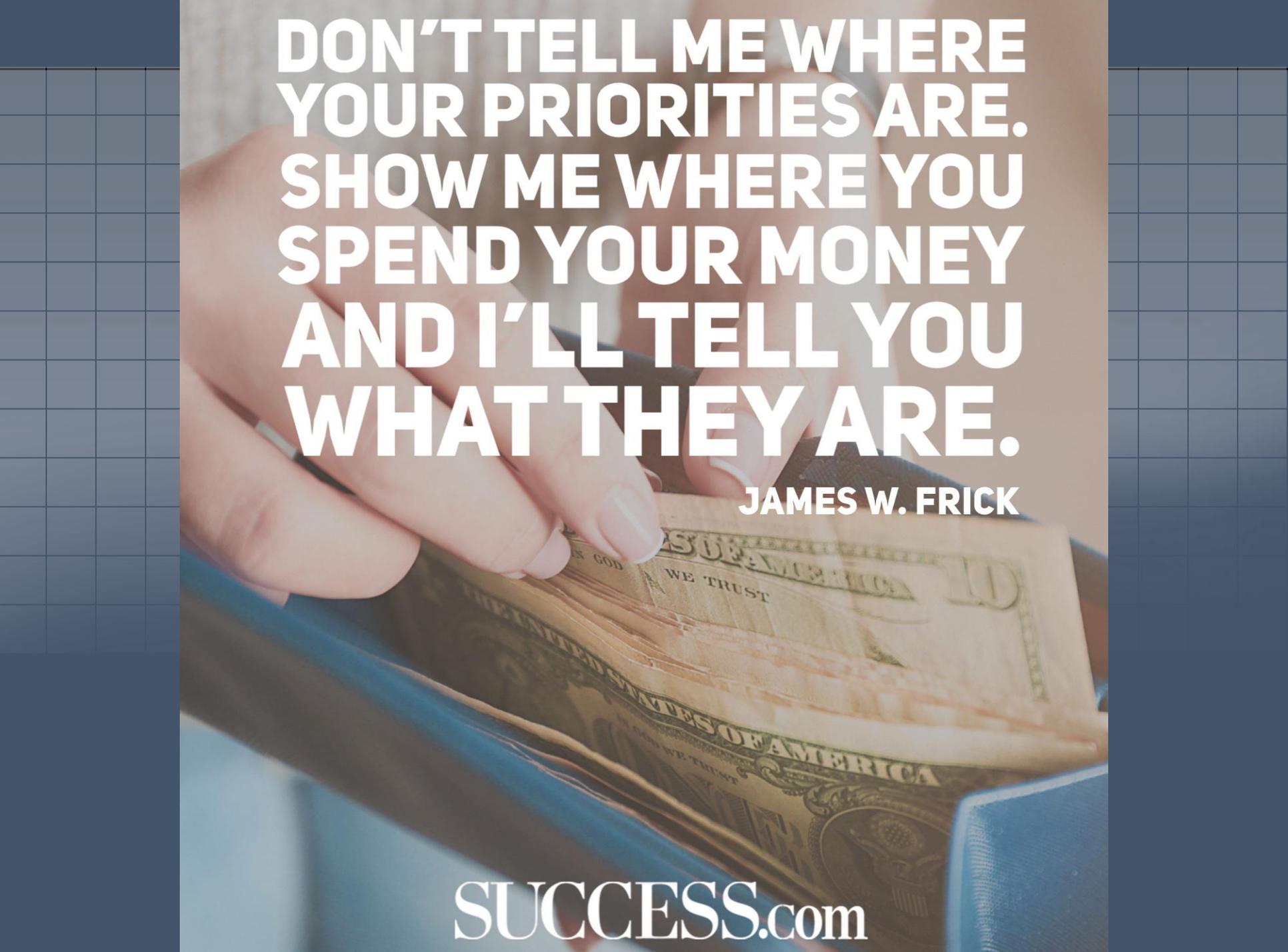




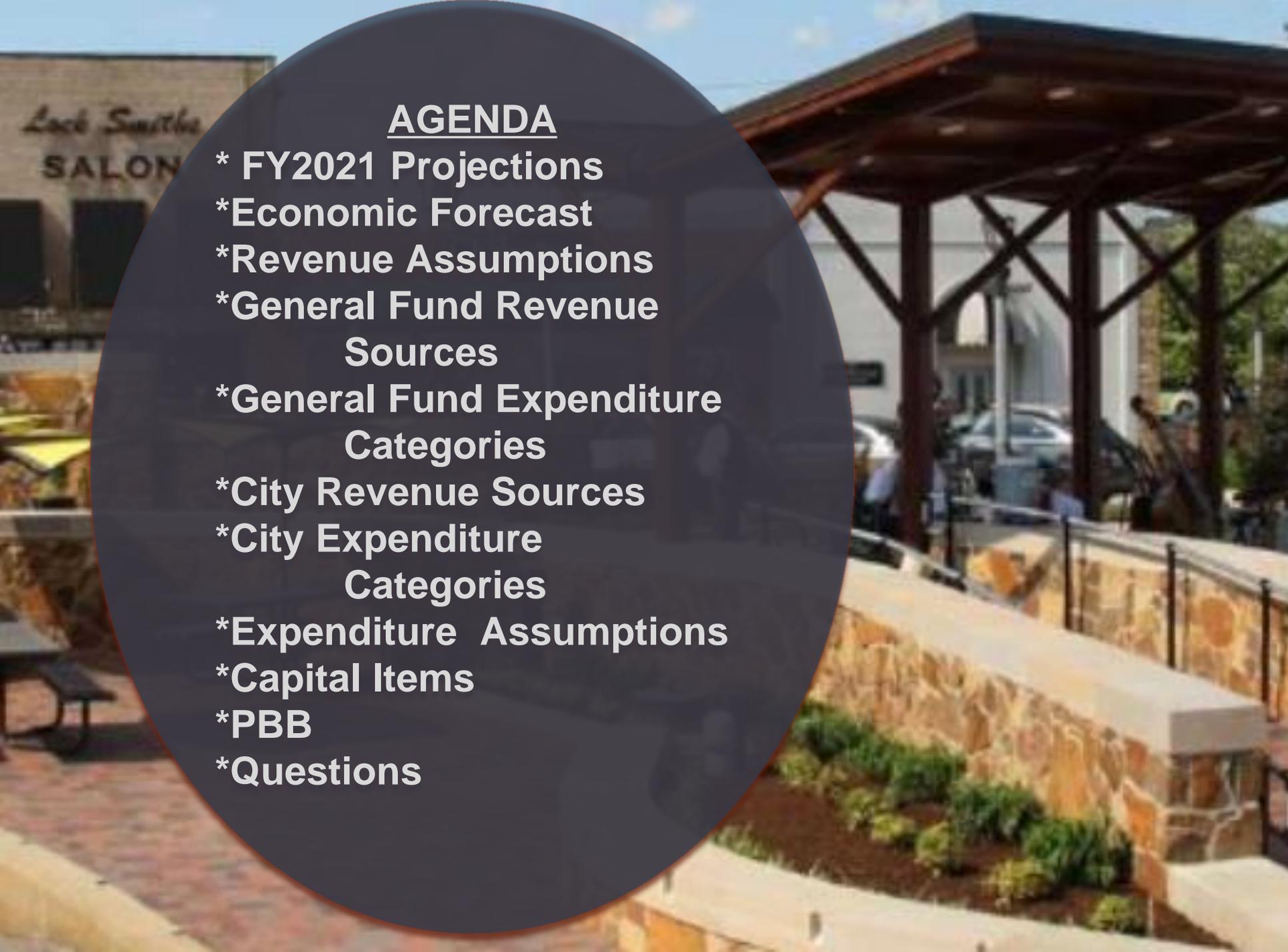
CITY OF BRANSON
FY2022 PROPOSED
BUDGET



**DON'T TELL ME WHERE
YOUR PRIORITIES ARE.
SHOW ME WHERE YOU
SPEND YOUR MONEY
AND I'LL TELL YOU
WHAT THEY ARE.**

JAMES W. FRICK

SUCCESS.com



AGENDA

- * **FY2021 Projections**
- * **Economic Forecast**
- * **Revenue Assumptions**
- * **General Fund Revenue Sources**
