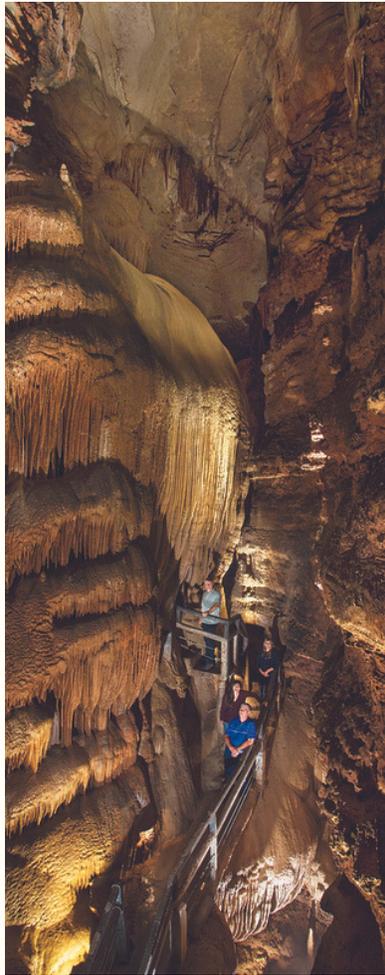


FY 2022
ANNUAL BUDGET



Photos courtesy of Branson Chamber of Commerce

CONTENTS

PG 4 INTRODUCTION

- 4 Budget Timeline
- 6 Finance Director's Note
- 7 Assumptions & Projections
- 8 General Fund Reserve
- 10 Economic Outlook
- 12 Fiscal Health Overview



PG 20 PRIORITY-BASED BUDGETING

- 20 Overview
- 24 5 Steps to PBB
- 26 Results



PG 46 SECTION 1 - 2022 BUDGET

- 47 Fund Summaries
- 64 One-Time Expenditures

PG 66 SECTION 2 - CAPITAL PROGRAM

- 67 2022 Capital Expenditure Requests

PG 73 SECTION 3 - EVALUATION ADJUSTMENTS

PG 75 SECTION 4 - RESERVE POLICY



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 2017	Actual 2018	Actual 2019	Actual 2020	Forecast 2021	Forecast 2022	Forecast 2023
Branson Sales Tax Growth	-0.4%	2.0%	1.2%	-14.7%	17.3%	1.0%	1.0%
Branson Tourism Tax Growth	-1.9%	4.9%	-4.4%	-33.4%	52.2%	1.0%	1.0%
BRANSON AVERAGE	-1.2%	3.5%	-1.6%	-24.1%	34.7%	1.0%	1.0%
Kiplinger Report					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%	
NATIONAL GROWTH - AVG. FORECAST of OTHERS	2.3%	2.9%	2.3%	-3.6%	6.2%	3.6%	1.9%
Difference between Branson Actual and Avg Forecast	-3.5%	0.6%	-3.9%	-20.5%	28.6%	-2.6%	-0.9%

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.

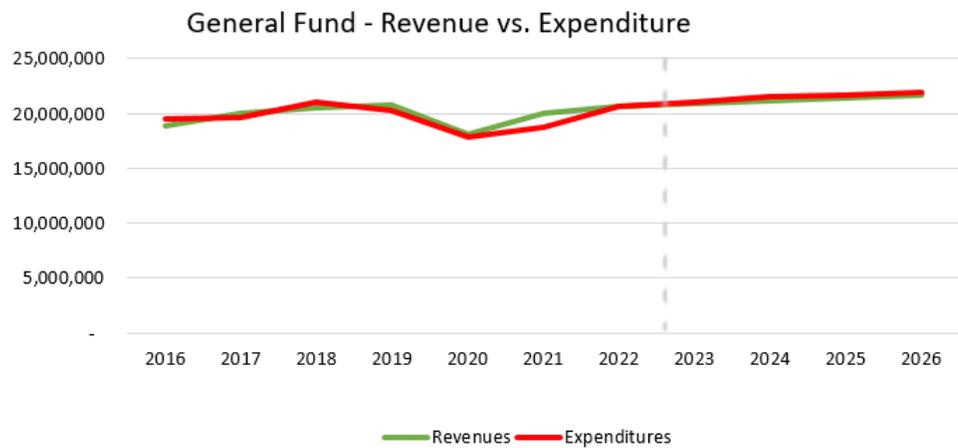
04

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.

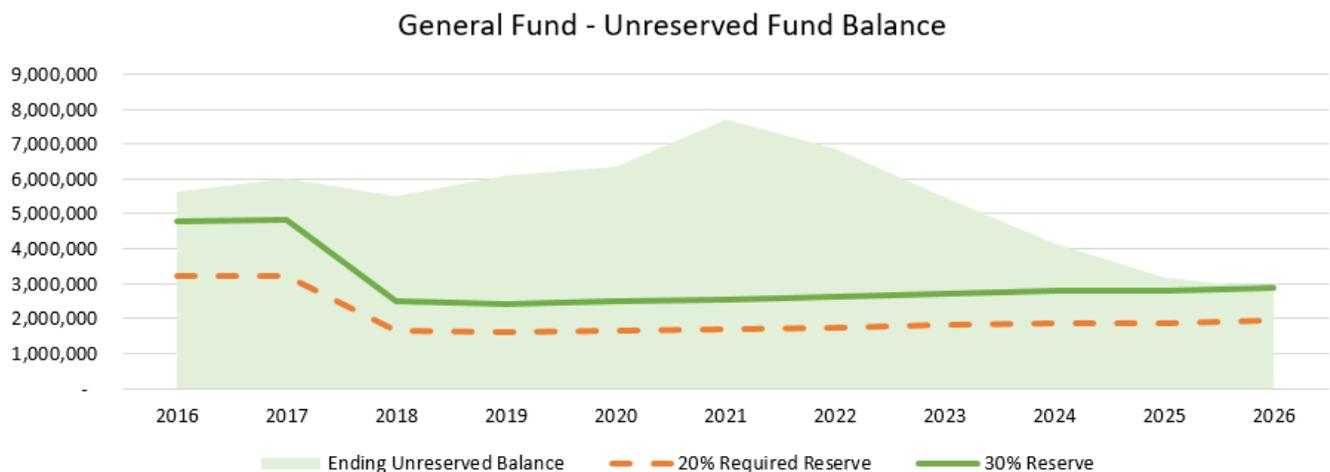


General Fund revenues are largely made up of the 1% General Sales Tax, Property Taxes, and fees for services. Decreases to business activity in 2020, as a result of COVID-19, have caused a sharp decline in revenues for the fund. It's expected that for each month the fund sees reduced revenue, it will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

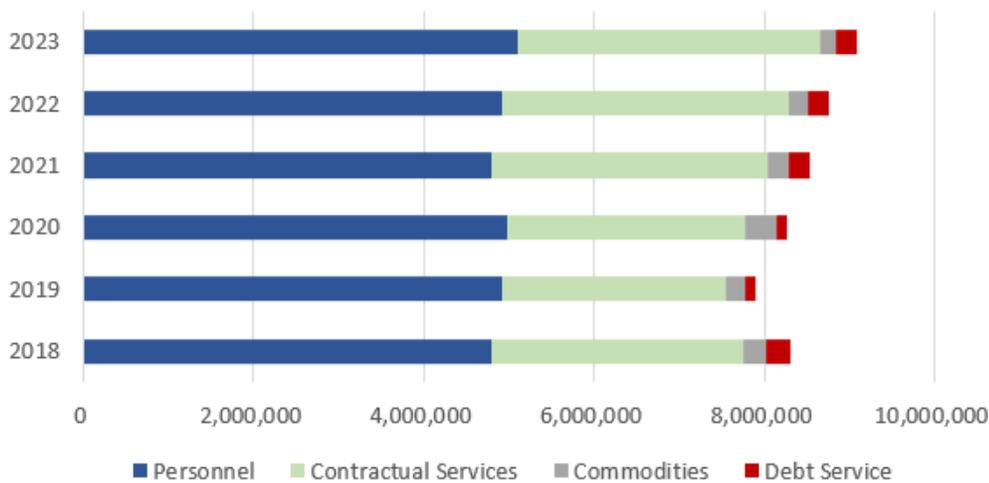
A reserve amount is calculated based on annual operating expenditures. These expenditures do not include one-time purchases or dollars spent on capital items. The graph below shows the General Fund's ending unreserved balance for years 2016 - 2026.



General Fund cont'd

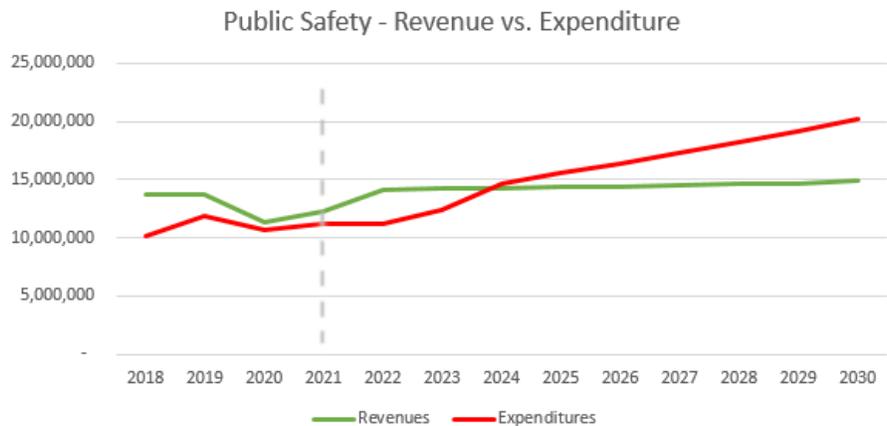
The General Fund (GF) is the primary funding source for many departments. Total operational expenses from the GF for FY2022 are \$8,756,851. Operational expenses in the GF have grown by an average of 1.4% annually. These operational expenses include debt service and city-wide contractual services. Additionally, 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

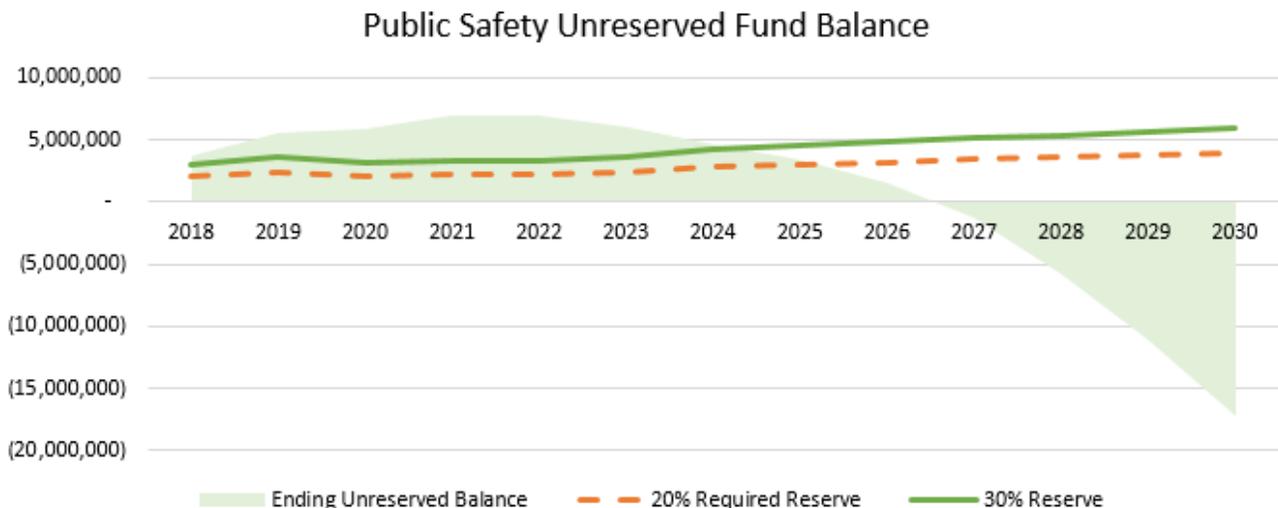
The graph to the right represents the city's total annual revenues compared to total expenses for the Public Safety Fund. The Public Safety Fund is the newest fund created after the passage of the Public Safety Sales Tax.



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.

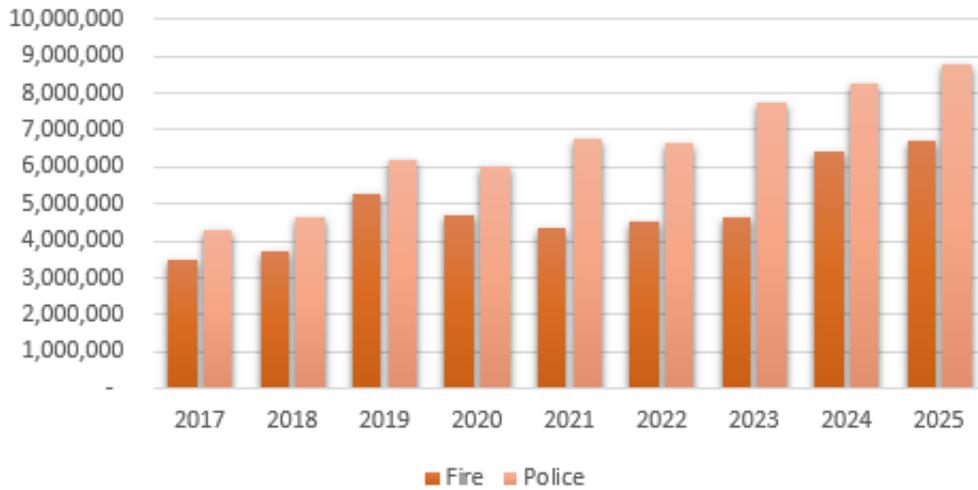
By 2024, the revenue and expenditure gap begin to close and expenditures will outpace revenues. Debt associated with the new planned police station and cash-funded (over 3 years (2021-2023)) fire station is a significant contributing factor for expenditures outpacing revenues. Additionally, operational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

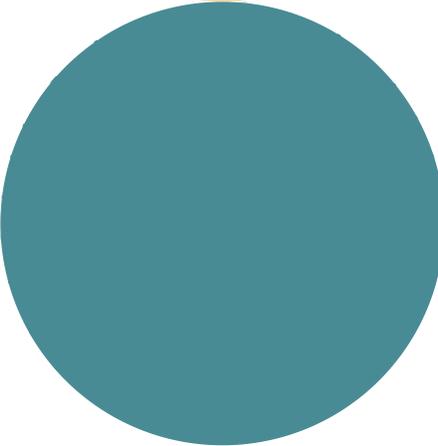
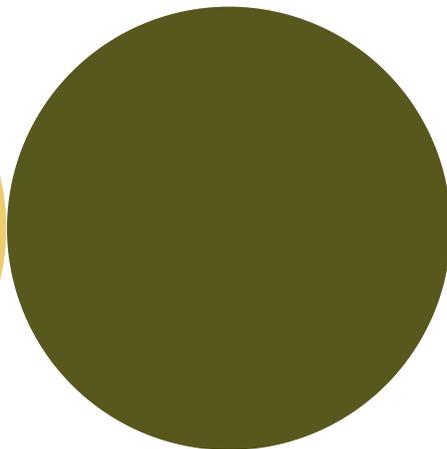
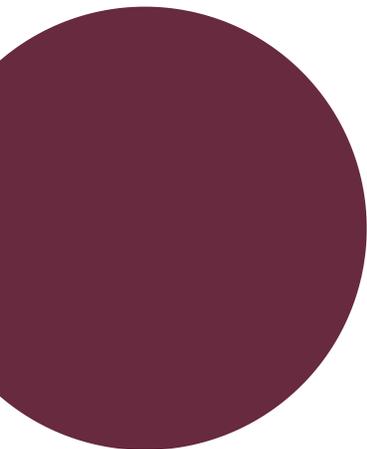


