NOTICE OF MEETING

BOARD OF ALDERMEN

Regular Meeting – Tuesday, October 27, 2020 – 6:00 p.m.
Council Chambers – Branson City Hall – 110 W. Maddux

NOTE: In an effort to follow the recommendations of the Centers for Disease Control to limit the spread of COVID-19 and to protect the health and safety of those in attendance, the City of Branson encourages the public to view the live streaming of this meeting on the City of Branson, Missouri, website at: www.bransonmo.gov/livestream. For those that wish to attend the Board meeting in person, face coverings are required inside the council chambers and the occupant load of the council chambers and viewing area(s) will be limited. Additionally, oral communications to the Board, comments and discussion on agenda items may be limited by the presiding officer of the meeting.

AGENDA

CALL TO ORDER

PLEDGE OF ALLEGIANCE

INVOCATION:

- **Jamie Rouch**

ROLL CALL

PUBLIC COMMENT:

To speak during public comment, please sign the speaker sign-up sheet located at the front door of the council chambers prior to the start of the meeting.

CONSENT AGENDA:

1) Approval of Board of Aldermen Minutes:
a) October 13, 2020 Regular Meeting

2) Acknowledge Receipt of Minutes:
a) Advisory Park Board meeting of September 15, 2020
b) Human Resources Committee meeting of August 19, 2020

3) Final Reading of Bill No. 5880 approving the Annexation of the properties located at 121 Lenhart Lane.

4) Final Reading of Bill No. 5881 amending Appendix A of the Branson Municipal Code pertaining to Utilities Fee Schedule.

5) **Final Reading of Bill No. 5882 approving the renewal of the contract with Affinity Chemical, LLC for the purchase of operational chemicals used in the City's Wastewater Treatment Process and authorizing the Mayor to execute the contract.**

6) **Final Reading of Bill No. 5883 approving the renewal of the contract with Brenntag Mid-South, Inc. for the purchase of operational chemicals used in the City's Water and Wastewater Treatment Processes and authorizing the Mayor to execute the contract.**

7) **Final Reading of Bill No. 5884 approving the renewal of the contract with Hawkins, Inc. for the purchase of operational chemicals used in the City's Water and Wastewater Treatment Processes and authorizing the Mayor to execute the contract.**

8) **Final Reading of Bill No. 5885 approving a contract with CDW Government, LLC pertaining to the purchase of computer hardware and software and authorizing the Mayor to execute the contract.**

9) **Final Reading of Bill No. 5886 approving the Memorandum of Understanding with Branson School District pertaining to providing four School Resource Officers, one at each Branson School District Campus and authorizing the Mayor to execute the contract.**

10) **Final Reading of Bill No. 5887 approving the renewal of the contract with NRoute Enterprises LLC. to provide vehicle equipment installation and repair services and authorizing the Mayor to execute the contract.**

11) **Final Reading of Bill No. 5888 accepting the proposal of Table Rock Asphalt Construction Co., Inc. for the purchase of concrete and authorizing the Mayor to execute the contract**.

12) **Final Reading of Bill No. 5889 accepting the proposal of Table Rock Asphalt Construction Co., Inc. for the purchase of stone and asphalt for the Public Works Streets Department and authorizing the Mayor to execute the contract**.

13) **Final Reading of Bill No. 5890 approving the first renewal of the services contract with Under the Wire, LLC pertaining to traffic signal maintenance services for the City and authorizing the Mayor to execute the contract.**

14) **Final Reading of Bill No. 5891 approving the 2021 Delta Vision Plan Premiums through Delta Dental of Missouri for the City of Branson and authorizing the Mayor to execute the contract.**

15) **Final Reading of Bill No. 5892 approving payments for the 2021 Supplemental Insurance Premiums, Flexible Spending Accounts and Health Savings Accounts and approving enrollment of all health coverages to be managed through American Fidelity Assurance Company and authorizing the Mayor to execute the contract.**

16) **Final Reading of Bill No. 5893 approving the renewal of the contract with Taney County Health Department for Public Health Services and authorizing the Mayor to execute the contract.**

17) **Final Reading of Bill No. 5894 approving the renewal of the contract with Capitol Solutions Consulting pertaining to Lobbying Services and authorizing the Mayor to execute the contract.**

18) Final Reading of Bill No. 5895 approving the amendment to the contract with Taney County, Mo pertaining to reimbursement for certain qualified expenses for the Taney County General Aviation Airport and authorizing the Mayor to execute the contract.

19) Final Reading of Bill No. 5896 approving the Intergovernmental Agreement between Taney County and the City of Branson pertaining to reimbursement for certain qualified expenses from the Coronavirus Aid, Relief and Economic Security Act and authorizing the Mayor to execute the contract.

20) Final Reading of Bill No. 5897 approving the amendments to the Lease Agreements with Hughes Entertainment, Inc., Tans Enterprise LLC, Branson's Best, Inc., and Recreational Investment & Management Corp. pertaining to a reduction in base rent for Fiscal Year 2020 and authorizing the Mayor to execute the contract.

21) Final Reading of Bill No. 5898 approving the option agreement for the contract for sale of the property commonly known as the "Old High School" located at 300 S. 6th Street and authorizing the mayor to execute all documents and other actions in connection with the purchase.

22) Final Reading of Bill No. 5899 amending Chapter 2 Section 28 of the Branson Municipal Code pertaining to Administrative and Supervisory Committees.

REGULAR:

23) A Resolution adopting Park User Fees for the Parks and Recreation Department.

24) A Resolution of support for Work Force Housing by Branson Affordable Homes Development, LLC located off of Fall Creek Road.

25) A Resolution of Support for a Senior Affordable Housing Rehabilitation Project by IRC Manager, LLC within the property located at 218 South Old County Road.

26) Discussion of the FY2019 Audit findings performed by Cochran Head Vick & Co., P.C., for the City of Branson.

27) Public Hearing and a Resolution of support from the City of Branson, Missouri stating intent to seek funding through the Community Development Block Grant – Disaster Recovery Program and authorizing the Mayor to pursue activities in an attempt to secure funding.

28) A Resolution approving the annual Operating & Capital Budgets of the Branson Convention Center from January 1, 2021 to December 31, 2021.

29) A Resolution approving the disposition of Surplus Property.

30) Public Hearing and First Reading of Bill No. 5900 adopting a Budget, a Capital Program, a Pay/Merit Plan and a Reserve Policy for the City of Branson, Missouri, for the Fiscal Year January 1, 2021 through December 31, 2021.

31) First Reading of Bill No. 5901 amending the adopted 2020 Budget for the City of Branson, to adjust monies for various funds.

32) First Reading of Bill No. 5902 calling an Election in the City of Branson, Missouri on the question of authorizing the City to issue bonds and imposing a Tourism Tax.

33) First Reading of Bill No. 5903 approving the contract for the expenditure from the City's Tourism Tax Contingency Fund to the Downtown Branson Betterment Association and authorizing the Mayor to execute the contract.

34) First Reading of Bill No. 5904 approving an Intergovernmental Agreement with Branson/Lakes Area Tourism Community Enhancement District to license the ExploreBranson domain name and authorizing the Mayor to execute the contract.

35) First Reading of Bill No. 5905 approving a contract renewal with Dazzee Integrations pertaining to Information Technology Managed Network and Security Services and authorizing the Mayor to execute the contract.

36) First Reading of Bill No. 5906 appointing Thomas Motley as Municipal Court Judge and authorizing the Mayor to execute the contract.

37) First Reading of Bill No. 5907 appointing members to fill certain vacancies on the City of Branson Tax Increment Financing Commission.

38) First Reading of Bill No. 5908 approving the renewal of the contract with PepsiCo for vending services and merchandise resale and authorizing the Mayor to execute the contract.

39) First Reading of Bill No. 5909 accepting the proposal of Site One Landscape Supply pertaining to the purchase of agriculture supplies and authorizing the Mayor to execute the contract.

40) First Reading of Bill No. 5910 amending Chapter 6 of the Branson Municipal Code pertaining to alcohol by weight of malt liquor.

41) First Reading of Bill No. 5911 amending Chapter 94 of the Branson Municipal Code pertaining to microbreweries.

42) First Reading of Bill No. 5912 amending Chapter 94 of the Branson Municipal Code pertaining to special events.

43) First Reading of Bill No. 5913 approving High Density Residential (HDR) Zoning for the properties located at 121 Lenhart Lane.

44) First Reading of Bill No. 5914 accepting the proposal of Empire Energy, LLC pertaining to motor vehicle fuel and authorizing the Mayor to execute the contract.

OTHER BUSINESS:

45) Cancelling of 2020 Board of Aldermen meeting.

APPOINTMENTS:

46) Appointments.

DISBURSEMENTS:

47) Disbursements.

REPORTS

ADJOURN

DRAFT

MINUTES

THE REGULAR MEETING OF THE
BOARD OF ALDERMEN
CITY OF BRANSON, MISSOURI
October 13, 2020

INTRODUCTORY

The Board of Aldermen of the City of Branson, Missouri, met in regular session in the Council Chambers of the City Hall on October 13, 2020, at 6:00 p.m. Mayor Akers called the meeting to order with the "Pledge of Allegiance," the Preamble of the Missouri Constitution and Ted Martin gave the invocation.

ROLL CALL

City Clerk Lisa Westfall called roll: Mayor Akers presiding, Julia King, Jamie Whiteis, Bob Simmons, Bill Skains, Larry Milton and Jeff Seay.

AWARDS / RECOGNITIONS

Employee of the Month

Alderman Skains presented Stephanie Crawford of the Utilities Department as the October Employee of the Month in recognition for displaying City of Branson Values.

PUBLIC COMMENT

Mayor Akers made a statement regarding decorum and stated in order to give a chance for people to speak tonight, I would like to ask if you are speaking on an item that you keep your comments succinct, to the topic and as short as possible. You will be allowed to only speak once on an item. Please do not repeat what has already been said by another speaker. Once public discussion has ended on an item and the Board starts their discussion, no additional comments will be taken from the audience, unless a Board member chooses to invite someone back to the podium. Please remember to speak into the mic, state your name and address and there is a five minute limit.

Doug Clark, 121 A Saint Andrews Street, Branson, Missouri, expressed concerns over COVID-19 and what's directing traffic on all of the things people are doing which he's mentioned before. He explained it's coming down as recommendations from the World Health Organization (WHO). He's done quite a bit of research on the United Nations for 30 years and they are not a friend of the United States. He added, when the chips are down they vote against the U.S. every time. He reported it's the main instigator of the United States' drug policy that President Nixon put in, the new policing system and education system. He noted what's going on currently in this country and explained the gentleman who instigated this has said in order to achieve a world government, it's necessary to remove from the minds of men their individualism, loyalty to family, traditions, national patriotism and religious dogmas. Mr. Clark feels COVID-19 is doing this in conjunction with all of the anarchists protesting and people who would really like to get rid of our country. He commented the guy is a psychiatrist who specializes in behavior modification which is what the World Health Organization is all about. He explained it uses all kinds of psychological programs to do that and is primarily what UNESCO is doing in our schools. There isn't any question that they aren't doing it, but people

have to dig in and read a bunch of minutia. He doesn't believe it's a coincidence Alger Hiss was involved in writing the United Nations' Charter and was caught as a spy, sitting right next to President Franklin Roosevelt practically the whole time he was in office. He pointed out that's the undercurrent that's going on under our noses and COVID-19 is being used in conjunction with everything else they've done. He feels the worst thing about it is the inconsistencies in the information provided for making decisions. He noted the first media statement on the role of mask wearing during COVID-19 was on March 6th, which said if a person is healthy they do not need to wear a mask. This was the World Health Organization's recommendation that went straight to the Centers for Disease Control and Prevention (CDC) which is where the policy goes. On April 6th the CDC changed it and said; however, the use of a mask alone is insufficient to provide an adequate level of protection and hand measures should also be adopted. He commented this stuff can be found right on its website in plain sight and he takes the time to look at it because he knows who these people are and how they operate. He recapped, on March 20th they said if a person is healthy they don't need a mask, on April 6th they said masks alone can't protect people and aren't sufficient in all cases. The CDC said COVID-19 tests have 90% false positives; 90,000 cases and only 9,000 could be verified that people had a positive test, the rest of them were false positives. He reported on September 3rd the CDC said people without symptoms do not need testing according to the New York Times and July 25th the World Health Organization emergency code definition was changed on how to record a COVID-19 death. He commented the criteria for labeling somebody who dies from ingrown toenails is going to be COVID-19 and the vital statistics part of this has reported this stuff three or four times, changing the criteria on how they count all of this stuff. Mr. Clark stated the smoking gun here is an instruction for use of diagnostic tests for the PCR tests and explained it's about a 50-page document and page 39 states they do not have a specimen of the COVID-19 virus and he asked the Board how they're telling people they have a valid virus. He feels what's being done here is out-of-bounds, because people aren't reading the documentation right. He would feel embarrassed if he were in the position of using false data to do what the City's doing.

Cynthia Carley, 301 Prairie Drive, Branson, Missouri, explained she's here tonight about the special permit that was issued to Wild World Branson to begin exhibiting large animals such as lions, tigers, ligers and servals in the facility next to the Walmart on 76 Country Boulevard. She feels this would be a huge embarrassment for the City of Branson to allow this to go on with the event of the Tiger King documentary. She explained she uses the word documentary loosely and feels it's a black eye because the City of Branson is mentioned in it specifically as someone in the City of Branson paid $5,000 for illegal animals from Joe Exotic when he was on the run. She feels if it's allowed to exhibit these animals, Branson is going to become a laughingstock while it's trying to bring tourists back. She explained she doesn't work for anybody related to the animals, but volunteers with Turpentine Creek Wildlife Refuge in Eureka Springs, Arkansas. She's seen the animals that come in, including the eight that were just rescued two weeks ago; one lion near death from total lack. She did some undercover work on Wynnewood Park which was where Joe Exotic was in Oklahoma and she saw the animals hurt up front. She was also in the courtroom when Mr. Exotic was on trial and saw the pictures of the five tiger bodies on a tarp that was pulled out of a garbage pile. She feels people cannot allow that image to come to Branson, because it's not right to exhibit these animals. Ms. Carley believes they don't deserve to be in cages and a 10 foot by 10 foot cage isn't a great amount of space for a 450 pound tiger to spend nine hours a day in. She commented, ligers more than anything should never be exhibited; they are a hybrid animal that people breed just because they wanted to play God. They paid no attention to what happens to those animals as they age as most ligers die very young and die painful deaths. They don't have the gene that stops growth, so it's much like dwarfism in people and at a certain point their organs and their structure can't support each other and they have problems with their immune systems. Ms. Carley realizes at this point no one's said they would be doing any cub petting, but that's often the next step. She's trying to get it across to people that they may pay to handle a tiger cub, but when it's three months old and too big and dangerous to handle, it's either killed or put in a cage and never looked at again for 20 years. She added, tigers can live over 20 years and it's just not right and she compared it to if Branson tried to open a Sea World with all the bad press that's come to Sea World. Its stock has bottomed out because of it and she feels Branson is next for that if it encourages exhibiting these animals. Ms. Carley reported at Turpentine Creek they give these animals a place to live and every single animal has a grass enclosure and space and it's worked very hard to do that. It's taken 28 years to correct the mistakes people have allowed to happen in towns all around the country and she would love for Branson to be a leader and say no; it will not exhibit these animals. She reported the zoo on

Highway 248 broke this violation when they bought cubs upon opening and mentioned when someone buys a lion or tiger cub from a dealer, it's similar to a drug dealer. It's telling them if they continue to breed them, somebody's going to buy them and they're going to get money from it. She expressed she would really like Branson to stop this before it gets too out of hand. In response to the Board's questions, she explained she's talked to the Animal Control Officers, but unfortunately there aren't good regulations in place. They're trying to correct that, but is behind and the State of Missouri is also behind. She reported there are still five states in this country that don't have laws against being able to buy a lion or tiger. In Missouri, people can do it because there is a law, but it has a giant loophole in it. She explained people just need to have an enclosure, pay $200 to $500 or whatever the permit fee is this week and that's it. It's very true that there are more carnivores in the backyards of the United States than there are in the wild. Branson may not have the laws against it at this point, but it needs to be able to say this isn't right; we shouldn't do it. Ms. Carley mentioned there's a Big Cat Safety Act which people are trying to get on the federal level, but with everything else going on it's not getting out of committee. Since it's something that's going on in the City of Branson she believes it's something the City shouldn't turn its back on. People don't want that in the City of Branson because they're trying to bring tourism back. She asked the Board to not put another black eye on it. She reported so far the business isn't doing anything illegal according to the Animal Control Officers; it got its permit approved which is where she would have liked to stop it. It still has to meet United States Department of Agriculture (USDA), United States Fish and Wildlife Service requirements and one other regulatory agency. Ms. Carley expressed she would love to see an attitude of it may not be illegal, but let's try and not do this. Discussion.

CONSENT AGENDA

Mayor Akers asked if there were any citizens who had any items they wished to have removed from the Consent Agenda for further discussion. Hearing none, Mayor Akers asked if any member of the Board had any items they wished to have removed from the Consent Agenda. Mayor Akers requested Item Numbers 15, 16, 17 and 18 be removed from the Consent Agenda and placed as the first, second, third and fourth items on the Regular Agenda. Mayor Akers asked City Clerk Lisa Westfall to read the items on the Consent Agenda as amended. City Clerk Lisa Westfall read the following Consent Agenda items by title.

Approval of Board of Aldermen Minutes:

a) September 22, 2020 Regular Meeting
b) September 24, 2020 Joint Meeting

Acknowledge Receipt of Minutes:

a) Planning Commission Regular Meeting of August 4, 2020

BILL NO. 5863
Ord. No. 2020-0107 **Approving the contract renewal with WCA Waste Corporation pertaining to trash removal for the City of Branson.**

Final Reading of Bill No. 5863, an ordinance approving the contract renewal with WCA Waste Corporation pertaining to trash removal for the City of Branson and authorizing the Mayor to execute the contract was read by title by City Clerk Lisa Westfall. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Motion carried. Ordinance No. 2020-0107 was duly enacted.

BILL NO. 5864
Ord. No. 2020-0108 **Approving the contract renewal with John Morris Equipment & Supply Company for furnishing and maintaining coin-operated laundry equipment in the Branson Lakeside RV Park.**

Final Reading of Bill No. 5864, an ordinance approving the contract renewal with John Morris Equipment & Supply Company for furnishing and maintaining coin-operated laundry equipment in the Branson Lakeside RV Park and authorizing the Mayor to execute the contract was read by title by City Clerk Lisa Westfall. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Motion carried. Ordinance No. 2020-0108 was duly enacted.

BILL NO. 5865
Ord. No. 2020-0109 **Approving the contract with Snellgrove Outdoor Services LLC pertaining to mowing and weed eating services.**

Final Reading of Bill No. 5865, an ordinance approving the contract with Snellgrove Outdoor Services LLC pertaining to mowing and weed eating services and authorizing the Mayor to execute the contract was read by title by City Clerk Lisa Westfall. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Motion carried. Ordinance No. 2020-0109 was duly enacted.

BILL NO. 5866
Ord. No. 2020-0110 **Approving the contract of Prolawn and Landscape pertaining to tree trimming for the City of Branson.**

Final Reading of Bill No. 5866, an ordinance approving the contract of Prolawn and Landscape pertaining to tree trimming for the City of Branson and authorizing the Mayor to execute the contract was read by title by City Clerk Lisa Westfall. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Motion carried. Ordinance No. 2020-0110 was duly enacted.

BILL NO. 5867
Ord. No. 2020-0111 **Amending the adopted 2020 Budget for the City of Branson to adjust monies for the Parks Internal Service Fund.**

Final Reading of Bill No. 5867, an ordinance amending the adopted 2020 Budget for the City of Branson to adjust monies for the Parks Internal Service Fund was read by title by City Clerk Lisa Westfall. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Motion carried. Ordinance No. 2020-0111 was duly enacted.

BILL NO. 5868
Ord. No. 2020-0112 **Amending the adopted 2020 Budget for the City of Branson to adjust monies for the Water Sewer Capital Fund.**

Final Reading of Bill No. 5868, an ordinance amending the adopted 2020 Budget for the City of Branson to adjust monies for the Water Sewer Capital Fund was read by title by City Clerk Lisa Westfall. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Motion carried. Ordinance No. 2020-0112 was duly enacted.

BILL NO. 5869
Ord. No. 2020-0113 **Approving a reimbursement with Aldi Inc. pertaining to the installation of a Sewer Main Extension.**

Final Reading of Bill No. 5869, an ordinance approving a reimbursement with Aldi Inc. pertaining to the installation of a Sewer Main Extension and authorizing the Mayor to execute the contract was read by title by City Clerk Lisa Westfall. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Motion carried. Ordinance No. 2020-0113 was duly enacted.

BILL NO. 5870
Ord. No. 2020-0114 **Approving the renewal of a contract with PDC Laboratories, Inc. for wastewater analysis for the City's Wastewater Treatment Facilities.**

Final Reading of Bill No. 5870, an ordinance approving the renewal of a contract with PDC Laboratories, Inc. for wastewater analysis for the City's Wastewater Treatment Facilities and authorizing the Mayor to execute the contract was read by title by City Clerk Lisa Westfall. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Motion carried. Ordinance No. 2020-0114 was duly enacted.

BILL NO. 5871
Ord. No. 2020-0115 **Approving the renewal of a contract with Central Power Systems & Services for generator and backup pump maintenance for the Utilities and Fire Departments.**

Final Reading of Bill No. 5871, an ordinance approving the renewal of a contract with Central Power Systems & Services for generator and backup pump maintenance for the Utilities and Fire Departments and authorizing the Mayor to execute the contract was read by title by City Clerk Lisa Westfall. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Motion carried. Ordinance No. 2020-0115 was duly enacted.

BILL NO. 5872
Ord. No. 2020-0116 **Approving the third renewal of the services contract with Specialty Air Conditioning Services, Inc. pertaining to HVAC maintenance services for the City.**

Final Reading of Bill No. 5872, an ordinance approving the third renewal of the services contract with Specialty Air Conditioning Services, Inc. pertaining to HVAC maintenance services for the City and authorizing the Mayor to execute the contract was read by title by City Clerk Lisa Westfall. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Motion carried. Ordinance No. 2020-0116 was duly enacted.

BILL NO. 5873
Ord. No. 2020-0117 **Approving the second renewal of the services contract with Bill's Electric, Inc. pertaining to electrical maintenance services for the City.**

Final Reading of Bill No. 5873, an ordinance approving the second renewal of the services contract with Bill's Electric, Inc. pertaining to electrical maintenance services for the City and authorizing the Mayor to execute the contract was read by title by City Clerk Lisa Westfall. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Motion carried. Ordinance No. 2020-0117 was duly enacted.

BILL NO. 5874
Ord. No. 2020-0118 **Approving the first renewal of the services contract with D.H. Pace Company, Inc. d/b/a Overhead Door Company of Springfield pertaining to overhead door maintenance services for the City of Branson facilities.**

Final Reading of Bill No. 5874, an ordinance approving the first renewal of the services contract with D.H. Pace Company, Inc. d/b/a Overhead Door Company of Springfield pertaining to overhead door maintenance services for the City of Branson facilities and authorizing the Mayor to execute the contract was read by title by City Clerk Lisa Westfall. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Motion carried. Ordinance No. 2020-0118 was duly enacted.

Mayor Akers opened the floor for a motion to approve all items on the Consent Agenda as amended. Alderman Skains so moved, seconded by Alderman Milton. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Motion carried.

REGULAR AGENDA

Mayor Akers left the meeting at 6:24 p.m. He disclosed his conflict of interest pertaining to the next four items due to his son's involvement in the insurance business. Acting President Simmons presided over the meeting.

BILL NO. 5875
Ord. No. 2020-0119 **Approving the 2021 Medical Insurance Premiums from Anthem Blue Cross and Blue Shield for the City of Branson.**

Final Reading of Bill No. 5875, an ordinance approving the 2021 Medical Insurance Premiums from Anthem Blue Cross and Blue Shield for the City of Branson and authorizing the Mayor to execute the contract was read by title by City Clerk Lisa Westfall. Human Resources Director Jan Fischer was available to answer questions. Acting President Simmons asked for a motion approving Bill No. 5875. Alderman Skains so moved, seconded by Alderman Milton. Acting President Simmons asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Acting President Simmons asked for comments from the Board. Discussion. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Absent: Akers. Motion carried. Ordinance No. 2020-0119 was duly enacted.

BILL NO. 5876
Ord. No. 2020-0120 **Approving the 2021 Life & AD&D Insurance Premiums from Anthem Life Insurance Company for the City of Branson.**

Final Reading of Bill No. 5876, an ordinance approving the 2021 Life & AD&D Insurance Premiums from Anthem Life Insurance Company for the City of Branson and authorizing the Mayor to execute the contract was read by title by City Clerk Lisa Westfall. Human Resources Director Jan Fischer was available to answer questions. Acting President Simmons asked for a motion approving Bill No. 5876. Alderman Skains so moved, seconded by Alderman Milton. Acting President Simmons asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Acting President Simmons asked for comments from the Board. Discussion. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Absent: Akers. Motion carried. Ordinance No. 2020-0120 was duly enacted.

BILL NO. 5877
Ord. No. 2020-0121 **Approving the 2021 Dental Insurance Premiums from Delta Dental of Missouri for the City of Branson.**

Final Reading of Bill No. 5877, an ordinance approving the 2021 Dental Insurance Premiums from Delta Dental of Missouri for the City of Branson was read by title by City Clerk Lisa Westfall. Human Resources Director Jan Fischer was available to answer questions. Acting President Simmons asked for a motion approving Bill No. 5877. Alderman Skains so moved, seconded by Alderman Milton. Acting President Simmons asked for anyone in the audience wishing to speak regarding this matter. Hearing none,

Acting President Simmons asked for comments from the Board. Discussion. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Absent: Akers. Motion carried. Ordinance No. 2020-0121 was duly enacted.

BILL NO. 5878
Ord. No. 2020-0122 **Approving the City of Branson's Employer and Employee Costs for 2021 Medical, Dental and Life Insurance Coverages and the City's contributions to Employee Health Savings Accounts.**

Final Reading of Bill No. 5878, an ordinance approving the City of Branson's Employer and Employee Costs for the 2021 Medical, Dental and Life Insurance Coverages and the City's contributions to Employee Health Savings Accounts was read by title by City Clerk Lisa Westfall. Human Resources Director Jan Fischer was available to answer questions. Acting President Simmons asked for a motion approving Bill No. 5878. Alderman Skains so moved, seconded by Alderman Milton. Acting President Simmons asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Acting President Simmons asked for comments from the Board. No discussion. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Absent: Akers. Motion carried. Ordinance No. 2020-0122 was duly enacted.

Mayor Akers returned to the meeting at 6:32 p.m.

RESOLUTION NO.
2020-R019 **Certifying the 2020 LAGERS Delegates.**

A Resolution certifying the 2020 LAGERS Delegates was read by title by City Clerk Lisa Westfall and a staff report was provided by Human Resources Director Jan Fischer. Mayor Akers asked for a motion adopting the resolution. Alderman Skains moved to adopt, seconded by Alderman Milton. Mayor Akers asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Mayor Akers asked for comments from the Board. Discussion. Mayor Akers called for a vote on the resolution. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: none. Motion carried. Resolution No. 2020-R019 was adopted.

