

NOTICE OF MEETING



CITY OF BRANSON

BUDGET AND FINANCE COMMITTEE

Committee Meeting – Thursday, February 25, 2016 – 2:30 p.m.
Municipal Courtroom – Branson City Hall – 110 W. Maddux

AGENDA

1. Call to Order.
2. Roll Call.
3. Regular Reports:
 - a. Minutes of January 28, 2016
 - b. Monthly Sales & Tourism Tax Reports. [Rolling 12] [Unrestricted Tax]
 - c. Financials.
 - i. [Monthly Financials – December 2015].
 - ii. [Cash Reconciliation & Balance Sheet].
4. Review of Disbursements & Approval of Disbursements \$50,000 and over. (January 16, 2016 – February 12, 2016)
5. Discussion of Fee Analysis. [Memo] [Scenario 1]
6. Finance Director's Report.
7. Adjourn.

Where Values are the Difference
FEBRUARY: LEADERSHIP

Exhibiting a positive example in leading others toward achievement

Posted: February 25, 2016

For more information please visit www.bransonmo.gov or contact:

At: _____ By: _____

Lisa Westfall, City Clerk, 417-337-8522

MINUTES
BUDGET & FINANCE COMMITTEE
CITY OF BRANSON, MISSOURI
January 28, 2016

1) Call to Order.

The meeting of the Budget & Finance Committee was held in the Municipal Courtroom of City Hall, Thursday, January 28, 2016 at 2:30 p.m. The meeting was called to order by Mayor Karen Best.

2) Roll Call.

Members present: Mayor Karen Best, Alderwoman Cris Bohinc, Alderman Patrick Parnell, City Administrator Bill Malinen, Rod Romine and Pamela Yancey. Members absent: None.

Also present: Finance Director Jamie Rouch, Stacy McAllister and Carl Garrett; Marc Mulherin & Daniel Armstrong of the Branson Convention Center.

3) Convention Center Unaudited Year End Financials 2015.

Marc Mulherin of the Branson Convention Center presented the year end 2015 summary of the convention center's financials and operations.

Marc explained the actual revenue for the Branson Convention Center was \$4,554,984 with a budget of \$4,182,300, which makes the variance \$372,684 above the budgeted amount. The actual expense was \$4,632,086 with a budget of \$4,867,841, which makes the variance \$235,755 below the budgeted amount. The loss of (\$77,102) exceeded the budgeted loss of (\$685,541.)

Marc then explained the comparison of the 2014 and 2015 actuals. The total revenue for 2014 was \$3,592,847 and \$4,554,984 in 2015, which is a variance of \$962,137 more in 2015 vs. 2014. The total expense for 2014 was \$4,670,114 and \$4,632,086 in 2015, which is a variance of \$38,028 less expense in 2015 vs. 2014. The loss in 2014 was (\$1,077,267) and (\$77,102) in 2015, which is a variance of (\$1,000,165) less in 2015 vs. 2014.

Marc went on to explain the business overview. Room rentals missed the 2015 budget by \$20,392 and exceeded the 2014 actual by \$57,803. Concessions missed the budget by \$24,832 and exceeded the 2014 actual by \$16,257. Catering exceeded the budget by \$426,965 and exceeded the 2014 actual by \$525,105, due to two city wide conventions in 2015, SYTA and ASCE. Parking exceeded the budget by \$49,491 and exceeded 2014 actual by \$52,013. Marc explained that event parking still continues to drive revenue in the area. Contracted services were under budget by \$72,494 and utilities were also under budget by 51,438.

Marc explained the Branson Convention Center was able to host the following significant events in 2015: 2nd Annual Branson Shootout Futsal Tournament, Conklin Companies, The Branson Collector Car Auction in April and December, MO Rural Water Association, Phil Waldrep and John Hagee Ministries, Jamefest and five other Cheer and Dance Competitions, Two live MMA Fights, Associated Electric Cooperative, SYTA-Student Youth Travel Association and ASCE-American Society of Civil Engineers.

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Customer and Client Satisfaction based out of 100%: Facility Sales Team being knowledgeable, 92.3 %, Facility Event/Catering Team being readily available, 98.1%, Building operations and maintenance being clean, 94.2%, Food and beverage quality, 92.2%. When asking the customer/client how they would have rated the Branson Convention Center PRIOR to their event, 86.6%. When asking the customer/client how they rate the Branson Convention Center AFTER their event, 94.2%.

Marc reported that in 2015 SMG achieved a 12.5% reduction in KWH (kilowatt hours) usage. Based on a \$0.11 per KWH rate in 2015 that translates to an additional savings of \$66,915. The sustainability goal for the Branson Convention Center is to track and reduce the diversion rate away from the dumpster. The 2015 diversion rate is 41.33% with recycling the following: Glass recycling of 16,360 lbs., Composting 28,460 lbs., Cardboard and Metal 53,461 lbs., Other/Pallets/Cooking oil 37, 416 lbs., which makes the total trash removed 328,280 lbs.

Marc finished with saying the Branson Convention Center had a good year in 2015 and is currently looking for nationwide and larger groups to come to Branson. Mayor Best advised him that she met with Representative Justice and he was looking at bringing a large group to Branson and asked Marc to contact him about the group information.

Regular Reports.

a) Minutes of November 19, 2015.

Alderman Patrick Parnell moved to accept the minutes of November 19, 2015, seconded by Rod Romine with the correction of Rob to Rod on the third page of the minutes. Ayes: 6, Noes: 0. Motion carried.

b) Monthly Sales & Tourism Tax Reports.

Carl reported that the year-to-date receipts are still up 4.4%. Tourism tax receipts were up 3.1%, however, they are down compared to the previous 6 years. Carl stated we need a strategy to grow sales in the months of October through December. Sales were down for theatres by 3.7%. Most of the growth has been in the amusement area due to zip lines, go karts and museums. The report may not reflect attendance but reflects the dollars spent at the theatres, due to the no tourism tax collected from the resellers of tickets.

The Rolling 12 report shows that Historic Downtown was up for the year, while Hwy 76 was down. Alderwoman Cris Bohinc stated that some businesses in the Downtown area were reporting to be down 20%. Carl advised that not all businesses were showing down per the rolling 12 report. Current economic growth is at 3.5%.

Carl reported that as reflected on the unrestricted tax reports, 2015 was the best year going back 10 years in tax revenues not restricted to bond payments. The tourism tax not restricted to TIF payments is at \$310,123, which is not as good as 2014. Jamie Rouch added

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BUDGET & FINANCE COMMITTEE
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that once the accruals from 2015 go into effect we will have a better picture of what the total for the year will look like for true sales.

Discussion was made on why sales tax is not collected on tickets from resellers. Jamie Rouch stated that when a theatre sells the tickets to the reseller we receive the tax from this sale, but cannot collect the tax on the reseller selling the tickets. Jamie added that she and the Mayor met with Representative Eric Burlison and the Ways and Means Committee regarding the potential negative impact House Bill 1463 would have on the city sales and transportation taxes. Jamie let the Representatives and Committee know about the loss the City would incur the way the Bill is written, they have since sent her an amendment to the Bill that she has sent to Rick Connell to review.

c) Financials.

i) Monthly Unaudited Financials – November 2015.

Jamie reported that revenues continue to be up while expenses are down. She explained that we have not closed out the year for 2015 and once this is completed she will bring final numbers to the committee for 2015. The Finance Department is still working with FEMA/SEMA on the July flood and will continue to work with them on the December flooding.

Jamie asked the Committee if they would like to see any additional information or to see the information reported in a different manner. Bill Malinen stated he would like to see the report that compared the budget for sales and tourism tax. Mayor Best added that she would like to see on the bottom of the report what percent the general fund reserve is at. Jamie advised we could add those to the current report.

ii) Cash Reconciliation & Balance Sheet.

This item was not discussed.

4) Review of Disbursements & Approval of Disbursements \$50,000 & over.

(November 7, 2015 – January 15, 2016).

Disbursements were acknowledged as presented. Pamela Yancey moved to accept the disbursements, seconded by Rod Romine. Ayes: 6, Noes: 0. Motion carried.

5) Finance Director's Report.

Jamie Rouch gave out a City of Branson Finance Department Brochure 2015 – 2016. Jamie explained the brochure was to give a glimpse into the 2016 Finance Departments goals. The goals are as follows: Complete close out of CDBG. Continual training and education for the Finance staff due to government finance changing on a yearly basis. We started the Cash Centralization last year where we are trying to centralize where the cash comes into the city. We are trying to apply and receive more grants for the city. Jamie and Stacy attended a grant writing training class where the professor became a great contact for future grants. We are also

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trying to complete more business audits, complete an internal control manual and successfully implement a biannual budget. We are planning on a city-wide training session for Payroll, AP and Purchasing. We are planning for additional CPBB education. On April 8th, 2016, we are planning to move the Resource Alignment Diagnostic (RAD tool) to an online version. Jamie explained that the Fiscal Health Tool shows a great picture of what the financials look like going out for five years. Jamie stated we are looking at this very carefully as it currently shows we will go upside down starting in 2018. Alderman Parnell asked Jamie if we have looked into a plan for 2018. Jamie advised that yes we have looked at our options, we have 2 years and some flexibility to move money from services that are not meeting our goals rather than increasing the budget we can reallocate those funds where needed.

6) Adjourn.

The meeting adjourned at 3:32 p.m. on a motion by Alderwoman Cris Bohinc, seconded by Rod Romine. Motion carried.

CITY OF BRANSON
1% SALES TAX - 10 YEAR HISTORY
CALENDAR YEARS 2007-2016

| | *** 2007 *** | | *** 2008 *** | | *** 2009 *** | | *** 2010 *** | | *** 2011 *** | | *** 2012 *** | | *** 2013 *** | | *** 2014 *** | | *** 2015 *** | | *** 2016 *** | |
|-------|----------------|------------------------|----------------|------------------------|----------------|------------------------|----------------|------------------------|----------------|------------------------|----------------|------------------------|----------------|------------------------|----------------|------------------------|----------------|------------------------|----------------|------------------------|
| | MONTHLY AMOUNT | Inc/Decr over Prior Yr |
| Jan | 1,071,035 | 15.7% | 1,070,015 | -0.1% | 1,159,361 | 8.4% | 1,216,180 | 4.9% | 1,027,193 | -15.5% | 1,102,372 | 7.3% | 1,055,218 | -4.3% | 1,005,325 | -4.7% | 1,188,850 | 18.3% | 1,171,427 | -1.5% |
| Feb | 663,553 | 45.6% | 726,695 | 9.5% | 640,825 | -11.8% | 627,753 | -2.0% | 872,137 | 38.9% | 700,072 | -19.7% | 797,547 | 13.9% | 842,297 | 5.6% | 773,953 | -8.1% | 747,860 | -3.4% |
| Mar | 569,932 | 7.6% | 619,901 | 8.8% | 643,312 | 3.8% | 578,890 | -10.0% | 466,443 | -19.4% | 560,427 | 20.1% | 539,224 | -3.8% | 528,733 | -1.9% | 632,686 | 19.7% | | |
| Apr | 420,904 | 38.2% | 400,429 | -4.9% | 466,521 | 16.5% | 503,622 | 8.0% | 500,144 | -0.7% | 527,521 | 5.5% | 561,249 | 6.4% | 476,481 | -15.1% | 516,394 | 8.4% | | |
| May | 392,971 | 48.7% | 456,772 | 16.2% | 499,407 | 9.3% | 482,989 | -3.3% | 578,643 | 19.8% | 530,730 | -8.3% | 586,601 | 10.5% | 712,533 | 21.5% | 659,564 | -7.4% | | |
| Jun | 965,738 | 5.5% | 841,281 | -12.9% | 790,042 | -6.1% | 756,098 | -4.3% | 707,881 | -6.4% | 838,921 | 18.5% | 884,551 | 5.4% | 775,097 | -12.4% | 832,527 | 7.4% | | |
| Jul | 842,587 | 5.4% | 876,068 | 4.0% | 854,888 | -2.4% | 902,687 | 5.6% | 965,134 | 6.9% | 892,875 | -7.5% | 849,112 | -4.9% | 1,077,256 | 26.9% | 1,044,466 | -3.0% | | |
| Aug | 645,728 | 14.3% | 720,832 | 11.6% | 723,178 | 0.3% | 710,203 | -1.8% | 700,965 | -1.3% | 860,669 | 22.8% | 793,781 | -7.8% | 905,937 | 14.1% | 907,697 | 0.2% | | |
| Sep | 1,593,123 | 4.3% | 1,651,386 | 3.7% | 1,542,695 | -6.6% | 1,534,198 | -0.6% | 1,553,222 | 1.2% | 1,417,529 | -8.7% | 1,547,304 | 9.2% | 1,428,159 | -7.7% | 1,612,942 | 12.9% | | |
| Oct | 897,869 | 5.4% | 1,035,447 | 15.3% | 938,670 | -9.3% | 1,035,478 | 10.3% | 958,250 | -7.5% | 872,521 | -8.9% | 987,083 | 13.1% | 1,212,860 | 22.9% | 1,117,661 | -7.8% | | |
| Nov | 574,306 | -0.3% | 631,473 | 10.0% | 634,887 | 0.5% | 646,918 | 1.9% | 653,968 | 1.1% | 730,469 | 11.7% | 766,174 | 4.9% | 704,673 | -8.0% | 722,703 | 2.6% | | |
| Dec | 1,289,042 | 3.7% | 1,147,653 | -11.0% | 1,001,946 | -12.7% | 936,160 | -6.6% | 1,215,679 | 29.9% | 1,081,007 | -11.1% | 1,054,173 | -2.5% | 1,065,829 | 1.1% | 1,193,438 | 12.0% | | |
| TOTAL | \$9,926,788 | 10.8% | \$10,177,952 | 2.5% | \$9,895,732 | -2.8% | \$9,931,176 | 0.4% | \$10,199,658 | 2.7% | \$10,115,112 | -0.8% | \$10,422,018 | 3.0% | \$10,735,178 | 3.0% | \$11,202,880 | 4.4% | | |

| | *** 2007 *** | | *** 2008 *** | | *** 2009 *** | | *** 2010 *** | | *** 2011 *** | | *** 2012 *** | | *** 2013 *** | | *** 2014 *** | | *** 2015 *** | | *** 2016 *** | |
|-----|--------------|------------------------|--------------|------------------------|--------------|------------------------|--------------|------------------------|--------------|------------------------|--------------|------------------------|--------------|------------------------|--------------|------------------------|--------------|------------------------|--------------|------------------------|
| | YTD AMOUNT | Inc/Decr over Prior Yr |
| Jan | 1,071,035 | 15.7% | 1,070,015 | -0.1% | 1,159,361 | 8.4% | 1,216,180 | 4.9% | 1,027,193 | -15.5% | 1,102,372 | 7.3% | 1,055,218 | -4.3% | 1,005,325 | -4.7% | 1,188,850 | 18.3% | 1,171,427 | -1.5% |
| Feb | 1,734,588 | 25.6% | 1,796,709 | 3.6% | 1,800,186 | 0.2% | 1,843,933 | 2.4% | 1,899,330 | 3.0% | 1,802,444 | -5.1% | 1,852,765 | 2.8% | 1,847,623 | -0.3% | 1,962,803 | 6.2% | 1,919,287 | -2.2% |
| Mar | 2,304,519 | 20.6% | 2,416,610 | 4.9% | 2,443,498 | 1.1% | 2,422,823 | -0.8% | 2,365,773 | -2.4% | 2,362,871 | -0.1% | 2,391,988 | 1.2% | 2,376,355 | -0.7% | 2,595,489 | 9.2% | | |
| Apr | 2,725,423 | 23.0% | 2,817,039 | 3.4% | 2,910,019 | 3.3% | 2,926,445 | 0.6% | 2,865,917 | -2.1% | 2,890,392 | 0.9% | 2,953,238 | 2.2% | 2,852,836 | -3.4% | 3,111,884 | 9.1% | | |
| May | 3,118,394 | 25.7% | 3,273,811 | 5.0% | 3,409,426 | 4.1% | 3,409,434 | 0.0% | 3,444,559 | 1.0% | 3,421,122 | -0.7% | 3,539,839 | 3.5% | 3,565,369 | 0.7% | 3,771,448 | 5.8% | | |
| Jun | 4,084,133 | 20.3% | 4,115,092 | 0.8% | 4,199,468 | 2.1% | 4,165,532 | -0.8% | 4,152,441 | -0.3% | 4,260,042 | 2.6% | 4,424,390 | 3.9% | 4,340,465 | -1.9% | 4,603,975 | 6.1% | | |
| Jul | 4,926,720 | 17.4% | 4,991,160 | 1.3% | 5,054,356 | 1.3% | 5,068,219 | 0.3% | 5,117,575 | 1.0% | 5,152,917 | 0.7% | 5,273,502 | 2.3% | 5,417,721 | 2.7% | 5,648,441 | 4.3% | | |
| Aug | 5,572,448 | 17.1% | 5,711,992 | 2.5% | 5,777,534 | 1.1% | 5,778,422 | 0.0% | 5,818,540 | 0.7% | 6,013,586 | 3.4% | 6,067,284 | 0.9% | 6,323,658 | 4.2% | 6,556,137 | 3.7% | | |
| Sep | 7,165,571 | 14.0% | 7,363,378 | 2.8% | 7,320,229 | -0.6% | 7,312,620 | -0.1% | 7,371,762 | 0.8% | 7,431,115 | 0.8% | 7,614,588 | 2.5% | 7,751,817 | 1.8% | 8,169,079 | 5.4% | | |
| Oct | 8,063,440 | 12.9% | 8,398,825 | 4.2% | 8,258,899 | -1.7% | 8,348,098 | 1.1% | 8,330,012 | -0.2% | 8,303,636 | -0.3% | 8,601,671 | 3.6% | 8,964,676 | 4.2% | 9,286,740 | 3.6% | | |
| Nov | 8,637,746 | 12.0% | 9,030,298 | 4.5% | 8,893,786 | -1.5% | 8,995,016 | 1.1% | 8,983,979 | -0.1% | 9,034,105 | 0.6% | 9,367,845 | 3.7% | 9,669,349 | 3.2% | 10,009,443 | 3.5% | | |
| Dec | \$9,926,788 | 10.8% | \$10,177,952 | 2.5% | \$9,895,732 | -2.8% | \$9,931,176 | 0.4% | \$10,199,658 | 2.7% | \$10,115,112 | -0.8% | \$10,422,018 | 3.0% | \$10,735,178 | 3.0% | 11,202,880 | 4.4% | | |

CONTENTS: This report is prepared from the 1% sales tax payments received by the City's Finance Department from the Missouri Department of Revenue on a monthly basis. Tax amounts on this report are reflected in the month that tax payments are received. For example, taxes received by the city in the month of February reflects primarily business tax returns filed with the Dept. of Revenue in January for business sales occurring mostly in December. There are no accruals made to this report as it reflects receipts on a cash basis for the month. If a business is paying back taxes, the numbers are reflected in the month that the business actually paid their taxes. This report is prepared between the 5th and 7th working day of the month.