Public Safety Fund cont'd

Public Safety Expenditures by Department



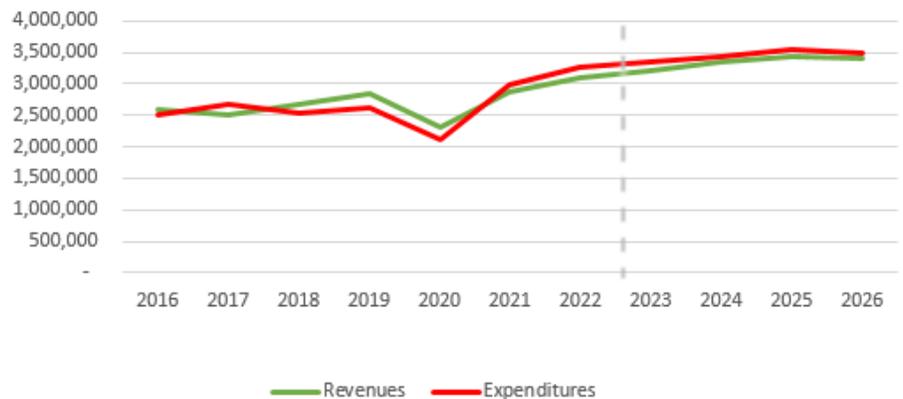
For FY2022, the Fire Department accounts for 40.3% of Public Safety expenditures and the Police Department accounts for 59.7%. Total average growth for the funds expenditures are 11.4% annually since the Public Safety Sales Tax was approved by voters in 2018.



Parks Fund

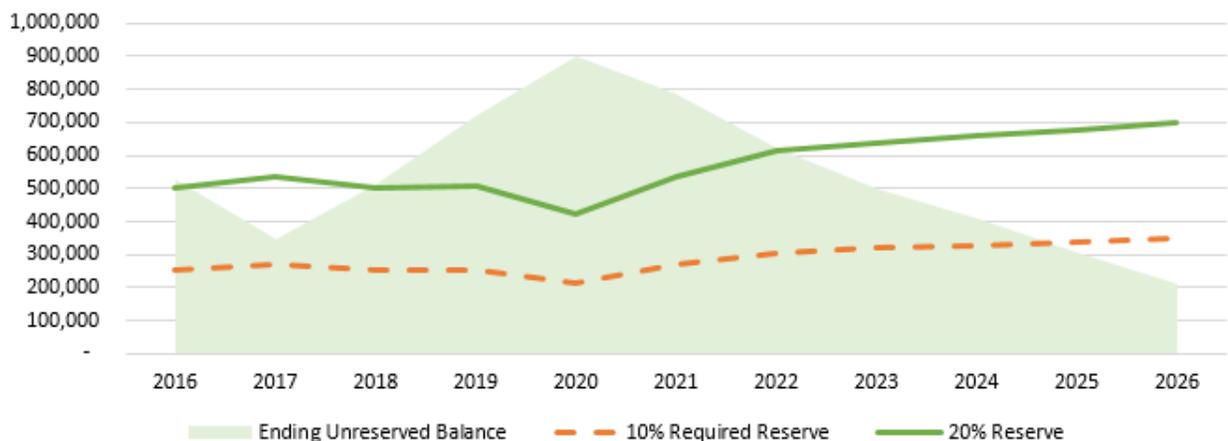
The graph to the right represents the city's total annual revenues compared to total expenses for the Parks Fund. Revenues for the Parks Fund come from various fees charged to customers, such as campground customers and those utilizing other services such as the pool and ball programs.

Parks & Rec Revenue vs. Expenditure



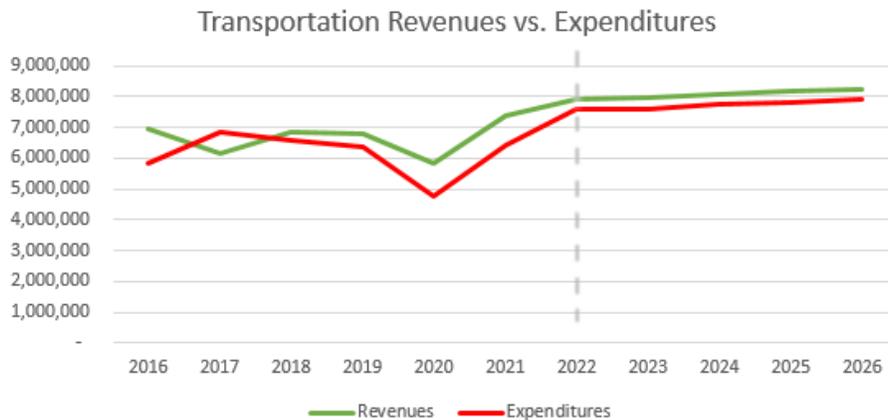
The Parks Fund also relies on an annual subsidy from the General Fund. Similar to the General and Public Safety Funds, the Parks Fund is also required to maintain a reserve, although the minimum amount is only 10% of operational expenditures.

Parks & Rec Unreserved Fund Balance



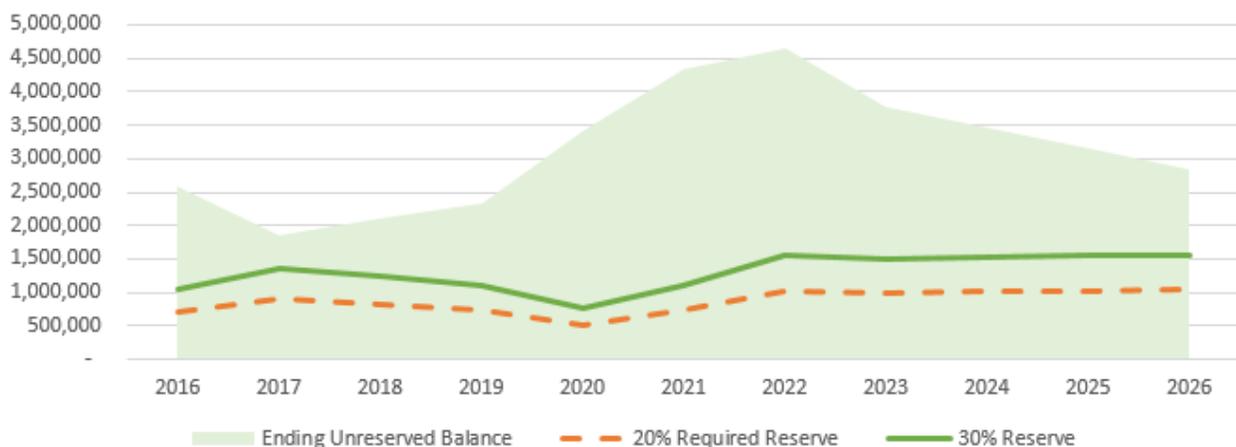
Transportation Fund

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.

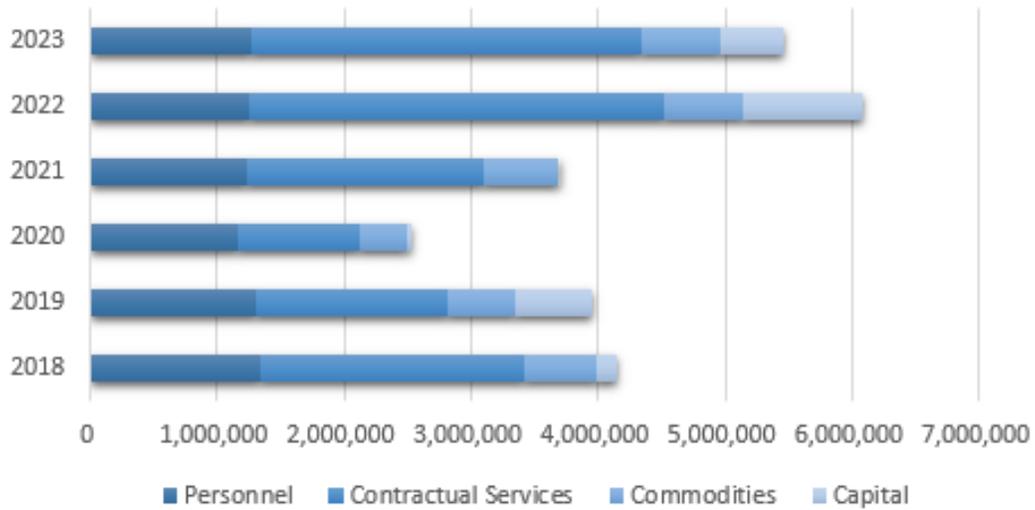
Transportation Unreserved Fund Balance



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

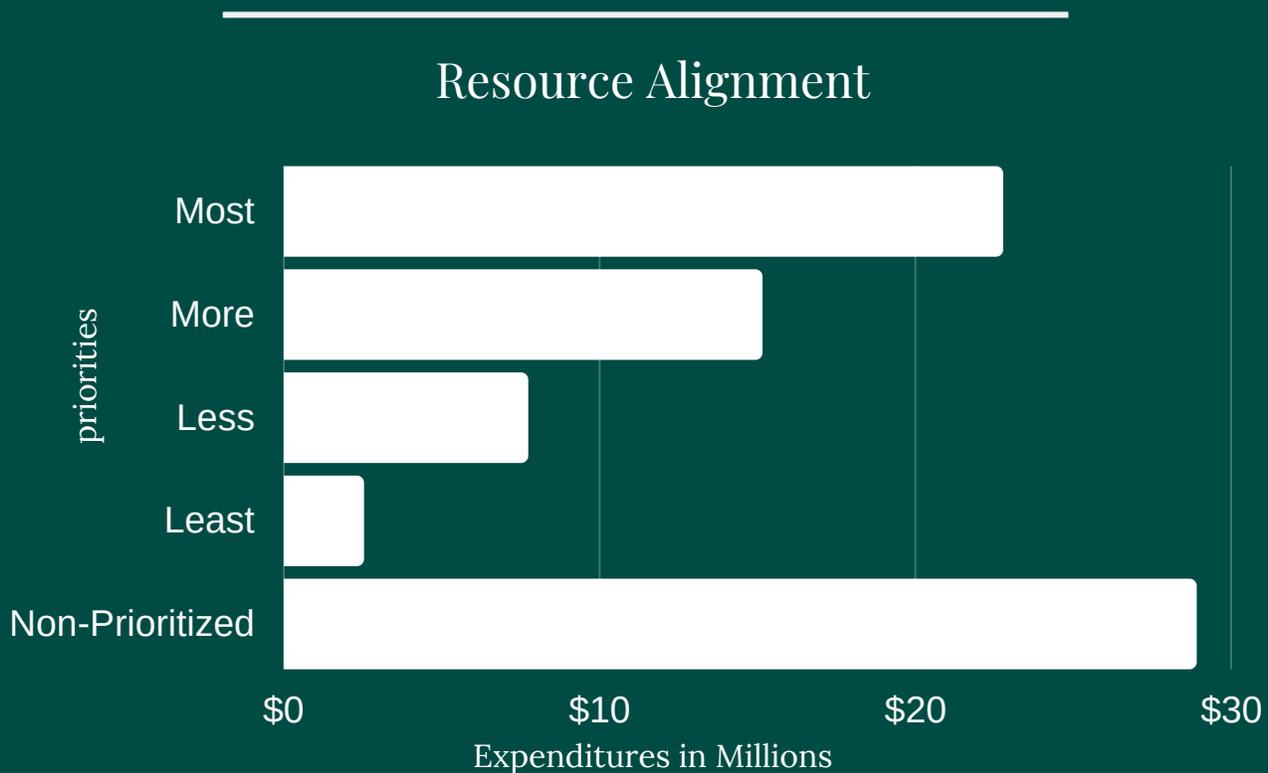


About Priority-Based Budgeting

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.

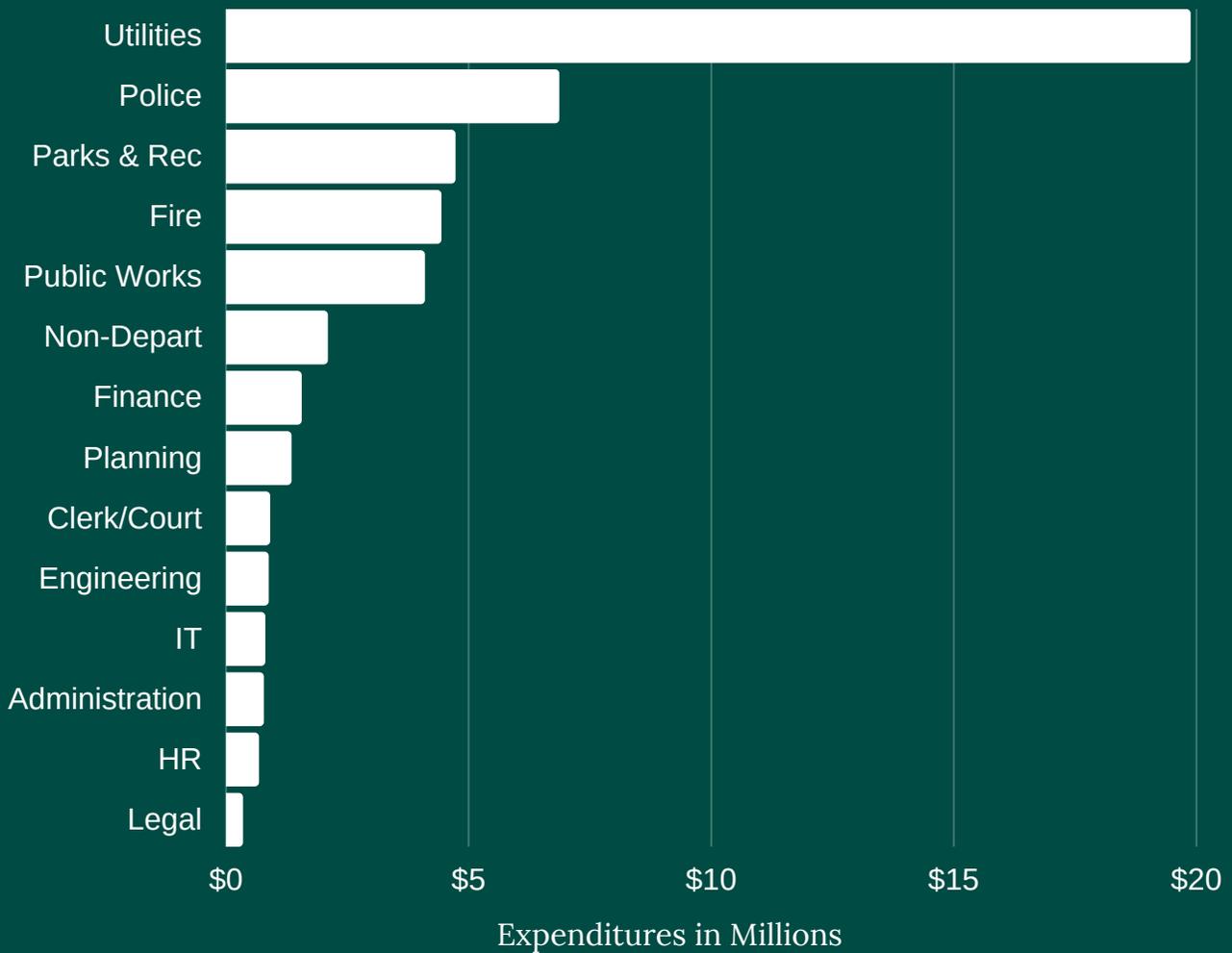


NOTE: The graphs below only represent "prioritized" costs and do not represent the city's entire annual operating and capital budgets and/or expenditures.