- * **General Fund Expenditure Categories**
- * **City Revenue Sources**
- * **City Expenditure Categories**
- * **Expenditure Assumptions**
- * **Capital Items**
- * **PBB**
- * **Questions**

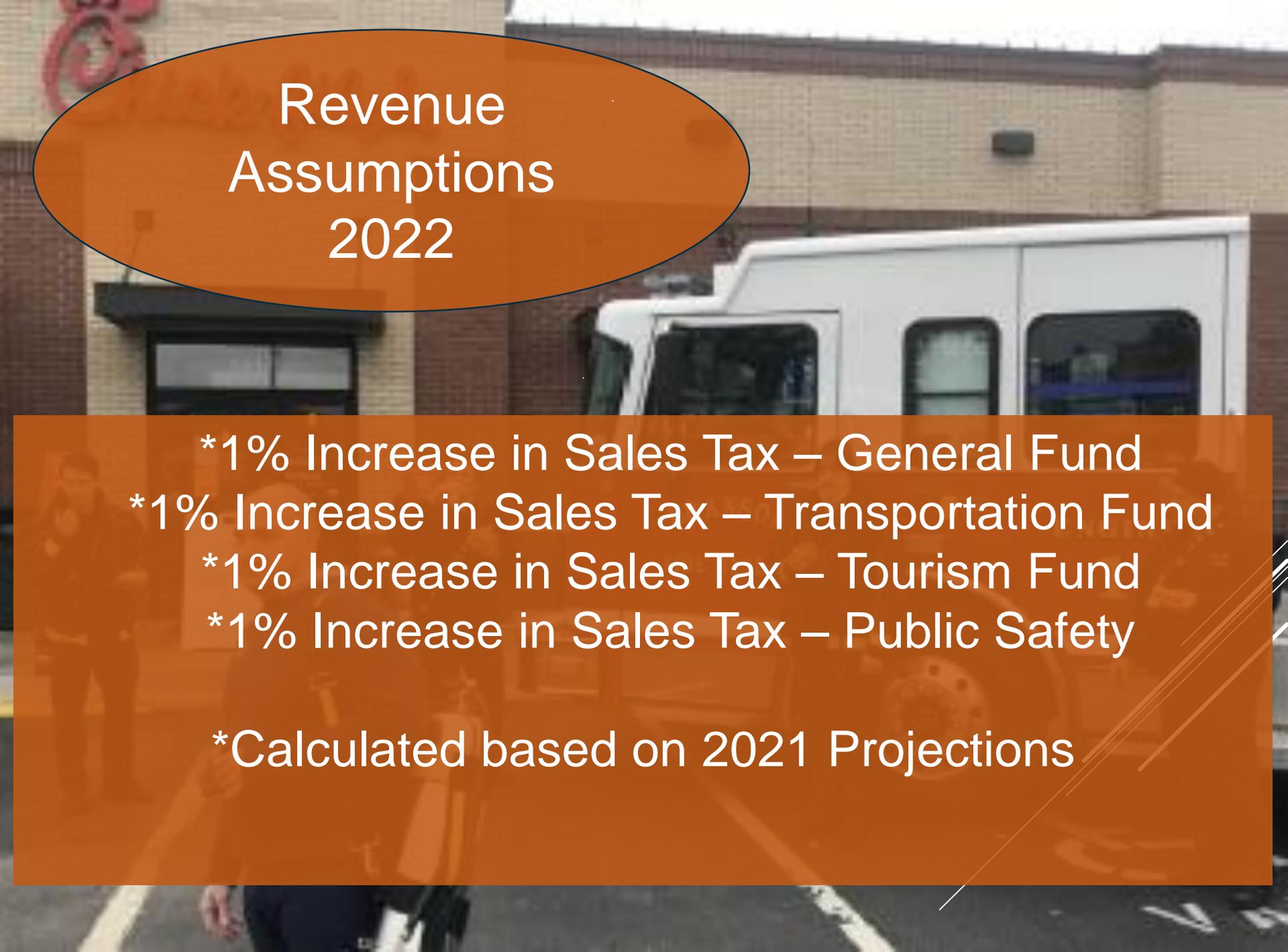


FY2021 Projections

- **Sales Tax- Actual-
through September
2021 Oct - Dec flat to
2020 financials**
- **Personnel-3%
Evaluation
Adjustment**
- **0% Market
Adjustment**

