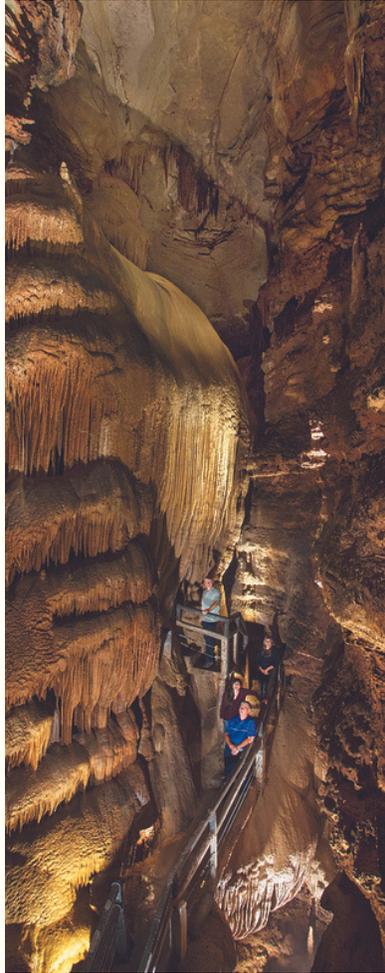


**FY 2022  
ANNUAL BUDGET**



Photos courtesy of Branson Chamber of Commerce

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# 2022 TIMELINE

## June

23

Department Heads provide FY21 Budget Projections

30

All capital request for FY22 due

Human Resources Director provides projected insurance rates & wellness incentives

Finance Department reviews, adjusts & completes FY21 projections & FY22 estimated payroll & revenue estimates

## July

9

Capital/Budget & Finance Committee scores FY22 capital items

16

All FY22 final changes submitted

19-30

Finance Department completes Budget Analysis

## August

2

HR submits the FY22 final insurance rates, health & wellness incentives

4-6

City Administrator & Finance Director review budget with Department Heads

## September

17

Capital/Budget & Finance Committees review the proposed budget

30

Budget workshop to discuss the final proposed budget

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.

## October

11

Finance Director submits finalized budget for the Board of Aldermen Agenda

26

Budget is submitted to Board of Aldermen for first reading

## November

9

Budget is submitted to Board of Aldermen for final reading

Budget is adopted

## December

1-31

Finance Department prepares FY2022 budget book & enters budget into accounting system

## January

1

Adopted budget is recorded & goes into effect

31

Finance Director distributes official budget document

# FINANCE DIRECTOR'S NOTE

The FY2022 budget has been prepared and crafted in an environment where strategic thinking is necessary. It has required reprioritization and adaption as the economy recovers. While FY2021 is doing well with our growth in our tax base it is vitally important that we remember that we are still in the recovery phase from the pandemic and still have a financial gap to make up.

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. It is our 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 opportunities 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 to continued uncertainties. It remains necessary 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?

Lastly, we want to thank all of our departments and our city leadership that has taken 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.

”

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

*Jamie Rouch*  
Finance Director



# General Fund FY2021

## Assumptions & Projections

1.

### SALES TAX

Projections assume a 20% increase against the FY2020 COVID actuals

2.

### YEAR-END PROJECTIONS

All departments completed 2021 year-end projections.

3.

### PERSONNEL

3% Maximum merit increase for 2021  
0% Market adjustment

4.

### ADDITIONAL PERSONNEL CHANGES

No new positions added in FY2021



Funded Capital  
\$500k

The 2021 ~~year-end~~ Funded Capital amount is projected to be \$500,000. This would leave the possibility for IT upgrades, park rehabilitation projects or department vehicle replacements, among several other capital requests.

# GENERAL FUND

## FY2022 BUDGET

No new employees are budgeted in the General Fund for the 2022 budget year.

|   |      |
|---|------|
| FY22 Market Adjustment.....             | 0.0% |
| FY22 Personnel Evaluation Increase..... | 3.0% |
| FY22 Sales Tax Increase.....            | 1.0% |
| FY22 Insurance increase.....            | 0.0% |

|             |  |
|-------------|--|
| \$238,580   | DEBT SERVICE   |
| \$476,187   | CONVENTION CENTER SUBSIDY                            |
| \$140,000   | CONVENTION CENTER MGMT. CO (POTENTIAL INCENTIVE FEE) |
| \$810,000   | PARKS & RECREATION SUBSIDY                           |
| \$4,206,277 | PUBLIC SAFETY SUBSIDY (POLICE)                       |
| \$163,717   | PUBLIC SAFETY SUBSIDY (CODE ENFORCEMENT)             |
| \$3,441,500 | PUBLIC SAFETY SUBSIDY (FIRE)                         |
| \$750,000   | CAPITAL EXPENDITURES                                 |
| \$350,000   | INTERNAL SERVICE FUND TRANSFER                       |
| \$63,300    | ONE-TIME EXPENDITURES                                |

The City also budgets dollars on an annual basis to assist various agencies located within Branson. Below is a breakdown of dollars budgeted for this function in 2022:

|                                   |           |
|-----------------------------------|-----------|
| TANEY COUNTY PARTNERSHIP.....     | \$10,000  |
| LOBBYIST.....                     | \$27,000  |
| HEALTH DEPARTMENT.....            | \$130,000 |
| BALLPARKS OF AMERICA SUBSIDY..... | \$255,000 |

# WATER/SEWER FUND

## FY2022 BUDGET

|                               |      |
|-------------------------------|------|
| FY22 Market Adjustment.....   | 0.0% |
| FY22 Max Merit Increase.....  | 3.0% |
| FY22 Water Rate Increase..... | 2.0% |
| FY22 Sewer Rate Increase..... | 7.0% |

**\$6.9M\***  
FY22  
Total Capital

\*Some projects will be contingent upon grant & county sewer sales tax approval

# TRANSPORTATION FUND

## FY2022 BUDGET

|                              |      |
|------------------------------|------|
| FY22 Market Adjustment.....  | 0.0% |
| FY22 Max Merit Increase..... | 3.0% |
| FY22 Sales Tax Increase..... | 1.0% |

**\$1.8M**  
FY22  
Total Capital

# PUBLIC SAFETY FUND

## FY2022 BUDGET

|                              |      |
|------------------------------|------|
| FY22 Market Adjustment.....  | 0.0% |
| FY22 Max Merit Increase..... | 3.0% |
| FY22 Sales Tax Increase..... | 1.0% |

**\$4.2M**  
FY22  
Total Capital

One-Time Expenditures..... \$143,650

# TOURISM FUND

## FY2022 BUDGET

|                             |             |
|-----------------------------|-------------|
| FY22 Tax Increase.....      | 1.0%        |
| FY22 Tourism Marketing..... | \$1,946,818 |
| FY22 Debt Service.....      | \$9,374,001 |

# 2022 Economic Outlook



Photo courtesy of Branson  
Chamber of Commerce

When looking at the economic growth indicators for 2022, it is necessary to look at it locally, nationally and globally. Local economics show a decrease in the number of new businesses as well as larger stores closing, like Best Buy. At the national and global level, we have issues with extreme weather threats, inflation, pandemic and oil & gas prices. Like the rest of America, the one thing that hasn't slowed down, in the Branson area, is the housing market. We have a couple of low-income residential developments happening, including a hotel that is going to be developed into apartments.

While a major jump in the economy happened in 2021 compared to 2020, due to a decrease in complete shutdowns in 2021, economic indicators show that 2022 will not have that high of an increase.



Photo courtesy of Branson  
Chamber of Commerce

# 2022 Economic Factors

## → PANDEMIC

While the Coronavirus is still having an effect on the economy with new variants that have caused new waves of sickness, vaccinations that are readily assessible and cabin fever has helped with the major economic growth compared to 2020. While full shutdowns do not seem imminent, economists still seem hesitant to have a declare of full recovery.

## → INCREASED INFLATION

Core inflation will be around 3.0% in 2021 and 2.1% in 2022, according to the most recent forecast by the Federal Reserve. The cost of living should continue to increase as prices for all consumer goods keeps rising. It will also become more expensive to eat away from home.

## → LEGISLATIVE AGENDA

Legislation has had a major effect on our economy. The American Rescue Plan which was to help the nation as it struggled through the issues caused by the pandemic included supplemental benefits to those who were unemployed. Items to look for are also new and renewals of taxes passing.

## → UNEMPLOYMENT

In July 2021, Taney County has seen a remarkable decrease in unemployment. At the peak this year, unemployment was 14.0% and averaged 8.6% for the first six months. As of July 2021, unemployment was reported at 5.9%.

# Economic Forecast

|   | Actual<br>2017 | Actual<br>2018 | Actual<br>2019 | Actual<br>2020 | Forecast<br>2021 | Forecast<br>2022 | Forecast<br>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%             |
| <b>BRANSON AVERAGE</b>                                    | <b>-1.2%</b>   | <b>3.5%</b>    | <b>-1.6%</b>   | <b>-24.1%</b>  | <b>34.7%</b>     | <b>1.0%</b>      | <b>1.0%</b>      |
| Kiplinger Report  |                |                |                |                | 6.0%             |                  |                  |
| CBO (July 2021)   |                |                |                |                | 7.4%             | 3.1%             | 1.1%             |
| Real U.S. GDP Growth (World Bank)                         |                |                |                |                | 6.8%             | 4.2%             | 2.3%             |
| Jun 2021 Federal Reserve Projections                      |                |                |                |                | 7.0%             | 3.3%             | 2.4%             |
| Missouri FY22 Budget Document                             |                |                |                |                | 3.6%             | 3.6%             |                  |
| <b>NATIONAL GROWTH - AVG. FORECAST of OTHERS</b>          | <b>2.3%</b>    | <b>2.9%</b>    | <b>2.3%</b>    | <b>-3.6%</b>   | <b>6.2%</b>      | <b>3.6%</b>      | <b>1.9%</b>      |
| <b>Difference between Branson Actual and Avg Forecast</b> | <b>-3.5%</b>   | <b>0.6%</b>    | <b>-3.9%</b>   | <b>-20.5%</b>  | <b>28.6%</b>     | <b>-2.6%</b>     | <b>-0.9%</b>     |

# FISCAL HEALTH

One way the city monitors fiscal health is to determine how financial decisions today impact the ability to not only provide current services, but future services as well. Through Priority-Based Budgeting (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 \$7.8 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.

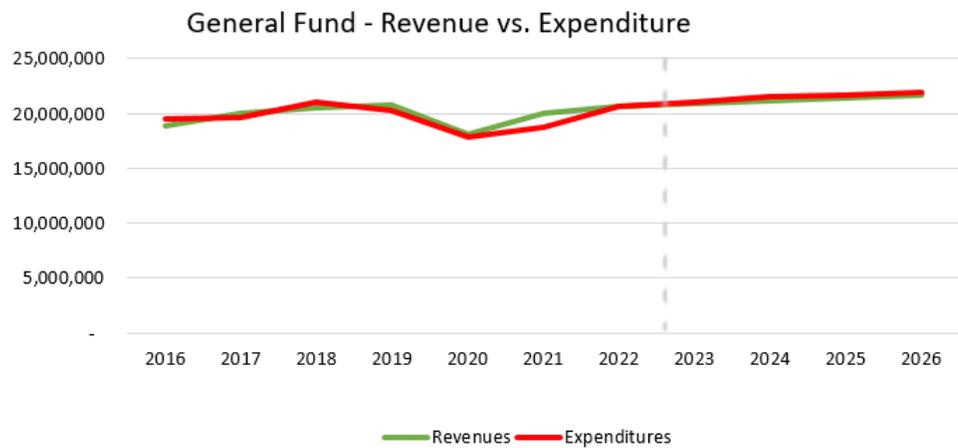
04

## 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.

# General Fund

The graph to the right represents the city's total annual revenues compared to total expenses. This includes transfers in from taxes and fees and transfers out to the Public Safety and Parks and Rec Funds.

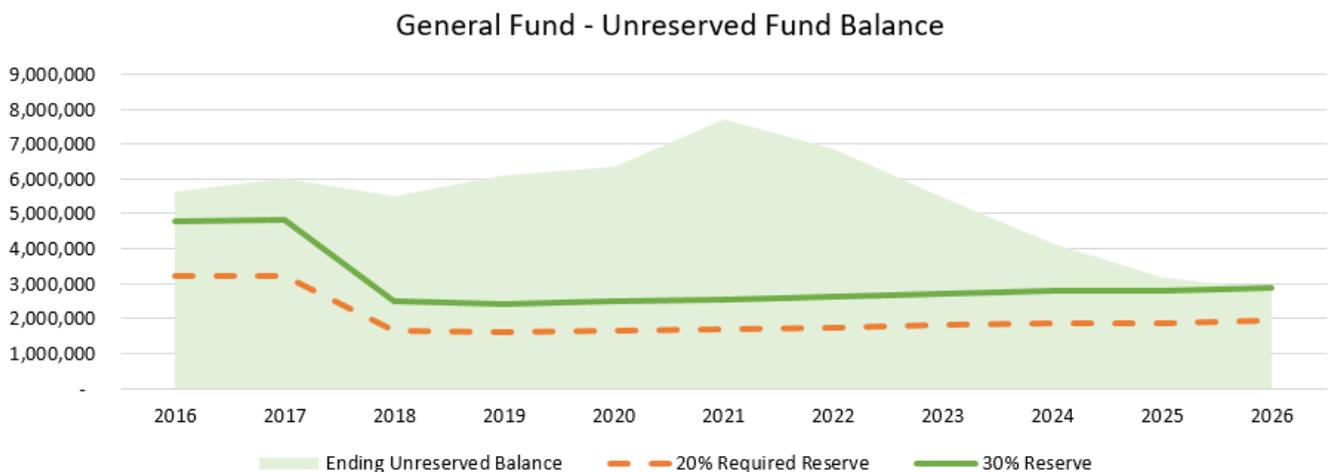


General Fund revenues are largely made up of the 1% General Sales Tax, Property Taxes, and fees for services. Decreases to business activity in 2020, as a result of COVID-19, have caused a sharp decline in revenues for the fund. It's expected that for each month the fund sees reduced revenue, it will take 5-6 months of recovery.

**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.**

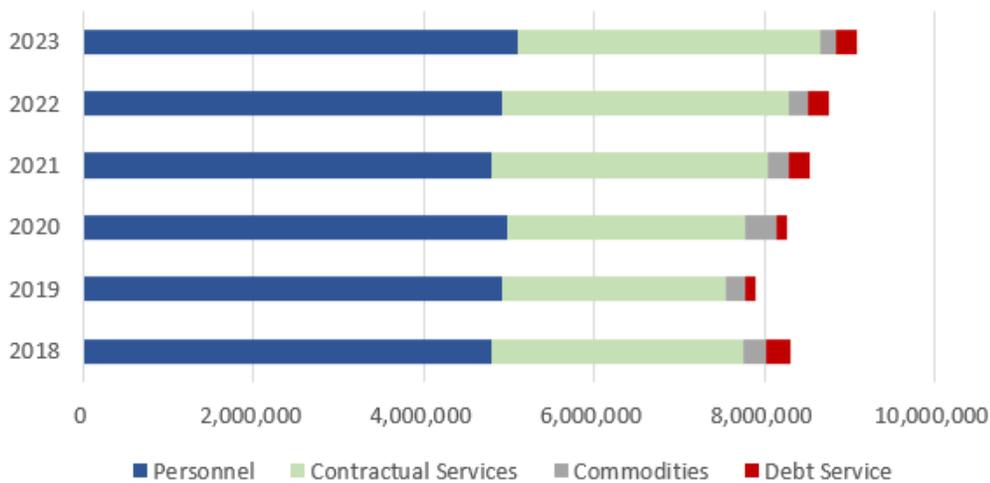
A reserve amount is calculated based on annual operating expenditures. These expenditures do not include one-time purchases or dollars spent on capital items. The graph below shows the General Fund's ending unreserved balance for years 2016 - 2026.



# General Fund cont'd

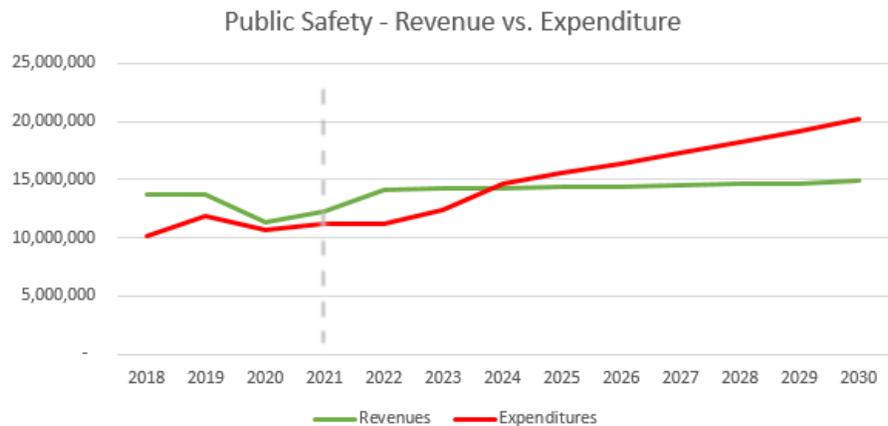
The General Fund (GF) is the primary funding source for many departments. Total operational expenses from the GF for FY2022 are \$8,756,851. Operational expenses in the GF have grown by an average of 1.4% annually. These operational expenses include debt service and city-wide contractual services. Additionally, the GF will transfer \$7.8 million to the Public Safety Fund (which includes the Police and Fire Departments) and \$810,000 to the Parks and Recreation Fund to fund the operations of those departments.

### General Fund Spending by Category



# Public Safety Fund

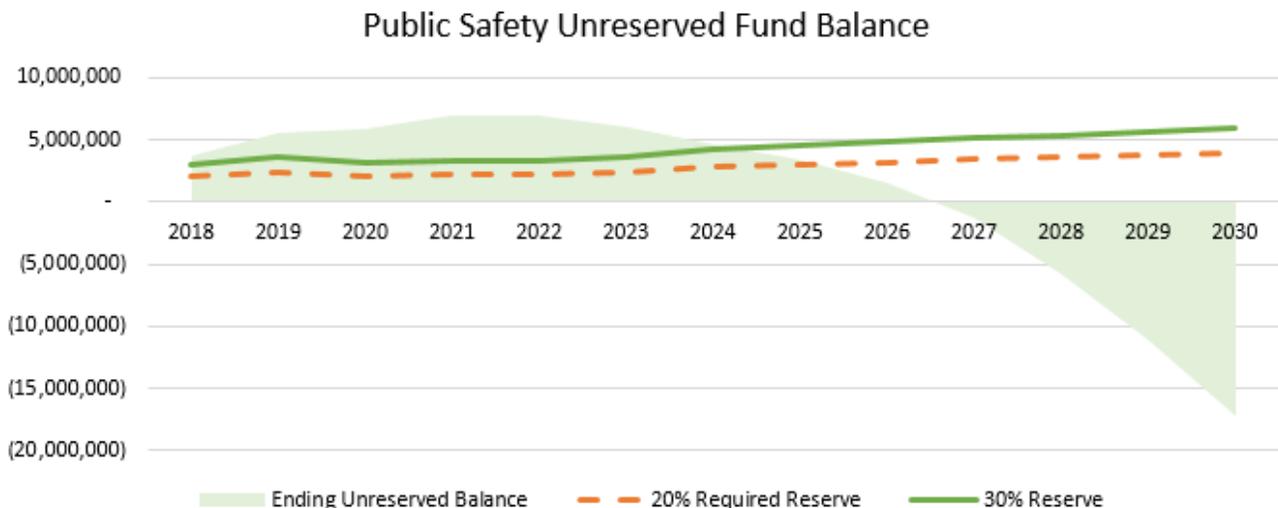
The graph to the right represents the city's total annual revenues compared to total expenses for the Public Safety Fund. The Public Safety Fund is the newest fund created after the passage of the Public Safety Sales Tax.



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 over \$7.8 million.

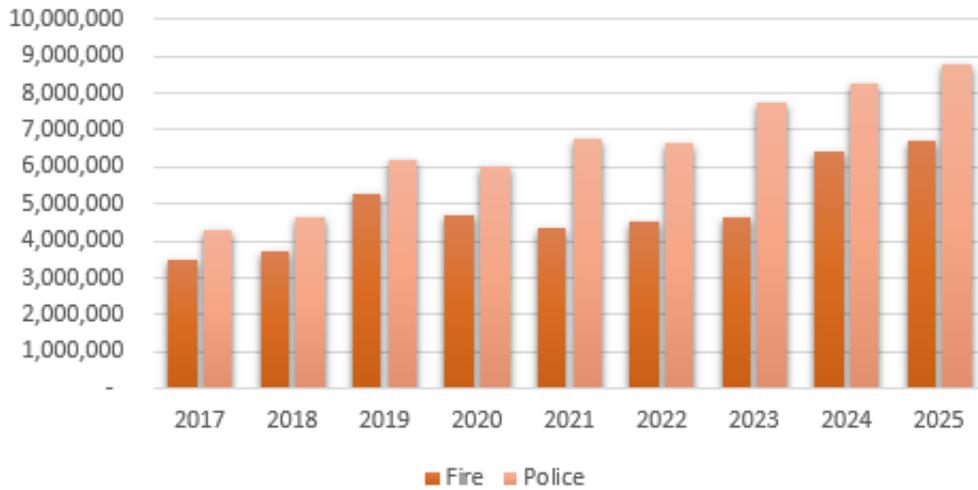
By 2024, the revenue and expenditure gap begin to close and expenditures will outpace revenues. Debt associated with the new planned police station and cash-funded (over 3 years (2021-2023)) fire station is a significant contributing factor for expenditures outpacing revenues. Additionally, operational 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 a new centrally-located, larger police station and a new fire station (#4).