CITY OF BRANSON
1/2% TRANSPORTATION SALES TAX HISTORY
CALENDAR YEARS 2007-2016

| | *** 2007 *** | | *** 2008 *** | | *** 2009 *** | | *** 2010 *** | | *** 2011 *** | | *** 2012 *** | | *** 2013 *** | | *** 2014 *** | | *** 2015 *** | | *** 2016 *** | |
|-------|----------------|------------------------|----------------|------------------------|----------------|------------------------|----------------|------------------------|----------------|------------------------|----------------|------------------------|----------------|------------------------|----------------|------------------------|----------------|------------------------|----------------|------------------------|
| | MONTHLY AMOUNT | Inc/Decr over Prior Yr |
| Jan | 533,474 | 15.8% | 534,545 | 0.2% | 575,021 | 7.6% | 605,302 | 5.3% | 511,369 | -15.5% | 548,295 | 7.2% | 521,413 | -4.9% | 499,179 | -4.3% | 588,272 | 17.8% | 583,342 | -0.8% |
| Feb | 331,451 | 45.6% | 360,952 | 8.9% | 320,329 | -11.3% | 313,732 | -2.1% | 435,181 | 38.7% | 349,725 | -19.6% | 397,928 | 13.8% | 417,967 | 5.0% | 386,777 | -7.5% | 373,298 | -3.5% |
| Mar | 281,848 | 8.5% | 303,168 | 7.6% | 313,684 | 3.5% | 281,732 | -10.2% | 229,070 | -18.7% | 270,621 | 18.1% | 264,211 | -2.4% | 258,199 | -2.3% | 305,134 | 18.2% | | |
| Apr | 203,921 | 36.3% | 196,184 | -3.8% | 228,621 | 16.5% | 246,039 | 7.6% | 239,352 | -2.7% | 258,820 | 8.1% | 271,208 | 4.8% | 231,135 | -14.8% | 252,279 | 9.1% | | |
| May | 196,044 | 48.6% | 228,091 | 16.3% | 249,566 | 9.4% | 241,220 | -3.3% | 289,073 | 19.8% | 264,994 | -8.3% | 292,039 | 10.2% | 350,137 | 19.9% | 329,178 | -6.0% | | |
| Jun | 477,473 | 5.4% | 414,450 | -13.2% | 389,145 | -6.1% | 371,390 | -4.6% | 346,457 | -6.7% | 412,026 | 18.9% | 433,184 | 5.1% | 381,445 | -11.9% | 409,302 | 7.3% | | |
| Jul | 418,858 | 5.3% | 435,671 | 4.0% | 424,890 | -2.5% | 448,658 | 5.6% | 479,614 | 6.9% | 443,331 | -7.6% | 421,087 | -5.0% | 531,489 | 26.2% | 515,862 | -2.9% | | |
| Aug | 322,456 | 14.3% | 360,227 | 11.7% | 361,337 | 0.3% | 354,809 | -1.8% | 350,293 | -1.3% | 429,911 | 22.7% | 396,495 | -7.8% | 452,385 | 14.1% | 452,942 | 0.1% | | |
| Sep | 791,114 | 4.3% | 820,041 | 3.7% | 764,989 | -6.7% | 760,428 | -0.6% | 768,456 | 1.1% | 702,030 | -8.6% | 765,952 | 9.1% | 710,151 | -7.3% | 798,240 | 12.4% | | |
| Oct | 445,278 | 5.4% | 513,671 | 15.4% | 465,622 | -9.4% | 512,749 | 10.1% | 473,797 | -7.6% | 429,820 | -9.3% | 488,749 | 13.7% | 596,042 | 22.0% | 553,149 | -7.2% | | |
| Nov | 286,619 | -0.3% | 315,466 | 10.1% | 317,064 | 0.5% | 322,967 | 1.9% | 326,567 | 1.1% | 364,942 | 11.8% | 382,896 | 4.9% | 352,228 | -8.0% | 361,040 | 2.5% | | |
| Dec | 638,518 | 3.5% | 570,112 | -10.7% | 495,510 | -13.1% | 461,001 | -7.0% | 600,435 | 30.2% | 536,603 | -10.6% | 522,584 | -2.6% | 528,409 | 1.1% | 588,419 | 11.4% | | |
| TOTAL | \$4,927,054 | 10.8% | \$5,052,578 | 2.5% | \$4,905,777 | -2.9% | \$4,920,028 | 0.3% | \$5,049,665 | 2.6% | \$5,011,120 | -0.8% | \$5,157,744 | 1.9% | \$5,308,766 | 2.9% | \$5,540,594 | 4.4% | | |

| | *** 2007 *** | | *** 2008 *** | | *** 2009 *** | | *** 2010 *** | | *** 2011 *** | | *** 2012 *** | | *** 2013 *** | | *** 2014 *** | | *** 2015 *** | | *** 2016 *** | |
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| Jan | 533,474 | 15.8% | 534,545 | 0.2% | 575,021 | 7.6% | 605,302 | 5.3% | 511,369 | -15.5% | 548,295 | 7.2% | 521,413 | -4.9% | 499,179 | -4.3% | 588,272 | 17.8% | 583,342 | -0.8% |
| Feb | 864,925 | 25.7% | 895,497 | 3.5% | 895,350 | 0.0% | 919,034 | 2.6% | 946,550 | 3.0% | 898,020 | -5.1% | 919,341 | 2.4% | 917,147 | -0.2% | 975,049 | 6.3% | 956,639 | -1.9% |
| Mar | 1,146,773 | 21.0% | 1,198,665 | 4.5% | 1,209,034 | 0.9% | 1,200,766 | -0.7% | 1,175,620 | -2.1% | 1,168,641 | -0.6% | 1,183,552 | 1.3% | 1,175,345 | -0.7% | 1,280,183 | 8.9% | | |
| Apr | 1,350,694 | 23.1% | 1,394,849 | 3.3% | 1,437,655 | 3.1% | 1,446,804 | 0.6% | 1,414,972 | -2.2% | 1,427,462 | 0.9% | 1,454,759 | 1.9% | 1,406,480 | -3.3% | 1,532,462 | 9.0% | | |
| May | 1,546,738 | 25.8% | 1,622,940 | 4.9% | 1,687,221 | 4.0% | 1,688,024 | 0.0% | 1,704,046 | 0.9% | 1,692,456 | -0.7% | 1,746,798 | 3.2% | 1,756,617 | 0.6% | 1,861,641 | 6.0% | | |
| Jun | 2,024,210 | 20.3% | 2,037,390 | 0.7% | 2,076,365 | 1.9% | 2,059,414 | -0.8% | 2,050,503 | -0.4% | 2,104,482 | 2.6% | 2,179,983 | 3.6% | 2,138,062 | -1.9% | 2,270,942 | 6.2% | | |
| Jul | 2,443,068 | 17.4% | 2,473,061 | 1.2% | 2,501,255 | 1.1% | 2,508,072 | 0.3% | 2,530,117 | 0.9% | 2,547,813 | 0.7% | 2,601,069 | 2.1% | 2,669,551 | 2.6% | 2,786,804 | 4.4% | | |
| Aug | 2,765,524 | 17.1% | 2,833,288 | 2.5% | 2,862,592 | 1.0% | 2,862,882 | 0.0% | 2,880,410 | 0.6% | 2,977,725 | 3.4% | 2,997,564 | 0.7% | 3,121,937 | 4.1% | 3,239,746 | 3.8% | | |
| Sep | 3,556,638 | 14.0% | 3,653,329 | 2.7% | 3,627,581 | -0.7% | 3,623,310 | -0.1% | 3,648,866 | 0.7% | 3,679,755 | 0.8% | 3,763,516 | 2.3% | 3,832,087 | 1.8% | 4,037,986 | 5.4% | | |
| Oct | 4,001,916 | 12.9% | 4,167,000 | 4.1% | 4,093,203 | -1.8% | 4,136,059 | 1.0% | 4,122,662 | -0.3% | 4,109,575 | -0.3% | 4,252,265 | 3.5% | 4,428,129 | 4.1% | 4,591,135 | 3.7% | | |
| Nov | 4,288,536 | 11.9% | 4,482,466 | 4.5% | 4,410,267 | -1.6% | 4,459,027 | 1.1% | 4,449,230 | -0.2% | 4,474,517 | 0.6% | 4,635,160 | 3.6% | 4,780,357 | 3.1% | 4,952,175 | 3.6% | | |
| Dec | 4,927,054 | 10.8% | 5,052,578 | 2.5% | 4,905,777 | -2.9% | 4,920,028 | 0.3% | 5,049,665 | 2.6% | 5,011,120 | -0.8% | 5,157,744 | 2.9% | 5,308,766 | 2.9% | 5,540,594 | 4.4% | | |

CONTENTS: This report is prepared from the 1/2% sales tax payments received by the City's Finance Department from the Missouri Department of Revenue on a monthly basis. Tax amounts on this report are reflected in the month that tax payments are received. For example, taxes received by the city in the month of February reflects primarily business tax returns filed with the Dept. of Revenue in January for business sales occurring mostly in December. There are no accruals made to this report as it reflects receipts on a cash basis for the month. If a business is paying back taxes, the numbers are reflected in the month that the business actually paid their taxes. This report is prepared between the 5th and 7th working day of the month.

CITY OF BRANSON
TOURISM TAX HISTORY
CALENDAR YEAR 2007-2016

| | *** 2007 *** | | *** 2008 *** | | *** 2009 *** | | *** 2010 *** | | *** 2011 *** | | *** 2012 *** | | *** 2013 *** | | *** 2014 *** | | *** 2015 *** | | *** 2016 *** | |
|--------------|---------------------|-------------|---------------------|-------------|---------------------|--------------|---------------------|-------------|---------------------|--------------|---------------------|--------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|------------------|-------------|
| | MONTHLY AMOUNT | % Change | MONTHLY AMOUNT | % Change | MONTHLY AMOUNT | % Change | MONTHLY AMOUNT | % Change | MONTHLY AMOUNT | % Change | MONTHLY AMOUNT | % Change | MONTHLY AMOUNT | % Change | MONTHLY AMOUNT | % Change | MONTHLY AMOUNT | % Change | MONTHLY AMOUNT | % Change |
| Jan | \$600,214 | 8.1% | \$662,789 | 10.4% | \$460,018 | -30.6% | \$402,427 | -12.5% | \$665,210 | 65.3% | \$780,208 | 17.3% | \$771,490 | -1.1% | \$682,443 | -11.5% | \$814,630 | 19.4% | \$869,687 | 6.8% |
| Feb | 349,825 | 23.7% | 366,157 | 4.7% | 449,518 | 22.8% | 487,241 | 8.4% | 250,915 | -48.5% | 191,090 | -23.8% | 186,120 | -2.6% | 179,791 | -3.4% | 229,404 | 27.6% | | |
| Mar | 215,100 | -1.4% | 244,487 | 13.7% | 248,341 | 1.6% | 302,698 | 21.9% | 186,401 | -38.4% | 240,017 | 28.8% | 232,217 | -3.2% | 261,358 | 12.5% | 256,598 | -1.8% | | |
| Apr | 448,019 | -3.4% | 479,476 | 7.0% | 503,684 | 5.0% | 475,319 | -5.6% | 654,383 | 37.7% | 622,856 | -4.8% | 689,536 | 10.7% | 783,034 | 13.6% | 789,841 | 0.9% | | |
| May | 1,029,862 | 14.8% | 909,013 | -11.7% | 836,890 | -7.9% | 856,892 | 2.4% | 636,558 | -25.7% | 619,625 | -2.7% | 724,353 | 16.9% | 663,858 | -8.4% | 736,997 | 11.0% | | |
| Jun | 1,079,722 | 9.9% | 1,036,560 | -4.0% | 913,987 | -11.8% | 937,717 | 2.6% | 896,445 | -4.4% | 873,964 | -2.5% | 910,835 | 4.2% | 1,001,085 | 9.9% | 962,676 | -3.8% | | |
| Jul | 1,143,106 | 3.0% | 1,066,576 | -6.7% | 1,103,919 | 3.5% | 1,294,641 | 17.3% | 1,290,434 | -0.3% | 1,301,736 | 0.9% | 1,338,397 | 2.8% | 1,445,844 | 8.0% | 1,504,418 | 4.1% | | |
| Aug | 1,949,923 | 11.5% | 2,155,699 | 10.6% | 1,855,687 | -13.9% | 1,813,450 | -2.3% | 1,729,647 | -4.6% | 1,578,247 | -8.8% | 1,685,966 | 6.8% | 1,825,376 | 8.3% | 1,891,692 | 3.6% | | |
| Sep | 1,220,286 | 3.1% | 1,391,727 | 14.0% | 1,183,555 | -15.0% | 1,335,643 | 12.9% | 1,191,556 | -10.8% | 1,095,304 | -8.1% | 1,257,531 | 14.8% | 1,349,367 | 7.3% | 1,293,380 | -4.1% | | |
| Oct | 774,082 | -13.5% | 865,963 | 11.9% | 703,268 | -18.8% | 1,084,011 | 54.1% | 1,091,906 | 0.7% | 1,023,075 | -6.3% | 980,761 | -4.1% | 935,094 | -4.7% | 1,131,607 | 21.0% | | |
| Nov | 1,809,997 | 19.9% | 1,640,699 | -9.4% | 1,590,693 | -3.0% | 1,273,301 | -20.0% | 1,261,632 | -0.9% | 1,159,007 | -8.1% | 1,105,857 | -4.6% | 1,200,091 | 8.5% | 1,138,315 | -5.1% | | |
| Dec | 1,632,064 | 1.8% | 1,548,971 | -5.1% | 1,494,833 | -3.5% | 1,515,762 | 1.4% | 1,370,475 | -9.6% | 1,399,140 | 2.1% | 1,318,035 | -5.8% | 1,399,292 | 6.2% | 1,340,369 | -4.2% | | |
| TOTAL | \$12,252,199 | 7.0% | \$12,368,118 | 0.9% | \$11,344,394 | -8.3% | \$11,779,099 | 3.8% | \$11,225,562 | -4.7% | \$10,884,269 | -3.0% | \$11,201,099 | 2.9% | \$11,726,634 | 4.7% | \$12,089,928 | 3.1% | \$869,687 | 6.8% |
| | YTD AMOUNT | % Change | YTD AMOUNT | % Change | YTD AMOUNT | % Change | YTD AMOUNT | % Change | YTD AMOUNT | % Change | YTD AMOUNT | % Change | YTD AMOUNT | % Change | YTD AMOUNT | % Change | YTD AMOUNT | % Change | YTD AMOUNT | % Change |
| Jan | 600,214 | 8.1% | 662,789 | 10.4% | 460,018 | -30.6% | 402,427 | -12.5% | 665,210 | 65.3% | 780,208 | 17.3% | 771,490 | -1.1% | 682,443 | -11.5% | 814,630 | 19.4% | \$869,687 | 6.8% |
| Feb | 950,038 | 13.4% | 1,028,946 | 8.3% | 909,536 | -11.6% | 889,668 | -2.2% | 916,125 | 3.0% | 971,298 | 6.0% | 957,610 | -1.4% | 862,234 | -10.0% | 1,044,034 | 21.1% | | |
| Mar | 1,165,138 | 10.3% | 1,273,433 | 9.3% | 1,157,877 | -9.1% | 1,192,366 | 3.0% | 1,102,526 | -7.5% | 1,211,315 | 9.9% | 1,189,827 | -1.8% | 1,123,593 | -5.6% | 1,300,632 | 15.8% | | |
| Apr | 1,613,157 | 6.2% | 1,752,909 | 8.7% | 1,661,561 | -5.2% | 1,667,684 | 0.4% | 1,756,909 | 5.4% | 1,834,172 | 4.4% | 1,879,363 | 2.5% | 1,906,627 | 1.5% | 2,090,473 | 9.6% | | |
| May | 2,643,019 | 9.4% | 2,661,922 | 0.7% | 2,498,451 | -6.1% | 2,524,576 | 1.0% | 2,393,467 | -5.2% | 2,453,797 | 2.5% | 2,603,716 | 6.1% | 2,570,485 | -1.3% | 2,827,471 | 10.0% | | |
| Jun | 3,722,741 | 9.5% | 3,698,482 | -0.7% | 3,412,438 | -7.7% | 3,462,293 | 1.5% | 3,289,912 | -5.0% | 3,327,761 | 1.2% | 3,514,550 | 5.6% | 3,571,569 | 1.6% | 3,790,147 | 6.1% | | |
| Jul | 4,865,847 | 7.9% | 4,765,058 | -2.1% | 4,516,358 | -5.2% | 4,756,933 | 5.3% | 4,580,346 | -3.7% | 4,629,497 | 1.1% | 4,852,948 | 4.8% | 5,017,413 | 3.4% | 5,294,565 | 5.5% | | |
| Aug | 6,815,771 | 8.9% | 6,920,757 | 1.5% | 6,372,045 | -7.9% | 6,570,383 | 3.1% | 6,309,993 | -4.0% | 6,207,743 | -1.6% | 6,538,914 | 5.3% | 6,842,789 | 4.6% | 7,186,257 | 5.0% | | |
| Sep | 8,036,056 | 8.0% | 8,312,484 | 3.4% | 7,555,599 | -9.1% | 7,906,026 | 4.6% | 7,501,549 | -5.1% | 7,303,047 | -2.6% | 7,796,445 | 6.8% | 8,192,156 | 5.1% | 8,479,637 | 3.5% | | |
| Oct | 8,810,138 | 5.7% | 9,178,448 | 4.2% | 8,258,868 | -10.0% | 8,990,037 | 8.9% | 8,593,454 | -4.4% | 8,326,122 | -3.1% | 8,777,206 | 5.4% | 9,127,251 | 4.0% | 9,611,244 | 5.3% | | |
| Nov | 10,620,136 | 7.9% | 10,819,147 | 1.9% | 9,849,561 | -9.0% | 10,263,337 | 4.2% | 9,855,086 | -4.0% | 9,485,129 | -3.8% | 9,883,064 | 4.2% | 10,327,341 | 4.5% | 10,749,559 | 4.1% | | |
| Dec | \$12,252,199 | 7.0% | \$12,368,118 | 0.9% | \$11,344,394 | -8.3% | \$11,779,099 | 3.8% | \$11,225,562 | -4.7% | \$10,884,269 | -3.0% | \$11,201,099 | 2.9% | \$11,726,634 | 4.7% | 12,089,928 | 3.1% | | |

CONTENTS: This report is prepared from Branson business payments received by the City's Finance Department on monthly tourism tax forms. Tax totals on this report are reflected in the month that tax payments are received. For example, taxes received by the city in the month of January reflects primarily business sales made in December. There are no accruals made to this report as it reflects receipts on a cash basis for each month in the CALENDAR YEAR. If a business is paying back taxes, the numbers are reflected in the most recent reporting month. Interest and penalties are reflected in this report. This report is prepared on the 1st or 2nd working day of the month. Amounts include associated penalties and interest.

