

2007 Branson Adopted Budget



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Introduction

September 30, 2006

Honorable Mayor and Board of Aldermen,

I am pleased to present the Branson Board of Aldermen with the fiscal year 2007 operating and capital projects budget. This budget balances the various needs for community programs, operations, essential services, and infrastructure requirements that will enhance our economy and invigorate our industry and maintain our current tax structure.

City code requires the city administrator to prepare and submit an annual budget that informs the Board of Aldermen about the financial condition and expenditure requirements of the city. This budget meets those requirements and also provides information that allows us to look forward at the longer-term requirements and strategies that must be considered to ensure that the city successfully meets the challenges of the future.

Branson continues to expand and extend services at a steady and manageable pace. The 2007 budget continues to build a solid base both physically and financially, while experiencing the culmination of several years of planning and construction of major infrastructure, recreational facilities and the Branson Landing and Convention Center. Branson looks to the future year planning and accommodating the expansion and enhancements currently occurring in the city, providing city services and facilities.

Sincerely,

A handwritten signature in black ink that reads "Terry Dody". The signature is written in a cursive style with a horizontal line extending from the end of the name.

Terry L. Dody
City Administrator

Branson Profile

The City of Branson (population 7,000) is located in southwest Missouri, 35 miles south of Springfield within the heart of the Ozark Mountains. Branson is surrounded by three prize winning fishing and recreational lakes. The city is 19.83 square miles and plays host to nearly 8 million visitors a year. The city has become the focus of international attention as both a major development area and an entertainment and tourism Mecca. The reasons are numerous and range from the scenic natural beauty of the region to the star studded theaters with their line-up of major recording artists, other family oriented activities and world class shopping and entertainment venues.

Tourism

Situated within an 8-hour drive for 50% of the U.S. population, Branson and the Tri-Lakes area record nearly eight million visitors annually who pump over a billion dollars into the local economy. Branson has been a “rubber tire” destination with the vast majority of tourists arriving by vehicles, RV’s and tour buses. However, more visitors are now flying into the area each year. Branson holds the title of America’s top motor coach vacation destination.

A survey of the American Society of Travel Agents (ASTA) ranked Branson the “number one up and coming most-booked destination for travel agents”.

A geographical profile of Branson visitors shows the following:

Come from a radius of 100 miles or less	28%
-Radius of 100 to 300 miles	35%
-Radius of over 300 miles	37%
Average distance traveled	291 miles

The growth in tourism and the related construction activity greatly increased the tax revenues of the city, particularly sales tax revenues. Tourism growth has also placed a strain on the city’s infrastructure. This pressure has resulted in significant infrastructure improvements over recent years, financed 100% by the increased revenues from sales and tourism tax.

The following table sets forth the estimated number of restaurant seats, theater seats, lodging rooms and the number of hotels and motels located in the city as of January 1996-2005. Declines reported in 2002 are due to two factors: 1/ Takeover of several large theaters by church organizations; 2/ Closing several motels along the Lake Taneycomo lakefront for development of a new lakefront convention center & retail destination.

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Restaurant/Dinner Theater Seats	28,476	27,206	29,687	32,052	32,299	33,930	34,244	34,494	35,056	35,266
Theater Seats	52,810	55,769	59,266	58,780	60,043	61,714	56,797	56,228	55,967	57,623
Lodging Rooms	17,027	15,858	17,405	17,550	17,782	17,699	17,427	17,686	17,849	17,904
Hotels/Motels	196	198	205	202	205	209	198	200	201	205

Area Theaters

Branson resounds with the best of American music. It's America's Live Entertainment Capital, and among its residents are well-known names in contemporary and country music. The variety of music includes country, pop, gospel, bluegrass, western, rock n'roll, classical jazz, and Broadway. There's also comedy, magic, Irish dancing, and a variety of staging that defy easy labels.

A successful midwestern family vacation destination for many years, the music industry's rapid expansion in the past decade has launched the community into world-class tourism. It's been called a phenomenon.

Branson is home to 47 music theaters whose 57,623 theater seats are 10,000 more than on Broadway in New York City. Each theater hosts from one to three different shows daily. Collectively, they host more than 80 shows and offer live entertainment from early morning until late evening.

Several of the widely known performers who came to this area are now permanent residents and actively involved in the community. In turn, these performers have helped to draw recognition to the immense pool of talent in all of Branson's theaters. Together, they create a diversity and balance to suit every musical and entertainment taste.

Family Attractions

Three big lakes—Table Rock, Taneycomo and Bull Shoals—offer some of the finest fishing in the nation and any freshwater activity you can imagine. You can enjoy boating, swimming, skiing, sailing, sunning, scuba diving, parasailing and sightseeing.

Many excursion boats cruise the lakes providing passengers with lunch, dinner or sightseeing.

Three large area theme parks draw millions of visitors. These parks provide a wonderful venue for visitors of all ages. They feature unique crafters and artists, rides and amusements, live comedy and drama, many dining places, dozens of musicians and music shows, and water attractions such as wet rides and wave pools.

The city finished the development of a recreation complex in 2005 offering many facilities to accommodate tournaments AAU activities and local and individual sports activities. The facility is becoming very popular with both the local residents and outside visitors attending or participating in a tournament or other event. We anticipate additional major growth in this area.

Golf

Ten golf courses are currently open in the Branson/Lakes Area. Golfing is one of the fastest-growing interests of vacationers who can enjoy their favorite sport on a choice of courses within just a few miles of each other. Country clubs, pro shops, lessons, restaurants and all amenities are available. And who knows, you may see a familiar famous face or two teeing off on the next fairway. Many of Branson's entertainers enjoy golf and are often seen on local courses.

Outdoor Activities

Table Rock Lake is a freshwater fisherman's paradise. Fertile waters teeming with an assortment of America's top sport fish like bass and crappie make it the ideal spot for the novice and serious fisherman alike. Table Rock Lake is the scene of many national fishing tournaments.

Lake Taneycomo is equally famous as a cold-water trout waterway. Rainbow and brown trout abound. Missouri Department of Conservation maintains a fish hatchery near Table Rock Dam.

Bull Shoals offers much of the same recreational opportunity as Table Rock, only a few miles away. It's less densely developed than the Table Rock and Taneycomo areas; however, comfortable resorts and campgrounds are available along its shorelines.

Hikers can enjoy the outdoors on established nature trails that wind through forests and skirt the lakes' shorelines.

Spelunking, or cave exploration, is also available in the area.

Hunters come by the thousands each season for deer, turkey and other game.

For people who prefer to see the outdoors from the comfort of their vehicles, all numbered highways offer scenic vistas of the Ozarks.

Shopping

Visitors consistently rank shopping among the most popular activities of the area. With three large factory outlet malls, a thriving downtown district, the new Branson Hills and Branson Landing retail developments and specialty stores throughout the city, shoppers can find contemporary goods and handcrafted items all year round. Branson ranks in the top 10 in the nation in the number of factory outlet stores.

Lodging and Restaurants

Today, nearly than 18,000 rooms are available in local motels, hotels, bed and breakfast inns and condominiums. The current number of lodging facilities is 205. Room rates range from \$26 per night for budget accommodations to \$459 for luxurious suites overlooking Table Rock Lake. Seasonal rates and senior citizen discounts apply at many lodgings.

Visitors have an endless variety of restaurants and food establishments from which to choose. There are more than 410 eating establishments with over 35,000 seats. Cuisines range from American to International.

Conference Facilities

The Branson area has several conference center hotels, with the ability to accommodate up to 3,000 delegates. A conference center with a 302-room hotel is located on the shores of beautiful Table Rock Lake. In addition another facility one block from the world famous Highway 76 has meeting and conference capacity of 500. The City has established a public-private partnership to fund and construct a 220,000 sq. ft. convention and exhibition complex estimated to open in fiscal year 2007. The facility will have adjacent a full service Hilton Hotel and the world class Branson Landing Shopping and Entertainment District.

Construction Growth

Building Permits

The City has experienced dramatic growth in tourism and related construction between 1988 and the current year. Reflecting growth in tourist-related accommodations, the following table sets forth the estimated value of residential and commercial building permits issued by the city for the last eighteen years.

Year	Building Permits	Estimated Value
1988	\$	6,468,706
1989		13,773,176
1990		33,655,529
1991		54,904,470
1994		87,506,675
1995		49,652,343
1996		22,478,302
1997		22,798,893
1998		43,819,684
1999		65,700,000
2000		61,300,000
2001		41,300,000
2002		60,574,831
2003		61,408,217
2004		75,553,018
2005		168,697,330

Additionally, there have been significant tourist-related construction projects in unincorporated portions of the county during the same eighteen-year period. The growth in tourism and related construction has greatly increased the tax revenues of the city, particularly sales tax revenues. However, tourism growth has also placed a significant strain on the city's infrastructure. This pressure has caused the city to take steps to provide infrastructure improvements necessary to accommodate the growth.

The city is completing one phase and has begun a second phase of a public-private project to renew the core downtown-shopping district. The plan includes major renovations to the Lake Taneycomo waterfront district; in addition phase 2 includes the construction of a convention center. The project is estimated to cost \$420,000,000 and be completed during 2007.

Sources of Revenue

The City will finance its operations through the following sources for 2006:

Source	Estimated Percent
Property Taxes	4.14%
Sales Taxes	29.93%
Utility User Fees	10.79%
Tourism Tax	24.41%
Other	30.73%

Current Assessed Valuation

(Based on a percentage of market value)

The City's ad valorem tax levy for 2007 is \$.4902 per \$100 of assessed valuation and the total ad valorem taxes for all taxing districts having jurisdiction over property within the city is 4.3512 per \$100 of assessed valuation.

Assessed valuation of commercial property is 32% of market value; on residential 19% of market value; and on personal property 33% of market value. In addition, there is a 15% surcharge on all commercial property. Agricultural property is valued based on production at the rate of 12%.

Year	Real Estate	Utilities	Personal Property	Total Assessed
1993	\$ 93,424,620	\$ -	\$ 12,077,665	\$ 105,502,285
1994	142,734,080	3,575,535	19,939,116	166,248,731
1995	240,016,554	2,068,176	30,762,591	272,847,321
1996	252,786,780	2,429,668	25,413,891	280,630,339
1997*	240,103,260	2,631,082	22,724,044	265,458,386
1998	243,179,400	2,551,102	29,848,387	275,578,889
1999	257,190,270	4,086,237	31,133,104	292,409,611
2000	283,475,952	-	36,612,113	320,088,065
2001	294,325,977	-	39,032,109	333,358,086
2002	298,745,230	5,894,988	38,110,747	342,750,965
2003	302,711,970	4,152,334	39,658,511	346,522,815
2004	317,080,460	3,967,455	41,008,721	362,056,636
2005	330,667,950	4,172,582	43,470,517	378,311,049
2006	340,976,728	-	49,329,969	390,306,697

General Sales, Transportation and Tourism Tax Rates

The city’s current General Use Sales Tax rate is 1.00%. Money derived from such tax is available to fund city programs and services.

The city currently has a Transportation Sales Tax of ½ cent that was adopted in August 1991 to be used for the purpose of making transportation and street improvements and paying debt service with respect thereto. This tax became effective October 1, 1991. The qualified voters of the city to provide funding for continued road and bridge construction and maintenance beginning in October 2005, for 20 years, extended the City Transportation Sales Tax in an election.

In 1993, the voters of Branson approved a Tourism Tax to be levied on hotel, motel and ticketed events at the rate of 2% and tax at the rate of 1/2% on food and drink. In April of 1996, the voters increased the tax on hotel, motel and ticketed events to 4%. The Missouri Supreme Court declared the Tourism Tax unconstitutional on May 27, 1997. In September of 1997, the State adopted new Tourism Tax legislation, which put before the voters of Branson in November of 1997 and adopted effective November 7, 1997.

TOURISM GROWTH			
Year	Tourism Tax	Sales Tax	Transportation Sales Tax
1992	\$ -	\$ 3,363,302	\$ 862,833
1993	-	4,471,058	2,217,247
1994	4,553,395	5,403,558	2,723,299
1995	4,585,730	5,785,886	2,890,388
1996	4,845,457	6,395,924	3,150,835
1997	* 3,452,905	6,708,460	3,289,680
1998	** 7,877,041	7,057,630	3,516,525
1999	9,959,003	7,571,039	3,771,864
2000	9,966,756	7,797,461	3,881,540
2001	10,107,008	7,856,454	3,910,917
2002	10,893,279	8,053,113	4,006,993
2003	10,843,815	8,232,602	4,092,582
2004	10,576,083	8,114,758	4,035,548
2005	10,450,089	8,167,717	4,057,524

*Tourism tax legislation was ruled unconstitutional in May 1997, and reinstated by popular vote in November, 1997.

**Increase in 1998 was due to an increased Tourism tax rate to 4%, effective November 8, 1997.

Transportation

U.S. Highway 65, a north-south highway, is the main route to Branson with over 80% of motorists coming from the north. Highway 65 has been expanded to a divided four-lane highway from Springfield.

The Springfield/Branson Regional Airport, located 45 miles north in Springfield, reports a large increase in air passengers and credits Branson's popularity as a leading reason. More and more visitors are flying into Springfield and utilizing a shuttle service or renting a vehicle to travel from the airport to Branson. Airlines serving the airport include: Northwest, American, and United, providing 50-60 scheduled flights daily.

The city has taken the lead in solving one of its major concerns—traffic—during its rapid growth as a tourism destination. Since 1991, over \$59 million has been spent on new and reconstructed roads. This network of new roads has been designed to work in concert with improvements to state highways and to minimize congestion throughout the city.