ECONOMIC FORECAST

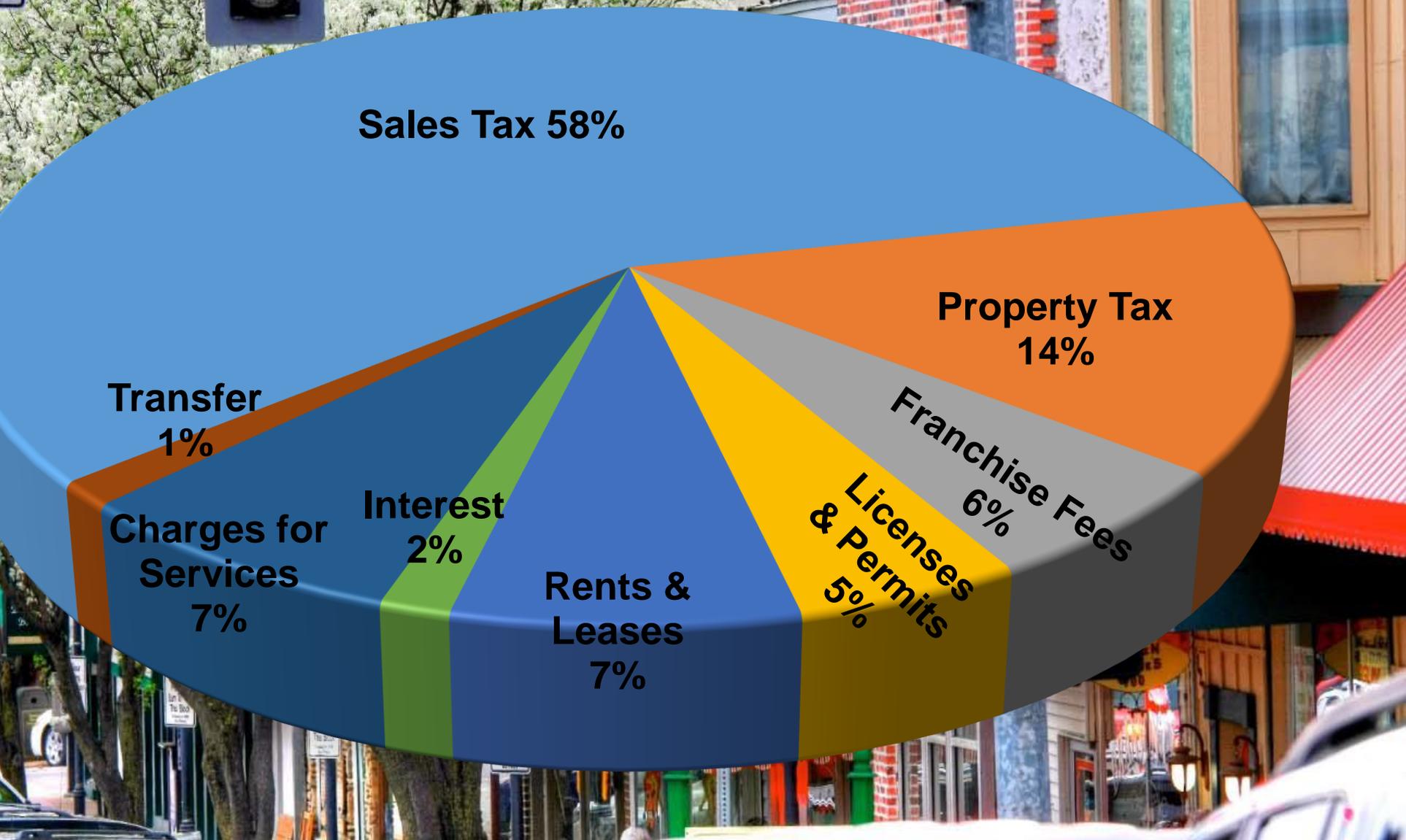
	Actual	Actual	Actual	Actual	Forecast	Forecast	Forecast
	2017	2018	2019	2020	2021	2022	2023
Branson Sales Tax Growth	-0.4%	2.0%	1.2%	-14.7%	17.3%	1.0%	1.0%
Branson Tourism Tax Growth	-1.9%	4.9%	-4.4%	-33.4%	52.2%	1.0%	1.0%
BRANSON AVERAGE	-1.2%	3.5%	-1.6%	-24.1%	34.7%	1.0%	1.0%
Kiplinger Report				-5.8%	6.0%		
CBO (July 2021)				-5.9%	7.4%	3.1%	1.1%
Real U.S. GDP Growth (World Bank)				-5.2%	6.8%	4.2%	2.3%
Jun 2021 Federal Reserve Projections				-6.5%	7.0%	3.3%	2.4%
Missouri FY22 Budget Document				1.9%	3.6%	3.6%	
NATIONAL GROWTH - AVG. FORECAST of OTHERS	2.3%	2.9%	2.3%	-3.6%	6.2%	3.6%	1.9%
Difference between Branson Actual and Avg Forecast	-3.5%	0.6%	-3.9%	-20.5%	28.6%	-2.6%	-0.9%