| CITY OF BRANSON | | | | | | | | |
|---|-----------------------|-----------------------|-----------------------|---------------------|---------------------|---------------------------|------------------------|--|
| TOURISM TAX RECEIPTS - BREAKDOWN BY BUSINESS CLASSIFICATION | | | | | | | | |
| 2016 | Amusements | Theaters | Hotels & Motels | Campground | Nightly Rentals | Restaurants & Concessions | 2016 TOTALS | % Change as Compared to Same Month Last Year |
| January | \$98,555.53 | 301,046.85 | 321,253.49 | 3,477.32 | 64,210.63 | 81,143.00 | \$869,686.82 | 6.8% |
| February | | | | | | | | |
| March | | | | | | | | |
| April | | | | | | | | |
| May | | | | | | | | |
| June | | | | | | | | |
| July | | | | | | | | |
| August | | | | | | | | |
| September | | | | | | | | |
| October | | | | | | | | |
| November | | | | | | | | |
| December | | | | | | | | |
| TOTAL | \$98,555.53 | \$301,046.85 | \$321,253.49 | \$3,477.32 | \$64,210.63 | \$81,143.00 | \$869,686.82 | 6.8% |
| YEAR-TO-DATE COMPARISON | | | | | | | | |
| YTD 2015 | \$65,273.27 | \$297,625.61 | \$313,590.94 | \$1,880.27 | \$59,553.37 | \$76,706.98 | \$814,630.44 | |
| YTD 2016 | \$98,555.53 | \$301,046.85 | \$321,253.49 | \$3,477.32 | \$64,210.63 | \$81,143.00 | \$869,686.82 | |
| Net Incr(Decr) | 51.0% | 1.1% | 2.4% | 84.9% | 7.8% | 5.8% | 6.8% | |
| SAME MONTH COMPARISON | | | | | | | | |
| Jan-15 | \$65,273.27 | \$297,625.61 | \$313,590.94 | \$1,880.27 | \$59,553.37 | \$76,706.98 | \$814,630.44 | |
| Jan-16 | \$98,555.53 | \$301,046.85 | \$321,253.49 | \$3,477.32 | \$64,210.63 | \$81,143.00 | \$869,686.82 | |
| Net Incr(Decr) | 51.0% | 1.1% | 2.4% | 84.9% | 7.8% | 5.8% | 6.8% | |
| 2015 | Amusements | Theaters | Hotels & Motels | Campground | Nightly Rentals | Restaurants & Concessions | 2015 TOTALS | |
| January | \$65,273.27 | 297,625.61 | 313,590.94 | 1,880.27 | 59,553.37 | 76,706.98 | \$814,630.44 | |
| February | 42,125.10 | 41,425.41 | 87,251.28 | 910.95 | 20,867.12 | 36,824.10 | \$229,403.96 | |
| March | 28,791.07 | 34,581.48 | 128,560.27 | 754.28 | 23,147.06 | 40,763.45 | \$256,597.61 | |
| April | 130,406.79 | 178,129.00 | 336,982.05 | 5,136.99 | 59,776.78 | 79,409.76 | \$789,841.37 | |
| May | 82,475.72 | 213,406.17 | 318,044.91 | 6,460.26 | 46,951.24 | 69,659.09 | \$736,997.39 | |
| June | 125,575.59 | 262,030.87 | 397,231.93 | 13,167.33 | 76,078.82 | 88,591.57 | \$962,676.11 | |
| July | 256,263.37 | 349,302.73 | 629,029.04 | 15,807.57 | 135,661.50 | 118,353.79 | \$1,504,418.00 | |
| August | 367,085.58 | 409,118.44 | 783,235.55 | 19,022.92 | 171,022.68 | 142,206.78 | \$1,891,691.95 | |
| September | 280,468.43 | 275,178.64 | 525,756.66 | 10,827.10 | 95,500.44 | 105,648.57 | \$1,293,379.84 | |
| October | 118,148.66 | 325,723.46 | 499,218.47 | 17,847.13 | 76,397.40 | 94,272.33 | \$1,131,607.45 | |
| November | 88,491.01 | 354,858.32 | 503,496.02 | 15,918.44 | 80,148.69 | 95,402.16 | \$1,138,314.64 | |
| December | 84,949.15 | 520,940.87 | 541,804.35 | 10,253.31 | 91,178.25 | 91,242.90 | \$1,340,368.83 | |
| TOTAL | \$1,670,053.74 | \$3,262,321.00 | \$5,064,201.47 | \$117,986.55 | \$936,283.35 | \$1,039,081.48 | \$12,089,927.59 | |
| CONTENTS: This report is prepared from Branson business payments received by the City's Finance Department on monthly tourism tax forms. Tax receipts are reflected in various business classifications and reported in the month that payments are received. Amusements reflect non-theater type admissions (i.e. museums, go-carts, zip-lines, miniature golf, cover charges). Interest and penalties are included in the amounts. | | | | | | | | |

CITY OF BRANSON

1% CITY SALES TAX RECEIPTS REPORTED BY FILING PERIOD from MO. DEPT. of REVENUE

ROLLING 12 MONTHS - MAJOR DEVELOPMENT AREAS

(Data updated as of 2/10/2016)

| FILING MONTH | MONTHLY TAX RECEIPTS BY AREA OF CITY | | | | | | | TOTAL BRANSON MONTHLY RETAIL SALES VALUE | % Chg. From Same Month Last Yr. | LAST 12 MONTH RETAIL SALES BY AREA OF CITY | | | | | | | GROWTH | |
|--------------------|--------------------------------------|-------------------|--------------------|------------------|-------------------|-------------------|---------------------|--|---------------------------------|--|--------------------|--------------------|-------------------|--------------------|--------------------|--------------------------|---|-------------------------------|
| | BRANSON HILLS | BRANSON LANDING | HISTORIC DOWN TOWN | BRANSON MEADOWS | HWY 76 | REST OF BRANSON | TOTAL RECEIPTS @ 1% | | | BRANSON HILLS | BRANSON LANDING | HISTORIC DOWN TOWN | BRANSON MEADOWS | HWY 76 | REST OF BRANSON | TOTAL RETAIL SALES VALUE | BRANSON'S ANNUAL GROWTH IN RETAIL SALES | ANNUAL GROWTH RATE IN ECONOMY |
| Jan-13 | 113,567.52 | 40,177.53 | 10,594.77 | 7,384.96 | 52,596.45 | 161,435.23 | 385,756.46 | 38,575,646 | 7.3% | 166,970,813 | 112,967,729 | 32,911,079 | 20,831,969 | 243,941,047 | 439,022,995 | 1,016,645,632 | -13,807,411 | -1.3% |
| Feb-13 | 115,886.75 | 49,476.08 | 12,480.08 | 8,980.08 | 68,077.31 | 173,107.93 | 428,008.23 | 42,800,823 | -4.6% | 166,828,581 | 113,174,640 | 32,957,750 | 21,014,505 | 242,761,069 | 437,852,433 | 1,014,588,978 | -21,839,370 | -2.1% |
| Mar-13 | 141,107.80 | 97,784.87 | 24,689.70 | 17,967.80 | 187,653.21 | 334,489.19 | 803,692.57 | 80,369,257 | 8.1% | 166,895,542 | 114,932,507 | 33,013,769 | 21,372,220 | 246,095,538 | 438,286,701 | 1,020,596,277 | -13,300,204 | -1.3% |
| Apr-13 | 126,553.20 | 82,756.13 | 22,713.78 | 14,402.10 | 155,052.05 | 288,460.58 | 689,937.84 | 68,993,784 | 6.8% | 166,855,755 | 116,484,307 | 33,085,035 | 21,585,790 | 248,013,357 | 438,963,720 | 1,024,987,964 | -7,841,983 | -0.8% |
| May-13 | 138,584.52 | 91,865.65 | 26,367.57 | 18,782.06 | 211,234.51 | 339,498.24 | 826,332.55 | 82,633,255 | 4.3% | 167,493,024 | 117,618,656 | 33,079,672 | 21,860,597 | 250,086,677 | 438,237,127 | 1,028,375,753 | -6,607,568 | -0.6% |
| Jun-13 | 152,964.74 | 143,969.16 | 37,415.99 | 23,779.82 | 316,604.87 | 475,535.59 | 1,150,270.17 | 115,027,017 | 3.2% | 168,030,373 | 119,403,503 | 33,233,219 | 22,148,786 | 251,659,835 | 437,440,233 | 1,031,915,949 | -5,358,625 | -0.5% |
| Jul-13 | 152,846.09 | 144,970.19 | 34,730.29 | 24,747.77 | 374,904.33 | 504,313.25 | 1,236,511.92 | 123,651,192 | 5.4% | 168,652,821 | 121,647,000 | 33,438,391 | 22,444,518 | 254,617,492 | 437,478,930 | 1,038,279,152 | 11,293,152 | 1.1% |
| Aug-13 | 146,773.84 | 122,964.67 | 30,520.54 | 21,924.36 | 282,493.07 | 433,680.94 | 1,038,357.42 | 103,835,742 | 8.5% | 169,546,163 | 123,412,513 | 33,779,017 | 22,719,407 | 258,394,693 | 438,573,742 | 1,046,425,535 | 20,036,226 | 2.0% |
| Sep-13 | 133,775.83 | 110,657.72 | 36,765.29 | 22,332.96 | 237,213.52 | 406,247.81 | 946,993.13 | 94,699,313 | 3.3% | 170,135,362 | 124,091,958 | 33,887,463 | 22,985,150 | 259,405,418 | 438,985,805 | 1,049,491,156 | 28,705,563 | 2.8% |
| Oct-13 | 134,716.77 | 106,015.48 | 32,953.97 | 22,856.77 | 247,601.23 | 397,977.99 | 942,122.21 | 94,212,221 | 3.1% | 170,700,133 | 124,335,540 | 33,915,875 | 23,092,471 | 261,394,285 | 438,893,325 | 1,052,331,629 | 37,752,041 | 3.7% |
| Nov-13 | 163,957.73 | 116,294.33 | 34,784.25 | 26,653.83 | 306,540.53 | 468,493.95 | 1,116,724.62 | 111,672,462 | 2.3% | 171,477,174 | 124,209,663 | 34,024,353 | 23,190,634 | 264,544,550 | 437,386,116 | 1,054,832,490 | 40,082,548 | 3.9% |
| Dec-13 | 186,494.62 | 117,144.81 | 33,867.95 | 21,121.02 | 199,272.36 | 361,712.58 | 919,613.34 | 91,961,334 | -6.5% | 170,722,941 | 122,407,662 | 33,788,418 | 23,093,353 | 263,924,344 | 434,495,328 | 1,048,432,046 | 34,417,322 | 3.4% |
| Jan-14 | 104,058.93 | 36,606.92 | 10,176.58 | 7,822.49 | 65,281.12 | 174,729.18 | 398,675.22 | 39,867,522 | 3.3% | 169,772,082 | 122,050,601 | 33,746,599 | 23,137,106 | 265,192,811 | 435,824,723 | 1,049,723,922 | 33,078,290 | 3.3% |
| Feb-14 | 115,901.07 | 46,207.08 | 12,628.75 | 8,127.88 | 78,224.26 | 177,836.70 | 438,925.74 | 43,892,574 | 2.6% | 169,773,514 | 121,723,701 | 33,761,466 | 23,051,886 | 266,207,506 | 436,297,600 | 1,050,815,673 | 36,226,695 | 3.6% |
| Mar-14 | 134,029.70 | 99,657.50 | 26,104.37 | 17,540.55 | 212,347.02 | 342,310.89 | 831,990.03 | 83,199,003 | 3.5% | 169,065,704 | 121,910,964 | 33,902,933 | 23,009,161 | 268,676,887 | 437,079,770 | 1,053,645,419 | 33,049,142 | 3.2% |
| Apr-14 | 132,091.72 | 78,785.47 | 24,312.02 | 16,761.57 | 162,616.75 | 296,989.90 | 711,557.43 | 71,155,743 | 3.1% | 169,619,556 | 121,513,898 | 34,062,757 | 23,245,108 | 269,433,357 | 437,932,702 | 1,055,807,378 | 30,819,414 | 3.0% |
| May-14 | 141,242.55 | 100,618.67 | 29,963.32 | 20,027.74 | 232,179.48 | 353,638.74 | 877,670.50 | 87,767,050 | 6.2% | 169,885,359 | 122,389,200 | 34,422,332 | 23,369,676 | 271,527,854 | 439,346,752 | 1,060,941,173 | 32,565,420 | 3.2% |
| Jun-14 | 153,945.66 | 143,794.64 | 39,287.52 | 24,379.79 | 343,302.04 | 475,738.11 | 1,180,447.76 | 118,044,776 | 2.6% | 169,983,451 | 122,371,748 | 34,609,485 | 23,429,673 | 274,197,571 | 439,367,004 | 1,063,958,932 | 32,042,983 | 3.1% |
| Jul-14 | 155,661.09 | 147,345.60 | 37,738.84 | 24,315.98 | 413,662.18 | 533,426.40 | 1,312,150.09 | 131,215,009 | 6.1% | 170,264,951 | 122,609,289 | 34,910,340 | 23,386,494 | 278,073,356 | 442,278,319 | 1,071,522,749 | 33,243,597 | 3.2% |
| Aug-14 | 150,997.21 | 125,869.66 | 31,955.81 | 23,439.44 | 319,665.71 | 444,579.00 | 1,096,506.83 | 109,650,683 | 5.6% | 170,687,288 | 122,899,788 | 35,053,867 | 23,538,002 | 281,790,620 | 443,368,125 | 1,077,337,690 | 30,912,155 | 3.0% |
| Sep-14 | 136,767.54 | 100,228.38 | 38,901.85 | 21,545.31 | 227,496.78 | 391,605.95 | 916,545.81 | 91,654,581 | -3.2% | 170,986,459 | 121,856,854 | 35,267,523 | 23,459,237 | 280,818,946 | 441,903,939 | 1,074,292,958 | 24,801,802 | 2.4% |
| Oct-14 | 138,867.15 | 105,917.22 | 35,391.08 | 25,812.51 | 253,701.09 | 407,638.80 | 967,327.85 | 96,732,785 | 2.7% | 171,401,497 | 121,847,028 | 35,511,234 | 23,754,811 | 281,428,932 | 442,870,020 | 1,076,813,522 | 24,481,893 | 2.3% |
| Nov-14 | 170,587.44 | 111,099.27 | 36,863.75 | 26,640.74 | 304,639.34 | 470,972.16 | 1,120,802.70 | 112,080,270 | 0.4% | 172,064,468 | 121,327,522 | 35,719,184 | 23,753,502 | 281,238,813 | 443,117,841 | 1,077,221,330 | 22,388,840 | 2.1% |
| Dec-14 | 202,718.27 | 134,345.80 | 37,524.18 | 25,209.08 | 233,811.53 | 406,364.28 | 1,039,973.14 | 103,997,314 | 13.1% | 173,686,833 | 123,047,621 | 36,084,807 | 24,162,308 | 284,692,730 | 447,583,011 | 1,089,257,310 | 40,825,264 | 3.9% |
| Jan-15 | 116,866.00 | 42,523.84 | 12,349.31 | 7,987.18 | 72,658.96 | 174,300.89 | 426,686.18 | 42,668,618 | 7.0% | 174,967,540 | 123,639,313 | 36,302,080 | 24,178,777 | 285,430,514 | 447,540,182 | 1,092,058,406 | 42,334,484 | 4.0% |
| Feb-15 | 116,935.97 | 44,984.47 | 12,895.59 | 7,830.33 | 83,859.62 | 180,055.36 | 446,561.34 | 44,656,134 | 1.7% | 175,071,030 | 123,517,052 | 36,328,764 | 24,149,022 | 285,994,050 | 447,762,048 | 1,092,821,966 | 42,006,293 | 4.0% |
| Mar-15 | 147,164.19 | 100,913.06 | 30,508.24 | 19,120.52 | 213,546.12 | 350,831.13 | 862,083.26 | 86,208,326 | 3.6% | 176,384,479 | 123,642,608 | 36,769,151 | 24,307,019 | 286,113,960 | 448,614,072 | 1,095,831,289 | 42,185,870 | 4.0% |
| Apr-15 | 139,348.60 | 81,038.12 | 27,525.18 | 17,605.33 | 181,309.16 | 292,817.51 | 739,643.90 | 73,964,390 | 3.9% | 177,110,167 | 123,867,873 | 37,090,467 | 24,391,395 | 287,983,201 | 448,196,833 | 1,098,639,936 | 42,832,558 | 4.1% |
| May-15 | 148,607.98 | 95,075.75 | 31,998.85 | 23,111.78 | 242,241.90 | 359,417.91 | 900,454.17 | 90,045,417 | 2.6% | 177,846,710 | 123,313,581 | 37,294,020 | 24,699,799 | 288,989,443 | 448,774,750 | 1,100,918,303 | 39,977,130 | 3.8% |
| Jun-15 | 163,256.67 | 142,344.41 | 44,484.45 | 27,736.80 | 365,295.66 | 488,496.22 | 1,231,614.21 | 123,161,421 | 4.3% | 178,777,811 | 123,168,558 | 37,813,713 | 25,035,500 | 291,188,805 | 450,050,561 | 1,106,034,948 | 42,076,016 | 4.0% |
| Jul-15 | 164,352.18 | 145,624.49 | 42,813.31 | 29,001.80 | 439,530.97 | 543,197.74 | 1,364,520.49 | 136,452,049 | 4.0% | 179,646,920 | 122,996,447 | 38,321,160 | 25,504,082 | 293,775,684 | 451,027,695 | 1,111,271,988 | 39,749,239 | 3.7% |
| Aug-15 | 153,715.73 | 126,785.54 | 35,863.23 | 22,729.29 | 303,602.76 | 432,495.65 | 1,075,192.20 | 107,519,220 | -1.9% | 179,918,772 | 123,088,035 | 38,711,902 | 25,433,067 | 292,169,389 | 449,819,360 | 1,109,140,525 | 31,802,835 | 3.0% |
| Sep-15 | 146,123.87 | 118,375.53 | 42,721.10 | 26,177.74 | 276,815.02 | 416,425.77 | 1,026,639.03 | 102,663,903 | 12.0% | 180,854,405 | 124,902,750 | 39,093,827 | 25,896,310 | 297,101,213 | 452,301,342 | 1,120,149,847 | 45,856,889 | 4.3% |
| Oct-15 | 149,361.31 | 108,970.62 | 41,401.68 | 27,674.86 | 253,320.89 | 421,798.00 | 1,002,527.36 | 100,252,736 | 3.6% | 181,903,821 | 125,208,090 | 39,694,887 | 26,082,545 | 297,063,193 | 453,717,262 | 1,123,669,798 | 46,856,276 | 4.4% |
| Nov-15 | 174,371.45 | 109,174.89 | 43,578.76 | 29,360.36 | 290,093.78 | 433,714.74 | 1,080,293.98 | 108,029,398 | -3.6% | 182,282,222 | 125,015,652 | 40,366,388 | 26,354,507 | 295,608,637 | 449,991,520 | 1,119,618,926 | 42,397,596 | 3.9% |
| % Change from 2014 | 2.2% | -1.7% | 18.2% | 10.2% | -4.8% | -7.9% | -3.6% | -3.6% | | 5.9% | 3.0% | 13.0% | 10.9% | 5.1% | 1.6% | 3.9% | | |