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.

Policy Questions to Ask



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

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



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

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



Are there service sharing options with other political organizations?

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



Are there public-private partnership opportunities?

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



Are there programs best provided by the private sector?

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

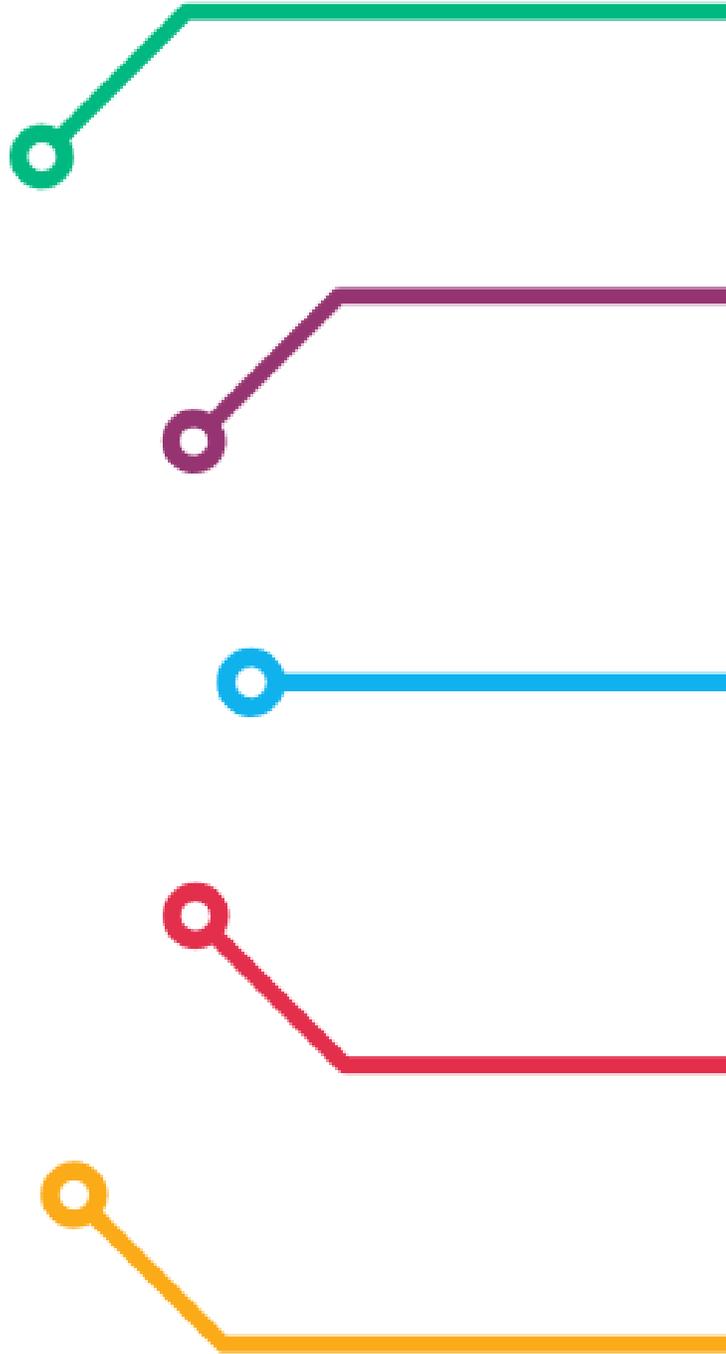


If we want to keep a lower-performing program, is there opportunity to recover cost?

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

5 STEPS PROCESS OVERVIEW PRIORITY-BASED BUDGETING

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



Determine & Clarify Vision/Results

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

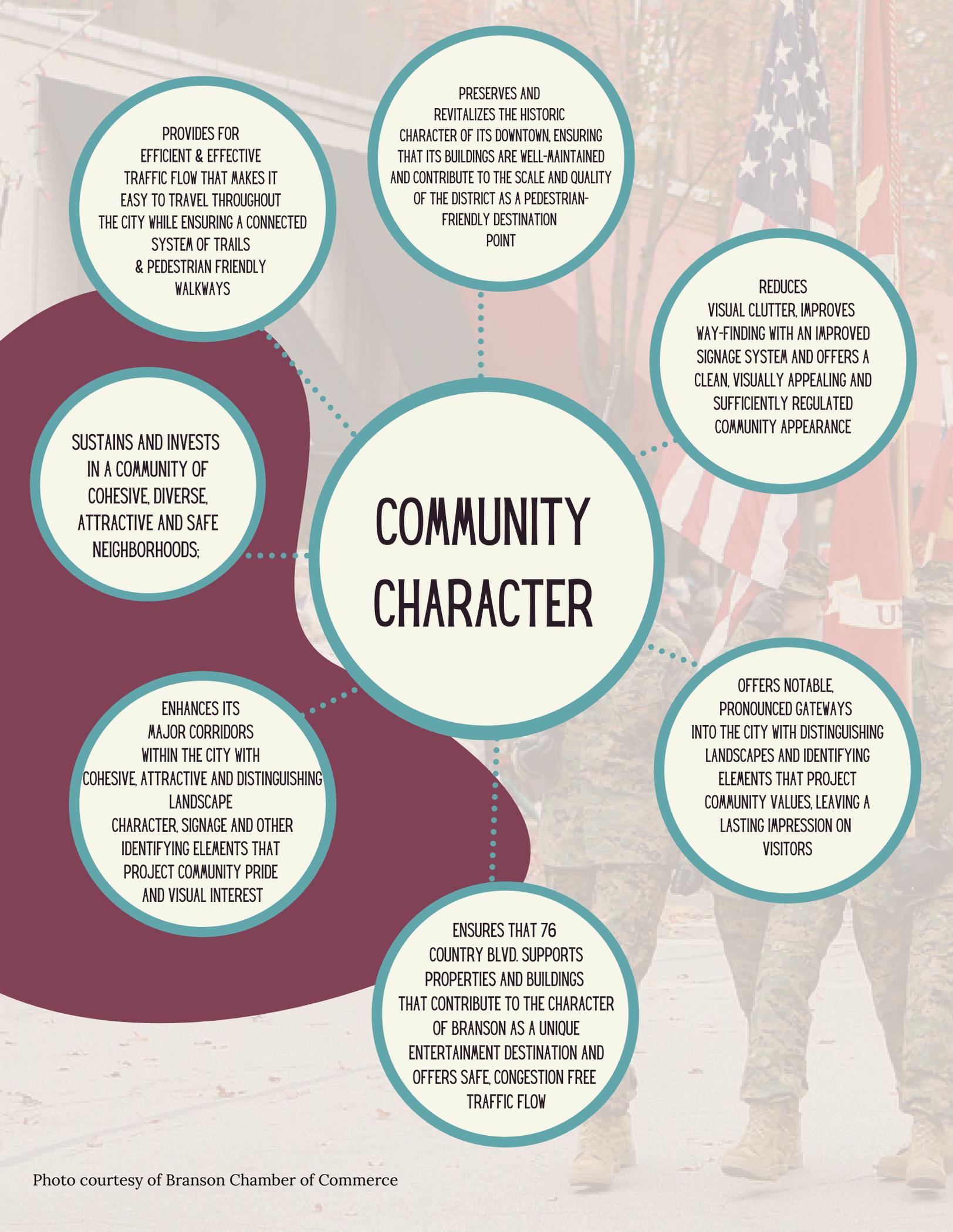
04

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

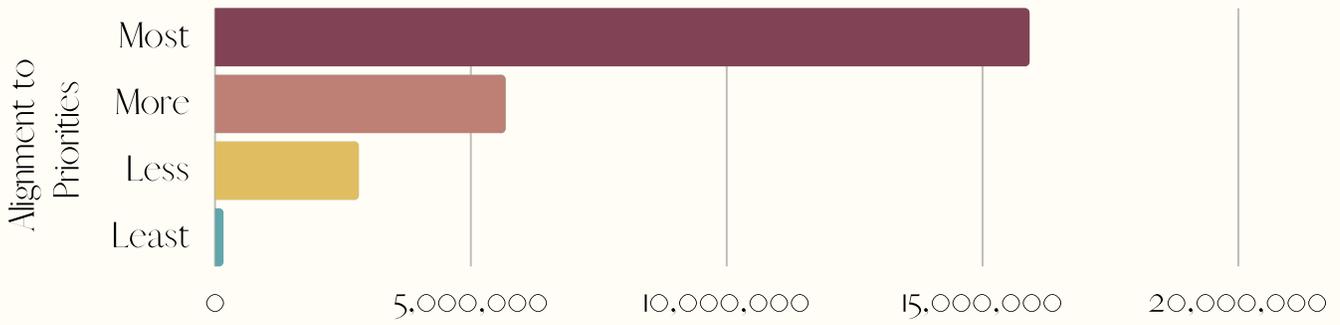
SUSTAINS AND INVESTS IN A COMMUNITY OF COHESIVE, DIVERSE, ATTRACTIVE AND SAFE NEIGHBORHOODS;

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

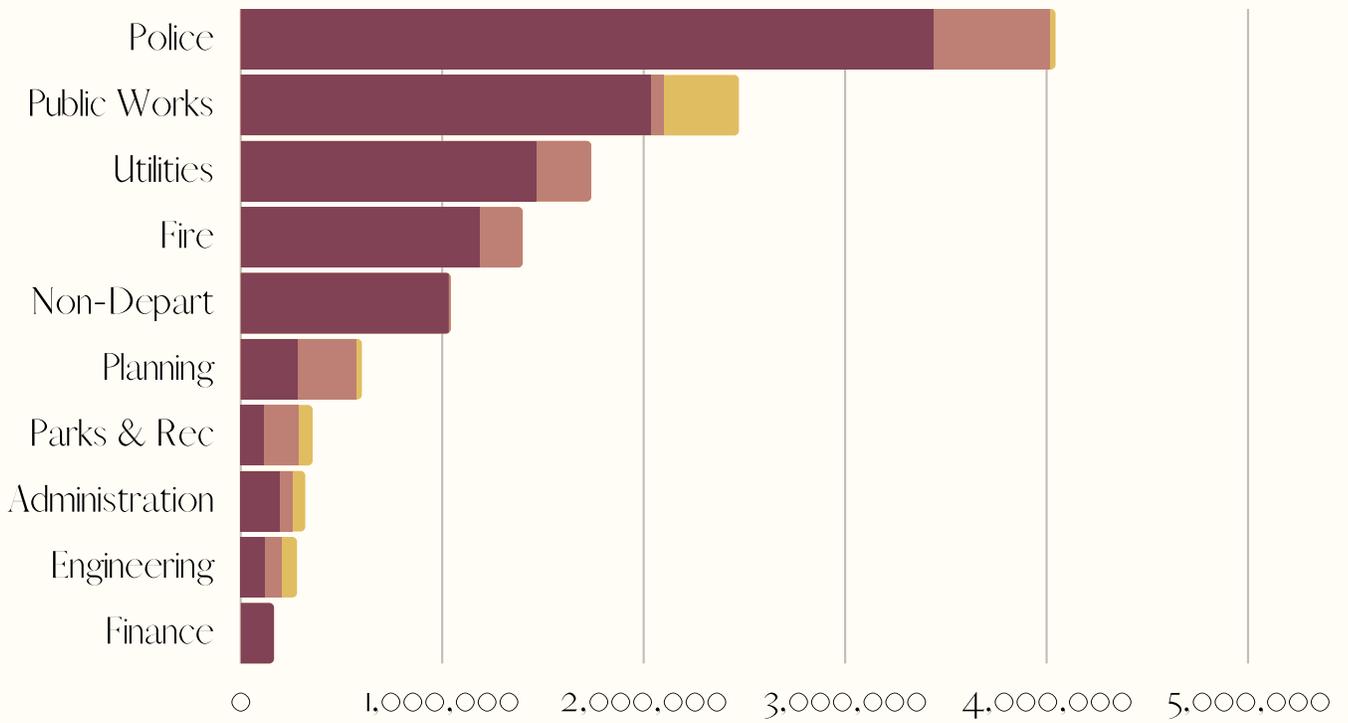
OFFERS NOTABLE, PRONOUNCED GATEWAYS INTO THE CITY WITH DISTINGUISHING LANDSCAPES AND IDENTIFYING ELEMENTS THAT PROJECT COMMUNITY VALUES, LEAVING A LASTING IMPRESSION ON VISITORS

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

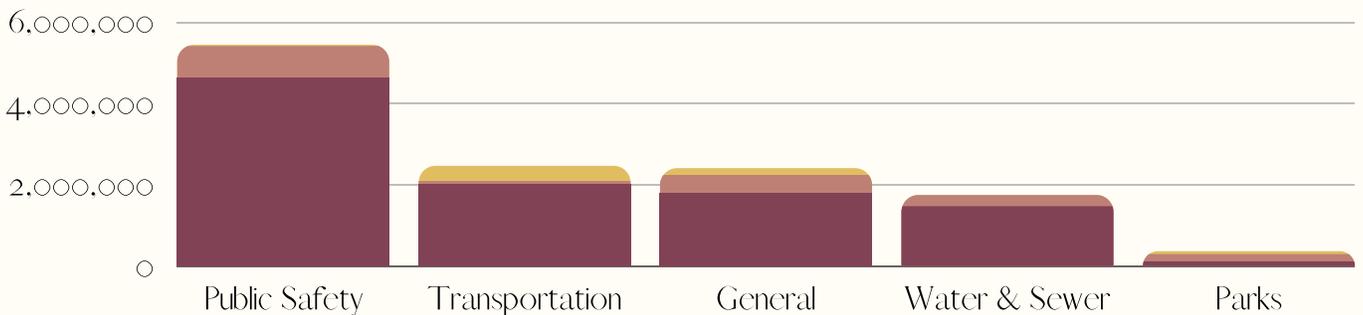
Spending by Level of Contribution to Community Character:



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

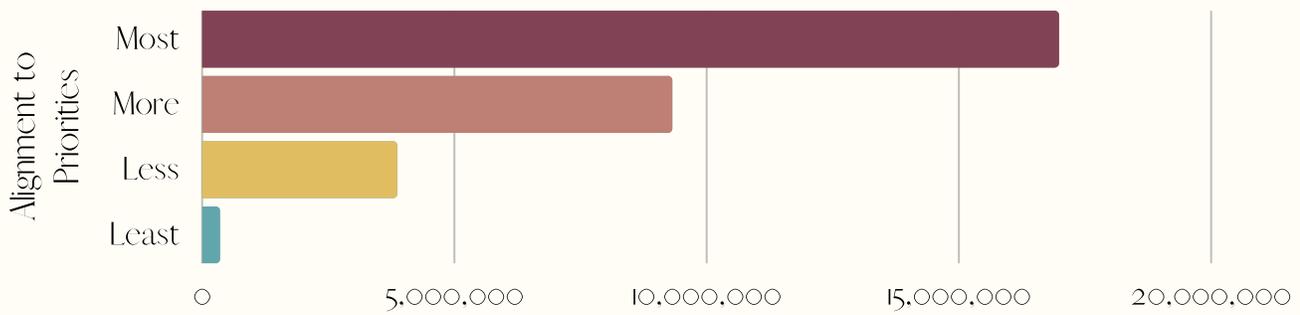
ENCOURAGES AND SUPPORTS AN ADEQUATE SUPPLY AND VARIETY OF HOUSING THAT MEETS THE DIVERSE NEEDS OF THE COMMUNITY, ITS RESIDENTS AND WORKERS

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

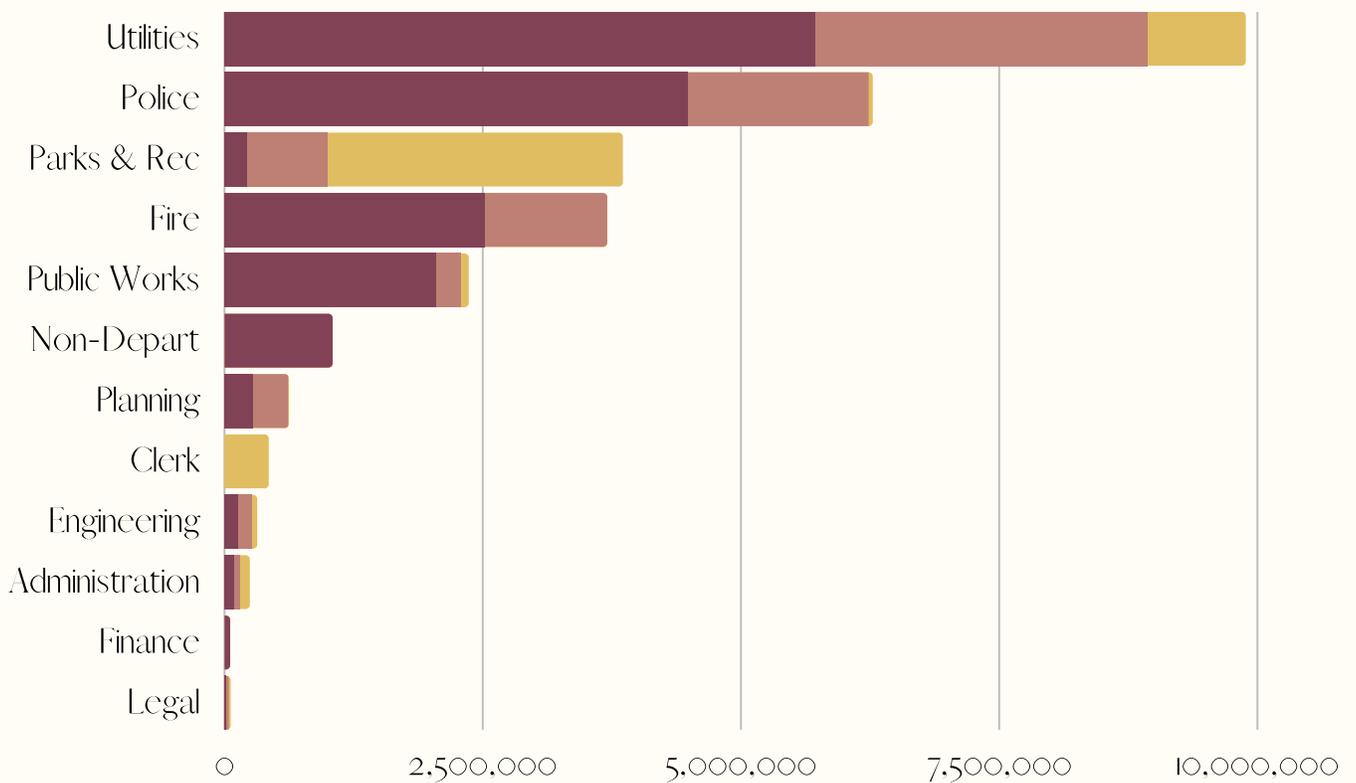
DESIGNS AND PROVIDES A SAFE PUBLIC INFRASTRUCTURE NETWORK THAT IS WELL MAINTAINED, ACCESSIBLE AND ENHANCES TRAFFIC FLOW AND MOBILITY FOR MOTORISTS, PEDESTRIANS AND CYCLISTS

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

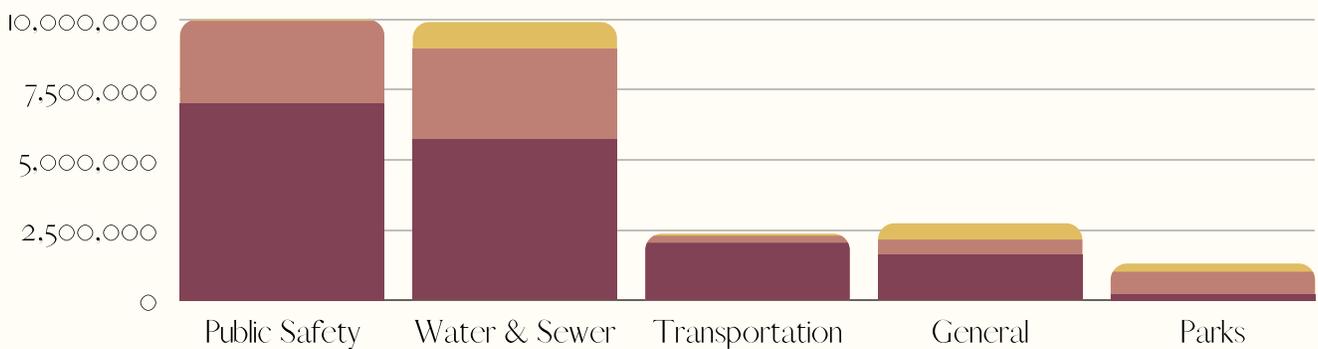
SPENDING BY LEVEL OF CONTRIBUTION TO SAFETY, HEALTH & SOCIO-ECONOMIC:



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



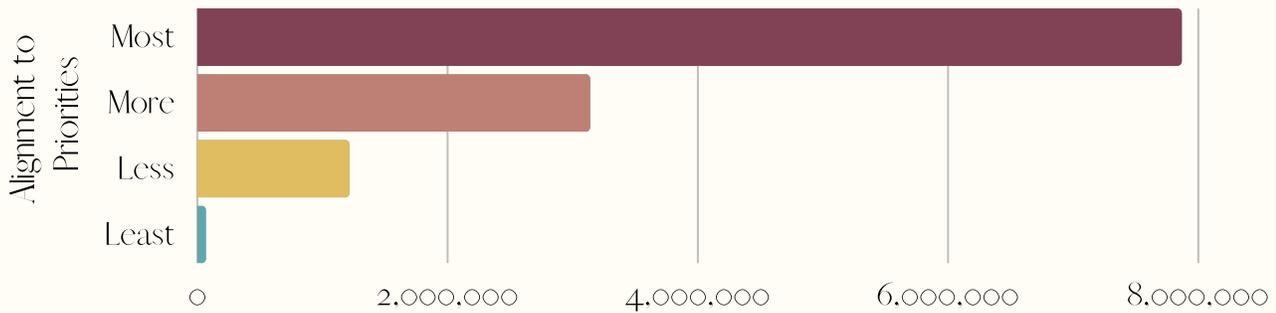
OFFERS DIVERSE OPPORTUNITIES FOR LIFE-LONG LEARNING, ACCESS TO INFORMATIONAL RESOURCES AND COMMUNITY EDUCATION, INVOLVEMENT AND PARTICIPATION

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

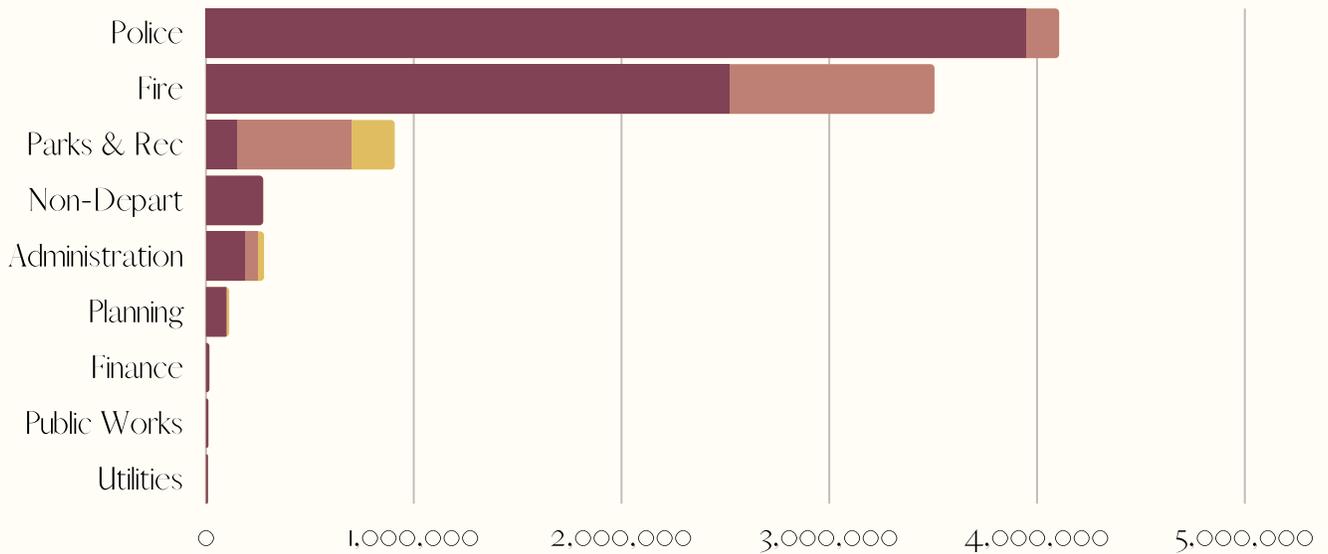


ARTS, CULTURE & EDUCATION

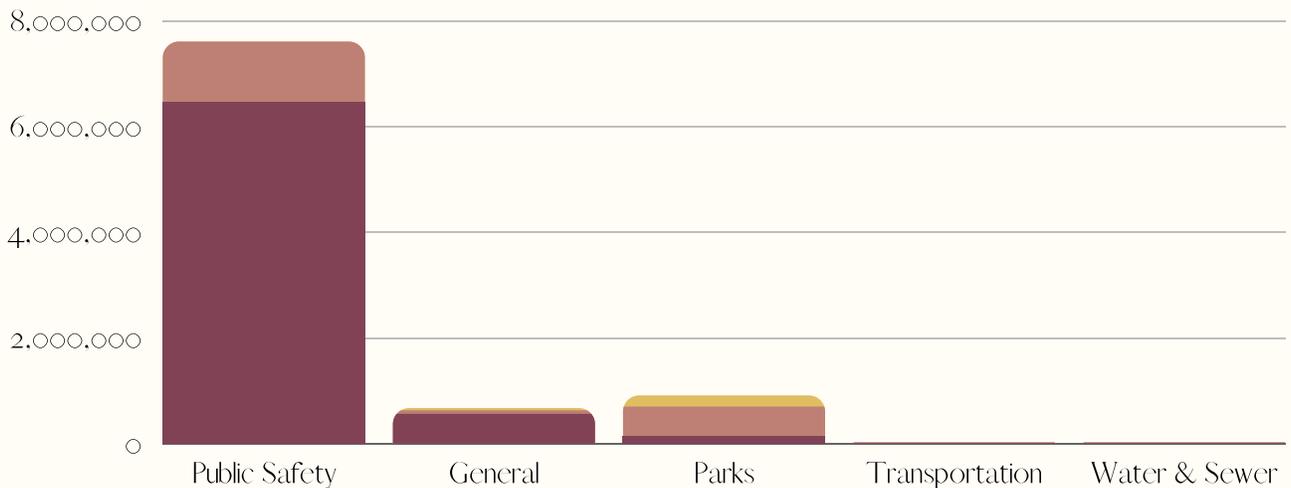
SPENDING BY LEVEL OF CONTRIBUTION TO ARTS, CULTURE & EDUCATION:



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

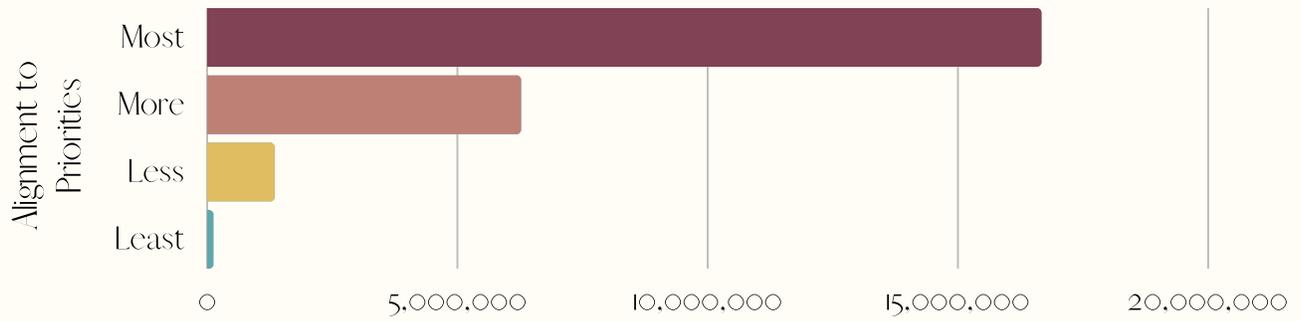
ENCOURAGES AND MAINTAINS A DIVERSE BALANCE OF RETAIL, DINING, ENTERTAINMENT AND BUSINESS SERVICES THAT SUPPORT THE RESIDENT POPULATION IN ORDER TO MAINTAIN THEIR QUALITY OF LIFE

