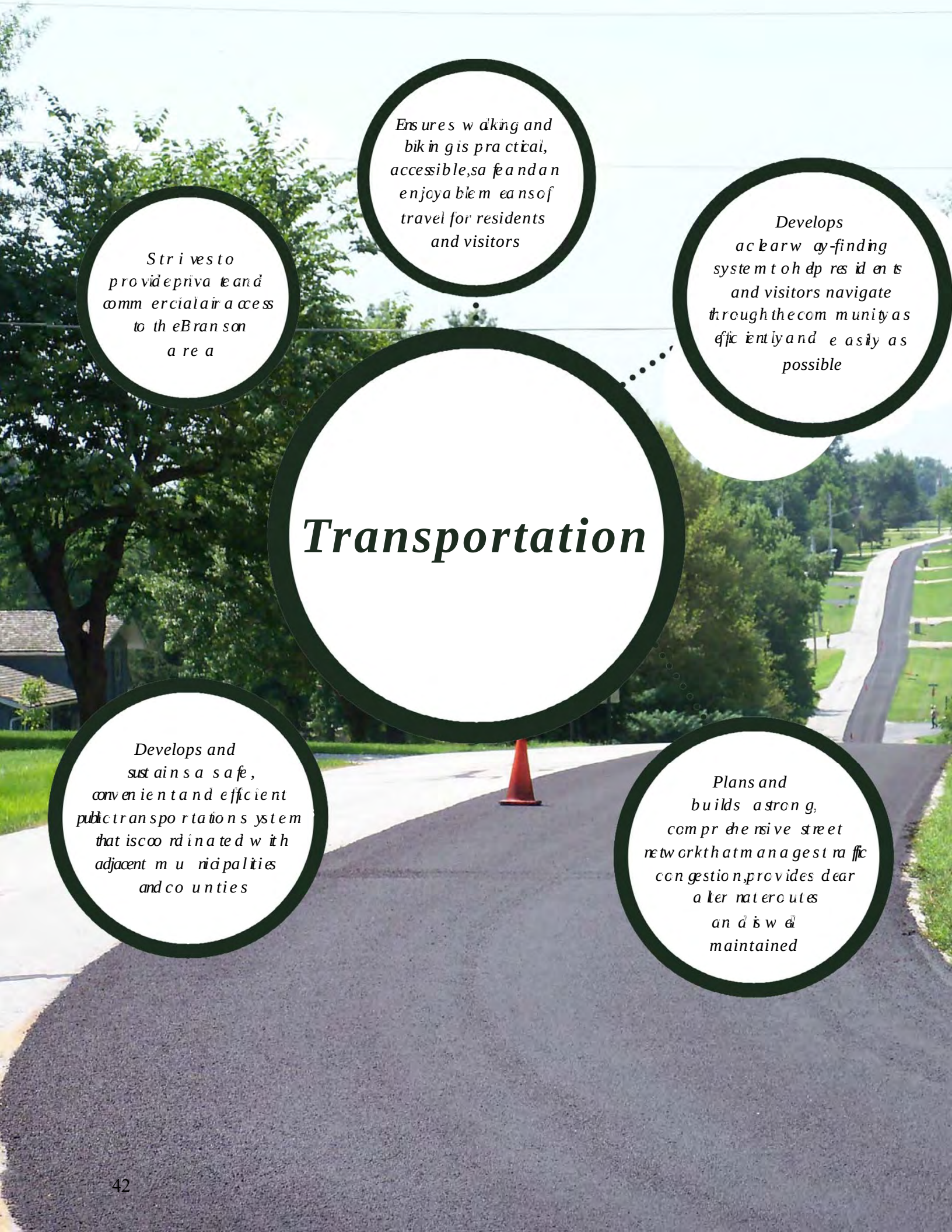
SPENDING BY LEVEL OF CONTRIBUTION TO LAND USE:



LAND USE CONTRIBUTION BY DEPARTMENT:

LAND USE SPENDING BY FUND:





Transportation

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

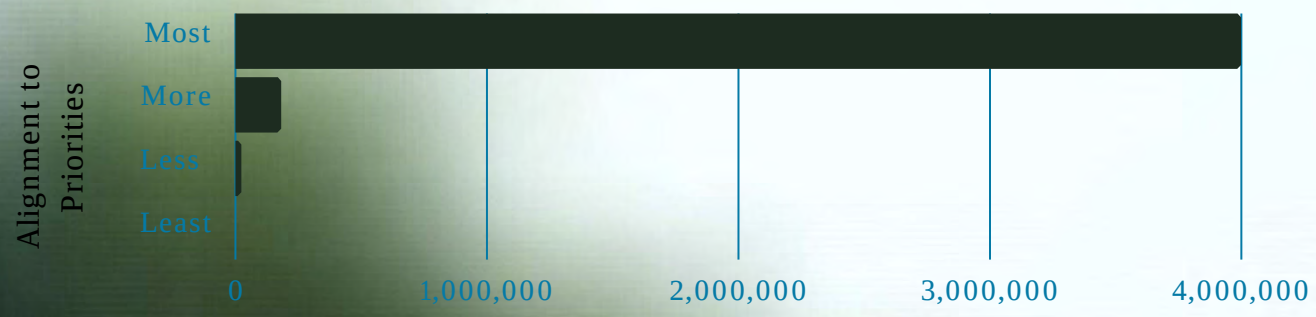
Strives to provide private and commercial air access to the Branson area

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

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

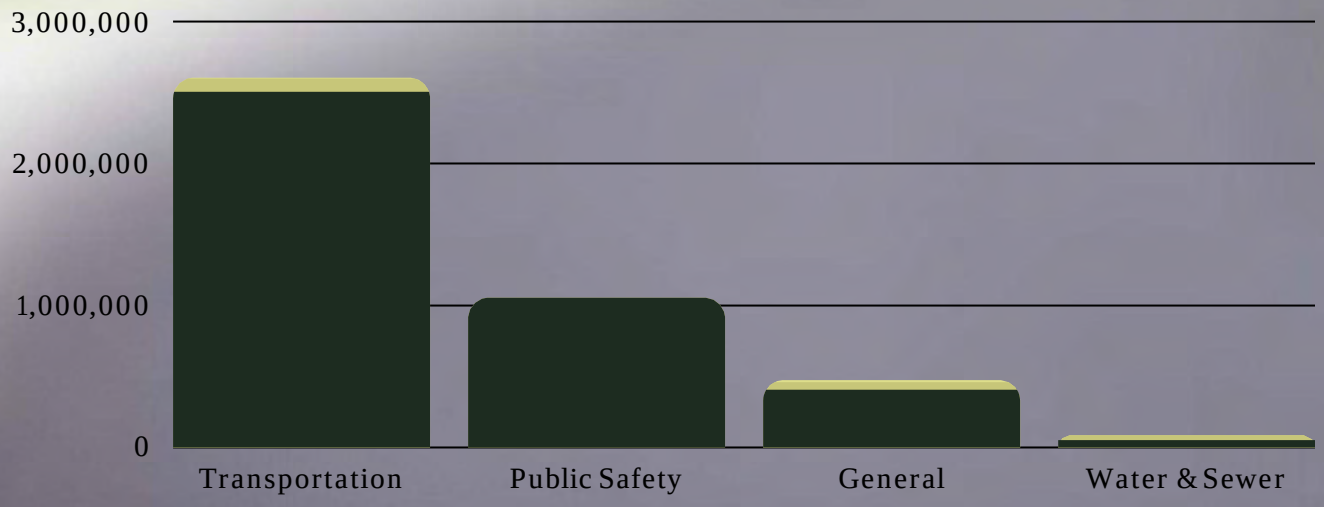
Plans and builds a strong, comprehensive street network that manages traffic congestion, provides clear alternate routes and is well maintained

SPENDING BY LEVEL OF CONTRIBUTION TO TRANSPORTATION:



TRANSPORTATION CONTRIBUTION BY DEPARTMENT:

TRANSPORTATION SPENDING BY FUND:



Good Governance

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

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

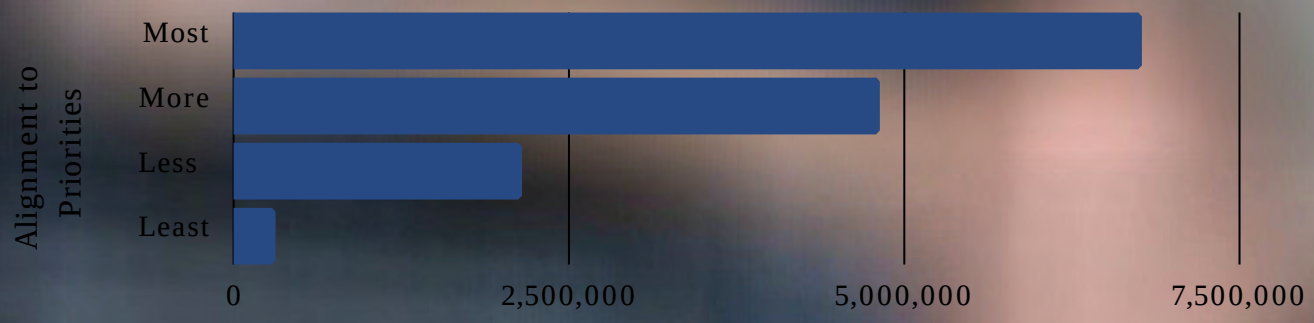
Supports decision-making with timely and accurate short-term and long-range analysis that enhances vision and planning

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

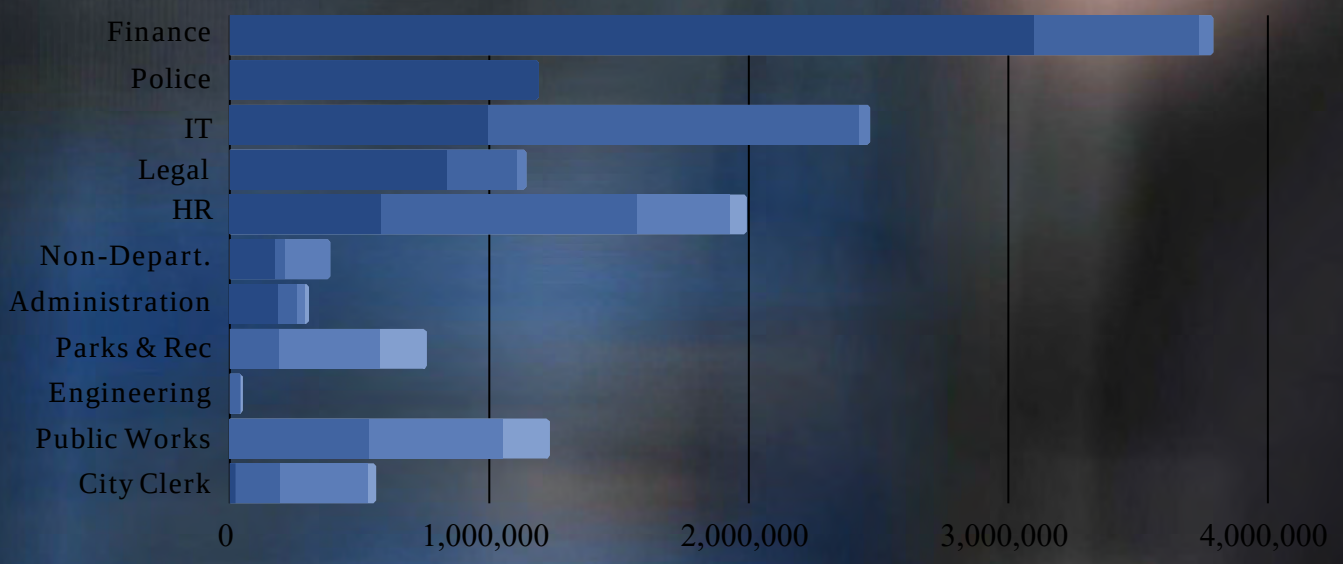
Attracts, motivates, develops and retains a high-quality, engaged and productive workforce

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

SPENDING BY LEVEL OF CONTRIBUTION TO GOOD GOVERNANCE:



GOOD GOVERNANCE CONTRIBUTION BY DEPARTMENT:



GOOD GOVERNANCE SPENDING BY FUND:

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - General Fund	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**5,493,560**	**4,548,828**	**6,113,040**	**2,563,430**	**2,529,431**
REVENUES:					
Taxes & Franchise Fees	15,556,075	15,983,432	11,023,830	13,554,446	15,462,954
Licenses and Permits	1,223,974	988,340	674,571	803,340	823,220
Court Receipts	184,090	185,000	100,332	185,000	186,850
Lease and Rents	1,559,308	1,504,658	979,796	1,459,981	1,470,749
Charges for Services	1,535,059	1,367,485	1,168,574	1,312,327	1,368,480
Intergovernmental	6,356	0	16,620	0	0
Interest Income	505,905	231,252	200,000	210,000	210,000
Bond Proceeds	0	0	0	0	0
Misc. Revenue	123,917	43,034	35,630	43,034	43,465
TOTAL REVENUE	**20,694,683**	**20,303,201**	**14,199,353**	**17,568,128**	**19,565,717**
TOTAL AVAILABLE FUNDS	**26,188,243**	**24,852,029**	**20,312,393**	**20,131,559**	**22,095,148**
EXPENDITURES					
Mayor & Board	114,779	143,164	113,164	108,364	158,856
City Administration	476,485	593,072	575,072	596,374	629,492
Communications	88,756	103,906	92,405	92,391	95,180
City Clerk	396,878	452,989	417,839	508,205	520,145
Municipal Court	345,527	394,001	370,051	390,666	398,385
IT	652,735	703,221	664,421	701,534	687,663
Legal	334,505	364,366	300,366	301,731	310,079
Finance	1,023,811	1,116,626	1,096,796	998,421	1,044,607
Human Resources	552,644	657,684	591,720	608,126	623,130
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	731,080	738,948	636,765	711,637	744,484
Planning & Development	837,736	781,460	757,460	737,429	758,600
Engineering	715,899	784,039	747,560	781,905	810,981
Debt Service--Principal, Interest & Fiscal Charges	113,274	111,757	111,757	238,580	238,580
Non-Depart.	1,606,814	1,867,610	1,899,610	2,085,567	2,215,089
Operating Expenditures	7,990,924	8,812,844	8,374,987	8,860,930	9,235,271
TOTAL EXPENDITURES	**7,990,924**	**8,812,844**	**8,374,987**	**8,860,930**	**9,235,271**
Transfers From Other Funds	138,307	137,905	123,587	137,905	139,284
Transfers To Other Funds	12,222,587	12,327,762	3,598,012	2,945,553	4,570,180
Transfer to Public Safety Fund		0	5,899,550	5,899,550	5,899,550
ENDING UNRESERVED FUND BALANCE	**6,113,040**	**3,849,328**	**2,563,430**	**2,563,431**	**2,529,431**
Reserve %			**31%**	**29%**	**27%**
30% RESERVE			**2,512,496**	**2,658,279**	**2,770,581**
AVAILABLE FOR CAPITAL OUTLAY			**50,934**	**(94,848)**	**(241,151)**
Capital Expenditure			**(23,640)**	**0**	**0**
Internal Service Fund			**0**	**0**	**0**
One Time Expenditure			**0**	**(34,000)**	**(50,000)**
Reserve %			**30%**	**29%**	**27%**

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Transportation Fund	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**2,104,452**	**1,382,155**	**2,334,356**	**1,844,674**	**1,844,674**
REVENUES:					
Taxes & Franchise Fees	6,659,351	6,787,693	4,656,603	5,705,443	6,673,887
Misc. Revenue					
TOTAL REVENUE	**6,659,351**	**6,787,693**	**4,656,603**	**5,705,443**	**6,673,887**
TOTAL AVAILABLE FUNDS	**8,763,803**	**8,169,848**	**6,990,959**	**7,550,117**	**8,518,561**
EXPENDITURES:					
Public Works	3,709,506	4,763,613	3,302,091	3,888,676	4,688,194
TOTAL EXPENDITURES	**3,709,506**	**4,763,613**	**3,302,091**	**3,888,676**	**4,688,194**
Transfers From Other Funds	**23,099**	**330,000**	**-**	**50,000**	**360,000**
Transfers To Other Funds	**2,743,040**	**2,845,930**	**1,844,194**	**1,845,767**	**2,495,693**
ENDING UNRESERVED FUND BALANCE	**2,334,356**	**890,305**	**1,844,674**	**1,865,674**	**1,694,674**
Reserve %				**48%**	**36%**
30% MINIMUM RESERVE REQUIREMENT				**1,166,603**	**1,406,458**
AVAILABLE FOR CAPITAL OUTLAY				**699,072**	**288,216**
Capital Expenditure				**-**	**-**
Internal Service Fund Transfer				**-**	**(150,000)**
One Time Expenditure				**(21,000)**	**-**
Reserve %				**47%**	**33%**

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Capital Projects - 140	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**921,824**	**1,157,845**	**1,105,289**	**871,218**	**871,343**
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	**921,824**	**1,157,845**	**1,105,289**	**871,218**	**871,343**
EXPENDITURES:					
Capital Outlay	777,371	3,527,371	268,661	-	-
Debt Service--Principal, Interest & Chg.					
Non-Departmental					
TOTAL EXPENDITURES	**777,371**	**3,527,371**	**268,661**	**-**	**-**
Transfers From Other Funds	**960,837**	**3,291,352**	**34,589**	**125**	**125**
Transfers To Other Funds					
ENDING UNRESERVED FUND BALANCE	**1,105,289**	**921,826**	**871,218**	**871,343**	**871,468**

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Debt Service Fund BM-160	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**2,620,838**	**2,295,081**	**2,290,285**	**1,869,168**	**979,283**
REVENUES:					
Taxes & Franchise Fees	1,554	1,000	550	75	100
Interest Income					
Bond Proceeds					
Misc. Revenue					
TOTAL REVENUE	**1,554**	**1,000**	**550**	**75**	**100**
TOTAL AVAILABLE FUNDS	**2,622,392**	**2,296,081**	**2,290,835**	**1,869,243**	**979,383**
EXPENDITURES:					
Cost of Issue/Advance Refunding	-	-	-	-	-
Debt Service--Principal	1,630,000	1,710,000	1,710,000	1,795,000	1,870,000
Debt Service--Interest & Fiscal Charges	1,303,131	1,221,631	1,221,631	1,136,131	1,064,331
Non-Departmental	-	-	-	-	-
TOTAL EXPENDITURES	**2,933,131**	**2,931,631**	**2,931,631**	**2,931,131**	**2,934,331**
Other Fin. Sources--Refunded Bonds	**-**	**-**	**-**	**-**	**-**
Transfers To Other Funds	**0**	**0**	**0**	**0**	**0**
Transfers From Other Funds	**2,601,024**	**1,964,680**	**2,509,963**	**2,041,172**	**2,538,261**
ENDING UNRESERVED FUND BALANCE	**2,290,285**	**1,329,130**	**1,869,168**	**979,283**	**583,314**

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Debt Service Fund-BL 165/171	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**14,635,463**	**14,778,584**	**15,057,128**	**5,306,297**	**4,136,202**
REVENUES:					
Taxes & Franchise Fees	2,889,896	2,866,031	2,465,222	2,550,005	2,892,187
Licenses and Permits					
Court Receipts					
Leases and Rents	455,000	455,000	455,000	455,000	455,000
Lease Termination					
Charges for Services					
Intergovernmental	3,615,076	3,564,106	2,437,379	2,711,307	3,615,076
Interest Income	484,664	410,000	225,500	250,400	250,400
Unrealized Gain/(Loss)	17,242	-	-	-	-
TOTAL REVENUE	**7,461,878**	**7,295,137**	**5,583,101**	**5,966,712**	**7,212,663**
TOTAL AVAILABLE FUNDS	**22,097,341**	**22,073,721**	**20,640,228**	**11,273,009**	**11,348,865**
EXPENDITURES:					
Finance	-	3,000	29,301	3,000	3,000
Cost of Issue/Advance Refunding	-	-	-	-	-
Debt Service--Principal	4,915,000	12,405,000	12,405,000	5,130,000	6,375,000
Debt Service--Interest & Fiscal Chg	4,565,950	4,132,113	4,132,113	3,706,013	3,464,088
Non-Departmental	-	-	-	-	-
TOTAL EXPENDITURES	**9,480,950**	**16,540,113**	**16,566,414**	**8,839,013**	**9,842,088**
Other Fin. Sources--Refundings	-	-	-	-	-
Transfers From Other Funds	3,306,731	3,061,598	1,841,669	1,706,106	3,068,175
Transfers To Other Funds	865,994	-	609,186	3,900	3,900
ENDING UNRESERVED FUND BALANCE	**15,057,128**	**8,595,206**	**5,306,297**	**4,136,202**	**4,571,052**

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Debt Service Fund-BH 170	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**8,145,171**	**9,357,462**	**8,249,647**	**9,378,783**	**10,365,076**
REVENUES:					
Taxes & Franchise Fees	784,780	789,233	789,233	735,100	735,100
Licenses and Permits					
Bond/Loan Issuance	-	-	-	-	-
Leases and Rents					
Lease Termination					
Charges for Services					
Intergovernmental	3,601,595	3,537,448	3,537,448	3,369,296	3,352,638
Interest Income	159,014	100,000	90,139	91,041	91,951
Misc. Revenue					
TOTAL REVENUE	**4,545,389**	**4,426,681**	**4,416,821**	**4,195,437**	**4,179,689**
TOTAL AVAILABLE FUNDS	**12,690,560**	**13,784,143**	**12,666,467**	**13,574,219**	**14,544,765**
EXPENDITURES:					
Finance					
Cost of Issue/Advance Refunding	-	-	-	-	-
Debt Service--Principal	3,450,000	2,045,000	2,045,000	2,105,000	2,165,000
Debt Service--Interest & Fiscal Chg	2,547,282	2,053,759	2,053,759	1,917,180	1,855,153
Non-Departmental	-	-	-	-	-
TOTAL EXPENDITURES	**5,997,282**	**4,098,759**	**4,098,759**	**4,022,180**	**4,020,153**
Other Fin. Sources--Refundings	-	-	-	-	-
Transfers From Other Funds	1,556,368	1,474,679	811,074	813,037	1,463,615
Transfers To Other Funds					
ENDING UNRESERVED FUND BALANC	**8,249,647**	**11,160,063**	**9,378,783**	**10,365,076**	**11,988,227**

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Parks & Recreation	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	507,834	523,073	718,149	546,048	437,052
REVENUES:					
Cigarette Tax	75,827	70,000	72,000	75,000	75,000
Campground	915,092	830,875	743,366	927,200	927,200
Intergovernmental -- Grants/Misc Revenue	22,652	0	0	0	0
Rents & Leases	138,789	138,145	130,736	140,836	142,336
Contributions	72,098	65,000	51,790	55,000	55,000
Pool Admissions	116,756	123,900	66,944	128,600	138,760
Swim Team	10,786	19,700	3,255	17,900	17,900
Ball Programs	142,018	135,580	98,115	172,100	172,100
Golf	0	0	0	0	0
Tennis Revenue	5,903	1,500	9,515	16,000	16,000
Recreation Center/Tournaments	146,508	128,160	88,006	137,100	137,100
Concessions	186,895	198,250	120,500	190,000	210,000
Day Camp	64,245	74,400	8,720	65,000	72,800
Dog Park	7,275	5,500	2,500	6,200	6,200
Community Center	29,491	26,000	15,286	27,000	29,000
Special Events	15,456	11,500	16,750	14,500	15,775
Cheerleading	0	0	0	0	0
TOTAL REVENUE	1,949,790	1,828,510	1,427,483	1,972,436	2,015,171
TOTAL AVAILABLE FUNDS	2,457,624	2,351,583	2,145,632	2,518,484	2,452,223
EXPENDITURES					
Parks & Recreation Administration	404,568	420,240	401,013	427,724	444,223
Recreation Center/Tournaments/Concessions	718,543	826,443	684,940	817,760	845,892
Day Camp	67,312	84,073	16,176	82,116	86,760
Ball Program	142,266	163,441	134,803	163,114	165,795
Campground	358,714	366,647	309,457	358,988	370,151
Park Programs/Parks	552,639	718,978	593,730	694,060	713,149
Liberty Plaza	10,600	9,100	4,216	10,000	8,300
Community Center	90,815	90,234	77,158	90,830	93,575
Swimming Pool	145,866	153,653	107,594	155,828	164,410
Golf Course	444	0	0	0	0
Swim Team	17,194	28,423	7,240	23,970	24,173
Dog Park	3,426	5,324	4,824	6,762	5,688
Special Events/Programs	11,730	17,033	13,433	13,929	14,183
Cheerleading	0	0	0	0	0
Operating Expenditures	2,524,116	2,883,590	2,354,584	2,845,082	2,936,299
Capital Expenditures	5,800	55,000	0	0	0
TOTAL EXPENDITURES	2,529,916	2,938,590	2,354,584	2,845,082	2,936,299
Transfers From Other Funds	**890,441**	**1,050,000**	**755,000**	**763,650**	**763,650**
Transfers To Internal Service Funds	**100,000**	**0**	**0**	**0**	**0**
ENDING UNRESERVED FUND BALANCE	718,149	462,993	546,048	437,052	279,574

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Tourism Fund	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**12,374,986**	**13,855,391**	**14,468,528**	**13,865,047**	**14,348,936**
REVENUES:					
Taxes & Franchise Fees	13,061,961	13,159,794	7,237,887	7,310,266	13,159,794
CID Taxes	-	-	-	-	-
Court Receipts					
Leases and Rents					
Lease Termination					
Charges for Services					
Intergovernmental					
Gain/Loss Sale of Asset	27,712				
Interest Income	226,949	161,420	88,781	50,844	74,421
Bond Proceeds	-	-	-	-	-
Miscellaneous	180,000	180,000	180,000	180,000	180,000
TOTAL REVENUE	**13,496,622**	**13,501,214**	**7,506,668**	**7,541,109**	**13,414,215**
TOTAL AVAILABLE FUNDS	**25,871,608**	**27,356,605**	**21,975,196**	**21,406,157**	**27,763,151**
EXPENDITURES:					
Tourism	3,671,002	3,095,874	1,758,981	1,775,800	1,908,325
76 Project Maintenance	-	-	-	-	-
Cost of Issuance	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service--Principal	4,366,750	2,980,500	2,980,500	3,020,500	2,525,500
Debt Service--Interest & Fiscal Chg.	681,010	535,919	535,919	417,796	308,001
TOTAL EXPENDITURES	**8,718,762**	**6,612,293**	**5,275,400**	**5,214,096**	**4,741,826**
Transfers From Other Funds					
Transfers To Other Funds	**2,684,318**	**7,393,015**	**2,834,749**	**1,843,125**	**2,675,836**
ENDING UNRESERVED FUND BALANCE	**14,468,528**	**13,351,297**	**13,865,047**	**14,348,936**	**20,345,490**