RESOLUTION NO.
2020-R020 **Resolution of the City of Branson, Missouri, stating intent to seek funding through the Community Development Block Grant Program and authorizing the Mayor to pursue activities in an attempt to secure funding.**

Public Hearing and a Resolution of the City of Branson, Missouri, stating intent to seek funding through the Community Development Block Grant Program and authorizing the Mayor to pursue activities in an attempt to secure funding was read by title by City Clerk Lisa Westfall. Mayor Akers opened the public hearing and a staff report was provided by Finance Director Jamie Rouch. She explained the City is attempting to apply for a Community Development Block Grant through the state that would help fund the Flood Protection for the Wastewater Treatment Plant. She introduced Brandon Jenson, Associate Planner of the Southwest Missouri Council of Governments (SMCOG), to provide further information on this item. Mr. Jensen explained the purpose of this hearing is to provide information on the application the City intends to submit for two different pots of funds under the Community Development Block Grant (CDBG) program which is administered through the Missouri Department of Economic Development. Mr. Jensen stated this project is Flood-Proofing the Compton Wastewater Treatment Plant located at 601 Compton Drive, Branson, Missouri, 65616. He stated the CDBG program requires applications meet a national objective and he explained the two objectives for this project are urgent need mitigation and long-term recovery; both of which relate back to the flood of 2017 when the City was forced to erect temporary flood protections to

prevent the wastewater treatment plant from being inundated. The purpose of this project is to design and construct a new flood wall that will completely encompass the wastewater treatment plant. It will be primarily a ring levy wall, nine feet above elevation plus an additional three feet to protect beyond the 100 year floodplain. It will include two flood gates, allowing entrance and exit of the facility during normal events and can also be raised to provide complete waterproof protection at the entrance points of the facility when necessary. It also includes a few dewatering wells for a structure that's not able to be encompassed in the ring levy and the wall length is approximately 2,200 linear feet and could potentially be driven down to bedrock. Mr. Jensen explained he's waiting on final geo-tech work to determine how deep the wall will have to be driven down in order to make sure the water doesn't bubble up underneath and he reiterated the wall would be nine feet above grade plus three feet for protection. The displacement of residents isn't anticipated since it doesn't involve the acquisition of any residential properties. Mr. Jensen reported the estimated total project cost is $10,752,038.00 and he mentioned a previous application was brought to the Board and Economic Development Administration, which is a federal agency, and the City was awarded $3 million to go directly towards the construction line item of this project. He explained two other CDBG grant funding pots are being applied for; long-term recovery and mitigation. Mitigation is anticipated to be a $5 million application, all of which will go to the construction line item and the CDBG long-term recovery is going to be $2,752,038.00. He commented, $1,633,538.00 of that will be the construction line item, so that line item is anticipated to be fully funded across the three grant projects. Long-term recovery also includes $1,112,000.00 for engineering which is also fully funded by that one application. It also includes $5,000 of administration and $1,500 of pre-award costs which helps cover the work SMCOG is doing to make sure the City's eligible to apply for these projects. He commented on the timeline for the project and mentioned it's been identified that it will be able to receive environmental clearance and will require an in-depth environmental review which his office has already started. It's anticipated clearance will be received March 2021, construction will start February 2022 and there will be some final design work that needs to occur during the intermediary phase. The project is anticipated to be 50% complete in August 2022, fully complete in February 2023 and the grants closed out April 2023. Mr. Jensen stated the project includes only the City of Branson, but does include his office as a sub-applicant to provide project management and grant administration services. His organization doesn't anticipate any environmental impacts and is currently undergoing environmental review. It's already received a no effect determination from the State Historic Preservation Office and is also beginning consultations with the Fish and Wildlife Service. This project will include the removal of 36 trees, some of which are considered to be potential habitats for two species of endangered bats. He explained his organization is working with that office now to make sure the trees are only torn down when the bats aren't anticipated to be roosting in them. Mr. Jensen reported there are no anticipated environmental impacts to the project from the surrounding environment. He mentioned the required permits include a local flood plain development permit issued by the City, land disturbance permit issued by the state and two federal permits. The first federal permit is called federal 401 which is required under the Clean Water Act when there's any potential change to discharge into navigable waters and since this is a Wastewater Treatment Plant, it's anticipated this will be required. The federal 404 permit is also required under the Clean Water Act whenever there's a possibility of dirt being discharged into navigable water ways. He explained it will be required to make sure that there's silt control fencing and other measures to make sure there's not significant run off into Lake Taneycomo. Mr. Jensen reported there are potential modifications in the allowed timeframe for land clearance, so the project timeline may have to be modified a little to make sure the trees are torn out when it doesn't impact the endangered bat species. It will be required to have general soil erosion and water quality protection measures and the environmental review will begin after the grants are both awarded. He mentioned a preliminary environmental review for the economic development administration grant has been completed which is the $3 million that the City's already been provisionally awarded. He explained the environmental review will determine which level is required to be analyzed as it basically identifies the type of activities that will be done and determines how in-depth of a study will have to be completed. Construction and design activities are not allowed to be completed until the environmental clearance is completed, which is the March 2021 timeline. It will include the State Historic Preservation Office consultation with any Native American tribes and any other environmental agencies and it will be required to complete an analysis according to statutory checklists. He explained this is looking at the potential of any hazardous materials to be present, the potential impacts to flood plains and wetlands, noise, water quality and all of those environmental factors that need to be considered. Additionally, an eight-step decision making process will be completed; basically making sure there's no other alternative to the project being proposed, which is a ring levy wall. After all of this is

completed, the City's Mayor will sign the environmental review record which will be submitted to the agency and will go through a series of review periods from various state and federal agencies, culminating in the City submitting a request for the release of funds. He explained, it's basically the City saying it's done this analysis, here are the conditions that it'll need to complete and then it will be issued the authorization to use grant funds. That's when it can start to complete those design and construction activities. He explained he's been designated as the City's preparer for the environmental review and restated his name is Brandon Jenson, Associate Planner with Southwest Missouri Council of Governments (SMCOG). He offered to answer any questions.

Mayor Akers asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Mayor Akers asked for comments from the Board. Discussion. Mayor Akers closed the public hearing and asked for a motion adopting the resolution. Alderman Skains so moved, seconded by Alderman Milton. Mayor Akers asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Mayor Akers asked for comments from the Board. Discussion. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: none. Motion carried. Resolution No. 2020-R020 was adopted.

RESOLUTION NO.
2020-R021 **Approving a Special Event Permit Application for Branson's Adoration Parade.**

A Resolution approving a Special Event Permit Application for Branson's Adoration Parade was read by title by City Clerk Lisa Westfall and a staff report was provided by Planning and Development Director Joel Hornickel. Mayor Akers asked for a motion adopting the resolution. Alderman Skains moved to adopt, seconded by Alderman Simmons. Mayor Akers asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Mayor Akers asked for comments from the Board. Discussion. Mayor Akers called for a vote on the resolution. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: none. Motion carried. Resolution No. 2020-R021 was adopted.

RESOLUTION NO.
2020-R022 **Support for a Housing Development by North Star Housing, LLC, located at 325 Wildwood Drive, Branson, Missouri.**

A Resolution of Support for a Housing Development by North Star Housing, LLC, located at 325 Wildwood Drive, Branson, Missouri, was read by title by City Clerk Lisa Westfall and a staff report was provided by Planning and Development Director Joel Hornickel and Andrew Danner of North Star Housing, LLC. Mayor Akers asked for a motion adopting the resolution. Alderman King moved to adopt, seconded by Alderman Skains. Mayor Akers asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Mayor Akers asked for comments from the Board. Discussion. Mayor Akers called for a vote on the resolution. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: none. Motion carried. Resolution No. 2020-R022 was adopted.

BILL NO. 5879
Ord. No. 2020-0123 **Extending Ordinance 2020-0072 to combat the community spread of COVID-19.**

First Reading of Bill No. 5879, an ordinance extending Ordinance 2020-0072 to combat the community spread of COVID-19 was read by title by City Clerk Lisa Westfall and a staff report was presented by City Attorney Chris Lebeck, Dr. David Barbe of Mercy Hospital, Dr. Art Hale of Mercy Hospital, William Mahoney, President and CEO of Cox Medical Center, Dr. Shawn Usery of Cox Medical Center and Lisa Marshall, Director of the Taney County Health Department. Mayor Akers asked for a motion approving Bill No. 5879. Alderman King so moved, seconded by Alderman Skains. Discussion.

The meeting recessed at 8:02 p.m. and reconvened at 8:08 p.m.

Mayor Akers asked for anyone in the audience wishing to speak regarding this matter. Mayor Akers asked speakers to limit their comments to three minutes or less and please don't repeat what everyone else has said. If you agree with someone, say I agree with him or whatever. I would ask you that if you're a citizen of Branson, live in Branson or are a Branson tax payer, you get a tax bill that you pay, you can be involved at the podium. Otherwise, that's the only speakers we'll allow.

Brian Seitz, 1805 Miller Drive, Branson, Missouri, introduced himself as the Republican Candidate for the 156th District State Representative. He stated over the past eight months, Americans have seen hardship, Branson citizens have seen hardship and most of it has been caused by government overreach and unnecessary mandates. Since sin entered the world, disease, calamities and viruses have affected billions of people. This latest calamity primarily affects those with pre-existing conditions, like any virus, but is not being fought with science or factual data, but with fear driven by the news and social media. People continue coming to the Board with real-life data and statistics and the Aldermen choose to ignore facts in favor of pushing an agenda. As Vice President Pence so eloquently stated recently, you are entitled to your own opinion, but you're not entitled to your own facts. The difference between COVID-19 and the bird flu, H1N1 and other viruses, is that healthy people are now being forced through coercion to limit business activity and put ineffective masks over their faces. People are being told this is the new normal which he saw here this evening, but he hopes it's only a temporary insanity. As he's said in previous meetings, he's not anti-mask; he's anti-government control and interference. If a person decides to wear a mask that's their right; conversely, if they choose not to wear a mask that is also their right. Area businesses are doing a great job encouraging tourists to be safe and many protective measures have been put in place. He commented though people have never cured the common cold, a vaccine will be released soon as a cure-all for COVID-19. He asked the Board if it will continue with the mandates and try to force people to be injected with a minimally-tested final solution. He clarified that wasn't a rhetorical question because the Board owes citizens an answer. Mr. Seitz stated it's time to remove the shackles and let people be free to make their own decisions regarding health. There is a political mindset that rationalizes the slogan government knows best and those of this mindset are also willing to give up essential liberty to purchase temporary safety. He's of the opinion that good government promotes freedom and liberty, not restriction. He urged the Board to stop the perpetual mask mandate, take its foot off of the throat of local businesses and let the people who live in Branson breathe the free air. Let them make their own decisions about wearing and requiring masks at their businesses, because the American people are a free people and the Aldermen are public servants. He asked the Board to serve people their freedoms and hold the government overreach; let businesses open and remove itself from the equation.

Audrey Richards, 265 Buzz Street, Branson, Missouri, introduced herself as a write-in candidate for representing Missouri's 7th District in Congress which is Billy Long's seat. She's currently running a federal campaign and for the fourth time now, she's taken an entire day out of her campaign to come here and represent the pro-mask people. She recalled last time there were only two people in favor and she knows there's a hefty majority of people in Branson who don't want to come here because it's scary and tough to go outside. She added, especially in an enclosed space with a lot of people and she believes one side is more heavily represented than the other. She feels an obligation to be here and has met with City Council members all over this district in 10 different counties. She addressed Alderman Milton's questions to doctors about how the information is presented. During one of her meetings, a Joplin City Council Member showed her a graph that trended downward, but went up once the mask mandate ended. She explained they are getting the same information this Board is getting about the effectiveness of masks. Ms. Richards pointed out the difference is whenever this Board makes decisions, it's not doing it out of politics, but out of care and concern for the citizens of this City. She knows it's hard to do in front of a lot of people who oppose this and she thanked the Board for caring about the people of the City. She's impressed the Board is showing spine and integrity when so many other communities have been loathed to do so. She's been to 10 different counties and feels the safest here in Branson because of the mask mandate. In places that don't have it she doesn't feel safe and she hopes the Board extends it because it makes her feel better. Ms. Richards believes businesses are hurting because people aren't traveling which is hurting the tourism industry. She doesn't feel it's due to the mask mandate, but that the mask mandate is actually promoting

Branson's sales. She thinks it shows Branson cares about people which is really important and says a lot. Ms. Richards believes if people choose not to wear a mask that says a lot about them and their priorities as a person. She thanked the Board for its time.

Joshua Pope, 1812 Neihardt Street, Branson, Missouri, believes people have heard his speeches before and his account of having COVID-19. Dr. Barbe answered quite a few questions he didn't have the answers to which he appreciates and he reported there's no legal, moral or scientific basis to not wear a mask. Mr. Pope explained it's allowed legally, is within the law and Constitution and what isn't specifically protected in the Constitution is up to the states. What's not specifically in a state's Constitution and law is up to local government, depending on the state's government type. He reported Missouri is one of those government types, giving a municipal city the right to do things as long as it doesn't violate the Missouri Constitution or law. The Supreme Court has stated several times that so long as a law is rational to protect the people it can be upheld. He explained rationality tests and recalled when public smoking was banned it went to the Supreme Court because people were arguing that it infringed on their Constitutional rights. They did a rationality test of medical professionals and scientists, asking whether or not secondhand smoke was dangerous. They all said it's dangerous, kills people and they felt it was a rational decision to ban public smoking. Mr. Pope feels it's the same thing here; there are scientists, medical professionals, experts and people more educated and credible than him coming here saying the same thing. They believe it's a rational decision to make these mandates. He reported an N95 mask blocks up to 0.3 microns in size and while traveling on droplets, COVID-19 is around 1 micron in size. Oxygen is 0.0005 microns in size, so he doesn't believe people can have their oxygen cut off due to wearing a mask. Cloth masks block droplets up to around 2.5 inches away from a person's face according to USA Today and he doesn't see how people can believe this is a choice when their personal choice is potentially killing other people. He mentioned losing his job at Rib Crib in March when the shutdown happened and said he wouldn't be up here telling everyone masks work if he didn't believe it. He expressed concerns about another shutdown if there weren't masks and people would be in the same position as him. He believes the mask mandate needs to be kept in place until a vaccine arrives, because even if it's eradicated from Branson it will come back.

Bo DeJager, South Drive, Branson, Missouri, said he lives in Ward I and he provided a handout to the Board. He mentioned making a note on page four about what he's addressing which is directly from the CDC's website. He thanked the Board for its time and asked if the Board considers masks personal protective equipment (PPE) or medical devices. He stated if it claims a mask is a form of PPE, the only governing authority on PPE is the Occupational Safety and Health Administration (OSHA). He asked the Board if it has contacted OSHA for guidance on this matter, because when someone is occupationally required to wear a mask they must undergo several fitness tests to make sure they're physically fit enough to wear a mask. Additionally, masks must fit properly to be effective and according to FDA.gov, face masks when they are intended for medical purposes such as source control, including uses related to COVID-19, surgical masks are medical devices. When qualified as medical devices, then only a medical provider can legally prescribe them and he asked the Mayor and Aldermen if any of them were practicing physicians authorized to prescribe medical devices. He recalled the Mayor had stated that he takes his direction from Mr. William Mahoney, President and CEO of Cox Medical Center. However, according to the Missouri Division of Professional Registration and his own words, Mr. Mahoney does not hold any type of medical license, so he's not qualified to prescribe a medical device. The Director of the Taney County Health Department, Lisa Marshall, has been asked to give her opinion regarding face masks, but according to the Missouri Division of Professional Registration she is a registered dietician, not a physician. Mr. DeJager asked if she and the Board are prescribing this medical device, because if they are without the authority to do so, they're practicing medicine without a license. By law, that's a punishable offense carrying a penalty of a misdemeanor to a felony and he asked the Board to vote no to practicing medicine without a license. (See attached handout)

Marcy Kerr, Spring Creek Road, Branson, Missouri, recalled at the July 28th Board of Aldermen meeting, William Mahoney said this is a mask, it won't hurt you. If you don't wear it, there could be negative effects on people. Take the risk, wear it and be a little inconvenienced. Ms. Kerr commented, however, there are many more qualified professionals who contradict Mr. Mahoney's statement. Dr. Russell Blaylock, nationally-recognized, board-certified neurosurgeon and health practitioner says wearing masks for extended periods of time can cause hypoxia and many other serious health conditions. Studies have shown

that hypoxia can inhibit immune cells that fight viral infections. This sets the stage for contracting infections, including COVID-19, and makes the consequences much graver. In essence, masks may put people at an increased risk of infections with a much worse outcome. She stated, so yes, these masks can hurt people. Ms. Kerr addressed the efficacy of masks and pointed out on the CDC's website a systematic review of randomized controlled trials was published in May 2020. In the systematic review, the CDC identified 10 randomized controlled trials that reported estimates of the effectiveness of face masks in reducing laboratory-confirmed influenza virus infections in the community from literature published between 1946 and 2018. An analysis found no significant reduction in influenza transmission with the use of face masks. She pointed out over 70 years of studies in which masks have been evaluated and have shown there's no decrease in viral transmission to make it worth the risk. Even Dr. Robert Redfield, Director of the CDC, was asked under oath if a healthy person should wear a mask and his answer was a definitive no. This data is clearly contrary to what Mr. Mahoney says, yet Mayor Akers has decided to take direction from Mr. Mahoney, President and CEO of Cox Hospital Branson. She feels if the Board understood that masks can actually put the wearer in greater danger of contracting several illnesses including COVID-19, and if it had the public's best interest in mind, it would not mandate healthy individuals to wear masks. According to Senator and Physician Scott Jensen from Minnesota, insurance companies monetize each positive COVID-19 case by paying $13,000 extra to the hospital. She asked the Board who it trusts; Mr. Mahoney who has no medical license or the scientists of the CDC? She added, should we not then question the motives of the president of the business that stands to gain the most by encouraging the passing of this mandate? She asked the Board to vote no to mask mandates as there's no real science backing them.

Caroline DeJager, Branson, Missouri, said she's a citizen of the United States of America and its Founding Fathers established a society dedicated to civil and religious liberty, purposed to perfection in the Declaration of Independence. She reminded the Board America's government was never intended to be ran through coercions or mandates. Muslims have the religious belief of covering their faces, but she is a Christian. They do not cover their faces according to a much higher authority than the Mayor. She referenced 2 Corinthians 3:18 of the Bible and explained it says whenever anyone turns to the Lord, the veil over our faces and hearts is taken away. Where the spirit of the Lord is there is freedom and we all with unveiled faces reflect the Lord's Glory. Ms. Dejager told the Mayor and Aldermen they were elected to protect her free religious rights, but it has made a big mistake that's hurt many people and businesses. She asked the Board to do the right thing and vote no more mandates.

Carla Eggman-Garrett, Concord Avenue, Branson, Missouri, commented on the memorial in front of City Hall which states it's dedicated to all the men and women of our Armed Forces who served to defend our freedoms and our country. She stated her progenitors are great patriots including people from the Mayflower, Patrick Henry, John Adams the second President and John Quincy Adams the sixth President. Her ancestors fought in wars to protect everyone's Constitutional rights and freedoms; her father fought in World War II and her uncles, cousins and sons fought for this country and the Constitution. When the Board members were elected to office, they took an oath to support the United States Constitution. This oath is important because it reminds them they are public servants and failure to take the oath with bond automatically vacates the office. As a fourth class city, Section 79.260 of the Revised Statues of Missouri (RSMo) requires the Board to support the Constitution of the United States, the State of Missouri and to faithfully demean themselves while in office. She feels this would be a reasonable picture of a public servant, yet the Board has treated the citizens of Branson with disdain, disrespect and disregard. The Board members have served themselves while continuing to deposit their paychecks, while many businesses close because of their mandate. Ms. Eggman-Garrett feels this crisis multiplies into more than the performers or business owners; it also affects the people who work in box offices, concessions, ushers and theaters. These people have lost their jobs and benefits and she asked the Board if it knows or even cares. She shared from the Bible, Luke 11:46 which says: Jesus replied, and you experts in the law, woe to you liars and rulers you load people down with burdens that are hard to bear and you yourselves will not lift one finger to help them. Ms. Eggman-Garrett commented the Mayor and Board have made some mistakes, but tonight is their chance to make it right before their forgiving citizenry. She asked the Board to vote no on the mask mandates and told the Mayor and Aldermen that Jesus loves them.

Mark Chapen, Stanley Boulevard, Branson, Missouri, stated the Founding Fathers believed that men are moral beings for a call to do right, but sometimes fail. Government is necessary to restrain an incorrect man's moral failings, but at the same time those in charge of government are human too and subject to the same moral failings. As a result, government needs to be controlled by the governed in order to prevent those who rule from becoming tyrants. The dictionary defines a tyrant as an absolute ruler who is unrestrained by law or Constitution or one who has usurped a legitimate ruler's sovereignty. The Roman emperor Caesar Caligula's model was, let them hate me so long as they fear and obey. Mr. Chapen recalled Adolf Hitler suppressed political opposition in Germany, established the Gestapo, a secret state police, and a system of concentration camps. He started mass Jew baiting, which later grew into genocide of the Jews throughout Europe. Hitler managed to wipe out one third of the world's Jewish population in an event known as the Holocaust. Mr. Chapen commented, we don't want to repeat history so we can choose to return to the forefathers' wisdom, that government needs to be controlled by the governed. He added, we the people, law abiding citizens with the character to sustain a free society, have been given by God sovereign rule. He added, our great country originated by dedication to God Almighty who is the highest authority in this great nation. He shared, Proverbs 29:1 from the Bible which says, whoever remains stiff necked after many rebukes will suddenly be destroyed without remedy. He commented, this happens time and time again throughout history and the kind of leaders God chooses according to Exodus 18:21, are men and women who fear God, are trustworthy, hate bribes and lying. As a law abiding citizen, he implored the Board to vote no on mask mandates.

Dallin Hughes, 150 Tyler Street, Branson, Missouri, stated the Declaration of Independence is the most famous expression of natural rights and natural law that made the American Revolution distinct. People demand freedom to govern themselves as to whether a mask is worn or not and they demand the mask mandate be lifted tonight without fail. He added, because all men are free and equal and human beings have a natural right to liberties from which all other rights are derived. The principal of equality can be understood as a moral claim in two ways; it provides the foundation for the natural rights and obligations humans owe to each other and establishes that no man has a right to rule another without their consent. According to our Founding Fathers, government by consent is established through a social compact in which a group of people agreed to form a government and accepted rules. People do not accept this mask mandate as being necessary for the saving of lives. In fact, more lives have been crushed because of the mandate and upon Missouri announcing to be fully reopened on June 16th, Governor Parson said for people to take extra precautions to protect themselves and those around them. Mr. Hughes said people know how to do this and it's up to them to take responsibility for their own actions. Governor Parson's Executive Order 20-12 that was extended to December 30th, says nothing about mandating masks. In fact, he says people wear a mask if they want to. The CDC only suggests mask use and has rescinded its findings that the virus is contracted via aerosol particles in the air. Further, the FDA carefully reports a PPE mask is unable to prevent any illness and has since required manufacturers to label their packaging accordingly. After the social compact consent of the governed is maintained through regular elections, the overreach of power in Branson has caused more harm than good through isolation, intimidation, humiliation degradation and distortion of the truth. Mr. Hughes feels if the Board's vote tonight is to continue the violation of inalienable rights of constituents, its decision will indeed have dire consequences in the next election. It is time for the Board to vote no to mask mandates.

Barbara Melham, Heritage Estates Road, Branson, Missouri, said according to the Declaration of Independence, our government must be based on consent and governed by its secure and natural rights of the American citizens. She commented if there were a proper vote of the people of Branson to wear or not wear masks, it would be interesting to derive at some level of truth rather than the limited and somewhat distorted view of City officials. A minority faction is easily solved by a majority vote and a majority faction is dealt with in two ways. It first eliminates cause and destroys the very liberty and freedom awarded us by our forefathers, by demanding all citizens have the same opinions, passions and interests. The second is to control the factions effects, representatives are elected in power to represent the will of their constituents, meaning they check and balance each other's ambitions. This acts as a filter of the people's passions and allows reason overall. However, these mechanisms of government are only precautions; the main check or control of government is the people themselves. She's not only a citizen of the State of Missouri, but a daughter of a United States Army Purple Heart and granddaughter of an Army veteran who served in World War II. Ms. Melham stated she is a United States Marine and her son currently serves as a chemical,

radiological, biological, nuclear specialist overseas. She's a citizen not only of the State of Missouri, but is also self-governing in a free society. To secure her natural rights as an American citizen, the Mayor and Board of Aldermen must promote morality and support religious freedom. Morality includes virtues like courage and being against government oppression and prudence. When religious freedom is supported, morality is promoted and mandated masks crush religious liberty and cause neighbors to judge one another, even to the point of policing and harassing law abiding citizens. Ms. Melham referenced a photograph she presented the Board earlier of the Mayor and explained for those who did not receive a copy, it's of a block party that the Mayor attended on October 6th. In the photograph, the Mayor is standing no more than 16 inches from another constituent, not wearing a mask or social distancing. Such distasteful policing has literally been demonstrated in this very room by the Mayor and Aldermen, but they did nothing to stop it. She felt it was so disturbing that the Mayor instructed the cameras be turned off. It wasn't the citizens acting out causing embarrassment and disturbance, but City Officials acting against citizens who possess God-given, natural and Constitutional rights to be present at this public meeting. She feels the mandated mask ordinance must be voted no and clarified she's not anti-masks, but pro-choice on whether or not to wear one. She expressed the mandated mask ordinance must be voted down by all of the Board tonight, without fail to restore the trust and faith of a forgiving citizenry before elections in 2021, because the citizens are watching. (See attached handout)

Brant Gray, 730 State Hwy 165, Branson, Missouri, commented he has a master's degree in physical therapy from University of Texas Southwestern Medical Center and almost 20 years of clinical experience. As a citizen of the United States, he's not accustomed to having his civil and religious rights trampled, because closed-minded City Officials are determined to maintain their power to control citizens following distorted data. He stated the data is constantly changing concerning a virus that's been established to be no more deadly than the yearly influenza. In fact, the CDC has updated its report on how one actually contracts COVID-19 and it's the exact same wording it uses to explain how the flu is contracted. Mr. Gray pointed out it's word for word with what the U.S. Department of Health and Human Services has to say and he read, the flu is contagious that means it's spread from person to person often through the air. You can pass on the infection before you feel sick, you're contagious for several days after you get sick, you can catch the flu when someone near you coughs or sneezes. You can touch a surface, then your nose and catch the flu. The flu can live on surfaces for a few hours, remember to wash your hands often when you're around someone who is sick. Make a point of washing your hands before eating or touching your eyes, nose or mouth. If you can, stay away from sick people that will help stop the flu. Mr. Gray stated this is the exact same wording they use for COVID-19, but noted it says nothing about wearing a mask year after year. He stated people have managed to survive the flu without masks by using these basic precautions and those at higher risk taking extra steps just like the Governor has said to do with COVID-19. He asked what the difference is now, what the difference is in these verbiage wars and what is being hidden from the American public. The media and our local government have entrenched the masses with a fear, that without a mask they will breathe in and suddenly die. This is not true and he asked why Cox Health would tell people to stay home when they are sick or to wait and only seek medical help at the point that they can barely breathe. Mr. Gray reported there are licensed, practicing medical doctors who are successfully treating patients and have said the key to recovery is to seek medical help immediately upon experiencing the first symptoms, take any culmination of prescribed and inexpensive prescriptions that have been safely used and tested for decades. Yet, around the nation doctors are being threatened with loss of licensure if they prescribe these successful treatments and don't follow the mantra of wearing a mask. He believes the answer to all these questions is as simple as it is scary; deception and fear. The truth is, there's over a 98% survival rate for COVID-19, if a person catches COVID-19. He asked the Mayor if the picture of him is to do as I say, but not as I do. As far as the hospital goes, those people take a fits test and if they fail a fits test, they're not allowed to treat droplet precaution patients. He reported he failed the fits test 15 times, and that's an N95 mask sealed, he's not allowed to treat because it's not effective.