CITY OF BRANSON
CITY SALES TAX (1%) MONIES RECEIVED - NOT RESTRICTED TO TIF PAYMENTS
2015 CALENDAR YEAR

| ----- PREVIOUS YEARS ----- | | | | | | | | | | | | THIS YEAR - 2016 | | | | |
|----------------------------------|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|------------------------------------|--|--|--|---|
| Primary Filing Month of Business | Month City Received Payment | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 CITY SALES TAX RECEIPTS REMAINING AFTER TIF BOND PAYMENTS | TOTAL CITY SALES TAX (1%) RECEIPTS | LESS 100% BRANSON LANDING SALES TAX RECEIPTS | LESS 50% OF BRANSON HILLS SALES TAX RECEIPTS | 2016 CITY SALES TAX RECEIPTS REMAINING AFTER TIF BOND PAYMENTS | 2016 Increase or (Decrease) in Unrestricted City Sales Tax Receipts |
| | | Nov | Jan | 925,435 | 954,725 | 924,351 | 990,062 | 1,007,666 | 840,368 | 910,919 | 865,799 | 832,140 | 984,191 | 1,171,427 | 111,400 | 87,165 |
| Dec | Feb | 455,738 | 534,293 | 615,869 | 481,749 | 466,455 | 667,696 | 522,282 | 599,118 | 646,317 | 604,571 | 747,860 | 81,698 | 87,987 | 578,175 | -26,396 |
| Jan | Mar | 529,845 | 512,169 | 539,928 | 518,714 | 477,200 | 349,908 | 446,311 | 415,967 | 403,507 | 477,431 | | | | | |
| Feb | Apr | 304,599 | 365,702 | 327,628 | 366,517 | 388,849 | 377,932 | 397,420 | 441,457 | 376,429 | 399,714 | | | | | |
| Mar | May | 264,349 | 320,324 | 383,286 | 394,010 | 358,309 | 453,914 | 397,125 | 445,097 | 563,864 | 503,179 | | | | | |
| Apr | Jun | 875,849 | 853,268 | 713,510 | 642,677 | 628,836 | 573,160 | 684,258 | 702,626 | 618,912 | 685,974 | | | | | |
| May | Jul | 762,215 | 737,971 | 769,975 | 703,811 | 717,664 | 780,556 | 739,203 | 688,193 | 867,682 | 851,052 | | | | | |
| Jun | Aug | 497,771 | 554,614 | 589,376 | 568,296 | 572,001 | 574,012 | 691,530 | 652,392 | 724,480 | 731,717 | | | | | |
| Jul | Sep | 1,401,698 | 1,403,300 | 1,410,339 | 1,285,336 | 1,264,085 | 1,284,198 | 1,193,645 | 1,254,332 | 1,182,423 | 1,348,779 | | | | | |
| Aug | Oct | 764,831 | 790,194 | 876,492 | 758,323 | 841,766 | 779,832 | 703,339 | 799,811 | 993,787 | 911,032 | | | | | |
| Sep | Nov | 503,380 | 478,497 | 507,115 | 515,541 | 526,931 | 523,161 | 595,978 | 613,949 | 560,083 | 592,859 | | | | | |
| Oct | Dec | 1,137,050 | 1,155,513 | 970,071 | 841,652 | 770,463 | 1,025,674 | 885,891 | 868,480 | 875,233 | 946,303 | | | | | |
| TOTAL | | \$8,422,761 | \$8,660,569 | \$8,627,940 | \$8,066,686 | \$8,020,224 | \$8,230,412 | \$8,167,902 | \$8,347,220 | \$8,644,857 | \$9,036,802 | | | | | |
| YEAR TO DATE | Jan | 925,435 | 954,725 | 924,351 | 990,062 | 1,007,666 | 840,368 | 910,919 | 865,799 | 832,140 | 984,191 | 1,171,427 | 111,400 | 87,165 | 972,862 | \$ (11,330) |
| | Feb | 1,381,173 | 1,489,018 | 1,540,220 | 1,471,810 | 1,474,121 | 1,508,064 | 1,433,201 | 1,464,917 | 1,478,457 | 1,588,762 | 1,919,287 | 193,098 | 175,152 | 1,551,037 | \$ (37,725) |
| | Mar | 1,911,018 | 2,001,187 | 2,080,148 | 1,990,524 | 1,951,321 | 1,857,972 | 1,879,513 | 1,880,884 | 1,881,964 | 2,066,193 | | | | | |
| | Apr | 2,215,617 | 2,366,888 | 2,407,776 | 2,357,041 | 2,340,170 | 2,235,904 | 2,276,933 | 2,322,341 | 2,258,393 | 2,465,907 | | | | | |
| | May | 2,479,966 | 2,687,212 | 2,791,062 | 2,751,051 | 2,698,479 | 2,689,818 | 2,674,058 | 2,767,438 | 2,822,257 | 2,969,086 | | | | | |
| | Jun | 3,355,815 | 3,540,480 | 3,504,572 | 3,393,728 | 3,327,315 | 3,262,978 | 3,358,316 | 3,470,064 | 3,441,169 | 3,655,060 | | | | | |
| | Jul | 4,118,030 | 4,278,451 | 4,274,547 | 4,097,539 | 4,044,979 | 4,043,534 | 4,097,518 | 4,158,257 | 4,308,851 | 4,506,112 | | | | | |
| | Aug | 4,615,802 | 4,833,065 | 4,863,923 | 4,665,835 | 4,616,980 | 4,617,547 | 4,789,048 | 4,810,649 | 5,033,331 | 5,237,828 | | | | | |
| | Sep | 6,017,500 | 6,236,366 | 6,274,262 | 5,951,170 | 5,881,065 | 5,901,745 | 5,982,693 | 6,064,980 | 6,215,754 | 6,586,607 | | | | | |
| | Oct | 6,782,330 | 7,026,559 | 7,150,754 | 6,709,493 | 6,722,830 | 6,681,577 | 6,686,033 | 6,864,791 | 7,209,540 | 7,497,640 | | | | | |
| | Nov | 7,285,711 | 7,505,056 | 7,657,868 | 7,225,034 | 7,249,761 | 7,204,738 | 7,282,011 | 7,478,740 | 7,769,623 | 8,090,499 | | | | | |
| | Dec | 8,422,761 | 8,660,569 | 8,627,940 | 8,066,686 | 8,020,224 | 8,230,412 | 8,167,902 | 8,347,220 | 8,644,857 | 9,036,802 | | | | | |
| Yr. Change | | \$308,559 | \$237,808 | (\$32,629) | (\$561,253) | (\$46,462) | \$210,188 | (\$62,510) | \$179,318 | \$297,637 | \$391,946 | | | | | |

CONTENTS: This report shows the amount of the 1% Sales Tax received by the city that is NOT restricted to TIF bond payments. 100% of the Sales Tax received from businesses located in Branson Landing and 50% of the Sales Tax received from Branson Hills businesses are viewed as restricted receipts as they must be used to make TIF related bond payments. The last column shows the increase or decrease in the city's overall 1% Sales Tax receipts (as compared to the same month the previous year) that are NOT restricted to TIF bond payments.

CITY OF BRANSON
CITY TOURISM TAX MONIES RECEIVED - NOT RESTRICTED TO TIF PAYMENTS
2016 CALENDAR YEAR

| ----- PREVIOUS YEARS ----- | | | | | | | | | | | | THIS YEAR - 2016 | | | | |
|----------------------------------|-----------------------------|-------------------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|-------------------|-------------------|---|---------------------------------|--|--|--|--|
| Primary Filing Month of Business | Month City Received Payment | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 TOURISM TAX RECEIPTS REMAINING AFTER TIF BOND PAYMENTS | TOTAL CITY TOURISM TAX RECEIPTS | LESS 100% BRANSON LANDING TOURISM TAX PAYMENTS | LESS 50% OF BRANSON HILLS TOURISM TAX PAYMENTS | TOURISM TAX RECEIPTS REMAINING AFTER TIF BOND PAYMENTS | 2016 INCREASE (DECREASE) IN UNRESTRICTED CITY TOURISM TAX RECEIPTS |
| | | Dec | Jan | 555,070 | 591,517 | 624,064 | 415,484 | 390,768 | 618,458 | 726,835 | 719,327 | 628,182 | 753,339 | \$869,687 | \$66,102 | \$2,719 |
| Jan | Feb | 282,692 | 342,970 | 344,521 | 418,797 | 434,860 | 224,534 | 170,546 | 165,202 | 173,100 | 200,070 | | | | | |
| Feb | Mar | 218,133 | 207,642 | 223,002 | 218,160 | 271,130 | 160,358 | 208,226 | 198,767 | 207,913 | 221,050 | | | | | |
| Mar | Apr | 463,664 | 440,288 | 470,555 | 454,298 | 423,959 | 596,903 | 598,252 | 631,714 | 721,061 | 721,302 | | | | | |
| Apr | May | 896,702 | 995,996 | 825,438 | 785,377 | 795,208 | 590,476 | 593,041 | 671,800 | 612,729 | 676,925 | | | | | |
| May | Jun | 981,960 | 1,051,131 | 984,731 | 854,061 | 888,830 | 841,611 | 835,362 | 856,032 | 921,252 | 896,377 | | | | | |
| Jun | Jul | 1,103,561 | 1,099,294 | 1,044,923 | 1,016,468 | 1,195,703 | 1,198,933 | 1,245,447 | 1,249,592 | 1,332,840 | 1,390,936 | | | | | |
| Jul | Aug | 1,741,514 | 1,891,059 | 1,995,194 | 1,748,617 | 1,695,036 | 1,621,236 | 1,516,758 | 1,580,327 | 1,697,311 | 1,757,827 | | | | | |
| Aug | Sep | 1,176,006 | 1,173,975 | 1,308,159 | 1,112,868 | 1,244,154 | 1,106,878 | 1,044,871 | 1,173,037 | 1,246,380 | 1,179,580 | | | | | |
| Sep | Oct | 886,476 | 761,132 | 797,139 | 686,632 | 1,010,170 | 1,016,827 | 967,903 | 904,475 | 861,689 | 1,039,110 | | | | | |
| Oct | Nov | 1,500,839 | 1,715,021 | 1,567,971 | 1,468,644 | 1,190,773 | 1,172,832 | 1,081,835 | 1,029,144 | 1,111,966 | 1,049,755 | | | | | |
| Nov | Dec | 1,594,421 | 1,569,347 | 1,492,212 | 1,431,889 | 1,449,877 | 1,299,893 | 1,330,751 | 1,246,325 | 1,324,953 | 1,263,229 | | | | | |
| TOTAL | | 11,401,038 | 11,839,374 | 11,677,908 | 10,611,294 | 10,990,468 | 10,448,939 | 10,319,828 | 10,425,741 | 10,839,375 | 11,149,498 | | | | | |
| YEAR TO DATE | Jan | \$555,070 | \$591,517 | \$624,064 | \$415,484 | \$390,768 | \$618,458 | \$726,835 | \$719,327 | 628,182 | 753,339 | 869,687 | 66,102 | 2,719 | 800,866 | \$ 47,527 |
| | Feb | 837,762 | 934,488 | 968,584 | 834,280 | 825,628 | 842,991 | 897,382 | 884,529 | 801,282 | 953,409 | | | | | |
| | Mar | 1,055,895 | 1,142,130 | 1,191,586 | 1,052,440 | 1,096,758 | 1,003,350 | 1,105,608 | 1,083,295 | 1,009,195 | 1,174,458 | | | | | |
| | Apr | 1,519,559 | 1,582,418 | 1,662,142 | 1,506,738 | 1,520,717 | 1,600,252 | 1,703,860 | 1,715,009 | 1,730,256 | 1,895,760 | | | | | |
| | May | 2,416,261 | 2,578,414 | 2,487,580 | 2,292,116 | 2,315,924 | 2,190,728 | 2,296,901 | 2,386,809 | 2,342,985 | 2,572,685 | | | | | |
| | Jun | 3,398,221 | 3,629,546 | 3,472,311 | 3,146,177 | 3,204,754 | 3,032,339 | 3,132,263 | 3,242,841 | 3,264,237 | 3,469,062 | | | | | |
| | Jul | 4,501,781 | 4,728,840 | 4,517,234 | 4,162,644 | 4,400,457 | 4,231,272 | 4,377,710 | 4,492,433 | 4,597,077 | 4,859,998 | | | | | |
| | Aug | 6,243,295 | 6,619,899 | 6,512,428 | 5,911,261 | 6,095,493 | 5,852,508 | 5,894,469 | 6,072,760 | 6,294,387 | 6,617,824 | | | | | |
| | Sep | 7,419,301 | 7,793,874 | 7,820,587 | 7,024,130 | 7,339,648 | 6,959,387 | 6,939,340 | 7,245,797 | 7,540,767 | 7,797,404 | | | | | |
| | Oct | 8,305,777 | 8,555,006 | 8,617,726 | 7,710,762 | 8,349,818 | 7,976,213 | 7,907,243 | 8,150,272 | 8,402,456 | 8,836,514 | | | | | |
| | Nov | 9,806,616 | 10,270,027 | 10,185,696 | 9,179,406 | 9,540,591 | 9,149,046 | 8,989,077 | 9,179,416 | 9,514,422 | 9,886,269 | | | | | |
| | Dec | \$11,401,038 | \$11,839,374 | \$11,677,908 | \$10,611,294 | \$10,990,468 | \$10,448,939 | \$10,319,828 | \$10,425,741 | \$10,839,375 | \$11,149,498 | | | | | |
| Yr. Change | | \$992,985 | \$438,337 | (\$161,466) | (\$1,066,614) | \$379,174 | (\$541,529) | (\$129,110) | \$105,913 | \$413,634 | \$310,123 | | | | | |

CONTENTS: This report shows the amount of Tourism Tax received by the city for a particular month that is NOT restricted to TIF bond payments. 100% of the Tourism Tax received from businesses located in Branson Landing and 50% of the Tourism Tax received from Branson Hills businesses are shown as restricted receipts as they can only be used to make bond payments associated with the TIFs. The last column shows the increase or decrease in Tourism Tax receipts (as compared to the same month last year) that are NOT restricted to bond payments.

CITY OF BRANSON
MONTHLY FINANCIAL REPORT
December 31, 2015

Prepared by the Finance Department
Jamie Rouch, Director of Finance

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - 101
For Month Ending December 31, 2015

Expect 100%

| | 2015 | YTD | Percent | Over | 2014 YTD | 2013 YTD |
|--|---------------------|---------------------|----------------|-----------------------|-------------------|-------------------|
| | Budget | Actual | Used | (under) budget | Actual | Actuals |
| REVENUES | | | | | | |
| Taxes & Franchise Fees | 14,710,625 | 15,019,735 | 102.1% | 309,110 | 14,549,323 | 14,000,586 |
| Licenses and Permits | 653,025 | 641,610 | 98.3% | -11,415 | 913,996 | 759,388 |
| Court Receipts | 485,000 | 410,484 | 84.6% | -74,516 | 495,352 | 438,616 |
| Lease and Rents | 1,111,924 | 1,208,575 | 108.7% | 96,651 | 1,180,637 | 1,075,467 |
| Charges for Services | 1,091,293 | 1,116,717 | 102.3% | 25,424 | 1,009,913 | 981,807 |
| Intergovernmental | 0 | 238,635 | 0.0% | 238,635 | 800,722 | 269,162 |
| Interest Income | 40,000 | 238,491 | 596.2% | 198,491 | 63,411 | 29,526 |
| Bond Proceeds | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Misc. Revenue | 93,141 | 174,975 | 187.9% | 81,834 | 105,982 | 109,220 |
| Total Revenues | 18,185,008 | 19,049,222 | 104.8% | 864,214 | 19,119,337 | 17,663,772 |
| EXPENDITURES | | | | | | |
| Mayor & Board | 106,547 | 60,615 | 56.9% | -45,932 | 68,138 | 61,674 |
| City Administration | 516,762 | 474,483 | 91.8% | -42,279 | 513,687 | 507,410 |
| City Clerk | 342,585 | 332,108 | 96.9% | -10,477 | 320,171 | 294,546 |
| Municipal Court | 340,613 | 342,131 | 100.4% | 1,518 | 322,563 | 305,526 |
| Information Technology | 505,339 | 554,573 | 109.7% | 49,234 | 513,167 | 370,564 |
| Legal | 332,069 | 305,784 | 92.1% | -26,285 | 1,146,290 | 1,629,869 |
| Finance | 823,054 | 783,890 | 95.2% | -39,164 | 772,237 | 754,827 |
| Human Resources | 416,208 | 390,774 | 93.9% | -25,434 | 320,671 | 304,056 |
| Police | 3,977,602 | 3,770,326 | 94.8% | -207,276 | 3,729,892 | 3,833,440 |
| Fire | 2,978,768 | 3,035,850 | 101.9% | 57,082 | 2,904,363 | 2,990,716 |
| Public Works | 711,225 | 639,530 | 89.9% | -71,695 | 621,781 | 677,643 |
| Planning & Development | 815,267 | 771,982 | 94.7% | -43,285 | 732,572 | 820,381 |
| Engineering | 565,194 | 571,624 | 101.1% | 6,430 | 510,405 | 508,776 |
| Health | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Culture & Recreation | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Tourism | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Debt Service--Principal | 84,542 | 84,542 | 100.0% | 0 | 77,677 | 72,532 |
| Debt Service--Interest & Fiscal Charges | 49,070 | 49,070 | 100.0% | 0 | 51,487 | 52,634 |
| Non-Departmental | 2,132,694 | 2,224,714 | 104.3% | 92,020 | 2,775,084 | 2,193,432 |
| Total Expenditures | 14,697,539 | 14,391,994 | 97.9% | -305,545 | 15,380,185 | 15,378,025 |
| NET CHANGE IN FUND BALANCE | 3,487,469 | 4,657,228 | 133.5% | 1,169,759 | 3,739,152 | 2,285,746 |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Operating transfer in from Tourism | 129,951 | 129,951 | 100.0% | 0 | 854,000 | 1,429,000 |
| Operating transfer in from Landscape Fund | 30,000 | 10,215 | 34.1% | -19,785 | 2,628 | 12,609 |
| Operating transfer to Convention Center | -260,000 | -260,000 | 100.0% | 0 | -295,883 | 0 |
| Operating transfer to Capital Projects Fund | -294,000 | -255,208 | 86.8% | 38,792 | 0 | -86,001 |
| Operating transfer out to Red Roof Mall Fund | 0 | 0 | 0.0% | 0 | -119,999 | 0 |
| Operating transfer out to Debt--Brns Mdws-Lease | -527,085 | -527,085 | 100.0% | 0 | -560,000 | -527,085 |
| Operating transfer out to Park Fund | -641,000 | -641,000 | 100.0% | 0 | -440,000 | -570,000 |
| Operating transfer out to Debt--Brns Mdws Sales Tx--TIF | -181,881 | -204,522 | 112.4% | -22,641 | -211,354 | -173,571 |
| Operating transfer out to Debt--Brns Landing--TIF | -1,249,106 | -1,253,905 | 100.4% | -4,799 | -1,216,048 | -1,218,559 |
| Operating transfer out to Debt--Brns Landing--Subsidy Reserve | -93,947 | -93,947 | 100.0% | 0 | -172,695 | -232,676 |
| Operating transfer out to IDA--Brns Hills--TIF | -868,600 | -912,173 | 105.0% | -43,573 | -879,148 | -837,494 |
| Total Other Financing Sources (Uses) | -3,955,668 | -4,007,674 | 101.3% | -52,006 | -3,038,500 | -2,203,778 |
| REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES) | -468,199 | 649,554 | -138.7% | 1,117,753 | 700,652 | 81,969 |
| FUND BALANCE, JANUARY 1, 2015 | 4,460,682 | 4,460,682 | | | | |
| UNRESERVED FUND BALANCE | \$ 3,992,483 | \$ 5,110,236 | | | | |

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Convention Center Fund - 120
For Month Ending December 31, 2015

Expect 100%

| | 2015 | YTD | Percent | Over | 2014 YTD | 2013 YTD |
|--|-------------------|-------------------|----------------|-----------------------|-------------------|------------------|
| | Budget | Actual | Used | (under) budget | Actual | Actual |
| REVENUES | | | | | | |
| Food and Beverage | 4,259,640 | 4,314,743 | 101.3% | 55,103 | 3,421,029 | 4,101,474 |
| Parking Revenue | 78,500 | 131,740 | 167.8% | 53,240 | 0 | 0 |
| Other Operating | 21,607 | 40,370 | 186.8% | 18,763 | 31,780 | 57,832 |
| Other Income | 0 | 0 | 0.0% | 0 | 207,043 | 878,709 |
| Total Revenues | <u>4,359,747</u> | <u>4,486,853</u> | <u>102.9%</u> | <u>127,106</u> | <u>3,659,852</u> | <u>5,038,015</u> |
| EXPENDITURES | | | | | | |
| Food and Beverage | 1,921,630 | 1,568,385 | 81.6% | -353,245 | 1,696,650 | 2,377,710 |
| Rooms | 0 | 0 | 0.0% | 0 | 34,757 | 204,076 |
| Telephone | 0 | 0 | 0.0% | 0 | 24,157 | 94,459 |
| Other Operating (Parking) | 0 | 19,529 | 0.0% | 19,529 | -571 | 10,306 |
| Other Income Exp. | 0 | 0 | 0.0% | 0 | 351,849 | 662,196 |
| General and Administrative | 753,564 | 726,973 | 96.5% | -26,591 | 724,960 | 565,770 |
| Marketing | 613,884 | 544,293 | 88.7% | -69,591 | 337,562 | 601,777 |
| Property Operations | 819,108 | 962,076 | 117.5% | 142,968 | 1,248,578 | 474,230 |
| Energy | 563,535 | 493,349 | 87.5% | -70,186 | 498,707 | 429,660 |
| Property Taxes and Insurance | 114,204 | 114,352 | 100.1% | 148 | 140,846 | 79,485 |
| Management Fee | 137,700 | 135,000 | 98.0% | -2,700 | 151,503 | 198,981 |
| Total Expenditures | <u>4,923,625</u> | <u>4,563,956</u> | <u>92.7%</u> | <u>-359,669</u> | <u>5,208,998</u> | <u>5,698,650</u> |
| NET CHANGE IN FUND BALANCE | <u>-563,878</u> | <u>-77,103</u> | <u>13.7%</u> | <u>486,775</u> | <u>-1,549,146</u> | <u>-660,635</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Operating transfer in (GF) | 260,000 | 260,000 | 100.0% | 0 | 680,965 | 0 |
| Operating transfer in (Tourism) | 500,000 | 174,662 | 34.9% | -325,338 | 72,553 | 385,683 |
| Total Other Financing Sources (Uses) | <u>760,000</u> | <u>434,662</u> | <u>57.2%</u> | <u>-325,338</u> | <u>753,518</u> | <u>385,683</u> |
| REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES) | <u>196,122</u> | <u>357,559</u> | <u>182.3%</u> | <u>161,437</u> | <u>-795,628</u> | <u>-274,952</u> |
| FUND BALANCE, JANUARY 1, 2015 | <u>253,358</u> | <u>253,358</u> | | | | |
| UNRESERVED FUND BALANCE | <u>\$ 449,480</u> | <u>\$ 610,917</u> | | | | |