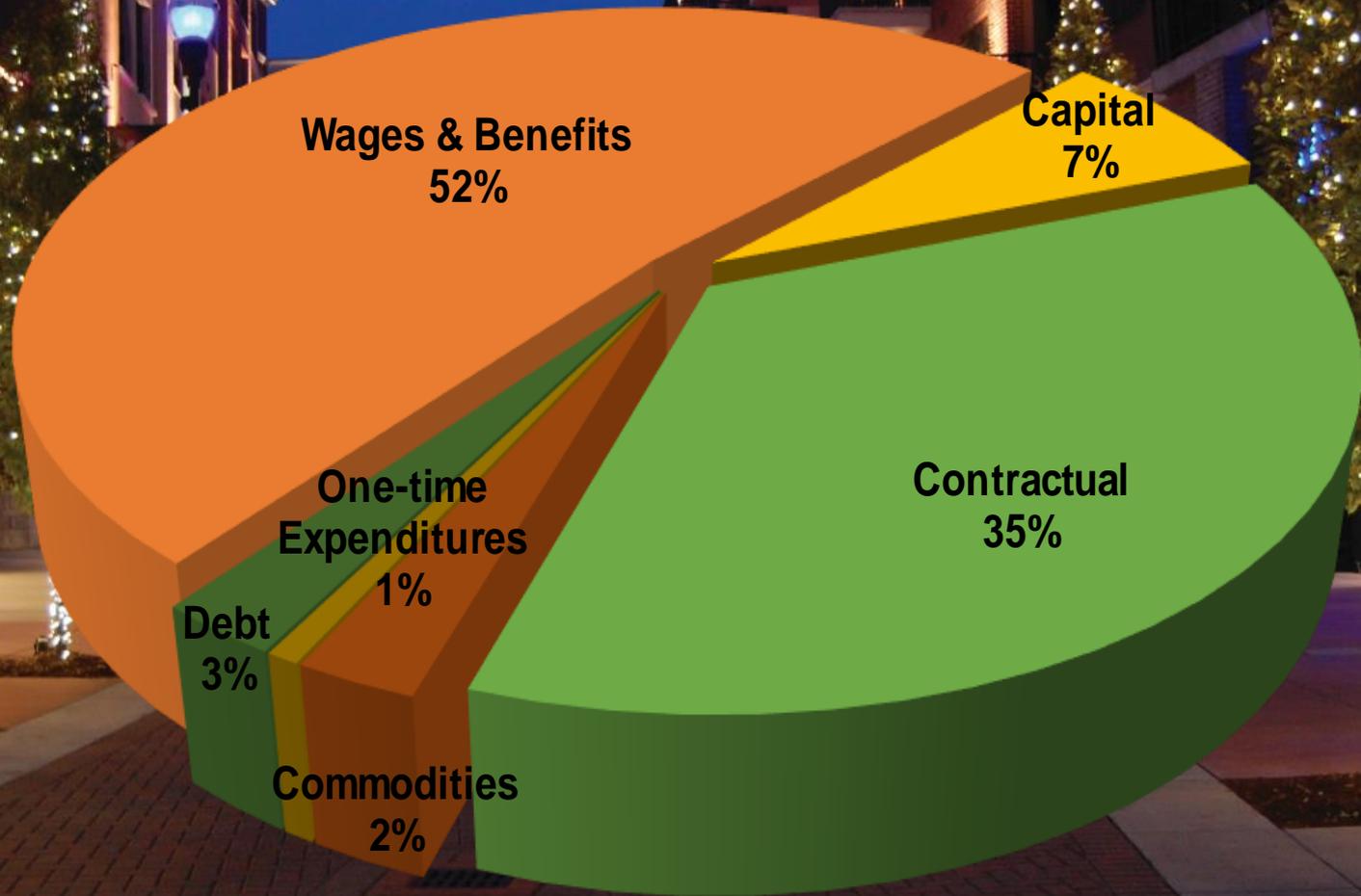
Revenue Assumptions 2022

- *1% Increase in Sales Tax – General Fund
 - *1% Increase in Sales Tax – Transportation Fund
 - *1% Increase in Sales Tax – Tourism Fund
 - *1% Increase in Sales Tax – Public Safety
- *Calculated based on 2021 Projections