# Public Safety Fund cont'd

## Public Safety Expenditures by Department



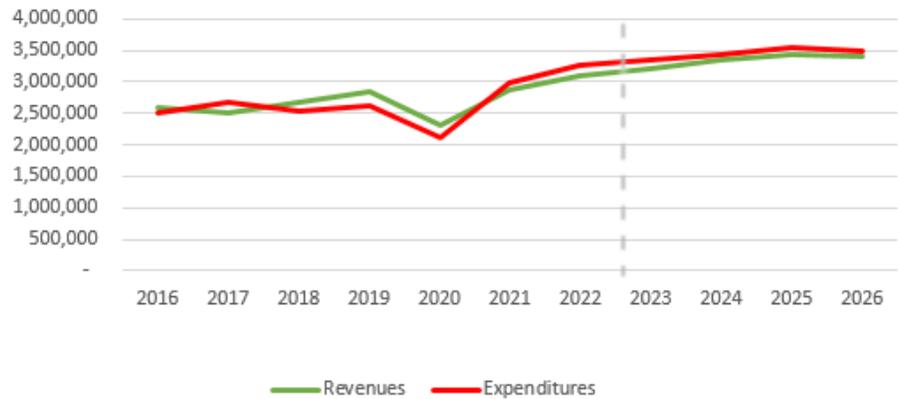
For FY2022, the Fire Department accounts for 40.3% of Public Safety expenditures and the Police Department accounts for 59.7%. Total average growth for the funds expenditures are 11.4% annually since the Public Safety Sales Tax was approved by voters in 2018.



# Parks Fund

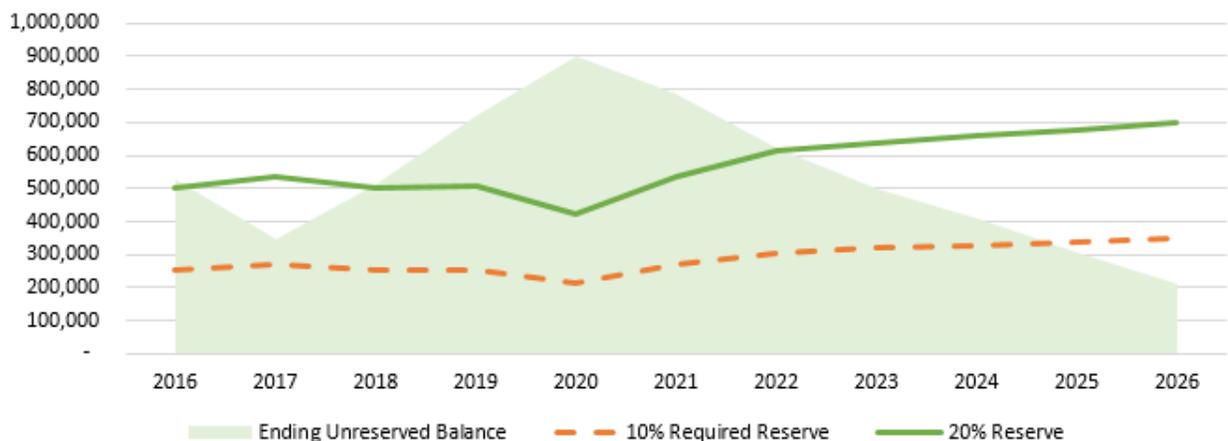
The graph to the right represents the city's total annual revenues compared to total expenses for the Parks Fund. Revenues for the Parks Fund come from various fees charged to customers, such as campground customers and those utilizing other services such as the pool and ball programs.

Parks & Rec Revenue vs. Expenditure



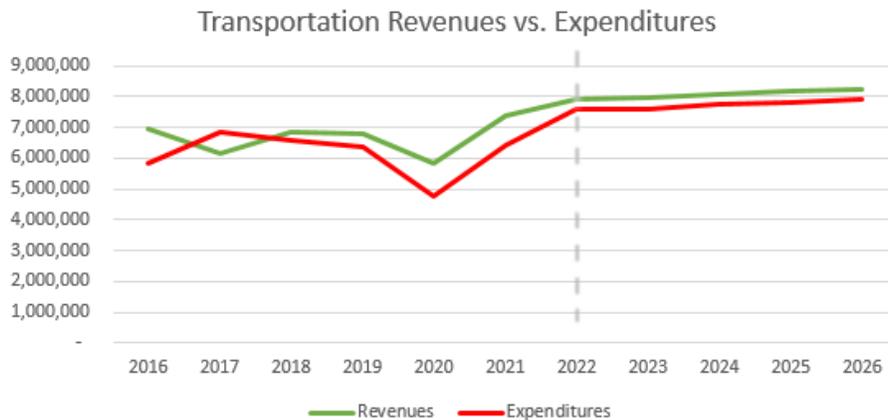
The Parks Fund also relies on an annual subsidy from the General Fund. Similar to the General and Public Safety Funds, the Parks Fund is also required to maintain a reserve, although the minimum amount is only 10% of operational expenditures.

Parks & Rec Unreserved Fund Balance



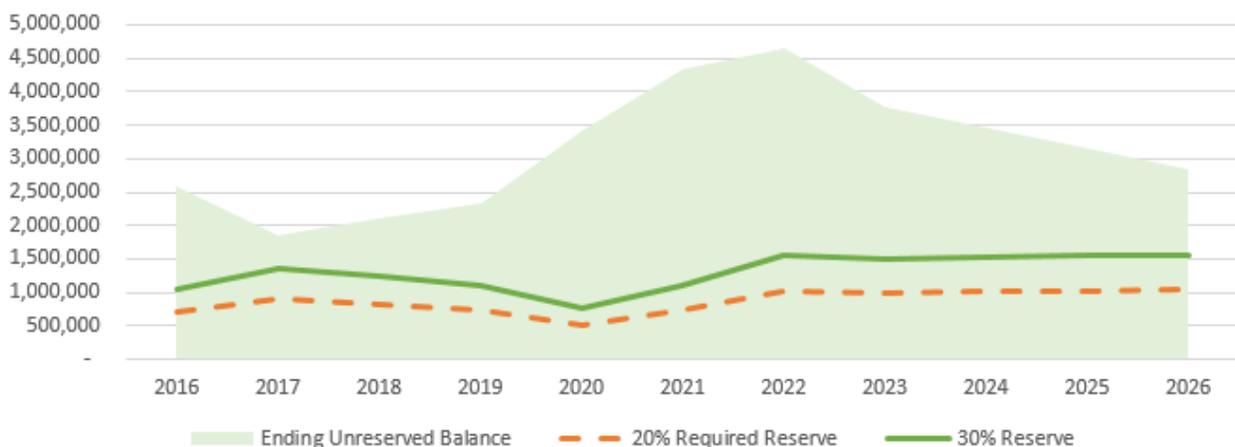
# Transportation Fund

The graph to the right 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. The revenues from the Tourism Tax are restricted to marketing and infrastructure expenditures. Thus, the Tourism Fund transfer dollars are 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.

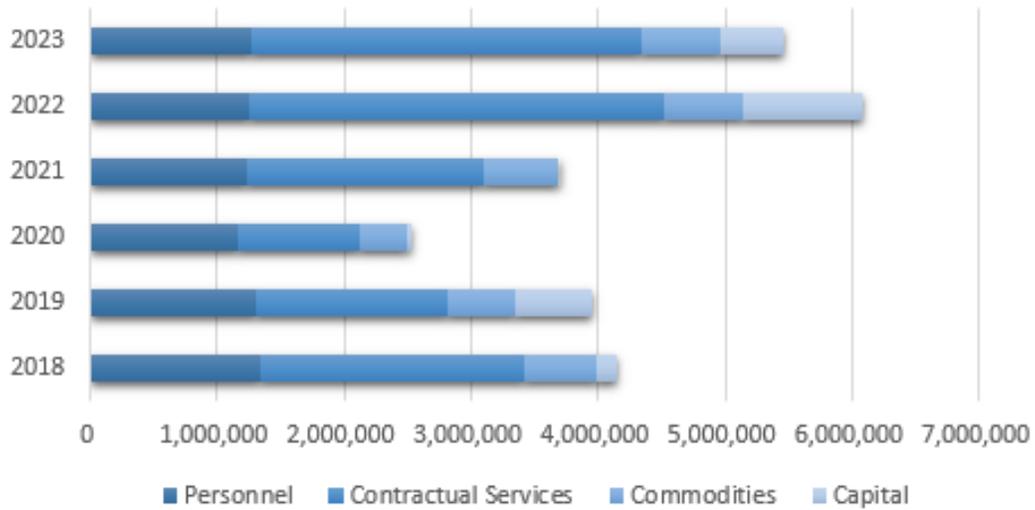
## Transportation Unreserved Fund Balance



# Transportation Fund cont'd

Transportation personnel expenses account for 27.5% of all departmental expenditures in FY2022, followed by contractual services, commodities and capital projects.

### Transportation Spending by Category

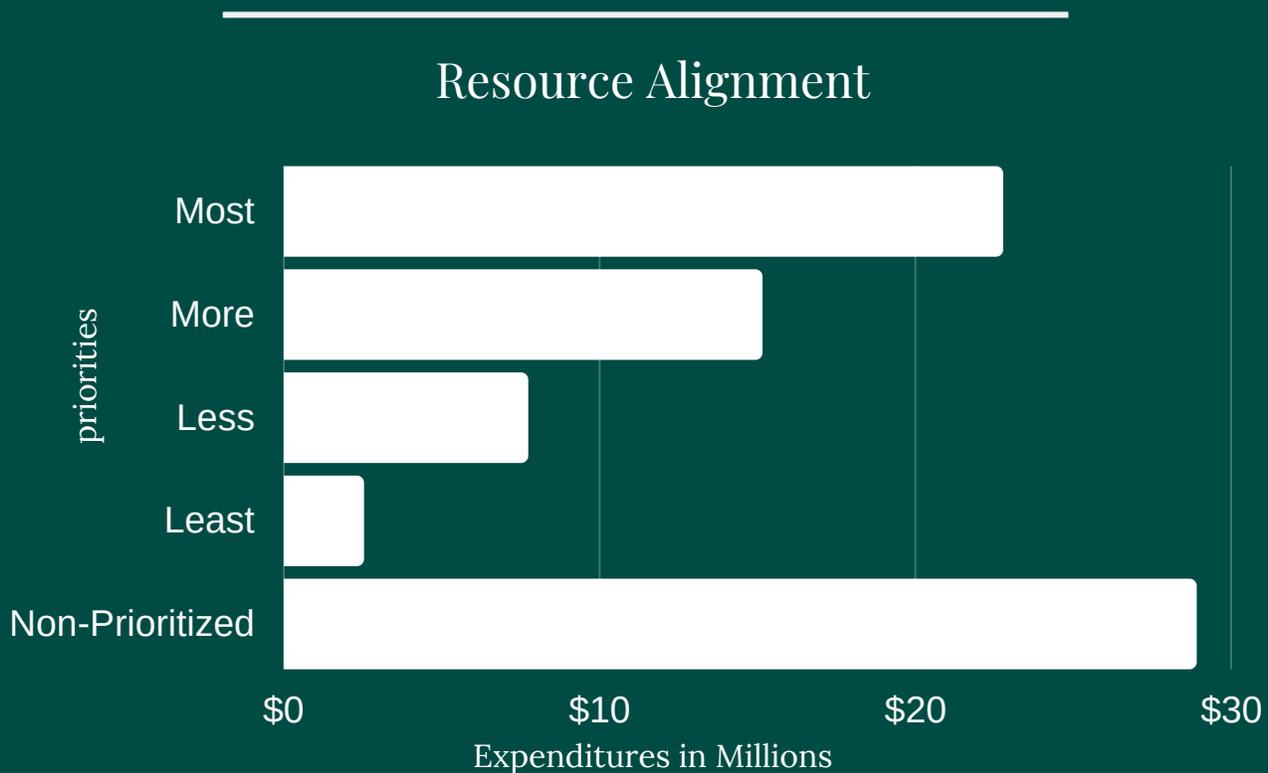


# About Priority-Based Budgeting

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.

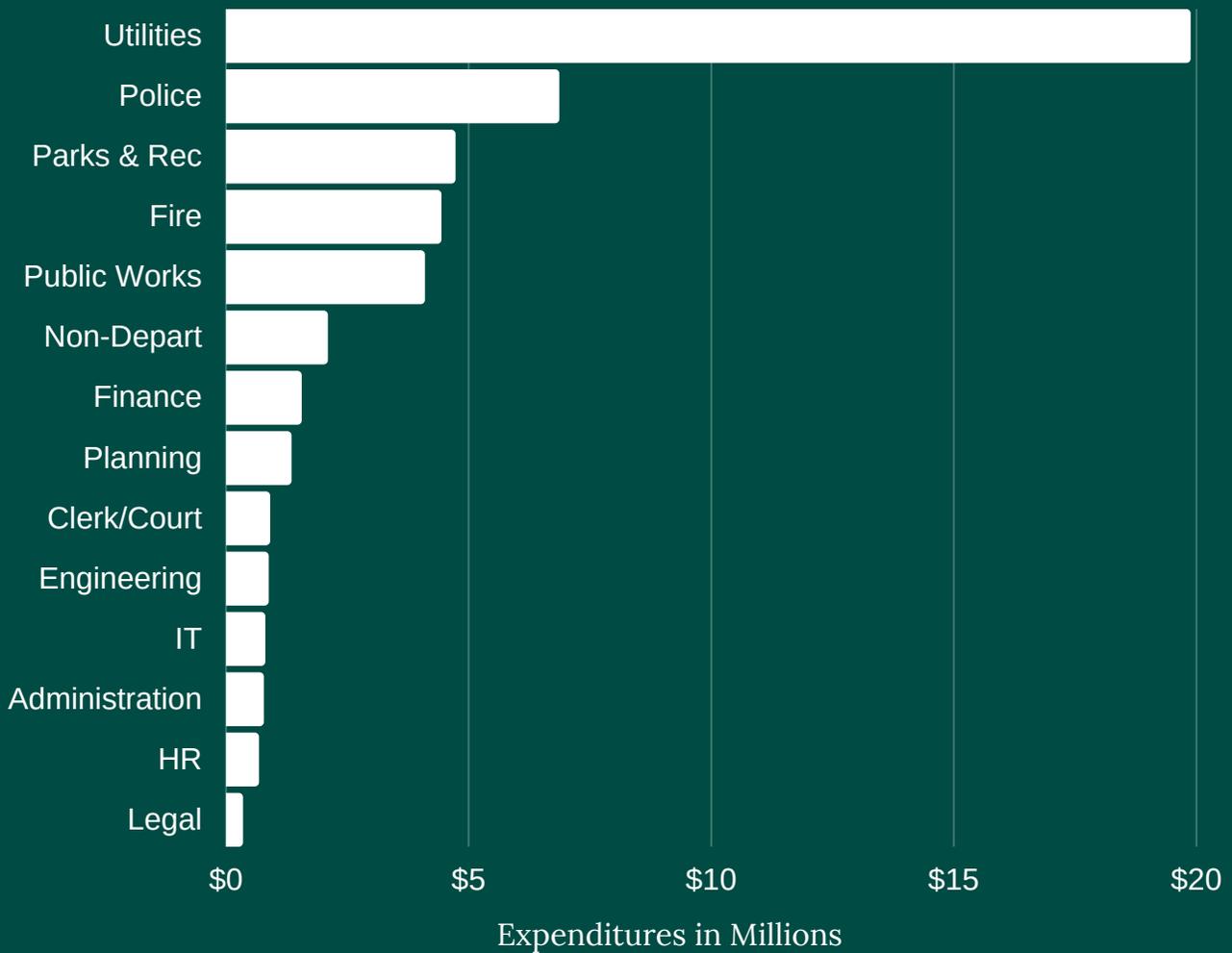


NOTE: The graphs below only represent "prioritized" costs and do not represent the city's entire annual operating and capital budgets and/or expenditures.

### Program Cost by Type (all funds)



### Program Cost by Department (all funds)



---

# 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 city 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 modified.

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# 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.

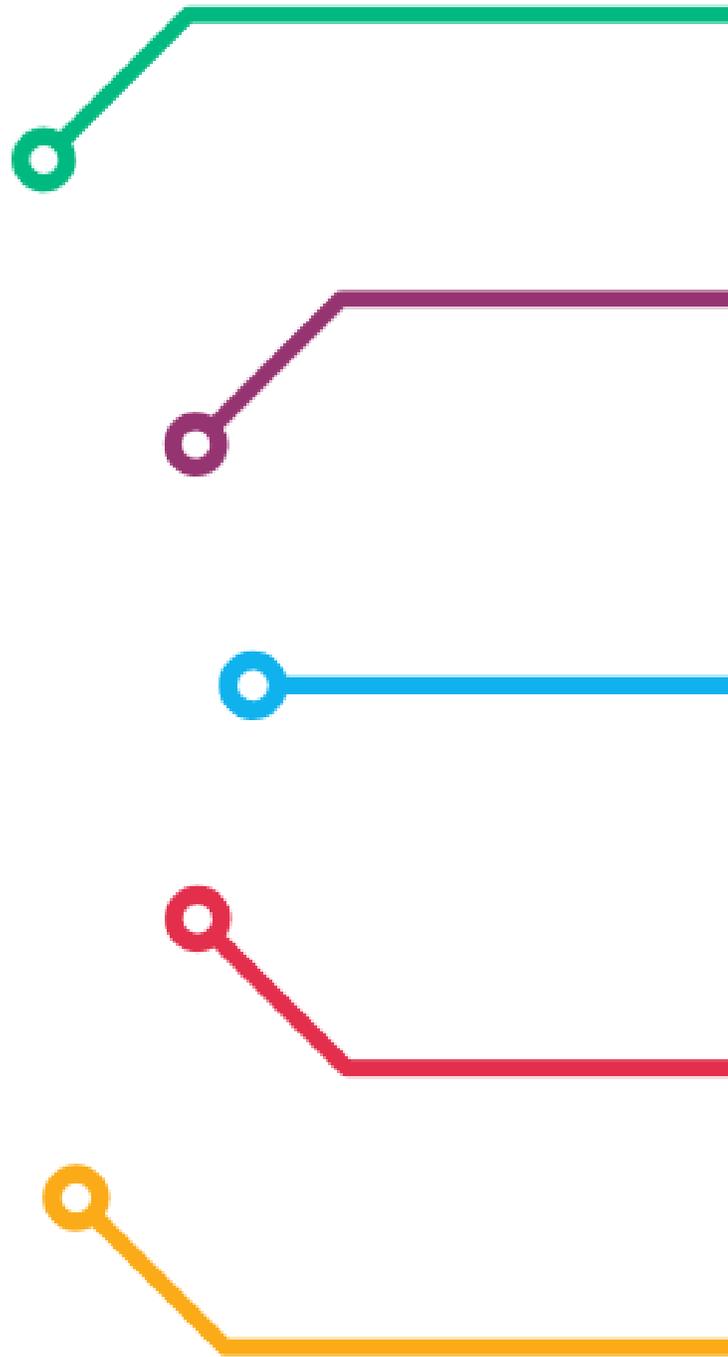
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# 5 STEPS

## 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

01

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

02

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

03

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

## Score Programs Based on Results

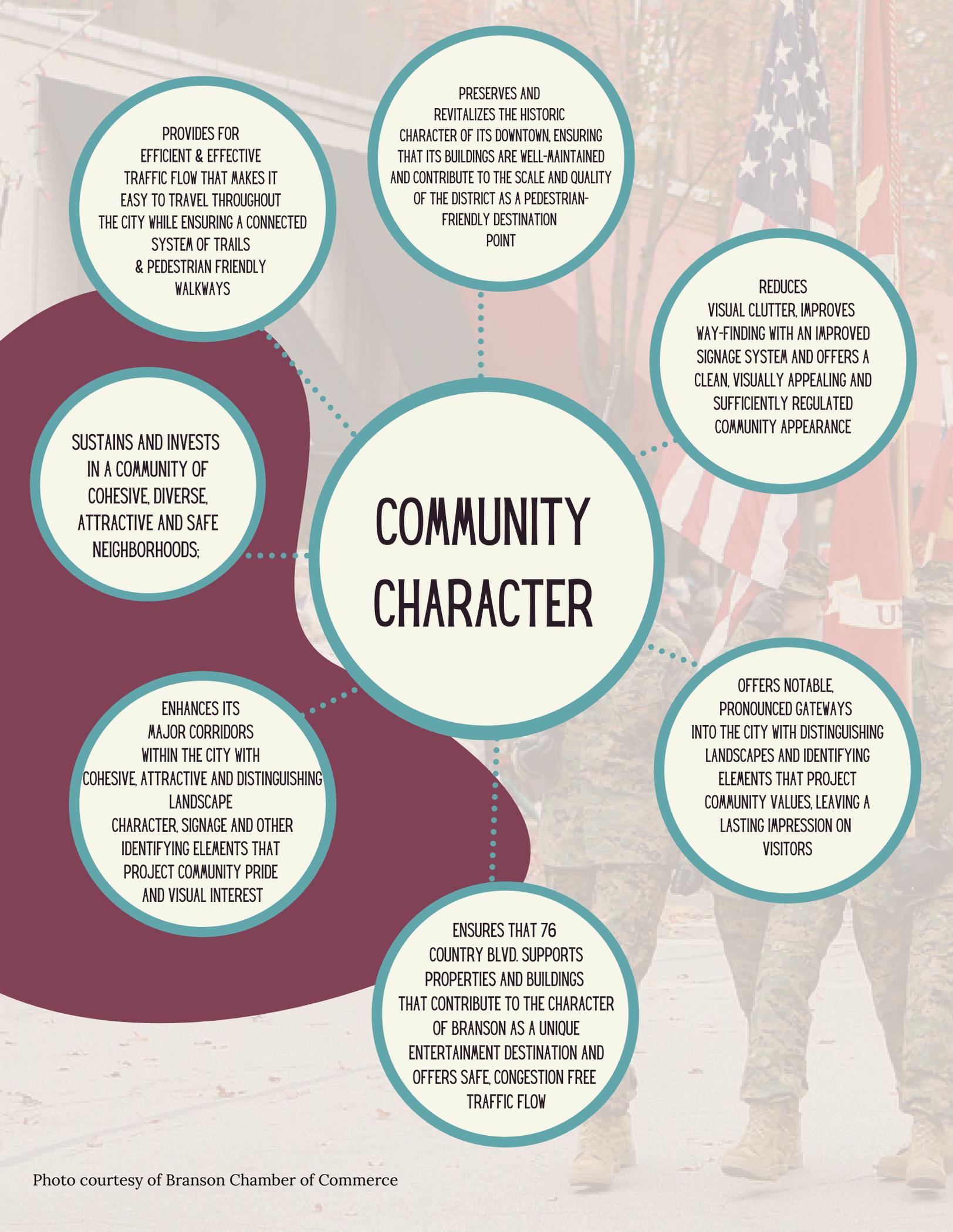
04

In this step, departments then 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