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Public Safety Fund	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**3,651,613**	**2,722,798**	**5,512,467**	**4,574,021**	**3,365,187**
REVENUES:					
Taxes	5,671,869	5,729,275	3,750,000	4,750,000	5,698,113
Licenses and Permits	26,592	26,845	23,264	23,497	24,731
Intergovernmental	259,125	-	165,415	100,000	100,000
Interest Income	79,066	9,000	36,514	45,000	45,450
Bond Proceeds	-	-		-	-
Misc. Revenue	31,728	8,372	4,837	4,886	4,935
TOTAL REVENUE	**6,068,380**	**5,773,493**	**3,980,031**	**4,923,383**	**5,873,228**
EXPENDITURES					
Police	6,214,331	6,402,925	6,239,129	6,072,033	6,378,936
Fire	5,281,044	4,430,153	4,193,002	4,359,493	4,487,992
Non-Depart.	409,799	1,473,040	125,896	-	-
Operating Expenditures	11,905,174	12,306,117	10,558,027	10,431,526	10,866,928
TOTAL EXPENDITURES	**11,905,174**	**12,306,117**	**10,558,027**	**10,431,526**	**10,866,928**
Transfers From Other Funds	7,697,649	7,811,494	5,899,550	5,899,550	5,899,550
Transfers To Other Funds	0	750,000	260,000	0	0
ENDING UNRESERVED FUND BALANCE	**5,512,467**	**3,251,667**	**4,574,021**	**4,965,427**	**4,271,037**
Reserve %				**48%**	**39%**
30% RESERVE				**3,129,458**	**3,260,078**
AVAILABLE FOR CAPITAL OUTLAY				**1,835,969**	**1,010,959**
Capital Expenditure				**(700,000)**	**(400,000)**
Internal Service Fund				**(750,000)**	**(665,846)**
One Time Expenditure				**(150,240)**	**(128,650)**
Reserve %				**32%**	**28%**

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - COMBINED Water/Sewer 620 Operations, 145 and 146 Capital	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**76,551,974**	**74,184,676**	**73,297,544**	**68,053,369**	**62,689,775**
REVENUES:					
Charges for Services:					
Water	4,013,120	3,971,021	2,819,196	2,881,676	2,943,849
Sewer	4,587,384	4,972,170	4,003,901	4,283,000	4,454,200
Rental Income					
Misc. Revenue	89,893	69,000	39,238	74,750	75,830
Unrealized Gain/(Loss)	26,960	-	-	-	-
Nonoperating Revenues (Expenditures)					
Water Connection Charges (145 Fund)	85,617	87,464	1,000	1,010	
Sewer Capacity Fees					
Sewer Connection Charges (145 Fund)	340,486	328,081	331,939	335,258	
Interest Income	107,264	25,000	35,750	27,000	35,000
Donated Funds	178,401	-	-	-	-
Intergovernmental	314,604	500,000	728,992	1,325,000	-
Gain on Disposal of Capital Asset	-	-	-	-	-
Income (loss) before Transfers					
TOTAL REVENUE	**9,743,729**	**9,952,736**	**7,960,015**	**8,927,694**	**7,508,879**
TOTAL AVAILABLE FUNDS	**86,295,703**	**84,137,412**	**81,257,559**	**76,981,063**	**70,198,654**
EXPENDITURES:					
Operation Expenditures:					
Personal Services	3,839,966	3,762,721	3,770,881	3,804,374	3,925,967
Contractual Services	3,055,047	3,481,612	2,831,552	2,875,686	2,941,217
Commodities	675,882	673,134	522,685	536,366	591,695
Capital	1,081,641	6,350,834	1,000,000	1,325,000	-
Contra Capital Expense	(1,084,735)	-	-	-	
Depreciation	5,012,032	5,515,959	5,515,959	5,699,862	5,844,999
Operating Income (loss)	-	-	-	-	-
TOTAL EXPENDITURES	**12,579,834**	**19,784,259**	**13,641,077**	**14,241,288**	**13,303,879**
Transfers From Other Funds	**2,605,167**	**6,024,834**	**500,000**	**-**	**-**
Transfers To Other Funds	**3,023,492**	**3,714,834**	**63,114**	**50,000**	**50,000**
ENDING UNRESERVED FUND BALANCE	**73,297,544**	**66,663,153**	**68,053,369**	**62,689,775**	**56,844,776**

2021 INTERNAL ONE TIME EXPENDITURES(FUNDED)

DEPT.	ITEM DESCRIPTION	COST
ENGINEERING		
	Hydrology Software	3,500
	TOTAL ENGINEERING	**$ 3,500**
PLANNING		
		-
	TOTAL PLANNING	**$ -**
IT	.	
	Computers, Monitors, Mobile devices	30,500
	TOTAL IT	**$ 30,500**
	TOTAL GENERAL FUND ONE TIME EXPENDITURE	**$ 34,000**
TRANSPORTATION		
	Quickie Saw	$1,000.00
	Material-Spray Applicator "Bridge decks/parking lots"	$3,000.00
	Plate tamper	$2,000.00
	Sprayer tank Chemical	$300.00
	Welder Mig	$600.00
	Steel Road plate (2)	$4,700.00
	Tool Boxes for Trucks/ Trailers	$900.00
	Bobcat Harley rake	$4,700.00
	Case backhoe Opposable Thumb (Attachment)	$3,800.00
	TOTAL TRANSPORTATION	**$ 21,000**
	TOTAL TRANSPORTATION FUND ONE TIME EXPENDITURE	**$ 21,000**
POLICE		
	Patrol/Drone Transmitting software (yearly)	$2,400.00
	Patrol/Active Shooter Kits (5)	$6,000.00
	Patrol/Stalker Radar (handheld) (3)	$13,000.00
	Face Covers for Ballistic Helmets	$1,000.00
	Investigations/Interview Room Equipment	$5,540.00
	SWAT/Marksman Rifle Plates (2)	$4,400.00
	SWAT/Marksman rifle with Optics	$2,900.00
	SWAT/Pole Cameras	$4,000.00

DEPT.	ITEM DESCRIPTION	COST
	Patrol/223 Drop-in Bolts for SIMS	$2,000.00
	Patrol/Handgun Ammo for SIMS	$3,500.00
	Patrol/SIMS Protective Equipment	$1,500.00
	Support/Replace Door Locks	$2,000.00
	Patrol/Turtle Gear (3-5 sets)	$3,000.00
	TOTAL POLICE	**$51,240.00**
FIRE DEPT.		
	Active 911	2,500
	Annual Ladder Testing	4,000
	Medical Call & AED Supplies	14,000
	Fire Hose	9,000
	Apparatus Equipment (saws/hooks/nozzles)	20,000
	Technical Rescue Equipment	7,000
	Personal Protective Gear	30,000
	Annual Calibrations on Weather Stations	2,000
	Replace Building Furnishings	10,500
	TOTAL FIRE	**$99,000.00**
	TOTAL PUBLIC SAFETY ONE TIME EXPENDITURE	**$150,240.00**

2021 Capital Requests (Unfunded)

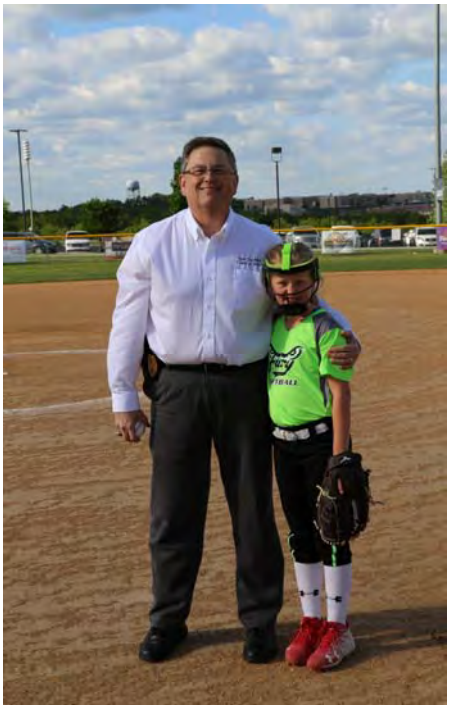
Prog #	Score	Quartile	Type	Department	ProgName	Cost
2139	41.667	1	Comm	Utilities	Sewer Collection Rehabilitation	350,000
2152	42.708	1	Comm	Parks & Rec	Eiserman Park Porous Walking Path	25,000
2164	42.708	1	Comm	Fire	Fire Engine replacement	860,000
2105	43.75	1	Comm	Utilities	Dewey Bald Water Tower (phase 1 of 2)	2,025,360
2150	43.75	1	Comm	Utilities	Rec Plex Water Tower renovation	450,000
2115	44.79	1	Comm	Public Works	Hwy. 165 & Hwy. 76 Intersection Improvements	600,000
2153	46.875	1	Comm	Parks & Rec	Cantwell Park Rehabilitation Project	60,000
2258	46.875	1	Comm	Public Works	76 Entertainment District Segment 1 &2 Construction	5,200,000
2118	47.92	1	Comm	Public Works	Plotter Upgrade - Replace OCE Scanner/Printer	35,000
2162	51.04	1	Comm	Parks & Rec	Parnell Park Improvements	30,000
2130	53.13	1	Comm	Public Works	Hwy. 76 Utility Undergrounding Segment 3	1,800,000
2166	53.125	1	Comm	Fire	Outdoor Warning Siren Replacement	50,000
2151	55.21	1	Comm	Utilities	Compton Drive Flood Protection	480,000
2159	55.21	1	Comm	Parks & Rec	Campground Site Improvements	20,000
2128	56.25	1	Comm	Public Works	Fire Station & Police Headquarters Design and Construction	1,255,932
2125	58.33	1	Comm	Public Works	Transportation Master Plan	300,000
2129	69.79	1	Comm	Public Works	Hwy. 76 Segment 1, & 2 Design	500,000
2173	77.08	1	Gov	IT	Intrusion Detection & Prevention Appliance	80,000
2174	77.08	1	Gov	IT	Cisco Network Switch Replacements	80,000
2132	28.13	2	Comm	Utilities	Lift Station #46 - Install Pumps and Controls	430,000
2156	30.21	2	Comm	Parks & Rec	Community Center Access Road	25,000
2113	31.25	2	Comm	Public Works	Painting Branson Landing Boulevard & Veterans Bridge Pedestrian Railing	60,000
2116	31.25	2	Comm	Public Works	Celtic Bridge Replacement	165,000
2117	31.25	2	Comm	Public Works	Paint Striper	68,000
2170	31.25	2	Comm	Utilities	Cooper Creek - Intermediate Upgrades UV Refurbishment	210,000
2100	32.29	2	Comm	Planning	New vehicle (replace Unit 162)	25,000
2114	32.29	2	Comm	Public Works	Caudill Way Low Water Crossing	145,000
2127	32.29	2	Comm	Public Works	Replace 2011 Ford F-350 Pickup with Plow - Unit #279	48,000
2134	32.29	2	Comm	Utilities	Rebuild/Replace Lift Station 21 Pump	32,000
2134	32.29	2	Comm	Utilities	Scheduled Lift Station Pump rebuild/replacement	32,000
2160	32.29	2	Comm	Parks & Rec	RecPlex Exterior Building Painting	30,000
2144	33.33	2	Comm	Utilities	Water System GPS Unit	18,000
2101	35.42	2	Comm	Planning	Vehicle Replacement (Unit #189)	25,000
2155	35.42	2	Comm	Parks & Rec	Replace Vehicle #152	26,000
2158	35.42	2	Comm	Parks & Rec	Hydraulic Dump Trailer	7,500
2107	36.46	2	Comm	Utilities	Rebuild Compton Effluent Pumps	24,000
2178	36.46	2	Comm	Police	Patrol Replacement Vehicles	250,000
2161	38.54	2	Comm	Parks & Rec	Replacement Vehicle #205 (trash truck)	115,000
2179	38.54	2	Comm	Police	City-wide unmanned aerial vehicle	36,000
2112	65.63	2	Gov	Public Works	City Hall Boiler Unit	30,000
2172	67.71	2	Gov	IT	WIFI Hardware Upgrades	25,000
2126	15.63	3	Comm	Public Works	Replace Unit #88 - Olathe Brush Chipper	70,000
2176	15.63	3	Comm	Police	Less lethal launcher	6,000
2181	15.63	3	Comm	Police	Interview Room Equipment	5,540
2246	15.63	3	Comm	Fire	Fire Engine	800,000
2123	17.71	3	Comm	Public Works	Replace 2005 Chevrolet Trailblazer – Unit #199	35,000
2111	18.75	3	Comm	Utilities	Stairway Repairs for Pacific Street Water Tower	50,000

Prog #	Score	Quartile	Type	Department	ProgName	Cost
2131	18.75	3	Comm	Utilities	Rebuild Compton Drive Return Pumps (4)	60,000
2133	18.75	3	Comm	Utilities	Lift Station #4 Gravity Sewer - Eng Construction	30,000
2104	19.79	3	Comm	Utilities	Demo of Concrete Tanks Lift Station #31 & #36	60,000
2109	19.79	3	Comm	Utilities	WD/SC Maintenance Facility - Build #2 Eng	32,000
2102	20.83	3	Comm	Utilities	Additional Sewer Camera Equipment and Trailer System	121,000
2214	20.83	3	Comm	Utilities	Compton Drive Flood Protection	10,119,000
2103	21.88	3	Comm	Utilities	Advanced Metering Infrastucture (AMI) System	165,000
2137	21.88	3	Comm	Utilities	Spring Creek Sewer Mains - Construction	500,000
2148	21.88	3	Comm	Utilities	Repair Meadows Filter Rehab/Walls	30,000
2167	21.88	3	Comm	Fire	SCBA Compressor and Cascade System	75,000
2119	22.92	3	Comm	Public Works	Replace 2009 Radar Trailer	15,000
2120	22.92	3	Comm	Public Works	Replace 2014 6" Zero Turn Mower	10,000
2140	22.92	3	Comm	Utilities	Rebuild/Replace Compton Drive Aerators (2)	40,000
2141	22.92	3	Comm	Utilities	Rebuild/Replace Compton Drive Waste Sludge Pumps	20,000
2146	22.92	3	Comm	Utilities	Add Valve Excercizer/Vac Trailer	120,000
2169	23.96	3	Comm	Utilities	Spring Creek Water Mains - Construction	500,000
2177	23.96	3	Comm	Police	Motorola/Cody Systems Interface	17,500
2110	25.00	3	Comm	Utilities	WT Chlorine Leak Scrubber	250,000
2142	25	3	Comm	Utilities	Compton Drive Sludge Basin Aeration Blowers	30,000
2157	25	3	Comm	Parks & Rec	Replacement Utility Terrain Vehicles	16,000
2165	25	3	Comm	Fire	Fire Marshall Vehicle Replacement	35,000
2175	25	3	Comm	Police	Analytics software	9,700
2121	26.04	3	Comm	Public Works	Replace Bucket Truck - Unit #86	85,000
2154	26.04	3	Comm	Parks & Rec	Replacement Mower #260	11,200
2180	26.04	3	Comm	Police	Watchgaurd 4RE LPR Integration	6,210
2182	26.04	3	Comm	Administration	Housing Project Parking Lot	175,000
2106	27.08	3	Comm	Utilities	Ground Water Well Service Fund	35,000
2171	51.04	3	Gov	IT	Camera System Replacement for City Hall	50,000
2243	0	4	Comm	Parks & Rec	Replace Vehicle #255	32,000
2237	2.08	4	Comm	Parks & Rec	Campground WiFi Equipment Replacement	20,000
2244	2.08	4	Comm	Parks & Rec	Utility Tractor Replacement	22,000
2241	3.13	4	Comm	Parks & Rec	Replacement Flooring at the RecPlex	68,000
2122	5.21	4	Comm	Public Works	Replace 2001 Ford Explorer - Unit #98	35,000
2202	5.21	4	Comm	Public Works	City Hall Carpeting	400,000
2124	6.25	4	Comm	Public Works	Replace 2012 Ford Escape - Unit #288	28,000
2136	6.25	4	Comm	Utilities	Replace Unit 179 - 2008 Ford F-250 Pickup	38,000
2149	6.25	4	Comm	Utilities	Replace Unit #297 - 2012 Dodge Ram 1500 Truck	38,000
2215	6.25	4	Comm	Utilities	Water System GPS Unit	20,000
2219	6.25	4	Comm	Utilities	Scheduled Lift Station Pump Rebuilds/Replacement	140,000
2220	6.25	4	Comm	Utilities	WD/SC Maintenance Facility - Build #2 Construction	500,000
2224	6.25	4	Comm	Utilities	Rebuild Compton Drive Effluent Pumps (moved from 2020)	26,000
2232	6.25	4	Comm	Utilities	Repair Meadows Filter Rehab/Walls	30,000
2230	7.29	4	Comm	Utilities	Replace Unit #294 2012 International Dump Truck	118,000
2235	7.29	4	Comm	Utilities	Replace Unit #291 Ford F250 Utility Truck	50,000
2239	7.29	4	Comm	Parks & Rec	Trail Improvements- Roark Creek Trail	50,000
2240	7.29	4	Comm	Parks & Rec	Athletic Field Lighting Improvements	21,250
2242	7.29	4	Comm	Parks & Rec	Replace Roof at Community Center	50,000
2163	8.33	4	Comm	Fire	Command Staff Vehicle Replacement	55,000
2209	8.33	4	Comm	Public Works	Replace 2014 61" Zero Turn Mower – Unit #342	10,000
2210	8.33	4	Comm	Public Works	Replace 2015 61" Zero Turn Mower Unit #343	10,000

Prog #	Score	Quartile	Type	Department	ProgName	Cost
2223	8.33	4	Comm	Utilities	Intermediate Upgrades - Odor Control System Relocate	90,000
2225	8.33	4	Comm	Utilities	Rebuild Cooper Creek Influent Pumps	25,000
2226	8.33	4	Comm	Utilities	Rebuild/Replace Cooper Creek Aerators (2)	47,000
2227	8.33	4	Comm	Utilities	Replace Unit #212 2005 Freightliner Pump Truck	165,000
2231	8.33	4	Comm	Utilities	Meadows Intake - Alluvial Well feed System Feasibility	25,000
2234	8.33	4	Comm	Utilities	Rebuild Cliff Drive Intake Pump	27,000
2238	8.33	4	Comm	Parks & Rec	Pool Grate Replacement	30,000
2245	8.33	4	Comm	Fire	Command Staff Vehicle - Battalion Chiefs	55,000
2245	8.33	4	Comm	Parks & Rec	Soccer Field Turf	55,000
2254	8.33	4	Comm	Police	SWAT Operator Equipment	18,200
2255	8.33	4	Comm	Public Works	Hwy. 76 Utility Undergrounding Segments 1 & 2	150,000
2207	9.38	4	Comm	Public Works	Replace 2008 Ford F350 - Unit #175	43,000
2216	9.38	4	Comm	Utilities	Ground Water Well Service Fund	35,000
2217	9.38	4	Comm	Utilities	Lift Station #10 Equipment & Generator Upgrade Construction	400,000
2218	9.38	4	Comm	Utilities	Lift Station #34 Equipment & Generator Upgrade Construction	350,000
2222	9.38	4	Comm	Utilities	Replace Unit #296 2012 Vac Truck Blower/Truck	455,000
2236	9.38	4	Comm	Utilities	Crosby Tower Renovation	350,000
2247	9.38	4	Comm	Fire	Fire Station 3 Driveway Replacement	20,000
2138	10.42	4	Comm	Utilities	Replace Unit #328 2014 Polaris UTV	26,000
2205	10.42	4	Comm	Public Works	Replace 2002 Chevrolet C7500 Flatbed – UNIT #166	130,000
2206	10.42	4	Comm	Public Works	Replace 2002 John Deere Backhoe – Unit #173	102,000
2212	10.42	4	Comm	Utilities	Roark Watershed Sewer Collection Equalization Tank	1,200,000
2213	10.42	4	Comm	Utilities	Dewey Bald Water Tower (phase 2of 2)	2,025,360
2233	10.42	4	Comm	Utilities	Meadows Raw Water Basin Sealing	30,000
2248	10.42	4	Comm	Fire	Fire Marshal Vehicle Replacement	35,000
2256	10.42	4	Comm	Engineering	Construction Fire Station	3,701,000
2257	10.42	4	Comm	Engineering	Construction Police Headquarters	3,000,000
2250	10.42	4	Gov	IT	Financial & Operational Transparency Platform	50,000
2200	11.46	4	Comm	Utilities	Wastewater Conveyance Study	70,000
2203	11.46	4	Comm	Public Works	Pavement Management System Update	85,000
2204	11.46	4	Comm	Public Works	Replace 2008 Ford F350 – Unit #154	45,000
2228	11.46	4	Comm	Utilities	Water Mains Hwy 76 Complete Streets	998,000
2251	11.46	4	Comm	Police	CSI Evidence Vehicle	40,000
2145	12.50	4	Comm	Utilities	Add 3/4 ton Utility Truck	50,000
2201	12.50	4	Comm	Utilities	Water Master Plan Update	70,000
2208	12.50	4	Comm	Public Works	Replace 2012 International Dump Truck - Unit with Plow - Unit #304	160,000
2211	12.50	4	Comm	Utilities	Advanced Metering Infrastucture (AMI) System (FY2022)	165,000
2221	12.50	4	Comm	Utilities	Sewer Collection Rehabilitation	350,000
2229	12.50	4	Comm	Utilities	Downtown Water Mains	125,000
2249	12.50	4	Comm	Fire	Outdoor Warning Siren Replacement	55,000
2252	12.50	4	Comm	Police	Online Reporting Software	11,500
2253	13.54	4	Comm	Police	Patrol Replacement Vehicles	150,000
2143	14.58	4	Comm	Utilities	Replace Unit #214 - 2009 Freightliner Dump Truck to WWT	112,000
2147	14.58	4	Comm	Utilities	Pacific Street Tower AC Duct Replacement	#VALUE!

2021 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%

LOOKING FORWARD



Thank you to all that make this annual process possible.

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

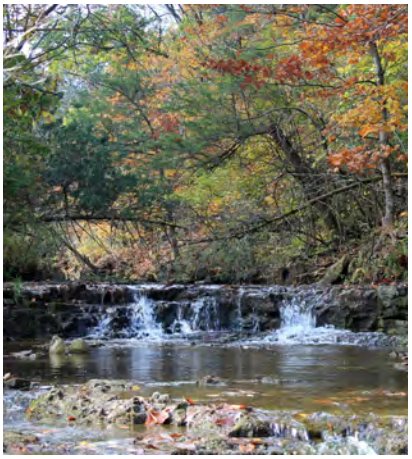
City of Branson™ MISSOURI

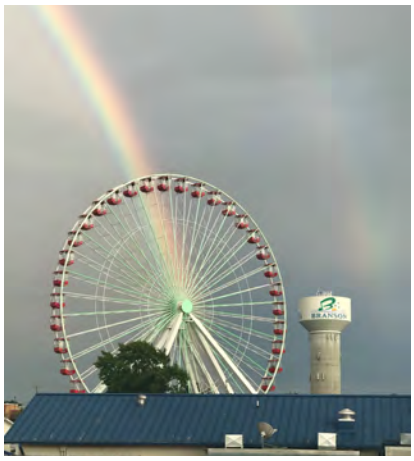
BransonMo.gov

FY 2021 PROPOSED BUDGET

POLICE

DEERE





BRANSON

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2021 TIMELINE

June

11
Department Heads provide FY20 Budget Projections, including Capital Requests

25
Human Resources Director provides projected insurance rates and wellness incentives

July

10
Budget & Finance and Capital Committees score FY21/22 capital itmes

16
Department Heads submit final changes to Finance

31
Finance Director completeds budget analysis

3-7
Department Heads brief City Administrator and Finance Director on respective budgets

6
Human Resources Director submits the FY21 final insurance rates, health & wellness incentives to the Finance Director

August

10
Budget & Finance and Capital Committees review the proposed budget

24
Budget workshop to discuss the final proposed budget

September

The annual budget process is designed to meet the requirements of the ordinances of the City of Branson and the statutes of the State of Missouri. Beginning in FY2017, the City moved to a biennial budget process which required all departments to create their budgets for a two year time span.

1
Adopted budget is recorded and goes into effect

10
Budget is read for the final time by the Board of Aldermen. Budget is adopted

31
Finance Director distributes official budget document

October

November

December

January

15
Finance Director submits finalized budget for the Board of Aldermen Agenda

27
Budget is read the first time by the Board of Aldermen

Finance Department prepares FY2021 budget book & enters budget into accounting system

Finance Director's Note

The FY2021 budget has been prepared and crafted in an environment where strategic thinking is necessary. Through this difficult year in which our budget has been compressed as a result of a worldwide pandemic, the City of Branson is faced with difficult challenges in an effort to sustain our ongoing operations and still provide the high quality municipal services given to us as a result of the Community Plan 2030.

The City of Branson has a responsibility to work through these challenges and implement sustainable and ongoing solutions. The Priority-Based Budgeting tool is a great resource to find the solutions to guide our city forward into a financially successful future. This tool directs financial decisions based upon our city's priorities. It is important that we as a City use this tool in it's entirety. Once the priorities have been established, and the data is then presented by program, then the difficult and final piece of this process is making the decisions that are best for the entire city, while keeping to the goals given to us by our community. Priority-based budgeting has given our city opprotunities to change our mindset from what we have always done and to re-purpose and reallocate necessary funds for future long-term needs.