The Union Pacific System, which makes one freight stop in the city each day, provides railroad service. General passenger service is not available. A sightseeing passenger rail service provides passenger trips into the Ozark Mountains and is located downtown within the historic district and adjacent to Branson Landing.

Community Services

City residents enjoy numerous municipal services, including the following:

Parks and Recreation: The City has a full time parks director and staff maintaining 15 city parks, a new recreation complex and a fully equipped RV Park. Some parks are lighted for evening softball, tennis or use of the playground equipment; others are acres of trees and grassy areas for quiet enjoyment. The RV Park has approximately 175 full hookup sites, fishing docks, boat ramps, restrooms and showers and is open year-around, except for January. The city acquired and opened to the public a wilderness area along the bluffs of Lake Taneycomo called the Lakeside Forest Wilderness Area and is located 1/4 mile off famous Highway 76. Currently, the City has completed construction of the Recreation Complex offering swimming, baseball, soccer, exercise facilities, walking trails and many more amenities.

Police Protection and Service: The Branson Police Department serves the community 24 hours a day in all areas of investigation, patrol, traffic, jail, communication and records. All officers are certified under the Missouri Police Officers Training Act with a majority of the officers having been trained at the Missouri Highway Patrol law Enforcement Academy.

Fire Protection: The Branson Fire Department is made up of full-time fire fighters and each fire fighter is trained within the department and attends seminars in basic fire fighting, hazardous chemical spills, L.P. gas emergencies, arson control, and investigation.

Community Center: The Tri-Lakes Adult Community Center offers various programs of interest to adults of all ages. Programs include craft instructions on ceramics, painting and weaving, as well as card parties, exercise classes, dance classes, etc.

Libraries: The Taneyhills Community Library, a non-tax supported facility, is supported by fund-raising efforts of the Taneyhills Library Club and voluntary contributions from area residents. There are now over 27,000 volumes on the shelves. The College of the Ozarks' Lyons Memorial Library is a vital part of the four-year liberal arts college education program. Its shelves are filled with a variety of reference, educational, religious, and entertainment books. Residents of the City may acquire a library card to the facility for a \$10 fee.

City Government Information

GOVERNMENT AND ORGANIZATION OF THE CITY

The city was organized on April 1, 1912, and is operated as a council/administrator form of government. The governing body of the city is the Board of Aldermen comprised of six Board of Aldermen who are elected by wards and a Mayor who is elected at large. The Mayor and the Aldermen are each elected to two-year terms.

<u>Name</u>	<u>Position</u>	<u>Ward</u>
Louis E. Schaefer	Mayor	Elected-at-large
David Edie	Alderman	Ward #1
Stan Barker	Alderman	Ward #1
Ron Huff	Alderman	Ward #2
Jack Purvis	Alderman	Ward #2
Dick Gass	Alderman	Ward #3
Beverly Martin	Alderwoman	Ward #3
Terry L. Dody	City Administrator	

Size and Location

The city encompasses approximately 19.83 square miles in area. The following table sets forth the population of the city at intervals since 1960 according to the United States Census Bureau.

Year	City Population
1960	1,887
1970	2,175
1980	2,550
1990	3,706
2000	6,050

Long-term Indebtedness

The following is a schedule of revenue bonds outstanding as of September 30, 2005. The City of Branson has issued insured Revenue Bonds securing a rating of AAA for each issue. In 2003, the City issued uninsured Annual Appropriation Revenue Bonds through the Missouri Development Finance Board, securing a rating of BBB+ and Baa1 from Standard & Poor and Moody’s rating agencies. In 2004, the City issued uninsured Annual Appropriation Revenue Bonds through the Missouri Development Finance Board and securing a rating of BBB+ and Baa1 from Standard & Poor and Moody’s rating agencies. In 2005, the city issued \$80,000,000 in Annual Appropriation Revenue Bonds to complete the downtown renovation project. The City again secured a rating of BBB+ and Baa1 from Standard & Poor and Moody’s.

	<u>Balance August 1, 2006</u>
Revenue Bonds - Water & Sewer	
1992A Issue	\$ 990,000
Tourism Tax Revenue Bonds	
1994A Issue	1,914,000
1995A Issue	12,870,000
1998A Issue	4,775,000
1998B Issue	12,255,000
	<u>32,804,000</u>
MDFB 2003A Issue	45,405,000
MDFB 2004A Issue	40,000,000
MDFB 2005A Issue	\$ 80,000,000
	<u>165,405,000</u>
	<u>\$ 198,209,000</u>

Educational Facilities

The Branson School District encompasses the entire city. The school district currently holds an AAA rating from the State Department of Elementary and Secondary Education, which is the highest rating obtainable. The North Central Association of Colleges and Schools accredit the school district’s secondary program. The school district currently has two elementary schools, one junior high school and one high school. The current total enrollment of the School District is 3,416 students.

The College of the Ozarks, a private four-year college operated by the Presbyterian Church, is located adjacent to the city and has enrollment of 2,500-3,000 students. Additionally, Drury University and Southwest Missouri State are located 35 miles to the north in Springfield, Missouri.

Medical Services

Skaggs Community Health Center is a nonprofit institution located in the city, which provides services in the areas of family practice, internal medicine, general practice, general surgery, open-heart surgery, radiology, ophthalmology, orthopedic surgery, oncology, urology, pathology, and dentistry. More than 500 people operate this 111-bed facility year-round, making the hospital one of the largest employers in the Branson/Lakes Area.

The Taney County Health Department provides the following services in the area: nursing, sanitation, agency referral, family planning clinic, geriatric clinic, and rabies clinic.

Nursing and Care Centers located in the area include Rolling Hills Estates Nursing Home, Point Lookout Health Care Center, and Table Rock Health Care Center.

The Taney County Ambulance District provides ambulance services for the city that is a separate taxing jurisdiction supported by its own sales tax of ¼%.

Description of Funds and Fund Types

For accounting purposes a local unit of government is not treated as a single, integral entity. Rather, a government is viewed instead as a collection of smaller, separate entities known as “funds”. The Government Accounting Standards Board’s (GASB) Codification of Governmental Accounting and Financial Reporting Standards, Section 1300, defines a fund as:

“A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.”

All of the funds used by a government must be classified into one of seven “fund types”. Four of these fund types are used to account for a local government’s “governmental-type” activities and are known as “governmental funds”. Two of these fund types are used to account for a government’s “business-type” activities and are known as “proprietary funds”. Finally, the seventh fund type is reserved for a government’s “fiduciary activities”.

Governmental Funds

Four fund types are used to account for governmental-type activities. These are the general fund, special revenue fund, debt service fund, and capital projects fund.

General Fund

The General Fund is the City’s primary operating fund. Within it are nearly all of the operating departments - Police, Fire, Administration, Administrative Services, Finance, Personnel, Legal, part of Public Works, Building & Planning and Engineering. This fund is used to account for most of the day-to-day operations of the City, which are financed, from property taxes and other general revenues.

Special Revenue Funds

Special Revenue Funds are used to account for revenues derived from specific taxes or other earmarked revenue sources which, by law, are designated to finance particular functions or activities of government and which therefore cannot be diverted to other uses. The city has the following special revenue funds:

The Recreation Fund - accounts for all revenues and expenditures related to the city’s park system and recreational programs, received revenues from the city recreation programs, and a over a 25% subsidy from the General Fund.

Transportation Sales Tax Fund – accounts for the expenditures for routine road maintenance along with transfers to capital projects for pay-as-you-go infrastructure improvements.

The Tourism Tax Trust Fund - accounts for the collection and expenditure of the city's tourism tax, which provides funding for debt service on bonded debt on city infrastructure, pay-as-you-go infrastructure improvements as well as tourism marketing that receives 25% of the tax.

Debt Service Funds

Debt Service Funds are used to account for the payment of interest and principal on general and special obligation debts other than those payable from special assessments, and debt issued for and serviced by a governmental enterprise or dedicated funding source, such as a tax increment financing district.

The Debt Service Fund - accounts for revenues from the TIF district property and sales taxes and various other revenue sources. Appropriations are for expenditures and debt service related to the city's capital projects program.

Capital Project Funds

The Capital Projects Funds account for all resources used for the acquisition and/or construction of capital equipment and facilities by the City except those financed by Special Assessment, Enterprise and Internal Service Funds. The City has the following Capital Project Funds:

The Capital Project Planning Fund - was created in 2001 to provide start-up money for preliminary planning, engineering and/or design work for multi-year capital projects. As these projects come to fruition, the Capital Project Planning Fund will be reimbursed from funds provided for the project. The 2006 Budget includes additional funding of \$50,000.

The Capital Projects Fund - accounts for capital projects that are large and have multi-year completion dates.

Proprietary Funds

Two fund types are used to account for a government's business-type activities (activities that receive a significant portion of their funding through user fees). These are the enterprise funds and the internal service funds.

Enterprise Funds

Water and Sewer Maintenance Funds are used to account for the acquisition, operation and maintenance of city-owned water and sewer facilities and services, which are

normally self-supported by user charges. The operations of these funds are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises.

The Water and Sewer Fund - This enterprise fund accounts for the revenues and expenditures needed to provide water and sewer service to the Branson community and surrounding area. This budget proposes significant additions and improvements to the infrastructure of these systems. This budget proposes rate increases for services provided by the fund, due to inflationary factors.

Internal Service Funds

Internal Service Funds are used by local governments to account for the financing of goods and services provided by one department or agency to other departments or agencies, and to other governments, on a cost-reimbursement basis.

The Vehicle & Equipment Replacement Amortization Fund - is an internal amortization program and sinking fund to finance vehicles and large equipment purchases over multiple years, depending on the useful life of the asset. This program results in long-term savings for the city through a structured replacement program that considers the optimum replacement schedule for rolling stock and other equipment.

Critical Success Factors

The annual budget is a statement of the public policy priorities of the future. The nature of the budget process is that demands for programs and services will always exceed our ability to deliver. The essence of our financial policy is to identify what is most important and prioritize our action plans and resources. By adopting the budget, the Board of Aldermen determines the priorities that are critical to the economic stability and success of the Branson community.

Economic Development Factor

Fundamental to the economy of Branson is the tourism industry. This budget continues to support redevelopment of the lakefront project and the establishment of a convention center in Branson. It encourages the further development of goals with the assistance and support from the Office of Economic Development.

Organizational Factor

This budget contains funding to support the day-to-day operations of the city as well as projects designed to achieve the long-range goals of the community. The city and its annual budget are organized in a manner to ensure that staff resources and city assets are utilized in the most productive and efficient manner possible.

Environmental Factor

This budget contains funding for the city's continued effort to ensure the quality of the White River and the James River basins. We continue to work toward transitioning from class B to Class A sludge.

Transportation Factor

This fiscal year will continue the implementation of recommendations from the Transportation Master Plan to improve traffic flow over the Taneycomo Bridge and Business 65 & 248 Interchange, and complete the design and construction of the James Epps Road improvement.

Recreation Factor

This budget contains funding to continue to develop the recreation center complex and other improvements to the existing park and recreation facilities.

Summary

The 2007 budget for the City of Branson establishes a conservative operating budget to fund city operations and establishes excellent accountability over all program areas through the city's accounting and budget development processes by developing a program based budget. All projects, programs, debt service, etc., in the 2007 adopted budget will be funded through current revenue sources. The "pay-as-you-go" approach in the 2007 budget is a significant component of our budget development philosophy. It is planned that long term debt will be utilized only to develop major community enhancements such as a convention center, road and other infrastructure improvements, and improvements in water & sewer facilities.