05

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



# 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

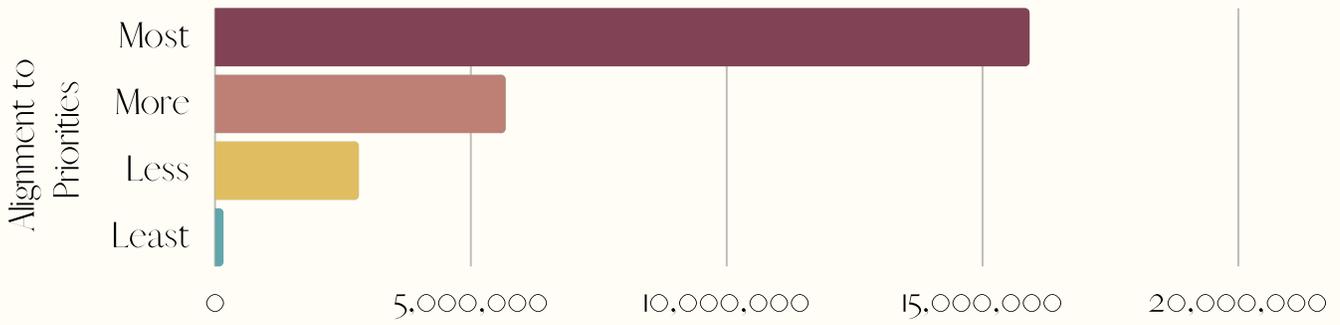
SUSTAINS AND INVESTS IN A COMMUNITY OF COHESIVE, DIVERSE, ATTRACTIVE AND SAFE NEIGHBORHOODS;

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

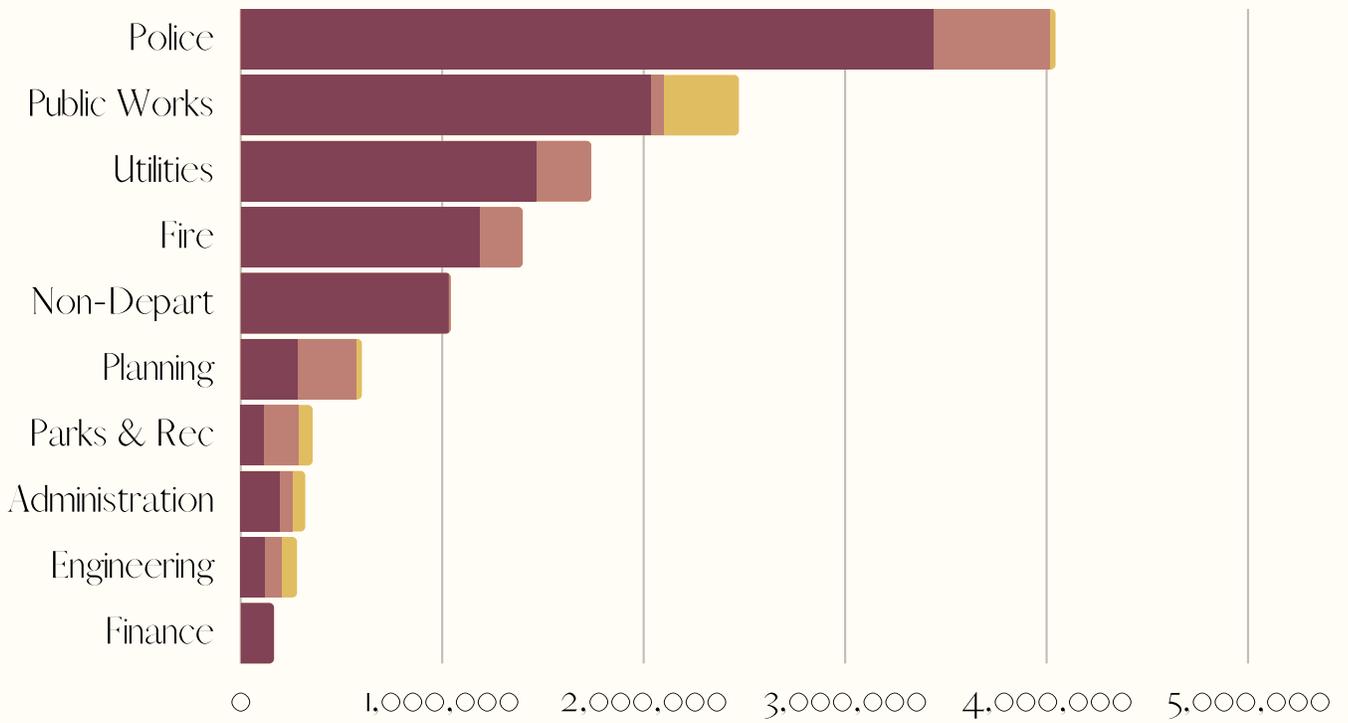
OFFERS NOTABLE, PRONOUNCED GATEWAYS INTO THE CITY WITH DISTINGUISHING LANDSCAPES AND IDENTIFYING ELEMENTS THAT PROJECT COMMUNITY VALUES, LEAVING A LASTING IMPRESSION ON VISITORS

ENSURES THAT 76 COUNTRY BLVD. SUPPORTS PROPERTIES AND BUILDINGS THAT CONTRIBUTE TO THE CHARACTER OF BRANSON AS A UNIQUE ENTERTAINMENT DESTINATION AND OFFERS SAFE, CONGESTION FREE TRAFFIC FLOW

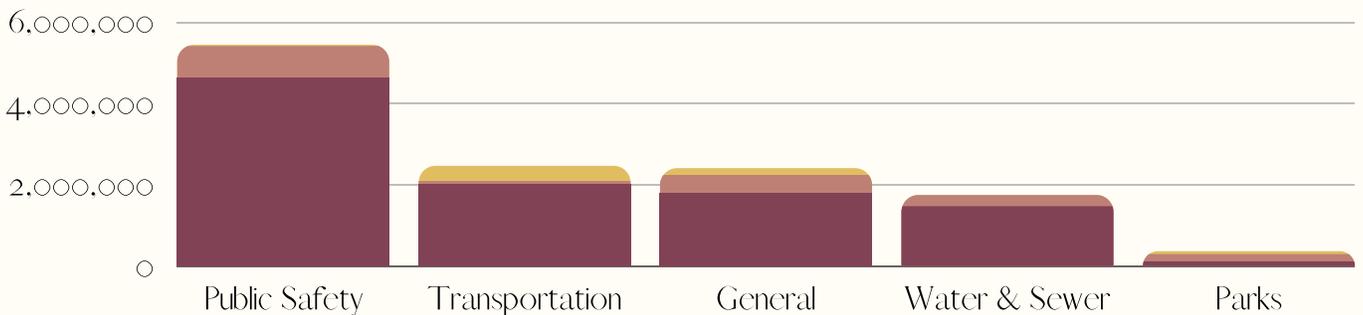
### Spending by Level of Contribution to Community Character:



### 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

PROVIDES FOR THE OVERALL PERSONAL SAFETY OF ITS RESIDENTS AND VISITORS THROUGH A VISIBLE PRESENCE, PREVENTION ACTIVITIES AND COMMUNITY EDUCATION

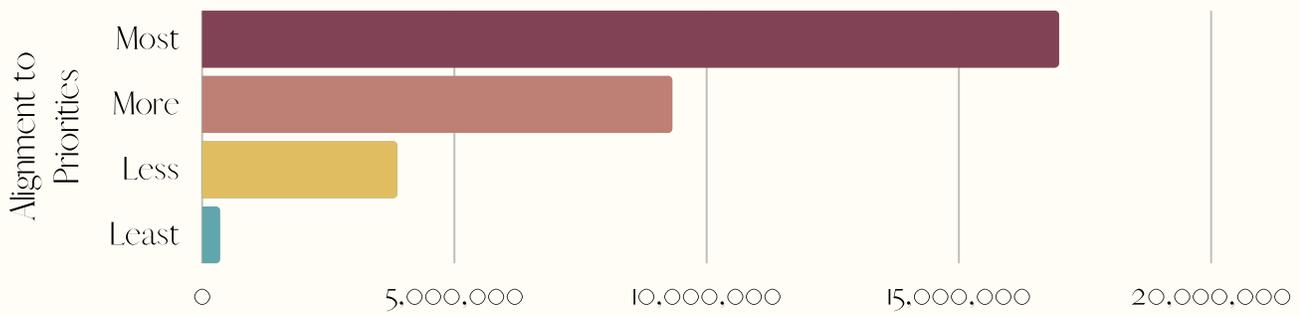
ENCOURAGES AND SUPPORTS AN ADEQUATE SUPPLY AND VARIETY OF HOUSING THAT MEETS THE DIVERSE NEEDS OF THE COMMUNITY, ITS RESIDENTS AND WORKERS

ENSURES ITS RESIDENTS HAVE ACCESS TO A HEALTH CARE NETWORK, OFFERING MENTAL, DENTAL, PHYSICAL AND MEDICAL CARE, WHILE PROMOTING A HEALTHY AND ACTIVE COMMUNITY LIFESTYLE

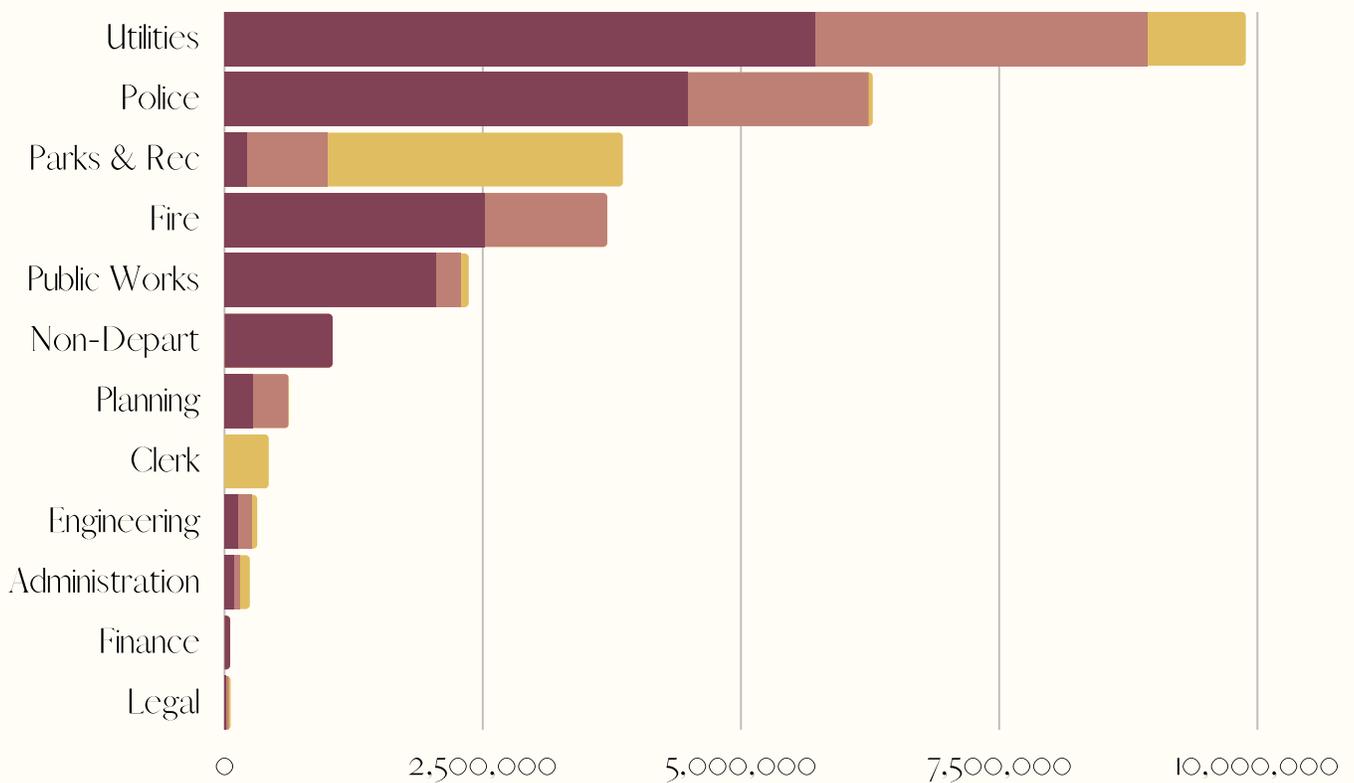
DESIGNS AND PROVIDES A SAFE PUBLIC INFRASTRUCTURE NETWORK THAT IS WELL MAINTAINED, ACCESSIBLE AND ENHANCES TRAFFIC FLOW AND MOBILITY FOR MOTORISTS, PEDESTRIANS AND CYCLISTS

SHARES AND CELEBRATES ITS COMMUNITY VALUES IN ALL FACETS OF CUSTOMER SERVICE, BUSINESS AND INTER-COMMUNITY SUPPORT

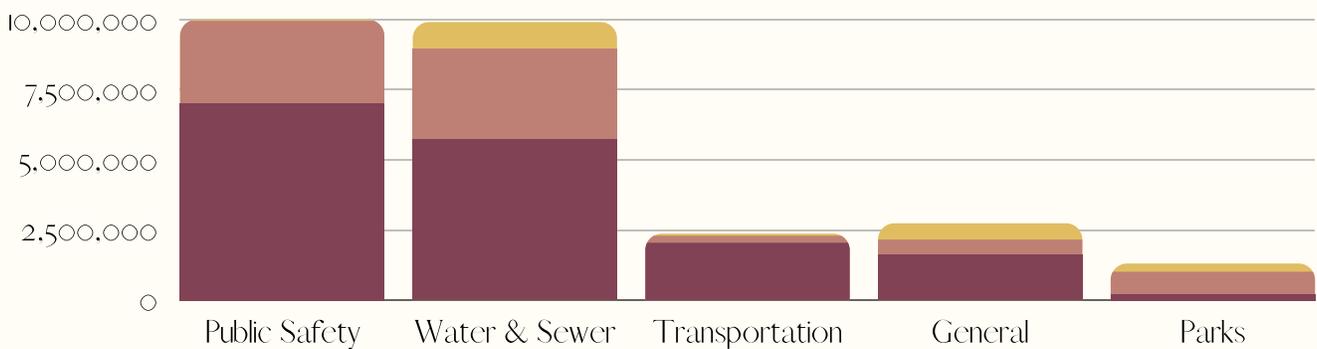
## SPENDING BY LEVEL OF CONTRIBUTION TO SAFETY, HEALTH & SOCIO-ECONOMIC:



## SAFETY, HEALTH & SOCIO-ECONOMIC CONTRIBUTION BY DEPARTMENT:



## SAFETY, HEALTH & SOCIO-ECONOMIC SPENDING BY FUND:



ENSURES THAT ALL LEVELS AND TYPES OF EDUCATION ARE AVAILABLE, ACCESSIBLE AND ATTAINABLE, SERVING ALL AGES, ABILITIES AND DEMOGRAPHICS IN A SAFE ENVIRONMENT



SUPPORTS AND ENCOURAGES CULTURAL ENRICHMENT, THE PERFORMING ARTS AND ARTISTIC ACTIVITIES THAT CONTRIBUTE TO THE LOCAL ECONOMY AND ARE ACCESSIBLE FOR RESIDENTS AND VISITORS TO PATRONIZE



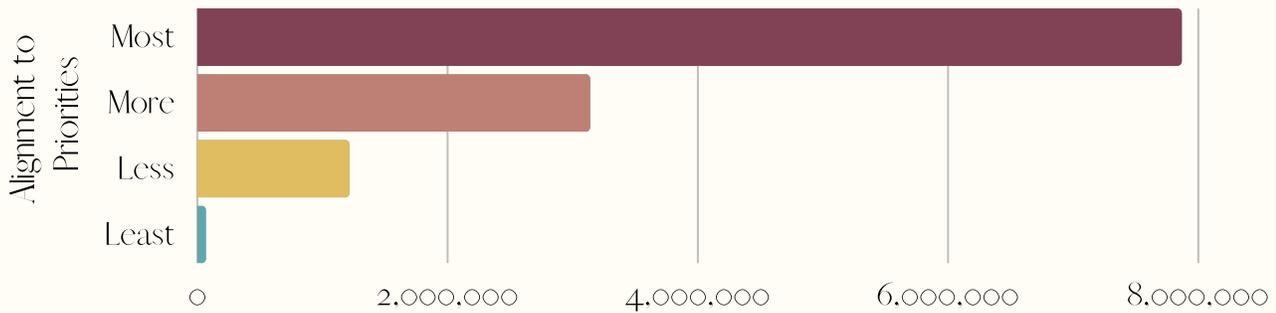
OFFERS DIVERSE OPPORTUNITIES FOR LIFE-LONG LEARNING, ACCESS TO INFORMATIONAL RESOURCES AND COMMUNITY EDUCATION, INVOLVEMENT AND PARTICIPATION

PROVIDES FOR THE PRESERVATION OF THE COMMUNITY'S UNIQUE HISTORY AND HERITAGE

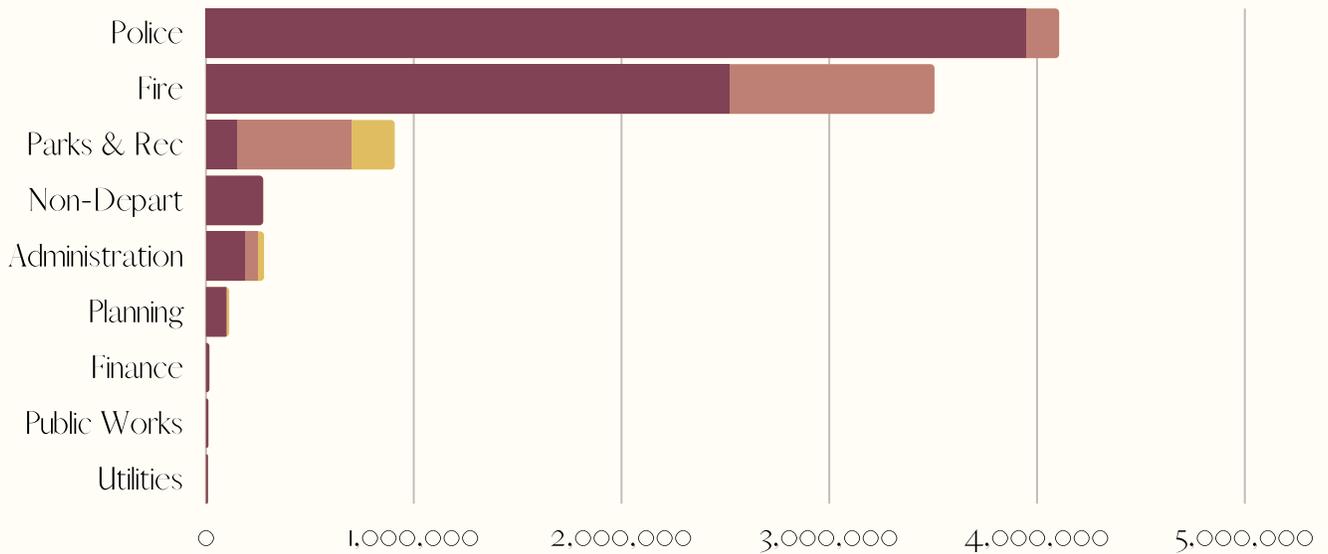


# ARTS, CULTURE & EDUCATION

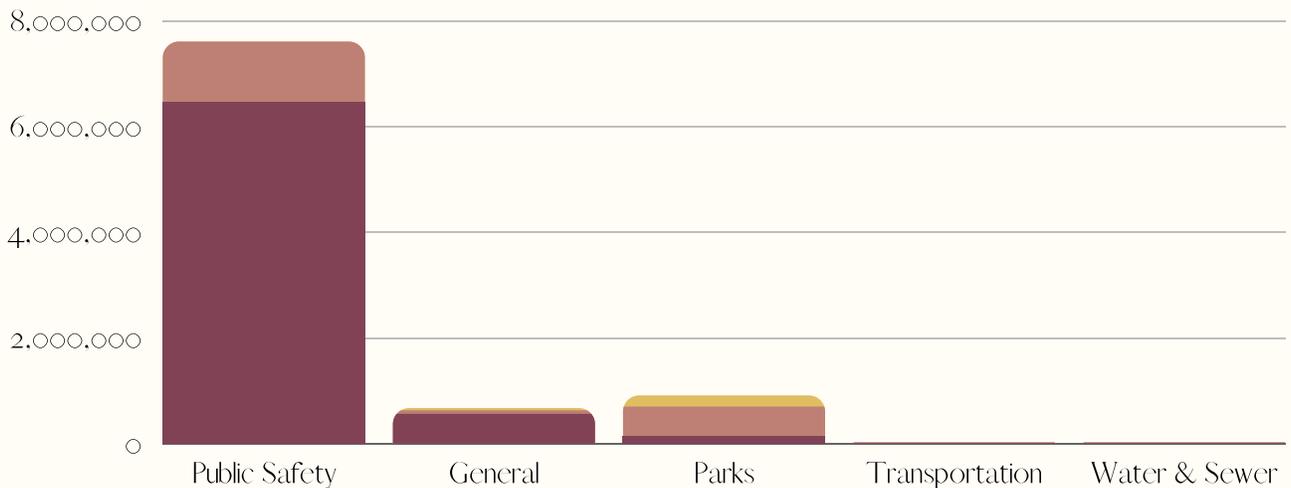
### SPENDING BY LEVEL OF CONTRIBUTION TO ARTS, CULTURE & EDUCATION:



### ARTS, CULTURE & EDUCATION CONTRIBUTION BY DEPARTMENT:



### ARTS, CULTURE & EDUCATION SPENDING BY FUND:



# ECONOMIC DEVELOPMENT

STIMULATES ECONOMIC GROWTH THROUGH WELL-PLANNED, SUSTAINABLE DEVELOPMENT, REDEVELOPMENT AND REVITALIZATION OF THE COMMUNITY