The next year continues to hold financial challenges due continued uncertainties. It remains vitally important to take inventory of all the programs our City offers and ask the important questions: Why do we do what we do: How do the programs we provide impact the overall goals that our community has given us?

> ***The City of Branson has a responsibility to work through these challenges and implement sustainable and ongoing solutions.***

Lastly, we want to thank all of our departments and our city leadership that has take the time to be involved in the budget process this year. It's a complicated effort that takes cooperation from all departments and staff levels to create this document.

Jamie Rouch
Finance Director

GENERAL FUND

FY2020

ASSUMPTIONS & PROJECTIONS

01. SALES TAX

Per the COVID financials assumes a 45% reduction in sales tax receipts of original FY2020 budgeted receipts

02. YEAR-END PROJECTIONS

All departments completed 2020 year-end projections.

03. PERSONNEL

3% Maximum merit increase for 2020

2% Market adjustment

04. ADDITIONAL PERSONNEL CHANGES

Hiring freeze for 22 full-time positions in FY2020 per COVID financials

Projected Reserve

30%

The 2020 year-end reserve balance is projected to be 30%. In multi-year budget projections, the reserve is estimated to decrease to 26% by 2025 as a result of capital and one-time expenditures. Operational expenditures for 2021-2025 are balanced with the revenues.

GENERAL FUND

FY2021 BUDGET

FY21 Market Adjustment..... 0.0%
FY21 Max Merit Increase..... 3.0%
FY21 Sales Tax Increase*..... -22.0%
FY21 Health Insurance Increase..... 0.0%

***calculated based on FY2019 actual receipts**

No new employees are budgeted in the General Fund for the 2021 budget year.

$238,580 DEBT SERVICE
$400,000 CONVENTION CENTER SUBSIDY
$750,000 PARKS & RECREATION SUBSIDY
$5,735,833 PUBLIC SAFETY SUBSIDY
$163,717 PUBLIC SAFETY TRANSFER (CODE ENFORCE)
$290,000 BALLPARKS OF AMERICA SUBSIDY

$0 CAPITAL EXPENDITURES
$0 INTERNAL SERVICE FUND TRANSFER
$34,000 ONE-TIME EXPENDITURES

The City also budgets dollars on an annual basis to assist various social agencies located within Branson. Below is a breakdown of dollars budgeted for this function in 2021:

TANEY COUNTY PARTNERSHIP..... $10,000
TANEY COUNTY AIRPORT..... $10,000
HEALTH DEPARTMENT..... $180,000
HOUSING AUTHORITY..... $90,000
SERVICE AGENCIES.....$100,000

WATER/SEWER FUND
FY2021 BUDGET

FY21 Market Adjustment..... 0.0%
FY21 Max Merit Increase..... 3.0%

FY21 Water Rate Increase..... 2.0%
FY21 Sewer Rate Increase.....7.0%

$1.3M*
FY21
Total Capital

Contingent upon grant approval and Taney County approval

TRANSPORTATION FUND
FY2021 BUDGET

FY21 Market Adjustment..... 0.0%
FY21 Max Merit Increase..... 3.0%
FY21 Sales Tax Decrease*.....-20.0%

***calculated based on FY2019 actual receipts**

$0
FY21
Total Capital

PUBLIC SAFETY FUND
FY2021 BUDGET

FY21 Market Adjustment..... 0.0%
FY21 Max Merit Increase..... 3.0%
FY21 Sales Tax Decrease*..... -19.0%

One-Time Expenditures..... $150,240

***calculated based on FY2019 actual receipts**

751K
FY21
Total Capital

TOURISM FUND
FY2021 BUDGET

FY21 Tax Decrease*..... -44.0%

FY21 Tourism Marketing..... $1,503,980
FY21 Debt Service..... $3,438,296

***calculated based on FY2019 actual receipts**

$0
FY21
Total Capital

2021 Economic Outlook

There are many economic growth indicators for 2021, although it is difficult to know the lasting effects of the global pandemic on the city's economy. Even with the pandemic, there have been several positive developments that have occurred in 2020. For example, WonderWorks opened in the location of a previously closed theater; Silver Dollar City added a new, multi-million dollar attraction, the Aquarium on the Boardwalk is slated to open in October; and the expansion of the 76 Entertainment Community Improvement District concluded in June.

Travel is expected to continue to be much more restricted.

Photo of Ball Parks of America courtesy of Branson Chamber of Commerce

WonderWorks Space Gallery

2021 Factors

PANDEMIC

It's expected the Cornavirus pandemic will continue to have effects on the local, regional, national and global economies into 2021. Several different factors, including a possible vaccine, may potentially change the outlook. At this time, it's difficult to know the exact impact.

NATURAL DISTASTERS

The city's Emergency Response Team keeps a cautious eye on expected rain patterns and potential severe weather outlooks that may affect the local economy. The team is constantly practicing drills and other disaster mitigation measure to reduce potential impacts.

LEGISLATIVE AGENDA

The city must continue to watch legislative activity at the state and local level for potential legislation that may have adverse effects on the local economy. For example, with the shut-down and an even greater shift to online shopping, a state-wide use tax for each taxing jurisdiction would ease financial woes brought on by the inability to collect sales tax on certain purchases.

UNEMPLOYMENT

As of the August jobs report, national unemployment fell to 8.4% in August. This may be a sign that the economy is reopening and potential for further jobs gains.

Economic Forecast

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Forecast 2020	Forecast 2021	Forecast 2022
Branson Sales Tax Growth	2.0%	-0.4%	2.0%	1.2%	-36.0%	0.9%	1.4%
Branson Tourism Tax Growth	9.1%	-1.9%	4.9%	-4.4%	-45.0%	-0.5%	0.0%
Branson Average	**5.6%**	**-1.2%**	**3.5%**	**-1.6%**	**-40.5%**	**0.2%**	**0.7%**
Kiplinger Report					-5.8%		
CBO (Jan. 2019)					-5.9%	4.8%	2.2%
Real U.S. GDP Growth (World Bank)					-5.2%	4.2%	
Mar. 2019 Federal Reserve Projections					-6.5%	5.0%	3.5%
Missouri FY20 Budget Document					1.9%	2.1%	
Apr. 2019 WSJ Econ. Forecast Survey					-5.6%	4.7%	3.2%
National - Avg. Forecast of Others	**1.6%**	**2.3%**	**2.9%**	**2.3%**	**-5.8%**	**4.2%**	**3.0%**
Branson Compared to National Avg.	**4.0%**	**-3.5%**	**0.6%**	**-3.9%**	**-34.7**	**-3.9%**	**-2.3%**

FISCAL HEALTH

One way the city monitors fiscal health is to determine how financial decisions today impact ability to not only provide current services, but future services as well. Through PBB, the city can map revenues and expenses as well as future projections for fund reserves. In this section, we provide summaries for the four main operating funds the city is required to maintain minimum reserves per municipal code.

01 GENERAL FUND

The General Fund is required to maintain a 20% reserve by municipal code. The city's Reserve Policy states that operating reserves may only be used for emergency purposes resulting from the following: adverse impact on expenditures from a natural disaster such as flooding or a 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 liabilty.

02 PUBLIC SAFETY FUND

The Public Safety Fund is required to maintain a 20% reserve by municipal code. The fund's revenue sources are the 0.5% Public Safety Sales Tax and an annual transfer of $7.7 million from the General Fund.

03 PARKS FUND

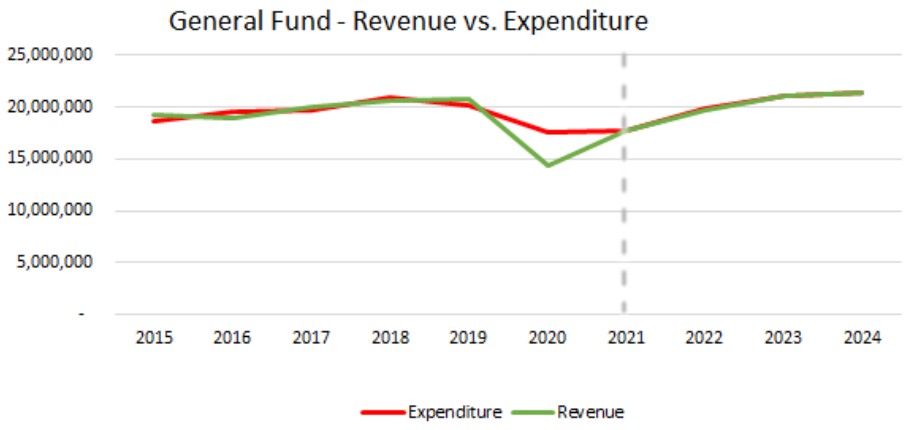
The Parks Fund is required to maintain a 10% reserve by municipal code. The fund's revenue sources are mostly made up of user fees and an annual subsidy from the General Fund.

04 TRANSPORTATION FUND

The Transportation Fund is not required by code to maintain a minimum reserve balance. The funds revenue sources include the 0.5% city-wide Transportation Sales Tax and transfers from the Tourism Fund.

General Fund

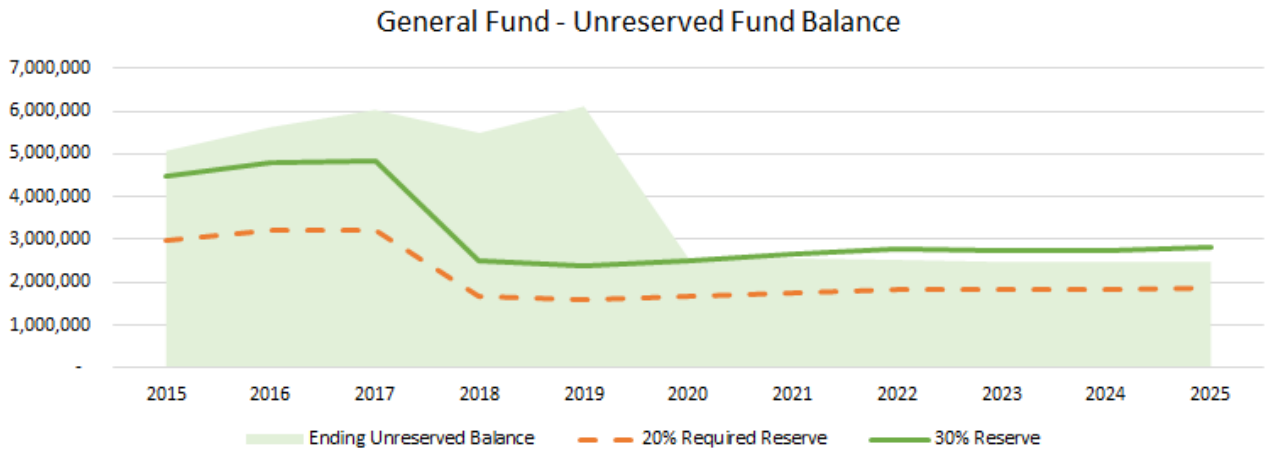
The graph to the right (GF-Revenues VS. Expenditures) represents the city's total annual revenues compared to total expenses. Expenditures outpaced revenues in 2016, 2018, 2019 and are expected to exceed revenues again in 2020.



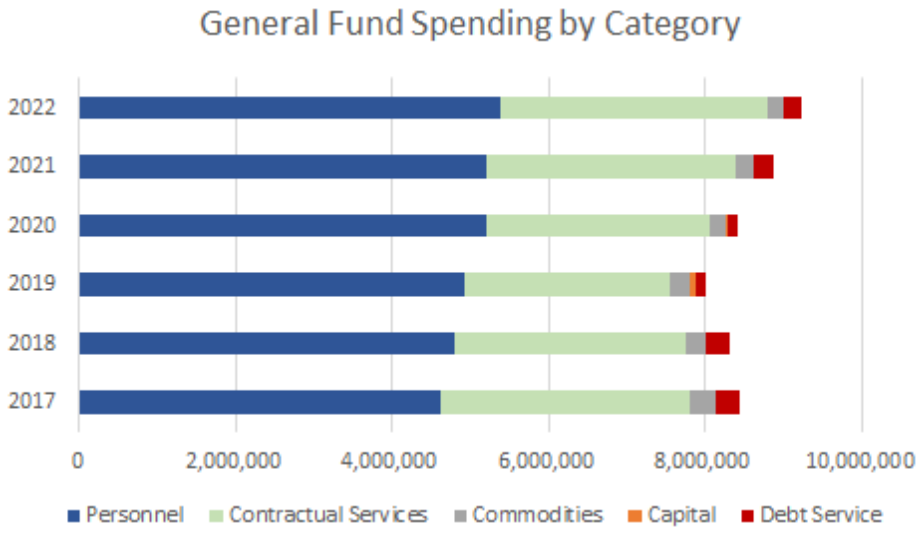
Each year, the city is required to pass a balanced budget. Revenues and Expenditures typically become out of balance due to budget amendments.

When expenditures exceed available revenue, the fund must use its reserves. By ordinance, the General Fund must maintain a 20% reserve.

A reserve amount is calculated based on annual operational expenditures. Operational expenditures do not include one-time purchases or dollars spent on capital items. The graph below shows the General Funds ending unreserved balance for years 2015 - 2025.

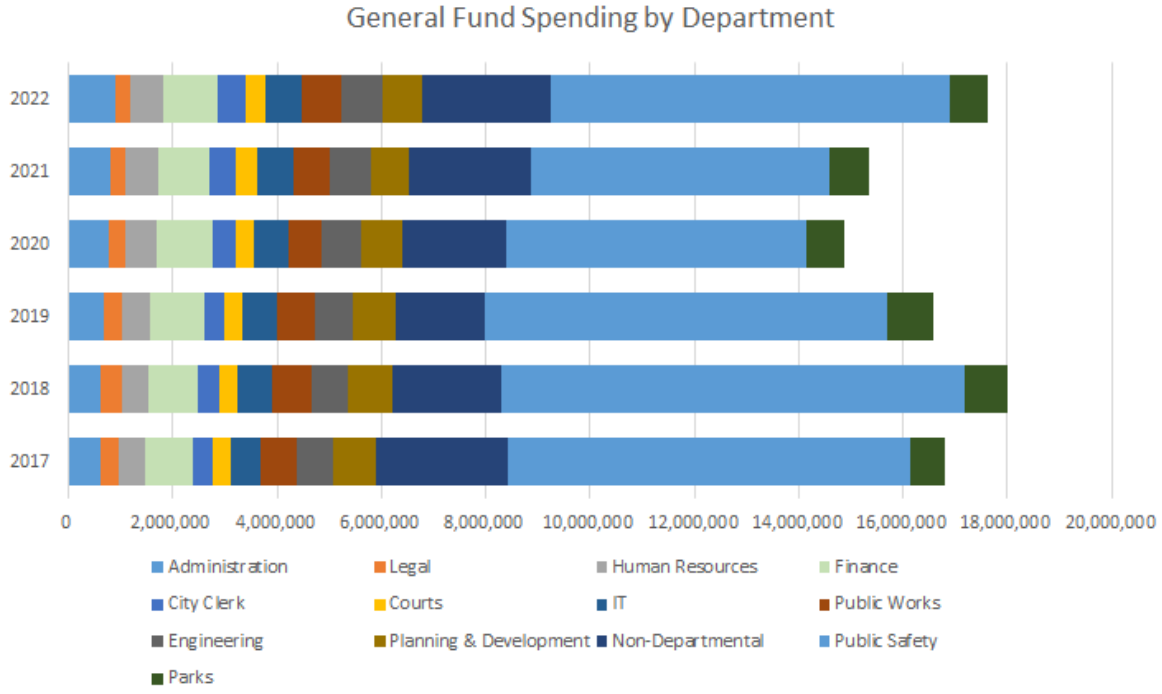


General Fund cont'd



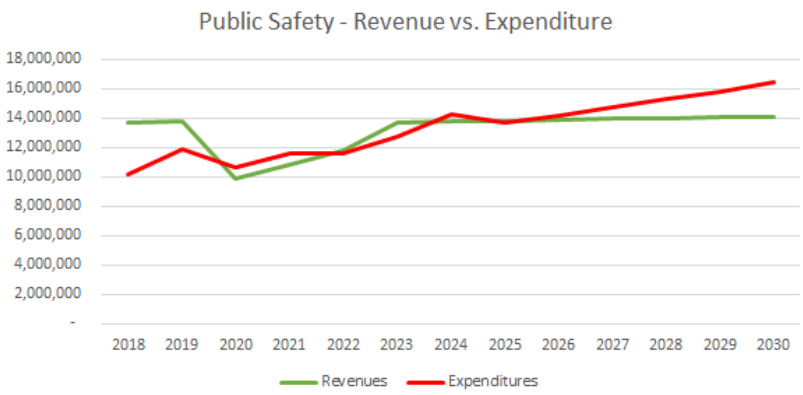
For FY2021, personnel expenses account for 58.8% of General Fund (GF) operational expenditures. and only 58.1% of operational expenditures in FY2022. Contractual services make up the next largest category of GF spending, followed by commodities and debt service.

The General Fund (GF) is the primary funding source for many departments. Total operational expenses from the GF for FY2021 are $8,860,930. Operational expenses in the GF have grown by an average of 1.7% annually. These operational expenses include debt service and city-wide contractual services. Additionally, the GF will transfer $5.9 million to the Public Safety Fund (which includes the Police and Fire Departments) and $750,000 to the Parks and Recreation Fund to fund the operations of those departments.



Public Safety Fund

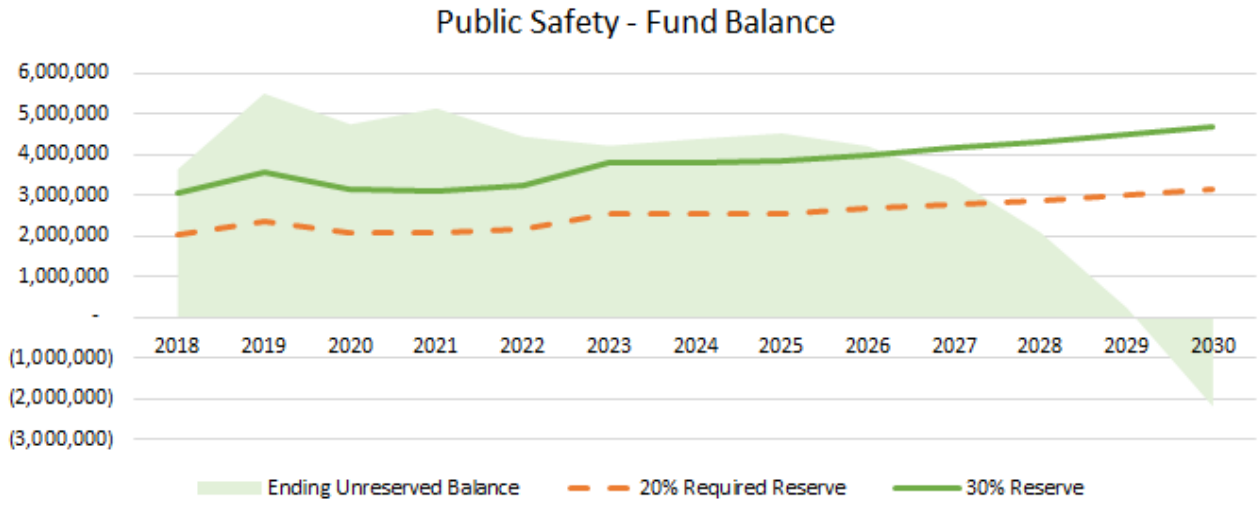
The graph below (Public Safety-Revenue vs. Expenditure) represents the city's total annual revenues compared to total expenses for the Public Safety Fund. The Public Safety Fund is the newest fund created after the passage of the Public Safety Sales Tax.



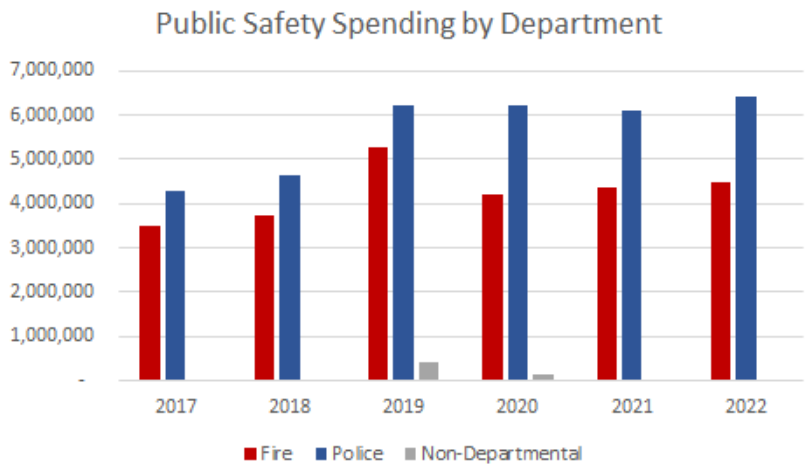
Revenues in the fund are made up solely of tax receipts from the Public Safety Sales Tax and an additional annual transfer-in from the General Fund of nearly $7.7 million, although this amount will be decreased in FY2021 due to an overall decrease in revenues due to COVID-19.

By 2024, the revenue and expenditure gap begins to close and in 2024 expenditures will outpace revenues. Debt associated with the new planned Police and Fire Stations is a significant contributing factor for expenditures outpacing revenues. Additionally, operational expenditures associated with the hiring of new staff also contribute to the imbalance.

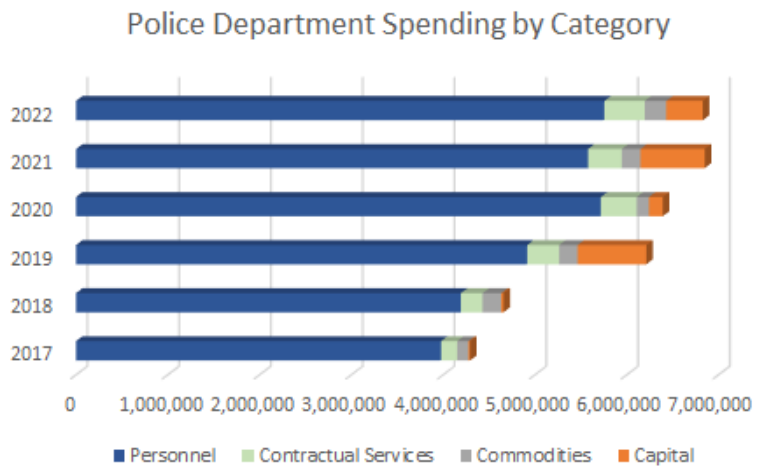
Like the General Fund, the Public Safety Fund's budget must maintain a 20% reserve and must be balanced on an annual basis for approval. Budgetary considerations for future years that will affect the fund's unreserved fund balance is debt service on a new Fire Station #4 and a new centrally-located, larger police station.



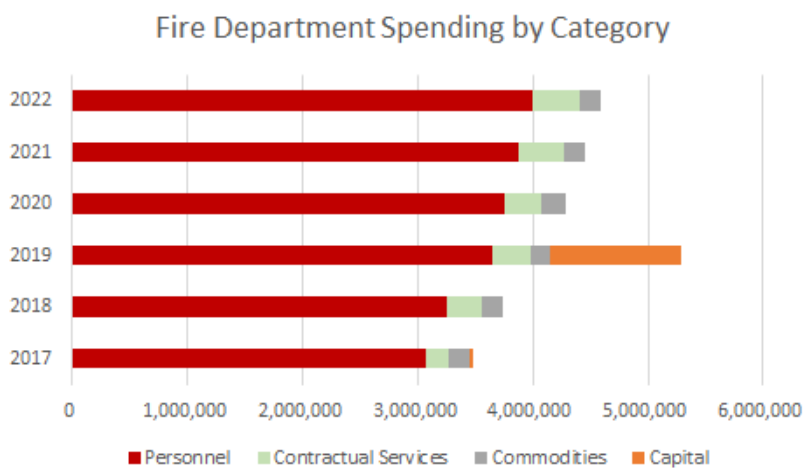
Public Safety Fund cont'd



For FY2021, the Fire Department accounts for 41.7% of Public Safety expenditures and the Police Department accounts for 58.3%. Total average growth for the funds expenditures are 6.2% annually since the Public Safety Sales Tax was approved by voters in 2018.



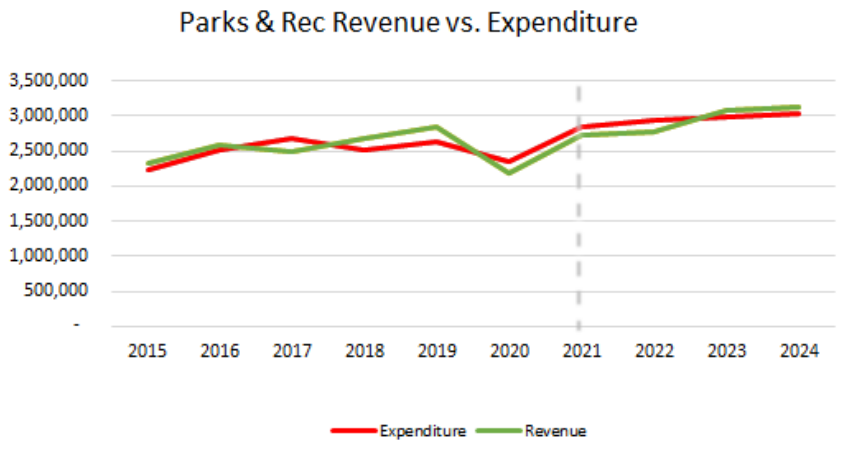
Police personnel expenses account for 91.4% of all departmental expenditures in FY2021. Average annual growth in the departmental budget is 11.8% since 2018, or an increase in the annual budget in FY21 of $2.2 million over 2018 actual expenditures.