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Tourism Sales Tax Fund - 240
For Month Ending December 31, 2015

Expect 100%

| | 2015 Budget | YTD Actual | Percent Used | Over (under) budget | 2014 YTD Actual | 2013 YTD Actual |
|--|------------------------|-----------------------|-------------------------|--------------------------------|----------------------------|----------------------------|
| REVENUES | | | | | | |
| Taxes & Franchise Fees | 11,535,210 | 12,149,089 | 105.3% | 613,879 | 11,862,618 | 11,110,923 |
| Licenses and Permits | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Court Receipts | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Lease and Rents | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Interest Income | 339,795 | 373,901 | 110.0% | 34,106 | 441,102 | 516,477 |
| Bond Proceeds | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Misc. Revenue | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Total Revenues | 11,875,005 | 12,522,990 | 105.5% | 647,985 | 12,303,720 | 11,627,400 |
| EXPENDITURES | | | | | | |
| Mayor & Board | 0 | 0 | 0.0% | 0 | 0 | 0 |
| City Administration | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Administrative Services | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Legal | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Finance | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Human Resources | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Police | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Fire | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Planning & Development | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Engineering | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Health | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Culture & Recreation | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Tourism | 2,936,171 | 3,195,129 | 108.8% | 258,958 | 2,190,695 | 2,946,338 |
| Capital Outlay | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Debt Service--Principal | 3,535,124 | 3,471,166 | 98.2% | -63,958 | 3,395,656 | 4,529,606 |
| Debt Service--Interest & Fiscal Charges | 980,022 | 964,753 | 98.4% | -15,269 | 1,154,958 | 1,384,386 |
| Non-Departmental | 124,779 | 124,778 | 0.0% | -1 | 611,488 | 0 |
| Total Expenditures | 7,576,096 | 7,755,828 | 102.4% | 179,732 | 7,352,796 | 8,860,330 |
| NET CHANGE IN FUND BALANCE | 4,298,909 | 4,767,162 | 110.9% | 468,253 | 4,950,924 | 2,767,070 |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Operating transfer out to General Fund | -129,951 | -129,951 | 100.0% | 0 | -854,000 | -1,429,000 |
| Operating transfer to Convention Center/City Marketi | -500,000 | -174,662 | 34.9% | 325,338 | -90,135 | -385,683 |
| Operating transfer out to Streets | -716,500 | -716,496 | 100.0% | 4 | 6,038 | 0 |
| Operating transfer out to Capital | -7,533,500 | -5,014,409 | 66.6% | 2,519,091 | -2,191,582 | -2,776,960 |
| Operating transfer out to Debt--Brsn Hills--TIF | -30,172 | -29,258 | 97.0% | 914 | -29,296 | -29,577 |
| Operating transfer out to Debt--Brsn Mdw Subsidy | -528,840 | -528,840 | 100.0% | 0 | -521,025 | -513,325 |
| Operating transfer out to Debt--Brsn Landing--TIF | -763,374 | -911,136 | 119.4% | -147,762 | -864,839 | -748,332 |
| Operating transfer out to Water & Sewer Capital | -2,030,000 | -2,030,004 | 100.0% | -4 | -804,997 | -852,590 |
| Total Other Financing Sources (Uses) | -12,232,337 | -9,534,756 | 77.9% | 2,697,581 | -5,349,836 | -6,735,467 |
| REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES) | -7,933,428 | -4,767,593 | 60.1% | 3,165,835 | -398,912 | -3,968,397 |
| FUND BALANCE, JANUARY 1, 2015 | 18,547,619 | 18,547,619 | | | | |
| UNRESERVED FUND BALANCE | \$ 10,614,191 | \$ 13,780,026 | | | | |

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Transportation Sales Tax Fund - 105
For Month Ending December 31, 2015

Expect 100%

| | 2015 <u>Budget</u> | YTD <u>Actual</u> | Percent <u>Used</u> | Over <u>(under) budget</u> | 2014 YTD <u>Actual</u> | 2013 YTD <u>Actual</u> |
|--|-----------------------|----------------------|------------------------|-------------------------------|---------------------------|---------------------------|
| REVENUES | | | | | | |
| Taxes & Franchise Fees | 5,730,162 | 5,934,846 | 103.6% | 204,684 | 5,763,362 | 5,536,686 |
| Licenses and Permits | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Court Receipts | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Lease and Rents | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0.0% | 0 | 0 | 24 |
| Interest Income | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Bond Proceeds | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Misc. Revenue | 0 | 31,190 | 0.0% | 31,190 | 3,516 | 4,696 |
| Total Revenues | <u>5,730,162</u> | <u>5,966,036</u> | <u>104.1%</u> | <u>235,874</u> | <u>5,766,878</u> | <u>5,541,406</u> |
| EXPENDITURES | | | | | | |
| Mayor & Board | 0 | 0 | 0.0% | 0 | 0 | 0 |
| City Administration | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Administrative Services | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Legal | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Finance | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Human Resources | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Police | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Fire | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Public Works - Garage | 793,185 | 668,648 | 84.3% | -124,537 | 760,427 | 745,933 |
| Public Works - Streets | 3,697,966 | 4,013,053 | 108.5% | 315,087 | 2,529,907 | 2,686,160 |
| Public Works - MS4 | 11,700 | 3,488 | 29.8% | -8,212 | 1,519 | 9,639 |
| Planning & Development | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Engineering | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Health | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Culture & Recreation | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Tourism | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Debt Service--Principal | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Debt Service--Interest & Fiscal Charges | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Total Expenditures | <u>4,502,851</u> | <u>4,685,189</u> | <u>104.0%</u> | <u>182,338</u> | <u>3,291,854</u> | <u>3,441,732</u> |
| NET CHANGE IN FUND BALANCE | <u>1,227,311</u> | <u>1,280,847</u> | <u>104.4%</u> | <u>53,536</u> | <u>2,475,024</u> | <u>2,099,674</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfer in from Water/Sewer | 50,000 | 50,000 | 100.0% | 0 | 0 | 0 |
| Transfer in from Tourism | 716,500 | 716,500 | 100.0% | 0 | 0 | 0 |
| Operating transfer out to Capital | 173,226 | 0 | 0.0% | 0 | 0 | -20,004 |
| Operating transfer out to TIF Debt- BH | -428,402 | -456,087 | 106.5% | -428,402 | -439,751 | -418,940 |
| Operating transfer out to TIF Debt-BL | -632,409 | -626,953 | 99.1% | -632,409 | -608,010 | -609,279 |
| Operating transfer out to Debt (2003a) -BM | -1,221,000 | -1,221,000 | 100.0% | -1,221,000 | -1,221,000 | -1,221,000 |
| Total Other Financing Sources (Uses) | <u>-1,342,085</u> | <u>-1,537,539</u> | <u>114.6%</u> | <u>-2,281,811</u> | <u>-2,268,761</u> | <u>-2,269,223</u> |
| REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES) | <u>-114,774</u> | <u>-256,692</u> | <u>223.6%</u> | <u>-2,228,275</u> | <u>206,264</u> | <u>-169,550</u> |
| FUND BALANCE, JANUARY 1, 2015 | <u>1,852,595</u> | <u>1,852,595</u> | | | | |
| UNRESERVED FUND BALANCE | <u>\$ 1,737,821</u> | <u>\$ 1,595,903</u> | | | | |

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
TIF Debt Service Fund - 165, 170, 171
For Month Ending December 31, 2015

Expect 100%

(Funds: 161,165,170,171)

| | 2015 <u>Budget</u> | YTD <u>Actual</u> | Percent <u>Used</u> | <u>Over</u> <u>(under) budget</u> | 2014 YTD <u>Actual</u> | 2013 YTD <u>Actual</u> |
|--|-----------------------------|-----------------------------|------------------------|--------------------------------------|---------------------------|---------------------------|
| REVENUES | | | | | | |
| Taxes & Franchise Fees | 3,675,532 | 3,482,577 | 94.8% | 3,675,532 | 4,504,948 | 3,638,717 |
| Licenses and Permits | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Court Receipts | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Lease and Rents | 450,000 | 450,000 | 100.0% | 450,000 | 450,000 | 450,000 |
| Charges for Services | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Intergovernmental | 6,565,836 | 5,648,835 | 86.0% | 6,565,836 | 6,548,561 | 6,483,676 |
| Interest Income | 359,496 | 361,767 | 100.6% | 359,496 | 356,457 | 330,545 |
| Bond Proceeds | 69,382,565 | 69,790,876 | 100.6% | 69,382,565 | 0 | 0 |
| Misc. Revenue | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Total Revenues | <u>80,433,429</u> | <u>79,734,055</u> | <u>99.1%</u> | <u>80,433,429</u> | <u>11,859,967</u> | <u>10,902,938</u> |
| EXPENDITURES | | | | | | |
| Mayor & Board | 0 | 0 | 0.0% | 0 | 0 | 0 |
| City Administration | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Administrative Services | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Legal | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Finance | 107,693 | 114,083 | 105.9% | 6,390 | 103,168 | 108,116 |
| Human Resources | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Police | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Fire | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Planning & Development | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Engineering | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Health | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Culture & Recreation | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Tourism | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Debt Service--Principal | 5,490,000 | 6,030,000 | 109.8% | 540,000 | 4,485,000 | 3,297,324 |
| Debt Service--Interest & Fiscal Charges | 8,851,597 | 7,363,845 | 83.2% | -1,487,752 | 8,949,871 | 9,081,130 |
| Non-Departmental | 69,382,565 | 69,382,564 | 100.0% | -1 | 0 | 0 |
| Total Expenditures | <u>83,831,855</u> | <u>82,890,492</u> | <u>98.9%</u> | <u>-941,363</u> | <u>13,538,040</u> | <u>12,486,570</u> |
| NET CHANGE IN FUND BALANCE | <u>-3,398,426</u> | <u>(3,156,438)</u> | <u>92.9%</u> | <u>81,374,792</u> | <u>(1,678,073)</u> | <u>(1,583,632)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Operating transfer in from GF--Brns Hills | 868,600 | 912,173 | 105.0% | 43,573 | 879,148 | 837,494 |
| Operating transfer in from GF--Brns Land | 1,249,106 | 1,253,905 | 100.4% | 4,799 | 1,388,744 | 1,218,559 |
| Operating transfer in to Debt--Brns Land--Subsidy R | 0 | 93,947 | 0.0% | 93,947 | 0 | 0 |
| Operating transfer in from Tourism Tax- BL | 763,374 | 911,136 | 119.4% | 147,762 | 864,839 | 748,332 |
| Operating transfer in from Tourism-BH | 30,172 | 29,258 | 97.0% | -914 | 29,296 | 29,577 |
| Operating transfer in from Transportation Tax-BH | 428,402 | 456,087 | 106.5% | 27,685 | 439,751 | 418,940 |
| Operating transfer in from Transportation Tax-BL | 632,410 | 626,953 | 99.1% | -5,457 | 608,010 | 609,279 |
| Operating transfer out to Brns Mead | -1,127,496 | -1,126,602 | 99.9% | 894 | -1,071,077 | -582,776 |
| Total Other Financing Sources (Uses) | <u>2,844,568</u> | <u>3,156,857</u> | <u>111.0%</u> | <u>311,394</u> | <u>3,138,710</u> | <u>3,279,406</u> |
| REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES) | <u>-553,858</u> | <u>419</u> | <u>-0.1%</u> | <u>81,686,186</u> | <u>1,460,638</u> | <u>1,695,774</u> |
| FUND BALANCE, JANUARY 1, 2015 | <u>25,149,673</u> | <u>25,149,673</u> | | | | |
| UNRESERVED FUND BALANCE | <u>\$ 24,595,815</u> | <u>\$ 25,150,092</u> | | | | |

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Debt Service Fund - 160
For Month Ending December 31, 2015

Expect 100%

(Fund: 160-2003a)

| | 2015 Budget | YTD Actual | Percent Used | Over (under) budget | 2014 YTD Actual | 2013 YTD Actual |
|--|---------------------|---------------------|-----------------|------------------------|--------------------|--------------------|
| REVENUES | | | | | | |
| Taxes & Franchise Fees | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Licenses and Permits | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Court Receipts | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Lease and Rents | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Intergovernmental | 181,881 | 198,106 | 108.9% | 16,225 | 211,354 | 173,571 |
| Interest Income | 0 | 18 | 0.0% | 18 | 5 | 134 |
| Bond Proceeds | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Misc. Revenue | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Total Revenues | 181,881 | 198,125 | 108.9% | 16,244 | 211,359 | 173,705 |
| EXPENDITURES | | | | | | |
| Mayor & Board | 0 | 0 | 0.0% | 0 | 0 | 0 |
| City Administration | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Administrative Services | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Legal | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Finance | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Human Resources | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Police | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Fire | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Planning & Development | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Engineering | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Health | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Community Development | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Culture & Recreation | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Tourism | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Debt Service--Principal | 1,340,000 | 1,340,000 | 100.0% | 0 | 1,305,000 | 1,265,000 |
| Debt Service--Interest & Fiscal Charges | 1,481,481 | 1,481,481 | 100.0% | 0 | 1,523,131 | 1,549,717 |
| Non-Departmental | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Total Expenditures | 2,821,481 | 2,821,481 | 100.0% | 0 | 2,828,131 | 2,814,717 |
| NET CHANGE IN FUND BALANCE | -2,639,600 | -2,623,357 | 99.4% | 16,243 | -2,616,772 | -2,641,012 |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Operating transfer in from GF--Building Lease(Brsn Mdw) | 527,085 | 527,085 | 100.0% | 0 | 560,000 | 527,085 |
| Operating transfer in from Tourism--Brsn Mdws Subsidy | 528,840 | 528,840 | 100.0% | 0 | 521,025 | 513,325 |
| Operating transfer in from GF--Brsn Mdws Sales Tx/Match | 181,881 | 198,106 | 108.9% | 16,225 | 211,354 | 173,571 |
| Operating transfer in from DS--Brsn Lnd | 1,127,496 | 1,126,602 | 99.9% | -894 | 1,071,077 | 582,776 |
| Operating transfer out to DS--Brsn Mead-TIF | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Operating transfer in from Transportation Tax | 1,221,000 | 1,221,000 | 100.0% | 0 | 1,221,000 | 1,221,000 |
| Operating transfer out | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | 3,586,302 | 3,601,633 | 100.4% | 15,331 | 3,584,457 | 3,017,756 |
| REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES) | 946,702 | 978,277 | 103.3% | 31,575 | 967,685 | 376,744 |
| FUND BALANCE, JANUARY 1, 2015 | 556,998 | 556,998 | | | | |
| UNRESERVED FUND BALANCE | \$ 1,503,700 | \$ 1,535,275 | | | | |

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Capital Projects Fund - 140
For Month Ending December 31, 2015

Expect 100%

| | 2015 Budget | YTD Actual | Percent Used | Over (under) budget | 2014 YTD Actual | 2013 YTD Actual |
|--|----------------------------|----------------------------|-------------------------|--------------------------------|----------------------------|----------------------------|
| REVENUES | | | | | | |
| Taxes & Franchise Fees | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Licenses and Permits | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Court Receipts | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Lease and Rents | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Bond Proceeds | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Misc. Revenue | 0 | 0 | 0.0% | 0 | 0 | 148,396 |
| Total Revenues | <u>0</u> | <u>0</u> | <u>0.0%</u> | <u>0</u> | <u>0</u> | <u>148,396</u> |
| EXPENDITURES | | | | | | |
| Mayor & Board | 0 | 0 | 0.0% | 0 | 0 | 0 |
| City Administration | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Administrative Services | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Legal | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Finance | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Human Resources | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Police | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Fire | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Planning & Development | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Engineering | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Health | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Culture & Recreation | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Tourism | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Capital Outlay | 8,072,726 | 5,733,694 | 71.0% | -2,339,032 | 2,267,075 | 4,619,594 |
| Debt Service--Principal | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Debt Service--Interest & Fiscal Charges | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Non-Depart. (includes Convention Center) | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Total Expenditures | <u>8,072,726</u> | <u>5,733,694</u> | <u>71.0%</u> | <u>-2,339,032</u> | <u>2,267,075</u> | <u>4,619,594</u> |
| NET CHANGE IN FUND BALANCE | <u>-8,072,726</u> | <u>-5,733,694</u> | <u>71.0%</u> | <u>2,339,032</u> | <u>-2,267,075</u> | <u>-4,471,198</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Operating transfer in Transportation | 173,226 | 0 | 0.0% | -173,226 | 0 | 20,004 |
| Operating transfer in Tourism | 7,533,500 | 5,014,409 | 66.6% | -2,519,091 | 2,191,582 | 2,776,960 |
| Operating transfer in Capital Projects and Planning | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Operating transfer in Old Branson High School | 0 | 0 | 0.0% | 0 | 0 | 415,501 |
| Operating transfer in GF | 294,000 | 255,208 | 86.8% | -38,792 | 0 | 86,001 |
| Total Other Financing Sources (Uses) | <u>8,000,726</u> | <u>5,269,617</u> | <u>65.9%</u> | <u>-2,731,109</u> | <u>2,191,582</u> | <u>3,298,466</u> |
| REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES) | <u>-72,000</u> | <u>-464,077</u> | <u>644.6%</u> | <u>-392,077</u> | <u>-75,493</u> | <u>-1,172,732</u> |
| FUND BALANCE, JANUARY 1, 2015 | <u>2,073,297</u> | <u>2,073,297</u> | | | | |
| UNRESERVED FUND BALANCE | <u>\$ 2,001,297</u> | <u>\$ 1,609,220</u> | | | | |

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Perpetual Fund - 537
For Month Ending December 31, 2015

| | <u>Expect 100%</u> | | | | | |
|--|------------------------|-----------------------|-------------------------|--------------------------------|----------------------------|----------------------------|
| | <u>2015 Budget</u> | <u>YTD Actual</u> | <u>Percent Used</u> | <u>Over (under) budget</u> | <u>2014 YTD Actual</u> | <u>2013 YTD Actual</u> |
| REVENUES | | | | | | |
| Taxes & Franchise Fees | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Licenses and Permits | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Court Receipts | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Lease and Rents | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Bond Proceeds | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Misc. Revenue | 0 | 200 | 0.0% | 200 | 0 | 0 |
| Total Revenues | <u>0</u> | <u>200</u> | <u>0.0%</u> | <u>200</u> | <u>0</u> | <u>0</u> |
| EXPENDITURES | | | | | | |
| Mayor & Board | 0 | 0 | 0.0% | 0 | 0 | 0 |
| City Administration | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Administrative Services | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Legal | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Finance | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Human Resources | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Police | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Fire | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Planning & Development | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Engineering | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Health | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Culture & Recreation | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Tourism | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Debt Service--Principal | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Debt Service--Interest & Fiscal Charges | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Non-Depart. (includes Convention Center) | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Total Expenditures | <u>0</u> | <u>0</u> | <u>0.0%</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| NET CHANGE IN FUND BALANCE | <u>0</u> | <u>200</u> | <u>0.0%</u> | <u>200</u> | <u>0</u> | <u>0</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Operating transfer in | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Operating transfer out | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>0.0%</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES) | <u>0</u> | <u>200</u> | <u>0.0%</u> | <u>200</u> | <u>0</u> | <u>0</u> |
| FUND BALANCE, JANUARY 1, 2015 | <u>4,910</u> | <u>4,910</u> | | | | |
| UNRESERVED FUND BALANCE | <u>\$ 4,910</u> | <u>\$ 5,110</u> | | | | |

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Parks & Recreation Fund - 230
For Month Ending December 31, 2015