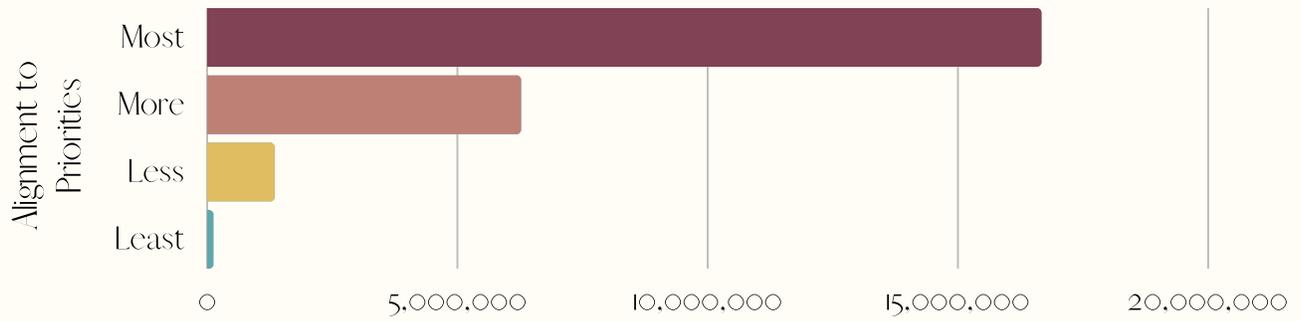
ENCOURAGES AND MAINTAINS A DIVERSE BALANCE OF RETAIL, DINING, ENTERTAINMENT AND BUSINESS SERVICES THAT SUPPORT THE RESIDENT POPULATION IN ORDER TO MAINTAIN THEIR QUALITY OF LIFE

STRIVES TO BALANCE THE DESIRED SERVICE LEVELS WITH CHANGING COSTS AND REVENUES

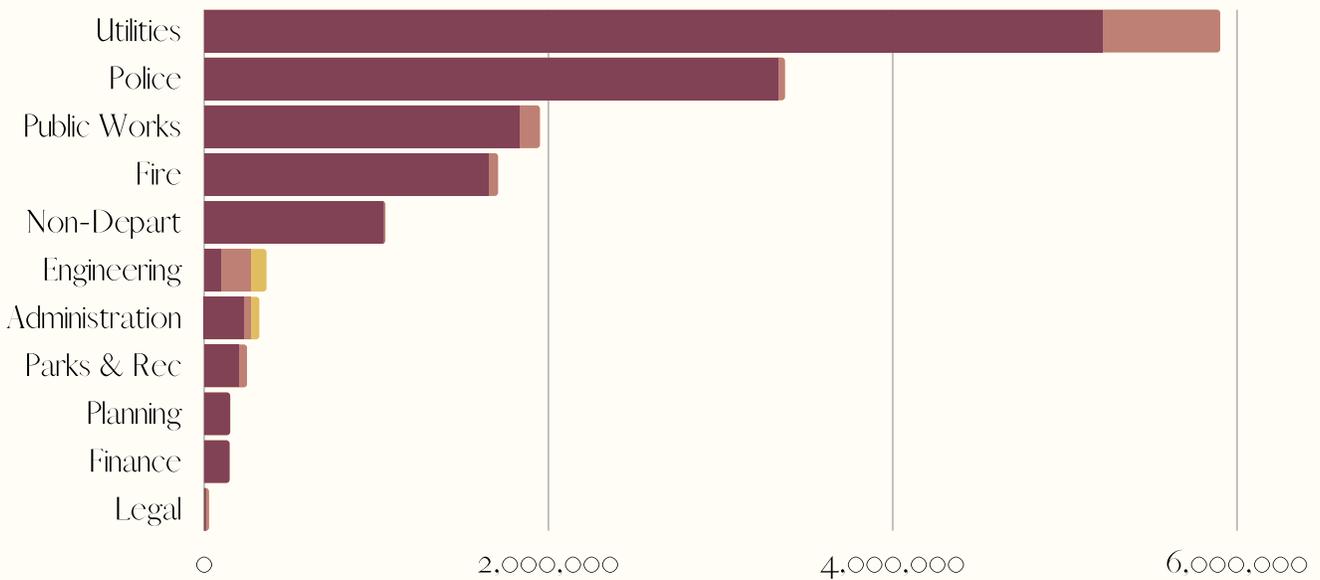
PARTNERS WITH THE COMMUNITY TO SUPPORT AND ENCOURAGE THE GROWTH OF THE LOCAL ECONOMY, SETTING THE STAGE FOR BUSINESS DEVELOPMENT (ATTRACTION, RETENTION AND EXPANSION), JOB CREATION AND FOSTERING A THRIVING ENTREPRENEURIAL ENVIRONMENT

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

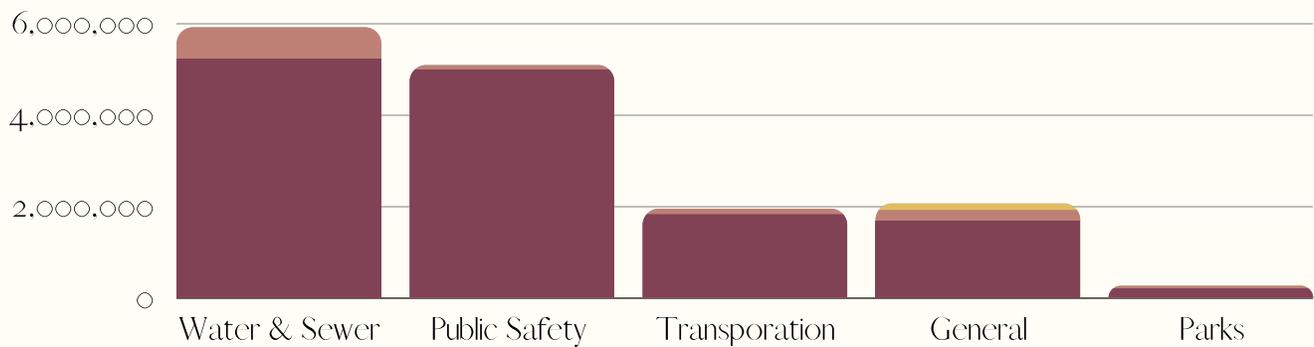
### SPENDING BY LEVEL OF CONTRIBUTION TO ECONOMIC DEVELOPMENT:

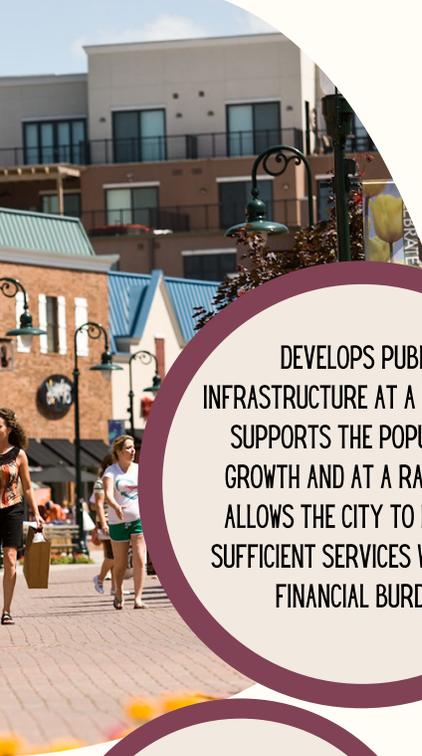


### ECONOMIC DEVELOPMENT CONTRIBUTION BY DEPARTMENT:



### ECONOMIC DEVELOPMENT SPENDING BY FUND:





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

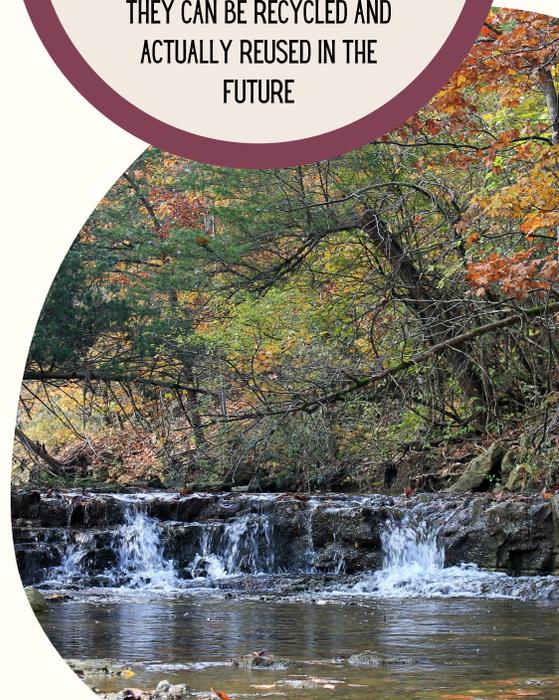
ENSURES THAT AIR QUALITY IS MAINTAINED AT A HEALTHY LEVEL AS THE CITY GROWS

# INFRASTRUCTURE & ENVIRONMENT

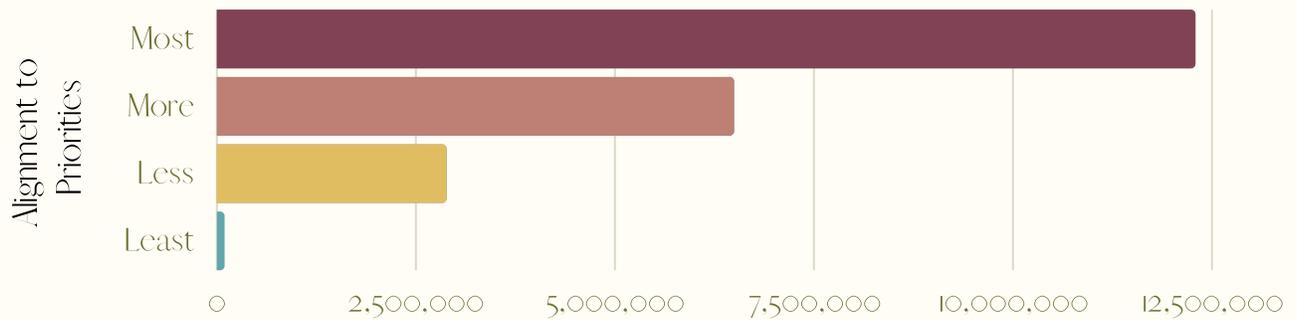
CONTINUALLY EXPANDS ITS EFFORTS TO DEVELOP NEW STRATEGIES FOR INCREASED ENERGY EFFICIENCY AND USE OF RENEWABLE ENERGY

ACTS AS A GOOD STEWARD OF THE LAND AND THE ENVIRONMENT BY ENHANCING EXISTING ECOSYSTEMS

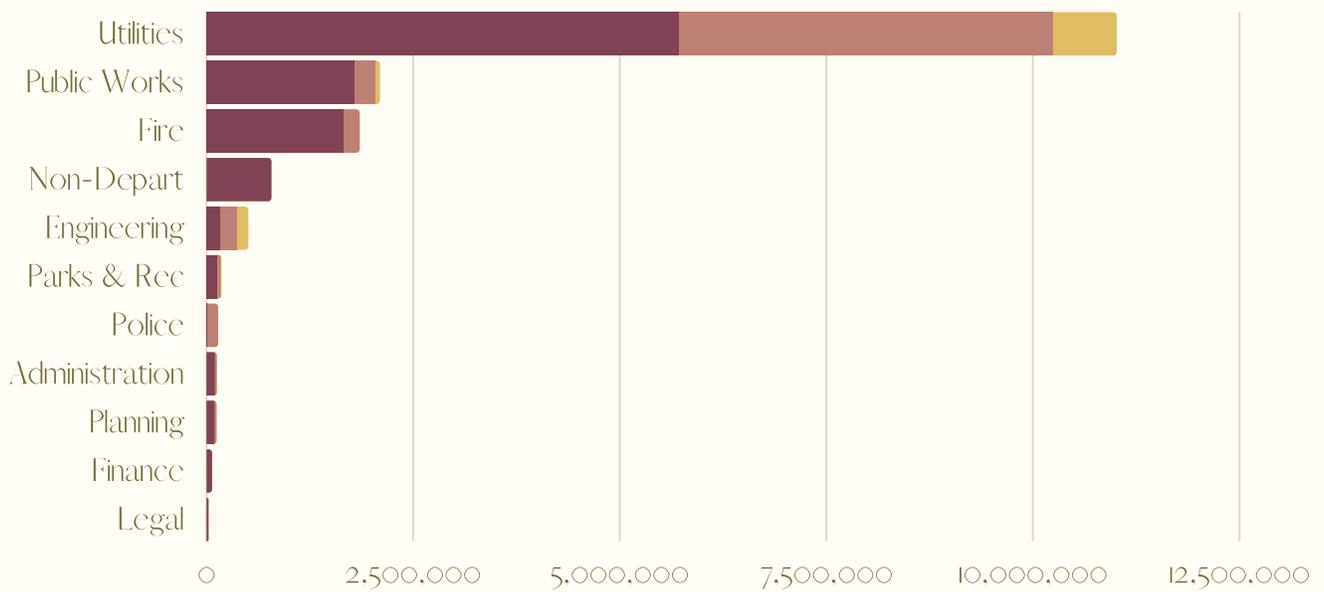
DEVELOPS AND IMPLEMENTS A SOLID WASTE MANAGEMENT PLAN THAT INCLUDES A CURBSIDE RECYCLING SERVICE THAT ENSURES THOSE MATERIALS REMAIN OF HIGH QUALITY SO THEY CAN BE RECYCLED AND ACTUALLY REUSED IN THE FUTURE



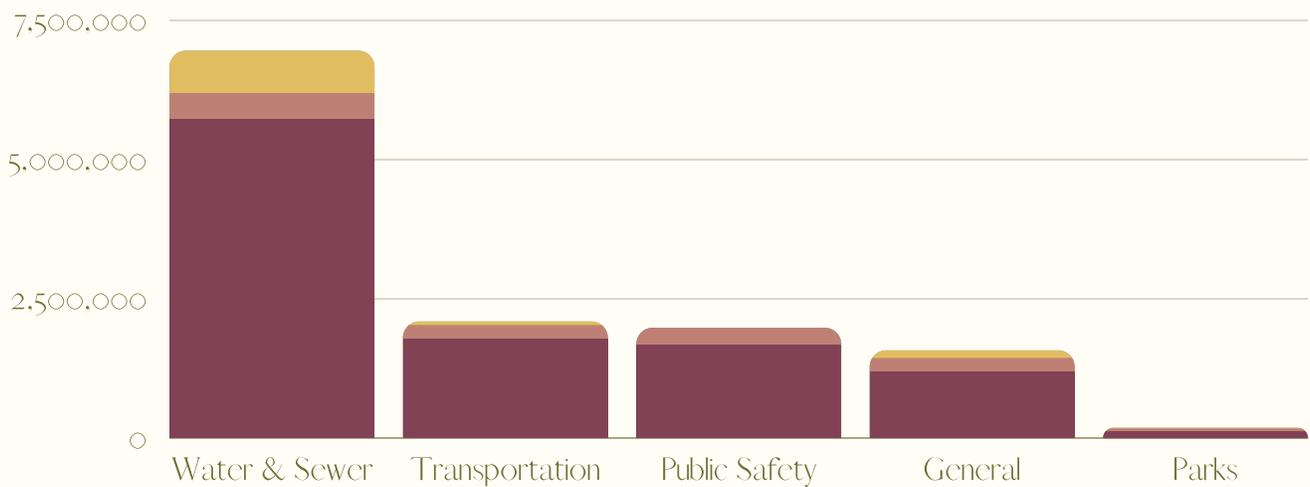
## SPENDING BY LEVEL OF CONTRIBUTION TO INFRASTRUCTURE & ENVIRONMENT:



## 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

ENSURES A  
VARIED TYPE OF DINING  
EXPERIENCES AND PRICE  
POINTS ARE AVAILABLE  
THAT CONTINUE TO SERVE  
THE TOURIST  
DEMAND

SUSTAINS THE  
AVAILABILITY OF A VARIED  
TYPE OF ACCOMMODATIONS  
AND PRICE POINTS THAT  
CONTINUE TO SERVE THE  
TOURIST DEMAND WHILE  
PROVIDING A QUALITY  
EXPERIENCE

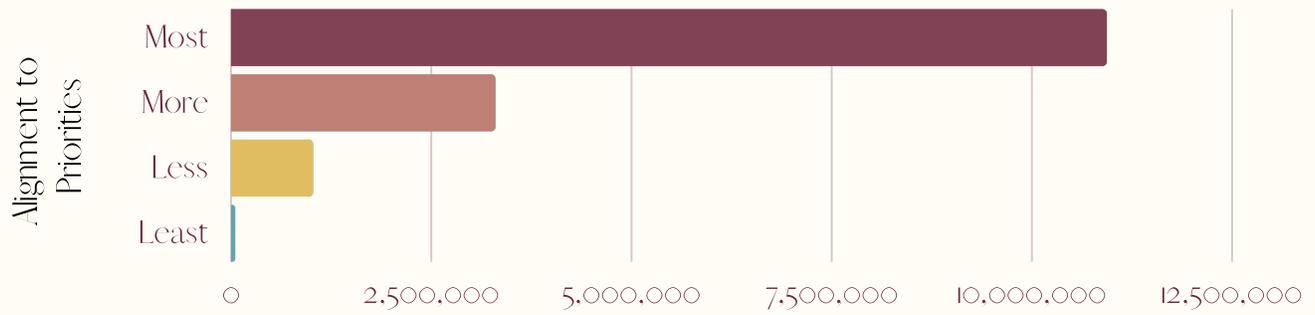
OFFERS VISITOR  
SERVICES AND  
FACILITIES THAT ARE  
ETHICAL, INFORMATIVE  
AND CLEAR TO  
TOURISTS

SUPPORTS THE  
CONVENTION CENTER  
AND OTHER MEETING  
FACILITIES THAT SERVE  
AS AN ECONOMIC DRIVER  
ADDING TO THE ECONOMIC  
HEALTH OF THE CITY

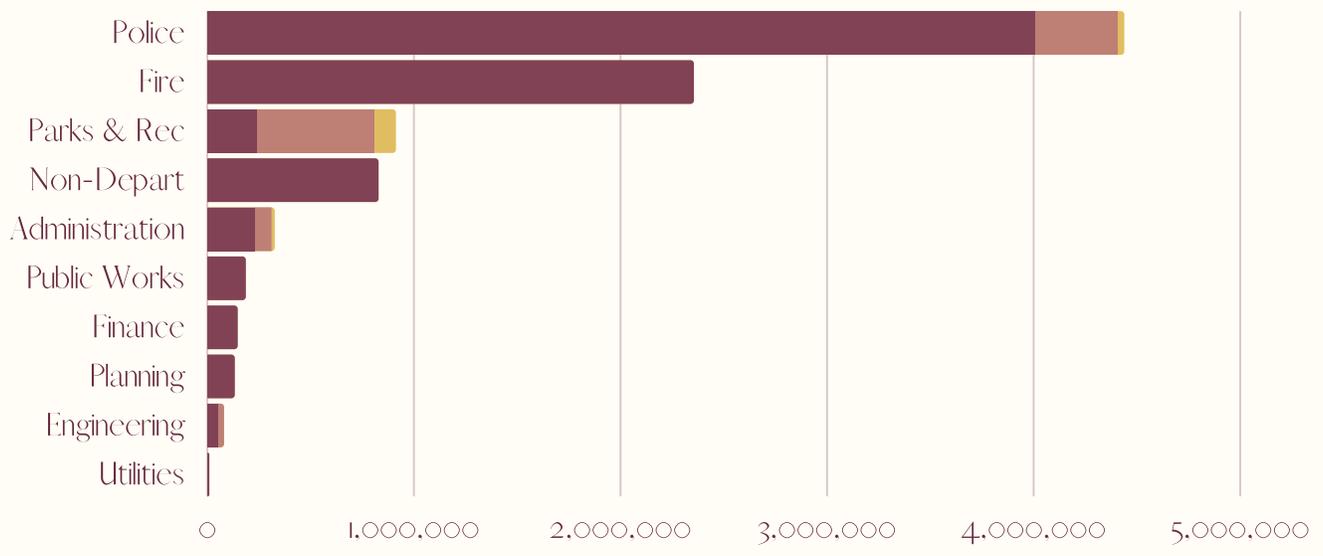
PROVIDES A  
SAFE, ATTRACTIVE AND WELL-  
PLANNED ENVIRONMENT FOR  
VISITORS AND GUESTS THAT  
ENSURES ACCESSIBILITY AND  
ALLOWS EASE IN GETTING AROUND

PROMOTES BRANSON'S  
BRAND THAT  
CONTINUALLY EXPANDS  
BEYOND ENTERTAINMENT  
AND CELEBRATES ITS  
OUTDOOR RECREATION  
OPPORTUNITIES

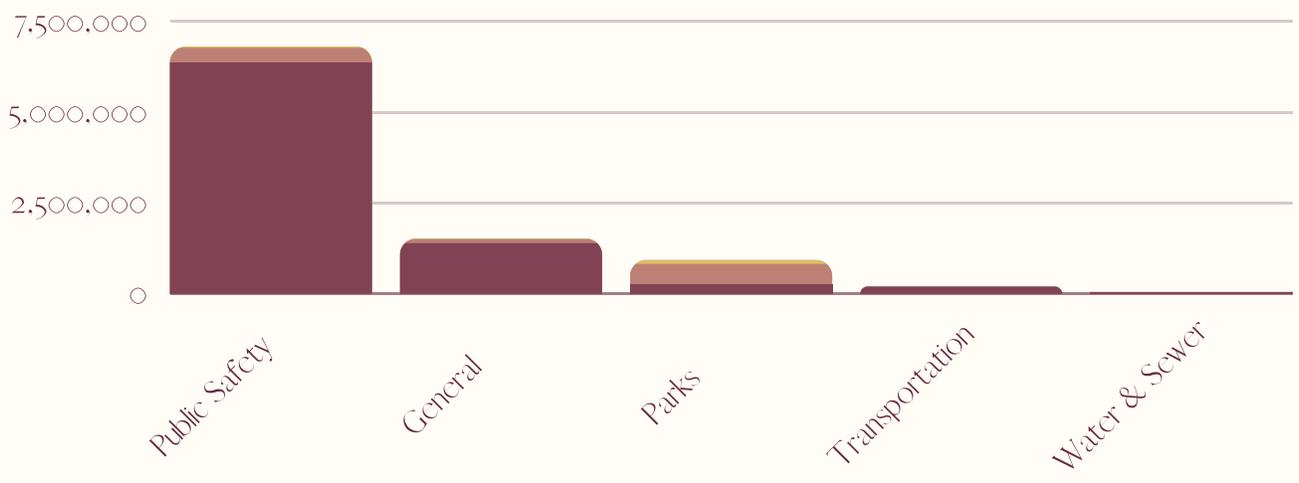
### SPENDING BY LEVEL OF CONTRIBUTION TO TOURISM:



### TOURISM CONTRIBUTION BY DEPARTMENT:



### TOURISM SPENDING BY FUND:



# PARKS, OPEN SPACE & RECREATION

OFFERS AND SUPPORTS A DIVERSE VARIETY OF RECREATION PROGRAMS AND LEISURE ACTIVITIES THAT PROVIDE "THINGS TO DO" FOR RESIDENTS AND VISITORS ALIKE

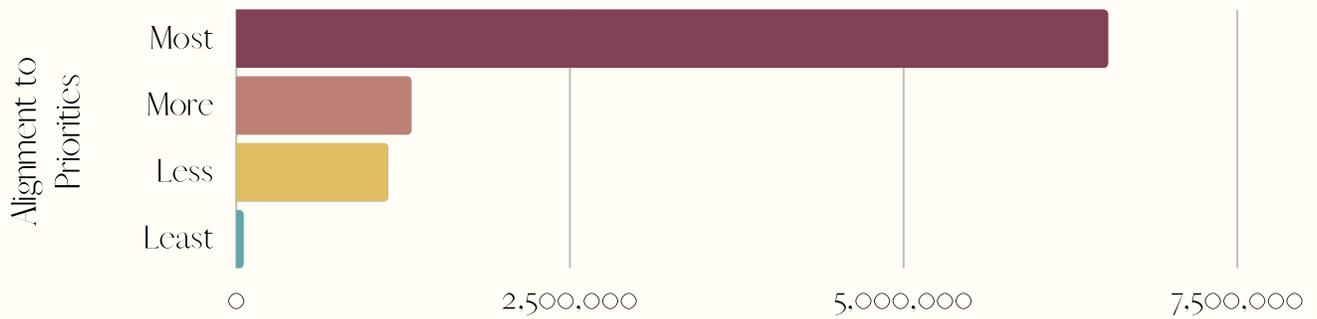
DESIGNS, MAINTAINS AND EXPANDS A VARIETY OF PUBLIC AREAS, SUCH AS PLAZAS, OUTDOOR SPACES, PARKS AND RECREATION FACILITIES THAT ARE FUNCTIONAL, ACCESSIBLE, ATTRACTIVE, SAFE AND COMFORTABLE.