Heather Tankersley, 3000 Green Mountain Drive, Branson, Missouri, introduced herself as a citizen of the United States of America who takes full responsibility for her own health. She's law abiding and possesses the character to govern herself to sustain a free society. Unfortunately, people die every year from sickness, age, accidents, automobile crashes and crime and in each situation, although indeed sad, life goes on. She pointed out masks aren't mandated for all other sickness and people don't stop living because of age or accidents. They don't stop driving cars because of crashes or stop defending themselves

from criminals, because these are risks of being alive. People also don't live in fear or buy into deception when counter science and facts are out there and every citizen must take personal responsibility and keep living. She reported globally, the flu has killed 290,000 to 650,000 people annually since 2010. Missouri's Health Department reports 135,651 confirmed cases of COVID-19 in 2020 and 236 deaths attributed to COVID-19, which is 1.63% of deaths of the confirmed cases. She added, and confirmed cases in the entire State of Missouri is 2.2% and credibly reports have exposed that some of the .03% to 7% of Missouri's population may have died from comorbidity, but tested positive for COVID-19. So the death certificate reads COVID-19 which is a whole other level of deception and simple research will bear out. Ms. Tankersley commented scientific facts prove very low numbers for Missouri and these low numbers in no way depict a COVID-19 pandemic that the media and other fear-mongers would have people believe. She added, however there is a pandemic of fear brought on by the media, by fearful people who choose to wear masks everywhere and by government officials who refuse to lead and relieve the population of this deception. Fear is not a trait of the American, nor of people in Missouri, so what's really going on? She asked why any government body of officials would risk the devastation of Branson's entire economy for a deception that's not supported by science. She added, no more deception or mandated masks and she asked the Board to vote no on mandated masks.

Peggy Haining, 1440 State Highway 248, Branson, Missouri, feels it's astounding how easily ignorant people can be intimidated into submission, but feels the citizens of Branson are learning quickly and she's here to include the Board in that process. It's already been established or suggested the Board telling people to wear masks as a means of containing a virus, is indeed prescribing medical advice. She explained according to the Revised Statutes of Missouri (RSMo) Title 22, Section 334.010 and 334.250, that's a Class D Felony, punishable by one to seven years and/or $10,000. Treating each patient is considered a separate offense which means a minimum of approximately 11,000 years and she asked if a member of this Board or the Board as a whole could be indicted on such charges or if sovereign immunity would shield them. Ms. Haining commented those are subjective issues not decided by her, but what is not subjective is any municipal law that would require the violation of pre-existing laws is void of authority and unenforceable. RSMo Title 12, Section 213.065 to 13.070 and 213.075 guarantees that all persons within the jurisdiction of the State of Missouri are free, equal and shall be entitled to the full and equal use and enjoyment within this state of any place of public accommodation. Those rights cannot be discriminated against by any employer, business or by the state or any political subdivision of the state. However, a simple discrimination claim can quickly escalate to harassment which is a Class E felony, or even unlawful restraint which is better known as a 2nd degree kidnapping charge, a Class D Felony. She mentioned it's punishable by one to seven years and/or $10,000 per offense. This scenario is not only a violation of state law, it's also a federal misdemeanor according to Title 18 of the United States Code, Section 245, punishable by fines and/or one to ten years in prison depending on the circumstances. She explained this means that no place of public accommodation can legally deny access to someone who is not wearing a mask, regardless of the City's ordinance. She added, and attempting to force denial of access under threat of fine for loss of license is not emergency management, but extortion.

Melisa Thurman, 730 State Hwy 165, Branson, Missouri, explained she'll be reading a statement on behalf of Pearl Haining, who has a medical condition which prevents her from wearing a mask and she was denied access to the forum today because she couldn't come in without a mask on and wait. She read, Mr. Mayor, sovereign immunity provides a limited scope of protection; however, no one is above the law and no one including yourself, this Board, the City Administrator or Branson Police Department can attempt to coerce anyone into complying with your unlawful mask ordinance. Title 18 of the United States Code, Section 242 clearly states that whoever under color of any law, statute, ordinance, regulation or custom, willfully suggest any person to the deprivation of any rights secured or protected by the Constitution or laws of the United States, is guilty of a federal misdemeanor or felony, depending on the circumstances. And Section 241 of the United States Code, Title 18 states that two or more people merely conspiring to deprive people of those rights is guilty of a federal felony. Yes, state law does allow you to enact laws to prevent or contain contagious diseases. Perhaps you'd like to consider restrictions on the sale of alcohol or tobacco; get creative and find ways to incentivize healthy lifestyle practices. However, you can neither require nor enforce compulsory wearing of facemasks. Government derives its power by the consent of the governed. Mr. Mayor, the citizens of Branson do not consent to this unlawful deprivation of our rights, and having now

been informed of many of those rights, if you the Board, the Administrator or the Police willfully continue this unlawful behavior, you will be prosecuted accordingly.

Mayor Akers asked for comments from the Board. Discussion. Alderman Milton moved to include churches under the existing exclusions for mask mandate. Motion died for a lack of a second. Alderman Milton moved to amend Bill No. 5879, to read: Section 3, Line 44 Bill Number 5879 is being amended to mandate mandatory masks for essential businesses and non-essential businesses will be exempt from the mask mandate. Motion died for a lack of a second. Discussion. Mayor Akers called for a vote on Bill No. 5879. Voting aye: King, Whiteis, Simmons, Skains and Seay. Nays: Milton. Motion carried. Discussion. Alderman King moved to read Bill No. 5879 for its final reading due to the current ordinance expiring, seconded by Alderman Whiteis. Mayor Akers asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Mayor Akers asked for comments from the Board. No discussion. Voting aye: King, Whiteis, Simmons, Skains and Seay. Nays: Milton. Motion carried. Final Reading of Bill No. 5879, an ordinance extending Ordinance 2020-0072 to combat the community spread of COVID-19 was read by title by City Clerk Lisa Westfall. Mayor Akers asked for a motion approving Bill No. 5879. Alderman King so moved, seconded by Alderman Skains. Mayor Akers asked for anyone in the audience wishing to speak regarding this matter.

Bo DeJager, South Drive, Branson, Missouri, commented everyone's going to pay attention to what's going on and mentioned the files he gave the Board earlier were directly from the CDC. He noted for anyone in the audience or watching live, that even the CDC has its own document showing 70% to 80% of people who wore a mask got COVID-19 compared to 10% to 15% who didn't wear masks. Clearly, the people wearing their masks are still getting COVID-19 and for everyone still saying masks work; they're still getting COVID-19. He mentioned there's a guy in the audience right now who got COVID-19, but has worn his mask the whole time. Mr. DeJager shared he doesn't wear a mask, he thinks they're ridiculous and he hasn't gotten it. He asked if his mask was a medical mask or PPE, because he made a statement earlier and hadn't received clarification from the Board. He requested the mandate only be extended for 30 days rather than indefinitely and asked if people could come in every two weeks during the Board of Aldermen meetings to discuss this topic. He commented he's glad people are being told how they should be masking up, because they obviously aren't responsible for their own actions. He feels it's similar to Nancy Pelosi who can go into businesses, not wearing a mask and is kind of hypocritical. He reiterated he would greatly appreciate it if this could only be for 30 days.

Nathan Horseman, 2550 State Highway 248, Branson, Missouri, explained he wasn't planning on speaking tonight, but would like to address a couple of things because he feels it's become insanity. He thanked all of the Aldermen and medical health professionals in the community. He feels these people are out there risking their lives combatting this virus and there's utter disrespect shown for these career professionals. He feels that up until COVID-19, there's not a time in anyone's lives when people would have went to a hospital because they were sick, asked the doctor what's wrong with them, the doctor tells them what's wrong and then call the doctor a liar. He addressed information he's seen circulating on Facebook the last few days regarding 70% of all people who wear masks get COVID-19 and explained this was a study done by the CDC regarding dining in restaurants. He clarified what's already known about the topic is that community and close contact contribute to the spread of COVID-19. Findings from a case control investigation of symptomatic outpatients from 11 U.S. health care facilities found that close contact with persons with known COVID-19 were going to locations that offered eating and drinking options associated with COVID-19 positivity. Mr. Horseman asked everyone to read the studies and information being provided and said he's sick and tired of hearing about government control. He addressed the people in the audience in opposition to the mask mandate and told them the United States government is run by the people they support and the CDC and FDA is also their government. Mr. Horseman feels the President of the United States' whole white house got COVID-19 because none of them wear masks and he asked if anyone sees Democrats getting sick because they're not wearing masks. He believes the answer is no, because people are doing this for the safety and health of their communities. He feels it's as simple as that and he urged everyone to please get on board.

Alderman Skains left the meeting at 9:18 p.m. and returned at 9:19 p.m.

Mayor Akers called for a vote. Discussion. Alderman Milton announced he is choosing not to vote. Mayor Akers closed the vote. Voting aye: King, Whiteis, Simmons, Skains and Seay. Nays: None. Alderman Milton did not vote. Motion carried. Ordinance No. 2020-0123 was duly enacted.

BILL NO. 5880

Approving the annexation of the properties located at 121 Lenhart Lane, Branson, Missouri.

Public Hearing and First Reading of Bill No. 5880, an ordinance approving the annexation of the properties located at 121 Lenhart Lane, Branson, Missouri, was read by title by City Clerk Lisa Westfall. Mayor Akers opened the public hearing and a staff report was presented by Planning and Development Director Joel Hornickel. Mayor Akers asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Mayor Akers asked for comments from the Board. Discussion. Mayor Akers closed the public hearing. Mayor Akers asked for a motion approving Bill No. 5880. Alderman Skains so moved, seconded by Alderman Seay. Mayor Akers asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Mayor Akers asked for comments from the Board. No discussion. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Motion carried.

BILL NO. 5881

Amending Appendix A of the Branson Municipal Code pertaining to Utilities Fee Schedule.

Public Hearing and First Reading of Bill No. 5881, an ordinance amending Appendix A of the Branson Municipal Code pertaining to Utilities Fee Schedule was read by title by City Clerk Lisa Westfall. Mayor Akers opened the public hearing and a staff report was presented by Utilities Director Mike Ray. Mayor Akers asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Mayor Akers asked for comments from the Board. Discussion. Mayor Akers closed the public hearing. Mayor Akers asked for a motion approving Bill No. 5881. Alderman King so moved, seconded by Alderman Milton. Mayor Akers asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Mayor Akers asked for comments from the Board. No discussion. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Motion carried.

The meeting recessed at 9:41 p.m. and reconvened at 9:51 p.m.

BILL NO. 5882

Approving the renewal of the contract with Affinity Chemical, LLC for the purchase of operational chemicals used in the City's Wastewater Treatment Process.

First Reading of Bill No. 5882, an ordinance approving the renewal of the contract with Affinity Chemical, LLC for the purchase of operational chemicals used in the City's Wastewater Treatment Process and authorizing the Mayor to execute the contract was read by title by City Clerk Lisa Westfall and a staff report was provided by Utilities Director Mike Ray. Mayor Akers asked for a motion approving Bill No. 5882. Alderman King so moved, seconded by Alderman Whiteis. Mayor Akers asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Mayor Akers asked for comments from the Board. Discussion. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Motion carried.

BILL NO. 5883

Approving the renewal of the contract with Brenntag Mid-South, Inc. for the purchase of operational chemicals used in the City's Water and Wastewater Treatment Processes.

First Reading of Bill No. 5883, an ordinance approving the renewal of the contract with Brenntag Mid-South, Inc. for the purchase of operational chemicals used in the City's Water and Wastewater Treatment Processes and authorizing the Mayor to execute the contract was read by title by City Clerk Lisa Westfall and a staff report was presented by Utilities Director Mike Ray. Mayor Akers asked for a motion approving Bill No. 5883. Alderman King so moved, seconded by Alderman Whiteis. Mayor Akers asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Mayor Akers asked for comments from the Board. No discussion. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Motion carried.

BILL NO. 5884

Approving the renewal of the contract with Hawkins, Inc. for the purchase of operational chemicals used in the City's Water and Wastewater Treatment Processes.

First Reading of Bill No. 5884, an ordinance approving the renewal of the contract with Hawkins, Inc. for the purchase of operational chemicals used in the City's Water and Wastewater Treatment Processes and authorizing the Mayor to execute the contract was read by title by City Clerk Lisa Westfall and a staff report was presented by Utilities Director Mike Ray. Mayor Akers asked for a motion approving Bill No. 5884. Alderman King so moved, seconded by Alderman Whiteis. Mayor Akers asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Mayor Akers asked for comments from the Board. No discussion. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Motion carried.

BILL NO. 5885

Approving a contract with CDW Government, LLC pertaining to the purchase of computer hardware and software.

First Reading of Bill No. 5885, an ordinance approving a contract with CDW Government, LLC pertaining to the purchase of computer hardware and software and authorizing the Mayor to execute the contract was read by title by City Clerk Lisa Westfall and a staff report was presented by IT Director Chad Forster. Mayor Akers asked for a motion approving Bill No. 5885. Alderman Whiteis so moved, seconded by Alderman King. Mayor Akers asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Mayor Akers asked for comments from the Board. Discussion. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Motion carried.

BILL NO. 5886

Approving the Memorandum of Understanding with Branson School District pertaining to providing four School Resource Officers, one at each Branson School District Campus.

First Reading of Bill No. 5886, an ordinance approving the Memorandum of Understanding with Branson School District pertaining to providing four School Resource Officers, one at each Branson School District Campus and authorizing the Mayor to execute the contract was read by title by City Clerk Lisa Westfall and a staff report was presented by Police Chief Jeff Matthews. Mayor Akers asked for a motion approving Bill No. 5886. Alderman King so moved, seconded by Alderman Skains. Mayor Akers asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Mayor Akers asked for comments from the Board. Discussion. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Motion carried.

BILL NO. 5887

Approving the renewal of the contract with NRoute Enterprises LLC. to provide vehicle equipment installation and repair services.

First Reading of Bill No. 5887, an ordinance approving the renewal of the contract with NRoute Enterprises LLC. to provide vehicle equipment installation and repair services and authorizing the Mayor to execute the contract was read by title by City Clerk Lisa Westfall and a staff report was presented by Police Chief Jeff Matthews. Mayor Akers asked for a motion approving Bill No. 5887. Alderman King so moved, seconded by Alderman Whiteis. Mayor Akers asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Mayor Akers asked for comments from the Board. No discussion. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Motion carried.

Alderman Simmons left the meeting at 10:06 p.m. He disclosed his conflict of interest pertaining to the next two items due to being the majority owner of Table Rock Asphalt Construction Co.

BILL NO. 5888

Accepting the proposal of Table Rock Asphalt Construction Co., Inc. for the purchase of concrete.

First Reading of Bill No. 5888, an ordinance accepting the proposal of Table Rock Asphalt Construction Co., Inc. for the purchase of concrete and authorizing the Mayor to execute the contract was read by title by City Clerk Lisa Westfall and a staff report was provided by Public Works Director and City Engineer Keith Francis. Mayor Akers asked for a motion approving Bill No. 5888. Alderman Whiteis so moved, seconded by Alderman Skains. Mayor Akers asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Mayor Akers asked for comments from the Board. No discussion. Voting aye: King, Whiteis, Skains, Milton and Seay. Nays: None. Absent: Simmons. Motion carried.

BILL NO. 5889

Accepting the proposal of Table Rock Asphalt Construction Co., Inc. for the purchase of stone and asphalt for the Public Works Streets Department and authorizing the Mayor to execute the contract.

First Reading of Bill No. 5889, an ordinance accepting the proposal of Table Rock Asphalt Construction Co., Inc. for the purchase of stone and asphalt for the Public Works Streets Department and authorizing the Mayor to execute the contract was read by title by City Clerk Lisa Westfall and a staff report was provided by Public Works Director and City Engineer Keith Francis. Mayor Akers asked for a motion approving Bill No. 5889. Alderman Skains so moved, seconded by Alderman Milton. Mayor Akers asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Mayor Akers asked for comments from the Board. Discussion. Voting aye: King, Whiteis, Skains, Milton and Seay. Nays: None. Absent: Simmons. Motion carried.

Alderman Simmons returned to the meeting at 10:10 p.m.

BILL NO. 5890

Approving the first renewal of the services contract with Under the Wire, LLC pertaining to traffic signal maintenance services for the City.

First Reading of Bill No. 5890, an ordinance approving the first renewal of the services contract with Under the Wire, LLC pertaining to traffic signal maintenance services for the City and authorizing the Mayor to execute the contract was read by title by City Clerk Lisa Westfall and a staff report was provided by Public Works Director and City Engineer Keith Francis. Mayor Akers asked for a motion approving Bill No. 5890. Alderman Skains so moved, seconded by Alderman Whiteis. Mayor Akers asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Mayor Akers asked for comments from the Board. No discussion. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Motion carried.

Mayor Akers left the meeting at 10:11 p.m. He disclosed his conflict of interest pertaining to the next two items due to his son's involvement in the insurance business. Acting President Simmons presided over the meeting.

BILL NO. 5891

Approving the 2021 Delta Vision Plan Premiums through Delta Dental of Missouri for the City of Branson.

First Reading of Bill No. 5891, an ordinance approving the 2021 Delta Vision Plan Premiums through Delta Dental of Missouri for the City of Branson and authorizing the Mayor to execute the contract was read by title by City Clerk Lisa Westfall and a staff report was provided by Human Resources Director Jan Fischer. Acting President Simmons asked for a motion approving Bill No. 5891. Alderman King so moved, seconded by Alderman Whiteis. Acting President Simmons asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Acting President Simmons asked for comments from the Board. No discussion. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Absent: Akers. Motion carried.

BILL NO. 5892

Approving payments for the 2021 Supplemental Insurance Premiums, Flexible Spending Accounts and Health Savings Accounts and approving enrollment of all health coverages to be managed through American Fidelity Assurance Company.

First Reading of Bill No. 5892, an ordinance approving payments for the 2021 Supplemental Insurance Premiums, Flexible Spending Accounts and Health Savings Accounts and approving enrollment of all health coverages to be managed through American Fidelity Assurance Company and authorizing the Mayor to execute the contract was read by title by City Clerk Lisa Westfall and a staff report was provided by Human Resources Director Jan Fischer. Acting President Simmons asked for a motion approving Bill No. 5892. Alderman King so moved, seconded by Alderman Milton. Acting President Simmons asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Acting President Simmons asked for comments from the Board. Discussion. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Absent: Akers. Motion carried.

Mayor Akers returned to the meeting at 10:16 p.m.

BILL NO. 5893

Approving the renewal of the contract with Taney County Health Department for Public Health Services.

First Reading of Bill No. 5893, an ordinance approving the renewal of the contract with Taney County Health Department for Public Health Services and authorizing the Mayor to execute the contract was read by title by City Clerk Lisa Westfall and a staff report was provided by Finance Director Jamie Rouch. Mayor Akers asked for a motion approving Bill No. 5893. Alderman King so moved, seconded by Alderman Milton. Mayor Akers asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Mayor Akers asked for comments from the Board. Discussion. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Motion carried.

BILL NO. 5894

Approving the renewal of the contract with Capitol Solutions Consulting pertaining to Lobbying Services.

First Reading of Bill No. 5894, an ordinance approving the renewal of the contract with Capitol Solutions Consulting pertaining to Lobbying Services and authorizing the Mayor to execute the contract was read by title by City Clerk Lisa Westfall and a staff report was provided by Finance Director Jamie Rouch. Mayor Akers asked for a motion approving Bill No. 5894. Alderman Skains so moved, seconded by Alderman Milton. Mayor Akers asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Mayor Akers asked for comments from the Board. Discussion. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Motion carried.

BILL NO. 5895

Approving the amendment to the contract with Taney County, MO pertaining to reimbursement for certain qualified expenses for the Taney County General Aviation Airport.

First Reading of Bill No. 5895, an ordinance approving the amendment to the contract with Taney County, MO pertaining to reimbursement for certain qualified expenses for the Taney County General Aviation Airport and authorizing the Mayor to execute the contract was read by title by City Clerk Lisa Westfall and a staff report was provided by Finance Director Jamie Rouch. Discussion. Mayor Akers asked for a motion approving Bill No. 5895. Alderman Skains so moved, seconded by Alderman Milton. Mayor Akers asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Mayor Akers asked for comments from the Board. Discussion. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Motion carried.

BILL NO. 5896

Approving the Intergovernmental Agreement between Taney County and the City of Branson pertaining to reimbursement for certain qualified expenses from the Coronavirus Aid, Relief and Economic Security Act.

First Reading of Bill No. 5896, an ordinance approving the Intergovernmental Agreement between Taney County and the City of Branson pertaining to reimbursement for certain qualified expenses from the Coronavirus Aid, Relief and Economic Security Act and authorizing the Mayor to execute the contract was read by title by City Clerk Lisa Westfall and a staff report was provided by Finance Director Jamie Rouch. Mayor Akers asked for a motion approving Bill No. 5896. Alderman King so moved, seconded by Alderman Milton. Mayor Akers asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Mayor Akers asked for comments from the Board. Discussion. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Motion carried.

BILL NO. 5897

Approving the amendments to the Lease Agreements with Hughes Entertainment, Inc., Tans Enterprise LLC, Branson's Best, Inc., and Recreational Investment & Management Corp. pertaining to a reduction in base rent for Fiscal Year 2020.

First Reading of Bill No. 5897, an ordinance approving the amendments to the Lease Agreements with Hughes Entertainment, Inc., Tans Enterprise LLC, Branson's Best, Inc., and Recreational Investment & Management Corp. pertaining to a reduction in base rent for Fiscal Year 2020 and authorizing the Mayor to execute the contract was read by title by City Clerk Lisa Westfall and a staff report was provided by Finance Director Jamie Rouch. Mayor Akers asked for a motion approving Bill No. 5897. Alderman Whiteis so moved, seconded by Alderman Seay. Mayor Akers asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Mayor Akers asked for comments from the Board. No discussion. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Motion carried.

BILL NO. 5898

Approving the option agreement for the contract for sale of the property commonly known as the "Old High School" located at 300 S. 6th Street.

First Reading of Bill No. 5898, an ordinance approving the option agreement for the contract for sale of the property commonly known as the "Old High School" located at 300 S. 6th Street and authorizing the Mayor to execute all documents and other actions in connection with the purchase was read by title by City Clerk Lisa Westfall and a staff report was provided by City Attorney Chris Lebeck. Mayor Akers asked for a motion approving Bill No. 5898. Alderman King so moved, seconded by Alderman Simmons. Mayor Akers asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Mayor Akers asked for comments from the Board. Discussion. Voting aye: King, Whiteis, Simmons, Skains and Seay. Nays: Milton. Motion carried.

BILL NO. 5899

Amending Chapter 2 Section 28 of the Branson Municipal Code pertaining to Administrative and Supervisory Committees.

First Reading of Bill No. 5899, an ordinance amending Chapter 2 Section 28 of the Branson Municipal Code pertaining to Administrative and Supervisory Committees was read by title by City Clerk Lisa Westfall and a staff report was provided by City Attorney Chris Lebeck. Mayor Akers asked for a motion approving Bill No. 5899. Alderman Skains so moved, seconded by Alderman Seay. Mayor Akers asked for anyone in the audience wishing to speak regarding this matter. Hearing none, Mayor Akers asked for comments from the Board. Discussion. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: None. Motion carried.

MAYOR/ALDERMEN/ADMINISTRATOR'S REPORTS

Alderman King mentioned attending the National Night Out last week and she thanked the neighborhoods in Ward III for being very hospitable. She added, the neighborhoods were Taneycomo Heights and Heatherbrooke and she'd also like to extend a special thanks and gratitude to the men and women in uniform across police, fire and ambulance. She described how excited the children in the neighborhoods were to see the men and women in uniform and to see the fire truck and how appreciative the communities were for them being there and she thanked City Staff for that. While it's been a tough year and the City's had a tough time budgeting, she feels the men and women in uniform deserve the best equipment and facilities they need to do their jobs. Alderman King would like to see the City prioritize them and get it to them sooner rather than later.

Alderman Whiteis commented he had the pleasure of attending both the events in Ward III along with Alderman King for National Night Out. He felt it was great in those neighborhoods and he'd like to reiterate what Alderman King said. He recalled in the Heatherbrooke Community there was a little boy with a police hat on, walking around with a five gallon bucket collecting donations for the Police Department which he felt was really neat.

Alderman Simmons apologized he wasn't able to attend National Night Out as it's something he's always enjoyed. He feels it's amazing how much the residents appreciate it and enjoy seeing police officers and firefighters in uniform. He added, it's a whole new attitude in the neighborhood when that happens and is a great thing.

Alderman Skains reiterated what Alderman King and Alderman Simmons said and explained that's why people worked so hard on the public safety initiative to get the funding for the City's Police and Fire Departments. It was projected well over ten years ago that 2019 to 2020 revenues and expenditures would run in a sideways relationship so he's glad it passed and things are getting done. He said he wants to see the buildings built before he passes away.

Alderman Milton thanked City Attorney Chris Lebeck and Alderman Skains for all the work done on moving forward with the CVB contract. He explained a lot of hours were put in, progress is being made and he just wanted to say thanks.

Mayor Akers thanked everyone for attending and he appreciates the discussion, but feels it's been another night of folks who don't seem to understand things are trying to be orderly. He commented he was taken back by the picture and mentioned seeing a picture on Facebook he took. He thanked Police Chief Jeff Matthews and mentioned going to four different neighborhoods. He feels the Board has to be careful, because as was mentioned tonight people are watching. It's interesting to him to see people's attitudes and he hopes everyone can get through this process and start looking to the future. Mayor Akers expressed he's hopeful that by passing the mask mandate ordinance now, the Board can come back to it anytime it wants to or when circumstances change. He added, but it will be a decision locally and based on Branson's circumstances and he's glad for the community and Board for what he considers as making a wise decision.

ADJOURN

Mayor Akers asked for a motion to adjourn. Alderman King so moved, seconded by Alderman Skains. Voting aye: King, Whiteis, Simmons, Skains, Milton and Seay. Nays: none. Motion carried. Meeting adjourned at 10:56 p.m.