Expect 100%

| | 2015 Budget | YTD Actual | Percent Used | Over (under) budget | 2014 YTD Actual | 2013 YTD Actual |
|--|------------------------|-----------------------|-------------------------|--------------------------------|----------------------------|----------------------------|
| REVENUES | | | | | | |
| Cigarette Tax | 75,000 | 98,325 | 131.1% | 23,325 | 86,549 | 74,701 |
| Intergovernmental--Grants/Misc. Revenue | 0 | 0 | 0.0% | 0 | 0 | 5,287 |
| Campground | 575,950 | 626,082 | 108.7% | 50,132 | 596,928 | 538,650 |
| Rents & Leases | 129,352 | 130,384 | 100.8% | 1,032 | 131,249 | 127,842 |
| Contributions | 77,500 | 79,567 | 102.7% | 2,067 | 74,485 | 73,068 |
| Pool Admissions | 112,400 | 123,227 | 109.6% | 10,827 | 110,226 | 98,795 |
| Swim Team | 17,500 | 11,986 | 68.5% | -5,514 | 15,415 | 21,077 |
| Ball Programs | 140,350 | 139,806 | 99.6% | -544 | 124,943 | 138,835 |
| Golf | 45,000 | 49,476 | 109.9% | 4,476 | 47,417 | 49,728 |
| Tennis Revenue | 4,800 | 3,915 | 81.6% | -885 | 4,814 | 4,828 |
| Recreation Center/Tournaments | 124,500 | 119,722 | 96.2% | -4,778 | 131,997 | 117,904 |
| Concessions | 170,000 | 185,760 | 109.3% | 15,760 | 166,310 | 146,076 |
| Day Camp | 64,000 | 65,061 | 101.7% | 1,061 | 56,449 | 63,453 |
| Dog Park | 6,000 | 5,926 | 98.8% | -74 | 10,327 | 80,000 |
| Community Center | 27,000 | 29,426 | 109.0% | 2,426 | 26,570 | 28,430 |
| Special Events/Programs | 7,000 | 7,728 | 110.4% | 728 | 0 | 0 |
| Cheerleading | 1,700 | 1,380 | 81.2% | -320 | 0 | 0 |
| Total Revenues | 1,578,052 | 1,677,770 | 106.3% | 99,718 | 1,583,680 | 1,568,673 |
| EXPENDITURES | | | | | | |
| Parks & Recreation Administration | 330,310 | 314,965 | 95.4% | -15,345 | 315,782 | 338,282 |
| Recreation Center/Tournaments/Concessions | 718,851 | 669,756 | 93.2% | -49,095 | 705,085 | 687,339 |
| Day Camp | 64,640 | 52,977 | 82.0% | -11,663 | 52,936 | 48,364 |
| Ball Program | 208,189 | 175,283 | 84.2% | -32,906 | 164,440 | 184,224 |
| Campground | 299,873 | 303,595 | 101.2% | 3,722 | 277,234 | 268,820 |
| Park Program/Parks | 374,117 | 424,085 | 113.4% | 49,968 | 325,516 | 360,599 |
| Community Center | 56,993 | 52,490 | 92.1% | -4,503 | 58,045 | 61,959 |
| Swimming Pool | 131,927 | 123,444 | 93.6% | -8,483 | 126,176 | 105,304 |
| Golf Course | 78,149 | 73,943 | 94.6% | -4,206 | 70,532 | 71,749 |
| Swim Team | 26,399 | 23,541 | 89.2% | -2,858 | 23,047 | 24,938 |
| Dog Park | 500 | 3,348 | 669.7% | 2,848 | 26,746 | 43,075 |
| Special Events/Programs | 5,180 | 6,203 | 119.7% | 1,023 | 0 | 0 |
| Cheerleading | 1,520 | 1,077 | 70.8% | -443 | 0 | 0 |
| Total Expenditures | 2,296,648 | 2,224,708 | 96.9% | -71,940 | 2,145,539 | 2,194,652 |
| NET CHANGE IN FUND BALANCE | -718,596 | -546,938 | 76.1% | 171,658 | -561,859 | -625,980 |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Operating transfer in from GF | 641,000 | 641,000 | 100.0% | 0 | 440,000 | 570,000 |
| Operating transfer in from Landscape Fund | 0 | 8,909 | 0.0% | 8,909 | 0 | 0 |
| Operating transfer out | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | 641,000 | 649,909 | 101.4% | 8,909 | 440,000 | 570,000 |
| REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES) | | | | | | |
| | -77,596 | 102,972 | -132.7% | 180,568 | -121,859 | -55,980 |
| FUND BALANCE, JANUARY 1, 2015 | 358,119 | 358,119 | | | | |
| UNRESERVED FUND BALANCE | \$ 280,523 | \$ 461,091 | | | | |

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Branson Old School Fund - 141
For Month Ending December 31, 2015

Expect 100%

| | 2015 Budget | YTD Actual | Percent Used | Over (under) budget | 2014 YTD Actual | 2013 YTD Actual |
|--|-------------------------|-------------------------|-------------------------|--------------------------------|----------------------------|----------------------------|
| REVENUES | | | | | | |
| Taxes & Franchise Fees | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Licenses and Permits | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Court Receipts | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Lease and Rents | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Charges for Services | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Bond Proceeds | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Misc. Revenue | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Total Revenues | <u>0</u> | <u>0</u> | <u>0.0%</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| EXPENDITURES | | | | | | |
| Mayor & Board | 0 | 0 | 0.0% | 0 | 0 | 0 |
| City Administration | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Administrative Services | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Legal | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Finance | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Human Resources | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Police | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Fire | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Public Works | 1,005 | 259 | 25.7% | -746 | 343 | 1,340 |
| Planning & Development | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Engineering | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Health | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Culture & Recreation | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Tourism | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Debt Service--Principal | 0 | 0 | 0.0% | 0 | 0 | 66,667 |
| Debt Service--Interest & Fiscal Charges | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Non-Depart. (includes Convention Center) | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Total Expenditures | <u>1,005</u> | <u>259</u> | <u>25.7%</u> | <u>-746</u> | <u>343</u> | <u>68,007</u> |
| NET CHANGE IN FUND BALANCE | <u>-1,005</u> | <u>-259</u> | <u>25.7%</u> | <u>746</u> | <u>-343</u> | <u>-68,007</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Operating transfer out Capital Fund | 0 | 0 | 0.0% | 0 | 0 | -415,501 |
| Operating transfer in Tourism | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Operating transfer in GF | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>0.0%</u> | <u>0</u> | <u>0</u> | <u>-415,501</u> |
| REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES) | <u>-1,005</u> | <u>-259</u> | <u>25.7%</u> | <u>746</u> | <u>-343</u> | <u>-483,508</u> |
| FUND BALANCE, JANUARY 1, 2015 | <u>76,687</u> | <u>76,687</u> | | | | |
| UNRESERVED FUND BALANCE | <u>\$ 75,682</u> | <u>\$ 76,428</u> | | | | |

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Red Roof Mall Fund - 142
For Month Ending December 31, 2015

Expect 100%

| | 2015 Budget | YTD Actual | Percent Used | Over (under) budget | 2014 YTD Actual | 2013 YTD Actual |
|--|------------------------|-----------------------|-------------------------|--------------------------------|----------------------------|----------------------------|
| REVENUES | | | | | | |
| Taxes & Franchise Fees | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Licenses and Permits | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Court Receipts | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Lease and Rents | 0 | 0 | 0.0% | 0 | 3,000 | 11,859 |
| Charges for Services | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Bond Proceeds | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Misc. Revenue | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Total Revenues | <u>0</u> | <u>0</u> | <u>0.0%</u> | <u>0</u> | <u>3,000</u> | <u>11,859</u> |
| EXPENDITURES | | | | | | |
| Mayor & Board | 0 | 0 | 0.0% | 0 | 0 | 0 |
| City Administration | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Administrative Services | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Legal | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Finance | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Human Resources | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Police | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Fire | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0.0% | 0 | 112,488 | 224,158 |
| Planning & Development | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Engineering | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Health | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Culture & Recreation | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Tourism | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Debt Service--Principal | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Debt Service--Interest & Fiscal Charges | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Non-Depart. (includes Convention Center) | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Total Expenditures | <u>0</u> | <u>0</u> | <u>0.0%</u> | <u>0</u> | <u>112,488</u> | <u>224,158</u> |
| NET CHANGE IN FUND BALANCE | <u>0</u> | <u>0</u> | <u>0.0%</u> | <u>0</u> | <u>-109,488</u> | <u>-212,299</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Operating transfer in Transportation | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Operating transfer in Tourism | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Operating transfer in GF | 0 | 0 | 0.0% | 0 | 119,999 | 0 |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>0.0%</u> | <u>0</u> | <u>119,999</u> | <u>0</u> |
| REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES) | <u>0</u> | <u>0</u> | <u>0.0%</u> | <u>0</u> | <u>10,511</u> | <u>-212,299</u> |
| FUND BALANCE, JANUARY 1, 2015 | <u>3,271</u> | <u>3,271</u> | | | | |
| UNRESERVED FUND BALANCE | <u>\$ 3,271</u> | <u>\$ 3,271</u> | | | | |

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
All Governmental Fund Types and Similar Expendable Trust Fund
For Month Ending December 31, 2015

| | <u>Expect 100%</u> | | | | |
|--|----------------------------|----------------------------|----------------------|--------------------------|--------------------------|
| | 2015 | YTD | Percent | 2014 YTD | 2013 YTD |
| | Budget | Actual | Used | Actual | Actual |
| REVENUES | | | | | |
| Taxes & Franchise Fees | 35,726,529 | 36,684,572 | 102.7% | 36,766,801 | 34,361,612 |
| Licenses and Permits | 653,025 | 641,610 | 98.3% | 913,996 | 759,388 |
| Court Receipts | 485,000 | 410,484 | 84.6% | 495,352 | 438,616 |
| Lease and Rents | 1,691,276 | 1,788,959 | 105.8% | 1,764,887 | 1,665,168 |
| Charges for Services | 1,091,293 | 1,116,717 | 102.3% | 1,009,913 | 981,807 |
| Intergovernmental | 6,747,717 | 6,085,576 | 90.2% | 7,560,638 | 6,931,719 |
| Interest Income | 739,291 | 974,177 | 131.8% | 860,975 | 876,682 |
| Bond Proceeds | 69,382,565 | 69,790,876 | 0.0% | 0 | 0 |
| Convention Center | 4,359,747 | 4,486,853 | 0.0% | 3,659,852 | 5,038,015 |
| Misc. Revenue | 93,141 | 206,365 | 221.6% | 109,498 | 262,313 |
| Park Revenue | 1,373,700 | 1,449,061 | 105.5% | 1,365,882 | 1,360,843 |
| Total Revenues | <u>122,343,284</u> | <u>123,635,251</u> | <u>101.1%</u> | <u>54,507,794</u> | <u>52,676,162</u> |
| EXPENDITURES | | | | | |
| Mayor & Board | 106,547 | 60,615 | 56.9% | 68,138 | 61,674 |
| City Administration | 516,762 | 474,483 | 91.8% | 513,687 | 507,410 |
| City Clerk | 342,585 | 332,108 | 96.9% | 320,171 | 294,546 |
| Municipal Court | 340,613 | 342,131 | 100.4% | 322,563 | 305,526 |
| Information Technology | 505,339 | 554,573 | 109.7% | 513,167 | 370,564 |
| Legal | 332,069 | 305,784 | 92.1% | 1,146,290 | 1,629,869 |
| Finance | 930,747 | 897,973 | 96.5% | 875,405 | 862,943 |
| Human Resources | 416,208 | 390,774 | 93.9% | 320,671 | 304,056 |
| Police | 3,977,602 | 3,770,326 | 94.8% | 3,729,892 | 3,833,440 |
| Fire | 2,978,768 | 3,035,850 | 101.9% | 2,904,363 | 2,990,716 |
| Public Works | 5,215,081 | 5,324,977 | 102.1% | 4,026,466 | 4,344,874 |
| Planning & Development | 815,267 | 771,982 | 94.7% | 732,572 | 820,381 |
| Engineering | 565,194 | 571,624 | 101.1% | 510,405 | 508,776 |
| Culture & Recreation | 2,296,648 | 2,224,708 | 96.9% | 2,145,539 | 2,194,652 |
| Convention Center | 4,923,625 | 4,563,956 | 92.7% | 5,208,998 | 5,698,650 |
| Tourism | 7,576,096 | 7,755,828 | 102.4% | 7,352,796 | 8,860,330 |
| Capital Outlay | 8,072,726 | 5,733,694 | 71.0% | 2,267,075 | 4,619,594 |
| Debt Service--Principal | 6,914,542 | 7,454,542 | 107.8% | 5,867,677 | 4,701,522 |
| Debt Service--Interest & Fiscal Charges | 10,382,148 | 8,894,396 | 85.7% | 10,524,489 | 10,683,481 |
| Non-Depart. | 71,515,259 | 71,607,278 | 100.1% | 2,775,084 | 2,193,432 |
| Total Expenditures | <u>128,723,826</u> | <u>125,067,600</u> | <u>97.2%</u> | <u>52,125,449</u> | <u>55,786,436</u> |
| NET CHANGE IN FUND BALANCE | <u>-6,380,542</u> | <u>-1,432,349</u> | <u>22.4%</u> | <u>2,382,345</u> | <u>-3,110,274</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Operating transfer in | 17,886,543 | 15,145,946 | 84.7% | 12,155,971 | 12,160,195 |
| Operating transfer out | -19,584,037 | -17,113,237 | 87.4% | -12,590,840 | -13,232,853 |
| Total Other Financing Sources (Uses) | <u>-1,697,494</u> | <u>-1,967,290</u> | <u>115.9%</u> | <u>-434,869</u> | <u>-1,072,657</u> |
| REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES) | | | | | |
| | <u>-8,078,036</u> | <u>-3,399,640</u> | <u>42.1%</u> | <u>1,947,476</u> | <u>-4,182,931</u> |
| FUND BALANCE, JANUARY 1, 2015 | <u>53,337,209</u> | <u>53,337,209</u> | | | |
| ENDING FUND BALANCE | <u>\$45,259,173</u> | <u>\$49,937,569</u> | | | |

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Water & Sewer Fund - 620
For Month Ending December 31, 2015

| | <u>Expect 100%</u> | | | | | |
|--|-----------------------------|-----------------------------|---------------------|-------------------------|--------------------------|--------------------------|
| | 2015 | YTD | Percent | Over | 2014 YTD | 2013 YTD |
| | Budget | Actual | Used | (under) budget | Actual | Actual |
| REVENUES | | | | | | |
| Operation Revenues: | | | | | | |
| Charges for Services: | | | | | | |
| Water | 3,281,059 | 3,134,086 | 95.5% | -146,973 | 3,170,017 | 3,036,581 |
| Sewer | 4,204,835 | 4,089,685 | 97.3% | -115,150 | 3,875,959 | 3,942,109 |
| Rental Income | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Miscellaneous | 14,900 | 37,202 | 249.7% | 22,302 | 14,531 | 21,653 |
| Bond Proceeds | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Nonoperating Revenues (Expenditures) | | | | | | |
| Sewer Capacity Fees | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Interest Income | 2,400 | 21,381 | 890.9% | 18,981 | 12,316 | 17,047 |
| Intergovernmental | 0 | 44,902 | 0.0% | 44,902 | 0 | 0 |
| Contributed Capital | 0 | 266,887 | 0.0% | 266,887 | 53,720 | 174,533 |
| Gain on Disposal of Capital Assets | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Interest Expense | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Income (loss) before transfers | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Total Revenues | <u>7,503,194</u> | <u>7,594,143</u> | <u>101.2%</u> | <u>90,949</u> | <u>7,126,543</u> | <u>7,191,923</u> |
| EXPENDITURES | | | | | | |
| Operation Expenditures: | | | | | | |
| Water Expenditures- | | | | | | |
| Personal Services | 1,044,205 | 1,041,425 | 99.7% | -2,780 | 985,166 | 969,977 |
| Contractual Services | 1,029,328 | 974,185 | 94.6% | -55,143 | 1,054,330 | 883,039 |
| Commodities | 315,880 | 214,699 | 68.0% | -101,181 | 263,872 | 236,802 |
| Depreciation | 1,399,496 | 1,346,639 | 96.2% | -52,857 | 1,323,130 | 1,220,220 |
| Sewer Expenditures- | | | | | | |
| Personal Services | 1,382,824 | 1,369,585 | 99.0% | -13,239 | 1,292,607 | 1,300,738 |
| Contractual Services | 1,709,107 | 1,647,622 | 96.4% | -61,485 | 1,392,026 | 1,177,729 |
| Commodities | 413,055 | 391,434 | 94.8% | -21,621 | 474,296 | 471,705 |
| Depreciation | 3,144,453 | 3,079,644 | 97.9% | -64,809 | 2,944,600 | 2,871,554 |
| Administrative Expenditures - | | | | | | |
| Personal Services | 652,463 | 583,725 | 89.5% | -68,738 | 640,002 | 597,519 |
| Contractual Services | 140,610 | 84,445 | 60.1% | -56,165 | 159,463 | 92,547 |
| Commodities | 25,190 | 18,439 | 73.2% | -6,751 | 15,767 | 24,773 |
| Depreciation | 303,000 | 155,278 | 51.2% | -147,722 | 135,741 | 234,181 |
| Capital | 346,000 | 270,202 | 78.1% | -75,798 | 266,457 | 55,327 |
| Contra Expense | 0 | -396,128 | 0.0% | -396,128 | -446,698 | -78,598 |
| Debt Service | 0 | 17 | 0.0% | 17 | 17 | 6,443 |
| Operating Income (loss) | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Total Expenditures | <u>11,905,611</u> | <u>10,781,211</u> | <u>90.6%</u> | <u>-1,124,400</u> | <u>10,500,777</u> | <u>10,063,958</u> |
| NET CHANGE IN FUND BALANCE | <u>-4,402,417</u> | <u>-3,187,068</u> | <u>72.4%</u> | <u>1,215,349</u> | <u>-3,374,234</u> | <u>-2,872,034</u> |
| Operating transfer in | 0 | 587,545 | 0.0% | 587,545 | 1,343,549 | 0 |
| Operating transfer out - W/S Capital | -2,735,000 | -1,823,772 | 66.7% | 911,228 | -429,581 | -782,000 |
| Transfer out to Transportation Fund | -50,000 | -50,004 | 100.0% | -4 | 0 | 0 |
| Total Other Financing Sources (Uses) | <u>-2,785,000</u> | <u>-1,286,231</u> | <u>46.2%</u> | <u>1,498,769</u> | <u>913,968</u> | <u>-782,000</u> |
| REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES) | <u>-7,187,417</u> | <u>-4,473,299</u> | <u>62.2%</u> | <u>2,714,118</u> | <u>-2,460,265</u> | <u>-3,654,034</u> |
| FUND BALANCE, JANUARY 1, 2015 | <u>77,633,538</u> | <u>77,633,538</u> | | | | |
| UNRESERVED FUND BALANCE | <u>\$ 70,446,121</u> | <u>\$ 73,160,239</u> | | | | |

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Water & Sewer Capital Fund - 145
For Month Ending December 31, 2015

(Fund 145-Water Sewer Projects)