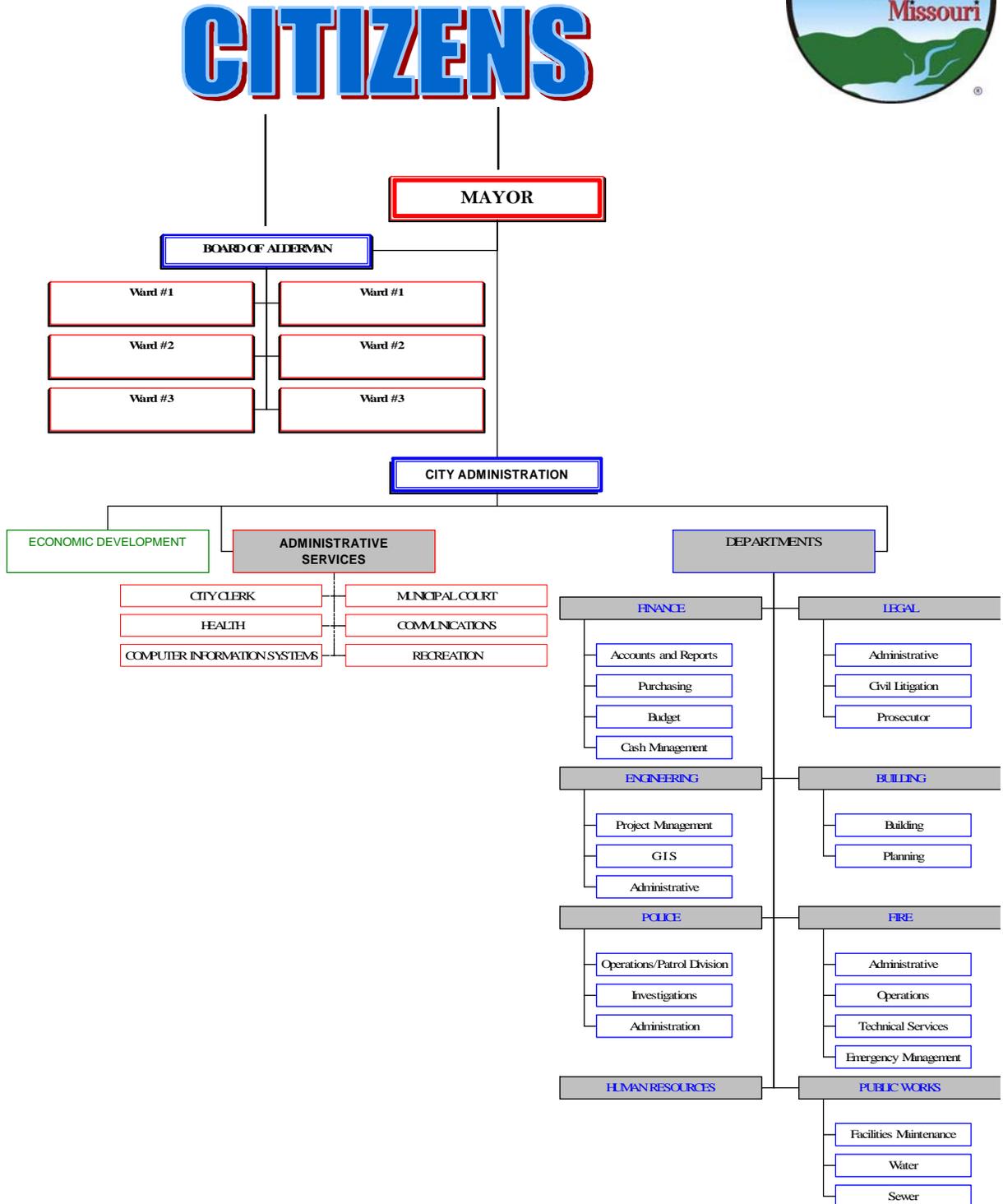
Operating & Capital Budget Expenditure Summary

Expenditures by Fund and Object

City of Branson 2007 Requested Budget

	2005 Actual	Adopted 2006 Budget	Adopted 2007 Budget	Percent Increase
Operating - General Fund				
Personal Services	\$ 8,221,187	\$ 8,665,516	\$ 9,176,620	5.90%
Contractual Services	1,899,033	2,632,933	4,289,735	62.93%
Commodities	491,049	491,907	691,406	40.56%
Equipment Expenditures	67,819	64,141	48,065	-25.06%
Transfer to Recreation Fund/Proj	500,000	500,000	500,000	0.00%
Total General Fund	\$ 11,179,088	\$ 12,354,497	\$ 14,705,826	19.03%
Operating - Transportation Fund				
Personal Services		\$ 469,420	\$ 548,472	16.84%
Contractual Services		534,167	\$ 894,750	67.50%
Commodities		85,696	\$ 145,630	69.94%
Capital Expenditures		40,000	\$ 133,900	234.75%
Total Transportation Fund		\$ 1,129,283	\$ 1,722,752	52.55%
Operating -Recreation Fund				
Personal Services	\$ 471,967	\$ 806,282	\$ 881,455	9.32%
Contractual Services	770,518	776,239	745,118	-4.01%
Commodities	118,762	192,690	212,160	10.10%
Equipment Expenditures	781	7,500	27,200	262.67%
Total Recreation Fund	\$ 1,362,028	\$ 1,782,711	\$ 1,865,933	4.67%
Operating -Water & Sewer Fund				
Personal Services	\$ 2,309,405	\$ 2,394,138	\$ 2,557,126	6.81%
Contractual Services	1,336,407	1,269,644	1,723,247	35.73%
Commodities	559,157	519,754	625,127	20.27%
Interest Costs	125,266	107,940	64,605	-40.15%
Depreciation & Amortization	2,846,363	2,742,615	2,900,000	5.74%
Total Water & Sewer Fund	\$ 7,176,598	\$ 7,034,091	\$ 7,870,105	11.89%
Total Operating Budget	\$ 19,717,714	\$ 22,300,582	\$ 26,164,616	17.33%
Operating - Capital Project Planning Fund	\$ -	\$ 50,000	\$ 50,000	0.00%
Operating - Debt Service Fund	\$ 6,098,089	\$ 6,256,849	\$ 7,618,747	21.77%
Operating -Tourism Tax	\$ 7,103,969	\$ 6,896,868	\$ 7,031,927	1.96%
Capital - Vehicle & Equipment Fund	\$ 473,871	\$ 654,750	\$ 217,500	-66.78%
Capital - Major Capital Expense	\$ 40,454,299	\$ 5,942,000	\$ 5,604,898	-5.67%
Totals	\$ 73,847,942	\$ 42,101,049	\$ 46,687,688	10.89%

Organizational Chart



Departmental Budgets: Mayor and Board of Aldermen

Budget Summary

The Mayor and Board of Aldermen is the legislative branch of the City Government. The Board consists of six Aldermen. Each Alderman is elected to one of three established wards within the City. The Mayor presides over the Board of Aldermen, but does not vote on any question except in case of a tie. Together, the Mayor and Board of Aldermen enact all ordinances compatible with the constitution and laws of the state of Missouri, that they deem expedient for the good government of the City, the preservation of peace and order, the benefit of trade, commerce, economic development, and the health of the City's inhabitants, and other ordinances, rules and regulations as may be necessary to carry such powers into effect, and to alter, modify or repeal the same.

Board of Aldermen Goals:

Organizational

- 1. Improve the relationships with government entities around Branson and add services that further benefit our citizens.**

Health, Public Safety & Environment

- 2. Ensure the quality of public and environmental health for the community.**

Transportation

- 3. Continue monitoring and addressing, as necessary, the transportation needs to make our city safe, expedient and convenient for residents and visitors.**

Recreation

- 4. Improve the quality of life by providing safe, enjoyable and attractive parks, Trails and facilities with diverse programs and efficient responsive service.**

Economic Development

- 5. Provide guidance that will assure the continued economic growth and viability of Branson and the Branson Tri-Lakes Area.**

Mayor & Board Expenditures by Object	2005 Actual	2006 Budget	2007 Budget
Personal Services	\$ 28,339	\$ 37,329	\$ 44,280
Contractual Services	75,056	58,770	76,685
Commodities	5,090	8,760	8,525
Total Mayor & Board	\$ 108,485	\$ 104,859	\$ 129,490

Personnel Schedule

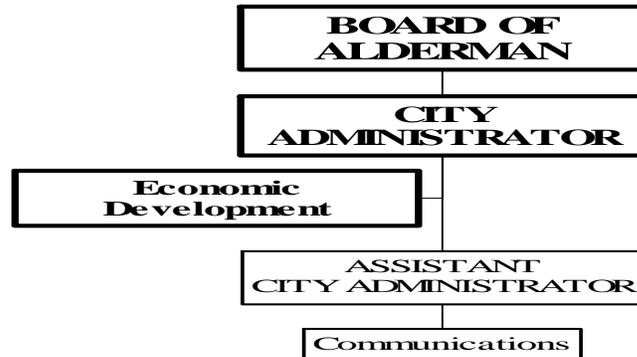
	2005	2006	2007
Mayor	1	1	1
Board	6	6	6
	7	7	7

Departmental Budgets: City Administrator Budget Summary

The City Administrator is responsible for the execution of all policies established by the Board of Aldermen, for the overall management and supervision of City operating and support functions, for the development and administration of the operating and capital budgets, and for information and advice to the Board of Aldermen and the public regarding the City's overall condition and future needs.



Mission Statement: Committed to providing leadership in developing, implementing, and facilitating the City's policies, goals, objectives, and values in recognition and in response to diverse staff and community needs.



Administration Goals:

1. To provide the Mayor and Board of Aldermen with maximum support and insuring their access to all necessary and available resources and information as needed for them to make the most informed legislative and policy decisions possible.
2. To promote business and economic development while encouraging citizens to recognize the importance of preserving the areas natural beauty and resources through the implementation of a Smart Growth and Sustainable Community philosophy.
3. To insure that all of the City's resources are used in the most efficient and affective manner to achieve the Board of Aldermen's collective policy direction and their collective goals.
4. To create an organizational environment that optimizes the potential of all City employees through the encouragement of open and responsive communication and the continued education and training of all employees at every organizational level.
5. To use the City organization and its resources to maximize the quality of life for all Branson citizens within the availability of those resources.
6. Promote open and responsive government to the citizens of Branson.

Budget Summary

City Administration Expenditures by Object	2005 Actual	2006 Budget	2007 Budget
Personal Services	\$ 359,150	\$ 362,150	\$ 381,953
Contractual Services	69,537	83,446	101,793
Commodities	17,888	17,810	19,600
Equipment Expenditures	3,395	1,350	1,250
Total City Administrator	\$ 449,970	\$ 464,756	\$ 504,596

**Budget Summary
Office of Economic Development**

Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
Economic Development	\$ 144,376	\$ 139,966	\$ 149,963

City Administration

Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
City Administration	\$ 305,594	\$ 324,790	\$ 354,633

Personnel Schedule

	2005	2006	2007
Administrator	1	1	1
Assistant City Administrator	1	1	1
Assistant to City Administrator	1	1	1
Office Assistant II	1	1	1
Director of Economic Development	1	1	1
Total City Administration	5	5	5

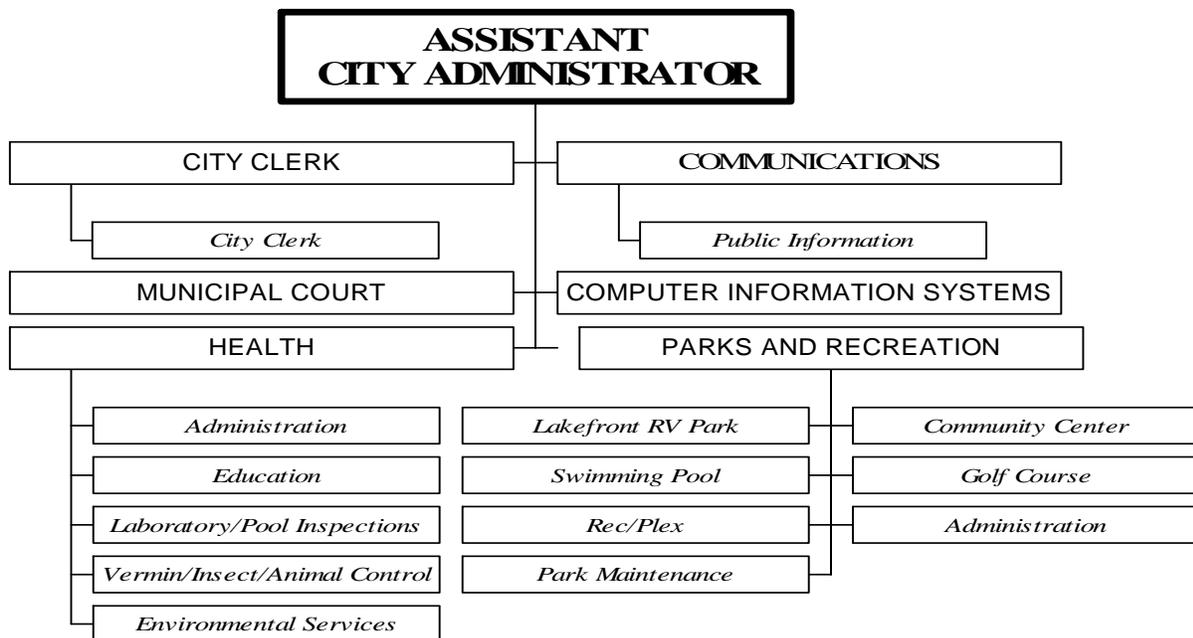
Departmental Budgets: Administrative Services

Budget Summary

The Department of Administrative Services combines the functions of Health, City Clerk, Municipal Court, Public Information, Computer Services, and Recreation into a single department. This consolidation provides for better administrative oversight, management, and coordination of these support and service functions. All divisions report to the City Administrator through the Assistant City Administrator.



Committed to continuous quality improvement and to providing the highest standards of customer oriented services while maintaining a fiscally sound organization that assures thorough and efficient responsiveness to elected and appointed officials, citizens, and internal/external customers.



Administrative Services Goals:

1. To increase capacity for exposure control, rapid detection and rapid response to emerging infectious diseases (WNV, SARS), communicable disease (NLU) and bioterrorism threats (NBC) through preparation, education and exercise.
2. Improve the quality of life in the community by making readily available leisure and recreational opportunities to a variety of age groups of citizens and visitors, with diverse interests.

3. Enhance the ability of departments to search for recorded minutes, agendas, warranty deeds, utility and road easements and surveys by developing optical imagery technology and indexes that can be accessed over the Local Area Network.
4. Improve and expand the City's Internet presence via website.

Budget Summary

Administrative Services General Fund, Expenditures by Object	2005 Actual	2006 Budget	2007 Budget
Personal Services	\$ 1,042,114	\$ 1,191,017	\$ 1,272,313
Contractual Services	215,978	248,042	233,890
Commodities	79,001	90,602	111,514
Equipment Expenditures	29,015	38,241	2,200
Total General Fund	\$ 1,366,108	\$ 1,567,902	\$ 1,619,917

Budget Summary

Administrative Services Recreation Fund, Expenditures by Object	2005 Actual	2006 Budget	2007 Budget
Personal Services	\$ 471,967	\$ 806,282	\$ 881,455
Contractual Services	770,518	776,239	745,118
Commodities	118,762	192,690	212,160
Equipment Expenditures	781	7,500	27,200
Total Recreation Fund	\$ 1,362,028	\$ 1,782,711	\$ 1,865,933

Administrative Services: City Clerk Division

The City Clerk Division oversees and facilitates the official recording of City records, prepares agendas and minutes for the Board, prepares ballots and legal notices for City elections, provides clerical support for government officials, and assists citizens in researching issues.

Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
City Clerk	\$ 262,523	\$ 317,245	\$ 329,845

Administrative Services: Communications Division

The Division of Communications oversees and facilitates staff contact with the press, and prepares and distributes press releases. Additionally, this division manages a citizen inquiry system that tracks and responds to Citizen suggestions, complaints, and questions, and prepares official city proclamations.

Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
Public Information	\$ 103,954	\$ 106,064	\$ 110,353

Administrative Services: Municipal Court Division

The Municipal Court provides an efficient municipal justice system for the City, enforcing all applicable laws and code violations. The court handles such cases as traffic violations, assaults, shoplifting, peace disturbances, and code violations including property maintenance, animal licenses and merchant licenses.

Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
Municipal Court	\$ 150,398	\$ 153,708	\$ 157,588

Administrative Services: Computer Information Systems

Information Services provides computer hardware and software administration for the entire City.

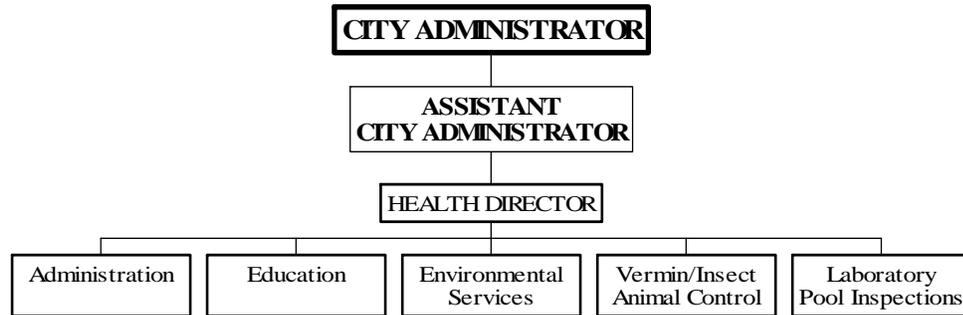
Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
Computer Services	\$ 175,619	\$ 189,882	\$ 219,415

Administrative Services: Health Division

The Health Division is responsible for assuring quality public and environmental health for the community. Key responsibilities include assuring the quality of food, lodging, day care, recreational water, and other inspection programs. In FY 98 this program was expanded to the county level by intergovernmental agreement between Taney County Health Department and Branson City Health. As a result, the City of Branson is providing contractual environmental health services at the county level.



Mission Statement: Committed to continuous quality improvement and to providing the highest standards of customer oriented services while maintaining a fiscally sound organization that assures thorough and efficient responsiveness to elected and appointed officials, citizens, and internal/external customers.



Expenditures by Program

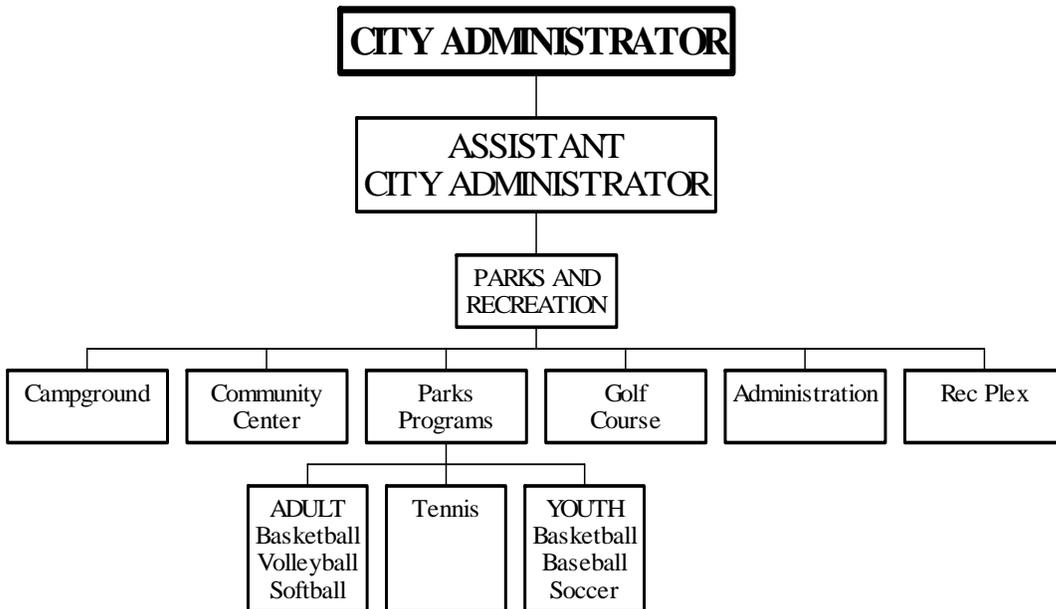
Administration	\$ 262,722	\$ 251,402	\$ 278,687
Education	3,561	13,296	5,865
Laboratory/Pool Inspections	16,625	28,345	18,802
Vermin/Insect/Animal Ctrl	107,734	107,206	116,799
Environmental Services			
Branson Central	-	-	54,275
Branson East	62,832	68,584	71,191
Branson North	58,684	60,901	58,945
Branson South	58,321	153,212	64,133
Branson West	45,610	47,959	62,014
Taney Co. Contract	50,782	63,103	65,447
Hollister Contract	6,743	6,995	6,558
Total Health Division	\$ 673,614	\$ 801,003	\$ 802,716
Total Administrative Serv., General	\$ 1,366,108	\$ 1,567,902	\$ 1,619,917

Administrative Services: Recreation Division

The Branson Parks & Recreation Division is responsible for the oversight of 15 separate park locations, ranging from small neighborhood parks to large wilderness areas. All together, these parks encompass more than 265 acres within the City and provide open green space and recreational opportunities for residents and visitors alike.



Mission Statement: The Branson Parks & Recreation Department will be progressive, innovative and resourceful and will work in partnership with citizens to provide wholesome recreation opportunities for the enjoyment of all people in the community. We are committed to plan, develop and maintain quality parks and facilities to enhance the quality of life for the citizens of Branson.



Budget Summary

Administrative Services	2005 Actual	2006 Budget	2007 Budget
Recreation Fund, Expenditures by Object			
	*		
Personal Services	\$ 471,967	\$ 806,282	\$ 881,455
Contractual Services	770,518	776,239	745,118
Commodities	118,762	192,690	212,160
Equipment Expenditures	781	7,500	27,200
Total Recreation Fund	\$ 1,362,028	\$ 1,782,711	\$ 1,865,933

Recreation Fund

Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
Lakefront RV Park	\$ 220,347	\$ 215,915	\$ 224,866
Community Center	73,128	84,327	75,371
Swimming Pool	79,445	122,996	108,336
Swim Team	7,112	6,409	9,174
Golf Course	85,658	87,362	77,926
Park Programs			
Adult Basketball	16,230	17,364	17,836
Adult Volleyball	8,781	10,691	8,873
Adult Softball	75,582	76,333	52,837
Tennis	11,481	10,941	9,810
Youth Baseball	53,457	37,015	45,033
Youth Basketball	23,140	20,252	23,721
Youth Soccer	42,762	36,765	27,849
Youth Volleyball	3,552	10,133	4,106
Adult Football	1,185	-	3,426
Recreation Complex	217,002	586,249	583,672
Rec/Plex Concessions	-	-	87,301
Rec/Plex Tournaments	-	-	7,825
Day Camp	-	58,356	53,976
Administration	210,750	212,337	193,986
Total Recreation Programs	\$ 1,129,612	\$ 1,593,445	\$ 1,615,924

Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
Park Maintenance			
Epps Park	\$ 735	\$ 600	\$ 700
Sunset Park	15,914	11,170	15,971
Cemetery	15,117	10,000	15,116
Parnell Park	7,968	6,130	7,373
Branson North	8,183	6,750	8,687
North Beach	997	8,500	9,800
Cantwell Park	11,568	8,110	11,581
Murphy Park	14,287	9,600	14,913
Old School Park	13,977	9,945	14,101
Jack Justus Park	1,893	1,700	1,893
Stockstill Park	92,780	83,661	94,490
Alexander Park	38,167	17,550	36,621
Wilderness Park	1,374	2,000	2,617
John Nygard Park	9,456	7,050	9,596
Caudill Park	2,895	6,500	6,550
Total Recreation Division	\$ 1,362,028	\$ 1,782,711	\$ 1,865,933

Administrative Services Personnel

	2005	2006	2007
City Clerk	1	1	1
Archivist	1	0	0
Office Assistant I	0	1	2
Deputy City Clerk	1	1	1
Office Assistant II	4	3	3
Office Assistant III	3	4	4
CIS Supervisor	1	1	1
LAN Technician	1	1	2
Health Officer	1	1	1
Environmental Health Specialist	5	7	7
Compliance Inspector I	1	1	1
Pool Inspector - PT	1	0	0
Communications Director	1	1	1
Parks Director	1	1	1
Recreation Specialist II	2	3	3
Pool Manager/Seasonal	1	1	1
Lifeguards - Seasonal	22	24	24
Swim Team Coach/Seasonal	1	2	2
P/T Community Center Aide	3	3	3
Golf Course Attendants - PT	4	4	4
Campground Operator	2	2	2
Substitute Campground Operator	4	4	4
Maintenance Worker I	3	3	4
P/T Maintenance Worker I	1	0	0
Seasonal Laborer	2	3	4
P/T Concessionaires	3	20	30
P/T Office Assistant I	4	4	3
Supervisor I	2	2	2
Intern	3	2	3
Day Camp Director	0	1	1
Day Camp Assistant Director	0	1	1
Day Camp Staff	0	12	12
Total Administrative Service	79	114	128

Departmental Budgets: Fire Department

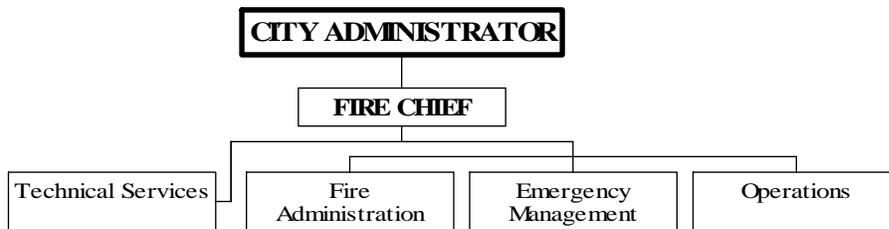
Budget Summary

The Branson Fire Department is comprised of four (4) divisions: Administration, Operations Technical Services and Emergency Management Divisions.

City growth and other factors have created an average annual increase in emergency alarms in excess of the national average, which is ten percent (10%). This requires an upward adjustment for certain items in the budget, including the Firemen’s Fund, which compensates our volunteer firefighters.



Mission Statement: Committed to providing prompt and reliable fire and life safety services to the citizens of Branson, promote an environment that encourages innovation and creativity from within, and maintain a positive relationship with the public.



Fire Department Goals:

1. **STAFFING/GROWTH** – Strategically locate future fire stations with staffing to meet the needs of the community.
2. **APPARATUS** – Maintain community and fire department needs through consistent apparatus design, capabilities and equipment.
3. **TECHNOLOGY** – Stay advanced in all new technology and “good ideas”.
4. **COMMUNICATIONS** – Continue improvements in all forms of fire department communications.
5. **PROJECT IMPACT** – Build a disaster resistant community.
6. **TRAINING** – Provide educational opportunities and resources that meet or establish a higher standard.
7. **COMMUNITY RELATIONS** – Promote a proactive partnership with the community through safety education and customer service.
8. **Maintain progressive growth and maintenance of the fire department facilities and equipment.**

Budget Summary

Fire Department Expenditures by Object	2005 Actual	2006 Budget	2007 Budget
Personal Services	\$ 1,736,258	\$ 1,872,905	\$ 2,014,162
Contractual Services	272,990	309,386	325,948
Commodities	72,199	89,671	102,775
Equipment Expenditures	16,952	1,500	18,965
Total Fire Department	\$ 2,098,399	\$ 2,273,462	\$ 2,461,850

Fire Department Budget by Division

Fire Department Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
Administration/Planning	\$ 53,835	\$ 58,029	\$ 58,515
Administration/Support Services	129,836	126,891	146,975
Suppression	1,152,267	1,300,177	1,445,488
Training	288,144	296,109	300,694
EMS	164,106	168,601	172,075
Hazmat Response	21,554	21,525	23,926
Prevention/Training	2,865	3,830	3,639
Prevention/Investigation	1,881	1,296	1,655
Plan Review/Inspection	151,919	155,284	157,943
Public Education	94,475	98,963	101,208
Emergency Warning System	5,922	8,700	9,919
Emergency Planning	10,457	12,212	17,692
Disaster Exercise	21,138	21,845	22,121
Total Fire Department	\$ 2,098,399	\$ 2,273,462	\$ 2,461,850

Administrative Division

The Fire Department Administration Division provides direct support to the operations and technical services divisions of the department. This includes acquisition of apparatus, equipment and building facilities. Fire administration establishes minimum personnel requirements, job descriptions, develops testing standards, coordinates the hiring and promotional process, and conducts performance evaluations. This division also maintains all records, files and research data, and assists the prevention division in development and implementation of new codes. The administration develops the annual budget and oversees all department expenditures. In addition, the administration is directly responsible for the emergency management division, overseeing disaster preparedness requirements for the entire City.

Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
Administration	\$ 183,671	\$ 184,920	\$ 205,490

Operations Division

The Fire Department Operations Division is charged with protection of life and property and is responsible for fire suppression, emergency medical services, rescue, salvage and hazardous materials spills. Personnel in this division maintain a high level of skill and competency through aggressive training on equipment, new techniques and performance standards. The Fire operations division supports the technical services division through regular in-service company inspections of commercial buildings, development of pre-fire plans and assisting in numerous public relations programs and life safety training. Personnel in this division also maintain City fire hydrants on an annual program of weeding and painting. In addition, operations personnel are responsible for routine and preventive maintenance of all department facilities, apparatus and equipment.

Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
Suppression	\$ 1,152,267	\$ 1,300,177	\$ 1,445,488
Training	288,144	296,109	300,694
EMS	164,106	168,601	172,075
Hazmat Response	21,554	21,525	23,926
	\$ 1,626,071	\$ 1,786,412	\$ 1,942,183

Technical Services Division

The Fire Technical Services Division is responsible for fire investigation of all accidental and incendiary fires, fire code inspections including new and existing commercial properties, special use permits such as tents and blasting, occupancy inspections for new business licenses, plan review of all construction to insure compliance with fire codes and referenced standards for fire and life safety issues, and public education programs involving all age groups including commercial properties, civic groups and area schools.

Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
Training	\$ 2,865	\$ 3,830	\$ 3,639
Investigation	1,881	1,296	1,655
Plan Review/Inspection	151,919	155,284	157,943
Public Education	94,475	98,963	101,208
	\$ 251,140	\$ 259,373	\$ 264,445

Emergency Management Division

The Emergency Management Division is directly charged with all disaster preparedness matters for the City. This includes development and updating City multi-hazard functional disaster plans; establishing emergency operation centers; providing on-going disaster training for all city staff; maintaining current resource and emergency contact lists; and planning and conducting disaster exercises. In addition, the emergency management division is responsible for maintaining the City storm warning system which includes planning and installation of new sirens when needed, preventive maintenance on existing sirens and conducting regular tests of the warning system. This division also coordinates the Project Impact Program, developing mitigation projects and developing response guidelines for defense against terrorist attacks.

Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
Emergency Warning System	\$ 5,922	\$ 8,700	\$ 9,919
Emergency Planning	10,457	12,212	17,692
Training/Disaster Exercise	21,138	21,845	22,121
	\$ 37,517	\$ 42,757	\$ 49,732

Personnel Schedule

	2005	2006	2007
Fire Chief	1	1	1
Division Chief/Operations	1	1	1
Division Chief/Technical Serv	1	1	1
Office Assistant III	1	1	1
Captain	9	9	9
Fire Prevention Officer	0	0	1
Engineer	9	9	9
Fire Fighter	12	12	12
Fire Training Officer	1	1	1
Volunteer Firefighter	35	35	35
Total Fire Department	70	70	71

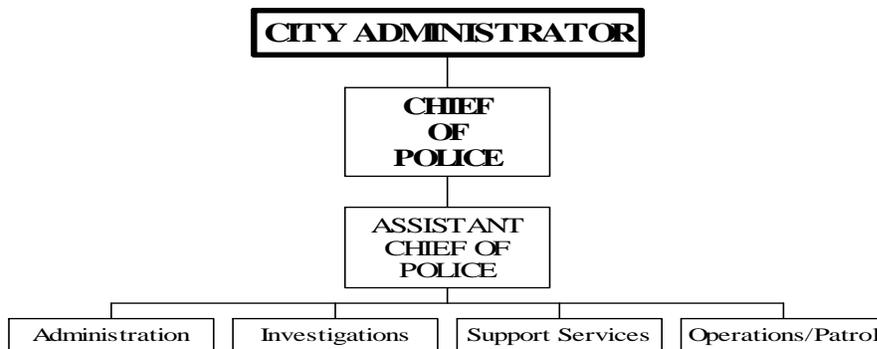
Departmental Budgets: Police Department

Budget Summary

The Police Department is comprised of four (4) divisions: Administration, Operations/Patrol, Investigations and Support Services. All divisions work independently and collectively to ensure and promote the safety and protection of residents and visitors to the city of Branson. While enforcement is a major function of law enforcement, the Branson Police Department also offers a pro-active approach to crime and community safety by offering safety seminars and citizen awareness training. The overall goal of the department is to help build a safe community for our residents and visitors.



Mission Statement: The Branson Police Department will strive to provide protection and service to all residents and visitors in the City of Branson, with the utmost concern, professionalism and consideration for all.



Police Department Goals:

1. Provide department supervisors with the chance to grow by making leadership training available.
2. Implement bicycle registration program for the community.
3. Continue to distribute Child Identification Kits (DNA) to children and parents in the area.
4. Develop additional and secondary instructors for in-service and in-House Academy Training to take advantage of the varied experience of the Operations Division and to minimize the impact of in-service training on the work schedule.
5. Develop a citizen based seminar with local businesses on how to handle check and credit card fraud.

Budget Summary

Police Department Expenditures by Object	2005 Actual	2006 Budget	2007 Budget
Personal Services	\$ 2,505,224	\$ 2,679,234	\$ 2,710,692
Contractual Services	339,323	367,402	417,559
Commodities	115,698	126,270	148,390
Equipment Expenditures	7,531	4,200	12,500
Total Police Department	\$ 2,967,776	\$ 3,177,106	\$ 3,289,141

Police Department Budget by Division

Police Department Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
Patrol	\$ 1,576,686	\$ 1,713,026	\$ 1,925,400
Investigations	253,153	269,539	216,249
Support Services	784,029	842,972	893,608
Administration	353,908	351,569	253,884
Total Police Department	\$ 2,967,776	\$ 3,177,106	\$ 3,289,141

Operations/Patrol Division

The Operations/Patrol Division responds to all calls for service, both emergency and non-emergency. The division patrols all areas of the City, both by vehicle and by foot patrol, serves warrants and apprehends suspects, directs traffic as needed and enforces traffic rules and regulations. It investigates vehicle accidents and completes reports. It conducts investigations of crime reports, suspicious persons, missing persons, processes prisoners, appears in court proceedings as required, and participates in special assignments as delegated by administration

Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
Patrol	\$ 1,576,686	\$ 1,713,026	\$ 1,917,576

Investigations Division

The Investigations Division conducts follow-up investigations on all cases requiring the same; the division is responsible for major crime scenes and the subsequent investigation of the same. The division plans and executes crime prevention programs as well as those designed to detect and apprehend suspects and to protect and recover property. The division works with outside agencies in investigating related cases and executing the apprehension of suspects

Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
Investigations	\$ 253,153	\$ 269,539	\$ 215,788

Support Services Division

The Support Services section carries many different responsibilities within the police department. The Special Services Division performs a variety of support functions including bailiff duties for the Branson Municipal Court and operating the city jail, which consists of care of inmates, maintaining the booking area of the jail and the transporting of inmates when needed. Support Services is also responsible for the supervision of all evidence collected, insuring that all is handled in accordance with State Statute and processed by the Crime Lab as needed. This area also includes the duties of the parking enforcement officers. Also within Support Services is the communications section. Communications is responsible for handling all non-emergency and incoming 911 calls and dispatching officers and firemen as needed. They also operate the MULES/NCIC computer terminal and monitor all officers on duty. The Records section is also within the Support Services Division of the police department. They are responsible for storing, retrieving, copying and transferring police reports as allowed and required by the Sunshine Law. Community Relations, also within Support Services, is responsible for teaching the Drug Abuse Resistance Education (D.A.R.E.) program in the Branson and Kirbyville school districts. They also assist with business licensing enforcement, and work to increase public awareness by teaching seminars such as Surviving Armed Robbery and Dealing with Irate Customers. The Training section within Support Services conducts departmental training programs and ensures that all commissioned officers maintain certification as required. Also within Support Services, the S.O.S. Team (Special Operations Squad) is maintained, led and supervised by the department training supervisor.

Support Services/Exp by Program	2005 Actual	2006 Budget	2007 Budget
Communications	\$ 434,497	\$ 474,170	\$ 464,768
Community Relations (DARE)	122,969	127,546	183,035
Training	54,028	57,188	59,238
S.O.S.	22,076	24,637	25,523
Court Services	16,039	16,549	17,176
Jail	41,682	45,746	39,150
Evidence	36,953	38,741	19,645
Parking	55,785	58,395	93,866
	\$ 784,029	\$ 842,972	\$ 902,401

Administration Division

The Administration Division is responsible for the overall operation of the Police Department. It is responsible for all personnel activities, including discipline, safety, conduct, work performance, assignment, selection and promotion of all the employees of the department. The administration is responsible for the maintenance of all police records, establishing case files for the department, etc. The division prepares and administers the annual operating budget for the police department.

Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
Administration	\$ 353,908	\$ 351,569	\$ 253,884

Personnel Schedule

	2005	2006	2007
Police Chief	1	1	1
Assistant Chief	1	1	1
Captain	2	3	3
Lieutenant	4	3	3
Sergeant	5	5	5
Corporal	6	6	6
Police Officer	23	23	23
Dispatcher I	8	8	8
Dispatcher II	1	1	1
Supervisor I	2	1	1
Office Specialist	0	1	1
Parking Control Officer	2	2	2
Office Assistant III	1	1	1
Office Assistant II	1	1	1
Total Police Department	57	57	57

Departmental Budgets: Public Works Department

Budget Summary

Branson Public Works has the primary responsibility for operation and maintenance of the City's infrastructure including four (4) City water and sewer treatment facilities, the City's sewer collection system and water distribution system. The division also does routine maintenance and repair of City vehicles, parks, right-of-ways, streets and City buildings. The department is made up of seventy-three (73) full time employees and eleven (11) seasonal employees.



Mission Statement: We, the Public Works team will provide safe, courteous, professional customer service with pride and accountability for the people who live, work and visit in Branson. We do this with an environmentally sensitive conscience to benefit the community.



Public Works Department Goals:

1. Enhance customer service by continuing professional training opportunities for employees in the areas of computers, project management training, customer service, safety, and good management practices.
2. Expand business and citizen involvement in environmental efforts to increase recycling, promote water conservation and participate in the Environmental Challenge program.
3. Optimize the work climate by supporting and promoting Branson's organizational values and providing leadership, management and team development training.
4. Work toward lowering the city's ISO rating by continued upgrading the water system.
5. Pursue alternatives to efficiently dispose of bio-solids from wastewater treatment plant.
6. Continue local litter prevention and pick-up efforts and gather support for area-wide affiliation with Keep America Beautiful.
7. Ensure the City's long-term ability to provide recycling services to citizens by continuing processing of newspaper, magazines, cardboard, plastics, glass and aluminum and marketing the same to bring maximum revenue back to the program.
8. Complete remaining curb and guttering projects in a timely manner.

Budget Summary

Public Works, General General Expenditures by Object	2005 Actual	2006 Budget	2007 Budget
Personal Services	\$ 799,917	\$ 1,011,267	\$ 1,111,178
Contractual Services	233,281	756,652	1,523,679
Commodities	132,797	155,350	225,435
Capital Expenditures	576	40,000	133,900
Total General	\$ 1,166,571	\$ 1,963,269	\$ 2,994,192

Facilities Maintenance Division

The Facilities Maintenance Division includes the program areas of Facilities, Park Maintenance, Street Maintenance and Building Maintenance. It provides custodial services and repair and maintenance of City buildings and facilities, including City Hall, City campground, public restrooms, City parks, ball fields, and City golf course. Repair and maintenance of all City streets, right-of-ways and storm drainage is performed by this division. Routine vehicle and heavy equipment maintenance for the City is provided by the City garage. The City operates a recycling center as part of this division.

Grounds Maintenance Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
Campgrounds	\$ 86,938	\$ 90,996	\$ 93,755
Right-of-way	65,843	59,245	64,169
Park grounds	282,558	205,620	230,704
Golf Course	18,144	18,739	5,581
Public Building Grounds	51,310	82,846	463,054
	\$ 504,793	\$ 457,446	\$ 857,263

Building Maintenance Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
City Hall	\$ 218,027	\$ 182,050	\$ 211,462
Recycling Center	67,937	\$ 79,293	\$ 87,097
Construction, Remodeling	79,809	103,663	102,938
Community Center	7,959	8,655	9,121
Campground	4,149	3,203	3,559
	\$ 377,881	\$ 376,864	\$ 414,177

Public Works Transportation Budget by Division

Street Maintenance Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
Street	\$ 186,916	\$ 1,012,216	\$ 1,597,822
Garage	96,981	117,067	124,930
	\$ 283,897	\$ 1,129,283	\$ 1,722,752

Public Works General Personnel Schedule

	2005	2006	2007
Superintendent	1	1	1
Supervisor II	1	1	1
Equipment Operator	4	4	4
Maintenance Worker III	1	1	1
Maintenance Worker II	7	7	7
Maintenance Worker I	0	0	1
Utility Worker I	2	2	2
Utility Worker II	1	1	1
Master Mechanic	2	2	2
Engineering Tech I	1	1	1
Office Assistant II	1	1	1
Environ Code Services Office	1	1	1
Greenskeeper - PT	1	0	0
Horticulturist	1	1	1
Seasonal - PT	8	8	8
	32	31	32

WATER & SEWER DIVISIONS

Water & Sewer Fund Budget

Public Works, Water & Sewer Fund Expenditures by Object	2005 Actual	2006 Budget	2007 Budget
Personal Services	\$ 2,309,405	\$ 2,394,138	2,557,126
Contractual Services	1,336,407	1,269,644	1,723,247
Commodities	561,695	519,754	625,127
Debt Service	125,266	107,940	64,605
Non-Cash Expenditures	2,846,363	2,742,615	2,900,000
Total Water & Sewer Fund	\$ 7,179,136	\$ 7,034,091	\$ 7,870,105

Water Division

The Water Division is the primary supplier of drinking water for the City of Branson. The Water Division provides an adequate supply of water for residential, commercial and industrial consumers' daily needs, as well as additional water to meet emergency needs for fire protection. Water quality is continuously measured to comply with federal and state regulations designed to ensure public health and to protect the environment.