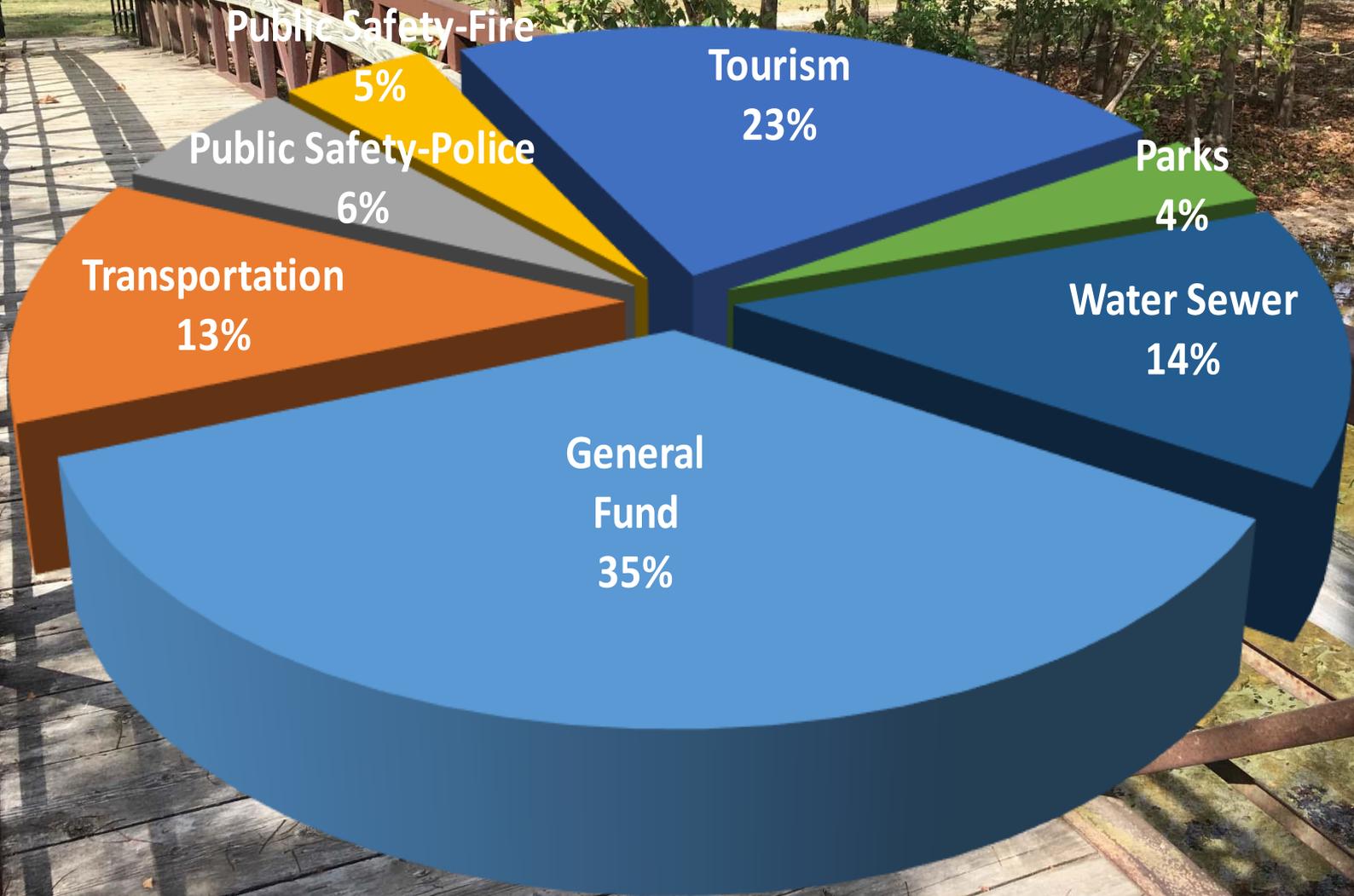
GENERAL FUND REVENUES 2022 BUDGET



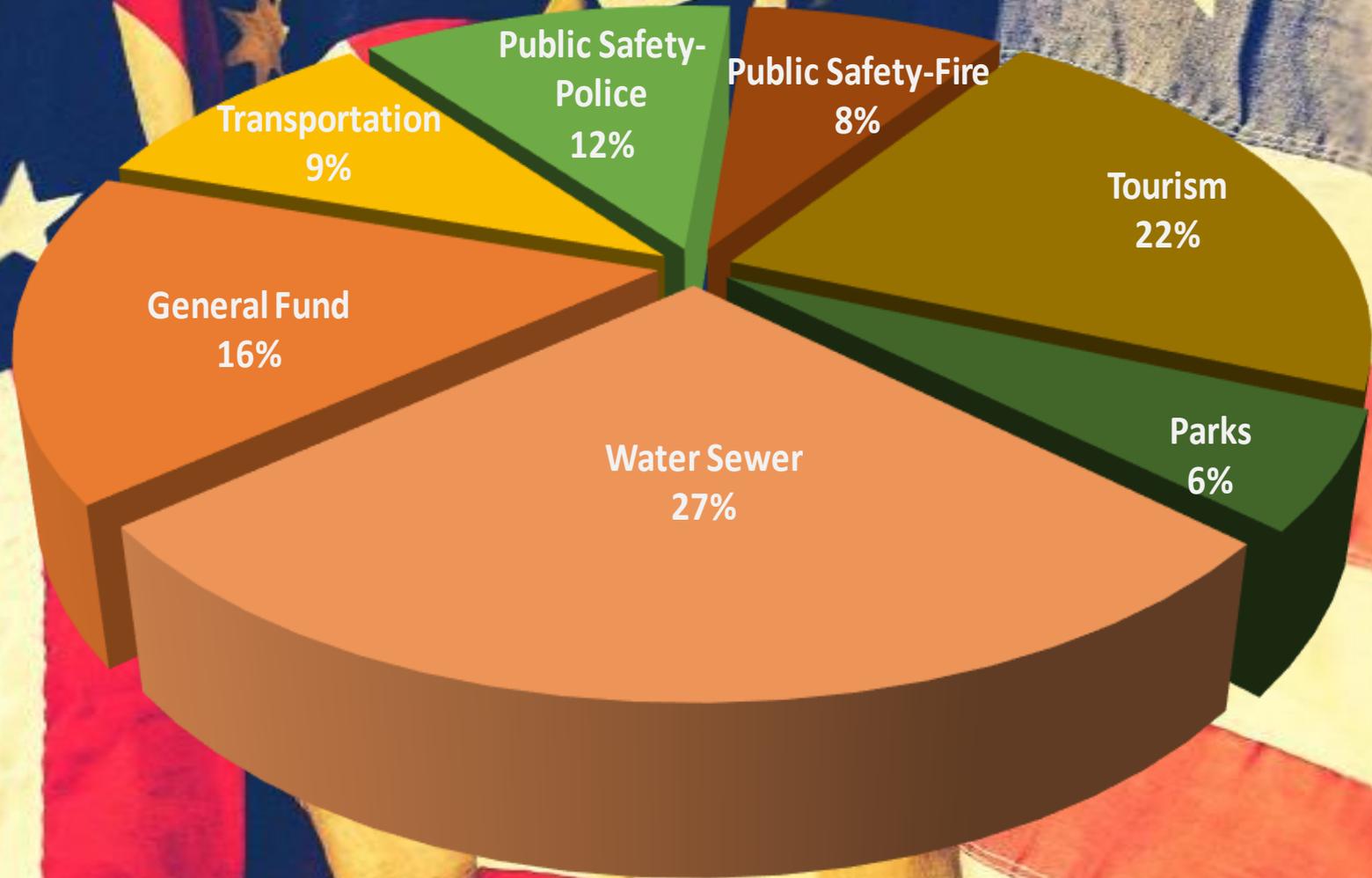
CITY OF BRANSON 2022 GENERAL FUND EXPENDITURES



CITY OF BRANSON 2022 REVENUES



CITY OF BRANSON 2022 EXPENDITURES



- **No Market Wage Adjustment (Cost of Living)**
- **Evaluation Adjustment max 3% - on anniversary date**
- **Health Dept. \$130,000**
- **Parks Subsidy \$810,000**
- **Convention Center - \$476,187 plus \$500,000 marketing**
- **Ballparks of America \$255,000**
- **Public safety subsidy \$7,811,494**

- **Housing Authority parking lot \$300,000**
- **No Health Insurance Increase**
- **One Time Exp. General Fund - \$63,300**
- **Taney County Partnership-\$10,000**

Expenditure Assumptions 2022

- 
- **No Market Wage Adjustment (Cost of Living)**
 - **Evaluation Adjustment Max 3% on anniversary date**

- **Police Vehicles-6**
- **Radios for police/fire**
- **Fire truck**
- **Fire station #4**