_____
E. Edd Akers
Mayor

_____
Lisa Westfall
City Clerk

Dr. Barbe - Speaker Item No. 23

Feature

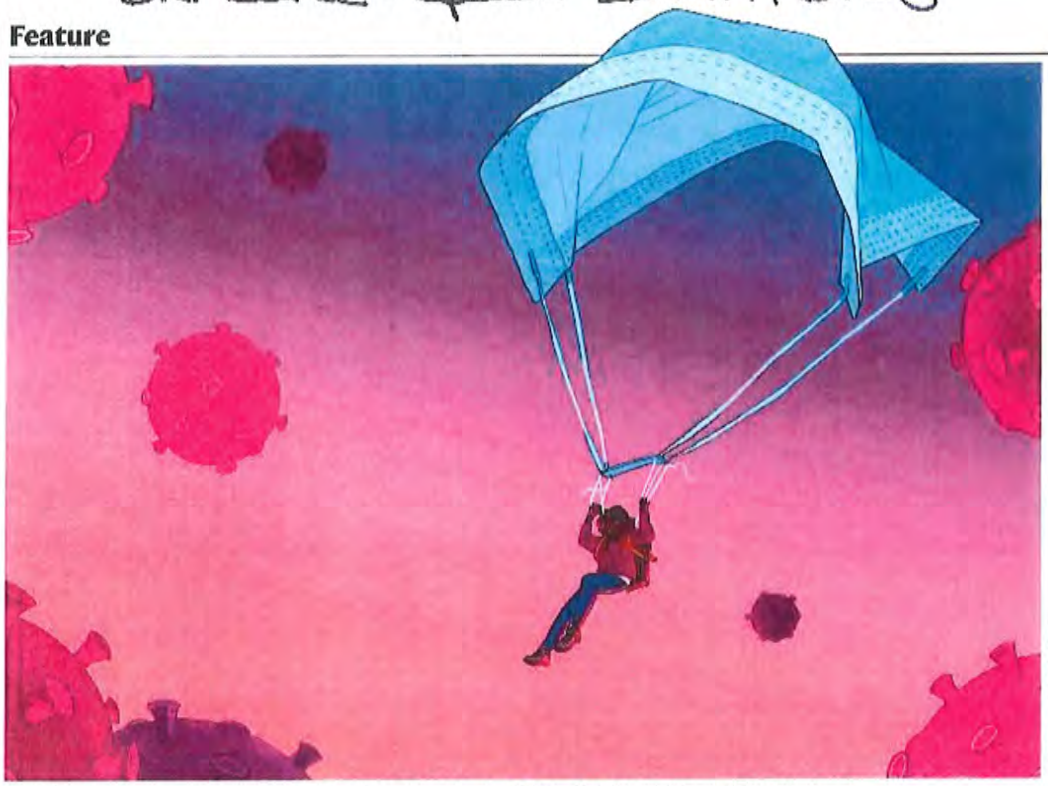


ILLUSTRATION BY BEN GIBBARD

WHAT THE DATA SAY ABOUT WEARING FACE MASKS

The science supports that face coverings save lives, and yet they're still endlessly debated. How much evidence is enough?

By Lynne Peeples

When her Danish colleagues first suggested distributing protective cloth face masks to people in Guinea-Bissau to stem the spread of the coronavirus, Christine Benn wasn't so sure.

"I said, 'Yeah, that might be good, but there's limited data on whether face masks are actually effective,'" says Benn, a global-health researcher at the University of Southern Denmark in Copenhagen, who for decades has co-led public-health campaigns in the West African country, one of the world's poorest.

That was in March. But by July, Benn and her team had worked out how to possibly provide some needed data on masks, and hopefully help people in Guinea-Bissau. They distributed thousands of locally produced cloth face coverings to people as part of a randomized controlled trial that might be the world's largest test of masks' effectiveness against the spread of COVID-19.

Face masks are the ubiquitous symbol of a pandemic that has sickened 35 million people and killed more than 1 million. In hospitals and other health-care facilities, the use of medical-grade masks clearly cuts down transmission of the SARS-CoV-2 virus. But for the variety of masks in use by the public, the data are messy, disparate and often hastily assembled. Add to that a divisive political discourse that included a US president disparaging their use, just days before being diagnosed with COVID-19 himself (see page 190). "People looking at the evidence are understanding it differently," says Baruch Fischhoff, a psychologist at Carnegie Mellon University in Pittsburgh, Pennsylvania, who specializes in public policy. "It's legitimately confusing."

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To be clear, the science supports using masks, with recent studies suggesting that they could save lives in different ways: research shows that they cut down the chances of both transmitting and catching the coronavirus, and some studies hint that masks might reduce the severity of infection if people do contract the disease.

But being more definitive about how well they work or when to use them gets complicated. There are many types of mask, worn in a variety of environments. There are questions about people's willingness to wear them, or wear them properly. Even the question of what kinds of study would provide definitive proof that they work is hard to answer.

"How good does the evidence need to be?" asks Fischhoff. "It's a vital question."

Beyond gold standards

At the beginning of the pandemic, medical experts lacked good evidence on how SARS-CoV-2 spreads, and they didn't know enough to make strong public-health recommendations about masks.

The standard mask for use in health-care settings is the N95 respirator, which is designed to protect the wearer by filtering out 95% of airborne particles that measure 0.3 micrometres (μm) and larger. As the pandemic ramped up, these respirators quickly fell into short supply. That raised the now contentious question: should members of the public bother wearing basic surgical masks or cloth masks? If so, under what conditions? "Those are the things we normally [sort out] in clinical trials," says Kate Grabowski, an infectious-disease epidemiologist at Johns Hopkins School of Medicine in Baltimore, Maryland. "But we just didn't have time for that."

So, scientists have relied on observational and laboratory studies. There is also indirect evidence from other infectious diseases. "If you look at any one paper — it's not a slam dunk. But, taken all together, I'm convinced that they are working," says Grabowski.

Confidence in masks grew in June with news about two hair stylists in Missouri who tested positive for COVID-19 (ref. 1). Both wore a double-layered cotton face covering or surgical mask while working. And although they passed on the infection to members of their households, their clients seem to have been spared (more than half reportedly declined free tests). Other hints of effectiveness emerged from mass gatherings. At Black Lives Matter protests in US cities, most attendees wore masks. The events did not seem to trigger spikes in infections[2], yet the virus ran rampant in late June at a Georgia summer camp, where children who attended were not required to wear face coverings[3]. Caveats abound: the protests were outdoors, which poses a lower risk of COVID-19 spread, whereas the campers shared cabins at night, for example. And because many non-protesters stayed in their homes during the gatherings, that might have reduced virus transmission in the community. Nevertheless, the anecdotal evidence "builds up the picture", says Theo Vos, a health-policy researcher at the University of Washington in Seattle.

More-rigorous analyses added direct evidence. A preprint study[4] posted in early August (and not yet peer reviewed), found that weekly increases in per-capita mortality were four times lower in places where masks were the norm or recommended by the government, compared with other regions. Researchers looked at 200 countries, including Mongolia, which adopted mask use in January and, as of May, had recorded no deaths related to COVID-19. Another study[5] looked at the effects of US state-government mandates for mask use in April and May. Researchers estimated that those reduced the growth of COVID-19 cases by up to 2 percentage points per day. They cautiously suggest that mandates might have averted as many as 450,000 cases, after controlling for other mitigation measures, such as physical distancing.

"You don't have to do much math to say this is obviously a good idea," says Jeremy Howard, a research scientist at the University of San Francisco in California, who is part of a team that reviewed the evidence for wearing face masks in a preprint article that has been widely circulated[6].

But such studies do rely on assumptions that mask mandates are being enforced and that people are wearing them correctly. Furthermore, mask use often coincides with other changes, such as limits on gatherings. As restrictions lift, further observational studies might begin to separate the impact of masks from those of other interventions, suggests Grabowski. "It will become easier to see what is doing what," she says.

Although scientists can't control many confounding variables in human populations, they can in animal studies. Researchers led by microbiologist Kwok-Yung Yuen at the University of Hong Kong housed infected and healthy hamsters in adjoining cages, with surgical-mask partitions separating some of the animals. Without a barrier, about two-thirds of the uninfected animals caught SARS-CoV-2, according to the paper[7] published in May. But only about 25% of the animals protected by mask material got infected, and those that did were less sick than their mask-free neighbours (as measured by clinical scores and tissue changes).

The findings provide justification for the emerging consensus that mask use protects the wearer as well as other people. The work also points to another potentially game-changing idea: "Masking may not only protect you from infection but also from severe illness," says Monica Gandhi, an infectious-disease physician at the University of California, San Francisco.

Gandhi co-authored a paper[8] published in late July suggesting that masking reduces the dose of virus a wearer might receive, resulting in infections that are milder or even asymptomatic. A larger viral dose results in a more aggressive inflammatory response, she suggests.

She and her colleagues are currently analysing hospitalization rates for COVID-19 before and after mask mandates in 1,000 US counties, to determine whether the severity of disease decreased after public masking guidelines were brought in.

The idea that exposure to more virus results in a worse infection makes "absolute sense",

> **"You don't have to do much math to say this is obviously a good idea."**

says Paul Digard, a virologist at the University of Edinburgh, UK, who was not involved in the research. "It's another argument for masks."

Gandhi suggests another possible benefit: if more people get mild cases, that might help to enhance immunity at the population level without increasing the burden of severe illness and death. "As we're awaiting a vaccine, could driving up rates of asymptomatic infection do good for population-level immunity?" she asks.

Back to ballistics

The masks debate is closely linked to another divisive question: how does the virus travel through the air and spread infection?

The moment a person breathes or talks, sneezes or coughs, a fine spray of liquid particles takes flight. Some are large — visible, even and referred to as droplets; others are microscopic, and categorized as aerosols. Viruses including SARS-CoV-2 hitch rides on these particles; their size dictates their behaviour.

Droplets can shoot through the air and land on a nearby person's eyes, nose or mouth to cause infection. But gravity quickly pulls them down. Aerosols, by contrast, can float in the air for minutes to hours, spreading through an unventilated room like cigarette smoke.

What does this imply for the ability of masks to impede COVID-19 transmission? The virus itself is only about 0.1 μm in diameter. But because viruses don't leave the body on their own, a mask doesn't need to block particles that small to be effective. More relevant are the pathogen-transporting droplets and aerosols, which range from about 0.2 μm to hundreds of micrometres across. (An average human hair has a diameter of about 80 μm.) The majority are 1–10 μm in diameter and can linger in the air a long time, says Jose-Luis Jimenez, an

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Time-lapse images show how cough droplets spread from a person wearing an N95 mask that has a valve to expel exhaled air.

environmental chemist at the University of Colorado Boulder. "That is where the action is."

Scientists are still unsure which size of particle is most important in COVID-19 transmission. Some can't even agree on the cut-off that should define aerosols. For the same reasons, scientists still don't know the major form of transmission for influenza, which has been studied for much longer.

Many believe that asymptomatic transmission is driving much of the COVID-19 pandemic, which would suggest that viruses aren't typically riding out on coughs or sneezes. By this reasoning, aerosols could prove to be the most important transmission vehicle. So, it is worth looking at which masks can stop aerosols.

All in the fabric

Even well-fitting N95 respirators fall slightly short of their 95% rating in real-world use, actually filtering out around 90% of incoming aerosols down to 0.3 μm. And, according to unpublished research, N95 masks that don't have exhalation valves – which expel unfiltered exhaled air – block a similar proportion of outgoing aerosols. Much less is known about surgical and cloth masks, says Kevin Fennelly, a pulmonologist at the US National Heart, Lung, and Blood Institute in Bethesda, Maryland.

In a review[9] of observational studies, an international research team estimates that surgical and comparable cloth masks are 67% effective in protecting the wearer.

In unpublished work, Linsey Marr, an environmental engineer at Virginia Tech in Blacksburg, and her colleagues found that even a cotton T-shirt can block half of inhaled aerosols and almost 80% of exhaled aerosols measuring 2 μm across. Once you get to aerosols of 4–5 μm, almost any fabric can block more than 80% in both directions, she says.

Multiple layers of fabric, she adds, are more effective, and the tighter the weave, the better. Another study[10] found that masks with layers of different materials – such as cotton and silk – could catch aerosols more efficiently than those made from a single material.

Benn worked with Danish engineers at her university to test their two-layered cloth mask design using the same criteria as for medical-grade ventilators. They found that their mask blocked only 11–19% of aerosols down to the 0.3 μm mark, according to Benn. But because most transmission is probably occurring through particles of at least 1 μm, according to Marr and Jimenez, the actual difference in effectiveness between N95 and other masks might not be huge.

Eric Westman, a clinical researcher at Duke University School of Medicine in Durham, North Carolina, co-authored an August study[11] that demonstrated a method for testing mask effectiveness. His team used lasers and smartphone cameras to compare how well 14 different cloth and surgical face coverings stopped droplets while a person spoke. "I was reassured that a lot of the masks we use did work," he says, referring to the performance of cloth and surgical masks. But thin polyester-and-spandex neck gaiters – stretchable scarves that can be pulled up over the mouth and nose – seemed to actually reduce the size of droplets being released. "That could be worse than wearing nothing at all," Westman says.

Some scientists advise not making too much of the finding, which was based on just one person talking. Marr and her team were among the scientists who responded with experiments of their own, finding that neck gaiters blocked most large droplets. Marr says she is writing up her results for publication.

"There's a lot of information out there, but it's confusing to put all the lines of evidence together," says Angela Rasmussen, a virologist at Columbia University's Mailman School of Public Health in New York City. "When it comes down to it, we still don't know a lot."

Minding human minds

Questions about masks go beyond biology, epidemiology and physics. Human behaviour is core to how well masks work in the real world. "I don't want someone who is infected in a crowded area being confident while wearing one of these cloth coverings," says Michael Osterholm, director of the Center for Infectious Disease Research and Policy at the University of Minnesota in Minneapolis.

Perhaps fortunately, some evidence[12] suggests that donning a face mask might drive the wearer and those around them to adhere better to other measures, such as social distancing. The masks remind them of shared responsibility, perhaps. But that requires that people wear them.

Across the United States, mask use has held steady around 50% since late July. This is a substantial increase from the 20% usage seen in March and April, according to data from the Institute for Health Metrics and Evaluation at the University of Washington in Seattle (see go.nature.com/30n6kxv). The institute's models also predicted that, as of 23 September, increasing US mask use to 95% – a level observed in Singapore and some other

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countries – could save nearly 100,000 lives in the period up to 1 January 2021.

"There's a lot more we would like to know," says Vos, who contributed to the analysis. "But given that it is such a simple, low-cost intervention with potentially such a large impact, who would not want to use it?"

Further confusing the public are controversial studies and mixed messages. One study[13] in April found masks to be ineffective, but was retracted in July. Another, published in June[14], supported the use of masks before dozens of scientists wrote a letter attacking its methods (see go.nature.com/3jpvxpt). The authors are pushing back against calls for a retraction. Meanwhile, the World Health Organization (WHO) and the US Centers for Disease Control and Prevention (CDC) initially refrained from recommending widespread mask usage, in part because of some hesitancy about depleting supplies for health-care workers. In April, the CDC recommended that masks be worn when physical distancing isn't an option; the WHO followed suit in June.

There's been a lack of consistency among political leaders, too. US President Donald Trump voiced support for masks, but rarely wore one. He even ridiculed political rival Joe Biden for consistently using a mask – just days before Trump himself tested positive for the coronavirus, on 2 October. Other world leaders, including the president and prime minister of Slovakia, Zuzana Čaputová and Igor Matovič, sported masks early in the pandemic, reportedly to set an example for their country.

Denmark was one of the last nations to mandate face masks – requiring their use on public transport from 22 August. It has maintained generally good control of the virus through early stay-at-home orders, testing and contact tracing. It is also at the forefront of COVID-19 face-mask research, in the form of two large, randomly controlled trials. A research group in Denmark enrolled some 6,000 participants,

> **"You can't do randomized trials for everything – and you shouldn't."**

asking half to use surgical face masks when going to a workplace. Although the study is completed, Thomas Benfield, a clinical researcher at the University of Copenhagen and one of the principal investigators on the trial, says that his team is not ready to share any results.

Benn's team, working independently of Benfield's group, is in the process of enrolling around 40,000 people in Guinea-Bissau, randomly selecting half of the households to receive bilayer cloth masks – two for each family member aged ten or over. The team will then follow everyone over several months to compare rates of mask use with rates of COVID-like illness. She notes that each household will receive advice on how to protect themselves from COVID-19 except that those in the control group will not get information on the use of masks. The team expects to complete enrolment in November.



US baseball players wore masks while playing during the 1918 influenza epidemic.

Several scientists say that they are excited to see the results. But others worry that such experiments are wasteful and potentially exploit a vulnerable population. "If this was a gentler pathogen, it would be great," says Eric Topol, director of the Scripps Research Translational Institute in La Jolla, California. "You can't do randomized trials for everything – and you shouldn't." As clinical researchers are sometimes fond of saying, parachutes have never been tested in a randomized controlled trial, either.

But Benn defends her work, explaining that people in the control group will still benefit from information about COVID-19, and they will get masks at the end of the study. Given the challenge of manufacturing and distributing the masks, "under no circumstances", she says, could her team have handed out enough for everyone at the study's outset. In fact, they had to scale back their original plans to enrol 70,000 people. She is hopeful that the trial will provide some benefits for everyone involved. "But no one in the community should be worse off than if we hadn't done this trial," she says. The resulting data, she adds, should inform the global scientific debate.

For now, Osterholm, in Minnesota, wears a mask. Yet he laments the "lack of scientific rigour" that has so far been brought to the topic. "We criticize people all the time in the science world for making statements without any data," he says. "We're doing a lot of the same thing here."

Nevertheless, most scientists are confident that they can say something prescriptive about wearing masks. It's not the only solution, says Gandhi, "but I think it is a profoundly important pillar of pandemic control". As Digard puts it: "Masks work, but they are not infallible. And, therefore, keep your distance."

Lynne Peeples is a science journalist in Seattle, Washington.

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Dr. Barbe-Speaker Item No. 23

ONLINE REPORT

Effectiveness of Cloth Masks for Protection Against Severe Acute Respiratory Syndrome Coronavirus 2

Abrar A. Chughtai, Holly Seale, C. Raina Macintyre

Cloth masks have been used in healthcare and community settings to protect the wearer from respiratory infections. The use of cloth masks during the coronavirus disease (COVID-19) pandemic is under debate. The filtration effectiveness of cloth masks is generally lower than that of medical masks and respirators; however, cloth masks may provide some protection if well designed and used correctly. Multilayer cloth masks, designed to fit around the face and made of water-resistant fabric with a high number of threads and finer weave, may provide reasonable protection. Until a cloth mask design is proven to be equally effective as a medical or N95 mask, wearing cloth masks should not be mandated for healthcare workers. In community settings, however, cloth masks may be used to prevent community spread of infections by sick or asymptomatically infected persons, and the public should be educated about their correct use.

As a result of the coronavirus disease (COVID-19) pandemic, supplies of medical masks and respirators are limited globally. Medical/surgical masks and respirators are commonly used as protection against respiratory and other infections. The main difference in these 2 products is the intended use. Medical masks are used in both healthcare and community settings to protect from droplet infections and from splashes and sprays of blood and body fluids. They are also used to prevent the spread of infection from sick or asymptomatic persons (also referred to as source control). Respirators are fit around the face, designed for respiratory protection, and used mostly in healthcare settings.

Heated debate surrounds healthcare workers having to either reuse or extend the use of disposable products, sterilize their respirator, or resort to wearing cloth or other homemade masks (*1*,*2*). Historically, cloth masks have been used to protect healthcare workers and the general public from various respiratory infections (*3*). However, most studies of cloth masks were conducted in vivo and during the first half of the 20th century, before medical masks were developed. To our knowledge, only 1 randomized controlled trial has been conducted to determine the efficacy of cloth masks (*4*). In this article, we discuss the evidence to inform the use of cloth masks for prevention of respiratory infections and propose strategies for cleaning and decontamination to protect frontline healthcare workers and the general public.

Historical Use of Cloth Masks

During the early 20th century, various types of cloth masks (made of cotton, gauze, and other fabrics) were used in US hospitals. Rates of respiratory infections among healthcare workers who used masks made of 2–3 layers of gauze were low (*5*). Cloth masks were also used to protect healthcare workers from diphtheria and scarlet fever. During the 1918 Spanish influenza pandemic, masks made of various layers of cotton were widely used by healthcare workers and the general public. Gauze masks were used during the second Manchurian plague epidemic in 1920–1921 and a plague epidemic in Los Angeles in 1924; infection rates among healthcare workers who wore masks were low (*6*). During the 1930s and 1940s, gauze and cloth masks were also used by healthcare workers to protect themselves from tuberculosis (*7*). In the middle of the 20th century, after disposable medical masks had been developed, use of cloth masks decreased; however, cloth mask use is still widespread in many countries in Asia. During the outbreak of severe acute respiratory syndrome in China, cotton masks were widely used by healthcare workers and the general public, and observational studies found them to be effective (*8*).

Author affiliations: University of New South Wales, Kensington, New South Wales, Australia (A. Chughtai, H. Seale, C.R. Macintyre); Arizona State University, Tempe, Arizona, USA (C.R. Macintyre)

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Studies of Cloth Mask Efficacy

In 2015, we conducted a randomized controlled trial to compare the efficacy of cloth masks with that of medical masks and controls (standard practice) among healthcare workers in Vietnam (4). Rates of infection were consistently higher among those in the cloth mask group than in the medical mask and control groups. This finding suggests that risk for infection was higher for those wearing cloth masks. The mask tested was a locally manufactured, double-layered cotton mask. Participants were given 5 cloth masks for a 4-week study period and were asked to wash the masks daily with soap and water (4). The poor performance may have been because the masks were not washed frequently enough or because they became moist and contaminated. Medical and cloth masks were used by some participants in the control group, but the poor performance of cloth masks persisted in post hoc analysis when we compared all participants who used medical masks (from the control and the medical mask groups) with all participants who used only a cloth mask (from the control and the cloth mask groups)(4).

We also examined the filtration ability of cloth masks by reviewing 19 studies (3). We found that the filtration effectiveness of cloth masks is generally lower than that of medical masks and respirators. Filtration effectiveness of cloth masks varies widely; some materials filter better than others (9–11). Filtration effectiveness of cloth masks depends on many factors, such as thread count, number of layers, type of fabric, and water resistance (3). One study tested medical masks and several household materials for the ability to block bacterial and viral aerosols. Participants made masks from different materials, and all masks tested showed some ability to block the microbial aerosol challenges although less than that of medical masks (11). Another study found that homemade cloth masks may also reduce aerosol exposure although less so than medical masks and respirators (12). Masks made of cotton and towel provide better protection than masks made of gauze. Although cloth masks are often not designed to fit around the face, some materials may fit snugly against the face. One study found that the use of nylon stockings around the mask improved filtration (A.V. Mueller et al., unpub. data, https://www.medrxiv.org/content/10.1101/2020.04.17.20069567v2.full.pdf). Filtration effectiveness of wet masks is reportedly lower than that of dry masks (3).

Policies and Guidelines Associated with Cloth Mask Use

Despite common use of cloth masks in many countries in Asia, existing infection control guidelines do not mention their use (13). However, some previous infection control guidelines have discussed use of cloth masks when medical masks and respirators are not available. For example, in an infection control guideline developed in 1998, the US Centers for Disease Control and Prevention (CDC) and the World Health Organization (WHO) recommended using cotton masks to protect from viral hemorrhagic fevers in low-resource healthcare settings in Africa if respirators or medical masks were not available (14). Similarly, WHO also discussed the option of using cloth masks to protect wearers from acquiring infection during the 2009 influenza A(H1N1) pandemic (15). In 2006, the US Institute of Medicine, National Academy of Sciences, prepared a report about the reusability of face masks during an influenza pandemic (16). The members were hesitant to advise against the use of cloth masks because of high mask demand during pandemics (16). As a result of the shortage of masks during the recent COVID-19 pandemic, CDC developed strategies for optimizing the supply of masks and recommended using homemade cloth masks when no medical masks are available (1). However, no guidance is provided for cleaning and decontamination of cloth masks, although standard washing in hot water with soap should be adequate.

Factors to Consider when Using Cloth Masks to Protect Wearers and to Prevent Spread of Infection during the COVID-19 Pandemic

The primary transmission routes for severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) are thought to be inhalation of respiratory droplets and close contact; therefore, WHO recommends wearing medical masks during routine care and using respirators during aerosol-generating procedures and other high-risk situations (17). However, SARS-COV-2 is a novel pathogen, and growing evidence indicates the possibility of airborne transmission (18–21). Recommendations to wear masks to protect the wearer from droplet infections are based on the assumption that droplets travel short distances only, generally 1–2 m. However, of 10 studies of horizontal droplet distance, 8 showed that droplets travel >2 m, in some instances ≈8 m (22). A recent study also showed that SARS-CoV-2 may be transmitted up to 4 m (18). Therefore, ideally, all frontline healthcare workers should use a respirator. However, demand for personal protective equipment has increased during the COVID-19 pandemic, and respirator shortages in previous pandemics have also been reported (23–26). If respirators are unavailable, healthcare workers could use a medical mask but may be at increased risk if they do so (2).

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CDC and the European Centre for Disease Prevention and Control initially recommended that all healthcare workers use respirators; however, because of shortages, they later recommended respirator use for high-risk situations only (*27*,*28*). Some countries also recommend sterilizing and decontaminating respirators for reuse; however, limited evidence supports these practices (*29*), and they may not be feasible in low- and middle-income countries.

During a pandemic, cloth masks may be the only option available; however, they should be used as a last resort when medical masks and respirators are not available (*3*). Cloth mask use should not be mandated for healthcare workers, but some may choose to use them if there are no alternatives (*30*). Protection is affected by proper mask use as well as by selection of fabric and design of the masks for water resistance, filtration, and fit. Current evidence suggests that multilayered masks with water-resistant fabric, high number of threads, and finer weave may be more protective (*3*,*10*). Several studies have examined filtration, but fewer have examined fit or water resistance. Surgical masks are normally rated for fluid resistance, and cloth masks should be too. Masks should be able to prevent a stream of fluid flowing at a pressure of up to 160 mm Hg from seeping through the mask and potentially into the mouth. Furthermore, the degree of fit affects effectiveness because air flows in the direction of least resistance; if gaps are present on the sides of the mask, air will flow through those gaps instead of through the mask.

Cloth masks can be made in large quantities in a short time. They can be reused after being decontaminated by various techniques, ideally washing in hot water with soap. Other methods or products include using bleach, isopropyl alcohol, or hydrogen peroxide; autoclaving or microwaving; and application of ultraviolet radiation or dry heat (*16*). Unlike disposable medical masks and respirators, the material of cloth masks is unlikely to degrade from standard decontamination procedures. However, hospitals will have the extra burden of cleaning and decontaminating used masks. If healthcare workers perform decontamination themselves, they may fail to wash masks frequently enough and may risk self-contamination (*31*).

The general public can use cloth masks to protect against infection spread in the community. In community settings, masks may be used in 2 ways. First, they may be used by sick persons to prevent spread of infection (source control), and most health organizations (including WHO and CDC) recommend such use. In fact, a recent CDC policy change with regard to community use of cloth masks (*1*) is also based on high risk for transmission from asymptomatic or presymptomatic persons (*32*). According to some studies, ≈25%–50% of persons with COVID-19 have mild cases or are asymptomatic and potentially can transmit infection to others. So in areas of high transmission, mask use as source control may prevent spread of infection from persons with asymptomatic, presymptomatic, or mild infections. If medical masks are prioritized for healthcare workers, the general public can use cloth masks as an alternative. Second, masks may be used by healthy persons to protect them from acquiring respiratory infections; some randomized controlled trials have shown masks to be efficacious in closed community settings, with and without the practice of hand hygiene (*33*). Moreover, in a widespread pandemic, differentiating asymptomatic from healthy persons in the community is very difficult, so at least in high-transmission areas, universal face mask use may be beneficial. The general public should be educated about mask use because cloth masks may give users a false sense of protection because of their limited protection against acquiring infection (*16*). Correctly putting on and taking off cloth masks improves protection (Table). Taking a mask off is a high-risk process (*34*) because pathogens may be present on the outer surface of the mask and may result in self-contamination during removal (*31*).

Future Research Directions

More research on cloth masks is needed to inform their use as an alternative to surgical masks/respirators in the event of shortage or high-demand situations. To our knowledge, only 1 randomized controlled trial (*4*) has been conducted to examine the efficacy of cloth masks in healthcare settings, and the results do not favor use of cloth masks. More randomized controlled trials should be conducted in community settings to test the efficacy of cloth masks against respiratory infections. According to the US Institute of Medicine, National Academy of Sciences, more research on the engineering design of cloth masks to enhance their filtration and fit is needed (*16*). Moreover, various methods for decontaminating cloth masks should be tested.