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

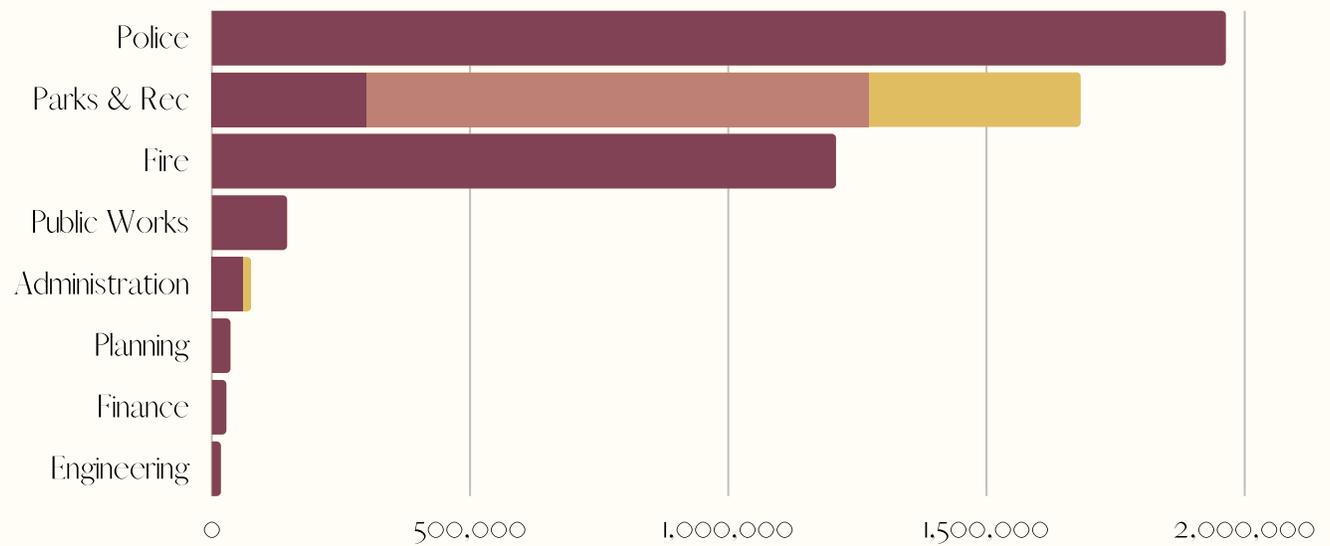
DEVELOPS AN EXTENSIVE, CONNECTED OPEN SPACE NETWORK THAT REINFORCES ITS RESIDENTS' QUALITY OF LIFE



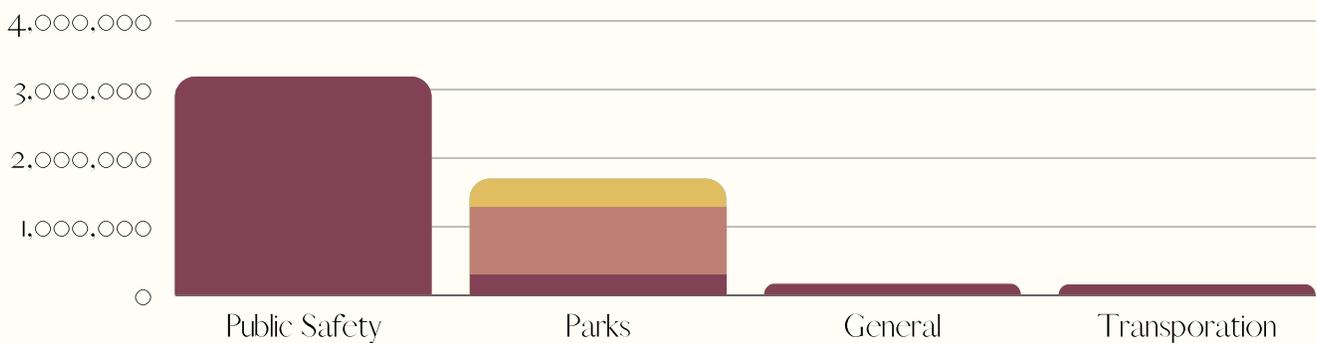
**SPENDING BY LEVEL OF CONTRIBUTION TO PARKS, OPEN SPACE & RECREATION:**



**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

PROVIDES A FLEXIBLE,  
SUSTAINABLE GUIDE FOR  
GROWTH THROUGH THE  
COMMUNITY PLAN 2030

AS ENVIRONMENTAL  
STEWARDS OF THE LAND,  
PROTECTS ITS NATURAL  
SYSTEM AND PROMOTES  
SUSTAINABLE  
DEVELOPMENT

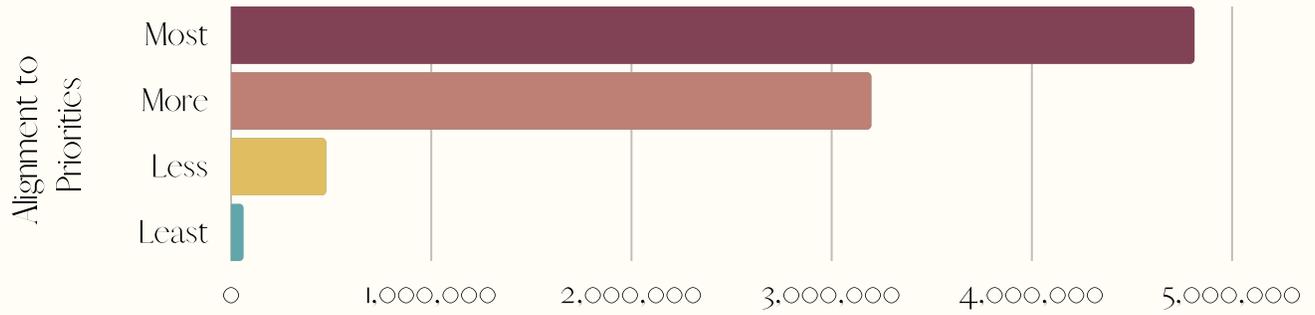
DEVELOPS A  
PLAN TO ANNEX LANDS IN AN  
EFFORT TO ELIMINATE ISLANDS  
AND MEET THE GOAL OF  
ENHANCING ITS ECONOMIC AND  
SUSTAINABILITY STANDARDS

DEVELOPS  
AND IMPLEMENTS  
DEVELOPMENT CODES AND ZONING  
REGULATIONS THAT ENCOURAGE  
HIGH-QUALITY,  
NEW DEVELOPMENT AND  
REDEVELOPMENT

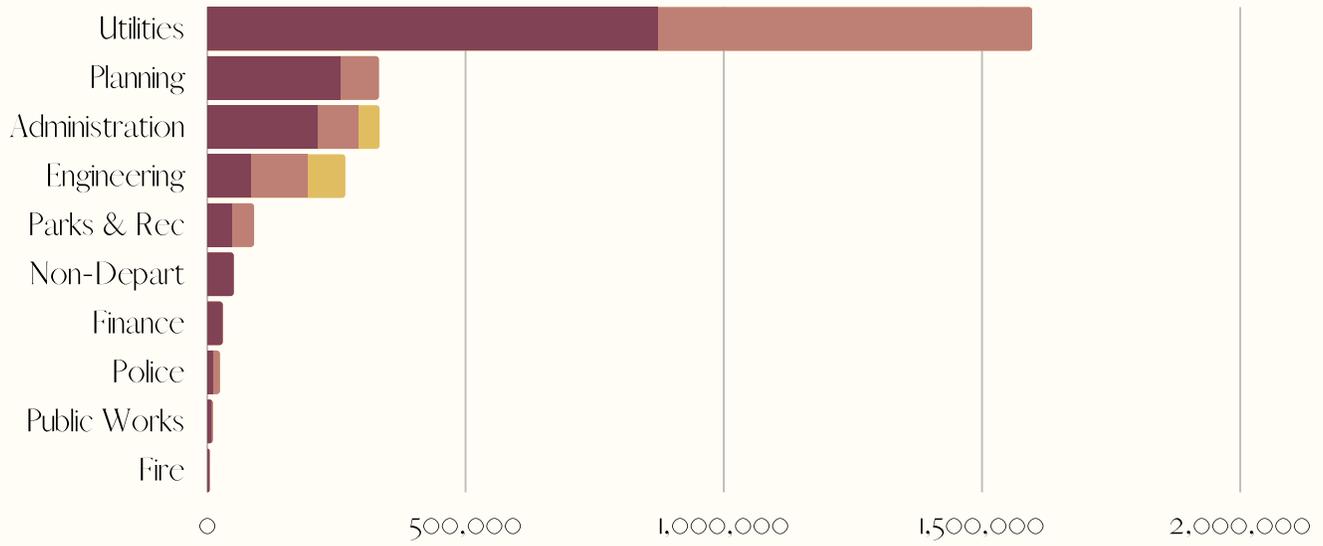
ENSURES FUTURE  
DEVELOPMENT EMPHASIZES COMPACT,  
MIXED-USE CENTERS THAT IMPROVE  
HOUSING ALTERNATIVES  
AND REDUCES THE IMPACTS  
ON THE ENVIRONMENT  
FROM SPRAWLING  
DEVELOPMENT

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

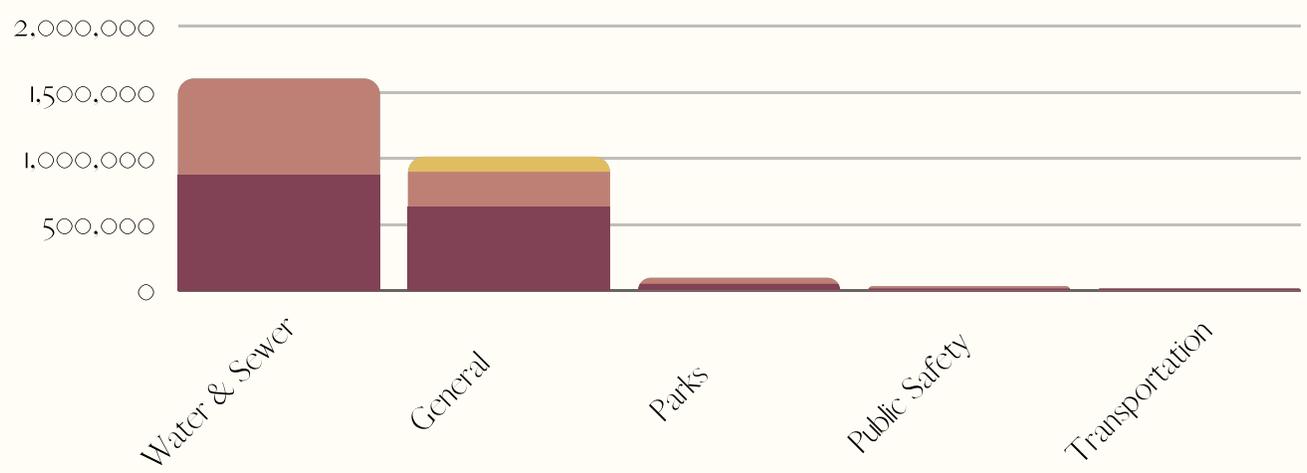
### SPENDING BY LEVEL OF CONTRIBUTION TO LAND USE:



### LAND USE CONTRIBUTION BY DEPARTMENT:



### LAND USE SPENDING BY FUND:



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

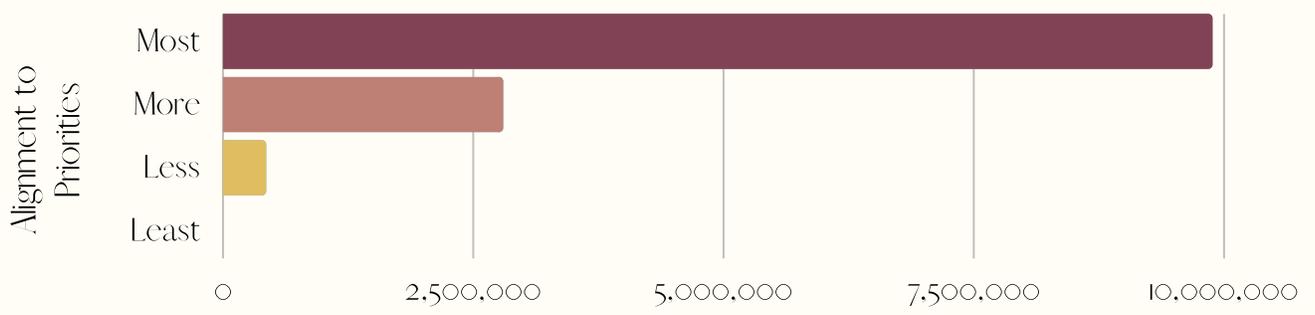
# TRANSPORTATION

DEVELOPS  
AND SUSTAINS A SAFE,  
CONVENIENT AND EFFICIENT  
PUBLIC TRANSPORTATION  
SYSTEM THAT IS COORDINATED  
WITH ADJACENT MUNICIPALITIES  
AND COUNTIES

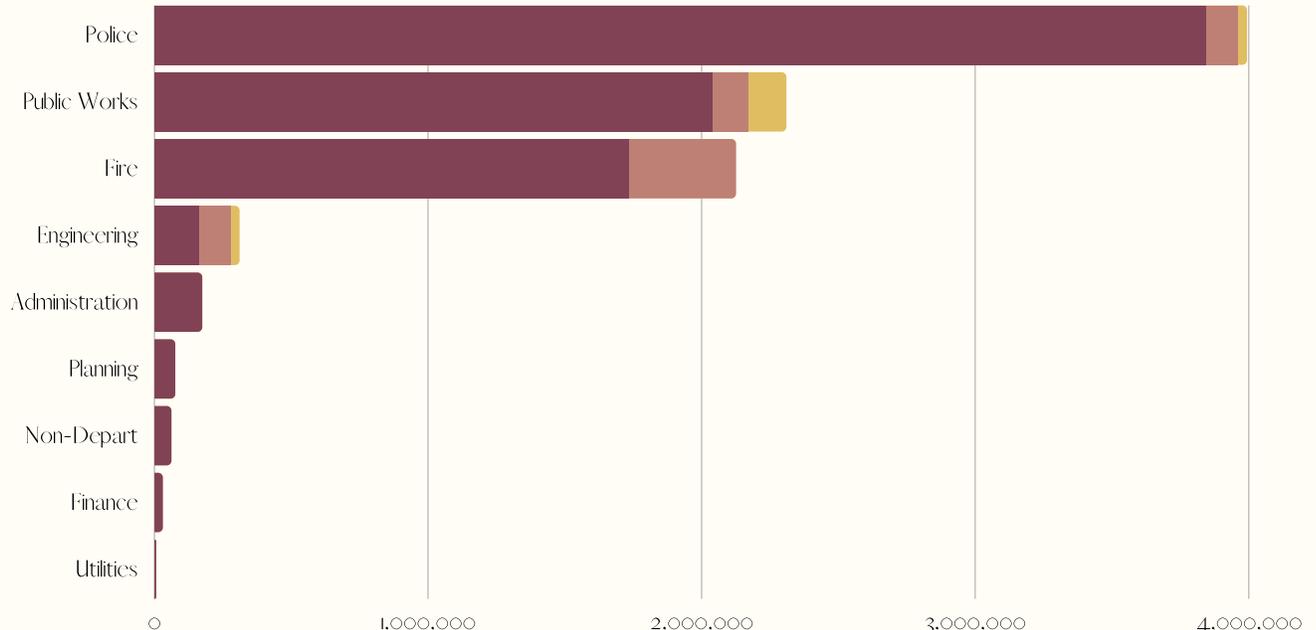
PLANS AND  
BUILDS A STRONG,  
COMPREHENSIVE STREET  
NETWORK THAT MANAGES TRAFFIC  
CONGESTION, PROVIDES CLEAR  
ALTERNATE ROUTES  
AND IS WELL  
MAINTAINED



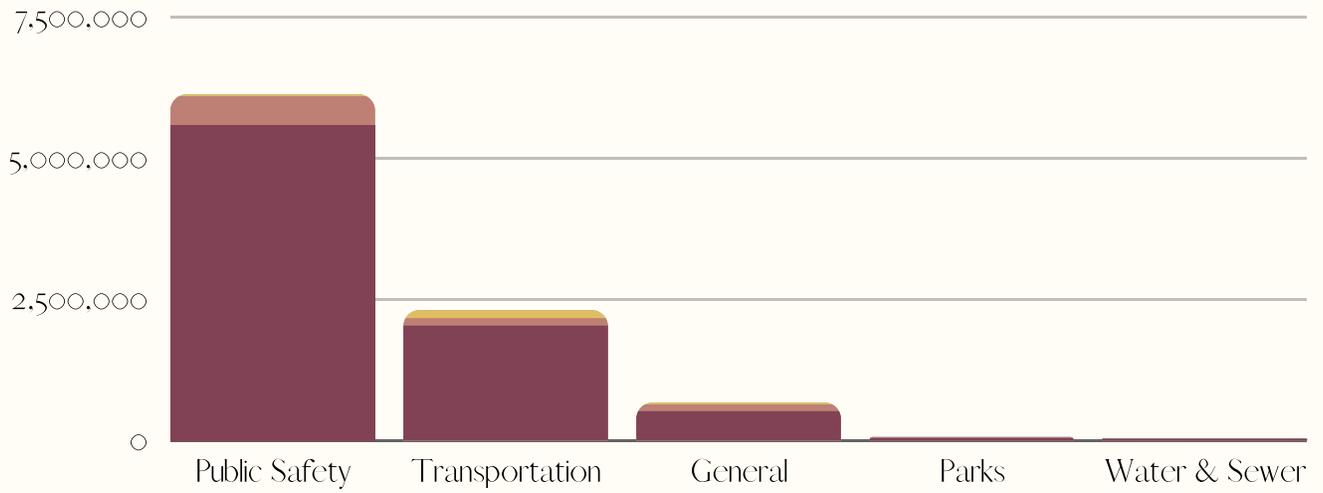
### SPENDING BY LEVEL OF CONTRIBUTION TO TRANSPORTATION:



### TRANSPORTATION CONTRIBUTION BY DEPARTMENT:



### TRANSPORTATION SPENDING BY FUND:



# GOOD GOVERNANCE

SUPPORTS  
DECISION-MAKING  
WITH TIMELY AND ACCURATE  
SHORT-TERM AND LONG-RANGE  
ANALYSIS THAT ENHANCES  
VISION AND  
PLANNING

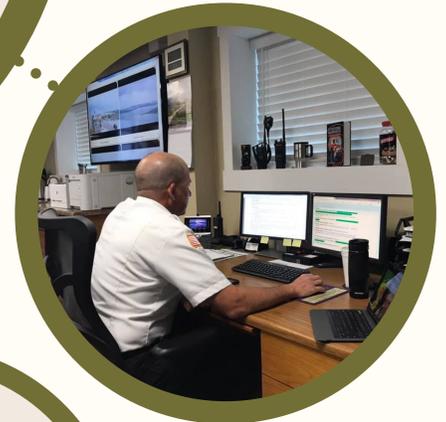
PROVIDES  
RESPONSIVE AND ACCOUNTABLE  
LEADERSHIP, ADVANCES CITY  
INTERESTS THROUGH REGIONAL  
PARTNERSHIPS AND FACILITATES  
TIMELY AND EFFECTIVE TWO-WAY  
COMMUNICATION AND COMMUNITY  
ENGAGEMENT

PROVIDES  
ASSURANCE OF REGULATORY  
AND POLICY COMPLIANCE TO  
MINIMIZE AND  
MITIGATE RISK

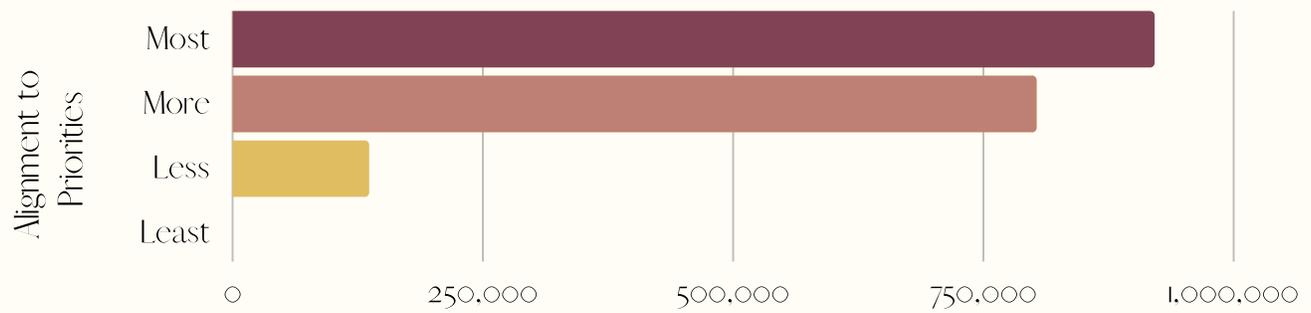
ATTRACTS,  
MOTIVATES, DEVELOPS AND  
RETAINS A HIGH-QUALITY,  
ENGAGED AND  
PRODUCTIVE  
WORKFORCE