Public Safety – Fire and Police Expenditure Assumptions

2022 CAPITAL – General Fund

FUND AMOUNT

\$750,000

EQUIPMENT/PROJECTS

Administration Replacement vehicle

Cantwell Park Rehabilitation Project

Replacement Portable Restroom

RecPlex Exterior Building Painting

Community Center Access Road

Recplex Replacement Fire Panel

Pool Grate Replacement

Athletic Lighting Replacement

Elevator Upgrade City Hall

Replacement of unit #162- for a
2002 Ford Explorer

Replacement of Unit #169 for a 2004
Chevrolet Colorado

PBB RESULT

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

**Parks, Open Space &
Recreation**

**Community
Character**

Land Use

Good Governance

2022 CAPITAL – General Fund

EQUIPMENT/PROJECTS

FUND AMOUNT

**\$750,000
Continued**

Cisco Call Manager
Upgrade

Cisco Switches

WiFi Hardware Offsites
Microsoft Server Software
Upgrade

Nimble SAN Shelf Add

City Hall Camera System

PBB RESULT

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

**Parks, Open Space &
Recreation**

**Community
Character**

Land Use

Good Governance

2022 CAPITAL – Police

DEPARTMENT AMOUNT

\$650,000

EQUIPMENT

- Motorola Radios
- Patrol Replacement Vehicles

PBB RESULT

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

**Community
Character**

Good Governance

2022 CAPITAL – Fire

DEPARTMENT AMOUNT

\$3,591,000*

***Fire Station – cash pmt.
Over 3 years
(2021-2023)**

EQUIPMENT

- Replacement Unit 208, a 2005 Trailblazer for Technical Serv. Division
- Replacement of Unit 271, a 2010 Command Staff Vehicle
- Fire Station #4 Design & Construction

PBB RESULT

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

**Community
Character**

Good Governance

2022 CAPITAL TRANSPORTATION FUND

DEPARTMENT AMOUNT

**Public Works-
\$1,825,000**

EQUIPMENT

Hwy. 165 & Hwy. 76
Intersection Improvements
Design & Construction

Transportation Master Plan

Celtic Bridge Construction

Replace Unit #166
International CV upfitted with
snow plow and spreader

Housing Department Parking
Lot (HUD) U.S Housing Urban
and Development

PBB RESULT

Governance

Transportation

Community

2022 CAPITAL – 145 WATER/SEWER EQUIP./PROJECTS FUNDED BY TOURISM AND/OR COUNTY SEWER SALES TAX

DEPARTMENT AMOUNT

Utilities -

\$4,493,000*

***Some projects will
be contingent upon
County Sewer Sales
tax approval**

PROJECT

Lift Station #46 - Install Pumps and Controls

Lift Station #34 - Equipment & Generator Upgrade Construction

Sewer Collection Rehabilitation
Dewey Bald Water Tower Phase 1 & 2

Water Line Rehab -
Neighborhoods (Phase 1
Engineering)

Spring Creek Water Mains
Engineering

Cooper Creek - Intermediate
Upgrades UV Refurbishment

WT Chlorine Leak Scrubber

WD/SC Maintenance Facility -
Build #2 Engineering

Stairway Repairs for Pacific Street
Water Tower

Pacific Street Tower AC Duct
Replacement

PBB RESULT

**Infrastructure and
Environment**

2022 CAPITAL – 146 WATER/SEWER EQUIP./PROJECTS FUNDED BY OPERATIONS

DEPARTMENT AMOUNT

Utilities -
\$1,527,000

PROJECT

Wal-Mart Water Tower
Water System GPS Unit
Scheduled Lift Station Pump
rebuild/replacement
Rebuild Meadows Intake Pump #2
Rebuild Compton Drive Influent
VFD's
Advanced Metering Infrastructure
(AMI) System
Scheduled rebuild of Compton
Drive Influent Pumps
Meadows Raw Water Basin
Sealing
Rebuild/Replace Cooper Creek
Aerators (2)
Rebuild Cliff Drive Intake Pump

PBB RESULT

**Infrastructure and
Environment**

2022 CAPITAL – 146 WATER/SEWER EQUIP./PROJECTS FUNDED BY OPERATIONS

DEPARTMENT AMOUNT

Utilities -

CONTINUED

PROJECT

Scheduled Lift Station Pump
Rebuilds/Replacement

Rebuild Compton Drive Effluent
Pumps

Rebuild/Replace Compton Drive
Aerators

Water System GPS Unit

Advance Meter Infrastructure (AMI)
System

Rebuild/Replace Lift Station #21
pump

Demo of Concrete Tanks Lift Station
#31 & #36

Rebuild Compton Drive Sludge
Return Pumps

PBB RESULT

Infrastructure and
Environment

2022 CAPITAL – 620 WATER/SEWER EQUIP. FUNDED BY OPERATIONS

DEPARTMENT AMOUNT

Utilities -
\$979,000

PROJECT

Unit #276 Replace International
Sludge Truck
Replace Unit #147 - 2000
Olympian 3060 Portable
Generator
Replace Unit #212 2005
Freightliner Pump Truck
Add Valve Excercizer/Vac Trailer
Unit #303 - Replace 2012 Ford
F-350 Utility Truck
Additional Sewer Camera
Equipment and Trailer System

PBB RESULT

**Infrastructure and
Environment**

2022 CAPITAL – 620 WATER/SEWER EQUIP. FUNDED BY OPERATIONS

DEPARTMENT AMOUNT

Utilities -

CONTINUED

PROJECT

Replace Unit #294 2012
International Dump Truck

Unit #227 - Replace 2007
Ford F150

Unit #110 - Replace 1999
John Deer Gator CC

Add 3/4 ton Utility Truck

Replace Unit #328 2014
Polaris UTV

Replace Unit #179 - 2008
Ford F-250 Pickup

Replace Unit #297 - 2012
Dodge Ram 1500 Truck

PBB RESULT

Infrastructure and
Environment

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 liability.

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 fund's revenue sources include the 0.5% city-wide Transportation Sales Tax and transfers from the Tourism Fund.

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 \$28.8 million dollars of the city's 2021 budget could be prioritized into programs/services provided by the city. The remaining \$48 million of non-prioritized dollars are attributed to specific funds and other expenditures that cannot be prioritized, such as debt service.