Conclusions

The filtration, effectiveness, fit, and performance of cloth masks are inferior to those of medical masks and respirators. Cloth mask use should not be mandated for healthcare workers, who should as a priority be provided proper respiratory protection. Cloth masks are a more suitable option for community use

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Table. Recommendations with regard to cloth masks

Activity	Details
Making cloth masks	• Select a fabric with high thread count and fine weave. • If using t-shirt material, cotton blend (*12*) may be better than pure cotton. • Hybrid fabrics such as cotton–silk, cotton–chiffon, or cotton–flannel may be good choices (*10*). • Select a fabric that is water resistant. • Use a minimum of 2–3 layers, preferably with batting between the layers. • Design a mask that fits and seals around the face. • Use ties rather than ear loops because ties provide better fit.
Putting on a cloth mask	• Wash your hands with soap and water or alcohol-based hand sanitizers. • Take a clean and dry cloth mask. • Place and hold the mask over your nose and mouth. Tie upper strings first at the back of your head and then the lower set at the base of your nock. If cloth mask has loops, hold the mask over your nose and mouth and tie ear loops. • If mask has pleats, unfold the mask from top and bottom so it covers your nose, mouth, and chin. • Do not touch the outer layer of face masks during use.
Taking off a cloth mask	• Wash your hands • Do not touch the outer surface of the face mask while removing. • Untie the lower strings first and then upper strings. In case of ear loops, remove ear loops first and then remove the mask. • Place the mask in a plastic zipper-sealed bag until it can be decontaminated. • Wash your hands again after removing the mask.
Caring for masks	• Have at least 2 masks per person, and wash masks with soap and water daily. • Cloth masks can be used for an extended period as long as they are not wet or soiled, but do not reuse them unless washed and cleaned.

when medical masks are unavailable. Protection provided by cloth masks may be improved by selecting appropriate material, increasing the number of mask layers, and using those with a design that provides filtration and fit. Cloth masks should be washed daily and after high-exposure use by using soap and water or other appropriate methods.

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In 2011, A.A.C., H.S., and C.R.M. conducted a study that involved testing filtration of masks made by 3M. A.A.C. and C.R.M. have also worked with CleanSpace Technology on research of fit testing of respirators (no funding was involved).

About the Author

Dr. Chughtai is an epidemiologist working as a lecturer in the School of Public Health and Community Medicine, University of New South Wales, Australia. His research interests include epidemiology and control of infectious diseases, focusing on emerging and reemerging infections.

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The NEW ENGLAND JOURNAL of MEDICINE

Facial Masking for Covid-19 — Potential for "Variolation" as We Await a Vaccine

Monica Gandhi, M.D., M.P.H., and George W. Rutherford, M.D.

As SARS-CoV-2 continues its global spread, it's possible that one of the pillars of Covid-19 pandemic control — universal facial masking — might help reduce the severity of disease and ensure that a greater proportion of new infections are asymptomatic. If this hypothesis is borne out, universal masking could become a form of "variolation" that would generate immunity and thereby slow the spread of the virus in the United States and elsewhere, as we await a vaccine.

One important reason for population-wide facial masking became apparent in March, when reports started to circulate describing the high rates of SARS-CoV-2 viral shedding from the noses and mouths of patients who were presymptomatic or asymptomatic — shedding rates equivalent to those among symptomatic patients.[1] Universal facial masking seemed to be a possible way to prevent transmission from asymptomatic infected people. The Centers for Disease Control and Prevention (CDC) therefore recommended on April 3 that the public wear cloth face coverings in areas with high rates of community transmission — a recommendation that has been unevenly followed across the United States.

Past evidence related to other respiratory viruses indicates that facial masking can also protect the wearer from becoming infected, by blocking viral particles from entering the nose and mouth.[2] Epidemiologic investigations conducted around the world — especially in Asian countries that became accustomed to population-wide masking during the 2003 SARS pandemic — have suggested that there is a strong relationship between public masking and pandemic control. Recent data from Boston demonstrate that SARS-CoV-2 infections decreased among health care workers after universal masking was implemented in municipal hospitals in late March.

SARS-CoV-2 has the protean ability to cause myriad clinical manifestations, ranging from a complete lack of symptoms to pneumonia, acute respiratory distress syndrome, and death. Recent virologic, epidemiologic, and ecologic data have led to the hypothesis that facial masking may also reduce the severity of disease among people who do become infected.[3] This possibility is consistent with a long-standing theory of viral pathogenesis, which holds that the severity of disease is proportionate to the viral inoculum received. Since 1938, researchers have explored, primarily in animal models, the concept of the lethal dose of a virus — or the dose at which 50% of exposed hosts die

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(LD50). With viral infections in which host immune responses play a predominant role in viral pathogenesis, such as SARS-CoV-2, high doses of viral inoculum can overwhelm and dysregulate innate immune defenses, increasing the severity of disease. Indeed, downregulating immunopathology is one mechanism by which dexamethasone improves outcomes in severe Covid-19 infection. As proof of concept of viral inocula influencing disease manifestations, higher doses of administered virus led to more severe manifestations of Covid-19 in a Syrian hamster model of SARS-CoV-2 infection.[4]

If the viral inoculum matters in determining the severity of SARS-CoV-2 infection, an additional hypothesized reason for wearing facial masks would be to reduce the viral inoculum to which the wearer is exposed and the subsequent clinical impact of the disease. Since masks can filter out some virus-containing droplets (with filtering capacity determined by mask type),[2] masking might reduce the inoculum that an exposed person inhales. If this theory bears out, population-wide masking, with any type of mask that increases acceptability and adherence,[2] might contribute to increasing the proportion of SARS-CoV-2 infections that are asymptomatic. The typical rate of asymptomatic infection with SARS-CoV-2 was estimated to be 40% by the CDC in mid-July, but asymptomatic infection rates are reported to be higher than 80% in settings with universal facial masking, which provides observational evidence for this hypothesis. Countries that have adopted population-wide masking have fared better in terms of rates of severe Covid-related illnesses and death, which, in environments with limited testing, suggests a shift from symptomatic to asymptomatic infections. Another experiment in the Syrian hamster model simulated surgical masking of the animals and showed that with simulated masking, hamsters were less likely to get infected, and if they did get infected, they either were asymptomatic or had milder symptoms than unmasked hamsters.

The most obvious way to spare society the devastating effects of Covid-19 is to promote measures to reduce both transmission and severity of illness. But SARS-CoV-2 is highly transmissible, cannot be contained by syndromic-based surveillance alone,[1] and is proving difficult to eradicate, even in regions that implemented strict initial control measures. Efforts to increase testing and containment in the United States have been ongoing and variably successful, owing in part to the recent increase in demand for testing.

The hopes for vaccines are pinned not just on infection prevention: most vaccine trials include a secondary outcome of decreasing the severity of illness, since increasing the proportion of cases in which disease is mild or asymptomatic would be a public health victory. Universal masking seems to reduce the rate of new infections; we hypothesize that by reducing the viral inoculum, it would also increase the proportion of infected people who remain asymptomatic.[3]

In an outbreak on a closed Argentinian cruise ship, for example, where passengers were provided with surgical masks and staff with N95 masks, the rate of asymptomatic infection was 81% (as compared with 20% in earlier cruise ship outbreaks without universal masking). In two recent outbreaks in U.S. food-processing plants, where all workers were issued masks each day and were required to wear them, the proportion of asymptomatic infections among the more than 500 people who became infected was 95%, with only 5% in each outbreak experiencing mild-to-moderate symptoms.[3] Case-fatality rates in countries with mandatory or enforced population-wide masking have remained low, even with resurgences of cases after lockdowns were lifted.

Variolation was a process whereby people who were susceptible to smallpox were inoculated with material taken from a vesicle of a person with smallpox, with the intent of causing a mild infection and subsequent immunity. Variolation was practiced only until the introduction of the variola vaccine, which ultimately eradicated smallpox. Despite concerns regarding safety, worldwide distribution, and eventual uptake, the world has high hopes for a highly effective SARS-CoV-2 vaccine, and as of early September, 34 vaccine candidates were in clinical evaluation, with hundreds more in development.

While we await the results of vaccine trials, however, any public health measure that could increase the proportion of asymptomatic SARS-CoV-2 infections may both make the infection less deadly and increase population-wide immunity without severe illnesses and deaths. Reinfection with SARS-CoV-2 seems to be rare, despite more than 8 months of circulation worldwide and as suggested by a macaque model. The scientific community has been clarifying for some time the humoral and cell-mediated components of the adaptive immune response to SARS-CoV-2 and the

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inadequacy of antibody-based seroprevalence studies to estimate the level of more durable T-cell and memory B-cell immunity to SARS-CoV-2. Promising data have been emerging in recent weeks suggesting that strong cell-mediated immunity results from even mild or asymptomatic SARS-CoV-2 infection,[5] so any public health strategy that could reduce the severity of disease should increase population-wide immunity as well.

To test our hypothesis that population-wide masking is one of those strategies, we need further studies comparing the rate of asymptomatic infection in areas with and areas without universal masking. To test the variolation hypothesis, we will need more studies comparing the strength and durability of SARS-CoV-2–specific T-cell immunity between people with asymptomatic infection and those with symptomatic infection, as well as a demonstration of the natural slowing of SARS-CoV-2 spread in areas with a high proportion of asymptomatic infections.

Ultimately, combating the pandemic will involve driving down both transmission rates and severity of disease. Increasing evidence suggests that population-wide facial masking might benefit both components of the response.

Disclosure forms provided by the authors are available at NEJM.org.

From the Center for AIDS Research, Division of HIV, Infectious Diseases, and Global Medicine, Department of Medicine (M.G.), and the Division of Infectious Disease and Global Epidemiology, Department of Epidemiology and Biostatistics (G.W.R.), University of California, San Francisco, San Francisco.

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Please note: This report has been corrected. An erratum has been published.

Item 23 Mr. DeJager handout

Morbidity and Mortality Weekly Report

Community and Close Contact Exposures Associated with COVID-19 Among Symptomatic Adults ≥18 Years in 11 Outpatient Health Care Facilities — United States, July 2020

Kiva A. Fisher, PhD[1]; Mark W. Tenforde, MD, PhD[1,2]; Leora R. Feldstein, PhD[1]; Christopher J. Lindsell, PhD[3,4]; Nathan I. Shapiro, MD[3,5]; D. Clark Files, MD[3,6]; Kevin W. Gibbs, MD[3,6]; Heidi L. Erickson, MD[3,7]; Matthew E. Prekker, MD[3,7]; Jay S. Steingrub, MD[3,8]; Matthew C. Exline, MD[3,9]; Daniel J. Henning, MD[3,10]; Jennifer G. Wilson, MD[3,11]; Samuel M. Brown, MD[3,12]; Ithan D. Peltan, MD[3,12]; Todd W. Rice, MD[3,4]; David N. Hager, MD, PhD[3,13]; Adit A. Ginde, MD[3,14]; H. Keipp Talbot, MD[3,4]; Jonathan D. Casey, MD[3,4]; Carlos G. Grijalva, MD[3,4]; Brendan Flannery, PhD[1]; Manish M. Patel, MD[1]; Wesley H. Self, MD[3,4]; IVY Network Investigators; CDC COVID-19 Response Team

Community and close contact exposures continue to drive the coronavirus disease 2019 (COVID-19) pandemic. CDC and other public health authorities recommend community mitigation strategies to reduce transmission of SARS-CoV-2, the virus that causes COVID-19 (*1,2*). Characterization of community exposures can be difficult to assess when widespread transmission is occurring, especially from asymptomatic persons within inherently interconnected communities. Potential exposures, such as close contact with a person with confirmed COVID-19, have primarily been assessed among COVID-19 cases, without a non-COVID-19 comparison group (*3,4*). To assess community and close contact exposures associated with COVID-19, exposures reported by case-patients (154) were compared with exposures reported by control-participants (160). Case-patients were symptomatic adults (persons aged ≥18 years) with SARS-CoV-2 infection confirmed by reverse transcription–polymerase chain reaction (RT-PCR) testing. Control-participants were symptomatic outpatient adults from the same health care facilities who had negative SARS-CoV-2 test results. Close contact with a person with known COVID-19 was more commonly reported among case-patients (42%) than among control-participants (14%). Case-patients were more likely to have reported dining at a restaurant (any area designated by the restaurant, including indoor, patio, and outdoor seating) in the 2 weeks preceding illness onset than were control-participants (adjusted odds ratio [aOR] = 2.4; 95% confidence interval [CI] = 1.5–3.8). Restricting the analysis to participants without known close contact with a person with confirmed COVID-19, case-patients were more likely to report dining at a restaurant (aOR = 2.8, 95% CI = 1.9–4.3) or going to a bar/coffee shop (aOR = 3.9, 95% CI = 1.5–10.1) than were control-participants. Exposures and activities where mask use and social distancing are difficult to maintain, including going to places that offer on-site eating or drinking, might be important risk factors for acquiring COVID-19. As communities reopen, efforts to reduce possible exposures at locations that offer on-site eating and drinking options should be considered to protect customers, employees, and communities.

This investigation included adults aged ≥18 years who received a first test for SARS-CoV-2 infection at an outpatient testing or health care center at one of 11 Influenza Vaccine Effectiveness in the Critically Ill (IVY) Network sites* during July 1–29, 2020 (*5*). A COVID-19 case was confirmed by RT-PCR testing for SARS-CoV-2 RNA from respiratory specimens. Assays varied among facilities. Each site generated lists of adults tested within the study period by laboratory result; adults with laboratory-confirmed COVID-19 were selected by random sampling as case-patients. For each case-patient, two adults with negative SARS-CoV-2 RT-PCR test results were randomly selected as control-participants and matched by age, sex, and study location. After randomization and matching, 615 potential case-patients and 1,212 control-participants were identified and contacted 14–23 days after the date they received SARS-CoV-2 testing. Screening questions were asked to identify eligible adults. Eligible adults for the study were symptomatic at the time of their first SARS-CoV-2 test.

CDC personnel administered structured interviews in English or five other languages† by telephone and entered data into REDCap software (*6*). Among 802 adults contacted and who agreed to participate (295 case-patients and 507 control-participants), 332 reported symptoms at the time of initial SARS-CoV-2 testing and were enrolled in the study. Eighteen interviews were excluded because of nonresponse to the community exposure questions. The final analytic sample (314) included 154 case-patients (positive SARS-CoV-2 test results) and 160 control-participants (negative SARS-CoV-2

* Baystate Medical Center, Springfield, Massachusetts; Beth Israel Deaconess Medical Center, Boston, Massachusetts; University of Colorado School of Medicine, Aurora, Colorado; Hennepin County Medical Center, Minneapolis, Minnesota; Intermountain Healthcare, Salt Lake City, Utah; Ohio State University Wexner Medical Center, Columbus, Ohio; Wake Forest University Baptist Medical Center, Winston-Salem, North Carolina; Vanderbilt University Medical Center, Nashville, Tennessee; John Hopkins Hospital, Baltimore, Maryland; Stanford University Medical Center, Palo Alto, California; University of Washington Medical Center, Seattle, Washington). Participating states include California, Colorado, Maryland, Massachusetts, Minnesota, North Carolina, Ohio, Tennessee, Utah, and Washington.

† Other languages included Spanish, Arabic, Vietnamese, Portuguese, and Russian.

test results). Among nonparticipants, 470 were ineligible (i.e., were not symptomatic or had multiple tests), and 163 refused to participate. This activity was reviewed by CDC and participating sites and conducted consistent with applicable federal law and CDC policy.[§]

Data collected included demographic characteristics, information on underlying chronic medical conditions,[¶] symptoms, convalescence (self-rated physical and mental health), close contact (within 6 feet for ≥15 minutes) with a person with known COVID-19, workplace exposures, mask-wearing behavior, and community activities ≤14 days before symptom onset. Participants were asked about wearing a mask and possible community exposure activities (e.g., gatherings with ≤10 or >10 persons in a home; shopping; dining at a restaurant; going to an office setting, salon, gym, bar/coffee shop, or church/religious gathering; or using public transportation) on a five-point Likert-type scale ranging from "never" to "more than once per day" or "always"; for analysis, community activity responses were dichotomized as never versus one or more times during the 14 days before illness onset. For each reported activity, participants were asked to quantify degree of adherence to recommendations such as wearing a face mask of any kind or social distancing among other persons at that location, with response options ranging from "none" to "almost all." Descriptive and statistical analyses were performed to compare case-patients with control-participants, assessing differences in demographic characteristics, community exposures, and close contact. Although an effort was made initially to match case-patients to control-participants based on a 1:2 ratio, not all potential participants were eligible or completed an interview, and therefore an unmatched analysis was performed. Unconditional logistic regression models with generalized estimating equations with exchangeable correlation structure correcting standard error estimates for site-level clustering were used to assess differences in community exposures between case-patients and control-participants, adjusting for age, sex, race/ethnicity, and presence of one or more underlying chronic medical conditions. In each model, SARS-CoV-2 test result (i.e., positive or negative) was the outcome variable, and each community exposure activity was the predictor variable. The first model included the full analytic sample (314). A second model was restricted to participants who did not report close contact to a person with COVID-19 (89 case-patients and 136 control-participants). Statistical analyses were conducted using SAS software (version 9.4; SAS Institute).

[§] Activity was determined to meet the requirements of public health surveillance as defined in 45 CFR 46.102(l)(2).

[¶] Cardiac condition, hypertension, asthma, chronic obstructive pulmonary disease, immunodeficiency, psychiatric condition, diabetes, or obesity.

Compared with case-patients, control-participants were more likely to be non-Hispanic White ($p<0.01$), have a college degree or higher ($p<0.01$), and report at least one underlying chronic medical condition ($p = 0.01$) (Table). In the 14 days before illness onset, 71% of case-patients and 74% of control-participants reported always using cloth face coverings or other mask types when in public. Close contact with one or more persons with known COVID-19 was reported by 42% of case-patients compared with 14% of control-participants ($p<0.01$), and most (51%) close contacts were family members.

Approximately one half of all participants reported shopping and visiting others inside a home (in groups of ≤10 persons) on ≥1 day during the 14 days preceding symptom onset. No significant differences were observed in the bivariate analysis between case-patients and control-participants in shopping; gatherings with ≤10 persons in a home; going to an office setting; going to a salon; gatherings with >10 persons in a home; going to a gym; using public transportation; going to a bar/coffee shop; or attending church/religious gathering. However, case-patients were more likely to have reported dining at a restaurant (aOR = 2.4, 95% CI = 1.5–3.8) in the 2 weeks before illness onset than were control-participants (Figure). Further, when the analysis was restricted to the 225 participants who did not report recent close contact with a person with known COVID-19, case-patients were more likely than were control-participants to have reported dining at a restaurant (aOR = 2.8, 95% CI = 1.9–4.3) or going to a bar/coffee shop (aOR = 3.9, 95% CI = 1.5–10.1). Among 107 participants who reported dining at a restaurant and 21 participants who reported going to a bar/coffee shop, case-patients were less likely to report observing almost all patrons at the restaurant adhering to recommendations such as wearing a mask or social distancing ($p = 0.03$ and $p = 0.01$, respectively).

Discussion

In this investigation, participants with and without COVID-19 reported generally similar community exposures, with the exception of going to locations with on-site eating and drinking options. Adults with confirmed COVID-19 (case-patients) were approximately twice as likely as were control-participants to have reported dining at a restaurant in the 14 days before becoming ill. In addition to dining at a restaurant, case-patients were more likely to report going to a bar/coffee shop, but only when the analysis was restricted to participants without close contact with persons with known COVID-19 before illness onset. Reports of exposures in restaurants have been linked to air circulation (7). Direction, ventilation, and intensity of airflow might affect virus transmission, even if social distancing measures and mask use are implemented according to current guidance. Masks cannot

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TABLE. Characteristics of symptomatic adults ≥18 years who were outpatients in 11 academic health care facilities and who received positive and negative SARS-CoV-2 test results (N = 314)[†] — United States, July 1–29, 2020

Characteristic	No. (%) Case-patients (n = 154)	Control participants (n = 160)	P-value
Age group, yrs			
18–29	44 (28.6)	39 (24.4)	0.18
30–44	46 (29.9)	62 (38.7)	
45–59	46 (29.9)	35 (21.9)	
≥60	18 (11.7)	24 (15.0)	
Sex			
Men	75 (48.7)	72 (45.0)	0.51
Women	79 (51.3)	88 (55.0)	
Race/Ethnicity[‡]			
White, non-Hispanic	92 (59.7)	124 (77.5)	<0.01
Hispanic/Latino	29 (18.8)	12 (7.5)	
Black, non-Hispanic	27 (17.5)	19 (11.9)	
Other, non-Hispanic	6 (3.9)	5 (3.1)	
Education (missing = 3)			
Less than high school	16 (10.5)	3 (1.9)	<0.01
High school degree or some college	60 (39.2)	48 (30.4)	
College degree or more	77 (50.3)	107 (67.7)	
At least one underlying chronic medical condition[§]	75 (48.7)	98 (61.2)	0.01
Community exposure 14 days before illness onset[¶]			
Shopping	131 (85.6)	141 (88.1)	0.51
Home, ≤10 persons	79 (51.3)	84 (52.5)	0.83
Restaurant	63 (40.9)	44 (27.7)	0.01
Office setting	37 (24.0)	47 (29.6)	0.27
Salon	24 (15.6)	28 (17.6)	0.63
Home, >10 persons	21 (13.6)	24 (15.0)	0.73
Gym	12 (7.8)	10 (6.3)	0.60
Public transportation	8 (5.2)	10 (6.3)	0.68
Bar/Coffee shop	13 (8.5)	8 (5.0)	0.22
Church/Religious gathering	12 (7.8)	8 (5.0)	0.32
Restaurant: others following recommendations such as wearing a face covering or mask of any kind or social distancing (n = 107)			
None/A few	12 (19.0)	1 (2.3)	0.03
About half/Most	25 (39.7)	21 (47.7)	
Almost all	26 (41.3)	22 (50.0)	
Bar: others following recommendations such as wearing a face covering or mask of any kind or social distancing (n = 21)			
None/A few	4 (31.8)	2 (25.0)	0.01
About half/Most	7 (53.8)	0 (0.0)	
Almost all	2 (15.4)	6 (75.0)	

See table footnotes on the next page.

be effectively worn while eating and drinking, whereas shopping and numerous other indoor activities do not preclude mask use.

Among adults with COVID-19, 42% reported close contact with a person with COVID-19, similar to what has been reported previously (*4*). Most close contact exposures were to family members, consistent with household transmission of SARS-CoV-2 (*8*). Fewer (14%) persons who received a negative SARS-CoV-2 test result reported close contact with a person with known COVID-19. To help slow the spread of SARS-CoV-2, precautions should be implemented to stay home once exposed to someone with COVID-19,** in addition to adhering to recommendations to wash hands often, wear masks, and social distance.[††] If a family member or other close contact is ill, additional prevention measures can be taken to reduce transmission, such as cleaning and disinfecting the home, reducing shared meals and items, wearing gloves, and wearing masks, for those with and without known COVID-19.[§§]

The findings in this report are subject to at least five limitations. First, the sample included 314 symptomatic patients who actively sought testing during July 1–29, 2020 at 11 health care facilities. Symptomatic adults with negative SARS-CoV-2 test results might have been infected with other respiratory

** https://www.cdc.gov/coronavirus/2019-ncov/if-you-are-sick/quarantine.html.

†† https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/index.html.
§§ https://www.cdc.gov/coronavirus/2019-ncov/if-you-are-sick/index.html.

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TABLE. (*Continued*) Characteristics of symptomatic adults ≥18 years who were outpatients in 11 academic health care facilities and who received positive and negative SARS-CoV-2 test results (N = 314)* — United States, July 1–29, 2020

Characteristic	No. (%) Case-patients (n = 154)	Control participants (n = 160)	P-value
Previous close contact with a person with known COVID-19 (missing = 1)			
No	89 (57.8)	136 (85.5)	<0.01
Yes	65 (42.2)	23 (14.5)	
Relationship to close contact with known COVID-19 (n = 88)			
Family	33 (50.8)	5 (21.7)	<0.01
Friend	9 (13.8)	4 (17.4)	
Work colleague	11 (16.9)	6 (26.1)	
Other[&]	6 (9.2)	8 (34.8)	
Multiple	6 (9.2)	0 (0.0)	
Reported use of cloth face covering or mask 14 days before illness onset (missing = 2)			
Never	6 (3.9)	5 (3.1)	0.86
Rarely	6 (3.9)	6 (3.8)	
Sometimes	11 (7.2)	7 (4.4)	
Often	22 (14.4)	23 (14.5)	
Always	108 (70.6)	118 (74.2)	

* Respondents who completed the interview 14–23 days after their test date. Five participants had significant missingness for exposure questions and were removed from the analysis. Patients were randomly sampled from 11 academic health care systems that are part of the Influenza Vaccine Effectiveness in the Critically Ill Network sites (Baystate Medical Center, Springfield, Massachusetts; Beth Israel Deaconess Medical Center, Boston, Massachusetts; University of Colorado School of Medicine, Aurora, Colorado; Hennepin County Medical Center, Minneapolis, Minnesota; Intermountain Healthcare, Salt Lake City, Utah; Ohio State University Wexner Medical Center, Columbus, Ohio; Wake Forest University Baptist Medical Center, Winston-Salem, North Carolina; Vanderbilt University Medical Center, Nashville, Tennessee; John Hopkins Hospital, Baltimore, Maryland; Stanford University Medical Center, Palo Alto, California; University of Washington Medical Center, Seattle, Washington). Participating states include California, Colorado, Maryland, Massachusetts, Minnesota, North Carolina, Ohio, Tennessee, Utah, and Washington.

† Other race includes responses of Native American/Alaska Native, Asian, Native Hawaiian/Other Pacific Islander, and other; these were combined because of small sample sizes.

§ Reported at least one of the following underlying chronic medical conditions: cardiac condition, hypertension, asthma, chronic obstructive pulmonary disease, immunodeficiency, psychiatric condition, diabetes, or obesity.