DEVELOPS  
SUSTAINABLE FISCAL AND OPERATIONAL  
POLICIES AND FOSTERS TRUST AND  
TRANSPARENCY BY ENSURING  
ACCOUNTABILITY, EFFICIENCY, INTEGRITY,  
INNOVATION AND  
RESPONSIVENESS  
IN ALL OPERATIONS

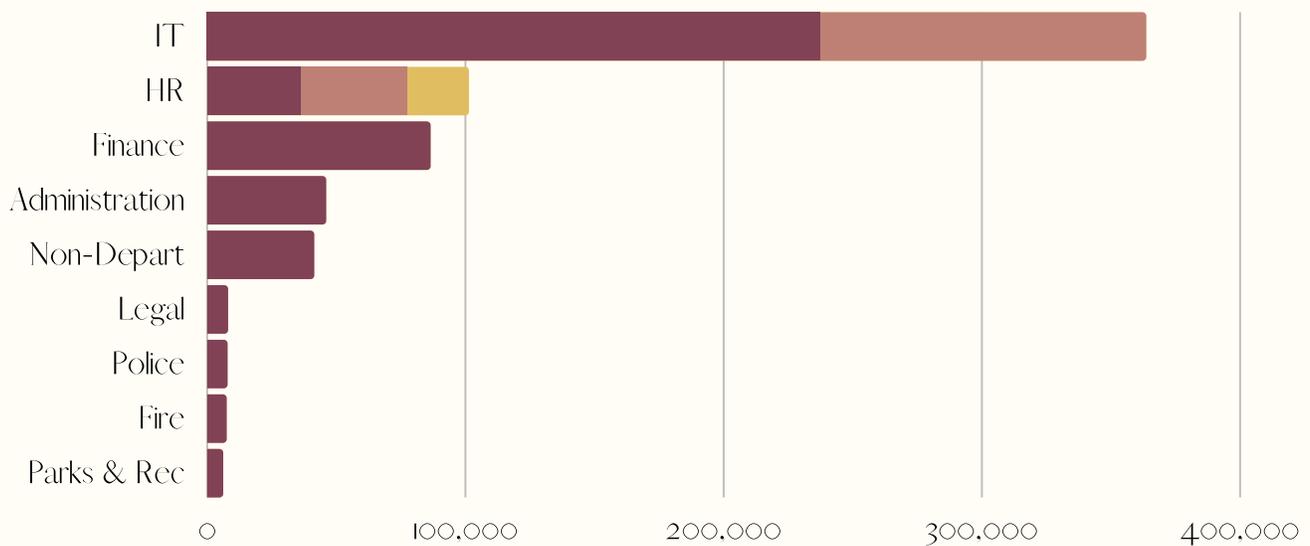
PROTECTS, MANAGES,  
OPTIMIZES AND INVESTS IN  
ITS HUMAN, FINANCIAL,  
PHYSICAL AND TECHNOLOGY  
RESOURCES



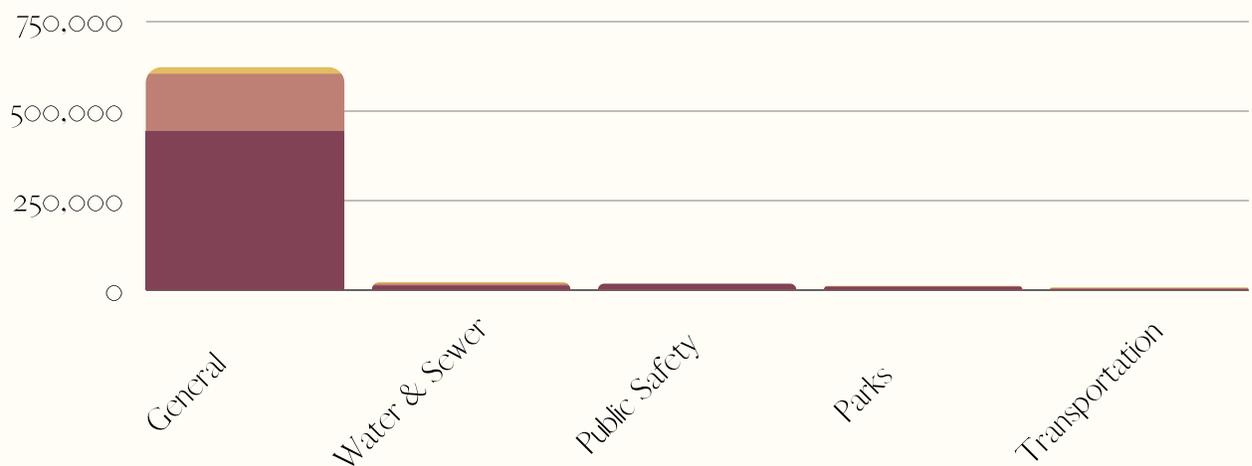
## SPENDING BY LEVEL OF CONTRIBUTION TO GOOD GOVERNANCE:



## GOOD GOVERNANCE CONTRIBUTION BY DEPARTMENT:



## GOOD GOVERNANCE SPENDING BY FUND:



# 2022 Budget

Section  
**01**



**City of Branson**

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

|  | 2020<br>ACTUAL    | 2021<br>BUDGET    | 2021<br>PROJECTED | 2022<br>BUDGET    |
|--|-------------------|-------------------|-------------------|-------------------|
| <b>BEGINNING FUND BALANCE</b>                      | <b>6,110,389</b>  | <b>2,563,430</b>  | <b>6,343,880</b>  | <b>6,859,860</b>  |
| <b>REVENUES:</b>                                   |                   |                   |                   |                   |
| Taxes & Franchise Fees                             | 13,666,590        | 13,554,446        | 15,753,810        | 16,037,302        |
| Licenses and Permits                               | 951,384           | 803,340           | 930,912           | 986,174           |
| Court Receipts                                     | 137,222           | 185,000           | 136,575           | 125,000           |
| Lease and Rents                                    | 1,072,621         | 1,459,981         | 1,269,776         | 1,502,476         |
| Charges for Services                               | 1,494,917         | 1,312,327         | 1,498,874         | 1,496,679         |
| Intergovernmental                                  | 260,755           | 0                 | 0                 | 0                 |
| Interest Income                                    | 306,447           | 210,000           | 307,662           | 309,571           |
| Bond Proceeds                                      | 0                 | 0                 | 0                 | 0                 |
| Misc. Revenue                                      | 43,906            | 43,034            | 22,998            | 23,265            |
| <b>TOTAL REVENUE</b>                               | <b>17,933,842</b> | <b>17,568,128</b> | <b>19,920,607</b> | <b>20,480,467</b> |
| <b>TOTAL AVAILABLE FUNDS</b>                       | <b>24,044,231</b> | <b>20,131,558</b> | <b>26,264,487</b> | <b>27,340,327</b> |
| <b>EXPENDITURES</b>                                |                   |                   |                   |                   |
| Mayor & Board                                      | 72,979            | 108,364           | 106,145           | 113,539           |
| City Administration                                | 573,241           | 597,374           | 596,343           | 615,967           |
| Communications                                     | 89,686            | 92,391            | 91,626            | 94,540            |
| City Clerk   | 429,189           | 508,205           | 507,405           | 520,416           |
| Municipal Court                                    | 309,375           | 390,666           | 287,391           | 293,300           |
| IT   | 576,447           | 732,034           | 732,617           | 718,037           |
| Legal  | 292,555           | 301,731           | 296,231           | 306,567           |
| Finance  | 1,062,315         | 998,421           | 995,128           | 1,008,280         |
| Human Resources                                    | 498,367           | 608,126           | 596,317           | 615,378           |
| Police   | 0                 | 0                 | 0                 | 0                 |
| Fire   | 0                 | 0                 | 0                 | 0                 |
| Public Works                                       | 554,296           | 711,637           | 426,476           | 481,549           |
| Planning & Development                             | 702,156           | 737,429           | 729,063           | 792,758           |
| Engineering  | 696,081           | 781,905           | 727,917           | 800,430           |
| Debt Service--Principal, Interest & Fiscal Charges | 117,876           | 238,580           | 238,580           | 238,580           |
| Non-Depart.  | 2,312,042         | 2,236,437         | 2,199,379         | 2,157,508         |
| <b>Operating Expenditures</b>                      | <b>8,286,605</b>  | <b>9,043,300</b>  | <b>8,530,620</b>  | <b>8,756,851</b>  |
| <b>TOTAL EXPENDITURES</b>                          | <b>8,286,605</b>  | <b>9,043,300</b>  | <b>8,530,620</b>  | <b>8,756,851</b>  |
| Transfers From Other Funds                         | 140,636           | 137,905           | 137,905           | 139,284           |
| Transfers To Other Funds                           | 9,554,382         | 8,845,103         | 4,262,362         | 4,051,406         |
| Transfer to Public Safety Fund                     |                   | 0                 | 5,899,550         | 7,811,494         |
| <b>ENDING UNRESERVED FUND BALANCE</b>              | <b>6,343,880</b>  | <b>2,381,060</b>  | <b>7,709,860</b>  | <b>6,859,860</b>  |
| <b>30% RESERVE</b>                                 |                   |                   | <b>2,559,186</b>  | <b>2,627,055</b>  |
| <b>AVAILABLE FOR CAPITAL OUTLAY</b>                |                   |                   | <b>5,150,674</b>  | <b>4,232,805</b>  |
| Capital Expenditure                                |                   |                   | (500,000)         | (665,000)         |
| Internal Service Fund                              |                   |                   | (350,000)         | (435,000)         |
| One Time Expenditure                               |                   |                   | 0                 | (63,300)          |

**City of Branson****Combined Statement of Budgeted**

| <b>Revenues and Expenditures -<br/>Transportation Fund</b> | <b>2020<br/>ACTUAL</b> | <b>2021<br/>BUDGET</b> | <b>2021<br/>PROJECTED</b> | <b>2022<br/>BUDGET</b> |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>BEGINNING FUND BALANCE</b>                              | <b>2,334,357</b>       | <b>1,844,674</b>       | <b>3,398,097</b>          | <b>4,338,083</b>       |
| <b>REVENUES:</b>   |                        |                        |                           |                        |
| Taxes & Franchise Fees                                     | 5,791,430              | 5,705,443              | 7,309,509                 | 7,370,532              |
| Misc. Revenue  |                        |                        |                           |                        |
| <b>TOTAL REVENUE</b>                                       | <b>5,791,430</b>       | <b>5,705,443</b>       | <b>7,309,509</b>          | <b>7,370,532</b>       |
| <b>TOTAL AVAILABLE FUNDS</b>                               | <b>8,125,787</b>       | <b>7,550,117</b>       | <b>10,707,606</b>         | <b>11,708,616</b>      |
| <b>EXPENDITURES:</b>                                       |                        |                        |                           |                        |
| Public Works   | 2,530,604              | 3,888,676              | 3,690,529                 | 5,140,656              |
| <b>TOTAL EXPENDITURES</b>                                  | <b>2,530,604</b>       | <b>3,888,676</b>       | <b>3,690,529</b>          | <b>5,140,656</b>       |
| Transfers From Other Funds                                 | 62,148                 | 50,000                 | 50,000                    | 550,000                |
| Transfers To Other Funds                                   | 2,259,234              | 1,845,767              | 2,728,994                 | 2,469,384              |
| <b>ENDING UNRESERVED FUND BALANCE</b>                      | <b>3,398,097</b>       | <b>1,865,674</b>       | <b>4,338,083</b>          | <b>4,648,575</b>       |
| <b>30% MINIMUM RESERVE REQUIREMENT</b>                     |                        |                        | <b>1,107,159</b>          | <b>1,542,197</b>       |
| <b>AVAILABLE FOR CAPITAL OUTLAY</b>                        |                        |                        | <b>3,230,925</b>          | <b>3,106,379</b>       |
| Capital Expenditure  |                        |                        | -                         | (935,000)              |
| Internal Service Fund Transfer                             |                        |                        | (260,000)                 | (290,000)              |
| One Time Expenditure                                       |                        |                        | -                         | (30,500)               |

**City of Branson**

| <b>Combined Statement of Budgeted Revenues and Expenditures - Capital Projects - 140</b> |                |                |                   |                |
|--|----------------|----------------|-------------------|----------------|
|  | 2020<br>ACTUAL | 2021<br>BUDGET | 2021<br>PROJECTED | 2022<br>BUDGET |
| <b>BEGINNING FUND BALANCE</b>  | 1,105,289      | 871,218        | 852,307           | 852,307        |
| <b>REVENUES:</b>   |                |                |                   |                |
| Taxes & Franchise Fees   |                |                |                   |                |
| Licenses and Permits   |                |                |                   |                |
| Court Receipts   |                |                |                   |                |
| Leases and Rents   |                |                |                   |                |
| Lease Termination  |                |                |                   |                |
| Charges for Services   |                |                |                   |                |
| Intergovernmental  | -              | -              | -                 | -              |
| Interest Income  |                |                |                   |                |
| Misc. Revenue  | -              | -              | -                 | -              |
| <b>TOTAL REVENUE</b>   | -              | -              | -                 | -              |
| <b>TOTAL AVAILABLE FUNDS</b>   | 1,105,289      | 871,218        | 852,307           | 852,307        |
| <b>EXPENDITURES:</b>   |                |                |                   |                |
| Capital Outlay   | 289,065        | -              | 1,900,127         | 2,603,927      |
| Debt Service--Principal, Interest & Chg.<br>Non-Departmental                             |                |                |                   |                |
| <b>TOTAL EXPENDITURES</b>  | 289,065        | -              | 1,900,127         | 2,603,927      |
| Transfers From Other Funds   | 36,083         | 125            | 1,900,127         | 2,603,927      |
| Transfers To Other Funds   |                |                |                   |                |
| <b>ENDING UNRESERVED FUND BALANCE</b>  | 852,307        | 871,343        | 852,307           | 852,307        |

**City of Branson**

**Combined Statement of Budgeted**

| <b>Revenues and Expenditures -<br/>Water/Sewer Capital 145 (Tourism)</b> | <b>2020<br/>ACTUAL</b> | <b>2021<br/>BUDGET</b> | <b>2021<br/>PROJECTED</b> | <b>2022<br/>BUDGET</b> |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>BEGINNING FUND BALANCE</b>  | <b>7,552,194</b>       | <b>7,885,133</b>       | <b>4,231,165</b>          | <b>4,567,433</b>       |
| <b>REVENUES:</b>   |                        |                        |                           |                        |
| Charges for Services:  |                        |                        |                           |                        |
| Water  |                        |                        |                           |                        |
| Sewer  |                        |                        |                           |                        |
| Rental Income  |                        |                        |                           |                        |
| Misc. Revenue  |                        |                        |                           |                        |
| Bond Proceeds  |                        |                        |                           |                        |
| Nonoperating Revenues (Expenditures)                                     |                        |                        |                           |                        |
| Water Connection Charges   | 900                    | 1,010                  | 1,010                     | 1,020                  |
| Sewer Capacity Fees  | -                      | -                      | -                         | -                      |
| Sewer Connection Charges   | 414,706                | 335,258                | 335,258                   | 338,611                |
| Interest Income  |                        |                        |                           |                        |
| Donated Funds  |                        |                        |                           |                        |
| Intergovernmental  | 0                      | 1,325,000              | 1,325,000                 | 1,260,000              |
| Gain on Disposal of Capital Asset  |                        |                        |                           |                        |
| Interest Expense   |                        |                        |                           |                        |
| Income (loss) before Transfers   |                        |                        |                           |                        |
| <b>TOTAL REVENUE</b>   | <b>415,606</b>         | <b>1,661,268</b>       | <b>1,661,268</b>          | <b>1,599,631</b>       |
| <b>TOTAL AVAILABLE FUNDS</b>   | <b>7,967,800</b>       | <b>9,546,401</b>       | <b>5,892,433</b>          | <b>6,167,064</b>       |
| <b>EXPENDITURES:</b>   |                        |                        |                           |                        |
| Personal Services  |                        |                        |                           |                        |
| Contractual Services   |                        |                        |                           |                        |
| Commodities  |                        |                        |                           |                        |
| Capital  | 302,873                | 1,325,000              | 1,325,000                 | 4,493,000              |
| Contra Capital Expense   | (322,818)              | -                      | -                         | -                      |
| Depreciation   |                        |                        |                           |                        |
| Operating Income (loss)  |                        |                        |                           |                        |
| <b>TOTAL EXPENDITURES</b>  | <b>(19,945)</b>        | <b>1,325,000</b>       | <b>1,325,000</b>          | <b>4,493,000</b>       |
| Transfers From Other Funds   | 317,958                | -                      | -                         | 2,524,599              |
| Transfers To Other Funds   | 4,074,538              | -                      | -                         | -                      |
| <b>ENDING UNRESERVED FUND BALANCE</b>                                    | <b>4,231,165</b>       | <b>8,221,401</b>       | <b>4,567,433</b>          | <b>4,198,663</b>       |

**City of Branson**

**Combined Statement of Budgeted  
Revenues and Expenditures -  
Water/Sewer Capital 146 (Operations)**

|  | 2020<br>ACTUAL | 2021<br>BUDGET | 2021<br>PROJECTED | 2022<br>BUDGET |
|--|----------------|----------------|-------------------|----------------|
| <b>BEGINNING FUND BALANCE</b>            | 1,048,684      | 1,048,684      | 1,051,670         | 1,051,670      |
| <b>REVENUES:</b>                         |                |                |                   |                |
| Federal Grants                           | -              | -              | -                 | -              |
| Grants from Others                       | -              | -              | -                 | -              |
| Court Receipts                           |                |                |                   |                |
| Leases and Rents                         |                |                |                   |                |
| Lease Termination                        |                |                |                   |                |
| Charges for Services                     |                |                |                   |                |
| Interest Income                          |                |                |                   |                |
| Misc. Revenue                            |                |                |                   | -              |
| <b>TOTAL REVENUE</b>                     | -              | -              | -                 | -              |
| <b>TOTAL AVAILABLE FUNDS</b>             | 1,048,684      | 1,048,684      | 1,051,670         | 1,051,670      |
| <b>EXPENDITURES:</b>                     |                |                |                   |                |
| Personal Services                        |                |                |                   |                |
| Contractual Services                     |                |                |                   |                |
| Commodities                              |                |                |                   |                |
| Capital                                  | 612,594        | 326,630        | 326,630           | 1,527,000      |
| Contra Capital                           | (492,207)      | -              | -                 | -              |
| Debt Service--Principal, Interest & Chg. |                |                |                   |                |
| Depreation                               |                |                |                   |                |
| Operating Income (loss)                  |                |                |                   |                |
| <b>TOTAL EXPENDITURES</b>                | 120,387        | 326,630        | 326,630           | 1,527,000      |
| Transfers From Other Funds               | 612,594        | 326,630        | 326,630           | 1,527,000      |
| Transfers To Other Funds                 | 489,221        | -              | -                 | -              |
| <b>ENDING UNRESERVED FUND BALANCE</b>    | 1,051,670      | 1,048,684      | 1,051,670         | 1,051,670      |

**City of Branson**

**Combined Statement of Budgeted  
Revenues and Expenditures -  
Debt Service Fund BM-160**

|   | 2020<br>ACTUAL | 2021<br>BUDGET | 2021<br>PROJECTED | 2022<br>BUDGET |
|---|----------------|----------------|-------------------|----------------|
| <b>BEGINNING FUND BALANCE</b>             | 2,290,285      | 1,869,168      | 2,861,473         | 2,561,386      |
| <b>REVENUES:</b>                          |                |                |                   |                |
| Taxes & Franchise Fees                    | 74             | 75             | 5                 | 5              |
| Interest Income                           |                |                |                   |                |
| Bond Proceeds                             |                |                |                   |                |
| Misc. Revenue                             |                |                |                   |                |
| <b>TOTAL REVENUE</b>                      | 74             | 75             | 5                 | 5              |
| <b>TOTAL AVAILABLE FUNDS</b>              | 2,290,359      | 1,869,243      | 2,861,478         | 2,561,391      |
| <b>EXPENDITURES:</b>                      |                |                |                   |                |
| Cost of Issue/Advance Refunding           | -              | -              | -                 | -              |
| Debt Service--Principal                   | 1,710,000      | 1,795,000      | 1,795,000         | 1,870,000      |
| Debt Service--Interest & Fiscal Charges   | 1,221,631      | 1,136,131      | 1,136,131         | 1,064,331      |
| Non-Departmental                          | -              | -              | -                 | -              |
| <b>TOTAL EXPENDITURES</b>                 | 2,931,631      | 2,931,131      | 2,931,131         | 2,934,331      |
| <b>Other Fin. Sources--Refunded Bonds</b> | -              | -              | -                 | -              |
| <b>Transfers To Other Funds</b>           | 0              | 0              | 0                 | 0              |
| <b>Transfers From Other Funds</b>         | 3,502,745      | 2,041,172      | 2,631,039         | 2,187,734      |
| <b>ENDING UNRESERVED FUND BALANCE</b>     | 2,861,473      | 979,284        | 2,561,386         | 1,814,793      |