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

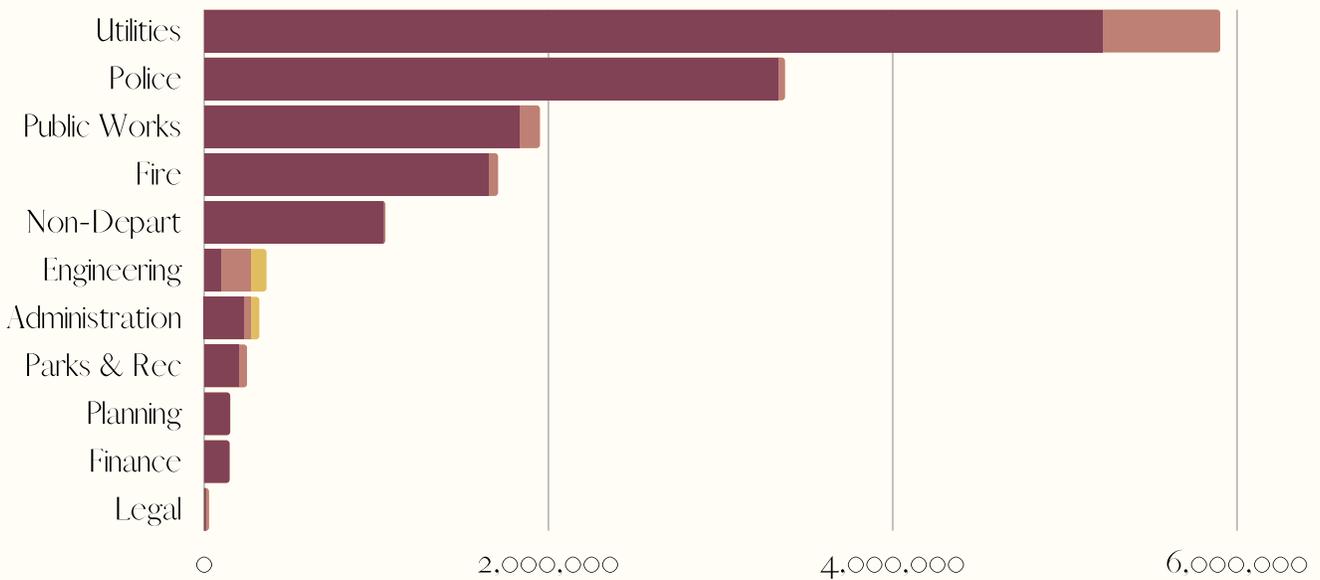
PARTNERS WITH THE COMMUNITY TO SUPPORT AND ENCOURAGE THE GROWTH OF THE LOCAL ECONOMY, SETTING THE STAGE FOR BUSINESS DEVELOPMENT (ATTRACTION, RETENTION AND EXPANSION), JOB CREATION AND FOSTERING A THRIVING ENTREPRENEURIAL ENVIRONMENT

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

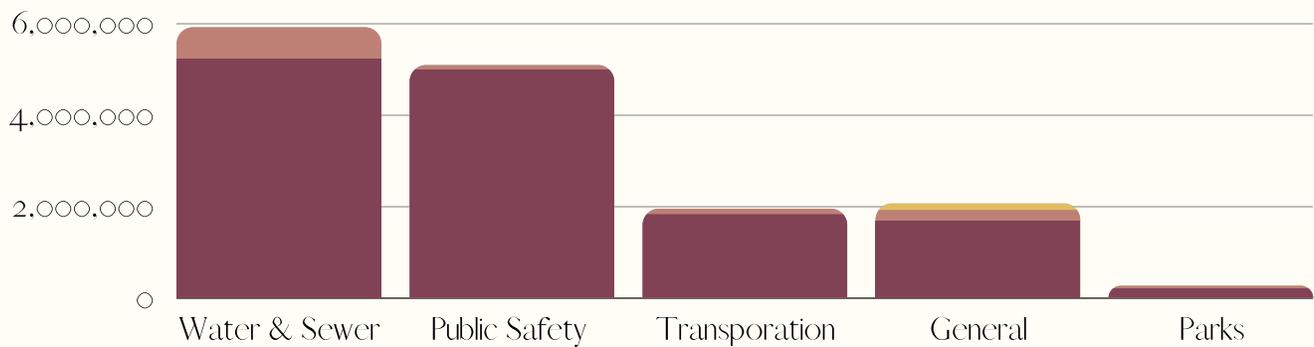
SPENDING BY LEVEL OF CONTRIBUTION TO ECONOMIC DEVELOPMENT:

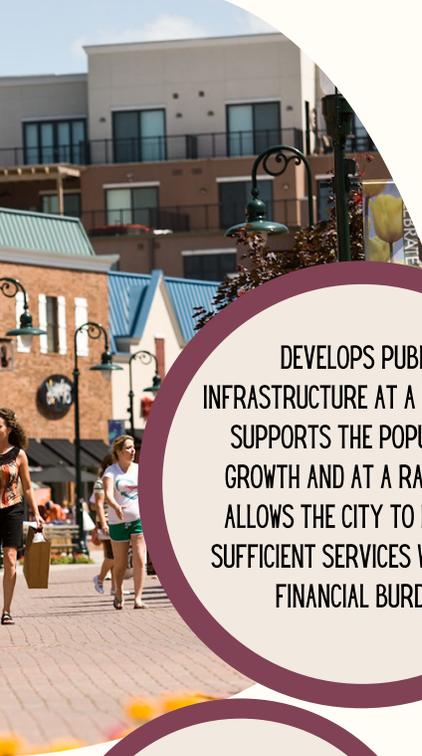


ECONOMIC DEVELOPMENT CONTRIBUTION BY DEPARTMENT:



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

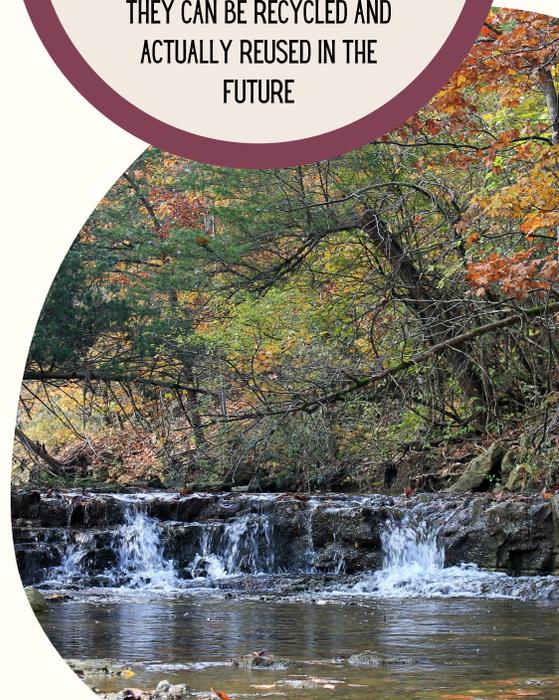
INFRASTRUCTURE & ENVIRONMENT

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

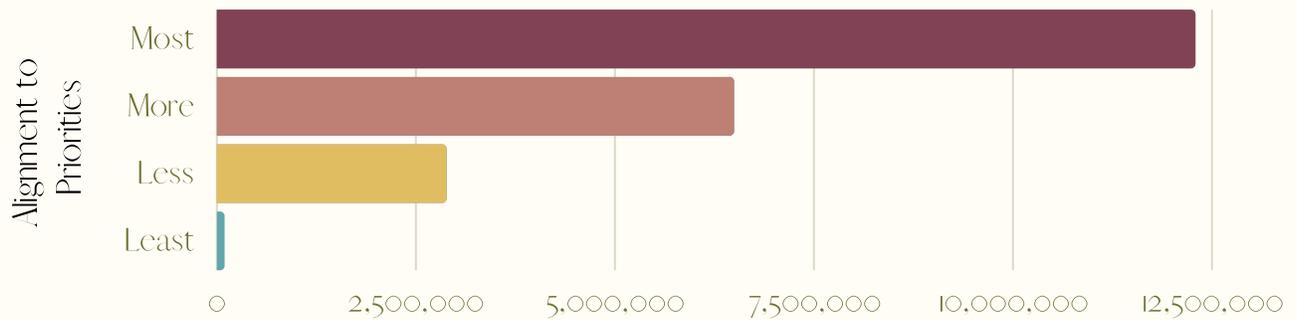
ENSURES THAT AIR QUALITY IS MAINTAINED AT A HEALTHY LEVEL AS THE CITY GROWS

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

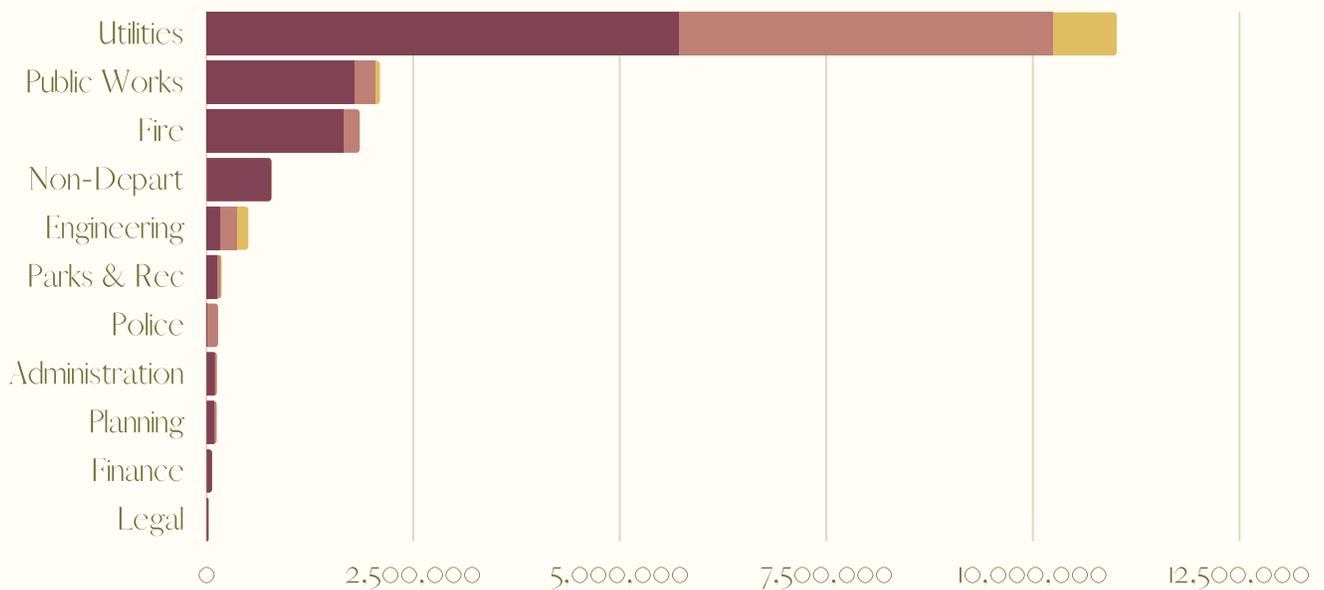
DEVELOPS AND IMPLEMENTS A SOLID WASTE MANAGEMENT PLAN THAT INCLUDES A CURBSIDE RECYCLING SERVICE THAT ENSURES THOSE MATERIALS REMAIN OF HIGH QUALITY SO THEY CAN BE RECYCLED AND ACTUALLY REUSED IN THE FUTURE



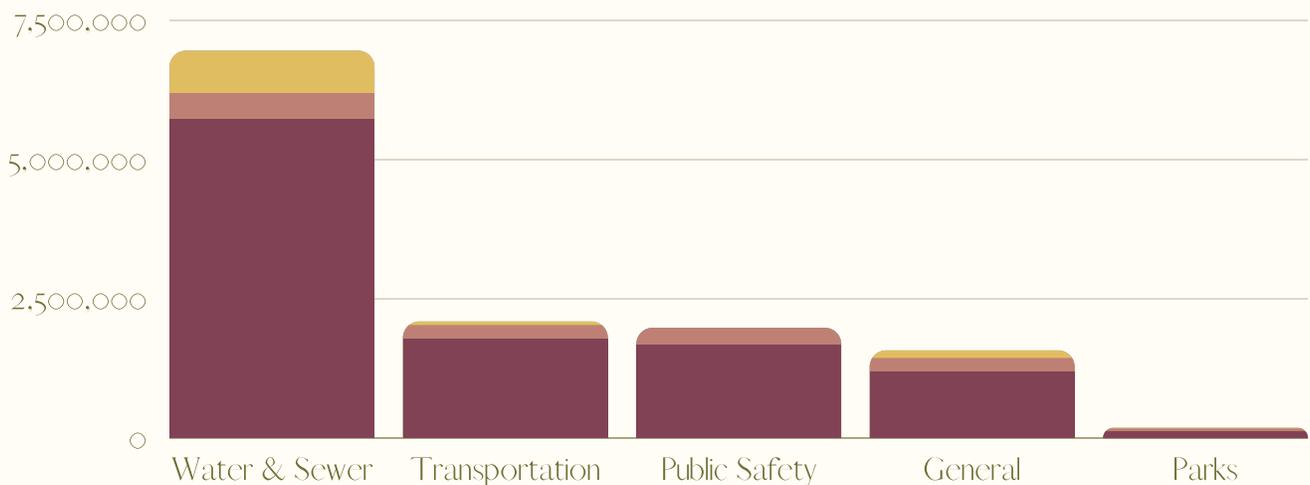
SPENDING BY LEVEL OF CONTRIBUTION TO INFRASTRUCTURE & ENVIRONMENT:



INFRASTRUCTURE & ENVIRONMENT CONTRIBUTION BY DEPARTMENT:



INFRASTRUCTURE & ENVIRONMENT SPENDING BY FUND:



TOURISM

```
graph TD; A((TOURISM)) -.- B((ENSURES THE TYPE AND QUALITY OF ENTERTAINMENT, ATTRACTIONS, SHOPPING AND RECREATIONAL OPPORTUNITIES CONTINUE TO EVOLVE TO MEET THE NEEDS OF THE CHANGING TOURISM DEMOGRAPHIC)); A -.- C((ENSURES A VARIED TYPE OF DINING EXPERIENCES AND PRICE POINTS ARE AVAILABLE THAT CONTINUE TO SERVE THE TOURIST DEMAND)); A -.- D((OFFERS VISITOR SERVICES AND FACILITIES THAT ARE ETHICAL, INFORMATIVE AND CLEAR TO TOURISTS)); A -.- E((SUPPORTS THE CONVENTION CENTER AND OTHER MEETING FACILITIES THAT SERVE AS AN ECONOMIC DRIVER ADDING TO THE ECONOMIC HEALTH OF THE CITY)); A -.- F((PROVIDES A SAFE, ATTRACTIVE AND WELL-PLANNED ENVIRONMENT FOR VISITORS AND GUESTS THAT ENSURES ACCESSIBILITY AND ALLOWS EASE IN GETTING AROUND)); A -.- G((PROMOTES BRANSON'S BRAND THAT CONTINUALLY EXPANDS BEYOND ENTERTAINMENT AND CELEBRATES ITS OUTDOOR RECREATION OPPORTUNITIES)); A -.- H((SUSTAINS THE AVAILABILITY OF A VARIED TYPE OF ACCOMMODATIONS AND PRICE POINTS THAT CONTINUE TO SERVE THE TOURIST DEMAND WHILE PROVIDING A QUALITY EXPERIENCE));
```