Expect 100%

| | 2015 Budget | YTD Actual | Percent Used | Over (under) budget | 2014 YTD Actual | 2013 YTD Actual |
|--|---------------------|---------------------|-----------------|------------------------|--------------------|--------------------|
| REVENUES | | | | | | |
| Operation Revenues: | | | | | | |
| Charges for Services: | | | | | | |
| Water | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Sewer | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Rental Income | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Bond Proceeds | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Nonoperating Revenues (Expenditures) | | | | | | |
| Sewer Capacity Fees | 0 | 0 | 0.0% | 0 | 6,260 | 87,029 |
| Sewer System Connection Charges | 66,021 | 108,641 | 164.6% | 42,620 | 192,955 | 0 |
| Intergovernmental | 0 | 90,198 | 0.0% | 90,198 | 496,111 | 304,423 |
| Interest Income | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Water System Connection Charges | 15,990 | 6,391 | 40.0% | -9,599 | 9,103 | 0 |
| Gain on Disposal of Capital Assets | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Interest Expense | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Income (loss) before transfers | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Total Revenues | <u>82,011</u> | <u>205,230</u> | <u>250.2%</u> | <u>123,219</u> | <u>704,429</u> | <u>391,452</u> |
| EXPENDITURES | | | | | | |
| Operation Expenditures: | | | | | | |
| Personal Services | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Contractual Services | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Commodities | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Capital | 2,030,000 | 694,601 | 34.2% | -1,335,399 | 497,828 | 1,096,920 |
| Contra Expense | 0 | -377,304 | 0.0% | -377,304 | -497,828 | -846,920 |
| Debt Service | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Operating Income (loss) | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Total Expenditures | <u>2,030,000</u> | <u>317,297</u> | <u>15.6%</u> | <u>-1,712,703</u> | <u>0</u> | <u>250,000</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Operating transfer in from Tourism | 2,030,000 | 2,030,004 | 100.0% | 4 | 804,997 | 852,590 |
| Operating transfer out | 0 | 0 | 0.0% | 0 | -36,963 | -369,871 |
| Total Other Financing Sources (Uses) | <u>2,030,000</u> | <u>2,030,004</u> | <u>100.0%</u> | <u>4</u> | <u>768,034</u> | <u>482,719</u> |
| REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES) | | | | | | |
| | <u>82,011</u> | <u>1,917,937</u> | <u>2338.6%</u> | <u>1,835,926</u> | <u>1,472,463</u> | <u>624,171</u> |
| FUND BALANCE, JANUARY 1, 2015 | <u>4,460,807</u> | <u>4,460,807</u> | | | | |
| UNRESERVED FUND BALANCE | <u>\$ 4,542,818</u> | <u>\$ 6,378,744</u> | | | | |

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Water & Sewer Capital Fund - 146
For Month Ending December 31, 2015

Expect 100%

(Fund 146-Water Sewer Projects - operational capital)

(Water & Sewer Capital from Operations)

| | 2015 Budget | YTD Actual | Percent Used | Over (under) budget | 2014 YTD Actual | 2013 YTD Actual |
|--|---------------------|---------------------|-----------------|------------------------|--------------------|--------------------|
| REVENUES | | | | | | |
| Operation Revenues: | | | | | | |
| Charges for Services: | | | | | | |
| Water | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Sewer | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Rental Income | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Miscellaneous | 0 | 797 | 0.0% | 797 | 0 | 0 |
| Bond Proceeds | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Nonoperating Revenues (Expenditures) | | | | | | |
| Sewer Capacity Fees | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0.0% | 0 | 66,222 | 0 |
| Gain on Disposal of Capital Assets | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Interest Expense | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Income (loss) before transfers | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Total Revenues | <u>0</u> | <u>797</u> | <u>0.0%</u> | <u>797</u> | <u>66,222</u> | <u>0</u> |
| EXPENDITURES | | | | | | |
| Operation Expenditures: | | | | | | |
| Personal Services | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Contractual Services | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Commodities | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Capital | 2,735,000 | 1,282,568 | 46.9% | -1,452,432 | 731,897 | 1,063,618 |
| Contra Expense | 0 | -893,607 | 0.0% | -893,607 | -731,897 | -115,177 |
| Debt Service | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Operating Income (loss) | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Total Expenditures | <u>2,735,000</u> | <u>388,961</u> | <u>14.2%</u> | <u>-2,346,039</u> | <u>0</u> | <u>948,441</u> |
| NET CHANGE IN FUND BALANCE | <u>-2,735,000</u> | <u>-388,164</u> | <u>14.2%</u> | <u>2,346,836</u> | <u>66,222</u> | <u>-948,441</u> |
| Operating transfer in | 2,735,000 | 1,823,772 | 66.7% | -911,228 | 429,581 | 782,000 |
| Operating transfer out | 0 | -587,545 | 0.0% | -587,545 | -1,306,586 | -143,217 |
| Total Other Financing Sources (Uses) | <u>2,735,000</u> | <u>1,236,227</u> | <u>45.2%</u> | <u>-1,498,773</u> | <u>-877,005</u> | <u>638,783</u> |
| REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES) | <u>0</u> | <u>848,064</u> | <u>0.0%</u> | <u>848,064</u> | <u>-810,784</u> | <u>-309,658</u> |
| FUND BALANCE, JANUARY 1, 2015 | <u>1,000,156</u> | <u>1,000,156</u> | | | | |
| UNRESERVED FUND BALANCE | <u>\$ 1,000,156</u> | <u>\$ 1,848,219</u> | | | | |

CITY OF BRANSON, MISSOURI
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
All Proprietary Fund Types and Similar Expendable Trust Fund
For Month Ending December 31, 2015

Expect 100%

| REVENUES | 2015 Budget | YTD Actual | Percent Used | Over (under) budget | 2014 YTD Actual | 2013 YTD Actual |
|--|------------------------|-----------------------|-------------------------|--------------------------------|----------------------------|----------------------------|
| Operation Revenues: | | | | | | |
| Charges for Services: | | | | | | |
| Water | 3,281,059 | 3,134,086 | 95.5% | -146,973 | 3,170,017 | 3,036,581 |
| Sewer | 4,204,835 | 4,089,685 | 97.3% | -115,150 | 3,875,959 | 3,942,109 |
| Rental Income | 0 | 37,202 | 0.0% | 37,202 | 0 | 0 |
| Miscellaneous | 14,900 | 0 | 0.0% | -14,900 | 14,531 | 21,653 |
| Bond Proceeds | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Nonoperating Revenues (Expenditures) | | | | | | |
| Sewer Capacity Fees | 0 | 0 | 0.0% | 0 | 6,260 | 87,029 |
| Sewer System Connection Charges | 66,021 | 108,641 | 164.6% | 66,021 | 192,955 | 0 |
| Intergovernmental | 0 | 90,198 | 0.0% | 0 | 496,111 | 304,423 |
| Contributed Capital | 0 | 266,887 | 0.0% | 0 | 53,720 | 174,533 |
| Interest Income | 2,400 | 21,381 | 890.9% | 2,400 | 12,316 | 17,047 |
| System Connection Charges | 15,990 | 6,391 | 40.0% | 15,990 | 9,103 | 0 |
| Gain on Disposal of Capital Assets | 0 | 44,902 | 0.0% | 0 | 0 | 0 |
| Interest Expense | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Income (loss) before transfers | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Total Revenues | <u>7,585,205</u> | <u>7,799,373</u> | <u>102.8%</u> | <u>-155,410</u> | <u>7,830,972</u> | <u>7,583,375</u> |
| EXPENDITURES | | | | | | |
| Operation Expenditures: | | | | | | |
| Personal Services | 3,079,492 | 2,994,735 | 97.2% | -84,757 | 2,917,775 | 2,868,234 |
| Contractual Services | 2,879,045 | 2,706,251 | 94.0% | -172,794 | 2,605,820 | 2,153,316 |
| Capital | 5,111,000 | 2,247,371 | 44.0% | -2,863,629 | 1,496,182 | 2,215,866 |
| Debt Service | 0 | 17 | 0.0% | 17 | 17 | 6,443 |
| Commodities | 754,125 | 624,572 | 82.8% | -129,553 | 753,935 | 733,280 |
| Contra Expense | 0 | -1,667,039 | 0.0% | -1,667,039 | -1,676,423 | -1,040,695 |
| Depreciation | 4,846,949 | 4,581,562 | 94.5% | -265,387 | 4,403,471 | 4,325,955 |
| Operating Income (loss) | 0 | 0 | 0.0% | 0 | 0 | 0 |
| Total Expenditures | <u>16,670,611</u> | <u>11,487,468</u> | <u>68.9%</u> | <u>-5,183,143</u> | <u>10,500,777</u> | <u>11,262,399</u> |
| NET CHANGE IN FUND BALANCE | <u>-9,085,406</u> | <u>-3,688,096</u> | <u>40.6%</u> | <u>5,027,733</u> | <u>-2,669,805</u> | <u>-3,679,024</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Operating transfer in | 4,765,000 | 4,441,321 | 93.2% | -323,679 | 2,578,127 | 1,634,590 |
| Operating transfer out | -2,735,000 | -2,411,317 | 88.2% | 323,683 | -429,581 | -782,000 |
| Transfer out to Transportation Fund | -50,000 | -50,004 | 100.0% | -4 | 0 | 0 |
| Total Other Financing Sources (Uses) | <u>1,980,000</u> | <u>1,980,000</u> | <u>100.0%</u> | <u>0</u> | <u>2,148,546</u> | <u>852,590</u> |
| REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES) | <u>-7,105,406</u> | <u>-1,708,096</u> | <u>24.0%</u> | <u>5,027,733</u> | <u>-521,259</u> | <u>-2,826,434</u> |
| FUND BALANCE, JANUARY 1, 2015 | <u>83,094,501</u> | <u>83,094,501</u> | | | | |
| ENDING FUND BALANCE | <u>\$ 75,989,095</u> | <u>\$ 81,386,405</u> | | | | |

Operating Fund Balance

December 31, 2015

| Fund | Fund | Balance Current Mo |
|---------|--------------------------------------|------------------------|
| 101 | GENERAL FUND | \$4,469,592.43 |
| 104 | SAFETY PROGRAM | \$7,991.51 |
| 105 | TRANSPORTATION ST FUND | \$1,084,706.03 |
| 120* | CONVENTION CENTER | \$204,261.83 |
| 140 | CAPITAL PROJECTS FUND | \$2,975,274.54 |
| 141 | OLD SCHOOL FUND | \$76,449.95 |
| 142 | RED ROOF MALL | \$3,269.93 |
| 145 | PROP CAPITAL PROJECTS | \$5,004,895.53 |
| 146 | WATER/SEWER SMALL CAPITAL | \$1,332,793.84 |
| 160/161 | BRANSON MEADOWS | \$1,461,919.07 |
| 165 | BRANSON LANDING | \$1,721,229.52 |
| 170 | BRANSON HILLS | \$566,683.73 |
| 171 | BRANSON LANDING IDA | (\$5,050.00) |
| 230 | RECREATION FUND | \$516,878.12 |
| 501 | PAYROLL CLEARING ACCT | \$218,447.47 |
| 533 | LANDSCAPE TRUST FUND | \$930,683.69 |
| 534 | INMATE SECURITY FUND | \$55,736.30 |
| 535 | POLICE TRAINING FUND | \$81,777.87 |
| 536 | SHOP WITH A COP TRUST | \$21,553.67 |
| 537 | PERPETUAL CARE FUND | \$5,110.00 |
| 539 | K-9 | \$16,850.00 |
| 601 | EQUIPMENT & VEHICLE REPL | \$3.00 |
| 620 | WATER & SEWER FUND | \$4,598,183.62 |
| 721 | DARE PROGRAM | \$8,463.08 |
| | OPERATING FUND TOTAL | \$25,357,704.73 |
| | <i>OMB OPERATING SAVINGS ACCOUNT</i> | \$4,975,563.54 |
| | <i>OMB CHECKING ACCOUNT</i> | \$132.82 |
| | <i>OMB PAYROLL ACCOUNT</i> | \$6,098.78 |
| | <i>OMB POLICE EVIDENCE</i> | \$0.00 |
| | <i>BANK CODE ERROR</i> | \$997.46 |
| | <i>DUE TO BIOSOLIDS</i> | \$48.88 |
| | <i>BOK INVESTMENT ACCOUNT</i> | \$20,194,984.99 |
| | <i>620 CD INVESTMENT</i> | \$125,000.00 |
| | <i>OMB PAYROLL TRUST ACCOUNT</i> | \$13,110.06 |
| | <i>UMB 620</i> | \$41,757.56 |
| | <i>COMMERCE 2011 A & B</i> | \$10.64 |
| | OPERATING ACCOUNT TOTAL | \$25,357,704.73 |
| | Difference | \$0.00 |

*120 Fund is showing the Capital Reserve Funds held by the city only

**Tourism Fund Balance
December 31, 2015**

| Fund | Fund | Balance Current Mo |
|------|-------------------------------------|-------------------------------|
| 240 | <i>TOURISM TAX TRUST FUND</i> | \$13,374,404.74 |
| 143 | <i>CONSTRUCTION FUND(2010B)</i> | \$0.00 |
| | <i>TOURISM FUND ACCOUNT</i> | <i>\$13,374,404.74</i> |
| | | |
| | <i>OMB TOURISM BANK ACCOUNT</i> | \$3,867,485.06 |
| | <i>DUE FROM OPERATING FUND ACCT</i> | \$0.00 |
| | <i>TOURISM ESCROW-OMB 2007</i> | \$12,574.76 |
| | <i>INVESTMENTS 240</i> | \$0.00 |
| | <i>BOK INVESTMENT ACCOUNT</i> | \$3,580,671.19 |
| | <i>BNY TOURISM TRUST</i> | \$4,520,970.98 |
| | <i>UMB TOURISM TRUST</i> | \$1,392,702.75 |
| | <i>TOURISM ACCOUNT TOTAL</i> | <i>\$13,374,404.74</i> |
| | | |
| | <i>Difference</i> | <i>\$0.00</i> |

CITY OF BRANSON, MISSOURI
Balance Sheet - 101 General Fund
December 31, 2015

| | | <u>General</u> |
|----------------------------|--|----------------------------|
| Assets | | |
| | Cash and investments in Bank Account -GF | \$ 4,469,592 |
| | Petty Cash-GF | 11,780 |
| | Cash-Court Fund | |
| | Receivables, net: | |
| | Taxes | 2,042,654 |
| | Leases | 123,394 |
| | Intergovernmental | - |
| | Other Receivables | 1,241,807 |
| | Other(allowance for Bad Debt) | - |
| | Employee Reimbursement | - |
| | Due from other funds | 120,459 |
| | Restricted cash and investments | - |
| | Prepays and inventories | 86,244 |
| | Total assets | <u><u>\$ 8,095,930</u></u> |
| | | |
| Liabilities | | |
| | Accounts payable | \$ 299,473 |
| | Accrued expenditures | 138,428 |
| | Deferred revenue | 1,191,678 |
| | Deposits | 26,373 |
| | Due to other funds | 415,561 |
| | Total Liabilities | <u>2,071,513</u> |
| | | |
| | Fund Balances | \$ 6,024,417 |
| | | |
| Reserved for: | | |
| Nonspendable: | | |
| | Prepays and Inventory | 86,244 |
| | Assets held for redevelopment | 1,120,816 |
| Assigned for: | | |
| | Contractual and other | 727,959 |
| Unassigned: | | <u>4,089,398</u> |
| Total Fund Balances | | <u><u>6,024,417</u></u> |
| | | |
| | Total liabilities and fund balances | <u><u>\$ 8,095,930</u></u> |

NOTE: The **Fund Balance** will vary from the Combined Statement of Revenues, Expenditures and Changes in Fund Balance because that Fund Balance also includes the asset held for redevelopment (Red Roof Mall) in the amount of \$1,120,816, as well as the minor funds such as the court fund, the dare fund and the cop fund.

CITY OF BRANSON, MISSOURI
Balance Sheet - 120 Convention Center Fund
December 31, 2015

| | General |
|--------------------------------------|-------------------|
| Assets | |
| Cash-Reserved Funds -City Held | \$ 204,262 |
| Cash and investments in Bank Account | \$ 401,156 |
| Petty Cash | 10,500 |
| Accounts Receivable | 287,862 |
| Inventory | 85,393 |
| Prepaid | 52,397 |
| Total assets | \$ 1,041,570 |
| Liabilities | |
| Accounts payable | \$ 430,653 |
| Accrued expenditures | - |
| Deferred revenue | - |
| Retainage | - |
| Total Liabilities | 430,653 |
| Fund Balances | \$ 610,917 |
| Reserved for: | |
| Encumbrances | - |
| Reserve/ WHARF | |
| Unreserved Fund Balance | 610,917 |
| Reserve/Wharf-Rainy day | |
| Total Fund Balances | 610,917 |
| Total liabilities and fund balances | \$ 1,041,570 |

CITY OF BRANSON, MISSOURI
Balance Sheet - 240 Tourism Fund
December 31, 2015

| | General |
|--|----------------------|
| Assets | |
| Cash and investments in Bank Account | \$ 13,374,405 |
| Receivables, net: | - |
| Taxes | 869,687 |
| Total assets | \$ 14,244,092 |
| Liabilities | |
| Accounts Payable | \$ 91,439 |
| Tourism Tax Bond Deposits | 138,511 |
| Accrued expenditures | 110,000 |
| Due to other funds | 124,117 |
| Total Liabilities | 464,067 |
| Fund Balances | \$ 13,780,025 |
| Reserved for: | |
| Unreserved Fund Balance | 8,328,792 |
| Encumbrances | 55,465 |
| Debt Service Reserve | 5,395,767 |
| Total Fund Balances | 13,780,025 |
| Total liabilities and fund balances | \$ 14,244,092 |

CITY OF BRANSON, MISSOURI
Balance Sheet - 105 Transportation Fund
December 31, 2015

| | General |
|--|---------------------|
| Assets | |
| Cash and investments in Bank Account | \$ 1,084,706 |
| Receivables, net: | |
| Taxes | 956,639 |
| Total assets | \$ 2,041,346 |
| Liabilities | |
| Accounts payable | \$ 97,543 |
| Accrued expenditures | 14,694 |
| Deferred revenue | - |
| Retainage | 146,185 |
| Due to other funds | 187,021 |
| Total Liabilities | 445,443 |
| Fund Balances | \$ 1,595,903 |
| Reserved for: | |
| Encumbrances | 546,763 |
| Fund Balance Reserve | 1,049,139 |
| Total Fund Balances | 1,595,903 |
| Total liabilities and fund balances | \$ 2,041,346 |

CITY OF BRANSON, MISSOURI
Balance Sheet - TIF Debt Funds 165, 170 & 171
December 31, 2015

| | | <u>General</u> |
|--|-----------|-------------------|
| Assets | | |
| Cash | \$ | 2,282,863 |
| Cash-Reserve Funds | \$ | 23,030,029 |
| Receivables, net: | \$ | 25,344 |
| Due from Other Funds | | 976,366 |
| Total assets | \$ | <u>26,314,602</u> |
| Liabilities | | |
| Accounts Payable | \$ | - |
| Accrued expenditures | | 9,166 |
| Due to other funds | | 356,631 |
| Deferred Revenues | | 798,713 |
| Total Liabilities | | <u>1,164,510</u> |
| Fund Balances | \$ | 25,150,093 |
| Reserved for: | | |
| Unreserved Fund Balance | | 7,601,032 |
| Reserve/Debt Service | | 17,549,060 |
| Encumbrance Reserve | | - |
| Total Fund Balances | | <u>25,150,093</u> |
| Total liabilities and fund balances | \$ | <u>26,314,602</u> |

CITY OF BRANSON, MISSOURI
Balance Sheet - Debt 160
December 31, 2015

| | <u>General</u> |
|--|---------------------|
| Assets | |
| Cash and investments in Bank Account | \$ 1,461,919 |
| Receivables, net: | \$ 38,251 |
| Due from Other Funds | 35,104 |
| Total assets | <u>\$ 1,535,275</u> |
| Liabilities | |
| Accounts Payable | \$ - |
| Accrued expenditures | - |
| Due to other funds | - |
| Retainage Payable | - |
| Total Liabilities | <u>-</u> |
| Fund Balances | \$ 1,535,275 |
| Reserved for: | |
| Unreserved Fund Balance | (1,814,604) |
| Reserve | 3,349,879 |
| Total Fund Balances | <u>1,535,275</u> |
| Total liabilities and fund balances | <u>\$ 1,535,275</u> |

CITY OF BRANSON, MISSOURI
Balance Sheet - Capital Fund 140
December 31, 2015

| | General |
|--------------------------------------|---------------------|
| Assets | |
| Cash and investments in Bank Account | \$ 2,975,275 |
| Receivables, net: | - |
| Total assets | \$ 2,975,275 |
| Liabilities | |
| Accounts Payable | \$ 1,184,094 |
| Accrued expenditures | - |
| Due to other funds | - |
| Retainage Payable | 181,961 |
| Total Liabilities | 1,366,055 |
| Fund Balances | \$ 1,609,220 |
| Reserved for: | |
| Unreserved Fund Balance | 1,439,427 |
| Encumbrance Reserve | 169,793 |
| Total Fund Balances | 1,609,220 |
| Total liabilities and fund balances | \$ 2,975,275 |