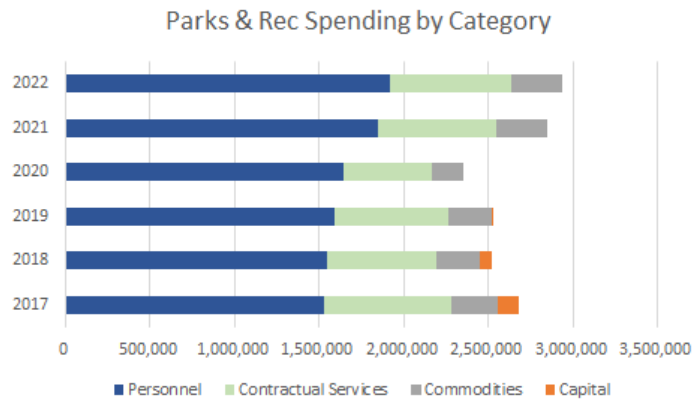


Fire personnel expenses account for 88.9% of all departmental expenditures in FY2021. Average annual growth in the departmental budget is 4.8% since the new Public Safety Sales Tax was approved by voters in 2018, or an increase in the annual budget in FY21 of $724 thousand.

Parks Fund

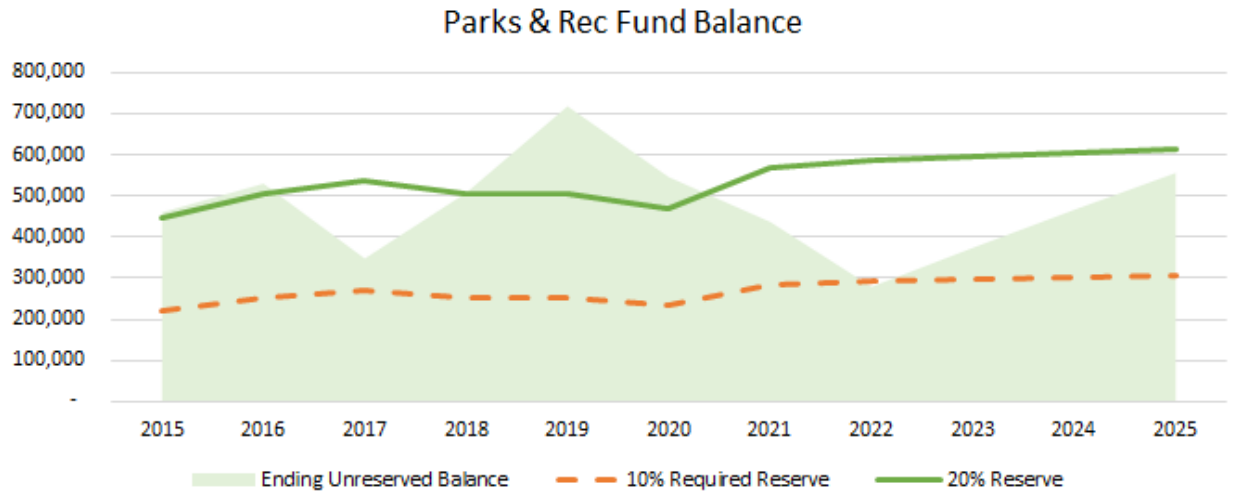
The graph to the right represents the city's total annual revenues compared to total expenses for the Parks Fund. Revenues for the Parks Fund come from various fees charged to customers, such as Campground customers and those utilizing other services such as the pool and ball programs





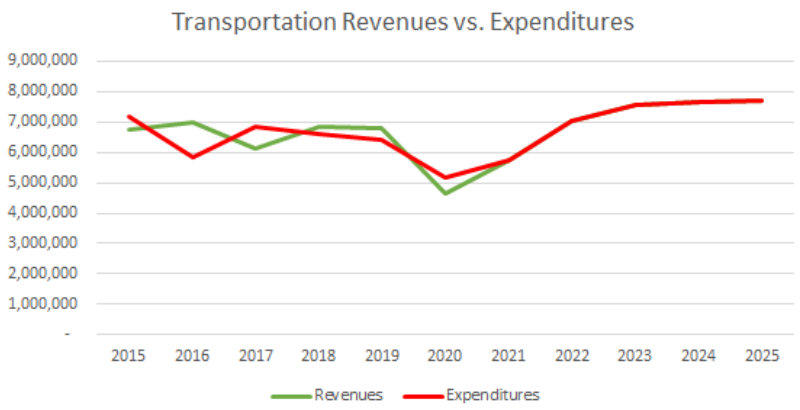
Parks & Rec personnel expenses account for 64.9% of all departmental expenditures in FY2021, followed by contractual services, commodities and capital projects. The average annual growth in the departmental budget is 3.2% since 2018, or an increase in the annual budget in FY21 of $323 thousand.

The Parks Fund also relies on an annual subsidy from the General Fund. Similar to the General and Public Safety Funds, the Parks Fund is also required to maintain a reserve, although the minimum amount is only 10% of operational expenditures.

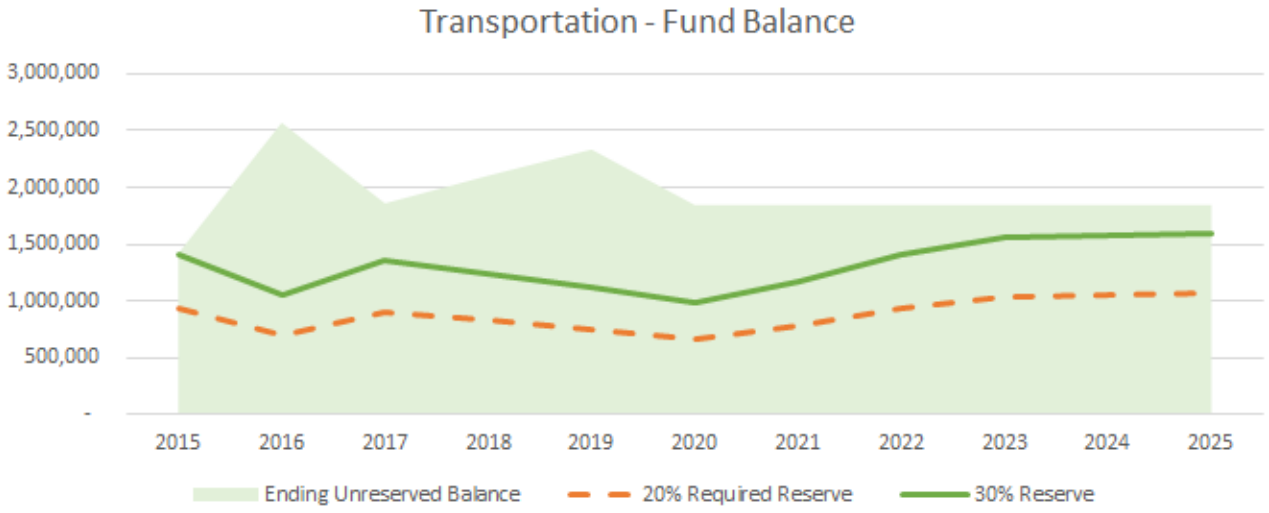


Transportation Fund

The graph to the right (Transportation-Revenue vs. Expenditure) represents the city's total annual revenues compared to total expenses for the Transportation Fund. The revenues for the Transportation Fund come from the City's 0.5% Transportation Sales Tax and County Aid Road Trust (C.A.R.T.) Funds distributed by the State of Missouri from the state's gas tax.

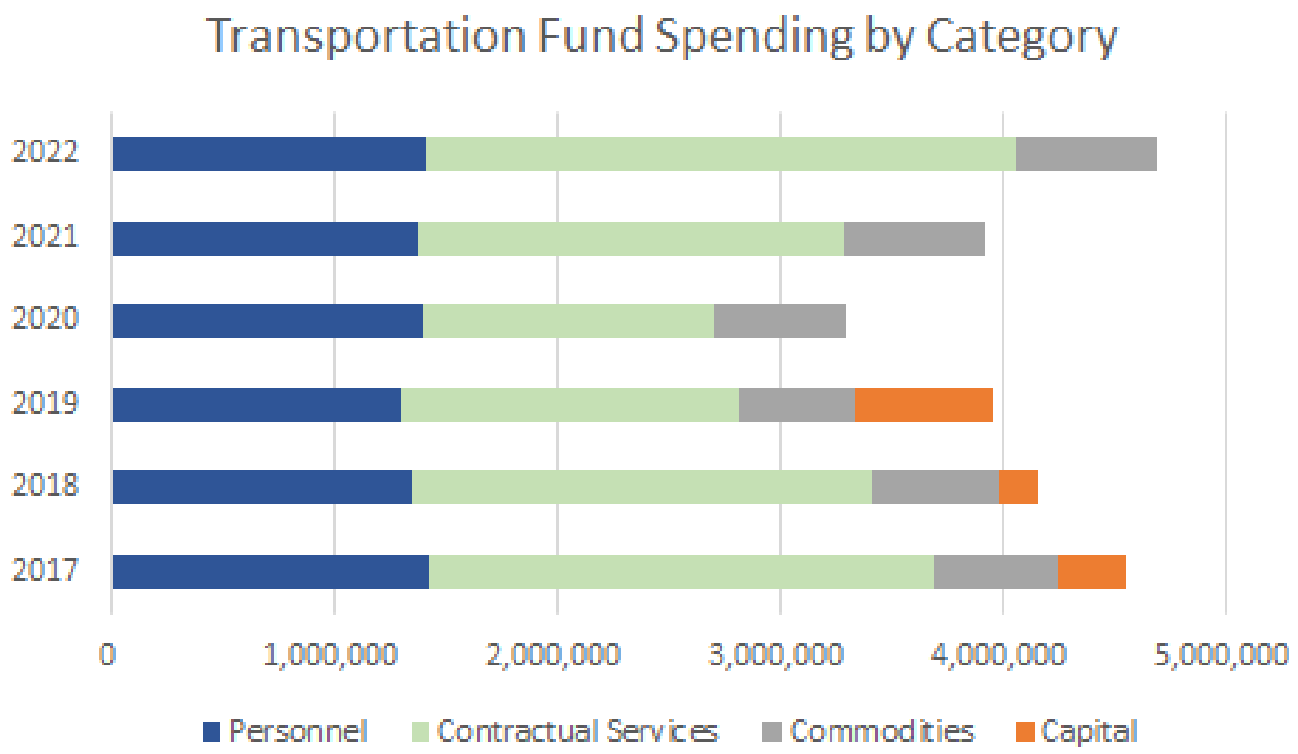


The Transportation Fund relies on an annual transfer from the Tourism Fund. The Tourism Fund receives revenues from the city's Tourism Tax and is required by state statute to. The revenues from the Tourism Tax are restricted to marketing and infrastructure expenditures. Thus, the Tourism Fund transfers dollars to be used on projects such as roads, sidewalks, bridges and other infrastructure-related expenses. Unlike the other funds discussed, there is no minimum reserve requirement per municipal code for the Transportation Fund.



Transportation Fund cont'd

Transportation personnel expenses account for 35.0% of all departmental expenditures in FY2021, followed by contractual services, commodities and capital projects. The average annual growth in the fund's budget has decreased by is 1.4% since 2018.



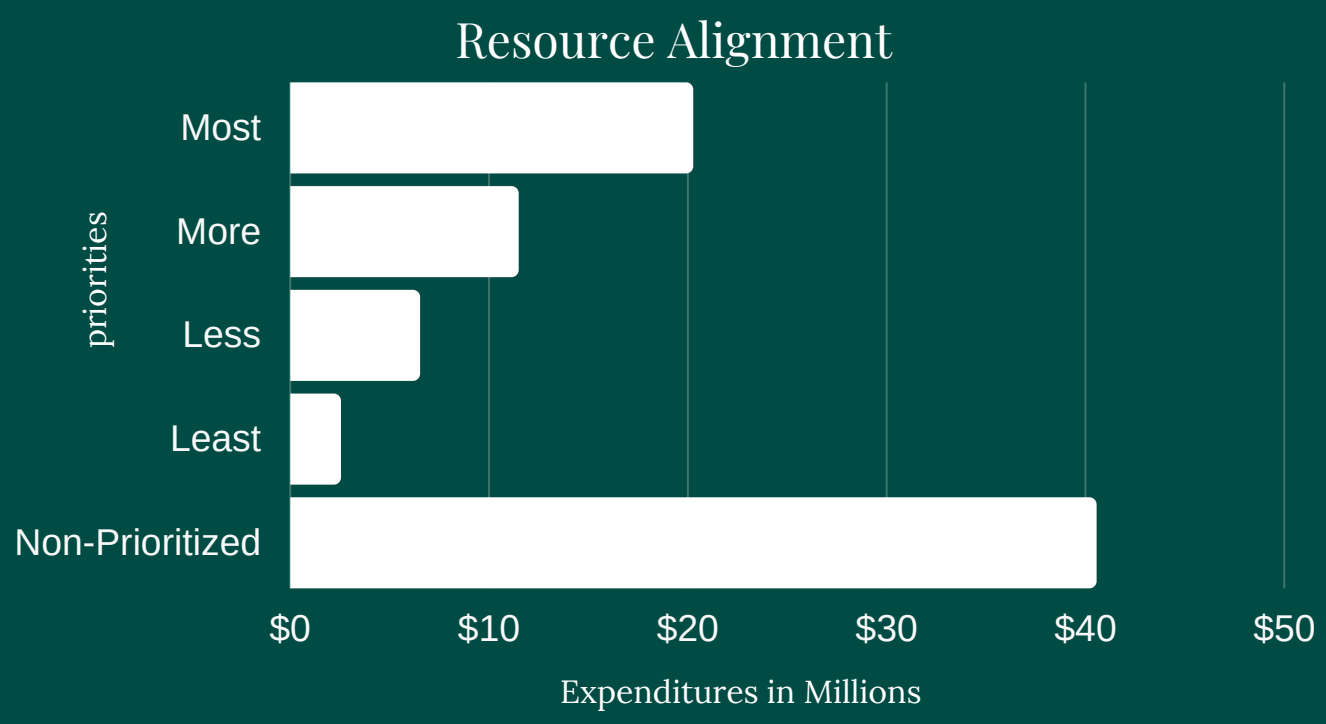
The decrease in average expenditure growth is mostly attributed to the decrease in dollars available for capital expenditures in 2020 and 2021 due to COVID-19. Personnel, contractual services and commodities have stayed roughly flat each year since 2018, or seen only minimal growth.

About Priority-Based Budgeting

Public budgeting has traditionally been incremental in nature - the last year's budget serves as the basis for the budget of the following year. This method, however, rarely supports the complex nature of funding government services.

Branson utilizes a priority-based budgeting (PBB) model because it provides a comprehensive review of the entire organizations operating budget, identifying and ranking services (programs) offered on the basis of the community's priorities. The process enables the city to link funding decisions to priorities in the strategic plan. The city identifies "Results", which are the fundamental reason our organization exists and what we are 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.

In the graph below, about $40.1 million dollars of the city's 2020 budget could be prioritized into programs/services provided by the city.

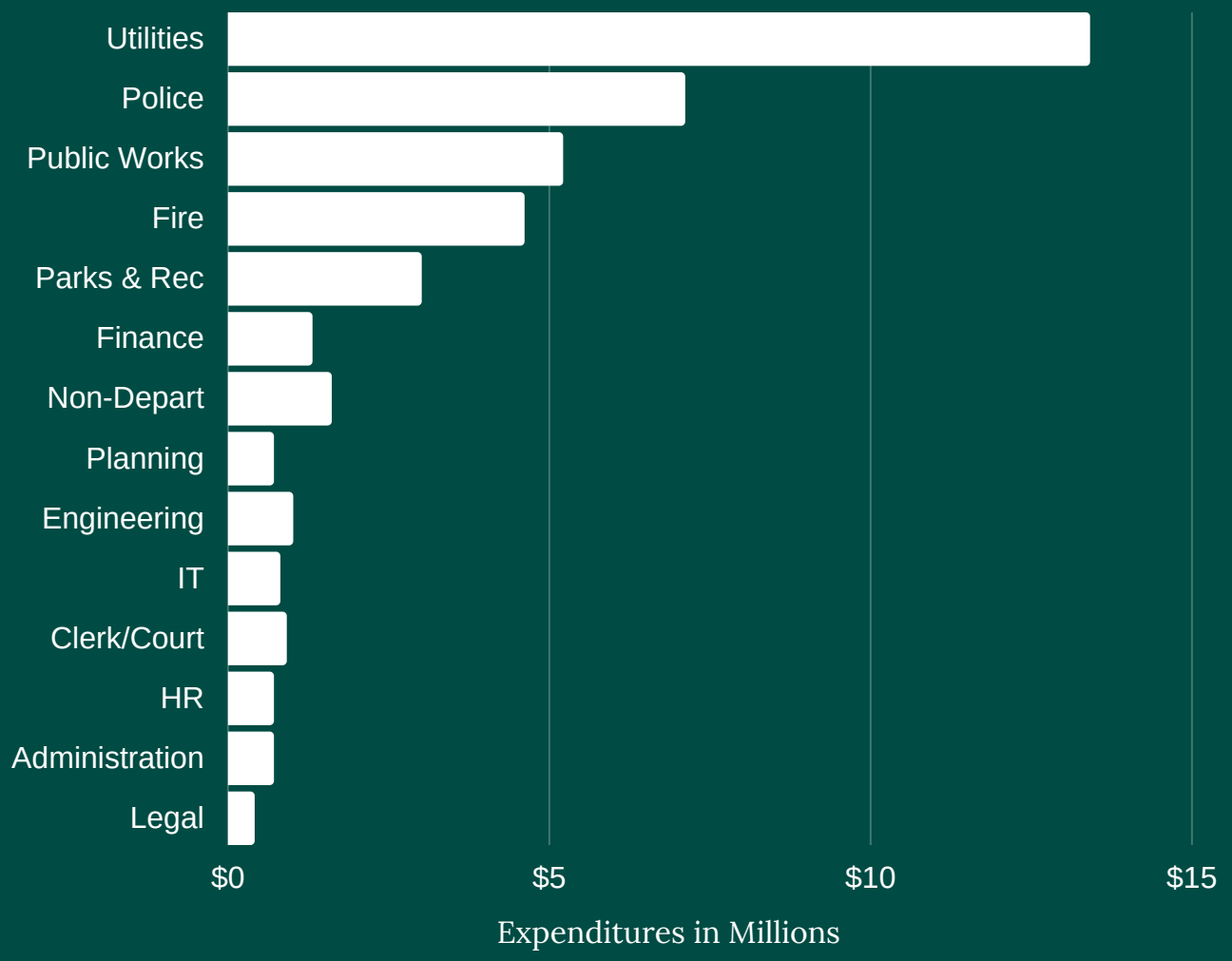


The remaining $40.5 million of non-prioritized dollars are attributed to specific funds and other expenditures that cannot be prioritized, such as debt service.

NOTE: The graphs below only represent "prioritized" costs and do not represent the city's entire annual operating and capital budgets and/or expenditures. **These costs were assigned based on the original 2020 budget and do not reflect budget cuts as a result of COVID-19.**

Program Cost by Type
(all funds)

Program Cost by Department
(all funds)



Impact of Re-Purposing Budget Dollars

The City has many success stories since first implementing priority-based budgeting in 2014. As of August 2019, the city was one of the first of five cities practicing PBB to reallocate and re-purpose over 10% of their budget dollars.

Two ways that the City has made better use of funds is through reallocation/re-purposing of resources and the creation of partnerships. The unprecedented impact of the global pandemic on local government budgets has resulted in cities making difficult financial decisions. The struggle to balance decreasing revenues and maintaining public services provides the perfect atmosphere to review ongoing programs and services.

Global impact on local and regional economies means that local governments must adapt to changing patterns faster than ever before. In the case of the pandemic, there is significant economic impact in the way of revenues (especially sales tax receipts) and rapidly changing demands in service and types-of-service levels in the city.

So don't let anybody tell you that the County is broke – We are FAR from broke.

We want our lower priority programs to be the funding source for our most impactful, highest priority initiatives.

Brad Karger,
Marathon County Colorado Administrator

The quote above comes from the Administrator of Marathon County Colorado, Brad Karger. Karger's argument is not that the county is out of money to fund the services provided, but instead that the county should focus first on the most impactful, highest priority programs and ensure that public dollars are not directed toward the lower priority programs. It will take constant review of the programs the provides to determine if we are achieving community needs in light of changing conditions. This may mean difficult decisions to be made by citizens and leadership to what programs and services will continue and those that should end.

The easiest way to accomplish this task is to review existing programs provided by the city. First, we should identify the programs that score the lowest against our community priorities. Next, there are a series of questions that we can ask ourselves to determine the continued viability of each program. The next page identifies various policy questions that we can utilize to identify which programs to continue, which to end and those that simply need to be modiified.

Policy Questions to Ask

Are we over-providing to high mandate programs with low relevance?

There are programs that we are required to provide, either by federal regulation, state statute or our own municipal code. However, we still have the ability to examine these programs to identify opportunity to reduce the level of service, while still maintaining the integrity and compliance of the program.

Are we over-providing to our self-imposed mandates?

Similar to the previous question, we may examine our own mandates for opportunities to reduce service level requirements or to re-examine if we even wish to continue to provide the program or service.

Are there service sharing options with other political organizations?

There may be opportunities to provide a service at a reduced cost by forming public-public partnerships. Examples of this include the city's contract with the Taney County Health Department for inspection services and the Biosolids Coalition.

Are there public-private partnership opportunities?

Along the same lines as the previous question, there may be some services that the city wishes to provide, but lacks the expertise or ability to provide. An example of this type of service is the public-private partnership with a management company to operate the Branson Convention Center.

Are there programs best provided by the private sector?

Sometimes it no longer makes sense for the public sector to provide a service. Additionally, the public sector may also unintentionally compete with existing private sector businesses, or private sector businesses may enter into service sectors that were previously unprofitable.

If we want to keep a lower-performing program, is there opportunity to recover cost?

Lastly, if there are programs that exist that do not meet the city's priorities, yet have a strong public commitment, there may be opportunities to either streamline costs or recover costs through service fees.

5 STEPS PROCESS OVERVIEW
PRIORITY-BASED BUDGETING

The methodology involved in implementation of Priority-Based Budgeting process can be broken down into five distinctive steps:

01

Determine & Clarify Vision/Results

DeThese 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 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 sets 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 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 eac individual pogram. 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 evaluate each program on how the prgoram contributes to achieving each results. Departments also score other attributes of each program, such as level of mandate , the amount of cost recovery, change in demand, and the portion of community served by the program. Once departments score their programs based on the Results, multi-departmental teams conduct follow-up review and 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 information, gives a visual representation of how th eorganization allocates money to each program, and how those programs rank relative to each other in order of highest to lowest priority.

Community Character

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

Reduces visual clutter, improves way-finding with an improved signage system and offers a clean, visually appealing and sufficiently regulated community appearance

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

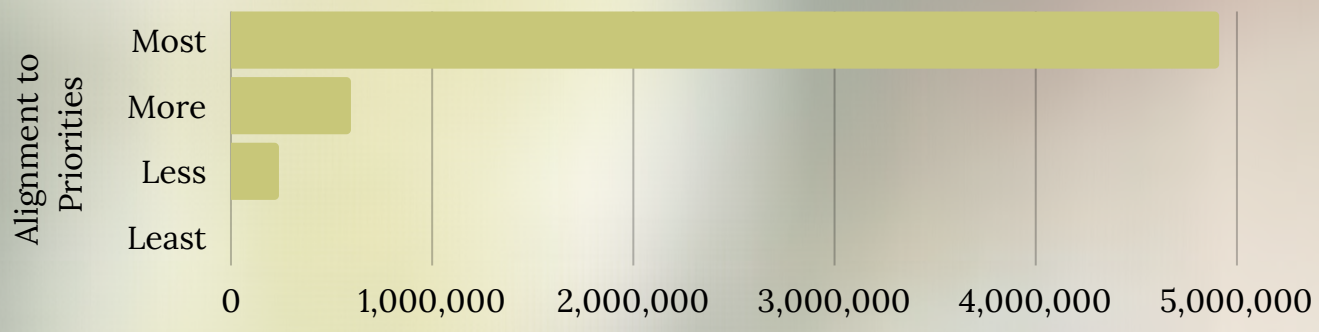
Enhances its major corridors within the City with cohesive, attractive and distinguishing landscape character, signage and other identifying elements that project community pride and visual interest

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

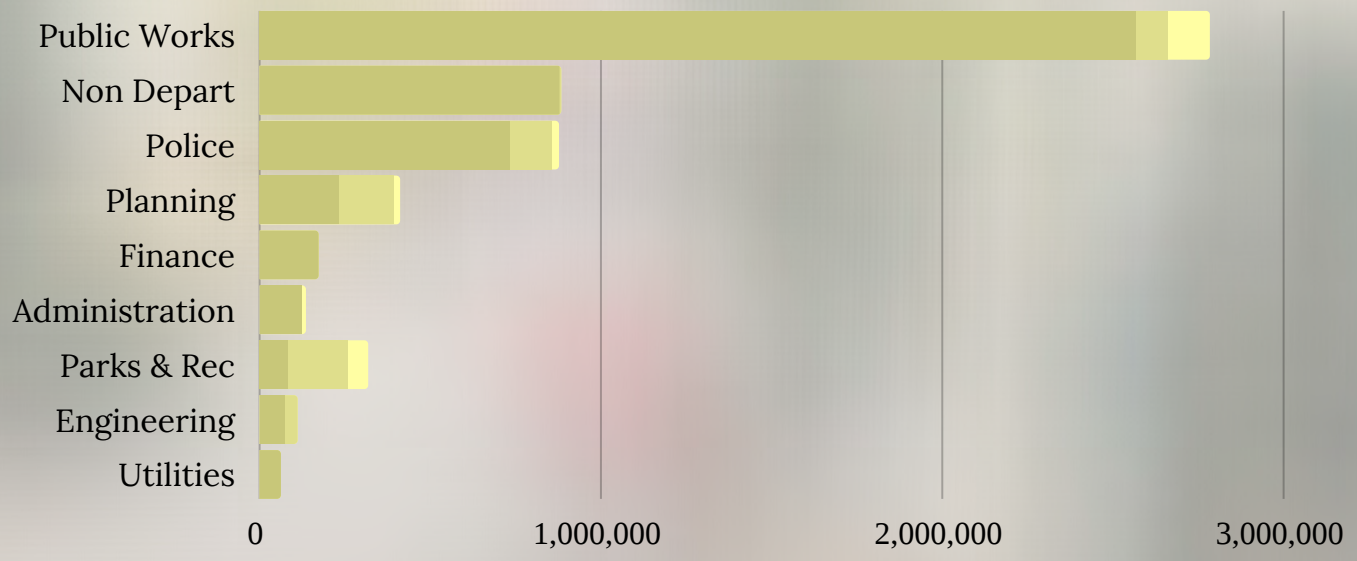
Offers notable, pronounced gateways into the City with distinguishing landscapes and identifying elements that project community values, leaving a lasting impression on visitors