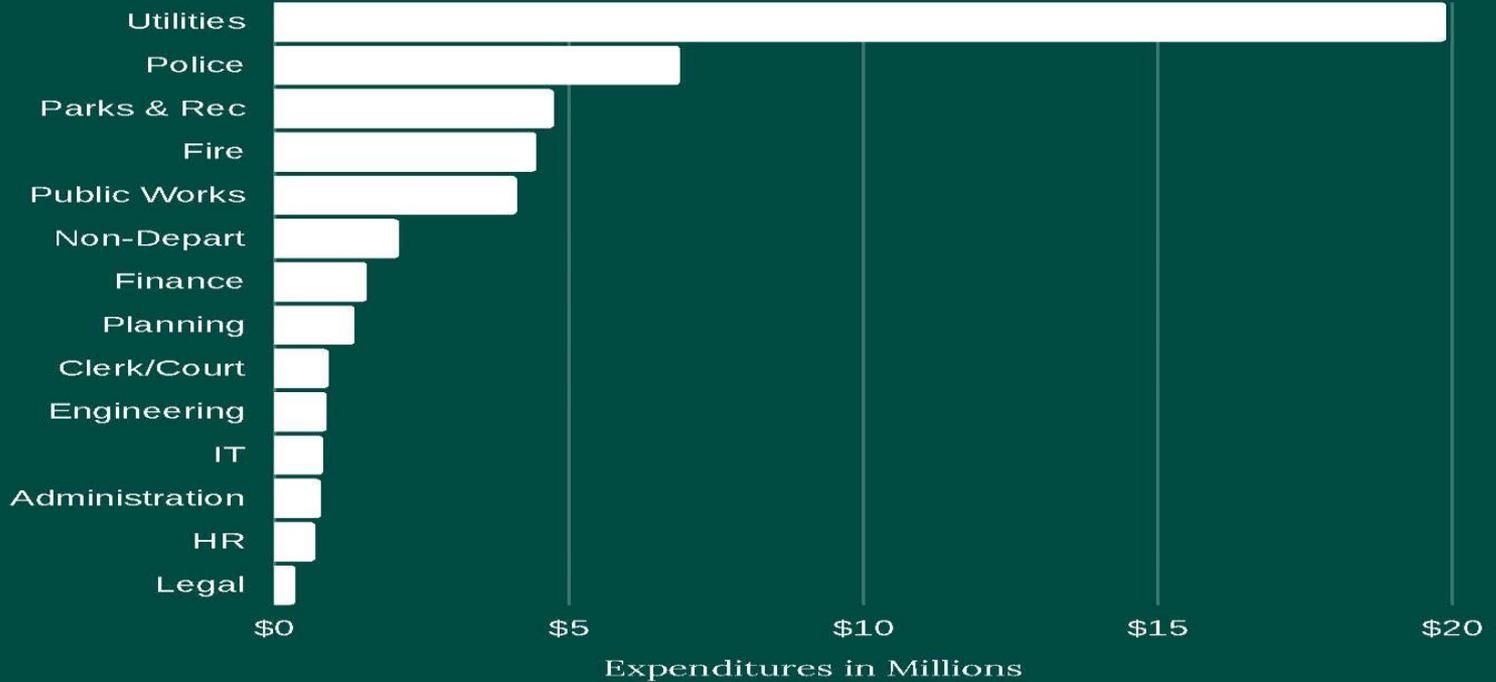


NOTE: The graphs below only represent "prioritized" costs and do not represent the city's entire annual operating and capital budgets and/or expenditures.

Program Cost by Type (all funds)



Program Cost by Department (all funds)



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:



Determine & Clarify Vision/Results

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



Identify Programs & Services

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.



Allocate Costs/Resources to Programs

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



Score Programs Based on Results

In this step, departments then evaluate each program on how the program 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.



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 the organization allocates money to each program, and how those programs rank relative to each other in order of highest to lowest priority.



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;

Community Character

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



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 wrongdoing, 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

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

Arts, Culture & Education

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



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

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

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



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

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

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

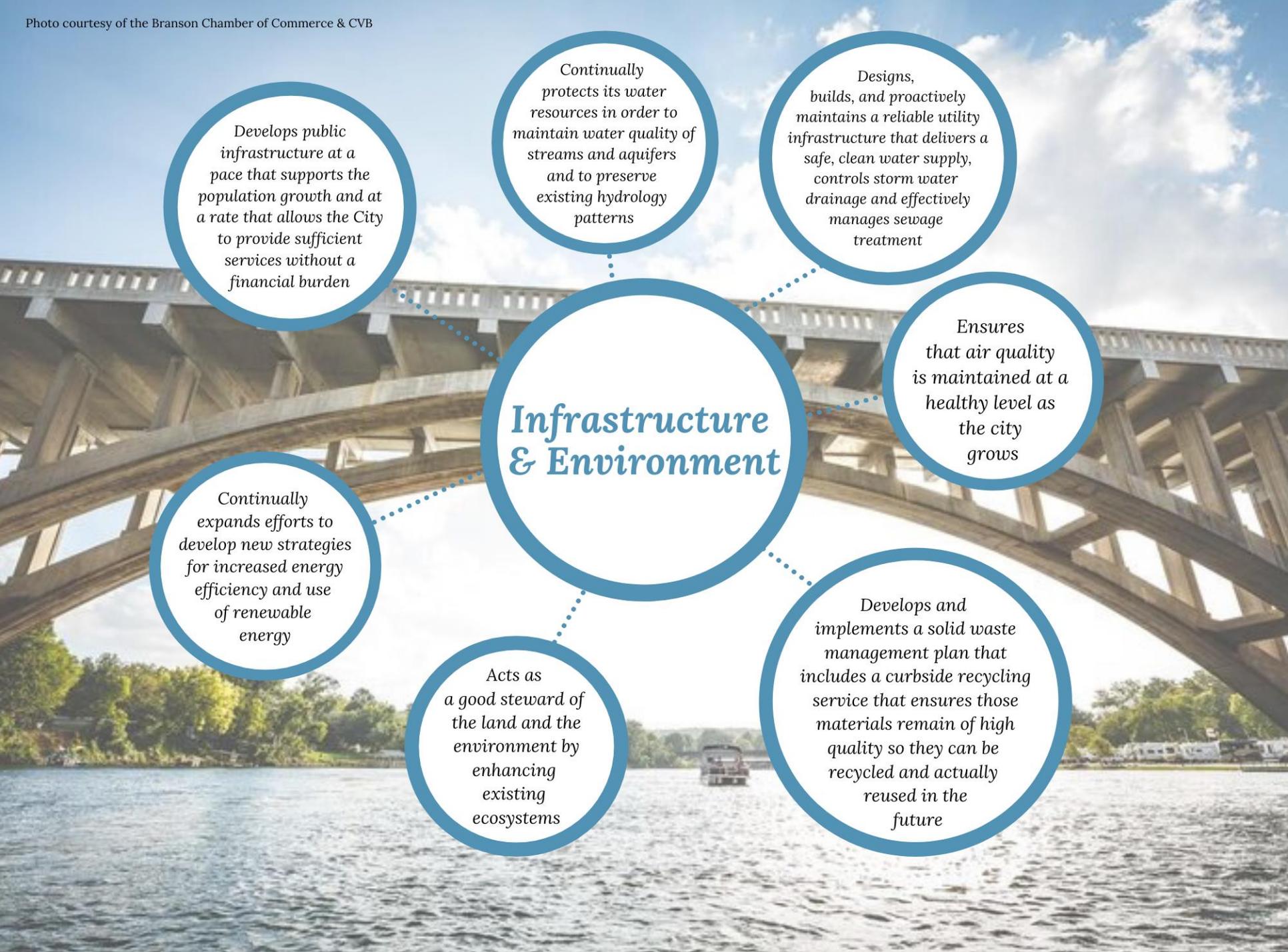
Ensures that air quality is maintained at a healthy level as the city grows