**City of Branson**

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

|  | 2020<br>ACTUAL   | 2021<br>BUDGET   | 2021<br>PROJECTED | 2022<br>BUDGET   |
|--|------------------|------------------|-------------------|------------------|
| <b>BEGINNING FUND BALANCE</b>              | 718,150          | 546,048          | 899,444           | 785,201          |
| <b>REVENUES:</b>                           |                  |                  |                   |                  |
| Cigarette Tax                              | 68,403           | 75,000           | 58,236            | 75,000           |
| Campground                                 | 830,596          | 927,200          | 1,102,575         | 1,140,284        |
| Intergovernmental -- Grants/Misc Revenue   | 23,742           | 0                | 5,500             | 0                |
| Rents & Leases                             | 137,255          | 140,836          | 146,556           | 142,336          |
| Contributions                              | 52,590           | 55,000           | 32,574            | 40,000           |
| Pool Admissions                            | 67,596           | 128,600          | 136,036           | 145,760          |
| Swim Team                                  | 3,255            | 17,900           | 11,468            | 20,700           |
| Ball Programs                              | 97,535           | 172,100          | 179,650           | 185,475          |
| Tennis Revenue                             | 12,100           | 16,000           | 15,320            | 16,000           |
| Recreation Center/Tournaments              | 87,245           | 137,100          | 122,625           | 137,100          |
| Concessions                                | 128,114          | 190,000          | 176,160           | 210,000          |
| Day Camp                                   | 7,930            | 65,000           | 55,400            | 78,200           |
| Dog Park                                   | 7,471            | 6,200            | 8,431             | 6,200            |
| Community Center                           | 14,380           | 27,000           | 22,118            | 29,000           |
| Special Events                             | 15,449           | 14,500           | 6,323             | 15,775           |
| Cheerleading                               | 0                | 0                | 0                 | 0                |
| <b>TOTAL REVENUE</b>                       | <b>1,553,661</b> | <b>1,972,436</b> | <b>2,078,972</b>  | <b>2,241,830</b> |
| <b>TOTAL AVAILABLE FUNDS</b>               | <b>2,271,811</b> | <b>2,518,484</b> | <b>2,978,416</b>  | <b>3,027,031</b> |
| <b>EXPENDITURES</b>                        |                  |                  |                   |                  |
| Parks & Recreation Administration          | 408,645          | 427,724          | 427,300           | 443,788          |
| Recreation Center/Tournaments/Concessions  | 605,863          | 817,760          | 736,969           | 851,129          |
| Day Camp                                   | 16,542           | 82,116           | 50,148            | 70,779           |
| Ball Program                               | 133,949          | 163,114          | 180,987           | 227,552          |
| Campground                                 | 316,677          | 358,988          | 410,118           | 424,097          |
| Park Programs/Parks                        | 457,608          | 694,060          | 601,068           | 722,700          |
| Liberty Plaza                              | 1,037            | 10,000           | 2,750             | 8,300            |
| Community Center                           | 73,979           | 90,830           | 88,672            | 94,347           |
| Swimming Pool                              | 90,869           | 155,828          | 154,756           | 177,276          |
| Swim Team                                  | 6,920            | 23,970           | 22,228            | 24,592           |
| Dog Park                                   | 4,841            | 6,762            | 7,288             | 5,931            |
| Special Events/Programs                    | 11,436           | 13,929           | 10,929            | 12,243           |
| Cheerleading                               | 0                | 0                | 0                 | 0                |
| <b>Operating Expenditures</b>              | <b>2,128,366</b> | <b>2,845,082</b> | <b>2,693,215</b>  | <b>3,062,733</b> |
| <b>Capital Expenditures</b>                | <b>0</b>         | <b>0</b>         | <b>0</b>          | <b>0</b>         |
| <b>TOTAL EXPENDITURES</b>                  | <b>2,128,366</b> | <b>2,845,082</b> | <b>2,693,215</b>  | <b>3,062,733</b> |
| <b>Transfers From Other Funds</b>          | <b>755,999</b>   | <b>763,650</b>   | <b>800,000</b>    | <b>860,000</b>   |
| <b>Transfers To Internal Service Funds</b> | <b>0</b>         | <b>0</b>         | <b>300,000</b>    | <b>200,000</b>   |
| <b>ENDING UNRESERVED FUND BALANCE</b>      | <b>899,444</b>   | <b>437,052</b>   | <b>785,201</b>    | <b>624,297</b>   |

**City of Branson**

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

|                                       | <b>2020<br/>ACTUAL</b> | <b>2021<br/>BUDGET</b> | <b>2021<br/>PROJECTED</b> | <b>2022<br/>BUDGET</b> |
|---------------------------------------|------------------------|------------------------|---------------------------|------------------------|
| <b>BEGINNING FUND BALANCE</b>         | <b>14,466,358</b>      | <b>13,865,047</b>      | <b>15,044,429</b>         | <b>20,762,574</b>      |
| <b>REVENUES:</b>                      |                        |                        |                           |                        |
| Taxes & Franchise Fees                | 8,480,228              | 7,310,266              | 12,974,715                | 13,104,462             |
| Court Receipts                        |                        |                        |                           |                        |
| Leases and Rents                      |                        |                        |                           |                        |
| Lease Termination                     |                        |                        |                           |                        |
| Charges for Services                  |                        |                        |                           |                        |
| Intergovernmental                     | 296,669                | -                      | 201,560                   | -                      |
| Gain/Loss Sale of Asset               | 6,814                  |                        |                           |                        |
| Interest Income                       | 118,019                | 50,844                 | 83,824                    | 84,611                 |
| Bond Proceeds                         | -                      | -                      | -                         | -                      |
| Miscellaneous                         | 180,000                | 180,000                | 500,000                   | 500,000                |
| <b>TOTAL REVENUE</b>                  | <b>9,081,730</b>       | <b>7,541,109</b>       | <b>13,760,099</b>         | <b>13,689,073</b>      |
| <b>TOTAL AVAILABLE FUNDS</b>          | <b>23,548,088</b>      | <b>21,406,156</b>      | <b>28,804,528</b>         | <b>34,451,647</b>      |
| <b>EXPENDITURES:</b>                  |                        |                        |                           |                        |
| Tourism                               | 2,770,727              | 1,812,690              | 1,932,875                 | 2,333,908              |
| 76 Project Maintenance                | -                      | -                      | -                         | -                      |
| Cost of Issuance                      | -                      | -                      | -                         | -                      |
| Capital Outlay                        | -                      | -                      | -                         | -                      |
| Debt Service--Principal               | 2,978,750              | 3,020,500              | 3,020,500                 | 9,072,500              |
| Debt Service--Interest & Fiscal Chg.  | 533,919                | 417,796                | 415,796                   | 306,001                |
| <b>TOTAL EXPENDITURES</b>             | <b>6,283,396</b>       | <b>5,250,986</b>       | <b>5,369,171</b>          | <b>11,712,409</b>      |
| <b>Transfers From Other Funds</b>     |                        |                        |                           |                        |
| <b>Transfers To Other Funds</b>       | <b>2,220,263</b>       | <b>1,843,125</b>       | <b>2,672,783</b>          | <b>5,719,113</b>       |
| <b>ENDING UNRESERVED FUND BALANCE</b> | <b>15,044,429</b>      | <b>14,312,045</b>      | <b>20,762,574</b>         | <b>17,020,126</b>      |

*City of Branson*

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

*Public Safety-Police Fund*

|                                       | 2020<br>ACTUAL   | 2021<br>BUDGET   | 2021<br>PROJECTED | 2022<br>BUDGET   |
|---------------------------------------|------------------|------------------|-------------------|------------------|
| <b>BEGINNING FUND BALANCE</b>         | <b>2,787,638</b> | <b>2,722,798</b> | <b>2,978,276</b>  | <b>2,315,471</b> |
| <b>REVENUES:</b>                      |                  |                  |                   |                  |
| Taxes                                 | 2,645,326        | 2,612,500        | 3,476,637         | 3,511,403        |
| Licenses and Permits                  | 7,375            | 15,836           | 10,400            | 10,504           |
| Intergovernmental                     | 117,478          | 100,000          | 104,698           | -                |
| Interest Income                       | 34,101           | 24,750           | 40,456            | 42,000           |
| Bond Proceeds                         | -                | -                | -                 | -                |
| Misc. Revenue                         | 52,469           | 522              | 9,151             | 5,636            |
|                                       |                  |                  |                   | -                |
| <b>TOTAL REVENUE</b>                  | <b>2,856,749</b> | <b>2,753,608</b> | <b>3,641,342</b>  | <b>3,569,543</b> |
| <b>EXPENDITURES</b>                   |                  |                  |                   |                  |
| Police                                | 5,745,035        | 7,152,925        | 6,521,332         | 6,419,989        |
| <b>Operating Expenditures</b>         | <b>5,745,035</b> | <b>7,152,925</b> | <b>6,521,332</b>  | <b>6,419,989</b> |
| <b>TOTAL EXPENDITURES</b>             | <b>5,745,035</b> | <b>7,152,925</b> | <b>6,521,332</b>  | <b>6,419,989</b> |
| <b>Transfers From Other Funds</b>     | <b>3,328,925</b> | <b>3,318,425</b> | <b>3,318,425</b>  | <b>4,369,994</b> |
| <b>Transfers To Other Funds</b>       | <b>250,000</b>   | <b>0</b>         | <b>250,000</b>    | <b>250,000</b>   |
| <b>ENDING UNRESERVED FUND BALANCE</b> | <b>2,978,276</b> | <b>1,641,906</b> | <b>3,166,711</b>  | <b>3,585,019</b> |
| <b>30% RESERVE</b>                    |                  |                  | <b>1,956,400</b>  | <b>1,925,997</b> |
| <b>AVAILABLE FOR CAPITAL OUTLAY</b>   |                  |                  | <b>1,210,311</b>  | <b>1,659,023</b> |
| <b>Capital Expenditure</b>            |                  |                  | <b>(700,000)</b>  | <b>(650,000)</b> |
| <b>Internal Service Fund</b>          |                  |                  | <b>(100,000)</b>  | <b>(250,000)</b> |
| <b>One Time Expenditure</b>           |                  |                  | <b>(51,240)</b>   | <b>(23,650)</b>  |

**City of Branson**

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

| <i>Public Safety -Fire Fund</i>                     | 2020<br>ACTUAL   | 2021<br>BUDGET   | 2021<br>PROJECTED  | 2022<br>BUDGET     |
|---|------------------|------------------|--------------------|--------------------|
| <b>BEGINNING FUND BALANCE</b>                       | <b>2,425,177</b> | <b>2,722,798</b> | <b>2,851,110</b>   | <b>1,622,653</b>   |
| <b>REVENUES:</b>                                    |                  |                  |                    |                    |
| Taxes   | 2,164,358        | 2,137,500        | 2,658,673          | 2,700,000          |
| Licenses and Permits                                | 8,211            | 7,661            | 6,851              | 6,919              |
| Intergovernmental                                   | 343,614          | -                | 3,167              | -                  |
| Interest Income                                     | 27,898           | 20,250           | 33,094             | 45,000             |
| Bond Proceeds                                       | -                | -                | -                  | -                  |
| Misc. Revenue                                       | 23,426           | 4,363            | 1,500              | 1,515              |
| <b>TOTAL REVENUE</b>                                | <b>2,567,508</b> | <b>2,169,774</b> | <b>2,703,285</b>   | <b>2,753,434</b>   |
| <b>EXPENDITURES</b>                                 |                  |                  |                    |                    |
| Fire  | 4,722,699        | 4,500,493        | 4,360,657          | 4,487,992          |
| <b>Operating Expenditures</b>                       | <b>4,722,699</b> | <b>4,500,493</b> | <b>4,360,657</b>   | <b>4,487,992</b>   |
| <b>TOTAL EXPENDITURES</b>                           | <b>4,722,699</b> | <b>4,500,493</b> | <b>4,360,657</b>   | <b>4,487,992</b>   |
| <b>Transfers From Other Funds</b>                   | <b>2,581,125</b> | <b>2,581,125</b> | <b>2,581,125</b>   | <b>3,441,500</b>   |
| <b>Transfers To Other Funds</b>                     | <b>0</b>         | <b>0</b>         | <b>17,570</b>      | <b>17,746</b>      |
| <b>ENDING UNRESERVED FUND BALANCE</b>               | <b>2,851,110</b> | <b>2,973,204</b> | <b>3,757,293</b>   | <b>3,311,849</b>   |
| <b>30% RESERVE<br/>AVAILABLE FOR CAPITAL OUTLAY</b> |                  |                  | <b>1,308,197</b>   | <b>1,346,398</b>   |
| <b>Capital Expenditure</b>                          |                  |                  | <b>(1,634,640)</b> | <b>(1,650,000)</b> |
| <b>Internal Service Fund</b>                        |                  |                  | <b>(500,000)</b>   | <b>(91,000)</b>    |
| <b>One Time Expenditure</b>                         |                  |                  |                    | <b>(120,000)</b>   |

**City of Branson**

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

|                                       | 2020<br>ACTUAL    | 2021<br>BUDGET    | 2021<br>PROJECTED | 2022<br>BUDGET    |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>BEGINNING FUND BALANCE</b>         | <b>64,696,665</b> | <b>59,119,552</b> | <b>66,339,759</b> | <b>61,755,909</b> |
| <b>REVENUES:</b>                      |                   |                   |                   |                   |
| Charges for Services:                 |                   |                   |                   |                   |
| Water                                 | 4,016,244         | 2,881,676         | 4,322,527         | 3,735,880         |
| Sewer                                 | 3,925,460         | 4,283,000         | 4,227,150         | 4,394,764         |
| Rental Income                         |                   |                   |                   |                   |
| Misc. Revenue                         | 76,959            | 74,750            | 68,973            | 82,856            |
| Unrealized Gain/(Loss)                | 21,458            | -                 | -                 | -                 |
| Nonoperating Revenues (Expenditures)  |                   |                   |                   |                   |
| Sewer Capacity Fees                   |                   |                   |                   |                   |
| Interest Income                       | 70,930            | 27,000            | 78,129            | 35,000            |
| Donated Funds                         | 1,073,699         | -                 | -                 | -                 |
| Intergovernmental                     | 511,590           | -                 | -                 | -                 |
| Gain on Disposal of Capital Asset     | -                 | -                 | -                 | -                 |
| Income (loss) before Transfers        |                   |                   |                   |                   |
| <b>TOTAL REVENUE</b>                  | <b>9,696,340</b>  | <b>7,266,426</b>  | <b>8,696,779</b>  | <b>8,248,500</b>  |
| <b>TOTAL AVAILABLE FUNDS</b>          | <b>74,393,005</b> | <b>66,385,978</b> | <b>75,036,538</b> | <b>70,004,408</b> |
| <b>EXPENDITURES:</b>                  |                   |                   |                   |                   |
| Operation Expenditures:               |                   |                   |                   |                   |
| Personal Services                     | 3,740,502         | 3,804,374         | 3,808,783         | 3,854,785         |
| Contractual Services                  | 2,554,484         | 2,875,686         | 2,974,484         | 3,034,086         |
| Commodities                           | 541,702           | 536,366           | 569,861           | 664,485           |
| Capital                               | (127,941)         | -                 | -                 | 979,000           |
| Depreciation                          | 5,170,402         | 5,699,862         | 5,877,501         | 6,073,907         |
| Operating Income (loss)               | -                 | -                 | -                 | -                 |
| <b>TOTAL EXPENDITURES</b>             | <b>11,879,149</b> | <b>12,916,288</b> | <b>13,230,629</b> | <b>14,606,263</b> |
| <b>Transfers From Other Funds</b>     | <b>4,563,759</b>  | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>Transfers To Other Funds</b>       | <b>737,856</b>    | <b>50,000</b>     | <b>50,000</b>     | <b>1,577,000</b>  |
| <b>ENDING UNRESERVED FUND BALANCE</b> | <b>66,339,759</b> | <b>53,419,690</b> | <b>61,755,909</b> | <b>53,821,145</b> |

**City of Branson**

| <b>Combined Statement of Budgeted Revenues and Expenditures - Internal Service Fund - 601 Water/Sewer</b> | <b>2020</b>      | <b>2021</b>      | <b>2021</b>      | <b>2022</b>    |
|---|------------------|------------------|------------------|----------------|
|   | <b>ACTUAL</b>    | <b>BUDGET</b>    | <b>PROJECTED</b> | <b>BUDGET</b>  |
| <b>BEGINNING FUND BALANCE</b>   | <b>1,139,572</b> | <b>1,072,791</b> | <b>1,085,364</b> | <b>888,233</b> |
| <b>REVENUES:</b>  |                  |                  |                  |                |
| Taxes & Franchise Fees  |                  |                  |                  |                |
| Licenses and Permits  |                  |                  |                  |                |
| Court Receipts  |                  |                  |                  |                |
| Leases and Rents  |                  |                  |                  |                |
| Lease Termination   |                  |                  |                  |                |
| Charges for Services  |                  |                  |                  |                |
| <b>TOTAL REVENUE</b>  | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>       |
| <b>TOTAL AVAILABLE FUNDS</b>  | <b>1,139,572</b> | <b>1,072,791</b> | <b>1,085,364</b> | <b>888,233</b> |
| <b>EXPENDITURES:</b>  |                  |                  |                  |                |
| Capital Outlay  | 117,322          | 197,131          | 197,131          | 305,514        |
| Debt Service--Principal, Interest & Chg. Non-Departmental   |                  |                  |                  |                |
| <b>TOTAL EXPENDITURES</b>   | <b>117,322</b>   | <b>197,131</b>   | <b>197,131</b>   | <b>305,514</b> |
| Transfers From Other Funds  | 63,114           | -                | -                | -              |
| Transfers To Other Funds  |                  |                  |                  |                |
| <b>ENDING UNRESERVED FUND BALANCE</b>   | <b>1,085,364</b> | <b>875,660</b>   | <b>888,233</b>   | <b>582,720</b> |

**City of Branson**

| <b>Combined Statement of Budgeted Revenues and Expenditures - Internal Service Fund - 602 Public Safety - Police</b> | <b>2020</b>    | <b>2021</b>      | <b>2021</b>      | <b>2022</b>    |
|--|----------------|------------------|------------------|----------------|
|  | <b>ACTUAL</b>  | <b>BUDGET</b>    | <b>PROJECTED</b> | <b>BUDGET</b>  |
| <b>BEGINNING FUND BALANCE</b>  | <b>277,317</b> | <b>407,003</b>   | <b>407,027</b>   | <b>539,915</b> |
| <b>REVENUES:</b>   |                |                  |                  |                |
| Taxes & Franchise Fees   |                |                  |                  |                |
| Licenses and Permits   |                |                  |                  |                |
| Court Receipts   |                |                  |                  |                |
| Leases and Rents   |                |                  |                  |                |
| Lease Termination  |                |                  |                  |                |
| Charges for Services   |                |                  |                  |                |
| <b>TOTAL REVENUE</b>   | <b>-</b>       | <b>-</b>         | <b>-</b>         | <b>-</b>       |
| <b>TOTAL AVAILABLE FUNDS</b>   | <b>277,317</b> | <b>407,003</b>   | <b>407,027</b>   | <b>539,915</b> |
| <b>EXPENDITURES:</b>   |                |                  |                  |                |
| Capital Outlay   | 120,290        | 128,053          | 117,112          | 92,224         |
| Debt Service--Principal, Interest & Chg. Non-Departmental  |                |                  |                  |                |
| <b>TOTAL EXPENDITURES</b>  | <b>120,290</b> | <b>128,053</b>   | <b>117,112</b>   | <b>92,224</b>  |
| Transfers From Other Funds   | 250,000        | 750,000          | 250,000          | 250,000        |
| Transfers To Other Funds   |                |                  |                  |                |
| <b>ENDING UNRESERVED FUND BALANCE</b>  | <b>407,027</b> | <b>1,028,950</b> | <b>539,915</b>   | <b>697,691</b> |

**City of Branson**

**Combined Statement of Budgeted  
Revenues and Expenditures -  
Internal Service Fund - 603  
Parks**

|  | 2020           | 2021           | 2021           | 2022           |
|--|----------------|----------------|----------------|----------------|
|  | ACTUAL         | BUDGET         | PROJECTED      | BUDGET         |
| <b>BEGINNING FUND BALANCE</b>                                | <b>163,641</b> | <b>132,033</b> | <b>145,074</b> | <b>123,940</b> |
| <b>REVENUES:</b>   |                |                |                |                |
| Taxes & Franchise Fees                                       |                |                |                |                |
| Licenses and Permits   |                |                |                |                |
| Court Receipts   |                |                |                |                |
| Leases and Rents   |                |                |                |                |
| Lease Termination  |                |                |                |                |
| Charges for Services   |                |                |                |                |
| <b>TOTAL REVENUE</b>   | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>TOTAL AVAILABLE FUNDS</b>                                 | <b>163,641</b> | <b>132,033</b> | <b>145,074</b> | <b>123,940</b> |
| <b>EXPENDITURES:</b>   |                |                |                |                |
| Capital Outlay   | 18,567         | 18,510         | 321,134        | 226,380        |
| Debt Service--Principal, Interest & Chg.<br>Non-Departmental |                |                |                |                |
| <b>TOTAL EXPENDITURES</b>                                    | <b>18,567</b>  | <b>18,510</b>  | <b>321,134</b> | <b>226,380</b> |
| Transfers From Other Funds                                   | -              | -              | 300,000        | 200,000        |
| Transfers To Other Funds                                     |                |                |                |                |
| <b>ENDING UNRESERVED FUND BALANCE</b>                        | <b>145,074</b> | <b>113,523</b> | <b>123,940</b> | <b>97,560</b>  |

**City of Branson**

| <b>Combined Statement of Budgeted Revenues and Expenditures - Internal Service Fund - 604 Transportation</b> |         |         |           |         |
|--|---------|---------|-----------|---------|
|  | 2020    | 2021    | 2021      | 2022    |
|  | ACTUAL  | BUDGET  | PROJECTED | BUDGET  |
| <b>BEGINNING FUND BALANCE</b>  | 207,294 | 156,592 | 156,592   | 105,890 |
| <b>REVENUES:</b>   |         |         |           |         |
| Taxes & Franchise Fees   |         |         |           |         |
| Licenses and Permits   |         |         |           |         |
| Court Receipts   |         |         |           |         |
| Leases and Rents   |         |         |           |         |
| Lease Termination  |         |         |           |         |
| Charges for Services   |         |         |           |         |
| <b>TOTAL REVENUE</b>   | -       | -       | -         | -       |
| <b>TOTAL AVAILABLE FUNDS</b>   | 207,294 | 156,592 | 156,592   | 105,890 |
| <b>EXPENDITURES:</b>   |         |         |           |         |
| Capital Outlay   | 50,702  | 200,702 | 310,702   | 340,702 |
| Debt Service--Principal, Interest & Chg. Non-Departmental  |         |         |           |         |
| <b>TOTAL EXPENDITURES</b>  | 50,702  | 200,702 | 310,702   | 340,702 |
| Transfers From Other Funds   | -       | 150,000 | 260,000   | 290,000 |
| Transfers To Other Funds   |         |         |           |         |
| <b>ENDING UNRESERVED FUND BALANCE</b>  | 156,592 | 105,890 | 105,890   | 55,188  |