Photo courtesy of the Branson Chamber of Commerce & CVB

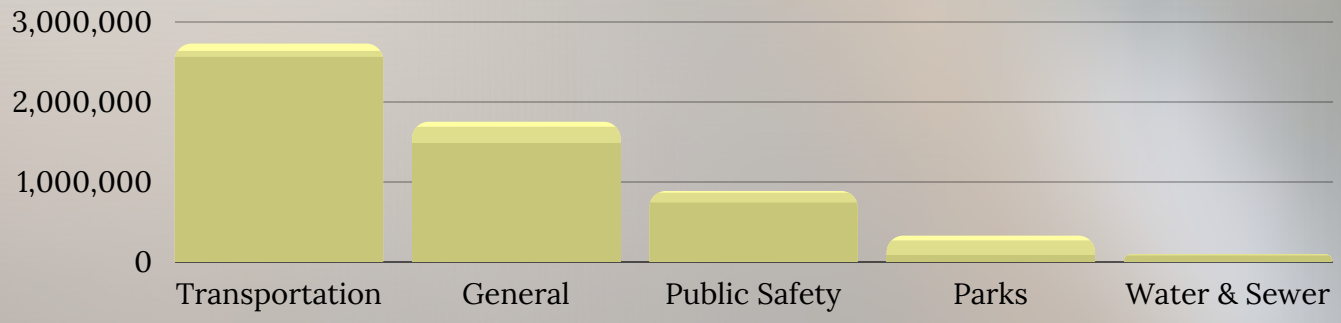
SPENDING BY LEVEL OF CONTRIBUTION TO COMMUNITY CHARACTER:



COMMUNITY CHARACTER CONTRIBUTION BY DEPARTMENT:



COMMUNITY CHARACTER SPENDING BY FUND:



Safety, Health & Socioeconomic

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

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

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

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

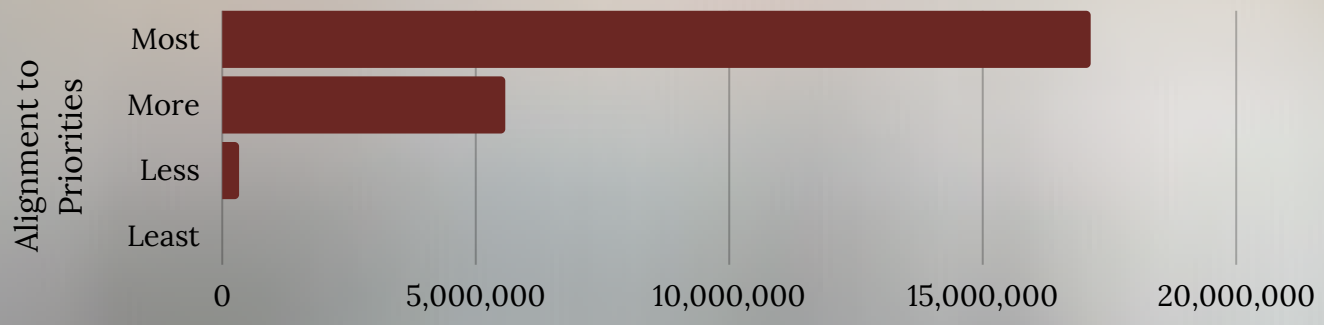
Provides for the overall personal safety of its residents and visitors through a visible presence, prevention activities and community education

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

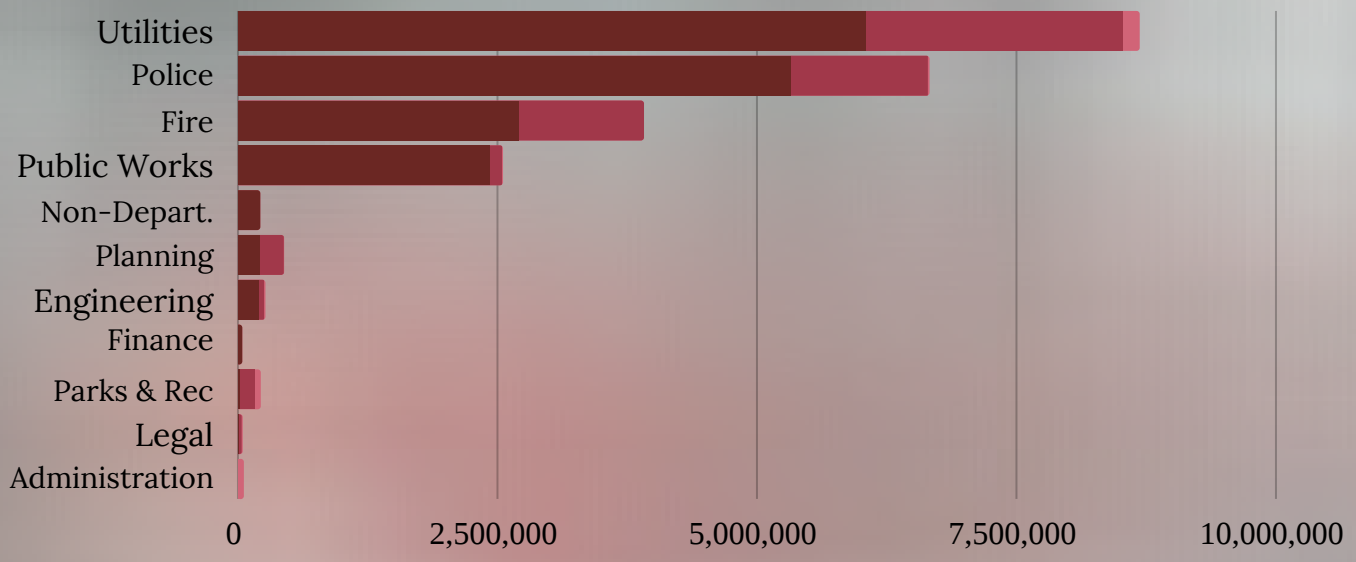
Ensures residents have access to a health care network, offering mental, dental, physical and medical care, while promoting a healthy and active community lifestyle

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

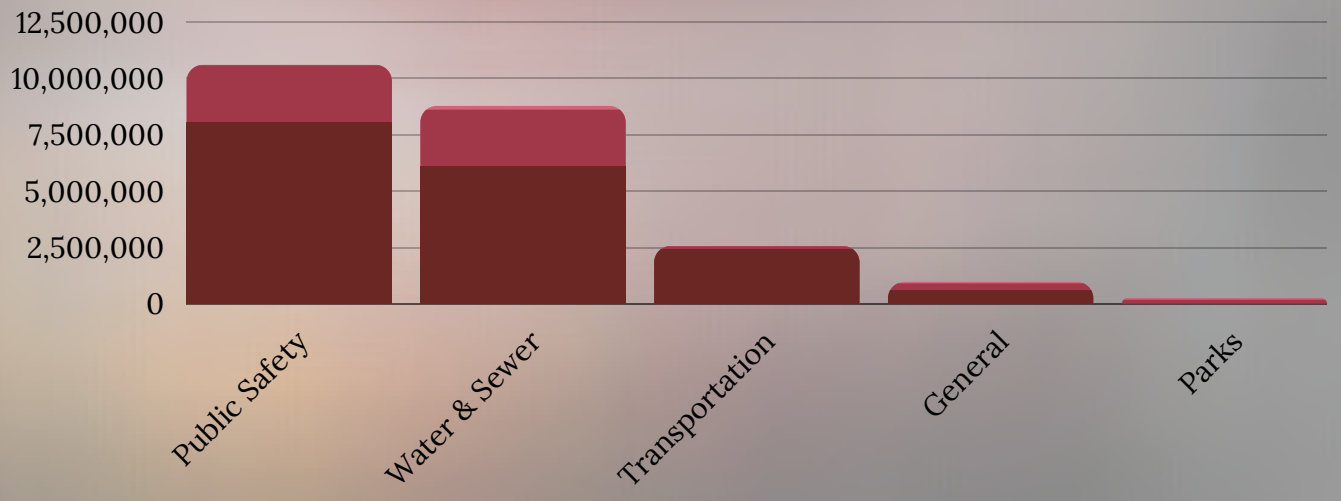
SPENDING BY LEVEL OF CONTRIBUTION TO SAFETY, HEALTH & SOCIO-ECONOMIC:



SAFETY, HEALTH & SOCIO-ECONOMIC CONTRIBUTION BY DEPARTMENT:



SAFETY, HEALTH & SOCIO-ECONOMIC SPENDING BY FUND:



Arts, Culture & Education

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

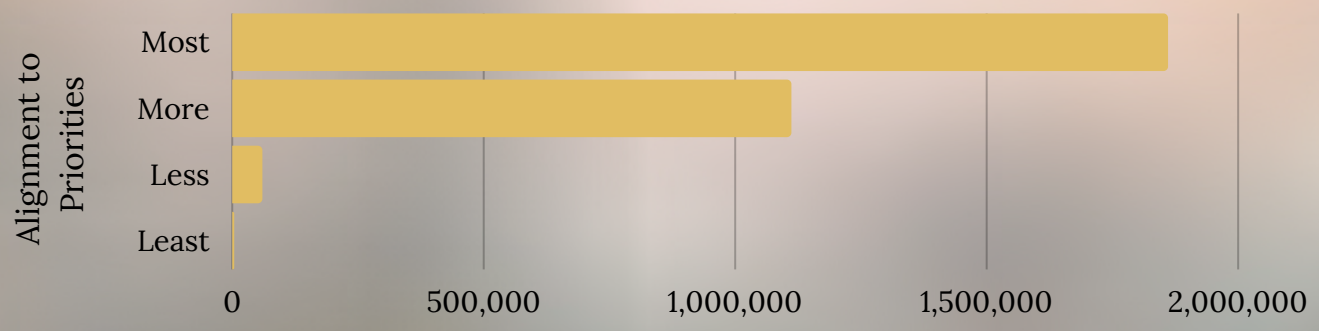
Offers diverse opportunities for life-long learning, access to informational resources and community education, involvement and participation

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

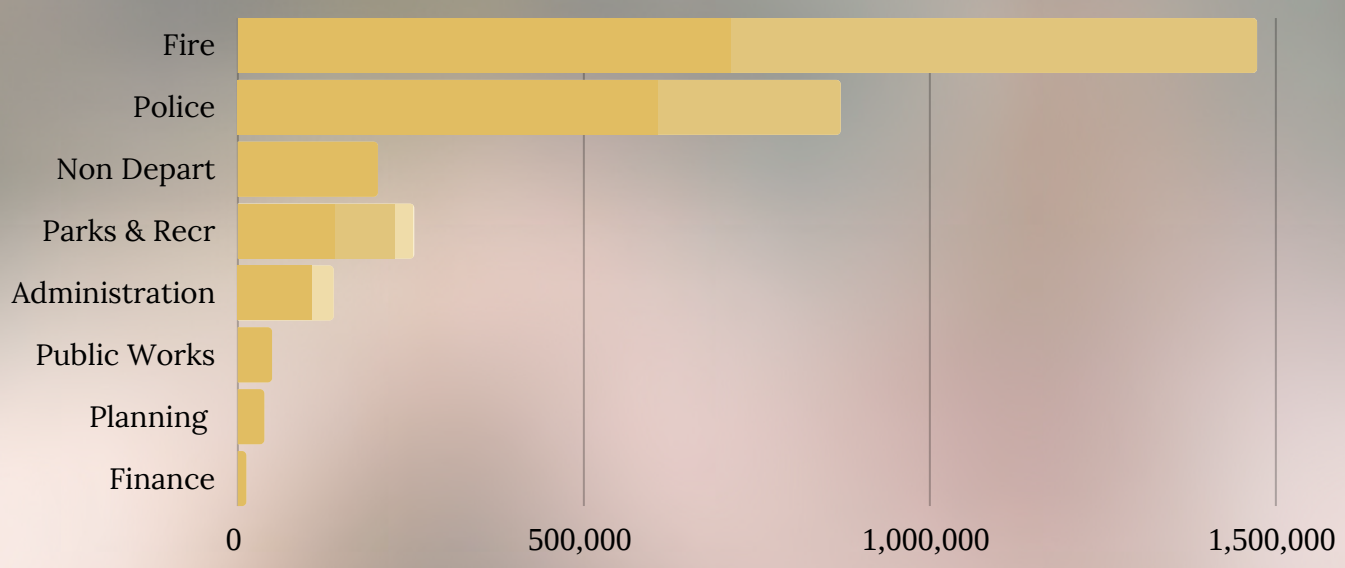
Provides for the preservation of the community's unique history and heritage

Photo courtesy of the Branson Chamber of Commerce & CVB

SPENDING BY LEVEL OF CONTRIBUTION TO ARTS, CULTURE & EDUCATION:



ARTS, CULTURE & EDUCATION CONTRIBUTION BY DEPARTMENT:



ARTS, CULTURE & EDUCATION SPENDING BY FUND:

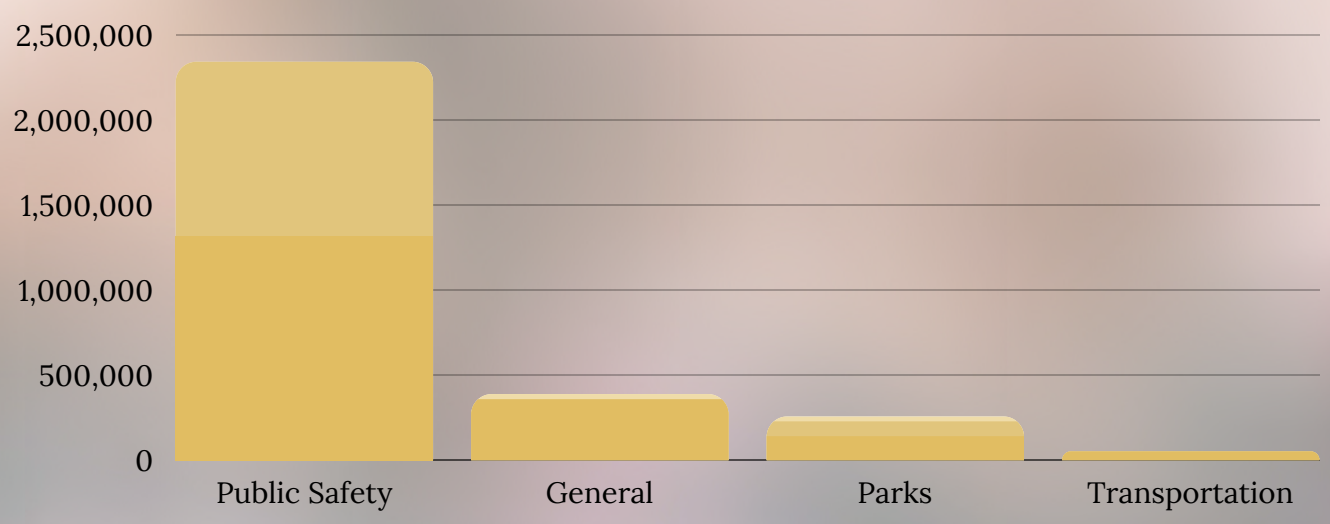


Photo courtesy of the Branson Chamber of Commerce & CVB

Economic Development

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

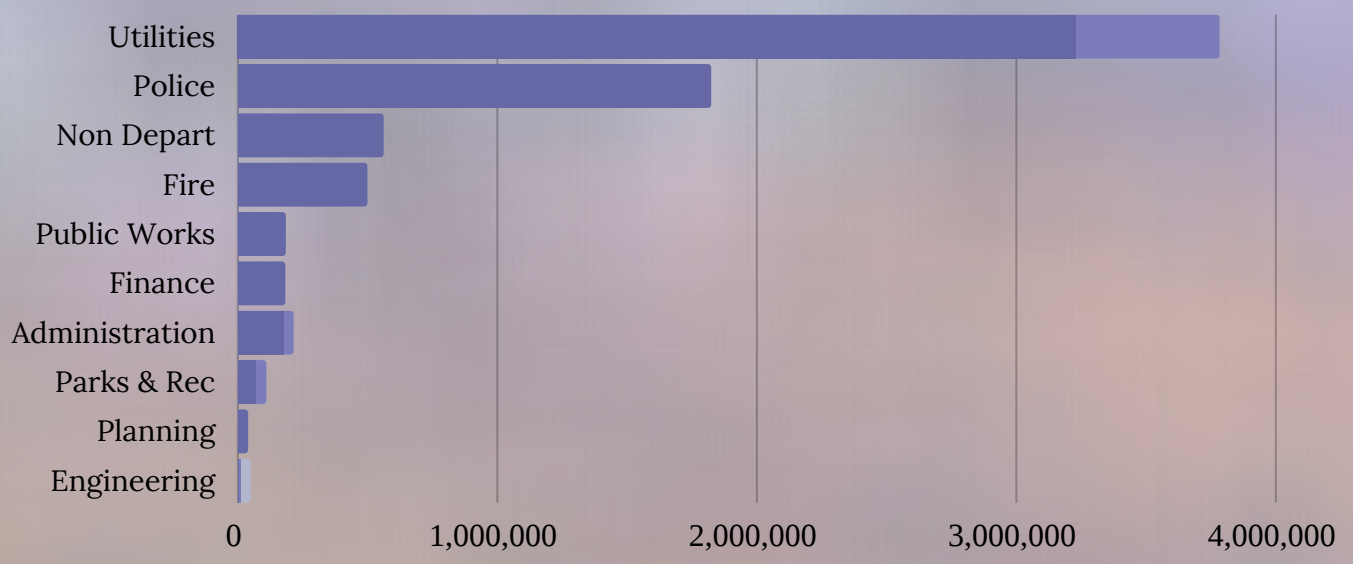
Offers a safe, welcoming environment that is receptive to a variety of development incentives that encourage desired growth but that do not put the City, or other community entities at financial risk

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 and expansion), job creation and fostering a thriving entrepreneurial environment

SPENDING BY LEVEL OF CONTRIBUTION TO ECONOMIC DEVELOPMENT:

ECONOMIC DEVELOPMENT CONTRIBUTION BY DEPARTMENT:



ECONOMIC DEVELOPMENT SPENDING BY FUND:

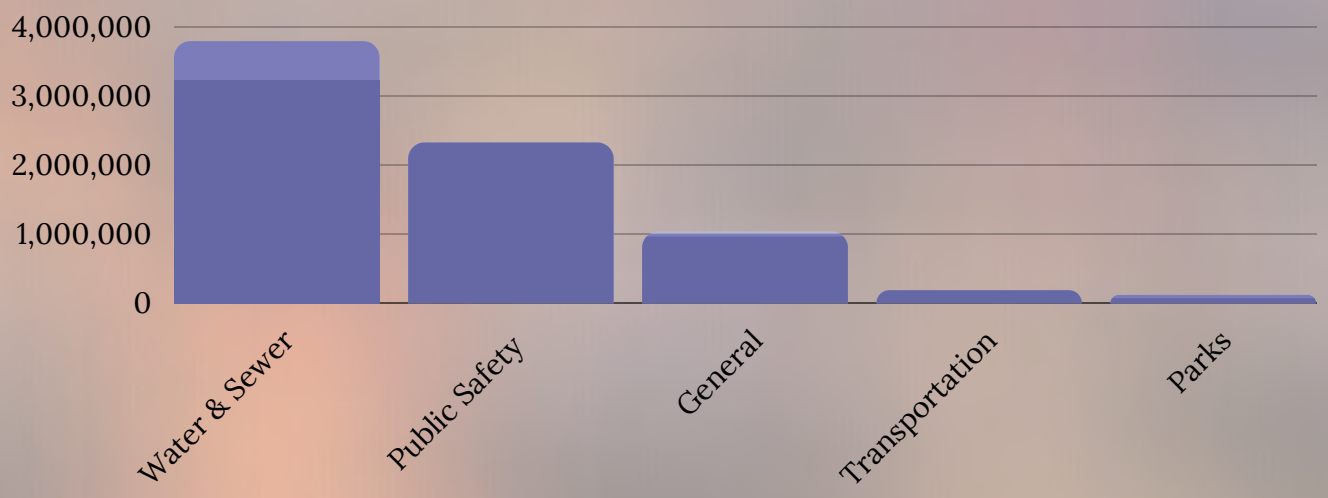


Photo courtesy of the Branson Chamber of Commerce & CVB

Infrastructure & Environment

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

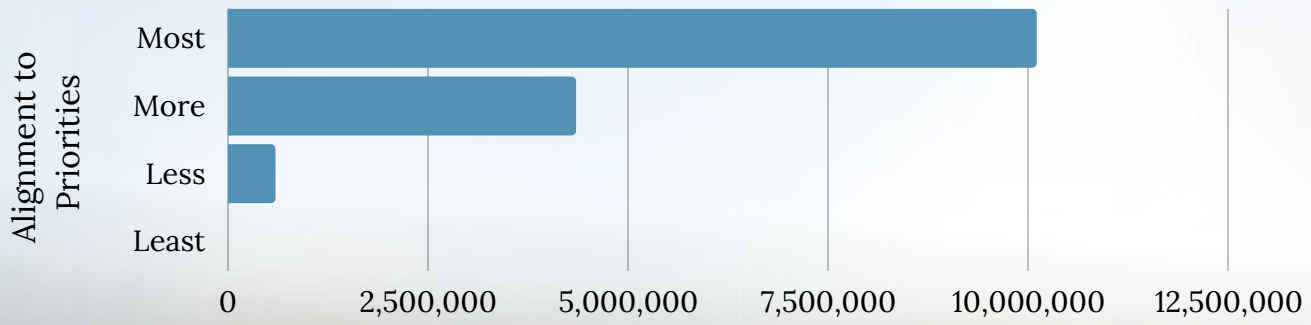
Ensures that air quality is maintained at a healthy level as the city grows

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

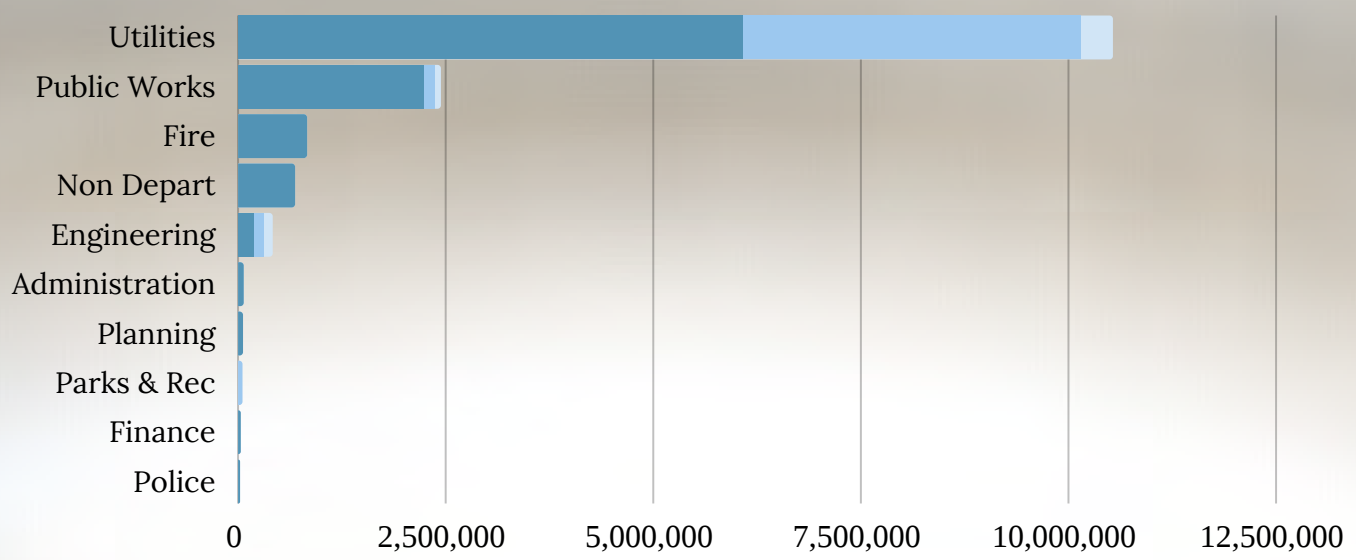
Acts as a good steward of the land and the environment by enhancing existing ecosystems

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

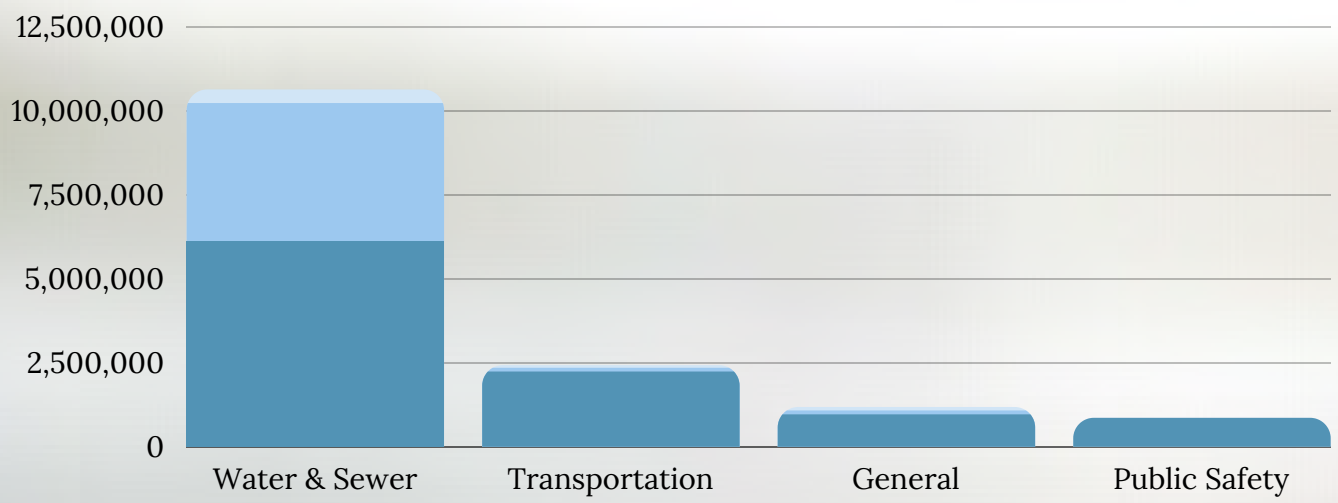
SPENDING BY LEVEL OF CONTRIBUTION TO INFRASTRUCTURE & ENVIRONMENT:



INFRASTRUCTURE & ENVIRONMENT CONTRIBUTION BY DEPARTMENT:



INFRASTRUCTURE & ENVIRONMENT SPENDING BY FUND:



Tourism

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

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

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

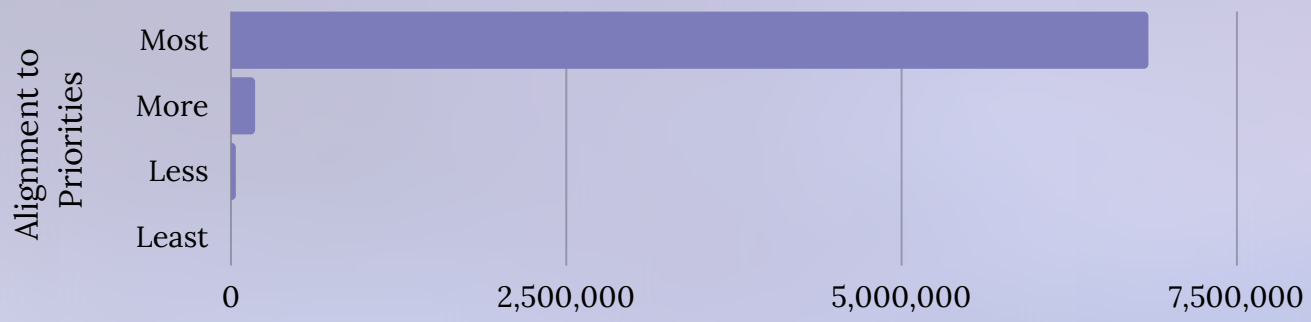
Offers visitor services and facilities that are ethical, informative and clear to tourists

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

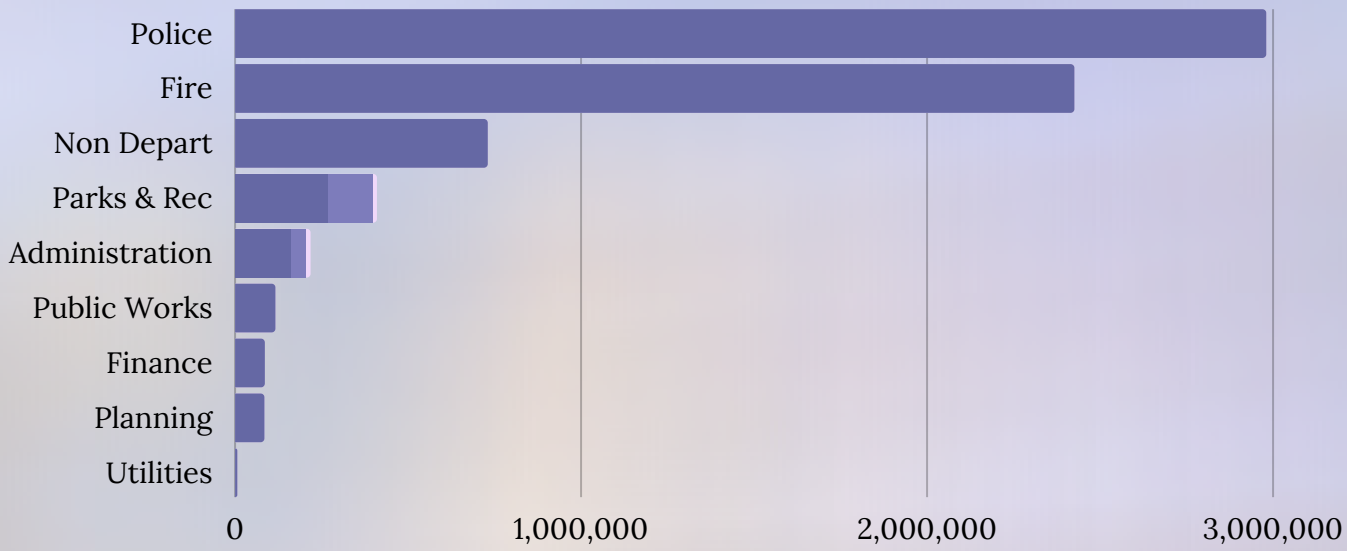
Supports the Convention Center and other meeting facilities that serve as an economic driver adding to the economic health of the City

Photo courtesy of the Branson Chamber of Commerce & CVB

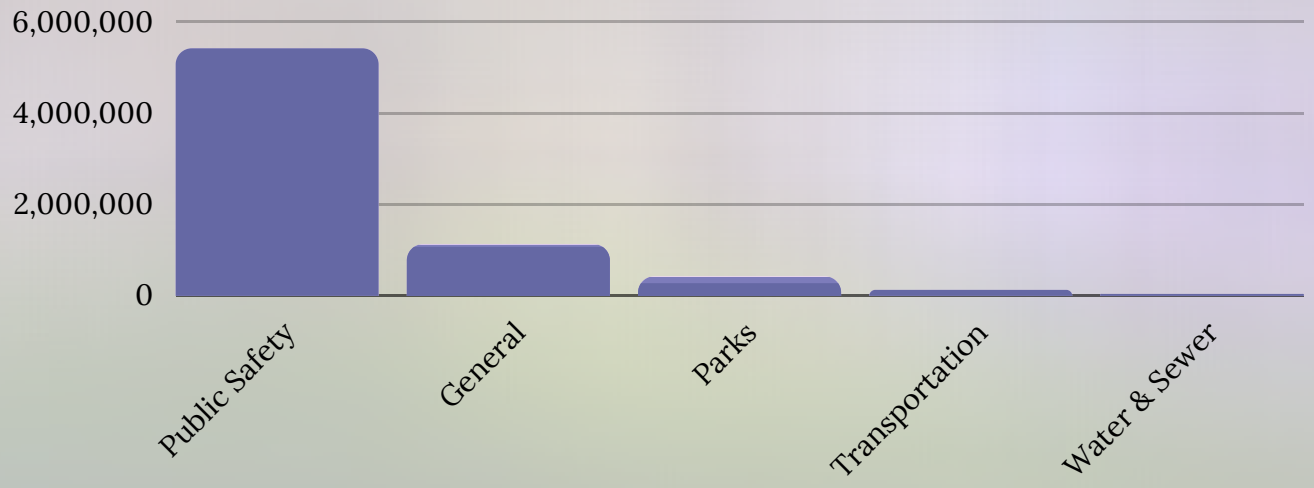
SPENDING BY LEVEL OF CONTRIBUTION TO TOURISM:



TOURISM CONTRIBUTION BY DEPARTMENT:



TOURISM SPENDING BY FUND:



Parks, Open Space & Recreation

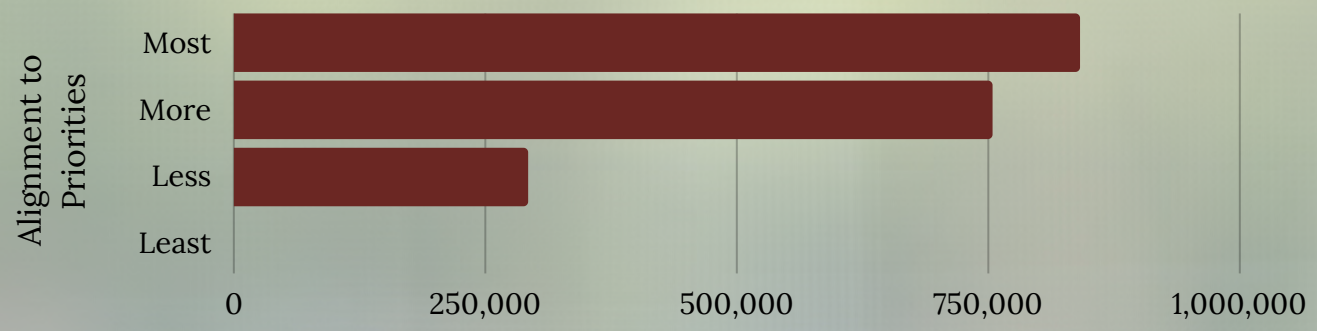
Develops an extensive, connected open space network that reinforces its resident's quality of life

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.

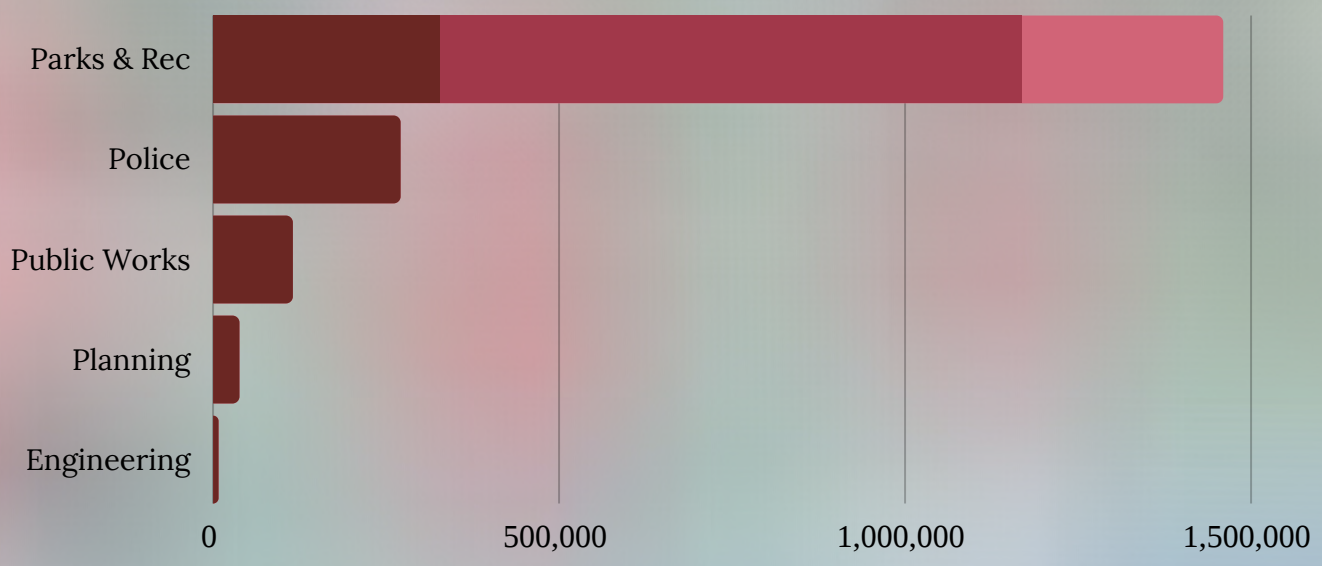
Provides a City-wide trail network that is contiguous, connecting neighborhoods, community facilities, parks and open spaces and offering an alternative to the automobile for residents and visitors

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

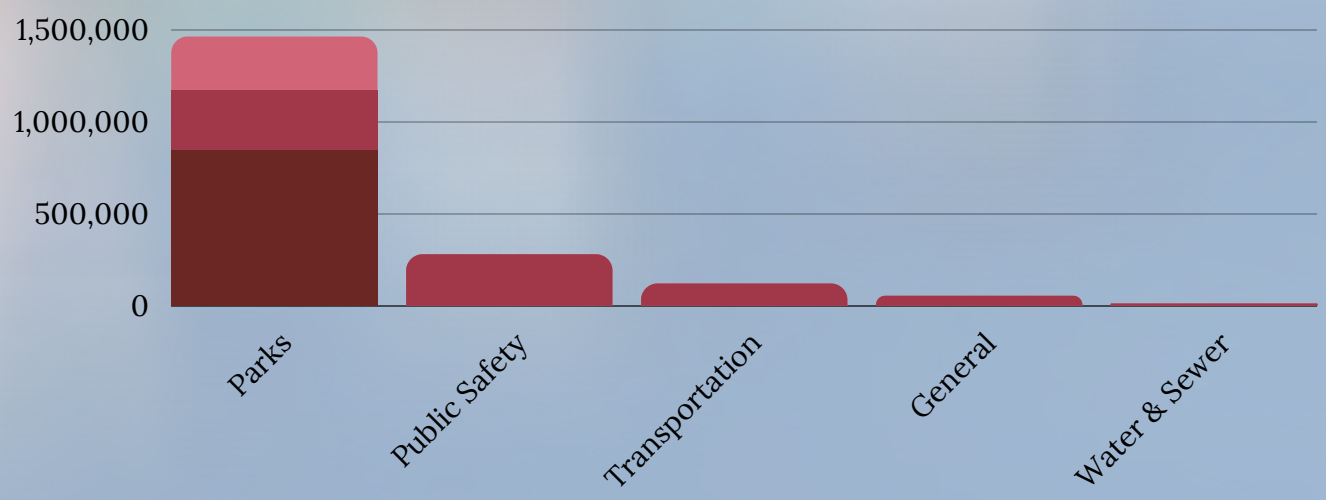
SPENDING BY LEVEL OF CONTRIBUTION TO PARKS, OPEN SPACE & RECREATION:



PARKS, OPEN SPACE & RECREATION CONTRIBUTION BY DEPARTMENT:



PARKS, OPEN SPACE & RECREATION SPENDING BY FUND:



Land Use

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

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

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

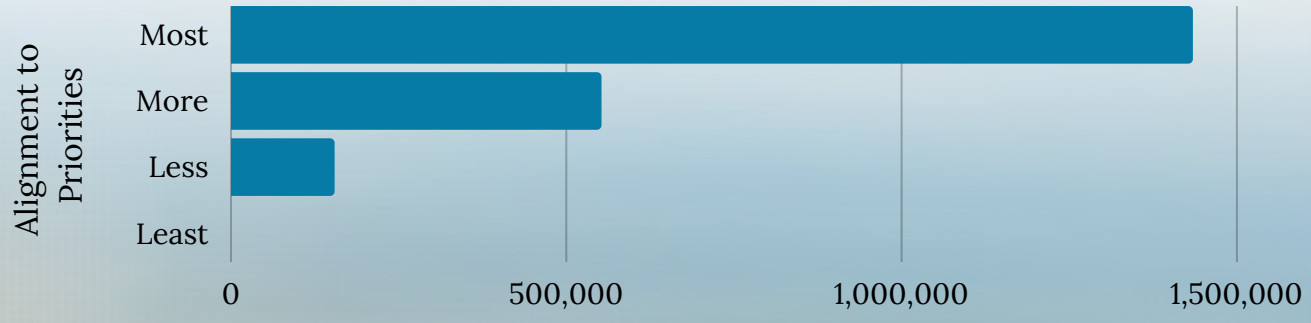
Develops and implements development codes and zoning regulations that encourage high-quality, new development and redevelopment

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

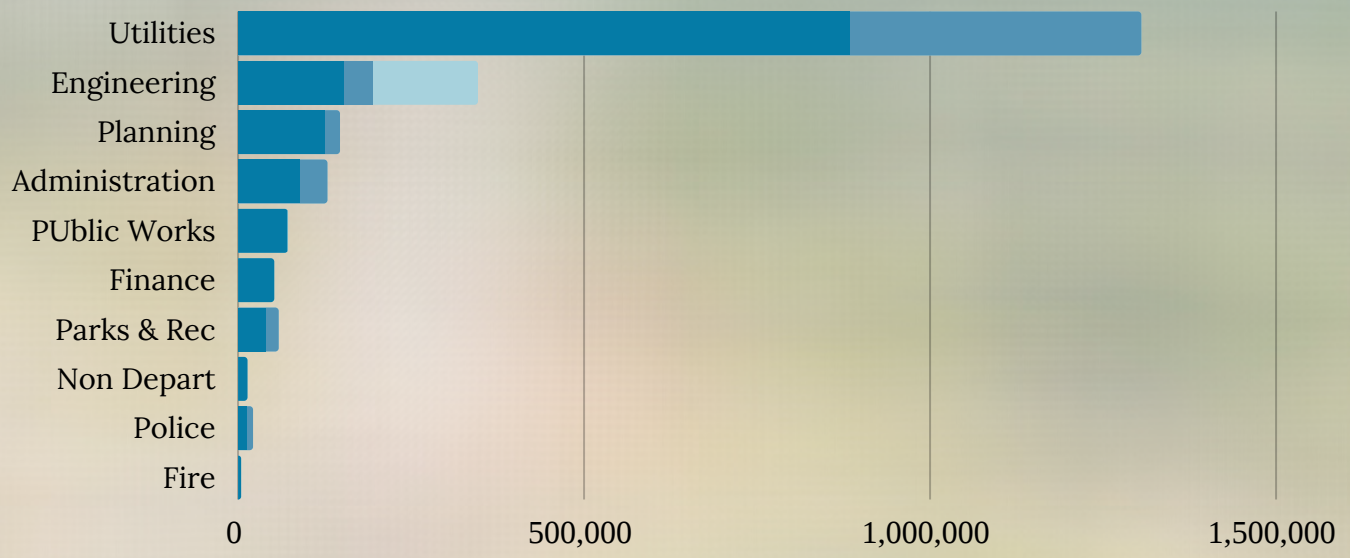
Ensures that the amount and location of commercial and industrial land, as well as the necessary infrastructure, is adequate to attract and serve the needs of potential new industries and professional businesses

Photo courtesy of the Branson Chamber of Commerce & CVB

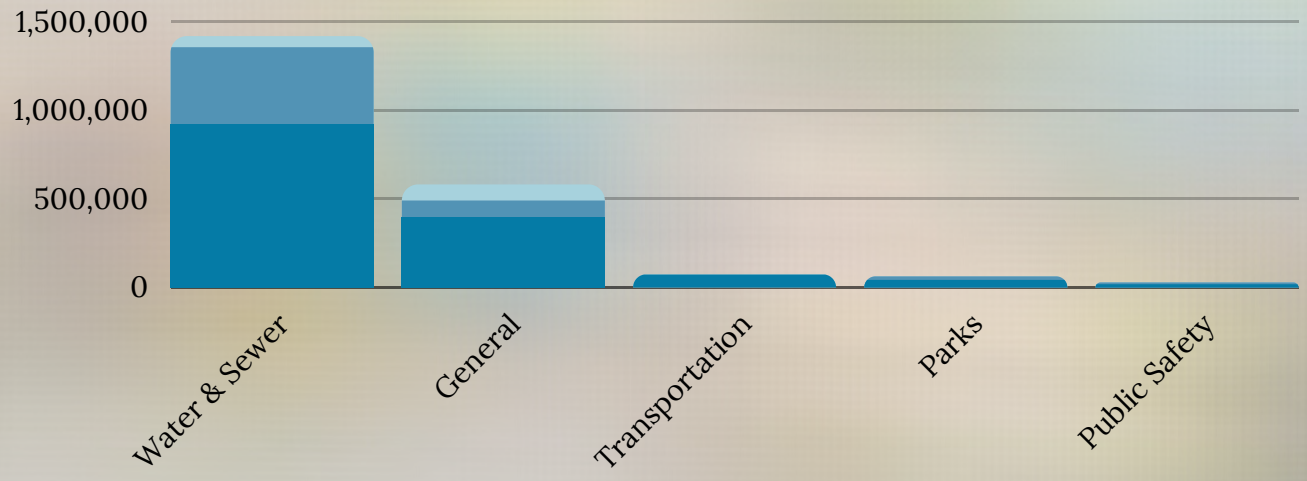
SPENDING BY LEVEL OF CONTRIBUTION TO LAND USE:

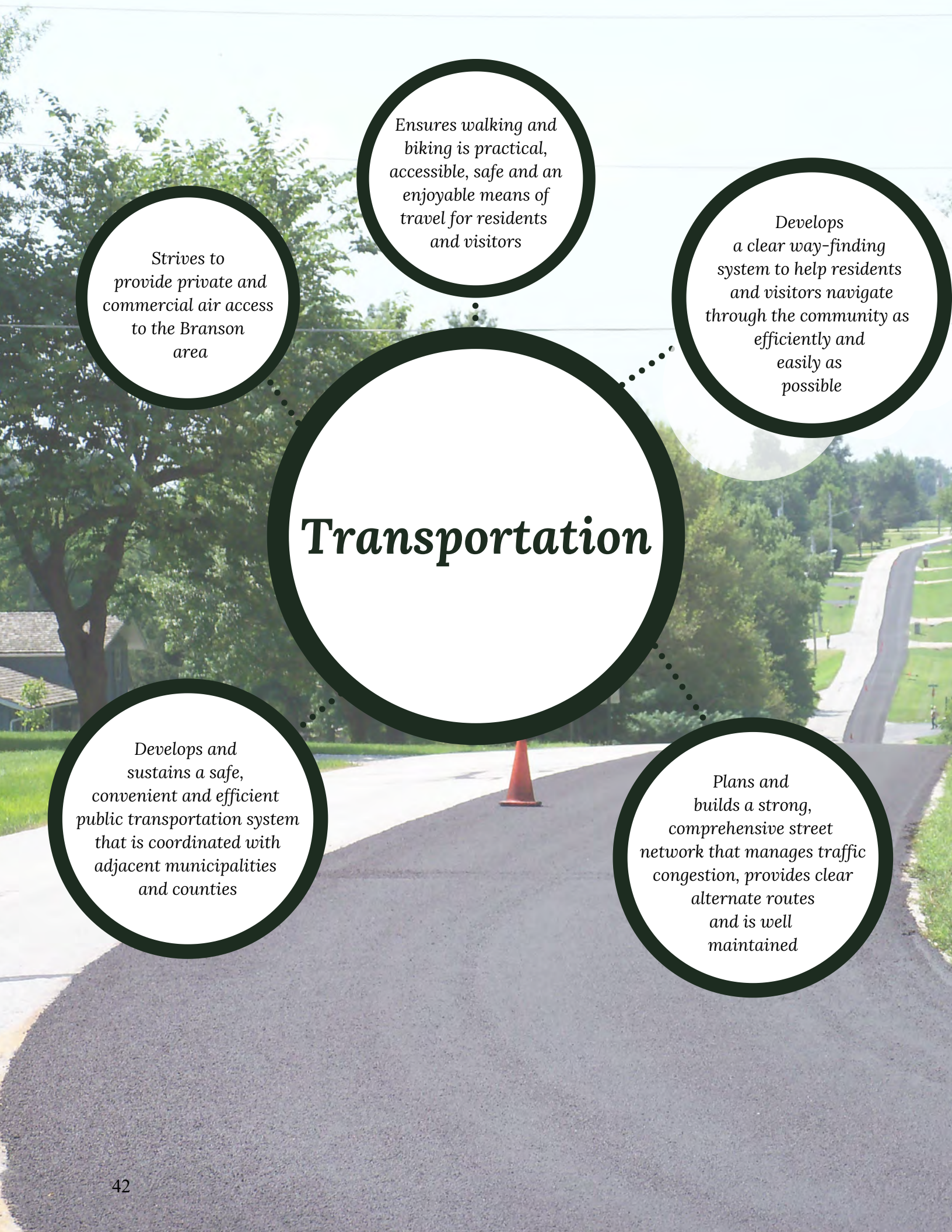


LAND USE CONTRIBUTION BY DEPARTMENT:



LAND USE SPENDING BY FUND:





Transportation

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

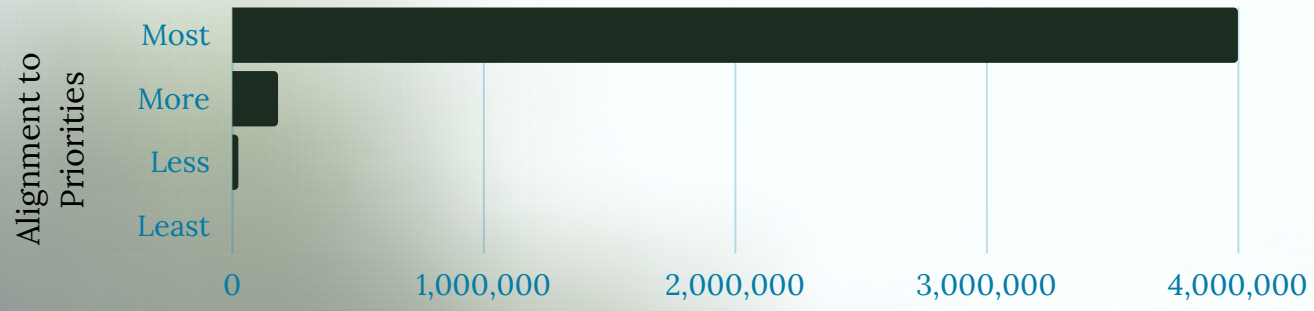
Strives to provide private and commercial air access to the Branson area