Infrastructure & Environment

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





Tourism

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

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

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

A photograph of children on a tennis court. In the foreground, a girl in a pink and white tennis outfit is looking towards the right. In the background, a boy in a red shirt and grey shorts is holding a tennis racket. The court is blue and green, and there is a chain-link fence behind them. The image is overlaid with several circular callouts containing text.

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

Parks, Open Space & Recreation

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

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



Land Use

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

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

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

Transportation

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

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

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



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

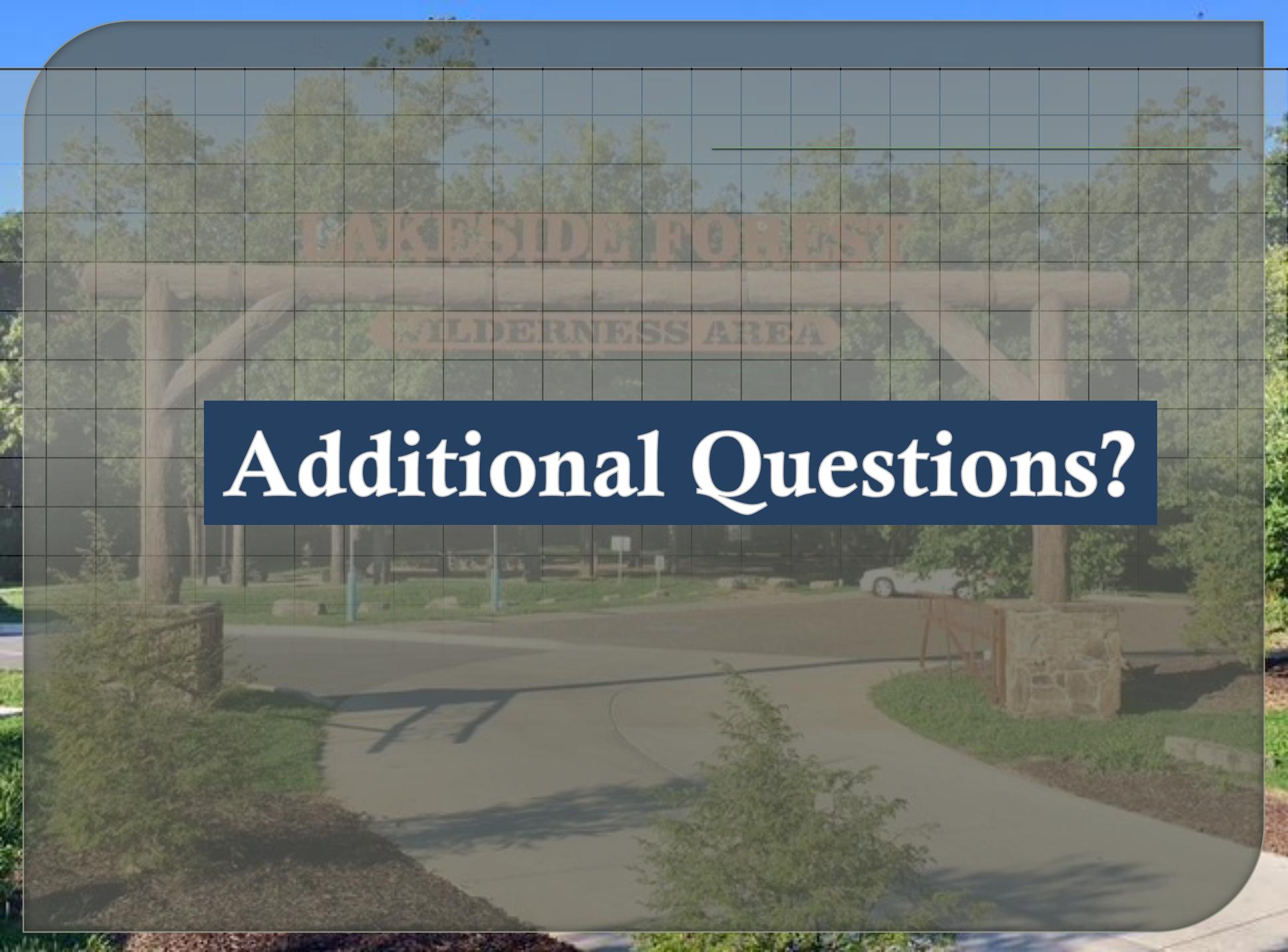
Supports decision-making with timely and accurate short-term and long-range analysis that enhances vision and planning

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

“A budget tells us what we can’t afford, but it doesn’t keep us from buying it.” – William Feather



Additional Questions?