ENSURES THE TYPE AND QUALITY OF ENTERTAINMENT, ATTRACTIONS, SHOPPING AND RECREATIONAL OPPORTUNITIES CONTINUE TO EVOLVE TO MEET THE NEEDS OF THE CHANGING TOURISM DEMOGRAPHIC

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

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

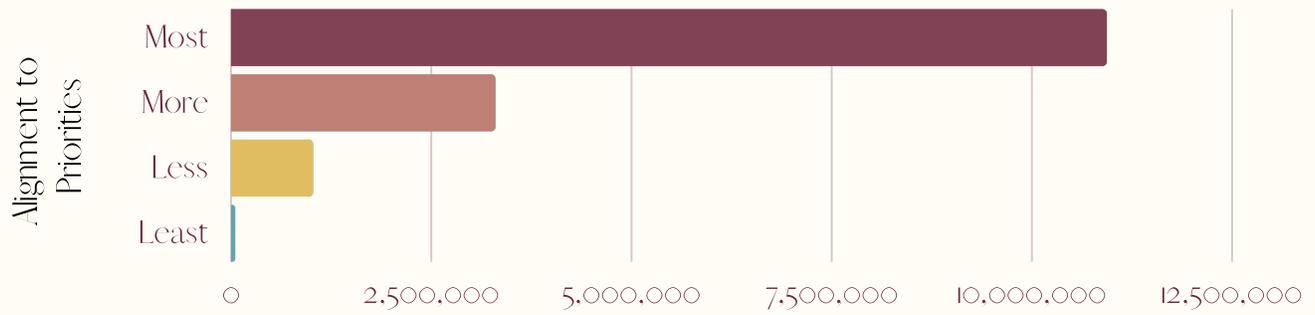
SUPPORTS THE CONVENTION CENTER AND OTHER MEETING FACILITIES THAT SERVE AS AN ECONOMIC DRIVER ADDING TO THE ECONOMIC HEALTH OF THE CITY

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

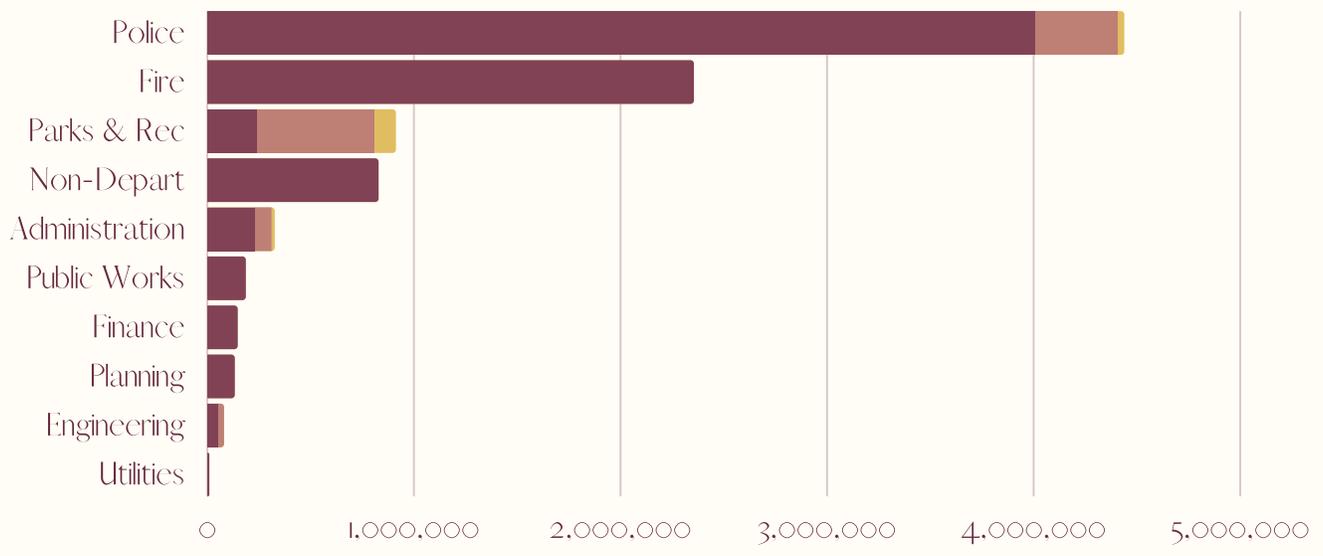
PROMOTES BRANSON'S BRAND THAT CONTINUALLY EXPANDS BEYOND ENTERTAINMENT AND CELEBRATES ITS OUTDOOR RECREATION OPPORTUNITIES

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

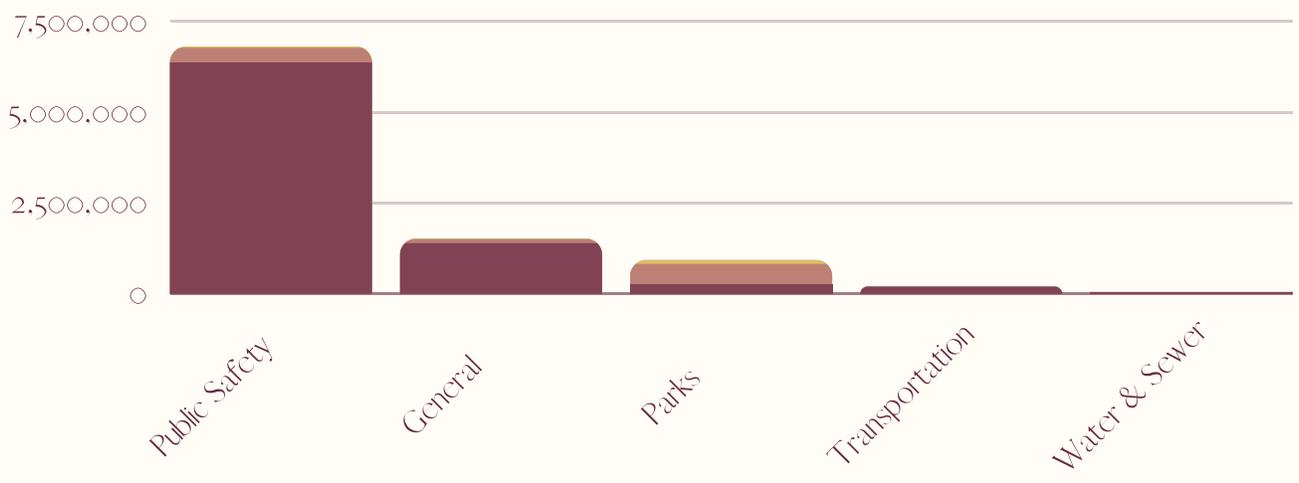
SPENDING BY LEVEL OF CONTRIBUTION TO TOURISM:



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

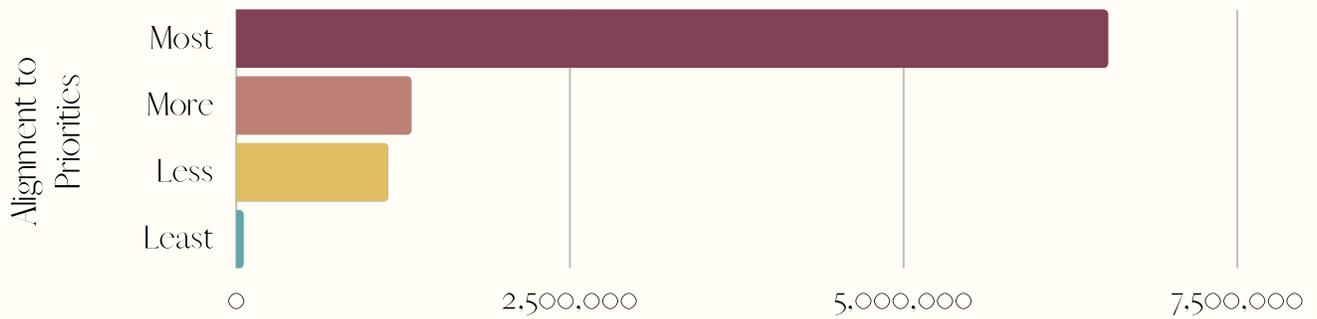
DESIGNS, MAINTAINS AND EXPANDS A VARIETY OF PUBLIC AREAS, SUCH AS PLAZAS, OUTDOOR SPACES, PARKS AND RECREATION FACILITIES THAT ARE FUNCTIONAL, ACCESSIBLE, ATTRACTIVE, SAFE AND COMFORTABLE.

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

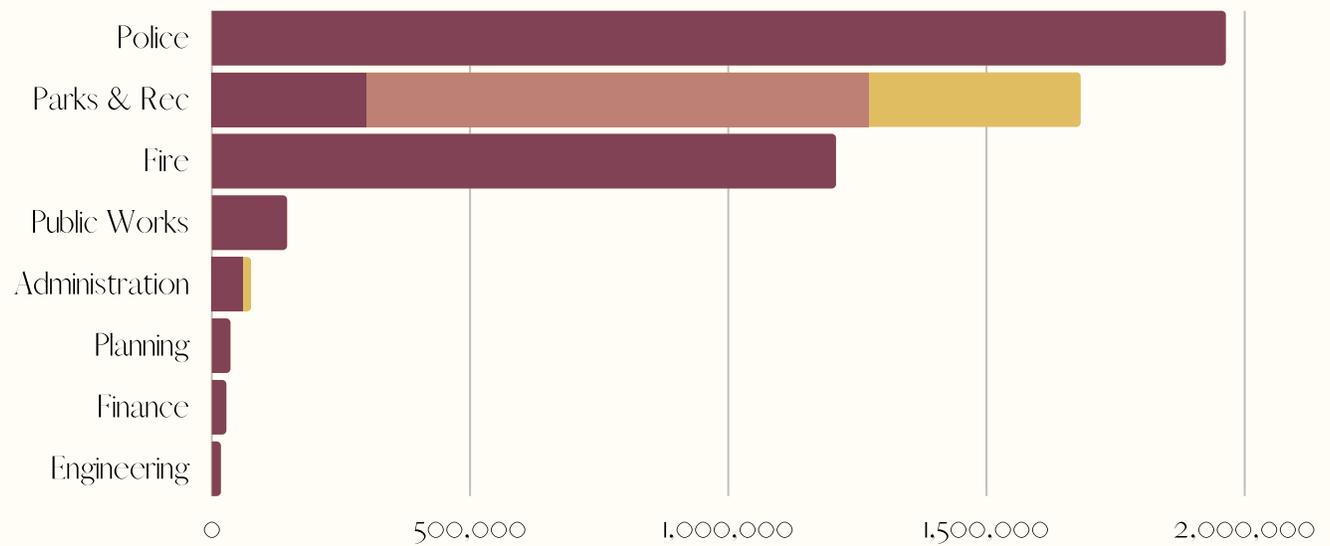
DEVELOPS AN EXTENSIVE, CONNECTED OPEN SPACE NETWORK THAT REINFORCES ITS RESIDENTS' QUALITY OF LIFE



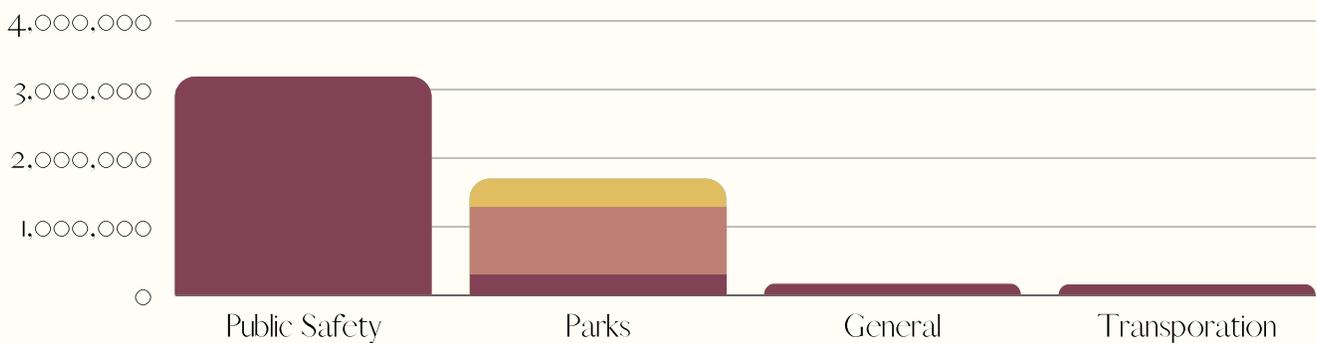
SPENDING BY LEVEL OF CONTRIBUTION TO PARKS, OPEN SPACE & RECREATION:



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

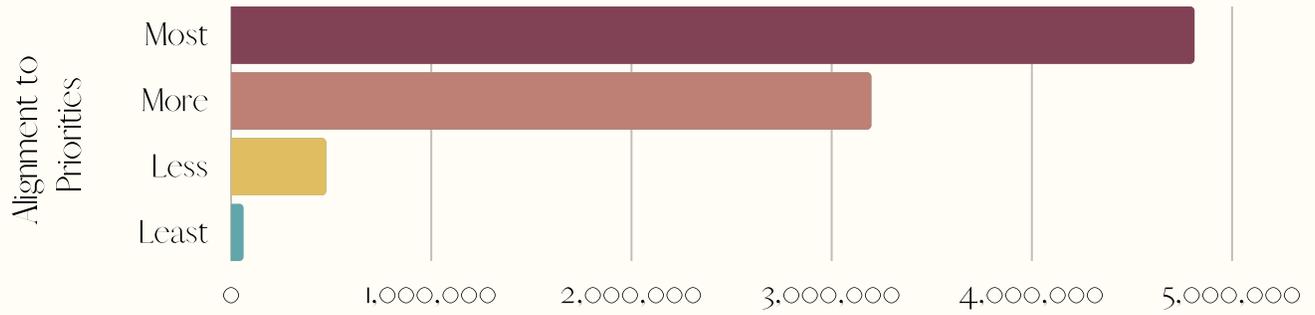
DEVELOPS A
PLAN TO ANNEX LANDS IN AN
EFFORT TO ELIMINATE ISLANDS
AND MEET THE GOAL OF
ENHANCING ITS ECONOMIC AND
SUSTAINABILITY STANDARDS