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

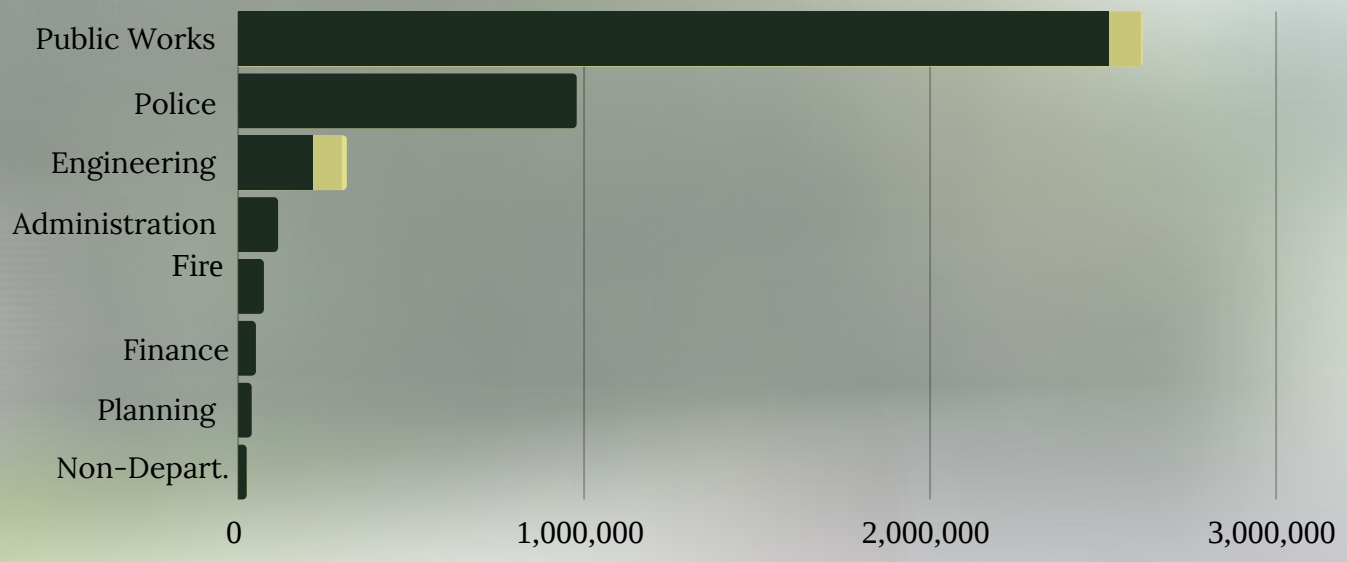
Develops and sustains a safe, convenient and efficient public transportation system that is coordinated with adjacent municipalities and counties

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

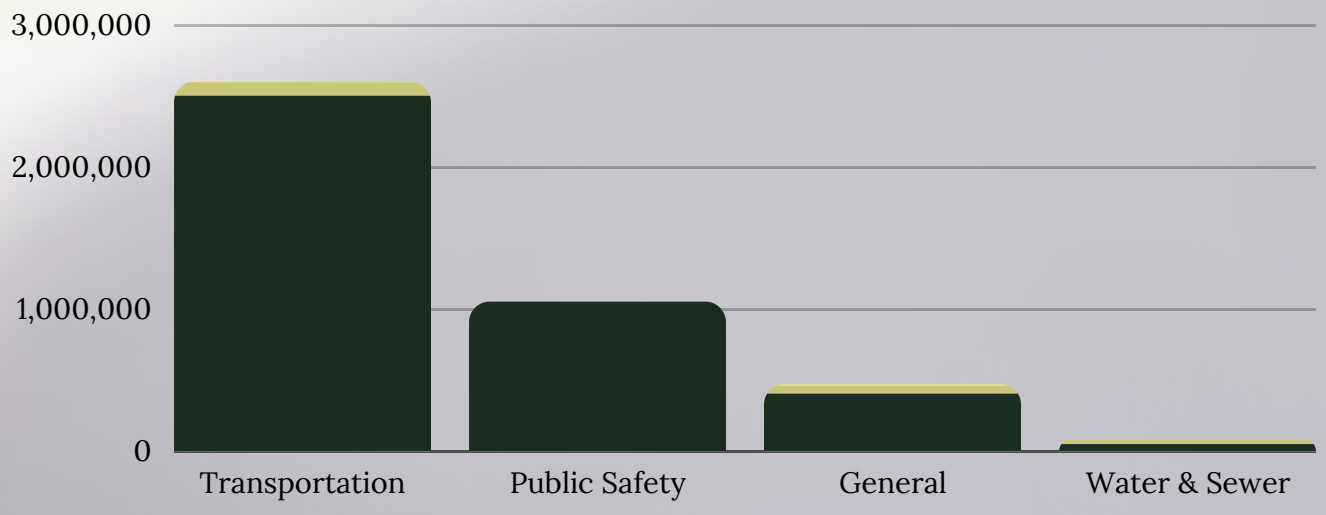
SPENDING BY LEVEL OF CONTRIBUTION TO TRANSPORTATION:



TRANSPORTATION CONTRIBUTION BY DEPARTMENT:

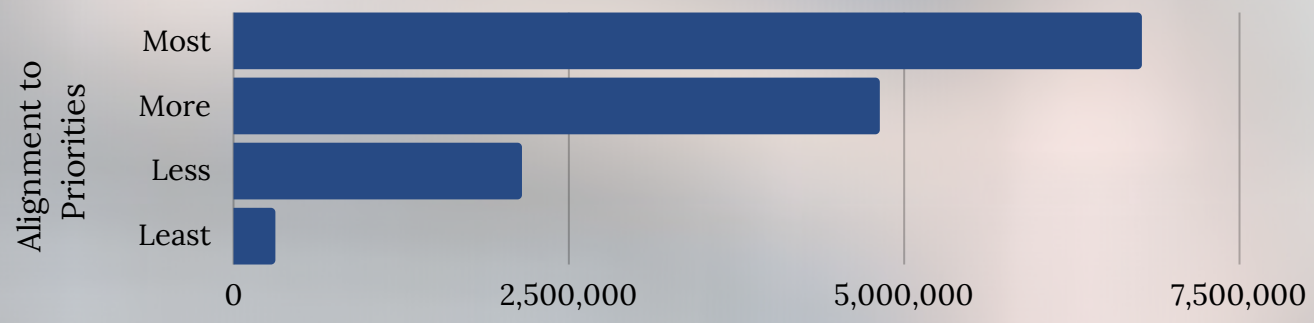


TRANSPORTATION SPENDING BY FUND:

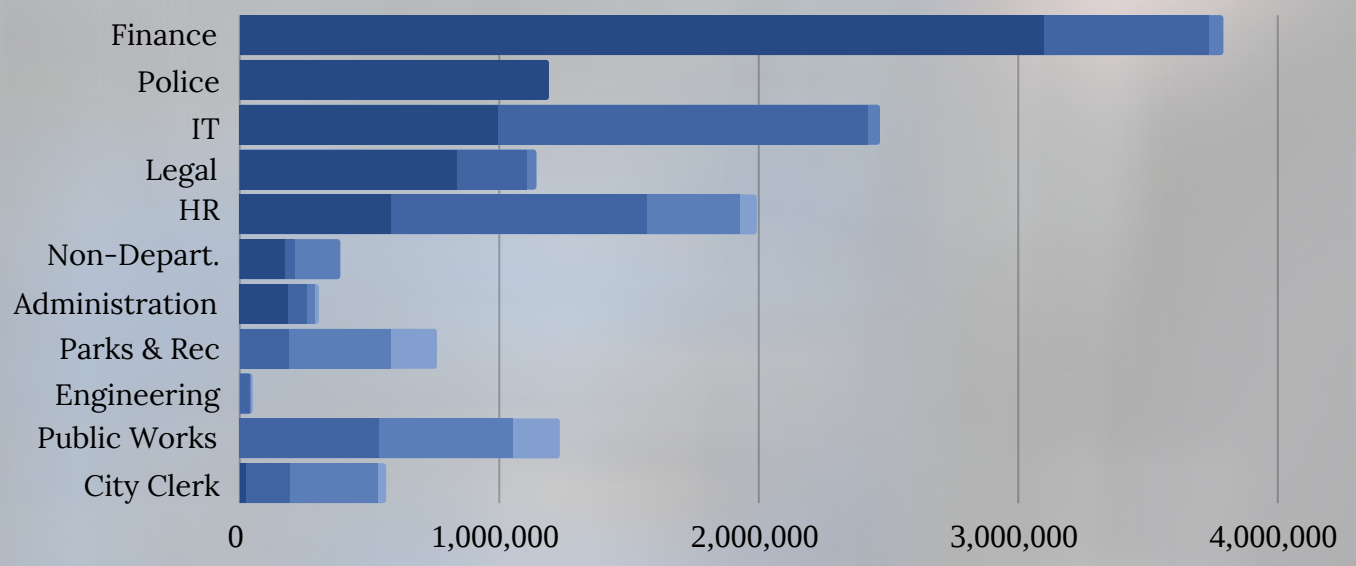


Provides responsive and accountable leadership, advances City interests through regional partnerships and facilitates timely and effective two-way communication and community engagement
Provides assurance of regulatory and policy compliance to minimize and mitigate risk
Good Governance
Supports decision-making with timely and accurate short-term and long-range analysis that enhances vision and planning
Develops sustainable fiscal and operational policies and fosters trust and transparency by ensuring accountability, efficiency, integrity, innovation and responsiveness in all operations
Attracts, motivates, develops and retains a high-quality, engaged and productive workforce
Protects, manages, optimizes and invests in its human, financial, physical and technology resources

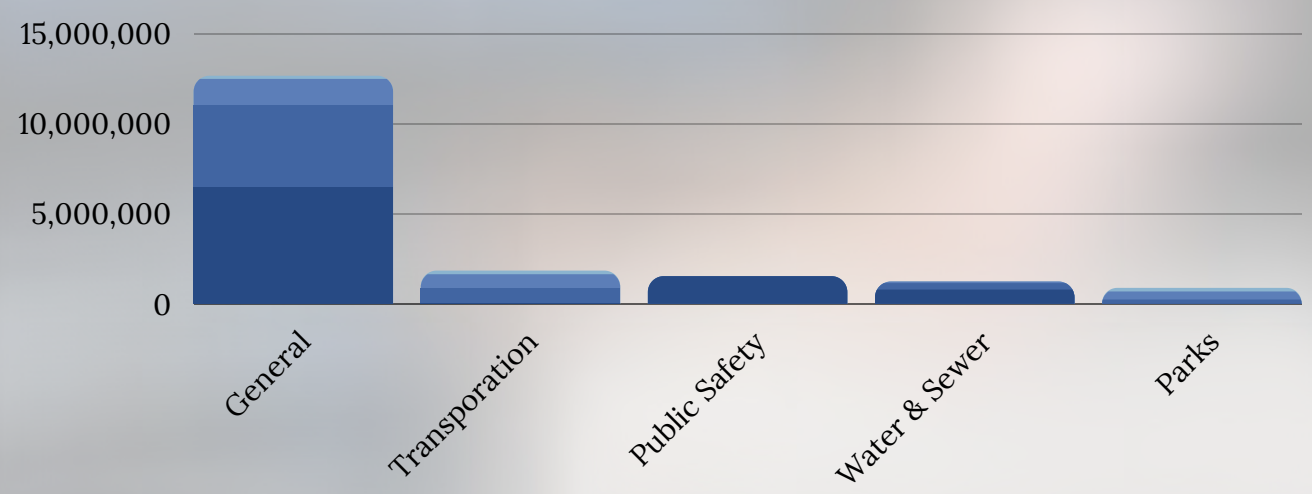
SPENDING BY LEVEL OF CONTRIBUTION TO GOOD GOVERNANCE:



GOOD GOVERNANCE CONTRIBUTION BY DEPARTMENT:



GOOD GOVERNANCE SPENDING BY FUND:



City of Branson

Combined Statement of Budgeted Revenues and Expenditures - General Fund	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**5,493,560**	**4,548,828**	**6,113,040**	**2,563,430**	**2,529,431**
REVENUES:					
Taxes & Franchise Fees	15,556,075	15,983,432	11,023,830	13,554,446	15,462,954
Licenses and Permits	1,223,974	988,340	674,571	803,340	823,220
Court Receipts	184,090	185,000	100,332	185,000	186,850
Lease and Rents	1,559,308	1,504,658	979,796	1,459,981	1,470,749
Charges for Services	1,535,059	1,367,485	1,168,574	1,312,327	1,368,480
Intergovernmental	6,356	0	16,620	0	0
Interest Income	505,905	231,252	200,000	210,000	210,000
Bond Proceeds	0	0	0	0	0
Misc. Revenue	123,917	43,034	35,630	43,034	43,465
TOTAL REVENUE	**20,694,683**	**20,303,201**	**14,199,353**	**17,568,128**	**19,565,717**
TOTAL AVAILABLE FUNDS	**26,188,243**	**24,852,029**	**20,312,393**	**20,131,559**	**22,095,148**
EXPENDITURES					
Mayor & Board	114,779	143,164	113,164	108,364	158,856
City Administration	476,485	593,072	575,072	596,374	629,492
Communications	88,756	103,906	92,405	92,391	95,180
City Clerk	396,878	452,989	417,839	508,205	520,145
Municipal Court	345,527	394,001	370,051	390,666	398,385
IT	652,735	703,221	664,421	701,534	687,663
Legal	334,505	364,366	300,366	301,731	310,079
Finance	1,023,811	1,116,626	1,096,796	998,421	1,044,607
Human Resources	552,644	657,684	591,720	608,126	623,130
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	731,080	738,948	636,765	711,637	744,484
Planning & Development	837,736	781,460	757,460	737,429	758,600
Engineering	715,899	784,039	747,560	781,905	810,981
Debt Service--Principal, Interest & Fiscal Charges	113,274	111,757	111,757	238,580	238,580
Non-Depart.	1,606,814	1,867,610	1,899,610	2,085,567	2,215,089
Operating Expenditures	7,990,924	8,812,844	8,374,987	8,860,930	9,235,271
TOTAL EXPENDITURES	**7,990,924**	**8,812,844**	**8,374,987**	**8,860,930**	**9,235,271**
Transfers From Other Funds	138,307	137,905	123,587	137,905	139,284
Transfers To Other Funds	12,222,587	12,327,762	3,598,012	2,945,553	4,570,180
Transfer to Public Safety Fund		0	5,899,550	5,899,550	5,899,550
ENDING UNRESERVED FUND BALANCE	**6,113,040**	**3,849,328**	**2,563,430**	**2,563,431**	**2,529,431**
Reserve %			**31%**	**29%**	**27%**
30% RESERVE			**2,512,496**	**2,658,279**	**2,770,581**
AVAILABLE FOR CAPITAL OUTLAY			**50,934**	**(94,848)**	**(241,151)**
Capital Expenditure			**(23,640)**	**0**	**0**
Internal Service Fund			**0**	**0**	**0**
One Time Expenditure			**0**	**(34,000)**	**(50,000)**
Reserve %			**30%**	**29%**	**27%**

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Transportation Fund	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**2,104,452**	**1,382,155**	**2,334,356**	**1,844,674**	**1,844,674**
REVENUES:					
Taxes & Franchise Fees	6,659,351	6,787,693	4,656,603	5,705,443	6,673,887
Misc. Revenue					
TOTAL REVENUE	**6,659,351**	**6,787,693**	**4,656,603**	**5,705,443**	**6,673,887**
TOTAL AVAILABLE FUNDS	**8,763,803**	**8,169,848**	**6,990,959**	**7,550,117**	**8,518,561**
EXPENDITURES:					
Public Works	3,709,506	4,763,613	3,302,091	3,888,676	4,688,194
TOTAL EXPENDITURES	**3,709,506**	**4,763,613**	**3,302,091**	**3,888,676**	**4,688,194**
Transfers From Other Funds	**23,099**	**330,000**	**-**	**50,000**	**360,000**
Transfers To Other Funds	**2,743,040**	**2,845,930**	**1,844,194**	**1,845,767**	**2,495,693**
ENDING UNRESERVED FUND BALANCE	**2,334,356**	**890,305**	**1,844,674**	**1,865,674**	**1,694,674**
Reserve %				**48%**	**36%**
30% MINIMUM RESERVE REQUIREMENT				**1,166,603**	**1,406,458**
AVAILABLE FOR CAPITAL OUTLAY				**699,072**	**288,216**
Capital Expenditure				**-**	**-**
Internal Service Fund Transfer				**-**	**(150,000)**
One Time Expenditure				**(21,000)**	**-**
Reserve %				**47%**	**33%**

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Capital Projects - 140	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**921,824**	**1,157,845**	**1,105,289**	**871,218**	**871,343**
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	**921,824**	**1,157,845**	**1,105,289**	**871,218**	**871,343**
EXPENDITURES:					
Capital Outlay	777,371	3,527,371	268,661	-	-
Debt Service--Principal, Interest & Chg.					
Non-Departmental					
TOTAL EXPENDITURES	**777,371**	**3,527,371**	**268,661**	**-**	**-**
Transfers From Other Funds	**960,837**	**3,291,352**	**34,589**	**125**	**125**
Transfers To Other Funds					
ENDING UNRESERVED FUND BALANCE	**1,105,289**	**921,826**	**871,218**	**871,343**	**871,468**

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Debt Service Fund BM-160	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**2,620,838**	**2,295,081**	**2,290,285**	**1,869,168**	**979,283**
REVENUES:					
Taxes & Franchise Fees	1,554	1,000	550	75	100
Interest Income					
Bond Proceeds					
Misc. Revenue					
TOTAL REVENUE	**1,554**	**1,000**	**550**	**75**	**100**
TOTAL AVAILABLE FUNDS	**2,622,392**	**2,296,081**	**2,290,835**	**1,869,243**	**979,383**
EXPENDITURES:					
Cost of Issue/Advance Refunding	-	-	-	-	-
Debt Service--Principal	1,630,000	1,710,000	1,710,000	1,795,000	1,870,000
Debt Service--Interest & Fiscal Charges	1,303,131	1,221,631	1,221,631	1,136,131	1,064,331
Non-Departmental	-	-	-	-	-
TOTAL EXPENDITURES	**2,933,131**	**2,931,631**	**2,931,631**	**2,931,131**	**2,934,331**
Other Fin. Sources--Refunded Bonds	**-**	**-**	**-**	**-**	**-**
Transfers To Other Funds	**0**	**0**	**0**	**0**	**0**
Transfers From Other Funds	**2,601,024**	**1,964,680**	**2,509,963**	**2,041,172**	**2,538,261**
ENDING UNRESERVED FUND BALANCE	**2,290,285**	**1,329,130**	**1,869,168**	**979,283**	**583,314**

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Debt Service Fund-BL 165/171	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**14,635,463**	**14,778,584**	**15,057,128**	**5,306,297**	**4,136,202**
REVENUES:					
Taxes & Franchise Fees	2,889,896	2,866,031	2,465,222	2,550,005	2,892,187
Licenses and Permits					
Court Receipts					
Leases and Rents	455,000	455,000	455,000	455,000	455,000
Lease Termination					
Charges for Services					
Intergovernmental	3,615,076	3,564,106	2,437,379	2,711,307	3,615,076
Interest Income	484,664	410,000	225,500	250,400	250,400
Unrealized Gain/(Loss)	17,242	-	-	-	-
TOTAL REVENUE	**7,461,878**	**7,295,137**	**5,583,101**	**5,966,712**	**7,212,663**
TOTAL AVAILABLE FUNDS	**22,097,341**	**22,073,721**	**20,640,228**	**11,273,009**	**11,348,865**
EXPENDITURES:					
Finance	-	3,000	29,301	3,000	3,000
Cost of Issue/Advance Refunding	-	-	-	-	-
Debt Service--Principal	4,915,000	12,405,000	12,405,000	5,130,000	6,375,000
Debt Service--Interest & Fiscal Chg	4,565,950	4,132,113	4,132,113	3,706,013	3,464,088
Non-Departmental	-	-	-	-	-
TOTAL EXPENDITURES	**9,480,950**	**16,540,113**	**16,566,414**	**8,839,013**	**9,842,088**
Other Fin. Sources--Refundings	-	-	-	-	-
Transfers From Other Funds	3,306,731	3,061,598	1,841,669	1,706,106	3,068,175
Transfers To Other Funds	865,994	-	609,186	3,900	3,900
ENDING UNRESERVED FUND BALANCE	**15,057,128**	**8,595,206**	**5,306,297**	**4,136,202**	**4,571,052**

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Debt Service Fund-BH 170	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**8,145,171**	**9,357,462**	**8,249,647**	**9,378,783**	**10,365,076**
REVENUES:					
Taxes & Franchise Fees	784,780	789,233	789,233	735,100	735,100
Licenses and Permits					
Bond/Loan Issuance	-	-	-	-	-
Leases and Rents					
Lease Termination					
Charges for Services					
Intergovernmental	3,601,595	3,537,448	3,537,448	3,369,296	3,352,638
Interest Income	159,014	100,000	90,139	91,041	91,951
Misc. Revenue					
TOTAL REVENUE	**4,545,389**	**4,426,681**	**4,416,821**	**4,195,437**	**4,179,689**
TOTAL AVAILABLE FUNDS	**12,690,560**	**13,784,143**	**12,666,467**	**13,574,219**	**14,544,765**
EXPENDITURES:					
Finance					
Cost of Issue/Advance Refunding	-	-	-	-	-
Debt Service--Principal	3,450,000	2,045,000	2,045,000	2,105,000	2,165,000
Debt Service--Interest & Fiscal Chg	2,547,282	2,053,759	2,053,759	1,917,180	1,855,153
Non-Departmental	-	-	-	-	-
TOTAL EXPENDITURES	**5,997,282**	**4,098,759**	**4,098,759**	**4,022,180**	**4,020,153**
Other Fin. Sources--Refundings	-	-	-	-	-
Transfers From Other Funds	1,556,368	1,474,679	811,074	813,037	1,463,615
Transfers To Other Funds					
ENDING UNRESERVED FUND BALANCE	**8,249,647**	**11,160,063**	**9,378,783**	**10,365,076**	**11,988,227**

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Parks & Recreation	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	507,834	523,073	718,149	546,048	437,052
REVENUES:					
Cigarette Tax	75,827	70,000	72,000	75,000	75,000
Campground	915,092	830,875	743,366	927,200	927,200
Intergovernmental -- Grants/Misc Revenue	22,652	0	0	0	0
Rents & Leases	138,789	138,145	130,736	140,836	142,336
Contributions	72,098	65,000	51,790	55,000	55,000
Pool Admissions	116,756	123,900	66,944	128,600	138,760
Swim Team	10,786	19,700	3,255	17,900	17,900
Ball Programs	142,018	135,580	98,115	172,100	172,100
Golf	0	0	0	0	0
Tennis Revenue	5,903	1,500	9,515	16,000	16,000
Recreation Center/Tournaments	146,508	128,160	88,006	137,100	137,100
Concessions	186,895	198,250	120,500	190,000	210,000
Day Camp	64,245	74,400	8,720	65,000	72,800
Dog Park	7,275	5,500	2,500	6,200	6,200
Community Center	29,491	26,000	15,286	27,000	29,000
Special Events	15,456	11,500	16,750	14,500	15,775
Cheerleading	0	0	0	0	0
TOTAL REVENUE	1,949,790	1,828,510	1,427,483	1,972,436	2,015,171
TOTAL AVAILABLE FUNDS	2,457,624	2,351,583	2,145,632	2,518,484	2,452,223
EXPENDITURES					
Parks & Recreation Administration	404,568	420,240	401,013	427,724	444,223
Recreation Center/Tournaments/Concessions	718,543	826,443	684,940	817,760	845,892
Day Camp	67,312	84,073	16,176	82,116	86,760
Ball Program	142,266	163,441	134,803	163,114	165,795
Campground	358,714	366,647	309,457	358,988	370,151
Park Programs/Parks	552,639	718,978	593,730	694,060	713,149
Liberty Plaza	10,600	9,100	4,216	10,000	8,300
Community Center	90,815	90,234	77,158	90,830	93,575
Swimming Pool	145,866	153,653	107,594	155,828	164,410
Golf Course	444	0	0	0	0
Swim Team	17,194	28,423	7,240	23,970	24,173
Dog Park	3,426	5,324	4,824	6,762	5,688
Special Events/Programs	11,730	17,033	13,433	13,929	14,183
Cheerleading	0	0	0	0	0
Operating Expenditures	2,524,116	2,883,590	2,354,584	2,845,082	2,936,299
Capital Expenditures	5,800	55,000	0	0	0
TOTAL EXPENDITURES	2,529,916	2,938,590	2,354,584	2,845,082	2,936,299
Transfers From Other Funds	**890,441**	**1,050,000**	**755,000**	**763,650**	**763,650**
Transfers To Internal Service Funds	**100,000**	**0**	**0**	**0**	**0**
ENDING UNRESERVED FUND BALANCE	718,149	462,993	546,048	437,052	279,574

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Tourism Fund	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**12,374,986**	**13,855,391**	**14,468,528**	**13,865,047**	**14,348,936**
REVENUES:					
Taxes & Franchise Fees	13,061,961	13,159,794	7,237,887	7,310,266	13,159,794
CID Taxes	-	-	-	-	-
Court Receipts					
Leases and Rents					
Lease Termination					
Charges for Services					
Intergovernmental					
Gain/Loss Sale of Asset	27,712				
Interest Income	226,949	161,420	88,781	50,844	74,421
Bond Proceeds	-	-	-	-	-
Miscellaneous	180,000	180,000	180,000	180,000	180,000
TOTAL REVENUE	**13,496,622**	**13,501,214**	**7,506,668**	**7,541,109**	**13,414,215**
TOTAL AVAILABLE FUNDS	**25,871,608**	**27,356,605**	**21,975,196**	**21,406,157**	**27,763,151**
EXPENDITURES:					
Tourism	3,671,002	3,095,874	1,758,981	1,775,800	1,908,325
76 Project Maintenance	-	-	-	-	-
Cost of Issuance	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service--Principal	4,366,750	2,980,500	2,980,500	3,020,500	2,525,500
Debt Service--Interest & Fiscal Chg.	681,010	535,919	535,919	417,796	308,001
TOTAL EXPENDITURES	**8,718,762**	**6,612,293**	**5,275,400**	**5,214,096**	**4,741,826**
Transfers From Other Funds					
Transfers To Other Funds	**2,684,318**	**7,393,015**	**2,834,749**	**1,843,125**	**2,675,836**
ENDING UNRESERVED FUND BALANCE	**14,468,528**	**13,351,297**	**13,865,047**	**14,348,936**	**20,345,490**