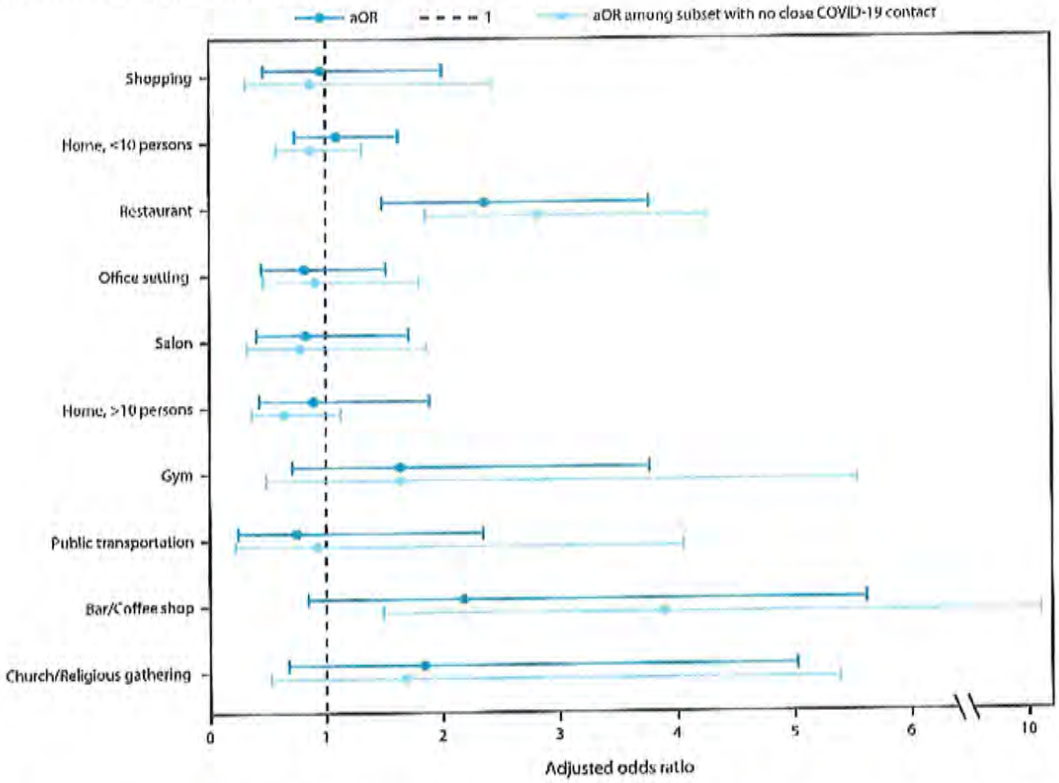
¶ Community exposure questions asked were "In the 14 days before feeling ill about how often did you:" with options of "shop for items (groceries, prescriptions, home goods, clothing, etc.)" (missing = 1); "have people visit you inside your home or go inside someone else's home where there were more than 10 people"; "have people visit you inside your home or go inside someone else's home where there were 10 people or less"; "go to church or a religious gathering/place of worship" (missing = 1); "go to a restaurant (dine-in, any area designated by the restaurant including patio seating)" (missing = 1); "go to a bar or coffee shop (indoors)" (missing = 2); "use public transportation (bus, subway, streetcar, train, etc.)" (missing = 1); "go to an office setting (other than for healthcare purposes)" (missing = 1); "go to a gym or fitness center" (missing = 1); and "go to a salon or barber (e.g., hair salon, nail salon, etc.)" (missing = 1). Response options were coded as never versus at least once in the 14 days prior to illness onset. Some participants had missing data for exposure questions.

** Other includes patients of health care workers (9), patron of a restaurant (1), spouse of employee (1), day care teacher (1), member of a religious congregation (1), and unspecified (1).

viruses and had similar exposures to persons with cases of such illnesses. Persons who did not respond, or refused to participate, could be systematically different from those who were interviewed for this investigation. Efforts to age- and sex-match participating case-patients and control-participants were not maintained because of participants not meeting the eligibility criteria, refusing to participate, or not responding, and this was accounted for in the analytic approach. Second, unmeasured confounding is possible, such that reported behaviors might represent factors, including concurrently participating in activities where possible exposures could have taken place, that were not included in the analysis or measured in the survey. Of note, the question assessing dining at a restaurant did not distinguish between indoor and outdoor options. In addition, the question about going to a bar or coffee shop did not distinguish between the venues or service delivery methods, which might represent different exposures. Third, adults in the study were from one of 11 participating health care facilities and might not be representative of the United States population. Fourth, participants were aware of their SARS-CoV-2 test results, which could have influenced their responses to questions about community exposures and close contacts. Finally, case or control status might be subject to misclassification because of imperfect sensitivity or specificity of PCR-based testing (*9*,*10*).

This investigation highlights differences in community and close contact exposures between adults who received a positive SARS-CoV-2 test result and those who received a negative SARS-CoV-2 test result. Continued assessment of various types of activities and exposures as communities, schools, and workplaces reopen is important. Exposures and activities where mask use and social distancing are difficult to maintain, including going to locations that offer on-site eating and drinking, might be important risk factors for

FIGURE. Adjusted odds ratio (aOR)* and 95% confidence intervals for community exposures† associated with confirmed COVID-19 among symptomatic adults aged ≥18 years (N = 314) — United States, July 1–29, 2020



Abbreviation: COVID-19 = coronavirus disease 2019.

* Adjusted for race/ethnicity, sex, age, and reporting at least one underlying chronic medical condition. Odds ratios were estimated using unconditional logistic regression with generalized estimating equations, which accounted for Influenza Vaccine Effectiveness in the Critically Ill Network site-level clustering. A second model was restricted to participants who did not report close contact to a person known to have COVID-19 (n = 225).

† Community exposure questions asked were "In the 14 days before feeling ill about how often did you: shop for items (groceries, prescriptions, home goods, clothing, etc.); have people visit you inside your home or go inside someone else's home where there were more than 10 people; have people visit you inside your home or go inside someone else's home where there were 10 people or less; go to church or a religious gathering/place of worship; go to a restaurant (dine-in, any area designated by the restaurant including patio seating); go to a bar or coffee shop (indoors); use public transportation (bus, subway, streetcar, train, etc.); go to an office setting (other than for healthcare purposes); go to a gym or fitness center; go to a salon or barber (e.g., hair salon, nail salon, etc.)." Response options were coded as never versus at least once in the 14 days before illness onset.

SARS-CoV-2 infection. Implementing safe practices to reduce exposures to SARS-CoV-2 during on-site eating and drinking should be considered to protect customers, employees, and communities[¶¶] and slow the spread of COVID-19.

[¶¶] https://www.cdc.gov/coronavirus/2019-ncov/daily-life-coping/personal-social-activities.html#restaurant; https://www.cdc.gov/coronavirus/2019-ncov/community/organizations/business-employers/bars-restaurants.html; https://www.cdc.gov/coronavirus/2019-ncov/images/community/Rest_Bars_RiskAssessment.jpg.

Acknowledgments

Zhanar Haimovich, Northrop Grumman; Sherri Pals, Division of Global HIV & TB, Center for Global Health, CDC.

Corresponding author: Kiva A. Fisher, eocevent458@cdc.gov.

Summary

What is already known about the topic?

Community and close contact exposures contribute to the spread of COVID-19.

What is added by this report?

Findings from a case-control investigation of symptomatic outpatients from 11 U.S. health care facilities found that close contact with persons with known COVID-19 or going to locations that offer on-site eating and drinking options were associated with COVID-19 positivity. Adults with positive SARS-CoV-2 test results were approximately twice as likely to have reported dining at a restaurant than were those with negative SARS-CoV-2 test results.

What are the implications for public health practice?

Eating and drinking on-site at locations that offer such options might be important risk factors associated with SARS-CoV-2 infection. Efforts to reduce possible exposures where mask use and social distancing are difficult to maintain, such as when eating and drinking, should be considered to protect customers, employees, and communities.

[1]CDC COVID-19 Response Team; [2]Epidemic Intelligence Service, CDC; [3]Influenza Vaccine Effectiveness in the Critically Ill (IVY) Network; [4]Vanderbilt University Medical Center, Nashville, Tennessee; [5]Beth Israel Deaconess Medical Center, Boston, Massachusetts; [6]Wake Forest University Baptist Medical Center, Winston-Salem, North Carolina; [7]Hennepin County Medical Center, Minneapolis, Minnesota; [8]Baystate Medical Center, Springfield, Massachusetts; [9]Ohio State University Wexner Medical Center, Columbus, Ohio; [10]University of Washington Medical Center, Seattle, Washington; [11]Stanford University Medical Center, Palo Alto, California; [12]Intermountain Healthcare, Salt Lake City, Utah; [13]Johns Hopkins Hospital, Baltimore, Maryland; [14]University of Colorado School of Medicine, Aurora, Colorado.

IVY Network Investigators

Kimberly W. Hart, Vanderbilt University Medical Center; Robert McClellan, Vanderbilt University Medical Center; Hsi-nien Tan, Vanderbilt University Medical Center; Adrienne Baughman, Vanderbilt University Medical Center.

CDC COVID-19 Response Team

Nora A. Hennessy, CDC COVID-19 Response Team; Brittany Grear, CDC COVID-19 Response Team; Michael Wu, CDC COVID-19 Response Team; Kristin Mlynarczyk, CDC COVID-19 Response Team; Luc Marzano, CDC COVID-19 Response Team; Zuwena Plata, CDC COVID-19 Response Team; Alexis Caplan, CDC COVID-19 Response Team; Samantha M. Olson, CDC COVID-19 Response Team; Constance E. Ogokeh, CDC COVID-19 Response Team; Emily R. Smith, CDC COVID-19 Response Team; Sara S. Kim, CDC COVID-19 Response Team; Eric P. Griggs, CDC COVID-19 Response Team; Bridget Richards, CDC COVID-19 Response Team; Sonya Robinson, CDC COVID-19 Response Team; Kaylee Kim, CDC COVID-19 Response Team; Ahmed M. Kassem, CDC COVID-19 Response Team; Courtney N. Sciarratta, CDC COVID-19 Response Team; Paula L. Marcet, CDC COVID-19 Response Team.

All authors have completed and submitted the International Committee of Medical Journal Editors form for disclosure of potential conflicts of interest. Carlos G. Grijalva reports grants from Campbell Alliance, the National Institutes of Health, the Food and Drug Administration, the Agency for Health Care Research and Quality and Sanofi-Pasteur, and consultation fees from Pfizer, Merck, and Sanofi-Pasteur. Christopher J. Lindsell reports grants from National Institutes of Health and the Department of Defense and other support from Marcus Foundation, Endpoint Health, Entegrion, bioMerieux, and Bioscape Digital, outside the submitted work. Nathan I. Shapiro reports grants from the National Institutes of Health, Rapid Pathogen Screening, Inflammatix, and Baxter, outside the submitted work. Daniel J. Henning reports personal fees from CytoVale and grants from Baxter, outside the submitted work. Samuel M. Brown reports grants from National Institutes of Health, Department of Defense, Intermountain Research and Medical Foundation, and Janssen and consulting fees paid to his employer from Faron and Sedana, outside the submitted work. Ithan D. Peltan reports grants from the National Institutes of Health, Asahi Kasei Pharma, Immunexpress Inc., Janssen Pharmaceuticals, and Regeneron, outside the submitted work. Todd W. Rice reports personal fees from Cumberland Pharmaceuticals, Inc, Cytovale, Inc, and Avisa, LLC, outside the submitted work. Adit A. Ginde reports grants from the National Institutes of Health and Department of Defense, outside the submitted work. H. Keipp Talbot reports serving on the Data Safety Monitoring Board for Seqirus. No other potential conflicts of interest were disclosed.

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Handout submitted by Barbara Melham for Item No. 23

10/11/2020 Item 23 Speaker received_666220254004541.jpeg

Gatewood block party
10/06/2020



BRANSON ADVISORY PARK BOARD

REGULAR MEETING

September 15, 2020
5:15pm
Branson RecPlex

CALL TO ORDER

ROLL CALL

Board Members Present: Scott McCaulley, Andrew Brown, Clark Harris, Scott Wuest, Jamie Whiteis, Mica Farley

Board Members Absent: Candy Sullinger, David Parrish, Julie Wolfe, Jennifer Holder

Staff Present: Cindy Shook, Brien Halterman

REGULAR AGENDA ITEMS

1. **Approve Minutes**

Motion made by Andrew Brown and seconded by Mica Farley to approve the August 18, 2020 minutes as presented. Motion carried.

2. **Review of Annual Revenue Contracts**

Cindy presented the SeniorAge contract for review. She shared with the board that the SeniorAge contract has been an annual contract since 1991, when the Community Center was built. SeniorAge provides a daily hot meal for seniors and delivers meals to the home bound. Cindy reported the lease is the same as last year and provides rental income in the amount of $400.00 per month. Cindy added that due to COVID-19, they have not provided in person meals since March, rather meals are available for pick up and meals continue to be delivered to the home bound.

Scott Wuest asked if the City carried any debt on the building, and Cindy replied no. Scott then asked what expenses were covered in the lease. Cindy responded that SeniorAge is responsible to cover all their own expenses to operate (staff expenses, equipment, supplies, etc) as well as the propane that powers the kitchen appliances. Scott asked if there were reserves set aside to help take care of the building. Cindy explained that monies are budgeted annually in the operating budget, as we are able, for replacement of equipment. Larger items, such as HVAC replacement or parking lot repaving, are requested as part of the capital budget. Cindy added that SeniorAge has been a great partner and very proactive about assisting with building improvements. They have also made several successful requests

for funding for items such as replacement cabinets in the kitchen, a new dishwasher, projector and speakers and automatic doors for the bathroom from the Taney County Senior Tax Board.

Andrew Brown made a motion to approve the SeniorAge Contract. Clark Harris seconded the motion. Motion unanimously carried.

The second contract to be presented was John Morris Equipment, who supplies washers and dryers for the RV guests to use at the Branson Lakeside RV Park.

Cindy explained that this contract went out to bid in 2019 and that there is an option to renew the contract up to four additional years. Cindy stated that the prices had not changed from last year. The vending price to use the washing machine is $2.00 and the price for the dryer is $1.75, with the City of Branson receiving 56% of the revenue.

Scott McCaulley commented that this was another revenue source for the campground and that he assumed they must do pretty good. Cindy responded that the laundry is popular and is a good source of revenue, although we have seen a decline this year, possibly due to COVID-19. She added that she expects the laundry revenue to rebound in 2021 and is projecting $8,600.00.

Andrew Brown made a motion to approve the John Morris Equipment contract. Mica Farley seconded the motion. Motion unanimously carried.

3. **Marketing Presentation**

This items was tabled for a future meeting.

4. **Parks Update**

Cindy introduced new Assistant Parks Director, Brien Halterman.

Brien shared with Park Board his 20 plus years of experience in the field of Parks and Recreation. Scott inquired how Brien found the department from his previous job in Virginia. Brien explained that his previous department had shut down operations and that he had found the posting for Branson online. He stated he was very happy and appreciative of the opportunity that Cindy had provided and that it had been great so far. Scott welcomed him to department.

Cindy shared some of the items that the maintenance department had been busy with that included:

- Replacing lights at soccer fields and ballfields.
- Touch up painting pickleball courts.
- Cleaning up and mulching the parks.
- Support of the recent Autumn Daze event in downtown Branson.
- Soccer season was getting ready to start so painting of the fields were underway.

Mica shared that flag football practice at Stockstill went really well and wanted to say good job to everyone.

Cindy provided a brief update on phase 1 of the CARES Act. Cindy stated that she recently received some good news from the Finance Director that the Park's Department was receiving reimbursement in the amount of $5438.00, which was the largest refund among the departments. This included staff time from the shut down for grocery shopping and virtual programming had been received. Cindy went on to say that they were moving forward on purchasing additional sanitizing equipment for consideration of phase 2 reimbursement.

Scott McCaulley asked how the garage sale went. Cindy stated that the sale went great, explaining that half of the booths moved to the ballfield parking lot to mitigate the crowd and allow for additional social distancing. Andrew stated that it was nice how it was spread out. He stated that he saw a couple of people selling drinks and food and wondered if this might be a source of revenue for the department next year.

5. **Upcoming Programs and Events**

Cindy shared the following updates with the board members:

- The annual doggie swim was held the previous weekend went great, with 90 dogs and 177 people participating, up from 88 dogs and 144 people in 2019. Cindy shared that former Parks Director, Randy Warner, attending the doggie swim with his dog.
- The youth flag football league is new this year and was going very well, under Carlie Allison's leadership. The league is played at the Branson High School and is a partnership with Branson school.
- The youth fall soccer league is underway, with 57 teams competing, compared to 61 teams in 2019. The games will start in September.
- The youth volleyball league is underway, with 16 teams competing, compared to 22 teams in 2019.
- Traci will be hosting her first Girls Night Out at the Community Center tonight, the first one since COVID-19.
- Cindy stated that Boonanza will not be held this year. In its place, two new Halloween events, a hayride for the younger kids and a haunted barn for the older kids, will be offered. Cindy explained that these events are smaller events designed to mitigate crowds and will be held over four nights.

6. **Member's Reports**

Scott Wuest shared that he would be attending the upcoming virtual Trails Summit hosted by the Missouri Parks and Recreation Association. Scott shared that one area he was interested in was the funding for the trails. He shared he was excited to sit in on the summit then maybe follow up with Cindy and some of the staff to discuss it.

ADJOURN

Meeting adjourned 5:45 pm

M I N U T E S

HUMAN RESOURCES COMMITTEE
CITY OF BRANSON, MISSOURI
August 19, 2020

1) Call to Order

The Human Resources Committee met in the Council Chambers of City Hall, Wednesday, August 19, 2020. The meeting was called to order by Mayor Edd Akers at 9:33 a.m.

2) Roll Call

Committee Members present: City Administrator Stan Dobbins, Mayor Edd Akers, Alderman Bill Skains and Bryan Cossiboom which provided a quorum. Kenn Tilus joined the meeting at 9:36 a.m.

Also present: Human Resources Director Jan Fischer, Kimberly Cooper, Bob Smither, Kelly Farner, Gina Stech, Human Resources Specialist Sonya Seitz, Chena Simmons, Melody Pettit, John Akers, Jamie Rouch and Marcia Chapman.

3) Acknowledgement of July 22, 2020 Minutes.

Motion to approve: City Administrator Stan Dobbins; Second: Alderman Bill Skains; Vote: 4 yes, 0 no.

4) Discussion of New Hires/Promotions/Reclassifications.

Kenn Tilus joined the meeting at 9:36 a.m.

Discussion led by Human Resources Director Jan Fischer.

5) Recommendation on 2021 Employee Benefits Renewal.

Mayor Edd Akers excused himself from the discussion due to conflict of interest with his son, John, bringing the recommendation to the Human Resources Committee.

Discussion led by John Akers.

John acknowledged the long term relationship of Anthem with this being the 31st renewal with the City. He stated three medical plans available to employees and reviewed the past year comparisons as well as reviewing the credibility percentages and loss ratios. He presented the renewal with no change in benefit coverages or increase in rates. The 2021 Employee Benefits Renewal will be a flat rate renewal with net cost funding added to benefit the City.

A motion was made by Kenn Tilus for the recommendation of the 2021 Employee Benefits Renewal along with the Employer/Employee cost share rate sheet for premiums as presented. Second was made by: Stan Dobbins; Vote: 4 yes, 0 no.

6) Safety Report: Employee COVID-19 Update.

Mayor Edd Akers returned to the meeting.

Update given by Bob Smither.

The safety measures implemented since the reopening of the City beginning May 15, 2020, were reviewed. The City has worked with Emergency Management to follow both the Taney County Health Department and the CDC guidelines regarding the pandemic and make adjustments accordingly. City Hall cleaning protocols are in place and hand sanitizers have been installed in City Hall at each department entrance and the main entrance. Face coverings and personal travel protocols were reviewed. An overview of City employee cases was given, as well

as the protocol taken for those testing positive or exposed to COVID-19. The protocols have been reviewed and revised regularly, as the City gathers more updates on COVID-19 information.

Safety Officer Kelly Farner has developed mandated safety presentations online and provided department supervisors with Toolbox Talk, a program providing information that can present to employees on a regular basis. Focus will be on reducing employee complacency, fatigue and impairment to reduce claims.

7) **Discussion of Rule 27, Employee Safety During and Following Emergency, Disaster or Pandemic Conditions.**
Presented by Jan Fischer.

Rule 27 was presented to the committee for their awareness and input before going to the City Administrator for approval. The rule was drafted by Jan Fischer as a directive of the Assist City Administrator through the COVID Teams After Action Committees. Feedback was received by Directors, incorporated and a new version sent to the Employee Human Resources Committee for each member to take back to their respective department. That feedback was incorporated into the final version that was presented today. Input was given by the committee and the final step is for the Rule to be sent to the City Administrator for approval.

Jan informed the Committee that the reason it is a final step to go before the City Administrator is because it is an Administrative Rule rather than an Article. So, once the City Administrator approves it, it will thus be in place and the information will be distributed to employees.

8) **Human Resources Director's Report**.
Update given by Jan Fischer.

Human Resources met with American Fidelity to discuss the transition of employee Health Savings Accounts from Central Bank. Currently, Central Bank has a monthly fee and the employee must go to their location to set up the account. By transitioning to American Fidelity, there will no longer be a cost to the employee and set up can be completed at open enrollment for immediate implementation. Employees would also have an opportunity to select other investments once their balance reaches $2,500.00 or more.

Direction has been given by the Assistant City Administrator to categorize employee positions. Data such as employee compensation, benefits, and performance scores will be gathered and Directors will be met with regarding essential employee lists. The After Action COVID team will also be developing criteria and standards for successful employee teleworking.

It was discovered by Sonya Seitz, the main point of contact for the current applicant tracking system, that a large amount of applicants are not connected to any position. With this discovery and the detriment to the City regarding possible candidates for positions, transition to NeoGov is being considered. NeoGov is utilized by a large amount of municipalities. With NeoGov, there would be a price reduction and no cost to transition. Salary study information would be something that is available to gather out of the system, which could be an additional savings to the City.

9) **Adjourn**.
Motion to adjourn: Alderman Bill Skains; Second: Kenn Tilus; Vote: 5 yes, 0 no.
Time Adjourned: 10:34 a.m.

BILL NO. 5880

STAFF REPORT

ITEM/SUBJECT: **READING OF A BILL APPROVING THE ANNEXATION OF THE PROPERTIES LOCATED AT 121 LENHART LANE, BRANSON, MISSOURI.**

INITIATED BY: **PLANNING & DEVELOPMENT DEPARTMENT**

FIRST READING: **OCTOBER 13, 2020** **FINAL READING:** **OCTOBER 27, 2020**

EXECUTIVE SUMMARY:

- A petition for annexation has been received from Todd Chandler of Cribb Philbeck Weaver Group, Inc on behalf of Lifestyle Contractors LLC for these properties was formally presented to the Board of Aldermen on September 22, 2020.

- This is the Public Hearing concerning this request in addition to its first reading. The date set for this hearing is in accordance with the RSMo requirement of no less than 14 days and not more than 60 days after the petition was received by the Board of Aldermen.

- The properties are located southeast of the intersection of Lenhart Lane and Friendly Hills Drive, which is approximately 1,500 feet west of State Highway 265.

- One of the properties included in the request has an existing 2,705 square foot single family structure and a 986 square foot accessory garage, both built in 1999, while the other property is currently vacant. The existing structures are proposed to remain, and the vacant property is proposed to be combined with the property to the east and improved as part of the Chateau Mountain development which will include a mix of nightly rental structures.

- Staff has reviewed the file and determined the properties are contiguous with existing city limits. Staff has also determined there will be minimal impact created from the annexation of them. Additionally, as nightly rentals, new tax revenue is expected from the proposed development which these properties will be a part of.

FINANCIAL IMPACT:

___ **No impact/Not applicable**
___ **Budgeted in the current year's budget**
_X_ **Other (see additional explanation)**

STAFF RECOMMENDATION:

_X_ **Recommended**
____ **Not Recommended**
____ **Neutral/None**

COMMUNITY PLAN 2030: LU-2: Annexation.

ATTACHED EXHIBITS:

1) Petition for Annexation
2) Vicinity Map
3) Departmental Comments

PETITION FROM PROPERTY OWNER AT 121 LENHART LANE
REQUESTING ANNEXATION

Petition Requesting Annexation to the City of Branson
Parcel ID # 18-2.0-10-002-001-019.000 and 18-2.0-10-002-001-020.000

We, the undersigned **Lifestyle Contractors, LLC**, a limited liability company of the State of Missouri, hereinafter referred to as the Petitioner, for its petition to the Board of Aldermen of the City of Branson state and allege as follows:

1. That we are the owners of all fee interests of record in the real estate in Taney County, Missouri, described as follows, to wit:

   All of Lots 1 and 2, FRIENDLY HILLS SUBDIVISION, a subdivision according to the recorded plat thereof, Plat Book 19, page 54, Taney County, Missouri.

2. That said real estate is not now a part of any incorporated municipality.

3. That the said real estate is contiguous to the existing corporate limits of the City of Branson, Missouri.

4. That we request that the said real estate to be annexed to, and be included within the corporate limits of, the City of Branson, Missouri, as authorized by the provisions of Section 71.012, RSMo.

5. That we request the Board of Aldermen of the City of Branson to cause the required notice to be published and to conduct the public hearing required by law and to thereafter adopt an ordinance extending the limits of the City of Branson to include the above described real estate.

This Petition Requesting Annexation, made this 31st day of August, 2020.

Managing Member

VERIFICATION

STATE OF Missouri)
) **SS.**
COUNTY OF Taney)

COMES NOW **Steve Redford**, being of lawful age and after being duly sworn, states that he has read the foregoing Petition Requesting Voluntary Annexation of Property into the City of Branson and that the facts therein are true and correct according to his best knowledge and belief.

Petitioner

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, the day and year last above written.

Andrea C. Stacy
Notary Public

My Commission Expires:

02/10/2024

[SEAL]

NOTARY PUBLIC NOTARY SEAL STATE OF MISSOURI

ANDREA C. STACY
My Commission Expires
February 10, 2024
Stone County
Commission #20897137

ACKNOWLEDGMENT OF PROPERTY OWNER

STATE OF Missouri)
) SS.
COUNTY OF Taney)

On this 31st day of August, 2020, before me personally appeared **Steve Redford**, to me known, and who being by me duly sworn, did say that he is the managing member of **Lifestyle Contractors, LLC**, a limited liability company of the State of Missouri, and that as such managing member he has the authority to execute the foregoing *Voluntary Petition For Annexation* on behalf of said limited liability company, and said managing member acknowledged said instrument to be the free act and deed of said limited liability company.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, the day and year last above written.