Sewer Division

The Sewer Division collects and treats wastewater to federal and state standards prior to discharge to Lake Taneycomo and also provides for biosolids management, and administers pollution prevention programs.

Water & Sewer Fund Budget by Division

Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
Water	\$ 2,494,868	\$ 2,568,090	\$ 2,723,487
Sewer	4,025,361	3,832,844	4,550,660
Administration	658,907	633,157	595,958
Total Water & Sewer Fund	\$ 7,179,136	\$ 7,034,091	\$ 7,870,105

Water & Sewer Fund Personnel Schedule

	2005	2006	2007
Water Treatment			
Supervisor	1	1	1
Plant Operator	7	8	8
Maintenance Worker	2	1	1
Water Distribution			
Superintendent	1	1	1
Supervisor	1	1	1
Safety Specialist	1	1	1
Equipment Operator	1	1	1
Maintenance Worker	3	4	4
Engineering Tech	1	1	1
Temporary Maintenance Worker	1	1	1
Wastewater Treatment			
Supervisor	1	1	1
Plant Operator	7	8	8
Maintenance Worker	4	2	3
Equipment Operator	3	3	3
Lab Technician	2	1	1
Electrician	1	1	1
Assistant Electrician	1	1	1
Office Assistant	1	1	1
Wastewater Collection			
Supervisor	1	1	1
Maintenance Worker	5	5	5
Public Works Administration			
Public Works Director	1	1	1
Division Heads	1	2	2
Office Specialist	1	1	1
Office Assistant	2	2	2
Total Public Works/W&S	50	50	51

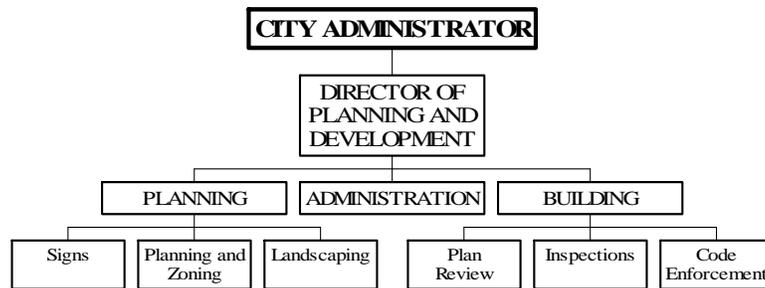
Departmental Budgets: Planning & Building Dept.

Budget Summary

The Planning and Building Department for the City consists of two divisions: Planning Division and Building Division. Within each Division, there are ‘sub-divisions’ that specialize in specific areas to assist the public with their needs which include landscape regulations, code enforcement and signs, land use planning, plan review and construction inspection.



Mission Statement: As the development and enforcement agency for all codes related to building, planning and zoning, the Planning and Building Department is dedicated to better customer service through a renewed commitment to being firm, fair, consistent, cooperative partners, when serving the citizens of Branson. Committed to providing leadership in developing, implementing, and facilitating the City’s policies, goals, objectives, and values in recognition and in response to diverse staff and community needs.



Planning & Building Department Goals:

1. Work with developers to help establish viable locations for housing by completion of the Branson Housing Study.
2. Promote conservation of development sites and prevent silt and runoff problems by adoption of the Land Preservation Ordinance.
3. Maintain or improve our ISO rating.
4. Facilitate fair and consistent building procedures, and ensure that contractors stay current with changes in the model codes by establishment of a voluntary building certification testing for contractors.
5. Increase certification and testing of departmental personnel to ensure quality professional staff by achieving annual and five year goals for each staff member.
6. Provide a higher quality of life through parkland and open space, and update the Landscape Ordinance.
7. Protect our water quality and environment by continuing with the annexation of subdivisions involved in City/County sewer projects.
8. Build upon the new paradigms introduced during the “Through the Customers Eyes” program to increase overall office efficiency by becoming more customer-friendly.
9. Meet regularly with contractors and design professionals to find better ways to improve customer service.

Planning & Building Expenditures by Object	2005 Actual	2006 Budget	2007 Budget
Personal Services	\$ 503,887	\$ 548,444	\$ 676,268
Contractual Services	99,153	124,233	106,793
Commodities	20,562	24,400	26,950
Equipment Expenditures		5,000	5,000
Total Planning & Building	\$ 623,602	\$ 702,077	\$ 815,011

Planning Division

The duties and responsibilities for the Planning Division are widespread. There are basically three sub-divisions within the Planning Division. They are Landscape Administration, Code Enforcement and Signs, and Planning.

Landscape Administration: This sub-division handles the day-to-day enforcement of the Landscape Ordinance. Staff handle the landscape permits, plan review for landscape and land disturbance permits, work with developers, architects, etc., to encourage understanding of the ordinance, maintains the tree deposit that is associated with a landscape permit, verifies tree assessments, offers advice to residents, businesses and the city on health and care of trees, do community awareness programs, ensures that the city follows guidelines for Tree City USA and other criteria set by the state, and work with community groups on plantings and flower beds around the community.

Code Enforcement and Signs: This sub-division handles the day-to-day enforcement of the Sign Ordinance and verifies any complaints dealing with the Zoning Ordinance. The sub-division has to review each permit and ensure it complies with the ordinance. They also handle temporary banner permits and maintain the log. Code enforcement will look into any complaints taken and if not in compliance with the code, and will work with the property owner to encourage compliance.

Planning: The sub-division handles the day-to-day operation of the entire department. It handles the “walk-in” traffic and telephone calls regarding the code and zoning. It handles the updating of the Master Plan, annexations, zoning requests, special use requests, special event permits, and other requests from the Board of Aldermen, Planning and Zoning Commission and Board of Adjustment.

Planning Division Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
Planning and Zoning	\$ 102,172	\$ 121,317	\$ 195,201
Landscaping	58,883	63,186	66,588
Sign Section	22,110	24,508	13,405
	\$ 183,165	\$ 209,011	\$ 275,194

Building Division

There are two sub-divisions within the Building Division. They are plan review and construction inspection

Construction inspection enforces the minimum standards adopted by the Board of Aldermen for construction inside the city limits of Branson. These standards regulate construction from a public safety, health and welfare aspect. The construction inspection subdivision also works to secure safety to life and property from all hazards incident to the occupancy of building structures or premises.

Plan Review checks submitted drawings from professional architects and engineers to verify code compliance. All aspects of the building or construction process are reviewed from the footing and foundations to the roofing. The primary focus is also for the safety of life from fire and the ability for building occupants to exit a structure in cases of emergency.

Building Division Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
Plan Review	\$ 48,765	\$ 57,819	\$ 147,223
Code Enforcement	58,991	64,094	59,657
Inspection	139,646	166,041	112,831
Property Maintenance	-	1,050	1,250
	\$ 247,402	\$ 289,004	\$ 320,961

Personnel Schedule

Planning & Building	2005	2006	2007
Director of Planning/Building	1	1	1
Assistant Director	1	1	1
Office Specialist	1	1	1
Supervisor	1	1	0
Engineering Technician I	0	0	1
Engineering Technician II	3	3	4
Compliance Inspector	1	1	1
Planning Aide	1	1	1
Forester	1	1	1
Office Assistant I	0	0	1
Office Assistant II	1	1	1
Intern	1	1	1
Total Planning & Building	12	12	14

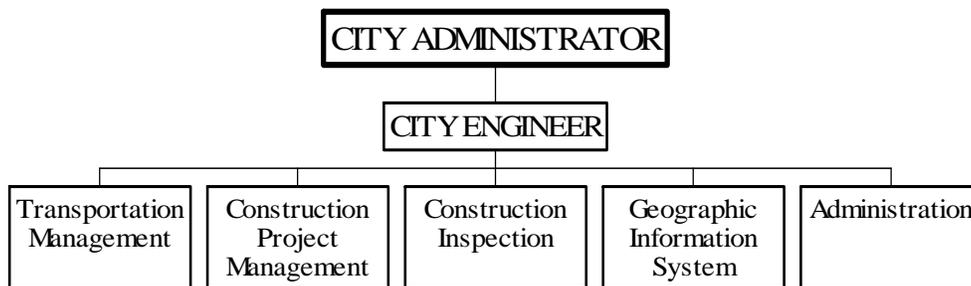
Departmental Budgets: Engineering Department

Budget Summary

The Engineering Department is responsible for the design and construction of the City's large capital projects including major infrastructure improvements such as water lines, sewers, and roads. The department also provides the in-house engineering services for all departments, which includes traffic studies, mapping and long range planning.



Mission Statement: The Engineering Department will utilize our technical, digital, geographical and scientific expertise to enhance the efficiency of City operations, maximize the quality of projects, minimize expenditures, protect the environment and ensure the safety and quality of life of our citizens and visitors.



Engineering Department Goals:

1. Complete the necessary infrastructure portions of the Branson Landing project.
2. Initiate construction of the Epps Road Extension project from Roark Valley Road to Fall Creek Road.
3. Initiate the construction of the Recreation Center and the infrastructure to serve the project.
4. Manage the Bee Creek Sewer project utilizing State loans and County funds.
5. Continue the enhancement of regional data collection and use by assisting Taney County with expansion of the County-wide GIS system.

Budget Summary

Engineering Expenditures by Object	2005 Actual	2006 Budget	2007 Budget
Personal Services	\$ 403,620	\$ 510,609	\$ 528,668
Contractual Services	89,499	94,462	98,275
Commodities	11,446	15,365	18,395
Equipment Expenditures	5,271	3,600	3,600
Total Engineering	\$ 509,836	\$ 624,036	\$ 648,938

Engineering Department Budget by Division

Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
Administration	\$ 154,821	\$ 213,269	\$ 242,970
Project Management	222,145	236,242	233,362
GIS	132,870	174,525	172,606
Total Engineering	\$ 509,836	\$ 624,036	\$ 648,938

Project Management Division

The Project Management Division of the Engineering Department is responsible for the daily inspection and coordination of on-going capital projects and infrastructure improvements. The division also manages the review and inspection of private development projects when they impact public property or require engineering expertise to monitor. Other duties include traffic studies, easement negotiations and coordination with MoDOT and other agencies.

Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
Project Management	\$ 222,145	\$ 236,242	\$ 233,362

GIS Division

The GIS Division is responsible for the development, implementation and coordination of the City’s Geographical Information system and computerized maps. Utilizing the specialized computer software and global positioning system apparatus, the division provides the detailed maps, studies, investigations and exhibits for citizens and the other City departments. As the system continues to improve, additional duties will evolve regarding long-range forecasts, trend analysis and economic development investigations.

Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
GIS	\$ 132,870	\$ 174,525	\$ 172,606

Administration Division

The Engineering Administration is responsible for the daily operations and oversight of the department. The Administration sets the long-term goals, prioritizes departmental objectives, and manages the departmental budget and capital project construction. The majority of the interdepartmental coordination and public and governmental relations are handled by the Administration as well as the in-house design work.

Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
Administration	\$ 154,821	\$ 213,269	\$ 242,970

Personnel Schedule

Engineering	2005	2006	2007
City Engineer	1	1	1
Assistant City Engineer	1	1	1
Office Assistant III	1	1	1
GIS Coordinator	1	1	1
GIS Technician	1	1	1
Project Engineering Technici	3	3	3
Intern - PT	3	3	3
Engineering Total	11	11	11

Departmental Budgets: Human Resource Department

Budget Summary

The role of the Human Resources Department is to establish and implement a program that encompasses the full range of employee services. These services include employee policies, benefits, training, classification and compensation, and recruitment. The Human Resources Department is also responsible for the City's Risk Management functions.



Mission Statement: The Human Resource Department is committed to working together, listening, communicating, and striving for consistency and fairness in its decisions for all City Employees, citizens and visitors of this community.



Human Resources Department Goals:

1. To ensure equity and fairness for all employees, continuous monitoring of employee actions and an annual review of Personnel Manual and Employee Handbook will be completed.
2. To ensure customer service excellence, employee participation and teamwork, the Branson Values Program will be continued.
3. To ensure expertise and professionalism in our employees, an Employee Training Program will be continued.
4. To ensure the hiring and maintenance of quality employees, the classification and pay plans and the employee benefit package will be reviewed and revised as necessary.