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Public Safety Fund	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**3,651,613**	**2,722,798**	**5,512,467**	**4,574,021**	**3,365,187**
REVENUES:					
Taxes	5,671,869	5,729,275	3,750,000	4,750,000	5,698,113
Licenses and Permits	26,592	26,845	23,264	23,497	24,731
Intergovernmental	259,125	-	165,415	100,000	100,000
Interest Income	79,066	9,000	36,514	45,000	45,450
Bond Proceeds	-	-		-	-
Misc. Revenue	31,728	8,372	4,837	4,886	4,935
TOTAL REVENUE	**6,068,380**	**5,773,493**	**3,980,031**	**4,923,383**	**5,873,228**
EXPENDITURES					
Police	6,214,331	6,402,925	6,239,129	6,072,033	6,378,936
Fire	5,281,044	4,430,153	4,193,002	4,359,493	4,487,992
Non-Depart.	409,799	1,473,040	125,896	-	-
Operating Expenditures	11,905,174	12,306,117	10,558,027	10,431,526	10,866,928
TOTAL EXPENDITURES	**11,905,174**	**12,306,117**	**10,558,027**	**10,431,526**	**10,866,928**
Transfers From Other Funds	7,697,649	7,811,494	5,899,550	5,899,550	5,899,550
Transfers To Other Funds	0	750,000	260,000	0	0
ENDING UNRESERVED FUND BALANCE	**5,512,467**	**3,251,667**	**4,574,021**	**4,965,427**	**4,271,037**
Reserve %				**48%**	**39%**
30% RESERVE				**3,129,458**	**3,260,078**
AVAILABLE FOR CAPITAL OUTLAY				**1,835,969**	**1,010,959**
Capital Expenditure				**(700,000)**	**(400,000)**
Internal Service Fund				**(750,000)**	**(665,846)**
One Time Expenditure				**(150,240)**	**(128,650)**
Reserve %				**32%**	**28%**

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - COMBINED Water/Sewer 620 Operations, 145 and 146 Capital	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**76,551,974**	**74,184,676**	**73,297,544**	**68,053,369**	**62,689,775**
REVENUES:					
Charges for Services:					
Water	4,013,120	3,971,021	2,819,196	2,881,676	2,943,849
Sewer	4,587,384	4,972,170	4,003,901	4,283,000	4,454,200
Rental Income					
Misc. Revenue	89,893	69,000	39,238	74,750	75,830
Unrealized Gain/(Loss)	26,960	-	-	-	-
Nonoperating Revenues (Expenditures)					
Water Connection Charges (145 Fund)	85,617	87,464	1,000	1,010	
Sewer Capacity Fees					
Sewer Connection Charges (145 Fund)	340,486	328,081	331,939	335,258	
Interest Income	107,264	25,000	35,750	27,000	35,000
Donated Funds	178,401	-	-	-	-
Intergovernmental	314,604	500,000	728,992	1,325,000	-
Gain on Disposal of Capital Asset	-	-	-	-	-
Income (loss) before Transfers					
TOTAL REVENUE	**9,743,729**	**9,952,736**	**7,960,015**	**8,927,694**	**7,508,879**
TOTAL AVAILABLE FUNDS	**86,295,703**	**84,137,412**	**81,257,559**	**76,981,063**	**70,198,654**
EXPENDITURES:					
Operation Expenditures:					
Personal Services	3,839,966	3,762,721	3,770,881	3,804,374	3,925,967
Contractual Services	3,055,047	3,481,612	2,831,552	2,875,686	2,941,217
Commodities	675,882	673,134	522,685	536,366	591,695
Capital	1,081,641	6,350,834	1,000,000	1,325,000	-
Contra Capital Expense	(1,084,735)	-	-	-	
Depreciation	5,012,032	5,515,959	5,515,959	5,699,862	5,844,999
Operating Income (loss)	-	-	-	-	-
TOTAL EXPENDITURES	**12,579,834**	**19,784,259**	**13,641,077**	**14,241,288**	**13,303,879**
Transfers From Other Funds	**2,605,167**	**6,024,834**	**500,000**	**-**	**-**
Transfers To Other Funds	**3,023,492**	**3,714,834**	**63,114**	**50,000**	**50,000**
ENDING UNRESERVED FUND BALANCE	**73,297,544**	**66,663,153**	**68,053,369**	**62,689,775**	**56,844,776**

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Internal Service Fund - 601 Water/Sewer	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**170,998**	**1,130,635**	**1,139,572**	**1,072,791**	**927,304**
REVENUES:					
Taxes & Franchise Fees					
Licenses and Permits					
Court Receipts					
Leases and Rents					
Lease Termination					
Charges for Services					
TOTAL REVENUE	**-**	**-**	**-**	**-**	**-**
TOTAL AVAILABLE FUNDS	**170,998**	**1,130,635**	**1,139,572**	**1,072,791**	**927,304**
EXPENDITURES:					
Capital Outlay	85,509	210,321	129,895	145,487	143,863
Debt Service--Principal, Interest & Chg.					
Non-Departmental					
TOTAL EXPENDITURES	**85,509**	**210,321**	**129,895**	**145,487**	**143,863**
Transfers From Other Funds	**1,054,083**	**626,000**	**63,114**	**-**	**-**
Transfers To Other Funds					
ENDING UNRESERVED FUND BALANCE	**1,139,572**	**1,546,314**	**1,072,791**	**927,304**	**783,441**

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Internal Service Fund - 602 Public Safety	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**110,266**	**241,893**	**277,317**	**407,003**	**1,028,950**
REVENUES:					
Taxes & Franchise Fees					
Licenses and Permits					
Court Receipts					
Leases and Rents					
Lease Termination					
Charges for Services					
TOTAL REVENUE	**-**	**-**	**-**	**-**	**-**
TOTAL AVAILABLE FUNDS	**110,266**	**241,893**	**277,317**	**407,003**	**1,028,950**
EXPENDITURES:					
Capital Outlay	89,047	198,335	120,314	128,053	130,832
Debt Service--Principal, Interest & Chg.					
Non-Departmental					
TOTAL EXPENDITURES	**89,047**	**198,335**	**120,314**	**128,053**	**130,832**
Transfers From Other Funds	**256,098**	**286,000**	**250,000**	**750,000**	**665,846**
Transfers To Other Funds					
ENDING UNRESERVED FUND BALANCE	**277,317**	**329,558**	**407,003**	**1,028,950**	**1,563,964**

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Internal Service Fund - 603 Parks	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**(10,434)**	**(8,944)**	**163,641**	**132,033**	**113,523**
REVENUES:					
Taxes & Franchise Fees					
Licenses and Permits					
Court Receipts					
Leases and Rents					
Lease Termination					
Charges for Services					
TOTAL REVENUE	**-**	**-**	**-**	**-**	**-**
TOTAL AVAILABLE FUNDS	**(10,434)**	**(8,944)**	**163,641**	**132,033**	**113,523**
EXPENDITURES:					
Capital Outlay	18,510	40,510	31,608	18,510	18,510
Debt Service--Principal, Interest & Chg.					
Non-Departmental					
TOTAL EXPENDITURES	**18,510**	**40,510**	**31,608**	**18,510**	**18,510**
Transfers From Other Funds	**192,585**	**155,000**	**-**	**-**	**-**
Transfers To Other Funds					
ENDING UNRESERVED FUND BALANCE	**163,641**	**105,546**	**132,033**	**113,523**	**95,013**

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Internal Service Fund - 604 Transportation	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**112,005**	**224,725**	**207,294**	**156,592**	**105,890**
REVENUES:					
Taxes & Franchise Fees					
Licenses and Permits					
Court Receipts					
Leases and Rents					
Lease Termination					
Charges for Services					
TOTAL REVENUE	**-**	**-**	**-**	**-**	**-**
TOTAL AVAILABLE FUNDS	**112,005**	**224,725**	**207,294**	**156,592**	**105,890**
EXPENDITURES:					
Capital Outlay	37,778	50,988	50,702	50,702	50,702
Debt Service--Principal, Interest & Chg.					
Non-Departmental					
TOTAL EXPENDITURES	**37,778**	**50,988**	**50,702**	**50,702**	**50,702**
Transfers From Other Funds	**133,067**	**150,000**	**-**	**-**	**-**
Transfers To Other Funds					
ENDING UNRESERVED FUND BALANCE	**207,294**	**323,737**	**156,592**	**105,890**	**55,188**

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Internal Service Fund - 605 General Fund	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**-**	**284,395**	**111,324**	**98,559**	**85,793**
REVENUES:					
Taxes & Franchise Fees					
Licenses and Permits					
Court Receipts					
Leases and Rents					
Lease Termination					
Charges for Services					
TOTAL REVENUE	**-**	**-**	**-**	**-**	**-**
TOTAL AVAILABLE FUNDS	**-**	**284,395**	**111,324**	**98,559**	**85,793**
EXPENDITURES:					
Capital Outlay	12,901	27,450	12,766	12,766	12,987
Debt Service--Principal, Interest & Chg.					
Non-Departmental					
TOTAL EXPENDITURES	**12,901**	**27,450**	**12,766**	**12,766**	**12,987**
Transfers From Other Funds	**124,225**	**350,000**	**-**	**-**	**-**
Transfers To Other Funds					
ENDING UNRESERVED FUND BALANCE	**111,324**	**606,945**	**98,559**	**85,793**	**72,806**

2021 INTERNAL ONE TIME EXPENDITURES(FUNDED)

DEPT.	ITEM DESCRIPTION	COST
ENGINEERING		
	Hydrology Software	3,500
	TOTAL ENGINEERING	**$ 3,500**
PLANNING		
		-
	TOTAL PLANNING	**$ -**
IT	.	
	Computers, Monitors, Mobile devices	30,500
	TOTAL IT	**$ 30,500**
	TOTAL GENERAL FUND ONE TIME EXPENDITURE	**$ 34,000**
TRANSPORTATION		
	Quickie Saw	$1,000.00
	Material-Spray Applicator "Bridge decks/parking lots"	$3,000.00
	Plate tamper	$2,000.00
	Sprayer tank Chemical	$300.00
	Welder Mig	$600.00
	Steel Road plate (2)	$4,700.00
	Tool Boxes for Trucks/ Trailers	$900.00
	Bobcat Harley rake	$4,700.00
	Case backhoe Opposable Thumb (Attachment)	$3,800.00
	TOTAL TRANSPORTATION	**$ 21,000**
	TOTAL TRANSPORTATION FUND ONE TIME EXPENDITURE	**$ 21,000**
POLICE		
	Patrol/Drone Transmitting software (yearly)	$2,400.00
	Patrol/Active Shooter Kits (5)	$6,000.00
	Patrol/Stalker Radar (handheld) (3)	$13,000.00
	Face Covers for Ballistic Helmets	$1,000.00
	Investigations/Interview Room Equipment	$5,540.00
	SWAT/Marksman Rifle Plates (2)	$4,400.00
	SWAT/Marksman rifle with Optics	$2,900.00
	SWAT/Pole Cameras	$4,000.00

DEPT.	ITEM DESCRIPTION	COST
	Patrol/223 Drop-in Bolts for SIMS	$2,000.00
	Patrol/Handgun Ammo for SIMS	$3,500.00
	Patrol/SIMS Protective Equipment	$1,500.00
	Support/Replace Door Locks	$2,000.00
	Patrol/Turtle Gear (3-5 sets)	$3,000.00
	TOTAL POLICE	**$51,240.00**
FIRE DEPT.		
	Active 911	2,500
	Annual Ladder Testing	4,000
	Medical Call & AED Supplies	14,000
	Fire Hose	9,000
	Apparatus Equipment (saws/hooks/nozzles)	20,000
	Technical Rescue Equipment	7,000
	Personal Protective Gear	30,000
	Annual Calibrations on Weather Stations	2,000
	Replace Building Furnishings	10,500
	TOTAL FIRE	**$99,000.00**
	TOTAL PUBLIC SAFETY ONE TIME EXPENDITURE	**$150,240.00**

2021 Capital Requests (Unfunded)

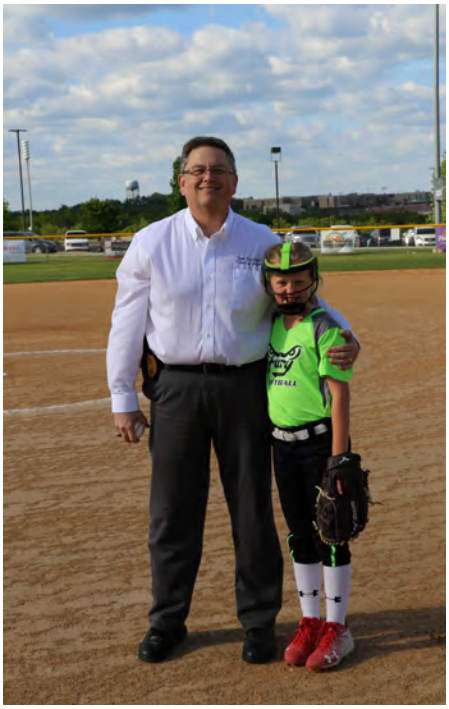
Prog #	Score	Quartile	Type	Department	ProgName	Cost
2139	41.667	1	Comm	Utilities	Sewer Collection Rehabilitation	350,000
2152	42.708	1	Comm	Parks & Rec	Eiserman Park Porous Walking Path	25,000
2164	42.708	1	Comm	Fire	Fire Engine replacement	860,000
2105	43.75	1	Comm	Utilities	Dewey Bald Water Tower (phase 1 of 2)	2,025,360
2150	43.75	1	Comm	Utilities	Rec Plex Water Tower renovation	450,000
2115	44.79	1	Comm	Public Works	Hwy. 165 & Hwy. 76 Intersection Improvements	600,000
2153	46.875	1	Comm	Parks & Rec	Cantwell Park Rehabilitation Project	60,000
2258	46.875	1	Comm	Public Works	76 Entertainment District Segment 1 &2 Construction	5,200,000
2118	47.92	1	Comm	Public Works	Plotter Upgrade - Replace OCE Scanner/Printer	35,000
2162	51.04	1	Comm	Parks & Rec	Parnell Park Improvements	30,000
2130	53.13	1	Comm	Public Works	Hwy. 76 Utility Undergrounding Segment 3	1,800,000
2166	53.125	1	Comm	Fire	Outdoor Warning Siren Replacement	50,000
2151	55.21	1	Comm	Utilities	Compton Drive Flood Protection	480,000
2159	55.21	1	Comm	Parks & Rec	Campground Site Improvements	20,000
2128	56.25	1	Comm	Public Works	Fire Station & Police Headquarters Design and Construction	1,255,932
2125	58.33	1	Comm	Public Works	Transportation Master Plan	300,000
2129	69.79	1	Comm	Public Works	Hwy. 76 Segment 1, & 2 Design	500,000
2173	77.08	1	Gov	IT	Intrusion Detection & Prevention Appliance	80,000
2174	77.08	1	Gov	IT	Cisco Network Switch Replacements	80,000
2132	28.13	2	Comm	Utilities	Lift Station #46 - Install Pumps and Controls	430,000
2156	30.21	2	Comm	Parks & Rec	Community Center Access Road	25,000
2113	31.25	2	Comm	Public Works	Painting Branson Landing Boulevard & Veterans Bridge Pedestrian Railing	60,000
2116	31.25	2	Comm	Public Works	Celtic Bridge Replacement	165,000
2117	31.25	2	Comm	Public Works	Paint Striper	68,000
2170	31.25	2	Comm	Utilities	Cooper Creek - Intermediate Upgrades UV Refurbishment	210,000
2100	32.29	2	Comm	Planning	New vehicle (replace Unit 162)	25,000
2114	32.29	2	Comm	Public Works	Caudill Way Low Water Crossing	145,000
2127	32.29	2	Comm	Public Works	Replace 2011 Ford F-350 Pickup with Plow - Unit #279	48,000
2134	32.29	2	Comm	Utilities	Rebuild/Replace Lift Station 21 Pump	32,000
2134	32.29	2	Comm	Utilities	Scheduled Lift Station Pump rebuild/replacement	32,000
2160	32.29	2	Comm	Parks & Rec	RecPlex Exterior Building Painting	30,000
2144	33.33	2	Comm	Utilities	Water System GPS Unit	18,000
2101	35.42	2	Comm	Planning	Vehicle Replacement (Unit #189)	25,000
2155	35.42	2	Comm	Parks & Rec	Replace Vehicle #152	26,000
2158	35.42	2	Comm	Parks & Rec	Hydraulic Dump Trailer	7,500
2107	36.46	2	Comm	Utilities	Rebuild Compton Effluent Pumps	24,000
2178	36.46	2	Comm	Police	Patrol Replacement Vehicles	250,000
2161	38.54	2	Comm	Parks & Rec	Replacement Vehicle #205 (trash truck)	115,000
2179	38.54	2	Comm	Police	City-wide unmanned aerial vehicle	36,000
2112	65.63	2	Gov	Public Works	City Hall Boiler Unit	30,000
2172	67.71	2	Gov	IT	WIFI Hardware Upgrades	25,000
2126	15.63	3	Comm	Public Works	Replace Unit #88 - Olathe Brush Chipper	70,000
2176	15.63	3	Comm	Police	Less lethal launcher	6,000
2181	15.63	3	Comm	Police	Interview Room Equipment	5,540
2246	15.63	3	Comm	Fire	Fire Engine	800,000
2123	17.71	3	Comm	Public Works	Replace 2005 Chevrolet Trailblazer – Unit #199	35,000
2111	18.75	3	Comm	Utilities	Stairway Repairs for Pacific Street Water Tower	50,000

Prog #	Score	Quartile	Type	Department	ProgName	Cost
2131	18.75	3	Comm	Utilities	Rebuild Compton Drive Return Pumps (4)	60,000
2133	18.75	3	Comm	Utilities	Lift Station #4 Gravity Sewer - Eng Construction	30,000
2104	19.79	3	Comm	Utilities	Demo of Concrete Tanks Lift Station #31 & #36	60,000
2109	19.79	3	Comm	Utilities	WD/SC Maintenance Facility - Build #2 Eng	32,000
2102	20.83	3	Comm	Utilities	Additional Sewer Camera Equipment and Trailer System	121,000
2214	20.83	3	Comm	Utilities	Compton Drive Flood Protection	10,119,000
2103	21.88	3	Comm	Utilities	Advanced Metering Infrastucture (AMI) System	165,000
2137	21.88	3	Comm	Utilities	Spring Creek Sewer Mains - Construction	500,000
2148	21.88	3	Comm	Utilities	Repair Meadows Filter Rehab/Walls	30,000
2167	21.88	3	Comm	Fire	SCBA Compressor and Cascade System	75,000
2119	22.92	3	Comm	Public Works	Replace 2009 Radar Trailer	15,000
2120	22.92	3	Comm	Public Works	Replace 2014 6" Zero Turn Mower	10,000
2140	22.92	3	Comm	Utilities	Rebuild/Replace Compton Drive Aerators (2)	40,000
2141	22.92	3	Comm	Utilities	Rebuild/Replace Compton Drive Waste Sludge Pumps	20,000
2146	22.92	3	Comm	Utilities	Add Valve Excercizer/Vac Trailer	120,000
2169	23.96	3	Comm	Utilities	Spring Creek Water Mains - Construction	500,000
2177	23.96	3	Comm	Police	Motorola/Cody Systems Interface	17,500
2110	25.00	3	Comm	Utilities	WT Chlorine Leak Scrubber	250,000
2142	25	3	Comm	Utilities	Compton Drive Sludge Basin Aeration Blowers	30,000
2157	25	3	Comm	Parks & Rec	Replacement Utility Terrain Vehicles	16,000
2165	25	3	Comm	Fire	Fire Marshall Vehicle Replacement	35,000
2175	25	3	Comm	Police	Analytics software	9,700
2121	26.04	3	Comm	Public Works	Replace Bucket Truck - Unit #86	85,000
2154	26.04	3	Comm	Parks & Rec	Replacement Mower #260	11,200
2180	26.04	3	Comm	Police	Watchgaurd 4RE LPR Integration	6,210
2182	26.04	3	Comm	Administration	Housing Project Parking Lot	175,000
2106	27.08	3	Comm	Utilities	Ground Water Well Service Fund	35,000
2171	51.04	3	Gov	IT	Camera System Replacement for City Hall	50,000
2243	0	4	Comm	Parks & Rec	Replace Vehicle #255	32,000
2237	2.08	4	Comm	Parks & Rec	Campground WiFi Equipment Replacement	20,000
2244	2.08	4	Comm	Parks & Rec	Utility Tractor Replacement	22,000
2241	3.13	4	Comm	Parks & Rec	Replacement Flooring at the RecPlex	68,000
2122	5.21	4	Comm	Public Works	Replace 2001 Ford Explorer - Unit #98	35,000
2202	5.21	4	Comm	Public Works	City Hall Carpeting	400,000
2124	6.25	4	Comm	Public Works	Replace 2012 Ford Escape - Unit #288	28,000
2136	6.25	4	Comm	Utilities	Replace Unit 179 - 2008 Ford F-250 Pickup	38,000
2149	6.25	4	Comm	Utilities	Replace Unit #297 - 2012 Dodge Ram 1500 Truck	38,000
2215	6.25	4	Comm	Utilities	Water System GPS Unit	20,000
2219	6.25	4	Comm	Utilities	Scheduled Lift Station Pump Rebuilds/Replacement	140,000
2220	6.25	4	Comm	Utilities	WD/SC Maintenance Facility - Build #2 Construction	500,000
2224	6.25	4	Comm	Utilities	Rebuild Compton Drive Effluent Pumps (moved from 2020)	26,000
2232	6.25	4	Comm	Utilities	Repair Meadows Filter Rehab/Walls	30,000
2230	7.29	4	Comm	Utilities	Replace Unit #294 2012 International Dump Truck	118,000
2235	7.29	4	Comm	Utilities	Replace Unit #291 Ford F250 Utility Truck	50,000
2239	7.29	4	Comm	Parks & Rec	Trail Improvements- Roark Creek Trail	50,000
2240	7.29	4	Comm	Parks & Rec	Athletic Field Lighting Improvements	21,250
2242	7.29	4	Comm	Parks & Rec	Replace Roof at Community Center	50,000
2163	8.33	4	Comm	Fire	Command Staff Vehicle Replacement	55,000
2209	8.33	4	Comm	Public Works	Replace 2014 61" Zero Turn Mower – Unit #342	10,000
2210	8.33	4	Comm	Public Works	Replace 2015 61” Zero Turn Mower Unit #343	10,000

Prog #	Score	Quartile	Type	Department	ProgName	Cost
2223	8.33	4	Comm	Utilities	Intermediate Upgrades - Odor Control System Relocate	90,000
2225	8.33	4	Comm	Utilities	Rebuild Cooper Creek Influent Pumps	25,000
2226	8.33	4	Comm	Utilities	Rebuild/Replace Cooper Creek Aerators (2)	47,000
2227	8.33	4	Comm	Utilities	Replace Unit #212 2005 Freightliner Pump Truck	165,000
2231	8.33	4	Comm	Utilities	Meadows Intake - Alluvial Well feed System Feasibility	25,000
2234	8.33	4	Comm	Utilities	Rebuild Cliff Drive Intake Pump	27,000
2238	8.33	4	Comm	Parks & Rec	Pool Grate Replacement	30,000
2245	8.33	4	Comm	Fire	Command Staff Vehicle - Battalion Chiefs	55,000
2245	8.33	4	Comm	Parks & Rec	Soccer Field Turf	55,000
2254	8.33	4	Comm	Police	SWAT Operator Equipment	18,200
2255	8.33	4	Comm	Public Works	Hwy. 76 Utility Undergrounding Segments 1 & 2	150,000
2207	9.38	4	Comm	Public Works	Replace 2008 Ford F350 - Unit #175	43,000
2216	9.38	4	Comm	Utilities	Ground Water Well Service Fund	35,000
2217	9.38	4	Comm	Utilities	Lift Station #10 Equipment & Generator Upgrade Construction	400,000
2218	9.38	4	Comm	Utilities	Lift Station #34 Equipment & Generator Upgrade Construction	350,000
2222	9.38	4	Comm	Utilities	Replace Unit #296 2012 Vac Truck Blower/Truck	455,000
2236	9.38	4	Comm	Utilities	Crosby Tower Renovation	350,000
2247	9.38	4	Comm	Fire	Fire Station 3 Driveway Replacement	20,000
2138	10.42	4	Comm	Utilities	Replace Unit #328 2014 Polaris UTV	26,000
2205	10.42	4	Comm	Public Works	Replace 2002 Chevrolet C7500 Flatbed – UNIT #166	130,000
2206	10.42	4	Comm	Public Works	Replace 2002 John Deere Backhoe – Unit #173	102,000
2212	10.42	4	Comm	Utilities	Roark Watershed Sewer Collection Equalization Tank	1,200,000
2213	10.42	4	Comm	Utilities	Dewey Bald Water Tower (phase 2of 2)	2,025,360
2233	10.42	4	Comm	Utilities	Meadows Raw Water Basin Sealing	30,000
2248	10.42	4	Comm	Fire	Fire Marshal Vehicle Replacement	35,000
2256	10.42	4	Comm	Engineering	Construction Fire Station	3,701,000
2257	10.42	4	Comm	Engineering	Construction Police Headquarters	3,000,000
2250	10.42	4	Gov	IT	Financial & Operational Transparency Platform	50,000
2200	11.46	4	Comm	Utilities	Wastewater Conveyance Study	70,000
2203	11.46	4	Comm	Public Works	Pavement Management System Update	85,000
2204	11.46	4	Comm	Public Works	Replace 2008 Ford F350 – Unit #154	45,000
2228	11.46	4	Comm	Utilities	Water Mains Hwy 76 Complete Streets	998,000
2251	11.46	4	Comm	Police	CSI Evidence Vehicle	40,000
2145	12.50	4	Comm	Utilities	Add 3/4 ton Utility Truck	50,000
2201	12.50	4	Comm	Utilities	Water Master Plan Update	70,000
2208	12.50	4	Comm	Public Works	Replace 2012 International Dump Truck - Unit with Plow - Unit #304	160,000
2211	12.50	4	Comm	Utilities	Advanced Metering Infrastucture (AMI) System (FY2022)	165,000
2221	12.50	4	Comm	Utilities	Sewer Collection Rehabilitation	350,000
2229	12.50	4	Comm	Utilities	Downtown Water Mains	125,000
2249	12.50	4	Comm	Fire	Outdoor Warning Siren Replacement	55,000
2252	12.50	4	Comm	Police	Online Reporting Software	11,500
2253	13.54	4	Comm	Police	Patrol Replacement Vehicles	150,000
2143	14.58	4	Comm	Utilities	Replace Unit #214 - 2009 Freightliner Dump Truck to WWT	112,000
2147	14.58	4	Comm	Utilities	Pacific Street Tower AC Duct Replacement	#VALUE!

2021 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%

LOOKING FORWARD



Thank you to all that make this annual process possible.

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