Andrea C. Stacy
Notary Public

My Commission Expires:

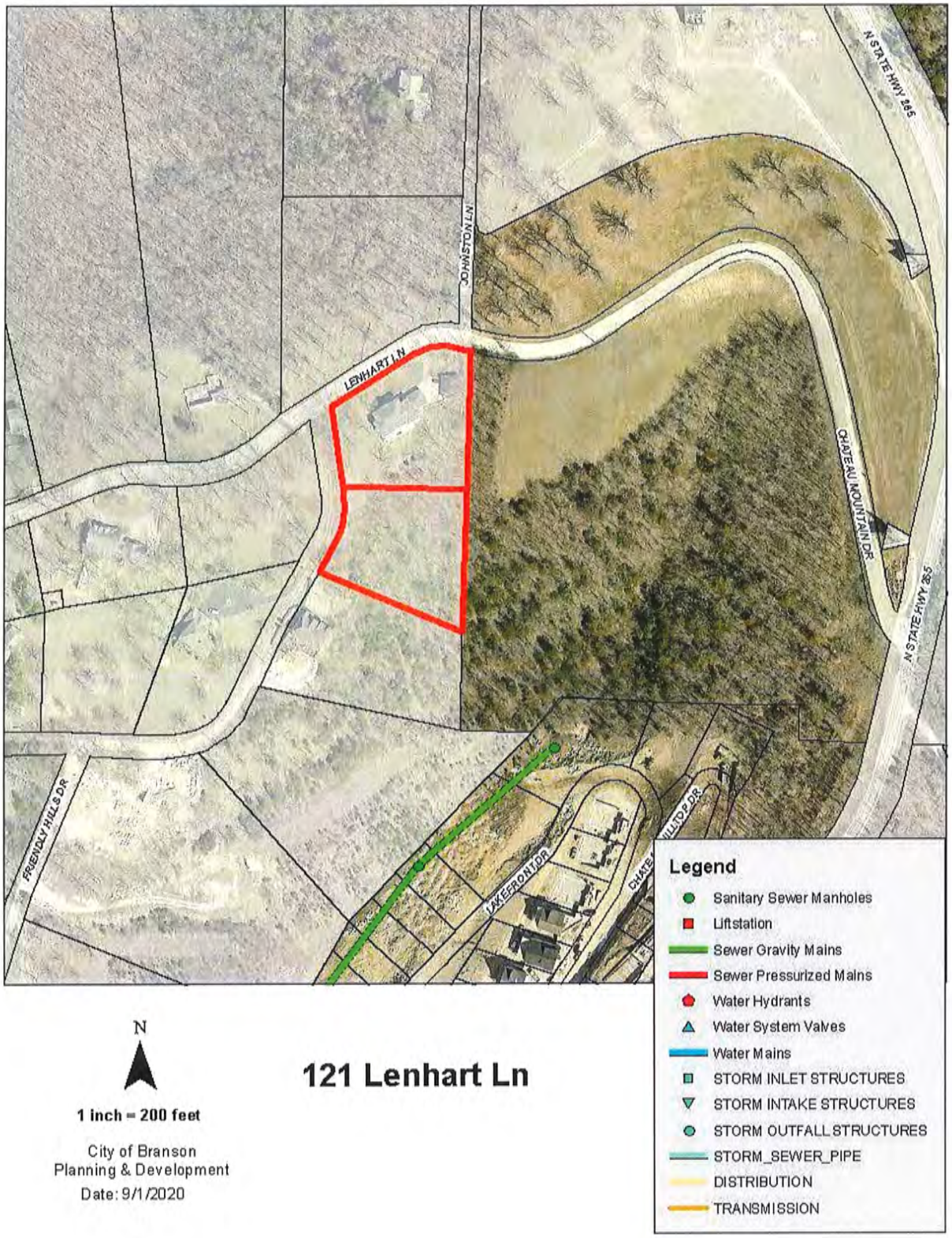
02/10/2024

[SEAL]

NOTARY PUBLIC NOTARY SEAL STATE OF MISSOURI

ANDREA C. STACY
My Commission Expires
February 10, 2024
Stone County
Commission #20897137

2) VICINITY MAP



N

1 inch = 200 feet

City of Branson
Planning & Development
Date: 9/1/2020

121 Lenhart Ln

PLANNING & DEVELOPMENT DEPARTMENT

PLANNING & ZONING | BUILDING PERMITS | SIGN PERMITS

City of Branson MISSOURI

BransonMo.gov

DATE: September 14, 2020

SUBJECT: Annexation of 121 Lenhart Lane

Utilities Review

- Currently, the property is not on City sewer and is most likely utilizing a septic system. The water is through Missouri American.

Fire Review

- This single - family residential home, if annexed, would be non-conforming to our adopted codes and ordinances. One item to note is the current distance of this single-family residential home to the nearest fire hydrant. The available fire hydrant for fire department access is at the entrance of Gunner Hill off Hwy 265. This fire hydrant is 1,065 feet from the main entrance to the single-family residential home. Our adopted ordinances state fire hydrant spacing for residential neighborhoods shall be spaced every 500 feet which is advantageous to the city when ISO ratings occur. Should this single-family residential home apply to change USE Groups then additional requirements would need to be met.

Stormwater Review

- No comments

BILL NO. 5880 **ORDINANCE NO. _____**

AN ORDINANCE APPROVING THE ANNEXATION OF THE PROPERTIES LOCATED AT 121 LENHART LANE, BRANSON, MISSOURI.

WHEREAS, on August 31, 2020, a verified petition signed by all the owners of the real estate hereinafter described requesting annexation of said territory into the City of Branson, Missouri, was filed with the City Clerk; and

WHEREAS, said real estate as hereinafter described is adjacent and contiguous to the present corporate limits of the City of Branson, Missouri; and,

WHEREAS, a public hearing concerning said matter was held at the City Hall in Branson, Missouri, at the hour of 6:00 pm on October 13, 2020; and,

WHEREAS, notice of said Public Hearing, was given by publication of notice thereof, on September 9, 2020, in the Branson Tri-Lakes News, a weekly newspaper of general circulation in the County of Taney, State of Missouri; and

WHEREAS, at said Public Hearing, all interested persons, corporations or political subdivisions were afforded the opportunity to present evidence regarding the proposed annexation; and,

WHEREAS, no written objection to the proposed annexation was filed with the Board of Aldermen of the City of Branson, Missouri within fourteen days after the public hearing; and

WHEREAS, the Board of Aldermen of the City of Branson, Missouri does find and determine that said annexation is reasonable and necessary for the proper development of the city; and

WHEREAS, the City of Branson, Missouri is able to furnish normal municipal services to said area within a reasonable time after annexation; now

THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, MISSOURI, AS FOLLOWS:

Section 1: Pursuant to the provision of Section 71.012 RSMo the following described real estate is hereby annexed into the City of Branson, Missouri, to wit:

See Exhibit 'A'

Section 2: The boundaries of the City of Branson, Missouri, hereby are altered so as to encompass the above described tracts of land lying adjacent and contiguous to the present corporate limits.

Section 3: The City Clerk of the City of Branson hereby is ordered to cause three certified copies of this Ordinance to be filed with the Taney County Clerk.

Section 4: This ordinance shall be in full force and effect from and after its passage by the Board of Aldermen and approval by the Mayor.

Read, this first time on this _____ day of _____, 2020.

Read, this second time, passed and truly agreed to by the Board of Aldermen of the City of Branson, Missouri, on this _____ day of _____, 2020.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

CLL #51831 10/7/20
_____
Chris Lebeck #51831
City Attorney

EXHIBIT 'A'

121 Lenhart Lane
Parcel ID # 18-2.0-10-002-001-019.000 and 18-2.0-10-002-001-020.000

All of Lots 1 and 2, FRIENDLY HILLS SUBDIVISION, a subdivision according to the recorded plat thereof, Plat Book 19, page 54, Taney County, Missouri.

BILL NO. 5881

STAFF REPORT

ITEM/SUBJECT: **READING OF A BILL AMENDING APPENDIX A OF THE BRANSON MUNICPAL CODE PERTAINING TO UTILITIES FEE SCHEDULE.**

INITIATED BY: **UTILITIES DEPARTMENT**

FIRST READING: **OCTOBER 13, 2020** **FINAL READING:** **OCTOBER 27, 2020**

EXECUTIVE SUMMARY:

- This item provides for a public hearing and first reading of a bill amending the City of Branson's monthly water and sewer rates.
- Utilities has incorporated 2021 projected revenues and expenses into the department's water and sewer rate models. Rate adjustments are recommended for fiscal year 2021 to maintain adequate revenue to fund operations and maintenance of the City's water and wastewater treatment systems. As a result of the impact of revenues from the COVID pandemic, all operational capitals including scheduled rebuild and replacements of process equipment, sewer and water system maintenance equipment, including meter replacements, rolling stock, vehicles, and trucks are currently unfunded in 2021 and will remain on hold unless revenues exceed projections or the repair or replacement of these components is unavoidable. In such cases, a budget amendment will be brought before the Board for consideration.
- Moving forward with critical infrastructure capital needs for 2021 will be contingent upon any amount of funding received from grants and the County's sewer sales tax.
- For fiscal year 2021 staff recommends a 2% water rate adjustment and a 7% sewer rate adjustment in order to maintain a balanced operations budget.
- With the proposed adjustments Branson's water and sewer rates will remain among the lowest in the state for residential customers and within a mid-range of comparison cities for commercial customers.
- If approved, the proposed water and sewer rate adjustments outlined in the attached ordinance will become effective upon the first billing period in January 2021.

FINANCIAL IMPACT:

___ No impact/Not applicable
_X_ Budgeted in the 2021 budget
___ Other (see additional explanation)

STAFF RECOMMENDATION:

_X_ Recommended
____ Not Recommended
____ Neutral/None

COMMUNITY PLAN 2030: EI-1.2 & 1.3

ATTACHED EXHIBITS: Exhibit 1 - 2021 - 2025 Rate Projections

Exhibit 2 - Monthly Billings & Comparisons

ITEM/SUBJECT: **READING OF A BILL AMENDING APPENDIX A OF THE BRANSON MUNICPAL CODE PERTAINING TO UTILITIES FEE SCHEDULE.**

DETAILED ANALYSIS:

In 2015 the City of Branson implemented the current water and sewer rate adjustment plan used by the Utilities Department to fund operations and maintenance of the City water and sewer treatment systems. The current plan has been a valuable tool in allowing the department to maintain necessary water and sewer revenues for operations and maintenance programs.

In 2011 the department began building an operating program base to ensure, to the best of our abilities, that the City's water and sewer systems would consistently meet state and federal regulations. A rate design consultant was contracted in 2011 to perform a thorough review of the City's water and sewer assets and determine where rates should be set to cover operational costs at that time.

Also, in 2011, an evaluation of the City's water metering system indicated a large majority of the City's water meters were inaccurate and not registering water use properly due to age and wear. A water meter replacement program, based on industry standards, was implemented for meters to be replaced after 10 years of use. This initiative has produced additional revenues in excess of $600,000 annually to the water and sewer fund. With meters now properly registering water consumption and a comprehensive rate adjustment plan in place the utility has been able to maintain programs to keep equipment repaired and replaced as necessary.

Along with these improvements, employees also work in a progressive structure that provides for the growth and development of employees and supervisors. Safety programs have been implemented and enhanced safety features have been added to the department's chemical handling systems that reduce potential risks to residents of the community.

Since 2010 the water and sewer treatment facilities have been in consistent compliance with state regulations. Sanitary sewer spills, which used to be frequent, have been reduced by approximately 75% as maintenance of the sewer collection system, and 38 sewer pumping stations, has improved.

The Utilities Department has prepared a list of 69 public entities for comparison of water and sewer costs to customers. With the rate increases being considered Branson's water and sewer rates will remain among the lowest in the state of Missouri for residential customers largely in part because of the availability of Tourism Tax that is used for necessary infrastructure improvements. Branson's tourism base also provides substantial revenues through commercial rates. Approximately 80 percent of the water used in Branson goes to commercial customers. Having the ability to pass that substantial portion of water and sewer service operational cost to the tourism base helps keep our residential rates as low as possible.

Since 2010 the City has used over $44 million from tourism tax to fund water and sewer infrastructure improvements. Within the next 10 to 12 years it is anticipated an additional $74 million in water and sewer infrastructure needs will be necessary to keep pace with development and critical upgrades to aging water and sewer infrastructure. The continuation of the City's tourism tax will be critical in funding these needs.

WATER	9/27/2020		PROJECTED WATER REVENUES & EXPENSES							
			2018	2019	2020	2021	2022	2023	2024	2025
		Budgeted Revenue	3,631,615	3,983,952	3,971,021					
Projected Water Rate Revenue		**Actual Revenue**	**4,032,603**	**4,054,848**		2,831,471	2,948,692	3,022,409	3,097,970	3,175,419
Assumes Annual Growth @:	0.5%									
Projected Water O&M Expenses						3,129,548	3,220,933	3,285,352	3,351,059	3,418,080
Assumes Annual Cost Increase @	2.0%	**Actual Expenses**	**3,283,461**	**3,101,610**						
Additional Position Costs										
Water Treatment Operator										65,000
Water Distribution							58,000	60,000		
Balance after water O&M						(298,077)	(272,241)	(262,942)	(253,089)	(242,661)
Water Capital Improvements						345,000	478,000	449,000	294,000	387,000
Balance after water capital expense						(298,077)	(272,241)	(262,942)	(253,089)	(242,661)
Required rate increase to maintain reserves:			2%	2%	2%	2%	2%	2%	2%	2%
Additional Annual Revenue Produced by Rate Adjustement						56,629.42	58,973.84	60,448	61,959	63,508
Balance/(Deficiency) After Rate Adjustment						(241,447)	(272,241)	(202,494)	(191,130)	(179,153)
Additional Adjustment Needed						20.3%	23.0%	21.1%	15.4%	17.5%
Transfer to Establish Internal Service Fund						0	0			
Balance of Water Reserves - Available Cash					2,041,330	1,799,883	1,527,642	1,325,147	1,134,018	954,865
Reserve Percentage						52%	41%	35%	31%	25%
20% Low Reserve Limit						694,910	739,787	746,870	729,012	761,016
Base Monthly Charge per Meter Size	5/8"				10.10	10.30	10.51	10.72	10.93	11.15
	3/4"				10.10	10.30	10.51	10.72	10.93	11.15
	1.0"				16.87	17.21	17.55	17.90	18.26	18.63
	1.5"				33.65	34.32	35.01	35.71	36.42	37.15
	2.0"				53.97	54.95	56.05	57.17	58.31	59.48
	3.0"				101.04	103.06	105.12	107.22	109.37	111.56
	4.0"				168.45	171.82	175.26	178.76	182.34	185.98
	6.0"				336.80	343.54	350.41	357.41	364.56	371.85
Residential Water Rate/1000 gallons					2.59	2.64	2.69	2.75	2.80	2.86
Commercial Water Rate/1000 gallons					3.85	3.93	4.01	4.09	4.17	4.25

SEWER 9/21/2020

SEWER REVENUES & EXPENSES

			2018	2019	2020	2021	2022	2023	2024	2025
		Budgeted Revenue	4,760,598	4,678,772	4,972,170					
Projected Sewer Rate Revenue		**Actual Revenue**	**4,984,960**	**5,107,130**		4,002,804	4,363,922	4,516,659	4,629,576	4,745,315
Assumes Annual Growth @:	0.5%									
Projected Sewer O&M Expenses						4,163,580	4,246,851	4,331,789	4,418,424	4,506,793
Assumes Annual Cost Increase @	2.0%	**Actual Expenses**	**4,443,430**	**4,408,377**						
Additional Position Costs										
Wastewater Treatment Operator I									70,000	
Sewer Collection Utility Workers, Equipment Operator/utility Workers							58,000	60,000		65,000
Balance after sewer O&M						(160,776)	117,071	184,871	211,151	238,522
Sewer Capital Improvements						707,000	632,000	993,000	1,029,000	545,000
Balance after sewer capital expense						(160,776)	**117,071**	**184,871**	**211,151**	**238,522**
Required rate increase to maintain reserves:			**7%**	**6%**	**5%**	**7%**	**3%**	**2%**	**2%**	**2%**
Additional Annual Revenue Produced by Rate Adjustment						**280,196**	**130,918**	**90,333**	**92,592**	**94,906**
Balance/(Deficiency) After Rate Adjustment						**119,420**	**247,988**	**275,204**	**303,743**	**333,429**
Additional Adjustment Needed						**13.7%**	**8.5%**	**15.6%**	**15.4%**	**4.4%**
Transfer to Establish Internal Service Fund						**0**	**0**			
Balance of Sewer Reserves - Available Cash					2,041,330	**2,160,750**	**2,408,739**	**2,683,943**	**2,987,686**	**3,321,114**
Reserve Percentage						**44%**	**49%**	**50%**	**55%**	**66%**
20% Low Reserve Limit						974,116	975,770	1,064,958	1,099,485	1,010,359
Base Monthly Charge per Meter Size	5/8"				7.50	8.03	8.27	8.43	8.60	8.77
	3/4"				7.50	8.03	8.27	8.43	8.60	8.77
	1.0"				12.54	13.42	13.82	14.10	14.38	14.67
	1.5"				24.98	26.73	27.53	28.08	28.64	29.22
	2.0"				39.96	42.76	44.04	44.92	45.82	46.74
	3.0"				74.93	80.24	82.65	84.30	85.99	87.71
	4.0"				125.01	133.76	137.77	140.53	143.34	146.21
	6.0"				249.94	267.44	275.46	280.97	286.59	292.32
Residential Sewer Rate/1000 gallons					2.38	2.55	2.62	2.68	2.73	2.78
Commercial Sewer Rate/1000 gallons					4.59	4.91	5.06	5.16	5.26	5.37

Exhibit 2 - Monthly Billings & Comparisons

Residential Water - 5000 Gallon Use

City	2021	2020	Difference
Festus	$ 62.55	$ 60.75	$ 1.80
Belton	$ 55.78	$ 49.81	$ 5.97
Excelsior Springs	$ 55.07	$ 55.07	$ -
Hannibal	$ 51.75	$ 48.05	$ 3.70
Taney County PWD #3	$ 50.86	$ 48.90	$ 1.96
Harrisonville	$ 48.73	$ 48.73	$ -
Kansas City	$ 48.51	$ 48.51	$ -
Arnold, MO	$ 45.73	$ 45.73	$ -
Moberly	$ 44.31	$ 39.50	$ 4.81
Grain Valley	$ 42.05	$ 41.05	$ 1.00
Mexico	$ 40.20	$ 40.20	$ -
Maryville	$ 38.68	$ 36.68	$ 2.00
Springfield	$ 38.46	$ 36.99	$ 1.47
Blue Springs	$ 38.05	$ 36.75	$ 1.30
Marshall	$ 36.75	$ 36.75	$ -
Kirksville	$ 36.16	$ 36.16	$ -
St. Louis	$ 35.66	$ 35.66	$ -
Broken Arrow, OK	$ 35.11	$ 33.27	$ 1.84
Lee's Summit	$ 34.48	$ 33.09	$ 1.39
Liberty	$ 34.31	$ 33.97	$ 0.34
Gladstone	$ 33.02	$ 33.02	$ -
Ballwin, MO	$ 32.90	$ 32.90	$ -
Chesterfield	$ 32.90	$ 32.90	$ -
Clayton	$ 32.90	$ 32.90	$ -
Jefferson City	$ 32.90	$ 40.23	$ (7.33)
Joplin	$ 32.90	$ 40.23	$ (7.33)
Manchester	$ 32.90	$ 32.90	$ -
St. Joseph	$ 32.90	$ 40.23	$ (7.33)
Town and Country	$ 32.90	$ 32.90	$ -
University City	$ 32.90	$ 32.90	$ -
Warrensburg	$ 32.90	$ 40.23	$ (7.33)
Webster Groves	$ 32.90	$ 32.90	$ -
Wildwood	$ 32.90	$ 32.90	$ -
St. Charles	$ 32.89	$ 29.85	$ 3.04
Jackson	$ 32.82	$ 32.19	$ 0.63
Neosho	$ 32.08	$ 32.08	$ -
Raymore	$ 31.90	$ 32.75	$ (0.85)
Sedalia	$ 31.73	$ 31.73	$ -
Independence	$ 30.86	$ 34.86	$ (4.00)
Kirkwood	$ 29.96	$ 29.63	$ 0.33
Forsyth	$ 29.70	$ 29.70	$ -
Webb City	$ 29.70	$ 29.70	$ -
Bolivar	$ 29.23	$ 27.50	$ 1.73
Columbia	$ 29.10	$ 29.10	$ -
O'Fallon	$ 28.43	$ 28.43	$ -
Eureka	$ 27.50	$ 14.94	$ 12.56
Carthage	$ 27.26	$ 27.60	$ (0.34)
Cape Girardeau	$ 26.86	$ 25.78	$ 1.08
Poplar Bluff	$ 26.83	$ 26.83	$ -
Troy	$ 26.50	$ 25.25	$ 1.25
Wentzville	$ 26.28	$ 24.28	$ 2.00
Ozark	$ 25.70	$ 25.70	$ -
Rolla	$ 25.50	$ 23.50	$ 2.00
Farmington	$ 24.37	$ 20.54	$ 3.83
Wisconsin Dells, WI	$ 23.95	$ 23.95	$ -
St. Peters	$ 23.78	$ 22.98	$ 0.80
Raytown	$ 23.25	$ 23.25	$ -
Fulton	$ 22.70	$ 22.70	$ -
Sikeston	$ 22.50	$ 19.50	$ 3.00
Republic	$ 20.02	$ 20.02	$ -
Hollister	$ 18.80	$ 16.36	$ 2.44
Nixa	$ 18.70	$ 17.70	$ 1.00
Branson (2%)	$ 18.23	$ 17.87	$ 0.36
Kennett	$ 18.15	$ 16.75	$ 1.40
West Plains	$ 17.45	$ 17.45	$ -
Union	$ 15.85	$ 15.85	$ -
Lebanon	$ 15.19	$ 15.19	$ -
Washington	$ 13.82	$ 13.82	$ -
Myrtle Beach, SC	$ 12.47	$ 12.47	$ -

Commercial Water 2" Meter - 100,000 Gallon Use

City	2021	2020	Difference
Festus, Mo	$1,251.00	$ 1,215.00	$ 36.00
Belton, Mo	$1,151.89	$ 1,028.50	$ 123.39
Harrisonville, Mo	$ 876.18	$ 876.18	$ -
Taney County PWD #3	$ 852.72	$ 819.99	$ 32.73
Mexico	$ 827.00	$ 835.91	$ (8.91)
Raytown, Mo	$ 807.15	$ 807.15	$ -
Excelsior Springs	$ 737.22	$ 737.22	$ -
Moberly, Mo	$ 731.16	$ 635.00	$ 96.16
Kansas City, Mo	$ 681.11	$ 681.11	$ -
Hannibal	$ 652.00	$ 610.00	$ 42.00
Raymore, Mo	$ 638.00	$ 655.00	$ (17.00)
Grain Valley	$ 609.60	$ 609.60	$ -
Blue Springs, Mo	$ 560.55	$ 540.25	$ 20.30
Lee's Summit	$ 560.20	$ 558.97	$ 1.23
Webb City, Mo	$ 544.40	$ 544.40	$ -
Liberty	$ 536.56	$ 532.12	$ 4.44
Broken Arrow, OK	$ 534.71	$ 506.68	$ 28.03
Arnold, MO	$ 528.08	$ 499.83	$ 28.25
Ballwin, MO	$ 518.57	$ 518.57	$ -
Chesterfield	$ 518.57	$ 518.57	$ -
Clayton	$ 518.57	$ 518.57	$ -
Jefferson City, Mo	$ 518.57	$ 665.12	$ (146.55)
Joplin, Mo	$ 518.57	$ 665.12	$ (146.55)
Manchester	$ 518.57	$ 518.57	$ -
St. Joseph, Mo	$ 518.57	$ 665.12	$ (146.55)
Town and Country	$ 518.57	$ 518.57	$ -
University City	$ 518.57	$ 518.57	$ -
Warrensburg	$ 518.57	$ 665.12	$ (146.55)
Webster Groves	$ 518.57	$ 518.57	$ -
Wildwood	$ 518.57	$ 518.57	$ -
Springfield, Mo	$ 503.31	$ 489.94	$ 13.37
Kirksville	$ 486.63	$ 486.63	$ -
Gladstone	$ 484.27	$ 484.27	$ -
Independence, Mo	$ 475.02	$ 479.02	$ (4.00)
Neosho , Mo	$ 460.34	$ 460.34	$ -
Troy	$ 452.00	$ 427.00	$ 25.00
Wentzvile, Mo	$ 450.21	$ 412.64	$ 37.57
Marshall	$ 449.60	$ 449.60	$ -
Maryville	$ 445.90	$ 445.90	$ -
O'Fallon, Mo	$ 443.54	$ 443.54	$ -
Branson, MO (2%)	$ 439.79	$ 431.17	$ 8.62
Forsyth, Mo	$ 438.20	$ 438.20	$ -
St. Charles, Mo	$ 428.04	$ 425.00	$ 3.04
Farmington, Mo	$ 417.62	$ 391.21	$ 26.41
Kirkwood	$ 405.54	$ 404.68	$ 0.86
Columbia, Mo	$ 403.98	$ 403.98	$ -
Sedalia, Mo	$ 376.96	$ 376.96	$ -
Jackson, Mo	$ 375.77	$ 368.49	$ 7.28
Nixa, Mo	$ 365.50	$ 295.00	$ 70.50
Myrtle Beach, SC	$ 360.22	$ 360.22	$ -
Republic, Mo	$ 358.22	$ 358.22	$ -
Lebanon, Mo	$ 356.36	$ 356.36	$ -
Rolla, Mo	$ 355.00	$ 315.00	$ 40.00
Carthage	$ 351.11	$ 368.52	$ (17.41)
Ozark, Mo	$ 339.20	$ 339.20	$ -
Cape Girardeau	$ 333.99	$ 325.79	$ 8.20
St. Louis	$ 310.63	$ 310.63	$ -
Hollister, Mo	$ 305.77	$ 261.64	$ 44.13
Sikeston	$ 302.50	$ 269.50	$ 33.00
Poplar Bluff	$ 300.43	$ 300.43	$ -
Union, Mo	$ 299.10	$ 299.10	$ -
Fulton	$ 298.36	$ 298.36	$ -
Wisconsin Dells, WI	$ 280.50	$ 280.50	$ -
West Plains, Mo	$ 276.74	$ 276.74	$ -
Eureka, Mo	$ 265.00	$ 139.78	$ 125.22
St. Peters, Mo	$ 260.48	$ 251.68	$ 8.80
Kennett	$ 211.10	$ 206.50	$ 4.60
Bolivar, Mo	$ 207.26	$ 195.00	$ 12.26
Washington, Mo	$ 156.88	$ 156.88	$ -

Residential Sewer - 5000 Gallon Use

City	2021	2020	Difference
Kansas City	$ 83.43	$ 82.43	$ 1.00
Excelsior Springs	$ 82.07	$ 82.07	$ -
Liberty	$ 79.00	$ 74.90	$ 4.10
St. Joseph	$ 74.89	$ 74.89	$ -
Belton	$ 69.95	$ 62.14	$ 7.81
Gladstone	$ 64.00	$ 64.00	$ -
Moberly	$ 62.00	$ 55.00	$ 7.00
Ballwin	$ 58.88	$ 53.22	$ 5.66
Chesterfield	$ 58.88	$ 53.22	$ 5.66
Clayton	$ 58.88	$ 53.22	$ 5.66
Kirkwood	$ 58.88	$ 53.22	$ 5.66
Manchester	$ 58.88	$ 53.22	$ 5.66
St. Louis	$ 58.88	$ 53.22	$ 5.66
Town and Country	$ 58.88	$ 53.22	$ 5.66
University City	$ 58.88	$ 53.22	$ 5.66
Webster Groves	$ 58.88	$ 53.22	$ 5.66
Wildwood	$ 58.88	$ 53.22	$ 5.66
Raytown	$ 55.36	$ 50.20	$ 5.16
Harrisonville	$ 52.99	$ 37.65	$ 15.34
Webb City	$ 50.50	$ 50.50	$ -
Kirksville	$ 49.83	$ 47.17	$ 2.66
Republic	$ 49.08	$ 49.08	$ -
Independence	$ 48.29	$ 42.87	$ 5.42
Bolivar	$ 45.99	$ 43.25	$ 2.74
Wisconsin Dells, WI	$ 45.80	$ 45.80	$ -
Lee's Summit	$ 45.61	$ 44.27	$ 1.34
Troy	$ 44.85	$ 42.95	$ 1.90
Joplin	$ 43.99	$ 41.91	$ 2.08
Warrensburg	$ 43.53	$ 42.31	$ 1.22
Hannibal	$ 43.00	$ 43.00	$ -
Grain Valley	$ 42.81	$ 42.81	$ -
Mexico	$ 41.99	$ 41.99	$ -
Fulton	$ 41.79	$ 41.79	$ -
Raymore	$ 41.75	$ 39.55	$ 2.20
Sedalia	$ 41.49	$ 39.15	$ 2.34
Marshall	$ 40.25	$ 40.25	$ -
Blue Springs	$ 38.05	$ 32.00	$ 6.05
Springfield	$ 37.59	$ 35.83	$ 1.76
Taney County Sewer	$ 37.50	$ 37.50	$ -
Maryville	$ 37.25	$ 33.68	$ 3.57
Neosho	$ 35.99	$ 35.99	$ -
Lebanon	$ 35.86	$ 27.44	$ 8.42
St. Charles	$ 35.77	$ 38.27	$ (2.50)
Rolla	$ 35.25	$ 32.25	$ 3.00
Forsyth	$ 35.00	$ 35.00	$ -
Jefferson City	$ 34.17	$ 34.17	$ -
Wentzville	$ 33.67	$ 32.87	$ 0.80
Cape Girardeau	$ 33.53	$ 33.53	$ -
Arnold	$ 32.64	$ 32.64	$ -
Nixa	$ 31.35	$ 31.35	$ -
Ozark	$ 31.22	$ 31.22	$ -
Jackson	$ 30.25	$ 29.07	$ 1.18
Carthage	$ 29.72	$ 29.72	$ -
Columbia	$ 29.40	$ 29.40	$ -
Broken Arrow, OK	$ 28.25	$ 26.38	$ 1.87
Hollister	$ 28.07	$ 23.95	$ 4.12
Washington	$ 27.60	$ 27.60	$ -
Eureka	$ 27.50	$ 11.50	$ 16.00
Farmington	$ 26.27	$ 14.09	$ 12.18
O'Fallon	$ 25.99	$ 25.99	$ -
Festus	$ 25.29	$ 23.99	$ 1.30
Kennett	$ 24.95	$ 24.95	$ -
West Plains	$ 24.61	$ 24.61	$ -
Myrtle Beach, SC	$ 23.09	$ 23.09	$ -
St. Peters	$ 19.02	$ 18.37	$ 0.65
Sikeston	$ 17.75	$ 13.65	$ 4.10
Poplar Bluff	$ 17.26	$ 17.26	$ -
Branson (7%)	$ 15.66	$ 14.64	$ 1.02
Union	$ 14.40	$ 14.40	$ -