Budget Summary

Human Resources Expenditures by Object	2005 Actual	2006 Budget	2007 Budget
Personal Services	\$ 167,333	\$ 180,223	\$ 188,334
Contractual Services	41,932	57,128	57,598
Commodities	13,162	17,100	17,100
Equipment Expenditures	-	2,500	2,500
Total Human Resources	\$ 222,427	\$ 256,951	\$ 265,532

Department Budget by Division

Human Resources Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
Personnel	\$ 214,184	\$ 232,001	\$ 240,582
* Employee Recognition/Value	6,625	14,450	14,450
City-wide Training Program	1,618	10,500	10,500
Total Human Resources	\$ 222,427	\$ 256,951	\$ 265,532

*Funded by vending machine revenues.

Personnel Schedule

	2005	2006	2007
Personnel Director	1	1	1
Personnel Specialist II	1	1	1
Personnel Specialist I	1	1	1
Total Human Resources	3	3	3

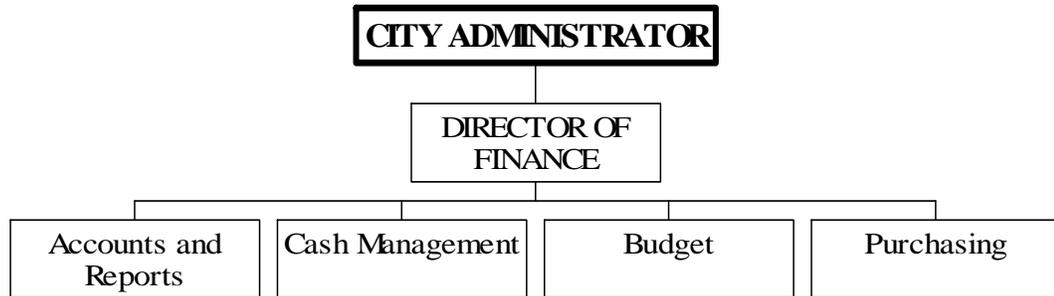
Departmental Budgets: Finance Department

Budget Summary

The Finance Department manages the financial transactions of the City, and provides various internal services for all departments. The Department is comprised of four divisions: (1) Accounts and Reports which consists of accounting, auditing, reporting, payroll, accounts payable, management of debt service, and responsibility for city assets, (2) Budget, both capital & operating, (3) Cash Management, which is responsible for all cash intake for the city, including utility billing, tourism tax, business licenses, and management of cash assets and investments, and (4) Purchasing, which is responsible to administer the city's procurement process.



Mission Statement: The Finance Department is committed to responsible stewardship of all city resources through effective financial management and internal control, assuring the City of Branson the highest level of financial stability possible. The Department is dedicated to equal and fair treatment of all customers, and professional administration of all transactions.



Finance Department Goals:

1. Provide professional administration and management of the city's financial systems and resources, ensuring compliance with all regulations and codes.
2. Provide prompt, competent, customer friendly service to all citizens, employees and vendors in their transactions with the city.
3. Optimize the use of all city resources by providing accurate accounting for all city assets and maximizing return on investment of idle funds.
4. Implementation of accounting procedures in compliance with all GASB pronouncements.
5. Provide the city with accurate up-to-date financial information and analysis, to assist decision makers with their processing of issues.

Budget Summary

Finance	2005 Actual	2006 Budget	2007 Budget
Expenditures by Object			
Personal Services	\$ 477,018	\$ 544,265	\$ 565,255
Contractual Services	98,151	117,053	116,979
Commodities	17,416	19,100	17,325
Equipment Expenditures	3,206	2,050	1,900
Total Finance	\$ 595,791	\$ 682,468	\$ 701,459

Department Budget by Division

Finance	2005 Actual	2006 Budget	2007 Budget
Expenditures by Program			
Accounts and Reports	\$ 191,938	\$ 234,248	\$ 203,169
Budget	87,007	105,869	119,316
Purchasing	72,931	102,016	106,816
Cash Management	243,915	240,335	272,158
Total Finance	\$ 595,791	\$ 682,468	\$ 701,459

Accounts and Reports Division

The Division of Accounts and Reports is responsible for general accounting and reporting, auditing, safeguarding city assets, and management of accounts payable. In addition, the division coordinates the Debt and Capital Improvement program. It is managed by the Finance Director who advises the City Administrator and Assistant City Administrator on accounting and auditing matters, and provides financial statements to administrative officials. The divisions' goal is the continued improvement of accounting systems and financial information, to ensure internal control against waste, inefficiency and financial infidelity; and to assure that interested parties are better informed about the City's programs costs and operation in a timely manner.

Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
Accounts & Reports	\$ 191,938	\$ 234,248	\$ 203,169

Budget Division

The Budget Division is responsible for the development of the City's annual operating and capital budgets. The division works with the administration, legislative body, and departments to develop, implement and manage the city's budgets. The divisions' goals include continued improvement of the budget process strengthening reliance on program cost information; to streamline the process, ensuring efficiencies are realized and controls are in place to monitor budget compliance.

Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
Budget	\$ 87,007	\$ 105,869	\$ 119,316

Purchasing Division

The Purchasing Division was established to assist all city departments in the procurement of goods and services, provide for central control and conformity, and assure compliance with all city codes as well as all other procurement rules and regulations.

Expenditures by Program	2005 Actual	2006 Budget	2007 Request
Purchasing	\$ 72,931	\$ 102,016	\$ 107,275

Cash Management Division

The Cash Management Division is responsible for all revenue management and cash investment activities. The revenue management function includes: collection and distribution of all city revenue, including vendor and payroll disbursements; development and maintenance of collection procedures and systems, daily cash reports; preparation of bank deposits, including all collections of utility payments, tourism tax and licensing payments. The division is responsible for maintaining cash position and administering investments of all funds including pooled and designated funds as required, and for projecting cash balances.

Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
Cash Management	\$ 243,915	\$ 240,335	\$ 272,158

Personnel Schedule

	2004	2005	2006
Finance Director	1	1	1
Senior Accountant	1	1	1
Staff Accountant	1	1	1
Purchasing Agent	1	1	1
Accounting Specialist II	3	5	5
Accounting Specialist I	1	0	0
Total Finance	8	9	9

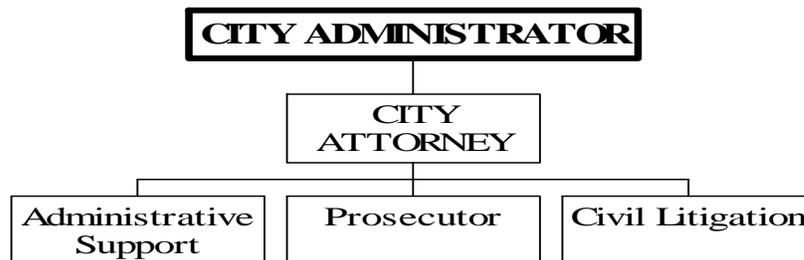
Departmental Budgets: Legal Department

Budget Summary

The Legal Department reviews and approves all contracts or agreements between the City and other parties; drafts and prepares all ordinances and resolutions of the City; represents the City in all matters before the Municipal Court of the City; advises and counsels the Mayor, Board, and City Administrator on all legal matters of the City, and defends all actions brought against any officer, agent or employee of the City that may arise from his/her official acts of City business.



Mission Statement: We are dedicated to providing the City with professional, prompt and effective legal counsel and representation.



Legal Department Goals:

1. Assist and enhance the city's redevelopment of the Lake Taneycomo waterfront through the implementation of state economic development tools to assist the project.
2. Assist the city's development of a monorail or elevated transit system through the innovative structuring of the system within the confines of state law.
3. Enhance the city's code of ordinances through the recodification of the code, and continue to ensure the effectiveness and accuracy of the city's ordinances through evaluation and revision consistent with state law and court decisions.
4. Ensure the continues professional conduct of municipal court and the prosecution of violations of city ordinances.

Budget Summary

Legal	2005 Actual	2006 Budget	2007 Budget
Expenditures by Object			
Personal Services	\$ 198,327	\$ 219,814	\$ 232,009
Contractual Services	186,901	366,516	367,216
Commodities	4,889	5,725	5,825
Equipment Expenditures	-	2,700	150
Total Legal	\$ 390,117	\$ 594,755	\$ 605,200

Department Budget by Division

Legal	2005 Actual	2006 Budget	2007 Budget
Expenditures by Program			
Administrative Support	\$ 206,844	\$ 296,053	\$ 281,558
Prosecutor	61,963	69,502	74,432
Civil Litigation	121,310	229,200	249,210
Total Legal	\$ 390,117	\$ 594,755	\$ 605,200

Administrative Support

The Administrative Support division represents the City in all legal actions, and provides legal counsel and support services to the Board of Aldermen, Administrative Staff, and to all Departments within the City. Other responsibilities of the department are to draft and approve ordinances, resolutions, contracts, and other legal documents, to render legal opinions and to provide legal assistance to the City.

Expenditures by Program	2004 Actual	2005 Budget	2007 Budget
Administrative Support	\$ 206,844	\$ 296,053	\$ 281,558

Prosecutor

The Legal Department - Prosecutor, represents the City in legal actions pertaining to prosecution in the Municipal Court. This includes prosecuting individuals who have violated City Codes and Ordinances in the Municipal Court. This position involves witness and victim contact, and negotiations with Defense Counsel.

Expenditures by Program	2004 Actual	2005 Budget	2007 Budget
Prosecutor	\$ 61,963	\$ 69,502	\$ 74,432

Civil Litigation

The Legal Department represents the City before State and Federal Courts, and Administrative Boards and Agencies. The department investigates and makes recommendations on claims for damages filed against the City, provides legal counsel to the City, and manages litigation through outside counsel.

Expenditures by Program	2004 Actual	2005 Budget	2007 Budget
Civil Litigation	\$ 121,310	\$ 229,200	\$ 249,210

Personnel Schedule

	2005	2006	2007
Legal			
City Attorney	1	1	1
Assistant City Attorney	1	1	1
Office Assistant III	1	1	1
Total Legal	3	3	3

Non-Departmental Budget Information

Expenditures not related to any specific department are accounted for in the Miscellaneous Non-departmental expenditure budget. The use of this specific budget is a further step in properly separating true costs related to actual cost centers. When non-departmental expenditures are combined with program costs, it is difficult for the administration, elected officials and citizens to realize the cost of City programs. The costs identified in this budget are “fixed” costs that are not program specific and will not necessarily dissipate with the discontinuation of a particular program.

Expenditures for the operations of the new Convention Center are included in the 2007 Requested Budget. This is a new cost center. Preliminary costs for operations in the 2006 budget were included in the Misc Non-Departmental budget.

Expenditures by Program	2005 Actual	2006 Budget	2007 Budget
Misc Non-Departmental	\$ 180,006	\$ 572,139	\$ 381,200
Convention Center Operations	-	-	1,512,052

Capital Budget for 2007

2007 Capital Budget

Department	Cost	Funding Source
Public Works-Facilities		
City Hall A/C Chiller System	35,000	Vehicle Fund
Message Board	20,000	Transportation
Water & Sewer Division		
Wastewater Filter Media	25,000	Tourism Fund
Water Study	50,000	Tourism Fund
Vehicle Replacement	20,000	Vehicle Fund
Finance & Computer Services		
City Hall Lease Payment	750,000	General Fund
Computer System Improvements	69,000	General Fund
1999 Ford Transmission	2,500	Vehicle Fund
Fire Department		
Radio Communications Upgrade Prog	20,000	General Fund
Storm Siren Program	20,898	General Fund
Police Department		
Building Expansion	150,000	General Fund
Vehicle Replacement Program	160,000	Vehicle Fund
Engineering Department		
Highway 248 Interchange	1,500,000	Transportation
Fall Creek Road Phase III	3,000,000	Tourism Fund
\$ 5,822,398		

City of Branson, Missouri

2007 Adopted Budget

Fund Summaries

General Fund	2004 Actual	2005 Actual	2006 Budget(est)	2007 Budget
Beginning Unreserved				
Fund Balance	\$ 8,650,917	\$ 8,280,375	\$ 7,677,805	\$ 6,591,133
Revenues:				
Ad valorem taxes	1,810,103	1,875,088	1,900,000	1,928,896
Financial institution taxes	4,498	749	2,100	3,000
Sales tax	7,956,366	7,942,647	8,000,000	9,662,138
State gasoline tax	255,940	262,098	255,940	275,000
	10,026,907	10,080,582	10,158,040	11,869,034
Franchise Fees:				
Cable television franchise	63,449	72,265	75,000	120,000
Utility franchise	461,634	478,290	465,000	500,000
	525,083	550,555	540,000	620,000
Merchant licenses	231,855	242,591	240,103	282,000
Building permits	332,231	432,698	350,000	500,000
Elevator permits	9,096	1,680	9,746	2,000
Planning & zoning fees	15,193	18,881	19,544	20,000
Health inspections	70,975	72,281	80,455	75,075
Downtown parking	15,296	17,237	16,000	12,500
Animal control	1,322	1,080	1,371	1,500
Fire permits	4,413	6,500	6,000	6,600
Alarm Fines	700	600	909	1,000
	681,081	793,548	724,128	900,675
City court fines	251,747	221,967	259,299	260,000
Lease and rents:				
Convention Center Space Rental	-	-	-	145,833
Convention Center Food & Bever	-	-	-	400,167
Equipment & Services	-	-	-	80,833
Wharf leases	6,371	7,364	7,588	8,500
Rental income	350	3,476	1,500	3,500
Airport leases	827,467	892,621	852,291	790,000
Telecommunications tower	98,073	121,625	100,863	125,000
	932,261	1,025,086	962,242	1,813,833
Project Engineering Services	-	-	-	256,000
911 agreement	171,429	205,114	176,572	215,000
Hollister health agreement	6,500	6,500	6,500	6,500
TCHD inspection agreement	49,502	59,455	58,310	60,000
Downtown NID	32,378	30,801	-	-
Grants	68,670	53,667	8,286	18,560
Park maintenance	345,795	399,749	324,975	325,000
Infrastructure Maintenance	-	-	-	425,000
Sewer/water administration	50,000	50,000	175,000	345,000
Tourism administration	209,848	187,454	216,000	225,000
TIF/Transportation Dist Administr:	-	-	50,000	90,000
Miscellaneous	20,820	19,422	13,000	18,950
Engineering Copy Fees	2,406	2,908	2,500	3,000
Vending Machine Revenues	8,180	7,304	8,500	8,500
Police Other Revenues	30,014	17,746	24,250	18,000
Public Works Other Revenues	5,556	4,496	9,223	7,500
Contributions/sale of assets	60,174	4,322	-	4,000
	1,061,272	1,048,938	1,073,116	2,026,010
Total revenues	13,478,351	13,720,676	13,716,825	17,229,552