**City of Branson**

**Combined Statement of Budgeted  
Revenues and Expenditures -  
Internal Service Fund - 605  
General Fund**

|  | 2020           | 2021           | 2021           | 2022           |
|--|----------------|----------------|----------------|----------------|
|  | ACTUAL         | BUDGET         | PROJECTED      | BUDGET         |
| <b>BEGINNING FUND BALANCE</b>                                | <b>109,791</b> | <b>98,559</b>  | <b>97,025</b>  | <b>84,259</b>  |
| <b>REVENUES:</b>   |                |                |                |                |
| Taxes & Franchise Fees                                       |                |                |                |                |
| Licenses and Permits   |                |                |                |                |
| Court Receipts   |                |                |                |                |
| Leases and Rents   |                |                |                |                |
| Lease Termination  |                |                |                |                |
| Charges for Services   |                |                |                |                |
| <b>TOTAL REVENUE</b>   | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>TOTAL AVAILABLE FUNDS</b>                                 | <b>109,791</b> | <b>98,559</b>  | <b>97,025</b>  | <b>84,259</b>  |
| <b>EXPENDITURES:</b>   |                |                |                |                |
| Capital Outlay   | 12,766         | 362,766        | 362,766        | 448,834        |
| Debt Service--Principal, Interest & Chg.<br>Non-Departmental |                |                |                |                |
| <b>TOTAL EXPENDITURES</b>                                    | <b>12,766</b>  | <b>362,766</b> | <b>362,766</b> | <b>448,834</b> |
| Transfers From Other Funds                                   | -              | 350,000        | 350,000        | 435,000        |
| Transfers To Other Funds                                     |                |                |                |                |
| <b>ENDING UNRESERVED FUND BALANCE</b>                        | <b>97,025</b>  | <b>85,793</b>  | <b>84,259</b>  | <b>70,426</b>  |

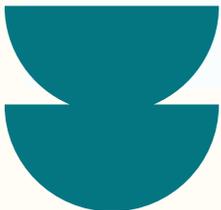
**City of Branson**

**Combined Statement of Budgeted  
Revenues and Expenditures -  
Internal Service Fund - 606  
Public Safety - Fire**

|  | 2020   | 2021           | 2021           | 2022           |
|--|--------|----------------|----------------|----------------|
|  | ACTUAL | BUDGET         | PROJECTED      | BUDGET         |
| <b>BEGINNING FUND BALANCE</b>                                | -      | -              | -              | <b>413,476</b> |
| <b>REVENUES:</b>   |        |                |                |                |
| Taxes & Franchise Fees                                       |        |                |                |                |
| Licenses and Permits   |        |                |                |                |
| Court Receipts   |        |                |                |                |
| Leases and Rents   |        |                |                |                |
| Lease Termination  |        |                |                |                |
| Charges for Services   |        |                |                |                |
| <b>TOTAL REVENUE</b>   | -      | -              | -              | -              |
| <b>TOTAL AVAILABLE FUNDS</b>                                 | -      | -              | -              | <b>413,476</b> |
| <b>EXPENDITURES:</b>   |        |                |                |                |
| Capital Outlay   | -      | 86,524         | 86,524         | 110,940        |
| Debt Service--Principal, Interest & Chg.<br>Non-Departmental |        |                |                |                |
| <b>TOTAL EXPENDITURES</b>                                    | -      | <b>86,524</b>  | <b>86,524</b>  | <b>110,940</b> |
| Transfers From Other Funds                                   | -      | 500,000        | 500,000        | 91,000         |
| Transfers To Other Funds                                     |        |                |                |                |
| <b>ENDING UNRESERVED FUND BALANCE</b>                        | -      | <b>413,476</b> | <b>413,476</b> | <b>393,536</b> |

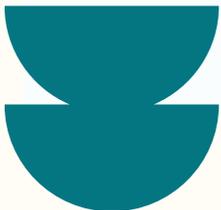
# 2022 Internal One Time Expenditures

| <u>Fund</u>           | <u>Dept/Description</u>                                | <u>Cost</u>      |
|-----------------------|--|------------------|
| <b>General</b>        |  |                  |
|                       | <b><u>Engineering</u></b>                              |                  |
|                       | Radar Traffic Count Equipment                          | 4,800            |
|                       | GPS Field Data Collection Equipment & Software         | 8,500            |
|                       | <b>Total Engineering</b>                               | <u>\$ 13,300</u> |
|                       | <b><u>Planning</u></b>                                 |                  |
|                       | Update of the Community Plan 2030                      | 50,000           |
|                       | <b>Total Planning</b>                                  | <u>\$ 50,000</u> |
|                       | <b>Total General Fund One Time Expenditures</b>        | <u>\$ 63,300</u> |
| <b>Transportation</b> |  |                  |
|                       | <b><u>Transportation</u></b>                           |                  |
|                       | Flashing Arrow Board                                   | 4,100            |
|                       | Steel Road Plates (4)                                  | 10,000           |
|                       | Snow blade for skid steer                              | 6,000            |
|                       | Material Handler                                       | 5,000            |
|                       | Electric Jack Hammer                                   | 1,400            |
|                       | Jetstream Evaporative Cooler                           | 4,000            |
|                       | <b>Total Transportation</b>                            | <u>\$ 30,500</u> |
|                       | <b>Total Transportation Fund One Time Expenditures</b> | <u>\$ 30,500</u> |



# 2022 Internal One Time Expenditures

| <u>Fund</u>          | <u>Dept/Description</u>                          | <u>Cost</u>       |
|----------------------|--|-------------------|
| <b>Public Safety</b> |  |                   |
| <u>Police</u>        |  |                   |
|                      | Patrol/SRO 1st Aid Kits/Gun Lockers/Rifle Plates | 3,850             |
|                      | Patrol/Drone Transmitting Software (Yearly)      | -                 |
|                      | Patrol/Bullet Proof Shields (2)                  | 3,000             |
|                      | Vice/Night Vision Monocular & Accessories        | 5,800             |
|                      | Swat/Micro Surveillance UAV                      | 1,000             |
|                      | Patrol/Sims 223 Drop-In Bolts                    | 2,000             |
|                      | Patrol/Sims Handgun Ammo                         | 3,500             |
|                      | Patrol/Sims Protective Equipment                 | 1,500             |
|                      | Patrol/Turtle Gear (3-5 Sets)                    | 3,000             |
|                      | <b>Total Police</b>                              | <b>\$ 23,650</b>  |
| <u>Fire</u>          |  |                   |
|                      | Active 911                                       | 2,500             |
|                      | Annual Ladder Testing                            | 4,000             |
|                      | Medical Call & AED Supplies                      | 15,000            |
|                      | Fire Hose  | 9,000             |
|                      | Apparatus Equipment (Saws/Hooks/Nozzles)         | 19,000            |
|                      | Technical Rescue Equipment                       | 7,000             |
|                      | Personal Protective Gear                         | 49,000            |
|                      | Weather Stations Annual Calibrations             | 2,000             |
|                      | Replace Building Furnishings                     | 12,500            |
|                      | <b>Total Fire</b>                                | <b>\$ 120,000</b> |
|                      | <b>Total Public Safety One Time Expenditures</b> | <b>\$ 143,650</b> |



# 2022 Capital Request Summary

Section  
**02**



# 2022 Capital Requests

## General Fund Capital

| Department            | PBB Quartile | Capital Project  | Funding Source   | Budget            |
|-----------------------|--------------|--|------------------|-------------------|
| <b>Administration</b> |              |  |                  |                   |
|                       |              | Replacement vehicle  | General Fund/ISF | 25,000            |
| <b>IT</b>             |              |  |                  |                   |
|                       | 1            | Cisco Call Manager Upgrade   | 140 Gen. Fund    | 45,000            |
|                       | 1            | Cisco Switches   | 140 Gen. Fund    | 160,000           |
|                       | 1            | WiFi Hardware Offsites   | 140 Gen. Fund    | 16,000            |
|                       | 1            | Microsoft Server Software Upgrade  | 140 Gen. Fund    | 26,000            |
|                       | 1            | Nimble SAN Shelf Add   | 140 Gen. Fund    | 25,000            |
|                       | 3            | City Hall Camera System  | 140 Gen. Fund    | 30,000            |
| <b>Parks</b>          |              |  |                  |                   |
|                       | 1            | Cantwell Park Rehabilitation Projec  | 140 Gen. Fund    | 80,000            |
|                       | 2            | Replacement Portable Restroom  | 140 Gen. Fund    | 40,000            |
|                       | 2            | RecPlex Exterior Building Painting   | 140 Gen. Fund    | 36,000            |
|                       | 2            | Community Center Access Road   | 140 Gen. Fund    | 30,000            |
|                       | 3            | Replacement Fire Panel   | 140 Gen. Fund    | 30,000            |
|                       | 3            | Pool Grate Replacemen  | 140 Gen. Fund    | 30,000            |
|                       | 3            | Athletic Lighting Replacement  | 140 Gen. Fund    | 29,000            |
| <b>Public Works</b>   |              |  |                  |                   |
|                       | 2            | Elevator Upgrade City Hall   | 140 Gen. Fund    | 88,000            |
| <b>Planning</b>       |              |  |                  |                   |
|                       | 2            | Replacement of unit #162-Vehicle replacementfor a 2002 Ford Explorer       | General Fund/ISF | 30,000            |
|                       | 2            | Replacement of Unit #169Vehicle replacement for a 2004 Cheverelet Colorado | General Fund/ISF | 30,000            |
|                       |              |  |                  | <u>\$ 750,000</u> |



Photo courtesy of Branson Chamber of Commerce

# 2022 Capital Requests

## Tourism Fund Capital

| Department         | PBB Quartile | Capital Project   | Funding Source      | Budget       |
|--------------------|--------------|---|---------------------|--------------|
| <b>Water/Sewer</b> |              |   |                     |              |
| **                 | 2            | Lift Station #46 - Install Pumps and Controls                 | Sewer Sales Tax     | 430,000      |
| **                 | 2            | Lift Station #34 - Equipment & Generator Upgrade Construction | Sewer Sales Tax     | 480,000      |
| **                 | 2            | Sewer Collection Rehabilitation                               | Sewer Sales Tax     | 350,000      |
|                    | 1            | Dewey Bald Water Tower Phase 1 & 2                            | Tourism/145 Reserve | 2,050,000    |
|                    | 2            | Water Line Rehab - Neighborhoods (Phase 1 Engineering)        | Tourism/145 Reserve | 560,000      |
|                    | 2            | Spring Creek Water Mains Engineering                          | Tourism/145 Reserve | 39,000       |
|                    | 2            | Cooper Creek - Intermediate Upgrades UV Refurbishment         | Tourism/145 Reserve | 210,000      |
|                    | 3            | WT Chlorine Leak Scrubber                                     | Tourism/145 Reserve | 250,000      |
|                    | 3            | WD/SC Maintenance Facility - Build #2 Engineering             | Tourism/145 Reserve | 34,000       |
|                    | 3            | Stairway Repairs for Pacific Street Water Tower               | Tourism/145 Reserve | 50,000       |
|                    | 4            | Pacific Street Tower AC Duct Replacement                      | Tourism/145 Reserve | 40,000       |
|                    |              |   |                     | \$ 4,493,000 |

\*\* These projects are contingent upon approval from the county for the sewer sales tax reimbursement.



Photo courtesy of Branson Chamber of Commerce

# 2022 Capital Requests

## Transportation Capital

| Department     | PBB Quartile | Capital Project   | Funding Source            | Budget              |
|----------------|--------------|---|---------------------------|---------------------|
| Transportation |              |   |                           |                     |
|                | 1            | Hwy. 165 & Hwy. 76 Intersection Improvements Design & Construction      | MODOT Transportation Fund | \$ 750,000          |
|                | 1            | Transportation Master Plan  | Transportation Tax/140    | \$ 300,000          |
|                | 2            | Celtic Bridge Construction  | Transportation Tax/140    | \$ 335,000          |
|                | 2            | Replace Unit #166 International CV upfitted with snow plow and spreader | Transportation Tax/ISF    | \$ 140,000          |
|                | 3            | Housing Department Parking Lot (HUD) U.S Housing Urban and Development  | Transportation Tax/140    | \$ 300,000          |
|                |              |   |                           | <u>\$ 1,825,000</u> |

# 2022 Capital Requests

## Police Capital

| Department    | PBB Quartile | Capital Project  | Funding Source    | Budget            |
|---------------|--------------|--|-------------------|-------------------|
| <b>Police</b> |              |  |                   |                   |
|               | 1            | Replacement of patrol cars. Part of leasing program. Replace six patrol vehicles leased in 2018 under a three year lease program. Five Dodge Charger patrol cars, one Ford SUV Supervisor car. | Public Safety Tax | 250,000           |
|               |              | Motorola Radio contract-3rd Year   | Public Safety Tax | 400,000           |
|               |              |  |                   | <u>\$ 650,000</u> |



# 2022 Capital Requests

## Fire Capital

| Department | PBB Quartile | Capital Project   | Funding Source    | Budget              |
|------------|--------------|---|-------------------|---------------------|
| Fire       |              |   |                   |                     |
|            | 1            | Replacement of the Command Staff Vehicle for the Division Chief of Operations. This vehicle provides command support at fire-rescue incidents. The vehicle will be outfitted with a modular command work station and warning equipment. This request will replace Unit 271, a 2010 Ford Expedition.   | Public Safety Tax | 55,000              |
|            | 1            | This project supports the purchase of a light-duty pick-up truck for the Technical Services Division. The vehicle replaces Unit 208, a 2005 Chevrolet Trailblazer with 144,000 miles. The vehicle is used for construction, lodging, fire & life safety, and operational permit site inspections plus fire investigations and community risk reduction programs (hauling props including the fire extinguisher prop). | Public Safety Tax | 36,000              |
|            | 2            | Fire Station #4 - (2021-2023)   | Public Safety Tax | 3,500,000           |
|            |              |   |                   | <u>\$ 3,591,000</u> |



# 2022 Capital Requests

## Water/Sewer Fund Capital

| Department             | PBB Quartile                                  | Capital Project   | Funding Source       | Budget            |
|------------------------|---|---|----------------------|-------------------|
| Water-Sewer<br>W/S 146 | 1   | Wal-Mart Water Tower                                      | 146 Operating Cap.   | 550,000           |
|                        | 2   | Water System GPS Unit                                     | 146 Operating Cap.   | 20,000            |
|                        | 2   | Scheduled Lift Station Pump rebuild/replacement           | 146 Operating Cap.   | 110,000           |
|                        | 2   | Rebuild Meadows Intake Pump #2                            | 146 Operating Cap.   | 32,000            |
|                        | 2   | Rebuild Compton Drive Influent VFD's                      | 146 Operating Cap.   | 20,000            |
|                        | 2   | Advanced Metering Infrastructure (AMI) System             | 146 Operating Cap.   | 165,000           |
|                        | 2   | Scheduled rebuild of Compton Drive Influent Pumps         | 146 Operating Cap.   | 30,000            |
|                        | 2   | Meadows Raw Water Basin Sealing                           | 146 Operating Cap.   | 30,000            |
|                        | 3   | Rebuild/Replace Cooper Creek Aerators (2)                 | 146 Operating Cap.   | 47,000            |
|                        | 3   | Rebuild Cliff Drive Intake Pump                           | 146 Operating Cap.   | 27,000            |
|                        | 3   | Scheduled Lift Station Pump Rebuilds/Replacement          | 146 Operating Cap.   | 110,000           |
|                        | 3   | Rebuild Compton Drive Effluent Pumps                      | 146 Operating Cap.   | 26,000            |
|                        | 3   | Rebuild/Replace Compton Drive Aerators                    | 146 Operating Cap.   | 40,000            |
|                        | 3   | Water System GPS Unit                                     | 146 Operating Cap.   | 20,000            |
|                        | 3   | Advance Meter Infrastructure (AMI) System                 | 146 Operating Cap.   | 165,000           |
|                        | 3   | Rebuild/Replace Lift Station #21 pump                     | 146 Operating Cap.   | 45,000            |
|                        | 3   | Demo of Concrete Tanks Lift Station #31 & #36             | 146 Operating Cap.   | 60,000            |
|                        | 3   | Rebuild Compton Drive Sludge Return Pumps                 | 146 Operating Cap.   | 30,000            |
|                        |   |   |                      |                   |
| W/S-620                | 2   | Unit #276 Replace International Sludge Truck              | 620 Operating Equip. | 125,000           |
|                        | 2   | Replace Unit #147 - 2000 Olympian 3060 Portable Generator | 620 Operating Equip. | 75,000            |
|                        | 3   | Replace Unit #212 2005 Freightliner Pump Truck            | 620 Operating Equip. | 165,000           |
|                        | 3   | Add Valve Excercizer/Vac Trailer                          | 620 Operating Equip. | 90,000            |
|                        | 3   | Unit #303 - Replace 2012 Ford F-350 Utility Truck         | 620 Operating Equip. | 65,000            |
|                        | 3   | Additional Sewer Camera Equipment and Trailer System      | 620 Operating Equip. | 121,000           |
|                        | 3   | Replace Unit #294 2012 International Dump Truck           | 620 Operating Equip. | 120,000           |
|                        | 3   | Unit #227 - Replace 2007 Ford F150                        | 620 Operating Equip. | 40,000            |
|                        | 3   | Unit #110 - Replace 1999 John Deer Gator CC               | 620 Operating Equip. | 16,000            |
|                        | 4   | Add 3/4 ton Utility Truck                                 | 620 Operating Equip. | 56,000            |
|                        | 4   | Replace Unit #328 2014 Polaris UTV                        | 620 Operating Equip. | 26,000            |
|                        | 4   | Replace Unit #179 - 2008 Ford F-250 Pickup                | 620 Operating Equip. | 40,000            |
| 4                      | Replace Unit #297 - 2012 Dodge Ram 1500 Truck | 620 Operating Equip.                                      | 40,000               |                   |
|                        |   |   |                      | <u>\$ 979,000</u> |



Photo courtesy of Branson Chamber of Commerce

# 2022 Personnel Evaluation Adjustments

Section  
**03**



## Evaluation Adjustments

|          |           |           |           |           |
|----------|-----------|-----------|-----------|-----------|
| 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%     |

# 2022 Reserve Policy

Section  
**04**



# Reserve Policy

## OVERVIEW

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

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

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

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

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

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

## **POLICY STATEMENT**

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

## **USE, WITHDRAWAL & REPLENISHMENT REQUIREMENTS**

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

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

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

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

## **ADMINISTRATIVE RESPONSIBILITIES**

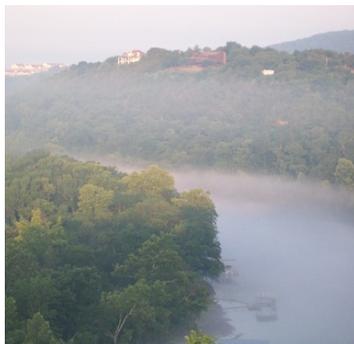
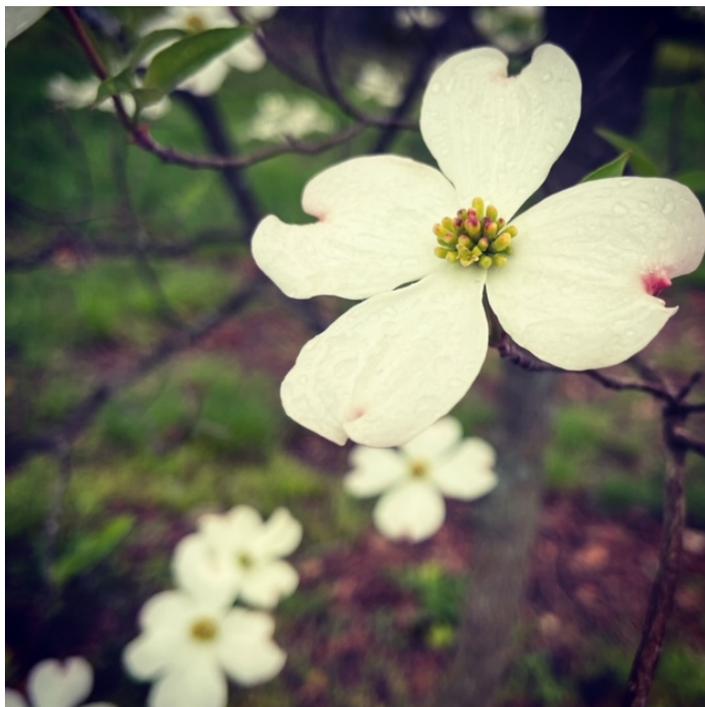
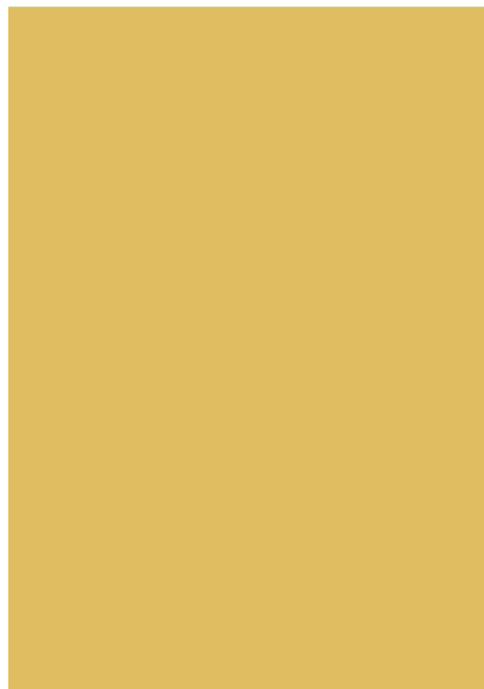
The Finance Director shall be responsible for monitoring and reporting the City's various reserves to the Finance Committee on at least a quarterly basis. The City Administrator is directed to make recommendations to the Finance Committee and the Board of Aldermen on the use of reserve funds both as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

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



Photo courtesy of Branson Chamber of Commerce

# LOOKING FORWARD



# City of Branson, Missouri



The City of Branson (population 12,638; 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.