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

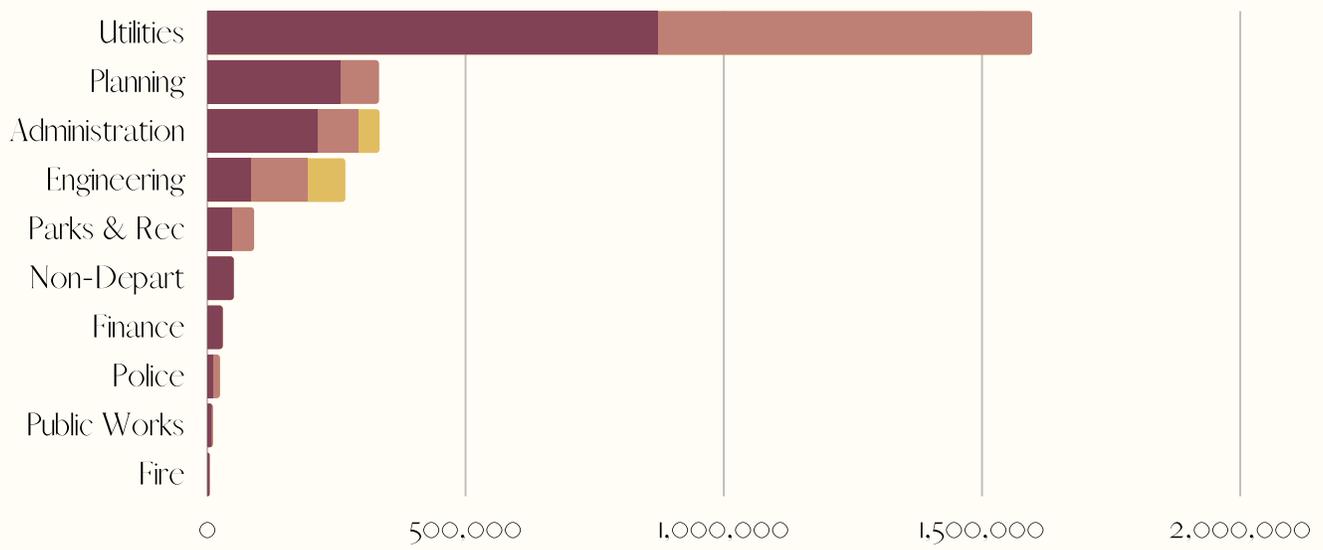
ENSURES FUTURE
DEVELOPMENT EMPHASIZES COMPACT,
MIXED-USE CENTERS THAT IMPROVE
HOUSING ALTERNATIVES
AND REDUCES THE IMPACTS
ON THE ENVIRONMENT
FROM SPRAWLING
DEVELOPMENT

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

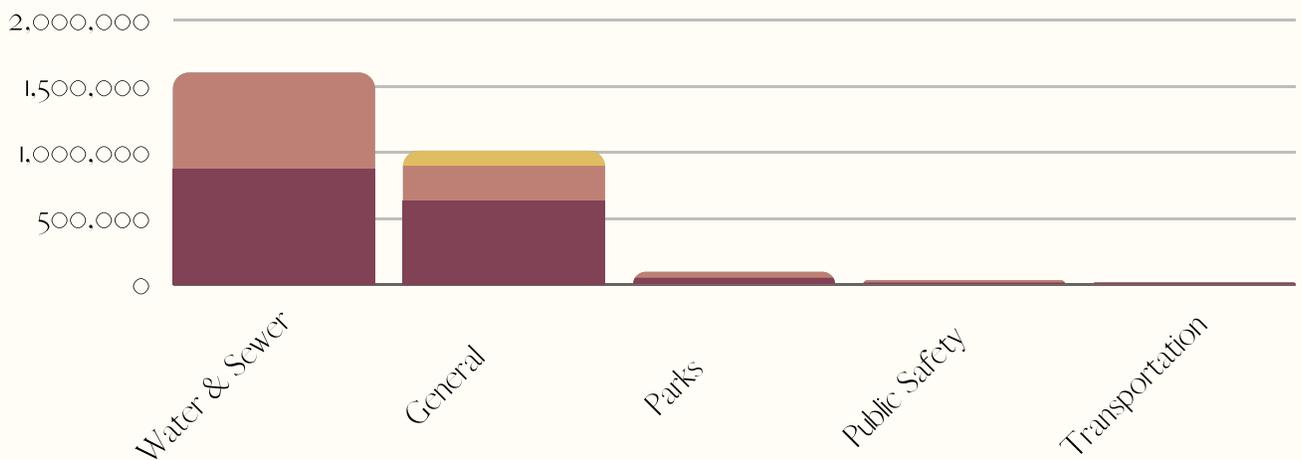
SPENDING BY LEVEL OF CONTRIBUTION TO LAND USE:



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

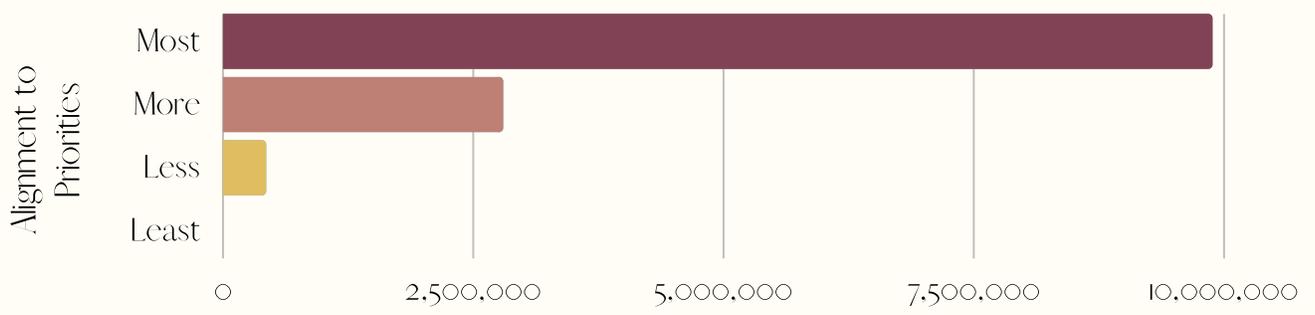
TRANSPORTATION

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

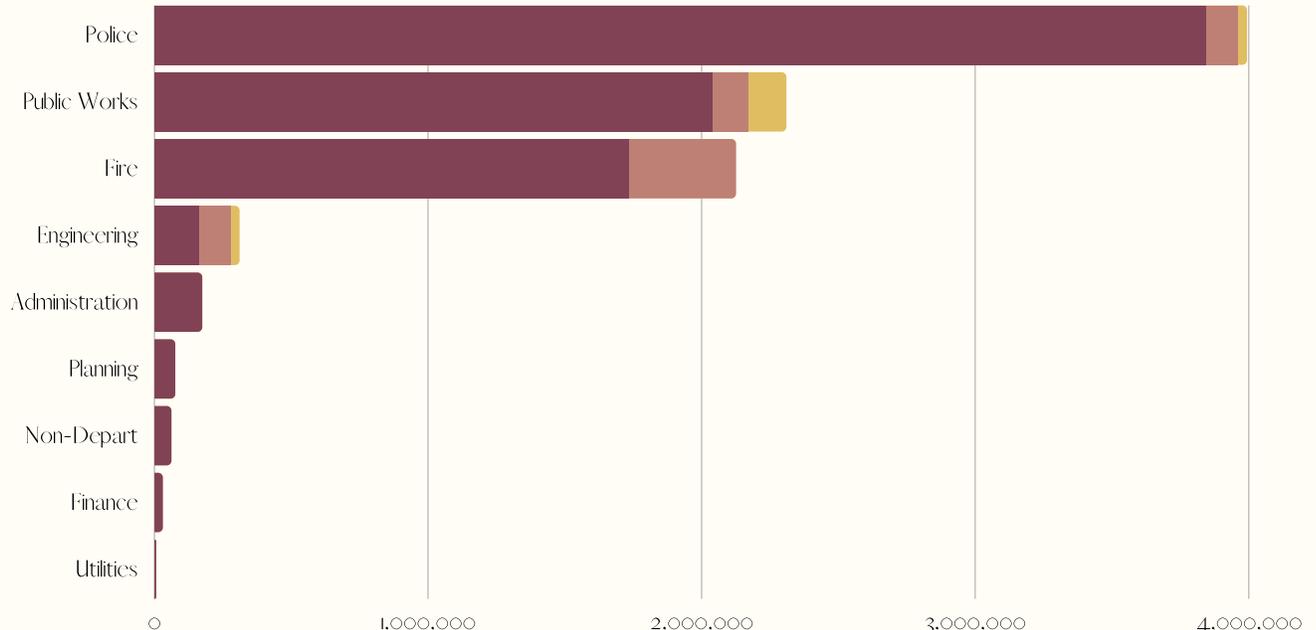
PLANS AND
BUILDS A STRONG,
COMPREHENSIVE STREET
NETWORK THAT MANAGES TRAFFIC
CONGESTION, PROVIDES CLEAR
ALTERNATE ROUTES
AND IS WELL
MAINTAINED



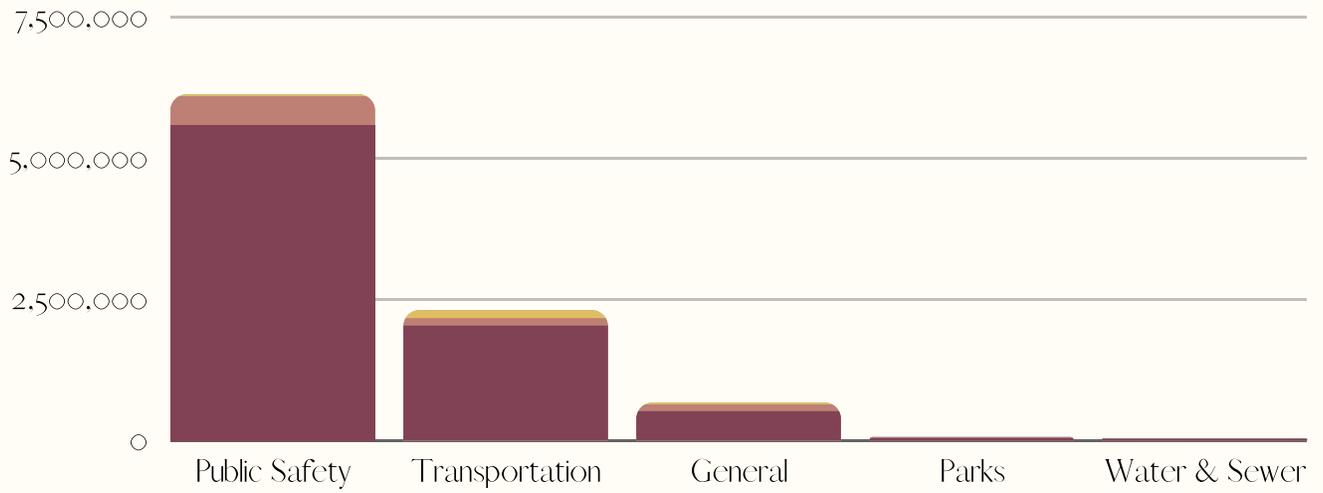
SPENDING BY LEVEL OF CONTRIBUTION TO TRANSPORTATION:



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

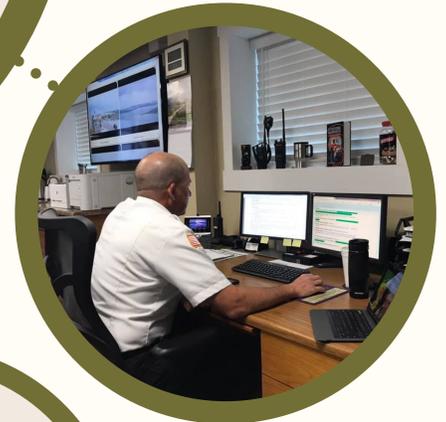
PROVIDES
RESPONSIVE AND ACCOUNTABLE
LEADERSHIP, ADVANCES CITY
INTERESTS THROUGH REGIONAL
PARTNERSHIPS AND FACILITATES
TIMELY AND EFFECTIVE TWO-WAY
COMMUNICATION AND COMMUNITY
ENGAGEMENT

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

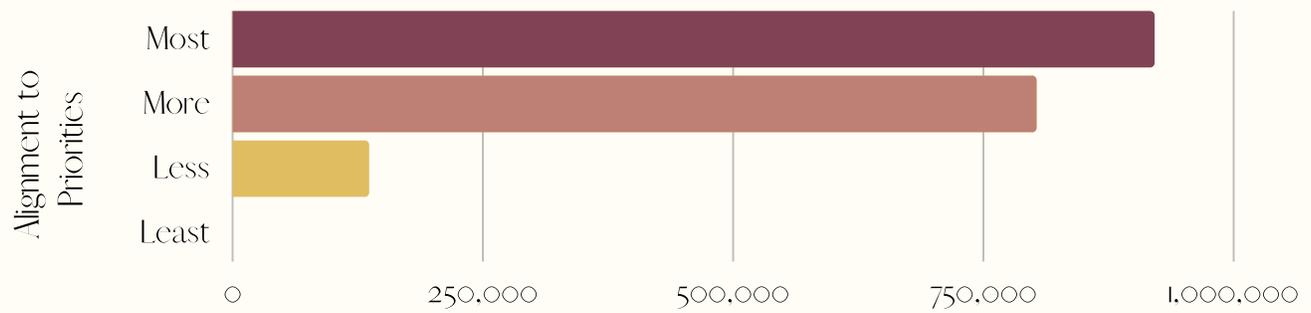
ATTRACTS,
MOTIVATES, DEVELOPS AND
RETAINS A HIGH-QUALITY,
ENGAGED AND
PRODUCTIVE
WORKFORCE