City of Branson, Missouri

2007 Adopted Budget

Expenditures:				
Mayor & board	40,235	124,195	104,859	129,490
City administration	439,867	454,457	464,756	504,596
Administrative services	1,311,643	1,355,163	1,567,902	1,619,917
Legal	421,842	391,183	594,755	605,200
Finance	554,452	589,874	682,468	701,459
Human resources	206,232	223,091	256,951	265,532
Police	2,891,771	2,973,235	3,177,106	3,289,141
Fire	1,875,046	2,124,727	2,273,462	2,461,850
Public works	1,686,681	1,756,090	833,986	1,271,440
Planning & development	625,675	628,409	702,077	815,011
Engineering	523,707	517,434	624,036	648,938
Convention Center Operations	-	-	-	1,512,052
Non-departmental	287,090	180,685	572,139	381,200
	<u>10,864,241</u>	<u>11,318,543</u>	<u>11,854,497</u>	<u>14,205,826</u>
Capital Expenditures	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>
Total expenditures	11,614,241	12,068,543	12,604,497	14,955,826
Other Financing Sources (Uses)				
Operating Transfers in (out)	(1,802,484)	(1,338,210)	(1,349,000)	(259,898)
Transfers to Recreation Fund	(500,000)	(500,000)	(500,000)	(500,000)
Transfer to TIF-Branson Landing	-	-	-	(1,333,230)
Transfer to Branson Hills	-	-	-	(328,908)
Transfer debt service/pt	(800,000)	(800,000)	(800,000)	(600,000)
Interest income	666,863	383,507	450,000	550,000
Change in accounting principle	347,185	-	-	-
(Increase)decrease in reserves	(146,216)	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Ending Unreserved Fund Balance	\$ 8,280,375	\$ 7,677,805	\$ 6,591,133	\$ 6,392,823

Transportation Fund	2004 Actual	2005 Actual	2006 Budget	2007 Budget
Beginning				
Fund Balance	\$0	\$0	\$0	\$0
Revenues:				
Transportation Sales Tax	-	-	4,113,507	4,831,069
Other Income	-	-	20,000	20,000
Total revenues	N/A	N/A	4,133,507	4,851,069
Expenditures:				
Street Maintenance	-	-	1,129,283	1,722,752
Total expenditures	N/A	N/A	1,129,283	1,722,752
Other Financing Sources (Uses)				
Transfer to Branson Landing	-	-	0	(666,615)
Transfer to Branson Hills	-	-	0	(164,454)
Transfer to Debt Service	-	-	0	(250,000)
Operating transfers in (out)	-	-	(3,004,224)	(1,520,000)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 527,248

City of Branson, Missouri

2007 Adopted Budget

Debt Service/2003A/2004A/2005A	2004 Actual	2005 Actual	2006 Budget	2007 Budget
Beginning				
Fund Balance	\$ 9,042,900	\$ 12,270,761	\$ 19,501,372	\$ 16,623,619
Revenues:				
Sales tax (city & county)	328,759	454,023	385,108	600,000
Lease & Rent	750,000	750,000	750,000	750,000
TIF Revenues	-	-	1,000,000	7,706,711
Total Revenues	1,078,759	1,204,023	2,135,108	9,056,711
Expenditures:				
Bond principal payments	3,450,000	3,560,000	3,875,000	1,200,000
Bond interest payments	2,652,624	2,538,089	2,375,349	6,388,747
Bond fees	7,343	-	-	30,000
Total expenditures	6,109,967	6,098,089	6,250,349	7,618,747
Other Financing Sources (Uses)				
Bond Proceeds	3,272,938	7,078,438	-	-
Interest income	187,488	257,054	187,488	450,000
Transfer in				
Transportation sales tax	4,035,549	4,057,524	250,000	250,000
Ad valorem taxes	763,095	800,000	800,000	600,000
Operating Transfers (out)	-	(68,338)	-	-
Ending fund balance	\$12,270,761	\$19,501,372	\$16,623,619	\$19,361,583

City of Branson, Missouri

2007 Adopted Budget

Water & Sewer Fund	2004 Actual	2005 Actual	2006 Budget	2007 Budget
Beginning				
Net Assets:	\$72,441,732	\$75,486,289	\$75,764,988	\$72,895,001
Revenues:				
Water	2,010,152	2,075,985	2,138,265	2,283,584
Sewer	1,510,029	1,494,003	1,538,823	1,867,504
Total Revenues	3,520,181	3,569,988	3,677,088	4,151,087
Expenditures:				
Water	1,511,618	1,549,798	1,630,775	1,833,487
Sewer	2,061,771	2,169,711	2,053,344	2,540,660
Administrative	426,448	494,562	510,309	531,353
Depreciation	2,729,002	2,846,363	2,729,115	2,900,000
Interest & bond costs	190,049	125,266	107,940	64,605
	6,918,888	7,185,700	7,031,483	7,870,105
Total expenditures	6,918,888	7,185,700	7,031,483	7,870,105
Other Financing Sources (Uses)				
Sewer capacity fees	278,999	209,618	215,907	500,000
Miscellaneous	35,384	34,015	35,035	1,350
Interest income	56,763	49,780	58,466	47,000
Debt Service Principle Payments	(825,000)	(835,000)	(865,000)	(115,000)
Operating transfers	6,362,558	4,435,998	1,040,000	750,000
Contributed Capital	534,560	-	-	-
Ending				
Net Assets	\$75,486,289	\$75,764,988	\$72,895,001	\$70,359,333

*City of Branson, Missouri**2007 Adopted Budget*

Vehicle & Equipment Fund	2004 Actual	2005 Actual	2006 Budget	2007 Budget
Beginning				
Cash Balance	\$661,428	\$689,405	\$854,059	\$824,309
Revenues:				
Equipment Leases	643,548	613,296	625,000	554,790
Miscellaneous	-	-	-	-
Sale of Fixed Assets	-	16,229	-	-
Total revenues	643,548	629,525	625,000	554,790
Expenditures:				
Facilities Maintenance Equip	96,262	141,684	45,000	-
Water & Sewer Equipment	71,860	61,245	62,000	20,000
Administration	-	-	-	37,500
Fire Equipment	284,358	21,936	305,000	-
Recreation Equipment	-	68,379	-	-
Engineering Equipment	-	23,860	27,000	-
Planning Equipment	19,500	17,804	25,000	-
Health Equipment	-	-	30,750	-
Police Equipment	143,591	129,964	160,000	160,000
Total expenditures	615,571	464,871	654,750	217,500
Ending Cash Balance	\$689,405	\$854,059	\$824,309	\$1,161,599

Capital Projects	2004 Actual	2005 Actual	2006 Budget	2007 Budget
Beginning				
Fund Balance	\$25,416,611	\$35,592,650	\$71,890,879	\$72,258,852
Revenues:				
Contributions	173,477	250,236	173,477	-
Rents & Leases	34,333	69,899	34,333	34,333
Miscellaneous	73,482	15,369	73,482	115,000
Total Revenues	281,292	335,504	281,292	149,333
Expenditures:				
*Branson Landing	17,647,057	25,623,649	-	-
Capital Budget	8,605,916	14,833,040	5,915,000	4,854,898
Total expenditures	26,252,973	40,456,689	5,915,000	4,854,898
Other Financing Sources (Uses)				
Interest income	59,681	271,552	59,681	500,000
Operating Transfers in	(136,707)	1,141,154	5,942,000	5,853,220
Proceeds from Bond Issue	36,224,746	75,006,708	-	-
Ending fund balance	35,592,650	71,890,879	72,258,852	73,906,507

Note: Branson Landing, previously budgeted will be expensed in 2006-2007, utilizing the bond proceeds reflected in fund balance.

Tourism Tax Trust Fund	2004 Actual	2005 Actual	2006 Budget	2007 Budget
Beginning Fund Balance	\$10,901,196	\$10,980,930	\$11,363,898	\$11,363,898
Revenues:				
Sales tax	10,678,801	10,495,936	10,892,377	11,050,000
Website Sales	-	62,398	-	160,000
				0
Total Revenues	10,678,801	10,558,334	10,892,377	11,210,000
Expenditures:				
Bond principal payments	1,887,000	1,970,000	2,063,000	2,157,000
Bond interest payments	2,000,323	1,902,713	1,800,158	1,692,677
Bond fees	92,768	86,072	92,768	90,000
Administration	211,552	178,501	217,848	225,000
Marketing expense	2,739,134	2,689,834	2,723,094	2,867,250
Total expenditures	6,930,777	6,827,120	6,896,868	7,031,927
Other Financing Sources (Uses)				
Prior period adjustment				
Transfers	(4,392,624)	(4,156,000)	(4,719,843)	(5,273,322)
Transfer to Branson Landing	-	-	-	(628,751)
Transfer to Branson Hills	-	-	-	(100,000)
Interest income	724,334	807,755	724,334	724,000
Ending fund balance	\$10,980,930	\$11,363,898	\$11,363,898	\$10,263,898

Recreation Fund	2004 Actual	2005 Actual	2006 Budget	2007 Budget
Beginning				
Fund Balance	\$197,614	\$383,426	\$245,467	\$42,062
Revenues:				
Cigarette tax	56,347	59,901	56,000	61,000
Campground	542,554	396,839	384,500	540,000
Miscellaneous	4,615	4,615	4,600	17,500
Rents & Leases	-	24,984	142,526	158,026
Contribution from others	4,575	9,008	13,400	25,000
Recreation:				
Pool admissions	-	67,972	145,000	105,000
Ball programs	65,456	78,110	88,900	87,600
Golf	47,343	43,399	48,000	48,000
Tennis revenues	6,246	5,898	7,000	6,000
Recreation center	-	-	82,780	86,000
Concessions	-	25,632	41,000	120,000
Day Camp	-	620	61,600	45,000
Community center	21,708	21,685	24,000	23,000
Total Revenues	748,844	738,663	1,099,306	1,322,126
Expenditures:				
Parks & recreation admin	201,972	210,747	212,337	193,986
Recreation Center	-	214,105	586,249	678,798
Day Camp	-	-	58,356	53,976
Campground	235,580	220,346	215,915	224,866
Park programs	428,437	471,480	408,760	443,500
Community center	79,172	73,129	84,327	75,371
Swimming pool	5,249	86,556	129,405	117,510
Golf course	89,382	85,655	87,362	77,926
Total expenditures	1,039,793	1,362,018	1,782,711	1,865,933
Other financing sources (uses):				
Operating transfers in	500,000	500,000	500,000	500,000
Operating transfers out	(23,240)	(14,604)	(20,000)	-
Ending fund balance	\$383,426	\$245,467	\$42,062	(\$1,745)

City of Branson, Missouri

2007 Adopted Budget

IDA-Branson Hills	2004 Actual	2005 Actual	2006 Budget	2007 Request
Beginning				
Fund Balance	\$0	\$0	\$3,211,717	\$2,650,672
Revenues:				
Bond Proceeds	-	14,760,000	-	-
Interest Income	-	71,396	75,000	75,000
TIF Sales Tax	-	-	654,962	1,125,218
TIF Property Tax	-	-	-	362,032
Total revenues	N/A	14,831,396	729,962	1,562,250
Expenditures:				
Contractual Services	-	10,736,048	-	-
Debt Service				
Retirement on bonds	-	-	-	-
Interest Expense	-	352,213	1,221,007	1,049,420
Cost of Issuance	-	310,019	-	-
Administrative Costs	-	221,400	70,000	150,000
Total expenditures	N/A	11,619,679	1,291,007	1,199,420
Ending Fund Balance	\$0	\$3,211,717	\$2,650,672	\$3,013,502

IDA-Branson Landing	2003 Actual	2004 Actual	2005 Budget	2007 Budget
Beginning				
Fund Balance	\$0	\$0	\$0	\$2,638,200
Revenues:				
Bond Proceeds	-	-	18,379,186	-
Interest Income	-	-	-	70,000
TIF Sales Tax	-	-	-	1,333,333
TIF Property Tax	-	-	-	-
Total revenues	N/A	N/A	18,379,186	1,403,333
Expenditures:				
Contractual Services	-	-	15,000,000	-
Debt Service	-	-	-	-
Retirement on bonds	-	-	-	-
Interest Expense	-	-	-	782,200
Cost of Issuance	-	-	740,986	-
Administrative Costs	-	-	-	70,000
Total expenditures	N/A	N/A	15,740,986	852,200
Ending Fund Balance	\$0	\$0	\$2,638,200	\$3,189,333