CITY OF BRANSON, MISSOURI
Balance Sheet - 537 Perpetual Fund
December 31, 2015

| | General |
|--|-----------------|
| Assets | |
| Cash and investments in Bank Account | \$ 5,110 |
| Accounts Receivable | - |
| Total assets | \$ 5,110 |
| Liabilities | |
| Accounts payable | \$ - |
| Accrued expenditures | - |
| Deferred revenue | - |
| Retainage | - |
| Total Liabilities | - |
| Fund Balances | \$ 5,110 |
| Reserved for: | |
| Encumbrances | - |
| Reserve | 2,260 |
| Unreserved Fund Balance | 2,850 |
| Total Fund Balances | 5,110 |
| Total liabilities and fund balances | \$ 5,110 |

CITY OF BRANSON, MISSOURI
Balance Sheet - 230 Parks & Recreation Fund
December 31, 2015

| | General |
|--|-----------------------|
| Assets | |
| Cash and investments in Bank Account | \$ 516,878 |
| Petty Cash | 3,240 |
| Accounts Receivable | 350 |
| Total assets | \$ 520,468 |
| Liabilities | |
| Accounts payable | \$ 40,784 |
| Accrued expenditures | 14,807 |
| Deferred revenue | 3,788 |
| Retainage | - |
| Total Liabilities | 59,379 |
| Fund Balances | \$ 461,089 |
| Reserved for: | |
| Encumbrances | 79,949 |
| Unreserved Fund Balance | 381,140 |
| Total Fund Balances | 461,089 |
| Total liabilities and fund balances | \$ 520,468 |

CITY OF BRANSON, MISSOURI
Balance Sheet - 141 Old School Fund
December 31, 2015

| | General |
|--------------------------------------|------------------|
| Assets | |
| Cash and investments in Bank Account | \$ 76,450 |
| Accounts Receivable | |
| Total assets | \$ 76,450 |
| Liabilities | |
| Accounts payable | \$ 22 |
| Accrued expenditures | |
| Deferred revenue | |
| Retainage | - |
| Total Liabilities | 22 |
| Fund Balances | \$ 76,428 |
| Reserved for: | |
| Encumbrances | |
| Reserve/ WHARF | |
| Unreserved Fund Balance | 76,428 |
| Reserve/Wharf-Rainy day | |
| Total Fund Balances | 76,428 |
| Total liabilities and fund balances | \$ 76,450 |

CITY OF BRANSON, MISSOURI
Balance Sheet - 142 Red Roof Fund
December 31, 2015

| | General |
|--|-----------------|
| Assets | |
| Cash and investments in Bank Account | \$ 3,270 |
| Accounts Receivable | - |
| Total assets | \$ 3,270 |
| Liabilities | |
| Accounts payable | \$ - |
| Accrued expenditures | - |
| Deferred revenue | - |
| Retainage | - |
| Total Liabilities | - |
| Fund Balances | \$ 3,270 |
| Reserved for: | |
| Encumbrances | - |
| Reserve/ WHARF | |
| Unreserved Fund Balance | 3,270 |
| Reserve/Wharf-Rainy day | |
| Total Fund Balances | 3,270 |
| Total liabilities and fund balances | \$ 3,270 |

CITY OF BRANSON, MISSOURI
Balance Sheet - 620 Water & Sewer Fund
December 31, 2015

| | General |
|--|----------------------|
| Assets | |
| Cash and investments in Bank Account | \$ 4,598,184 |
| Receivables, net: | |
| Water/Sewer | 1,718,891 |
| Allowance for Doubtful Accounts | (787,415) |
| Capital Assets | 139,743,812 |
| Accumulated Depreciation | (70,214,595) |
| WIP | - |
| Total assets | \$ 75,058,876 |
| Liabilities | |
| Accounts payable | \$ 282,945 |
| Accrued expenditures | 495,566 |
| Deferred revenue | 51,743 |
| Retainage | - |
| Utility Deposits | 1,061,682 |
| Debt Service Liabilities | - |
| Primacy Fees | 6,688 |
| Due to Other Funds | 13 |
| Total Liabilities | 1,898,637 |
| Fund Balances | \$ 73,160,239 |
| Reserved for: | |
| Contributed Capital | 18,171,565 |
| Sinking Fund | 125,000 |
| Water/Wastewater Improvements | 2,540,529 |
| Encumbrances | 206,640 |
| Unreserved Fund Balance | 52,116,505 |
| Total Fund Balances | 73,160,239 |
| Total liabilities and fund balances | \$ 75,058,876 |

CITY OF BRANSON, MISSOURI
Balance Sheet - W&S Capital Fund 145
December 31, 2015

| | | <u>General</u> |
|----------------------------|--|--------------------------------|
| Assets | | |
| | Cash and investments in Bank Account | \$ 5,004,896 |
| | Receivables, net: | |
| | Work in Progress | 1,688,996 |
| | Total assets | <u><u>\$ 6,693,892</u></u> |
| Liabilities | | |
| | Accounts Payable | \$ 274,619 |
| | Accrued expenditures | - |
| | Retainage | 40,528 |
| | Due to other funds | - |
| | Total Liabilities | <u>315,148</u> |
| | Fund Balances | \$ 6,378,744 |
| Reserved for: | | |
| | Unreserved Fund Balance | 6,376,493 |
| | Encumbrances | - |
| | PY Encumbrance Reserve | 2,251 |
| Total Fund Balances | | <u><u>6,378,744</u></u> |
| | Total liabilities and fund balances | <u><u>\$ 6,693,892</u></u> |

CITY OF BRANSON, MISSOURI
Balance Sheet - W&S Capital Fund 146
December 31, 2015

| | General |
|--------------------------------------|----------------|
| Assets | |
| Cash and investments in Bank Account | \$ 1,332,794 |
| Accounts Receivable | - |
| Work in Progress | 736,661 |
| Total assets | \$ 2,069,455 |
| Liabilities | |
| Accounts Payable | \$ 132,382 |
| Accrued expenditures | - |
| Retainage | 88,854 |
| Due to other funds | - |
| Total Liabilities | 221,236 |
| Fund Balances | \$ 1,848,219 |
| Reserved for: | |
| Unreserved Fund Balance | 1,848,219 |
| Encumbrances | - |
| PY Encumbrance Reserve | - |
| Total Fund Balances | 1,848,219 |
| Total liabilities and fund balances | \$ 2,069,455 |

CITY OF BRANSON - A/P CHECKS
MINIMUM AMOUNT: \$ 50,000.00
01/16/2016 TO 02/12/2016

| CHECK DATE | CHECK NUMBER | VENDOR NAME | DESCRIPTION | CHECK AMOUNT |
|--------------|--------------|---------------------------------|---|------------------------------|
| 1/21/2016 | 125870 | COOK, FLATT & STROBEL ENGINEERS | EN1301-HWY 76 STREETS PROJECT | \$347,406.14 |
| 1/21/2016 | 125872 | CRAWFORD, MURPHY & TILLY | EN1201-HISTORICAL DOWNTOWN STREETScape IMPROVEMENTS PROJECT | \$120,953.50 |
| 1/21/2016 | 125873 | D & E PLUMBING, INC | EN1201-HISTORICAL DOWNTOWN STREETScape IMPROVEMENTS PROJECT | \$134,317.60 |
| 1/21/2016 | 125885 | FLAT CREEK EXCAVATING, LLC | SW1206-8" WATER LINE MASTER PROJECT | \$160,881.48 |
| 2/5/2016 | 126031 | CARSON-MITCHELL, INC | WS1309 WATER DISTRIBUTION/SEWER COLLECTION SHOP PROJECT | \$101,088.27 |
| 2/5/2016 | 126037 | D & E PLUMBING, INC | EN1201-HISTORICAL DOWNTOWN STREETScape IMPROVEMENTS PROJECT | \$272,774.06 |
| 2/11/2016 | 126113 | ANTHEM BCBS MO GROUP | JANUARY & FEBRUARY 2016 HEALTH, LIFE AND VISION INSURANCE PREMIUMS | \$551,281.97 |
| 2/11/2016 | 126134 | EMPIRE ELECTRIC | ELECTRIC BILLING JANUARY 2016 FOR MAIN CITY BILLING/RR MALL LOCATION/FIRE DEPT. | \$172,344.89 |
| 2/11/2016 | 126150 | JOURNAGAN CONSTRUCTION, INC | VW1516-2015 MILL & OVERLAY PROJECT | \$131,566.98 |
| 2/11/2016 | 126183 | TRI-LAKES BIOSOLIDS COALITION | JANUARY 2016 BIOSOLIDS PRODUCT | \$57,283.99 |
| 2/12/2016 | 126192 | DAZZEE INTEGRATIONS | IT1601-CISCO IP PHONE SYSTEM | \$85,155.14 |
| 1/25/2016 | 8888888 | SECURITY BANKCARD | DECEMBER P-CARD PAYMENT | \$261,636.54 |
| TOTAL | | | | <u>\$2,396,690.56</u> |



CITY OF BRANSON

Finance Department

110 West Maddux St. • Suite 200 • Branson, Missouri 65616
(417) 334-3345 • Fax (417) 335-6042

memo

TO: The Finance Committee
FROM: The Finance Department
DATE: February 24, 2016
RE: City Fee Analysis

An analysis of city fees was presented and approved at the Budget & Finance Committee on November 19th, 2015. Following the meeting, the analysis was scheduled for a first reading before the Board on December 8th, 2015. The item was tabled at the Board meeting to allow citizen input and guidance and recommended to be brought to a study session for further discussion. A round table discussion was held on Friday, January 29th at City Hall with Mayor Best, City Administrator Malinen, Jamie Rouch, Joel Hornickel as well as Citizens Mark Weisz, Rob Robbins, Betsy Seay, Tom Treat and Mark Ruda in attendance.

Following the roundtable discussion and feedback, staff reevaluated and structured possible fee increases into three scenarios which were then presented in the follow-up Board study session. Scenario 1 was favored above the other two scenarios. In this scenario, fees will increase to a maximum of 90% of city cost, though no single fee will increase more than 25% annually.

Scenario 1
 Fees increase to maximum recovery rate of 90%; no single fee increases more than 25% each year.

| | | | | | 1st Year | | | 2nd Year | | | 3rd Year | | | Units of Service | Additional Revenue Generated | |
|--|-------------------|--------------------|-------------|-----------------|--------------|-------------------|------------|--------------|-------------------|------------|--------------|-------------------|------------|------------------|------------------------------|-----------------|
| | Staff Labor Hours | Total Cost to City | Current Fee | % Cost Recovery | Proposed Fee | New Cost Recovery | Net Change | Proposed Fee | New Cost Recovery | Net Change | Proposed Fee | New Cost Recovery | Net Change | | | |
| PLANNING DIVISION ITEM | | | | | | | | | | | | | | | | |
| Administrative Appeal | 27.50 | \$939 | \$557 | 59% | \$696 | 74% | \$139 | \$845 | 90% | \$149 | \$845 | 90% | \$0 | 0 | \$0 | |
| Variance Request | 27.50 | 939 | 557 | 59% | 696 | 74% | 139 | 845 | 90% | 149 | 845 | 90% | 0 | 0 | \$0 | |
| Prelim Sub-division RePlat | 33.00 | 1,125 | 669 | 59% | 836 | 74% | 167 | 1,013 | 90% | 176 | 1,013 | 90% | 0 | 0 | \$0 | |
| Minor Sub-division Replat (3 lots) | 33.00 | 1,504 | 136 | 9% | 170 | 11% | 34 | 213 | 14% | 43 | 266 | 18% | 53 | 5 | \$648 | |
| Final Sub-division Plat | 22.50 | 1,016 | 669 | 66% | 836 | 82% | 167 | 914 | 90% | 78 | 914 | 90% | 0 | 1 | \$245 | |
| Final Sub-division Replat | 33.00 | 1,125 | 669 | 59% | 836 | 74% | 167 | 1,013 | 90% | 176 | 1,013 | 90% | 0 | 0 | \$0 | |
| Planned Development | 43.00 | 1,464 | 871 | 59% | 1,089 | 74% | 218 | 1,318 | 90% | 229 | 1,318 | 90% | 0 | 0 | \$0 | |
| Planned Development Admendment | 37.00 | 1,655 | 871 | 53% | 1,089 | 66% | 218 | 1,361 | 82% | 272 | 1,489 | 90% | 128 | 1 | \$618 | |
| Special Event | 18.50 | 748 | 111 | 15% | 139 | 19% | 28 | 173 | 23% | 35 | 217 | 29% | 43 | 7 | \$741 | |
| Special Event Street Closure | 63.50 | 2,794 | 111 | 4% | 139 | 5% | 28 | 173 | 6% | 35 | 217 | 8% | 43 | 6 | \$635 | |
| Special Use | 32.00 | 1,372 | 811 | 59% | 1,014 | 74% | 203 | 1,235 | 90% | 221 | 1,235 | 90% | 0 | 3 | \$1,271 | |
| Easement Vacation - adj. made to reflect P&D labor only | 20.00 | 685 | 709 | 104% | 616 | 90% | (93) | 616 | 90% | 0 | 616 | 90% | 0 | 0 | \$0 | |
| Street Vacation | 16.50 | 803 | 709 | 88% | 722 | 90% | 13 | 722 | 90% | 0 | 722 | 90% | 0 | 0 | \$0 | |
| Annexation | 8.00 | 386 | 451 | 117% | 347 | 90% | (104) | 347 | 90% | 0 | 347 | 90% | 0 | 2 | (\$208) | |
| Zoning Request | 16.50 | 701 | 608 | 87% | 631 | 90% | 23 | 631 | 90% | 0 | 631 | 90% | 0 | 1 | \$23 | |
| Zoning Change | 83.50 | 3,755 | 608 | 16% | 760 | 20% | 152 | 950 | 25% | 190 | 1,188 | 32% | 238 | 4 | \$2,318 | |
| BUILDING DIVISION ITEM | | | | | | | | | | | | | | | | \$6,291 |
| Processing Fee - Commercial | 2.75 | \$87 | \$50 | 58% | \$63 | 72% | \$13 | \$78 | 90% | \$77 | \$78 | 90% | \$0 | 785 | \$22,132 | |
| Addendums (avg. 9 deliveries) - Commercial | 38.25 | 1,377 | 100 | 7% | 125 | 9% | 25 | 156 | 11% | 156 | 195 | 14% | 39 | 0 | 0 | |
| Working w/o Permit - Commercial | 9.25 | 335 | 182 | 54% | 228 | 68% | 46 | 284 | 85% | 284 | 302 | 90% | 17 | 34 | \$4,066 | |
| Re-Inspection Fee (w/ stipulations) - Commercial & Residential | 4.00 | 150 | 75 | 50% | 94 | 63% | 19 | 117 | 78% | 117 | 135 | 90% | 18 | 0 | 0 | |
| Processing Fee - Residential | 2.75 | 87 | 42 | 48% | 53 | 60% | 11 | 66 | 76% | 65 | 78 | 90% | 13 | 224 | \$8,108 | |
| Addendums - Residential | 6.50 | 240 | 62 | 26% | 78 | 32% | 16 | 97 | 40% | 97 | 121 | 50% | 24 | 0 | 0 | |
| Working w/o Permit - Residential | 9.25 | 335 | 95 | 28% | 119 | 35% | 24 | 148 | 44% | 148 | 186 | 55% | 37 | 0 | 0 | |
| Building & Plan Review Fees - \$220,000 project | | | | | | | | | | | | | | | | |
| ** Plan Review Fee (avg for all departments) | 30.25 | 1,090 | 468 | 43% | 583 | 53% | 116 | 732 | 67% | 149 | 913 | 84% | 182 | 224 | n/a | |
| * Permit Fee | 80.00 | 2,744 | 935 | 34% | 1,166 | 42% | 231 | 1,463 | 53% | 297 | 1,826 | 67% | 363 | 224 | n/a | |
| | | | | | | | | | | | | | | | | \$34,306 |

* Permit Fees are currently calculated at \$4.25 per \$1000 of construction value on both residential and commercial properties and plan review fees are currently calculated at 50% of the building permit fee. Building permit fees will increase 25% annually, as depicted in the chart below over the next 3 years. Plan review fees will continue to be calculated at 50% of building permit fee.

Total value of new cost recovery using 2015 units of service. **\$40,597**

| | Current | Year 1 | Year 2 | Year 3 |
|-------------|---------|--------|--------|--------|
| Residential | 4.25 | 5.30 | 6.65 | 8.30 |
| Commercial | 4.25 | 5.30 | 6.65 | 8.30 |

Fees increase to maximum recovery rate of 90%; no single fee increases more than 25% each year.

| 1st Year | | | | | | | | | | |
|-----------------------------|-------------------|-----------------|-------------|---------------|--|--------------|-------------------|------------|------------------|------------------------------|
| | Staff Labor Hours | Total City Cost | Current Fee | Cost Recovery | | Proposed Fee | New Cost Recovery | Net Change | Units of Service | Additional Revenue Generated |
| FIRE DEPARTMENT ITEM | | | | | | | | | | |
| Blasting | 1.50 | \$95 | \$160 | 169% | | \$85 | 90% | (\$75) | 0 | \$0 |
| Blasting Extension | 1.00 | 69 | 90 | 130% | | 62 | 90% | (\$28) | 0 | \$0 |
| Burning | 2.50 | 146 | 175 | 120% | | 131 | 90% | (\$44) | 1 | (\$44) |
| Burning Extension | 1.50 | 95 | 94 | 99% | | 85 | 90% | (\$9) | 0 | \$0 |
| Carnivals and Fairs | 1.00 | 69 | 50 | 72% | | 62 | 90% | \$12 | 0 | \$0 |
| Fireworks Sales | 2.00 | 120 | 124 | 103% | | 108 | 90% | (\$16) | 8 | (\$126) |
| Tent | 1.50 | 95 | 72 | 76% | | 85 | 90% | \$13 | 42 | \$555 |
| Tent Extension | 1.00 | 69 | 64 | 93% | | 62 | 90% | (\$2) | 3 | (\$5) |
| Re-Inspection Fee | 1.00 | 69 | 50 | 72% | | 62 | 90% | \$12 | 0 | \$0 |
| Indoor Pyro (Annual) | 1.75 | 107 | 115 | 107% | | 97 | 90% | (\$18) | 6 | (\$110) |
| Indoor Pyro (Single) | 1.00 | 69 | 64 | 93% | | 62 | 90% | (\$2) | 0 | \$0 |
| Outdoor Fireworks Display | 1.75 | 107 | 285 | 265% | | 97 | 90% | (\$188) | 8 | (\$1,506) |
| Tank Removal/Set | 1.50 | 95 | 72 | 76% | | 85 | 90% | \$13 | 3 | \$40 |

Total value of new cost recovery using 2015 units of service. **(\$1,195)**

Scenario 1
Fees increase to maximum recovery rate of 90%; no single fee increases more than 25% each year.

| | | | | | 1st Year | | | 2nd Year | | | 3rd Year | | |
|--|-------------------|-----------------|-------------|---------------|--------------|-------------------|------------|--------------|-------------------|------------|--------------|-------------------|------------|
| | Staff Labor Hours | Total City Cost | Current Fee | Cost Recovery | Proposed Fee | New Cost Recovery | Net Change | Proposed Fee | New Cost Recovery | Net Change | Proposed Fee | New Cost Recovery | Net Change |
| Utilities Department | | | | | | | | | | | | | |
| Late Charge; disconnection for nonpayment of charges or customer request | 0.25 | \$21 | 10 | 48% | \$13 | 60% | \$3 | \$16 | 75% | \$3 | \$19 | 90% | \$3 |
| Residential Sewer Inspection | 1.50 | \$56 | 29 | 52% | 36 | 65% | \$7 | 45 | 81% | \$9 | 50 | 90% | \$5 |
| Commercial Sewer Inspection | 3.00 | \$99 | 58 | 59% | 73 | 73% | \$15 | 89 | 90% | \$16 | 89 | 90% | \$0 |