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

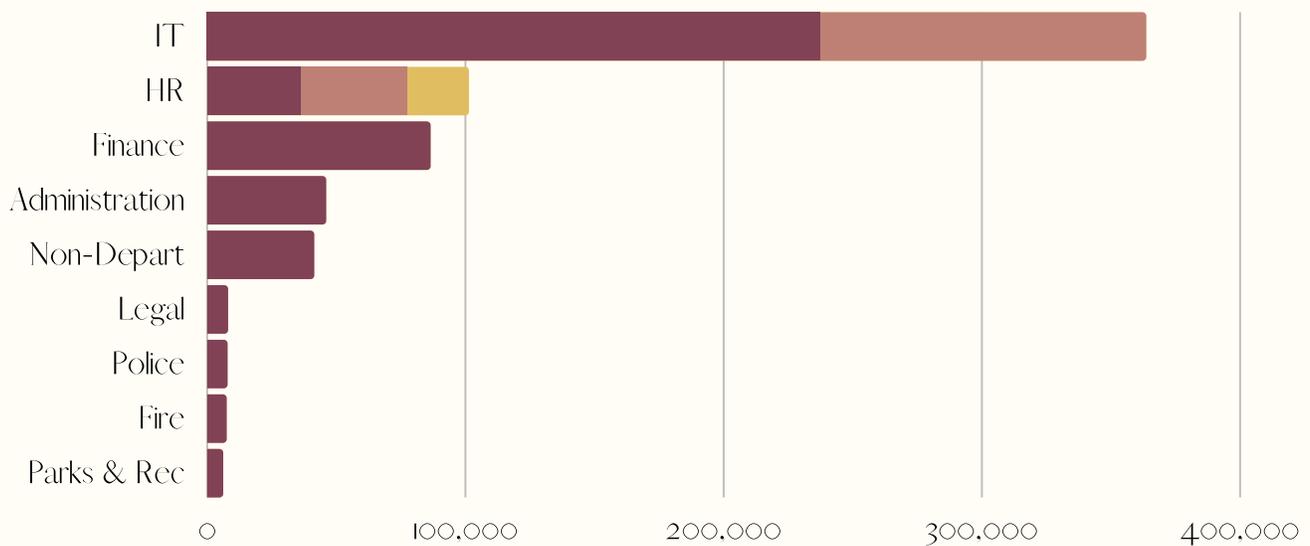
PROTECTS, MANAGES,
OPTIMIZES AND INVESTS IN
ITS HUMAN, FINANCIAL,
PHYSICAL AND TECHNOLOGY
RESOURCES



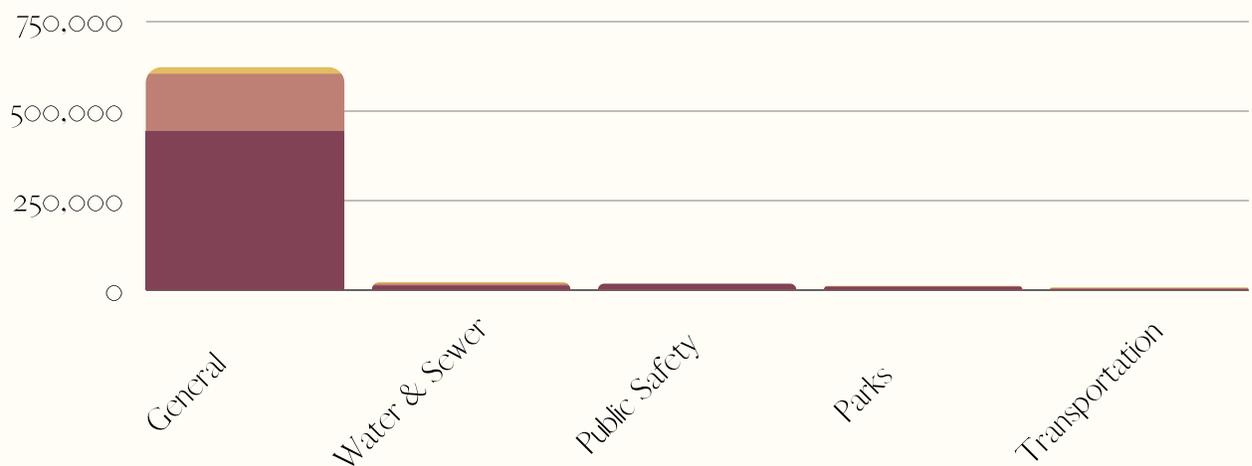
SPENDING BY LEVEL OF CONTRIBUTION TO GOOD GOVERNANCE:



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 ACTUAL	2021 BUDGET	2021 PROJECTED	2022 BUDGET
BEGINNING FUND BALANCE	6,110,389	2,563,430	6,343,880	6,859,860
REVENUES:				
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
TOTAL REVENUE	17,933,842	17,568,128	19,920,607	20,480,467
TOTAL AVAILABLE FUNDS	24,044,231	20,131,558	26,264,487	27,340,327
EXPENDITURES				
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
Operating Expenditures	8,286,605	9,043,300	8,530,620	8,756,851
TOTAL EXPENDITURES	8,286,605	9,043,300	8,530,620	8,756,851
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
ENDING UNRESERVED FUND BALANCE	6,343,880	2,381,060	7,709,860	6,859,860
30% RESERVE			2,559,186	2,627,055
AVAILABLE FOR CAPITAL OUTLAY			5,150,674	4,232,805
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**

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

City of Branson

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

City of Branson

Combined Statement of Budgeted

Revenues and Expenditures - Water/Sewer Capital 145 (Tourism)	2020 ACTUAL	2021 BUDGET	2021 PROJECTED	2022 BUDGET
BEGINNING FUND BALANCE	7,552,194	7,885,133	4,231,165	4,567,433
REVENUES:				
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				
TOTAL REVENUE	415,606	1,661,268	1,661,268	1,599,631
TOTAL AVAILABLE FUNDS	7,967,800	9,546,401	5,892,433	6,167,064
EXPENDITURES:				
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)				
TOTAL EXPENDITURES	(19,945)	1,325,000	1,325,000	4,493,000
Transfers From Other Funds	317,958	-	-	2,524,599
Transfers To Other Funds	4,074,538	-	-	-
ENDING UNRESERVED FUND BALANCE	4,231,165	8,221,401	4,567,433	4,198,663

City of Branson

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

	2020 ACTUAL	2021 BUDGET	2021 PROJECTED	2022 BUDGET
BEGINNING FUND BALANCE	1,048,684	1,048,684	1,051,670	1,051,670
REVENUES:				
Federal Grants	-	-	-	-
Grants from Others	-	-	-	-
Court Receipts				
Leases and Rents				
Lease Termination				
Charges for Services				
Interest Income				
Misc. Revenue				-
TOTAL REVENUE	-	-	-	-
TOTAL AVAILABLE FUNDS	1,048,684	1,048,684	1,051,670	1,051,670
EXPENDITURES:				
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)				
TOTAL EXPENDITURES	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	-	-	-
ENDING UNRESERVED FUND BALANCE	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 ACTUAL	2021 BUDGET	2021 PROJECTED	2022 BUDGET
BEGINNING FUND BALANCE	2,290,285	1,869,168	2,861,473	2,561,386
REVENUES:				
Taxes & Franchise Fees	74	75	5	5
Interest Income				
Bond Proceeds				
Misc. Revenue				
TOTAL REVENUE	74	75	5	5
TOTAL AVAILABLE FUNDS	2,290,359	1,869,243	2,861,478	2,561,391
EXPENDITURES:				
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	-	-	-	-
TOTAL EXPENDITURES	2,931,631	2,931,131	2,931,131	2,934,331
Other Fin. Sources--Refunded Bonds	-	-	-	-
Transfers To Other Funds	0	0	0	0
Transfers From Other Funds	3,502,745	2,041,172	2,631,039	2,187,734
ENDING UNRESERVED FUND BALANCE	2,861,473	979,284	2,561,386	1,814,793

City of Branson

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

	2020 ACTUAL	2021 BUDGET	2021 PROJECTED	2022 BUDGET
BEGINNING FUND BALANCE	718,150	546,048	899,444	785,201
REVENUES:				
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
TOTAL REVENUE	1,553,661	1,972,436	2,078,972	2,241,830
TOTAL AVAILABLE FUNDS	2,271,811	2,518,484	2,978,416	3,027,031
EXPENDITURES				
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
Operating Expenditures	2,128,366	2,845,082	2,693,215	3,062,733
Capital Expenditures	0	0	0	0
TOTAL EXPENDITURES	2,128,366	2,845,082	2,693,215	3,062,733
Transfers From Other Funds	755,999	763,650	800,000	860,000
Transfers To Internal Service Funds	0	0	300,000	200,000
ENDING UNRESERVED FUND BALANCE	899,444	437,052	785,201	624,297

City of Branson

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

	2020 ACTUAL	2021 BUDGET	2021 PROJECTED	2022 BUDGET
BEGINNING FUND BALANCE	14,466,358	13,865,047	15,044,429	20,762,574
REVENUES:				
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
TOTAL REVENUE	9,081,730	7,541,109	13,760,099	13,689,073
TOTAL AVAILABLE FUNDS	23,548,088	21,406,156	28,804,528	34,451,647
EXPENDITURES:				
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
TOTAL EXPENDITURES	6,283,396	5,250,986	5,369,171	11,712,409
Transfers From Other Funds				
Transfers To Other Funds	2,220,263	1,843,125	2,672,783	5,719,113
ENDING UNRESERVED FUND BALANCE	15,044,429	14,312,045	20,762,574	17,020,126

City of Branson

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

Public Safety-Police Fund

	2020 ACTUAL	2021 BUDGET	2021 PROJECTED	2022 BUDGET
BEGINNING FUND BALANCE	2,787,638	2,722,798	2,978,276	2,315,471
REVENUES:				
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
				-
TOTAL REVENUE	2,856,749	2,753,608	3,641,342	3,569,543
EXPENDITURES				
Police	5,745,035	7,152,925	6,521,332	6,419,989
Operating Expenditures	5,745,035	7,152,925	6,521,332	6,419,989
TOTAL EXPENDITURES	5,745,035	7,152,925	6,521,332	6,419,989
Transfers From Other Funds	3,328,925	3,318,425	3,318,425	4,369,994
Transfers To Other Funds	250,000	0	250,000	250,000
ENDING UNRESERVED FUND BALANCE	2,978,276	1,641,906	3,166,711	3,585,019
30% RESERVE			1,956,400	1,925,997
AVAILABLE FOR CAPITAL OUTLAY			1,210,311	1,659,023
Capital Expenditure			(700,000)	(650,000)
Internal Service Fund			(100,000)	(250,000)
One Time Expenditure			(51,240)	(23,650)

City of Branson

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

<i>Public Safety -Fire Fund</i>	2020 ACTUAL	2021 BUDGET	2021 PROJECTED	2022 BUDGET
BEGINNING FUND BALANCE	2,425,177	2,722,798	2,851,110	1,622,653
REVENUES:				
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
TOTAL REVENUE	2,567,508	2,169,774	2,703,285	2,753,434
EXPENDITURES				
Fire	4,722,699	4,500,493	4,360,657	4,487,992
Operating Expenditures	4,722,699	4,500,493	4,360,657	4,487,992
TOTAL EXPENDITURES	4,722,699	4,500,493	4,360,657	4,487,992
Transfers From Other Funds	2,581,125	2,581,125	2,581,125	3,441,500
Transfers To Other Funds	0	0	17,570	17,746
ENDING UNRESERVED FUND BALANCE	2,851,110	2,973,204	3,757,293	3,311,849
30% RESERVE AVAILABLE FOR CAPITAL OUTLAY			1,308,197	1,346,398
Capital Expenditure			(1,634,640)	(1,650,000)
Internal Service Fund			(500,000)	(91,000)
One Time Expenditure				(120,000)

City of Branson

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

	2020 ACTUAL	2021 BUDGET	2021 PROJECTED	2022 BUDGET
BEGINNING FUND BALANCE	64,696,665	59,119,552	66,339,759	61,755,909
REVENUES:				
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	-	-	-	-
TOTAL REVENUE	9,696,340	7,266,426	8,696,779	8,248,500
TOTAL AVAILABLE FUNDS	74,393,005	66,385,978	75,036,538	70,004,408
EXPENDITURES:				
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)	-	-	-	-
TOTAL EXPENDITURES	11,879,149	12,916,288	13,230,629	14,606,263
Transfers From Other Funds	4,563,759	-	-	-
Transfers To Other Funds	737,856	50,000	50,000	1,577,000
ENDING UNRESERVED FUND BALANCE	66,339,759	53,419,690	61,755,909	53,821,145

City of Branson

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

City of Branson

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

City of Branson

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

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

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Internal Service Fund - 604 Transportation				
	2020	2021	2021	2022
	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	207,294	156,592	156,592	105,890
REVENUES:				
Taxes & Franchise Fees				
Licenses and Permits				
Court Receipts				
Leases and Rents				
Lease Termination				
Charges for Services				
TOTAL REVENUE	-	-	-	-
TOTAL AVAILABLE FUNDS	207,294	156,592	156,592	105,890
EXPENDITURES:				
Capital Outlay	50,702	200,702	310,702	340,702
Debt Service--Principal, Interest & Chg. Non-Departmental				
TOTAL EXPENDITURES	50,702	200,702	310,702	340,702
Transfers From Other Funds	-	150,000	260,000	290,000
Transfers To Other Funds				
ENDING UNRESERVED FUND BALANCE	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
BEGINNING FUND BALANCE	109,791	98,559	97,025	84,259

REVENUES:

- Taxes & Franchise Fees
- Licenses and Permits
- Court Receipts
- Leases and Rents
- Lease Termination
- Charges for Services

TOTAL REVENUE	-	-	-	-
TOTAL AVAILABLE FUNDS	109,791	98,559	97,025	84,259

EXPENDITURES:

- Capital Outlay
- Debt Service--Principal, Interest & Chg.
Non-Departmental

TOTAL EXPENDITURES	12,766	362,766	362,766	448,834
---------------------------	---------------	----------------	----------------	----------------

Transfers From Other Funds	-	350,000	350,000	435,000
Transfers To Other Funds				

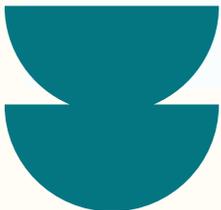
ENDING UNRESERVED FUND BALANCE	97,025	85,793	84,259	70,426
---------------------------------------	---------------	---------------	---------------	---------------

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

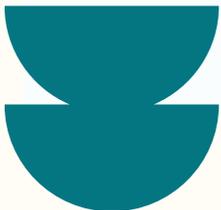
2022 Internal One Time Expenditures

<u>Fund</u>	<u>Dept/Description</u>	<u>Cost</u>
General		
	<u>Engineering</u>	
	Radar Traffic Count Equipment	4,800
	GPS Field Data Collection Equipment & Software	8,500
	Total Engineering	<u>\$ 13,300</u>
	<u>Planning</u>	
	Update of the Community Plan 2030	50,000
	Total Planning	<u>\$ 50,000</u>
	Total General Fund One Time Expenditures	<u>\$ 63,300</u>
	Transportation	
	<u>Transportation</u>	
	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
	Total Transportation	<u>\$ 30,500</u>
	Total Transportation Fund One Time Expenditures	<u>\$ 30,500</u>



2022 Internal One Time Expenditures

<u>Fund</u>	<u>Dept/Description</u>	<u>Cost</u>
Public Safety		
<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
	Total Police	\$ 23,650
<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
	Total Fire	\$ 120,000
	Total Public Safety One Time Expenditures	\$ 143,650



2022 Capital Request Summary

Section
02



2022 Capital Requests

General Fund Capital

Department	PBB Quartile	Capital Project	Funding Source	Budget
Administration				
		Replacement vehicle	General Fund/ISF	25,000
IT				
	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
Parks				
	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
Public Works				
	2	Elevator Upgrade City Hall	140 Gen. Fund	88,000
Planning				
	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
Water/Sewer				
**	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
Police				
	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 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.