Commercial Sewer 2" Meter - 100,000 Gallon Use

City	2021	2020	Difference
Belton, MO	$ 1,590.13	$1,413.42	$ 176.71
Liberty	$ 1,542.00	$1,460.00	$ 82.00
Kansas City, MO	$ 1,240.40	$1,240.40	$ -
Excelsior Springs	$ 1,165.07	$1,165.07	$ -
Moberly, MO	$ 1,066.00	$ 926.00	$ 140.00
Gladstone	$ 1,006.40	$1,006.40	$ -
Raytown, MO	$ 990.16	$ 875.75	$ 114.41
Republic, MO	$ 948.73	$ 948.73	$ -
Harrisonville, MO	$ 923.19	$ 683.65	$ 239.54
Raymore, MO	$ 835.00	$ 791.00	$ 44.00
Taney County Sewer	$ 819.54	$ 819.54	$ -
St. Joseph, MO	$ 782.28	$ 782.28	$ -
Wisconsin Dells, WI	$ 764.00	$ 764.00	$ -
Kirksville	$ 721.66	$ 687.25	$ 34.41
Warrensburg	$ 717.35	$ 654.58	$ 62.77
Grain Valley	$ 686.91	$ 686.91	$ -
Ballwin, MO	$ 677.37	$ 612.02	$ 65.35
Chesterfield	$ 677.37	$ 612.02	$ 65.35
Clayton	$ 677.37	$ 612.02	$ 65.35
Kirkwood	$ 677.37	$ 612.02	$ 65.35
Manchester	$ 677.37	$ 612.02	$ 65.35
St. Louis	$ 677.37	$ 612.02	$ 65.35
Town and Country	$ 677.37	$ 612.02	$ 65.35
University City	$ 677.37	$ 612.02	$ 65.35
Webster Groves	$ 677.37	$ 612.02	$ 65.35
Wildwood	$ 677.37	$ 612.02	$ 65.35
Mexico	$ 667.09	$ 667.09	$ -
Arnold, MO	$ 658.55	$ 658.55	$ -
Lebanon, MO	$ 658.54	$ 503.93	$ 154.61
Hannibal	$ 651.00	$ 651.00	$ -
Sedalia, MO	$ 650.15	$ 613.54	$ 36.61
St. Charles, MO	$ 646.62	$ 591.02	$ 55.60
Lee's Summit	$ 621.04	$ 602.72	$ 18.32
Troy	$ 602.50	$ 564.50	$ 38.00
Fulton	$ 582.62	$ 582.62	$ -
Neosho , MO	$ 571.79	$ 571.79	$ -
Bolivar, MO	$ 554.58	$ 521.25	$ 33.33
Ozark, MO	$ 552.77	$ 552.77	$ -
Rolla, MO	$ 543.75	$ 537.50	$ 6.25
Maryville	$ 534.92	$ 485.80	$ 49.12
Branson, MO (7%)	$ 524.06	$489.78	$ 34.28
Blue Springs, MO	$ 508.65	$ 478.50	$ 30.15
Independence, MO	$ 502.77	$ 438.22	$ 64.55
Jefferson City, MO	$ 497.61	$ 497.61	$ -
Webb City, MO	$ 478.00	$ 478.00	$ -
Wentzville, MO	$ 477.06	$ 465.07	$ 11.99
Cape Girardeau	$ 469.85	$ 467.55	$ 2.30
Festus, MO	$ 453.60	$ 424.89	$ 28.71
Farmington, MO	$ 453.49	$ 312.81	$ 140.68
Forsyth, MO	$ 443.50	$ 443.50	$ -
Columbia, MO	$ 439.89	$ 439.89	$ -
Broken Arrow, OK	$ 431.89	$ 403.65	$ 28.24
Nixa, MO	$ 413.25	$ 413.25	$ -
Poplar Bluff	$ 405.00	$ 267.69	$ 137.31
Myrtle Beach, SC	$ 402.58	$ 402.58	$ -
Hollister, MO	$ 385.27	$ 346.00	$ 39.27
O'Fallon, MO	$ 380.13	$ 380.13	$ -
Springfield, MO	$ 355.09	$ 340.63	$ 14.46
Jackson, MO	$ 345.65	$ 339.40	$ 6.25
Kennett	$ 321.81	$ 321.81	$ -
Washington, MO	$ 314.50	$ 314.50	$ -
Joplin, MO	$ 311.31	$ 296.82	$ 14.49
St. Peters, MO	$ 296.42	$ 286.27	$ 10.15
Sikeston	$ 283.00	$ 245.65	$ 37.35
Carthage	$ 268.73	$ 268.73	$ -
Eureka, MO	$ 265.00	$ 60.50	$ 204.50
Marshall	$ 263.50	$ 263.50	$ -
Union, MO	$ 237.65	$ 237.65	$ -
West Plains, MO	$ 169.01	$ 169.01	$ -

Combined Residential Water & Sewer
5000 Gallon Use

City	2021	2020	Difference
Excelsior Springs (11,084)	$137.14	$137.14	$ -
Kansas City (459,787)	$131.94	$130.94	$ 1.00
Belton (23,116)	$125.73	$111.95	$ 13.78
Liberty (29,149)	$113.31	$108.87	$ 4.44
St. Joseph (76,780)	$107.79	$115.12	$ (7.33)
Moberly (13,974)	$106.31	$ 94.50	$ 11.81
Harrisonville (10,019)	$101.72	$ 86.38	$ 15.34
Gladstone (25,410)	$ 97.02	$ 97.02	$ -
Hannibal (17,916)	$ 94.75	$ 91.05	$ 3.70
St. Louis (319,294)	$ 94.54	$ 88.88	$ 5.66
Ballwin (30,404)	$ 91.78	$ 86.12	$ 5.66
Chesterfield (47, 848)	$ 91.78	$ 86.12	$ 5.66
Clayton (15,939)	$ 91.78	$ 86.12	$ 5.66
Manchester (18,094)	$ 91.78	$ 86.12	$ 5.66
Town and Country (10,815)	$ 91.78	$ 86.12	$ 5.66
University City (35,371)	$ 91.78	$ 86.12	$ 5.66
Webster Groves (22,995)	$ 91.78	$ 86.12	$ 5.66
Wildwood (35,517)	$ 91.78	$ 86.12	$ 5.66
Kirkwood (27,540)	$ 88.84	$ 82.85	$ 5.99
Festus (11,602)	$ 87.84	$ 84.74	$ 3.10
Kirksville (17,505)	$ 85.99	$ 83.33	$ 2.66
Grain Valley (12,854)	$ 84.86	$ 83.86	$ 1.00
Mexico (11,543)	$ 82.19	$ 82.19	$ -
Webb City (10,996)	$ 80.20	$ 80.20	$ -
Lee's Summit (91,364)	$ 80.09	$ 77.36	$ 2.73
Independence (116,830)	$ 79.15	$ 77.73	$ 1.42
Raytown (29,526)	$ 78.61	$ 73.45	$ 5.16
Arnold (20,808)	$ 78.37	$ 78.37	$ -
Marshall (13,065)	$ 77.00	$ 77.00	$ -
Joplin (50,150)	$ 76.89	$ 82.14	$ (5.25)
Warrensburg (18,838)	$ 76.43	$ 82.54	$ (6.11)
Blue Springs (52,575)	$ 76.10	$ 68.75	$ 7.35
Springfield (159,498)	$ 76.05	$ 72.82	$ 3.23
Maryville (11,972)	$ 75.93	$ 70.36	$ 5.57
Bolivar (10,325)	$ 75.22	$ 70.75	$ 4.47
Raymore (19,206)	$ 73.65	$ 72.30	$ 1.35
Sedalia (21,387)	$ 73.22	$ 70.88	$ 2.34
Troy (10,540)	$ 71.35	$ 68.20	$ 3.15
Wisconsin Dells, WI	$ 69.75	$ 69.75	$ -
Republic (14,751)	$ 69.10	$ 69.10	$ -
St. Charles (65,794)	$ 68.66	$ 68.12	$ 0.54
Neosho (11,835)	$ 68.07	$ 68.07	$ -
Jefferson City (43,079)	$ 67.07	$ 74.40	$ (7.33)
Forsyth (2,255)	$ 64.70	$ 64.70	$ -
Fulton (12,790)	$ 64.49	$ 64.49	$ -
Broken Arrow, OK (98,850)	$ 63.36	$ 59.65	$ 3.71
Jackson (13,758)	$ 63.07	$ 61.26	$ 1.81
Rolla (19,559)	$ 60.75	$ 55.75	$ 5.00
Cape Girardeau (39,941)	$ 60.39	$ 59.31	$ 1.08
Wentzville (29,070)	$ 59.95	$ 57.15	$ 2.80
Columbia (108,500)	$ 58.50	$ 58.50	$ -
Carthage (14,378)	$ 56.98	$ 57.32	$ (0.34)
Ozark (17,820)	$ 56.92	$ 56.92	$ -
Eureka (10,189)	$ 55.00	$ 26.44	$ 28.56
O'Fallon (79,329)	$ 54.42	$ 54.42	$ -
Lebanon (14,474)	$ 51.05	$ 42.63	$ 8.42
Farmington (16,240)	$ 50.64	$ 34.63	$ 16.01
Nixa (19,022)	$ 50.05	$ 49.05	$ 1.00
Hollister (4,426)	$ 46.87	$ 40.31	$ 6.56
Poplar Bluff (17,023)	$ 44.09	$ 44.09	$ -
Kennett (10,932)	$ 43.10	$ 41.70	$ 1.40
St. Peters (52,575)	$ 42.80	$ 41.35	$ 1.45
West Plains (11,986)	$ 42.06	$ 42.06	$ -
Washington (13,982)	$ 41.42	$ 41.42	$ -
Sikeston (16,318)	$ 40.25	$ 33.15	$ 7.10
Myrtle Beach, SC (27,109)	$ 35.56	$ 35.56	$ -
Branson (Water 2% Sewer 7%)	$ 33.89	$ 32.51	$ 1.38
Union (10,204)	$ 30.25	$ 30.25	$ -

Utilities using Surface Water Treatment & Biological Wastewater Treatment

Combined Commercial Water & Sewer
2" Meter - 100,000 Gallon Use

City	2021	2020	Difference
Belton	$ 2,742.02	$ 2,441.92	$ 300.10
Liberty	$ 2,078.56	$ 1,992.12	$ 86.44
Kansas City	$ 1,921.51	$ 1,921.51	$ -
Excelsior Springs	$ 1,902.29	$ 1,902.29	$ -
Harrisonville	$ 1,799.37	$ 1,559.83	$ 239.54
Raytown, Mo	$ 1,797.31	$ 1,682.90	$ 114.41
Moberly	$ 1,797.16	$ 1,561.00	$ 236.16
Festus	$ 1,704.49	$ 1,639.89	$ 64.60
Mexico	$ 1,494.09	$ 1,503.00	$ (8.91)
Gladstone	$ 1,490.67	$ 1,490.67	$ -
Raymore	$ 1,473.00	$ 1,446.00	$ 27.00
Republic	$ 1,306.95	$ 1,306.95	$ -
Hannibal	$ 1,303.00	$ 1,261.00	$ 42.00
St. Joseph	$ 1,300.85	$ 1,447.40	$ (146.55)
Grain Valley	$ 1,296.51	$ 1,296.51	$ -
Warrensburg	$ 1,235.92	$ 1,319.70	$ (83.78)
Kirksville	$ 1,208.29	$ 1,173.88	$ 34.41
Ballwin	$ 1,195.94	$ 1,130.59	$ 65.35
Chesterfield	$ 1,195.94	$ 1,130.59	$ 65.35
Clayton	$ 1,195.94	$ 1,130.59	$ 65.35
Kirkwood	$ 1,195.94	$ 1,130.59	$ 65.35
Manchester	$ 1,195.94	$ 1,130.59	$ 65.35
Town and Country	$ 1,195.94	$ 1,130.59	$ 65.35
University City	$ 1,195.94	$ 1,130.59	$ 65.35
Webster Groves	$ 1,195.94	$ 1,130.59	$ 65.35
Wildwood	$ 1,195.94	$ 1,130.59	$ 65.35
Arnold	$ 1,186.63	$ 1,158.38	$ 28.25
Lee's Summit	$ 1,181.24	$ 1,161.69	$ 19.55
St. Charles	$ 1,074.66	$ 1,016.02	$ 58.64
Blue Springs	$ 1,069.20	$ 1,018.75	$ 50.45
Troy	$ 1,054.50	$ 991.50	$ 63.00
Wisconsin Dells, WI	$ 1,044.50	$ 1,044.50	$ -
Neosho	$ 1,032.13	$ 1,032.13	$ -
Sedalia	$ 1,027.11	$ 990.50	$ 36.61
Webb City	$ 1,022.40	$ 1,022.40	$ -
Jefferson City	$ 1,016.18	$ 1,162.73	$ (146.55)
Lebanon	$ 1,014.90	$ 860.29	$ 154.61
St. Louis	$ 988.00	$ 922.65	$ 65.35
Maryville	$ 980.82	$ 931.70	$ 49.12
Independence	$ 977.79	$ 917.24	$ 60.55
Broken Arrow, OK	$ 966.60	$ 910.33	$ 56.27
Branson (Water 2% Sewer 7%)	$ 963.86	$ 920.95	$ 42.91
Wentzville	$ 927.27	$ 877.71	$ 49.56
Rolla	$ 898.75	$ 852.50	$ 46.25
Ozark	$ 891.97	$ 891.97	$ -
Forsyth	$ 881.70	$ 881.70	$ -
Fulton	$ 880.98	$ 880.98	$ -
Farmington	$ 871.11	$ 704.02	$ 167.09
Springfield	$ 858.40	$ 830.57	$ 27.83
Columbia	$ 843.87	$ 843.87	$ -
Joplin, Mo	$ 829.88	$ 961.94	$ (132.06)
O'Fallon	$ 823.67	$ 823.67	$ -
Cape Girardeau	$ 803.84	$ 793.34	$ 10.50
Nixa	$ 778.75	$ 708.25	$ 70.50
Myrtle Beach, SC	$ 762.80	$ 762.80	$ -
Bolivar	$ 761.84	$ 716.25	$ 45.59
Jackson	$ 721.42	$ 707.89	$ 13.53
Marshall	$ 713.10	$ 713.10	$ -
Poplar Bluff	$ 705.43	$ 568.12	$ 137.31
Hollister	$ 691.04	$ 607.64	$ 83.40
Carthage	$ 619.84	$ 637.25	$ (17.41)
Sikeston	$ 585.50	$ 515.15	$ 70.35
St. Peters	$ 556.90	$ 537.95	$ 18.95
Union	$ 536.75	$ 536.75	$ -
Kennett	$ 532.91	$ 528.31	$ 4.60
Eureka	$ 530.00	$ 200.28	$ 329.72
Washington	$ 471.38	$ 471.38	$ -
West Plains	$ 445.75	$ 445.75	$ -

BILL NO. 5881 **ORDINANCE NO. _____**

AN ORDINANCE AMENDING APPENDIX A OF THE BRANSON MUNICIPAL CODE PERTAINING TO UTILITIES FEE SCHEDULE.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, MISSOURI, THE FOLLOWING:

Section 1: It is the intention of the Board, and it is hereby ordained, that the provisions of this ordinance shall become and be made a part of the Branson Municipal Code, and the sections of this ordinance may be renumbered to accomplish such intention.

Section 2: That Appendix A – FEE SCHEDULE of the Branson Municipal Code is hereby amended to read as follows:

Appendix A - FEE SCHEDULE

Code Section	Description	Fee
90-33	Water service charges, per month	
	(1) Basic monthly rate for all water consumers:	
	• Basic	
	5/8-inch	[~~10.10~~] **10.30**
	3/4-inch	[~~10.10~~] **10.30**
	1-inch	[~~16.87~~] **17.21**
	1.5-inch	[~~33.65~~] **34.32**
	2-inch	[~~53.87~~] **54.95**
	3-inch	[~~101.04~~] **103.06**
	4-inch	[~~168.45~~] **171.82**
	6-inch	[~~336.80~~] **343.54**
	*Within city limits:	
	Residential customer eleemosynary and governmental water service charges (in addition to basic monthly charge):	

	• Up to 2,000 gallon	0
	• Per 1,000 gallons or fraction thereof over 2,000 gallons	[~~2.59~~] **2.64**
	Commercial and industrial water service charges (in addition to basic monthly charge):	
	• Up to 2,000 gallons	0
	• Per 1,000 gallons or fraction thereof over 2,000 gallons	[~~3.85~~] **3.93**
	Outside city limits, residential eleemosynary, governmental, industrial and commercial water service charges:	
	Up to 2,000 gallons-as a percentage of basic charge applicable inside city limits	250%
	Per 1,000 or fraction thereof over 2,000 gallons-as a percentage of use rates for inside city limits	250%
90-34	Sanitary sewer services charges, per month	
	• Basic	
	5/8-inch meter	[~~7.50~~] **8.03**
	0.75-inch meter	[~~7.50~~] **8.03**
	1.0-inch meter	[~~12.54~~] **13.42**
	1.5-inch meter	[~~24.98~~] **26.73**
	2.0-inch meter	[~~39.96~~] **42.76**
	3.0-inch meter	[~~74.99~~] **80.24**
	4.0-inch meter	[~~125.01~~] **133.76**
	6.0-inch meter	[~~249.94~~] **267.44**
	• Within city limits	
	Residential customer, eleemosynary and governmental sewer service charges (in addition to basic monthly charge):	
	• Up to 2,000 gallons	0
	• Per 1,000 gallons or fraction thereof over 2,000 gallons	[~~2.38~~] **2.55**
	Commercial and industrial sewer service charges (in addition to basic monthly charge):	
	• Up to 2,000 gallons	0

	• Per 1,000 gallons or fraction thereof over 2,000 gallons	[~~4.59~~] **4.91**
	Outside city limits, residential, eleemosynary, governmental, industrial and commercial sewer service charges:	
	Up to 2,000 gallons-as a percentage of basic charge applicable inside city limits	250%
	Per 1,000 or fraction thereof over 2,000 gallons-as a percentage of use rates for inside city limits	250%
90-35	Holding tank waste delivery, per 1,000 gallons	[~~9.45~~] **10.11**
	Special waste delivery, per 1,000 gallons	[~~19.97~~] **21.37**

NOTE: LANGUAGE WHICH IS BOLD, UNDERLINED HAS BEEN ADDED; LANGUAGE WHICH IS [BRACKETED, STRICKEN] HAS BEEN REMOVED.

Section 3: This ordinance shall be in full force and effect from January 1, 2021 after its passage by the Board of Aldermen and approval by the Mayor.

Read, this first time on this _____ day of _____, 2020.

Read, this second time, passed and truly agreed to by the Board of Aldermen of the City of Branson, Missouri on this _____ day of _____, 2020.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

CEL #51831 10/7/20

_____
Chris Lebeck #51831
City Attorney

BILL NO. 5882

STAFF REPORT

ITEM/SUBJECT: **READING OF A BILL APPROVING THE RENEWAL OF THE CONTRACT WITH AFFINITY CHEMICAL, LLC FOR THE PURCHASE OF OPERATIONAL CHEMICALS USED IN THE CITY'S WASTEWATER TREATMENT PROCESS AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.**

INITIATED BY: **UTILITIES DEPARTMENT**

FIRST READING: **OCTOBER 13, 2020** **FINAL READING:** **OCTOBER 27, 2020**

EXECUTIVE SUMMARY:

- This report is for this agenda item and the following two items.
- Eight bids were received on August 21, 2018, for the purchase of operational chemicals for use in the City's water and wastewater treatment processes. Contracts were entered for the fiscal year 2019 with six of the chemical supply bidders providing the lowest and best bid for specific chemicals.
- If approved this will be the first of two optional contract renewals for Affinity Chemical, LLC. and the final of two optional contract renewals for Brenntag Mid-South, Inc. and Hawkins, Inc. for the chemical provider contracts. Contract terms require the vendor to maintain the original unit price(s) or a lower unit price if a renewal is desired. All of the chemical companies agree to hold the original 2018 unit pricing under this renewal.
- Staff recommends approval of a contract for purchase of operational chemicals from the companies listed in the detail analysis page.
- Funds are budgeted in the proposed 2021 Utilities operational budget.

FINANCIAL IMPACT:

___ No impact/Not applicable
_X__ Budgeted in the 2021 budget
___ Other (see additional explanation)

STAFF RECOMMENDATION:

__x__ Recommended
____ Not Recommended
____ Neutral/None

COMMUNITY PLAN 2030: EI 1.2

ATTACHED EXHIBITS:

ITEM/SUBJECT: **READING OF A BILL APPROVING THE PROPOSAL OF AFFINITY CHEMICAL, LLC FOR THE PURCHASE OF OPERATIONAL CHEMICALS USED IN THE CITY'S WASTEWATER TREATMENT PROCESS AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.**

DETAILED ANALYSIS:

Recommended Bid Awards:

Brenntag Mid-South, Inc. agrees to renew their contract for Chlorine in 1-ton and 150 pound cylinders used in the disinfection process for water and wastewater treatment, Sulfur Dioxide in 150 pound cylinders used for dechlorination of effluent flows from the Compton Drive wastewater treatment plant and 30% Peroxide used for cleaning of filters in the water treatment process, at a total cost not to exceed $35,000.

Hawkins, Inc. agrees to renew their contract for Hydrofluosilicic Acid in bulk used in the water treatment process to supplement fluoride levels, liquid bleach 12.5% used for disinfection of well water and Granular Chlorine used for disinfection and general cleaning purposes at a total cost not to exceed $16,500.

Affinity Chemical, LLC will be awarded a contract for Aluminum Sulfate in bulk used in the wastewater treatment process for phosphorus removal at a total cost not to exceed $104,000.

BILL NO. 5882 **ORDINANCE NO.** _____

AN ORDINANCE APPROVING THE RENEWAL OF THE CONTRACT WITH AFFINITY CHEMICAL, LLC FOR THE PURCHASE OF OPERATIONAL CHEMICALS USED IN THE CITY'S WASTEWATER TREATMENT PROCESS AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.

WHEREAS, The City of Branson accepted the bid proposal of Affinity Chemical, LLC. for aluminum sulfate; and

WHEREAS, upon accepting the proposal, the contract was executed for a term of one year, with the option to renew the contract for the following two subsequent years to be reviewed and approved annually by the Board of Aldermen; and

WHEREAS, the Board of Aldermen desires to approve the 1st Renewal Period of the contract.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, AS FOLLOWS:

Section 1: The Board of Aldermen hereby approves the renewal of the contract with Affinity Chemical, LLC for aluminum sulfate in the amount not to exceed $104,000.00 and authorizes the Mayor to execute the contract in the form attached hereto as Exhibit "A".

Section 2: This ordinance shall be in full force and effect from and after its passage and approval.

Read, this first time on this _____day of _____, 20__.

Read, this second time, passed, and truly agreed to by the Board of Aldermen of City of Branson, Missouri this _____day of _____, 20___.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

#51831 10/7/20

Chris Lebeck #51831
City Attorney

Master Contract Number: C2020-0048
Sub-Contract Number: _____

Exhibit "A"

NOTICE OF CONTRACT RENEWAL
SERVICES CONTRACT

THIS RENEWAL made and entered into this _____ day of _____, 20___, by and between the City of Branson, Missouri (the "City") and **Affinity Chemical, LLC** ("Service Provider") for renewal period **One** from **January 1, 2021** to **December 31, 2021.**

NOW, THEREFORE, for the considerations herein expressed, it is agreed by and between the City and the Service Provider as follows:

1. **Renewal**. The City agrees to engage the work of the Service Provider and the Service Provider agrees to provide the services and assume the responsibilities as referenced in the original contract attached as **Exhibit 1.**

2. **Total compensation not to exceed**. It is expressly understood that in no event will the total compensation and reimbursement to be paid to the Service Provider under the terms of this contract exceed the sum of **One Hundred Four Thousand Dollars ($104,000.00), all of which is dependent upon budget appropriations.**

3. **Bonds and Insurance**. The Service Provider shall procure and maintain all insurance and bonds (if applicable) to satisfy statutory bonding requirements, and to protect the City from any liability exposure resulting from the Service Provider's activities as outlined in the original contract and provide the City the most up-to-date insurance certificates and to keep them current.

4. **Missouri Immigration Law Affidavit.** After January 1, 2009, the service provider takes note that Section 285.530.2 of the Missouri Revised Statutes requires a political subdivision as a condition of a contract or grant in excess of $5,000 awarded after January 1, 2009, to require the business entity to affirm by sworn affidavit and provision of documentation the business entity has enrolled and participated in a federal work authorization program with respect to its employees who work in connection with the contracted services. To that end, the services provider will provide a signed affidavit affirming that it does not knowingly employ any person who is an unauthorized alien in connection with the contract. The service provider will provide with their bid specifications and bonding information a statement that the company has such a program, documentation for the program, and that it will not employ unauthorized aliens in connection with the work.

☐ ____ If this box is checked, then the requirement for an Immigration Law Affidavit does not apply because the dollar value of the contract is less than the $5,000 minimum.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day and year herein stated.

SERVICE PROVIDER:

By: Matthew Reichl 9-14-20
(Signature) Date

Name: Matthew Reichl
(Printed Name)

Title: Marketing Analyst

Company Name: Affinity Chemical, LLC

Address: P.O. Box 601298 Dallas, TX 75360

Phone: (973) 440-9176

E-Mail: mreichl@affinitychemical.com

CITY OF BRANSON, MISSOURI

_____ _____
E. Edd Akers Date
Mayor

ATTEST:

_____ _____
Lisa K Westfall Date
City Clerk

APPROVED AS TO FORM:

CLU #51831 9/1/20
Chris Lebeck #51831 Date
City Attorney

Master Contract Number: C2020-0048

SERVICES CONTRACT

THIS CONTRACT made and entered into this 12th day of November, 2019, by and between the City of Branson, Missouri (the "City") and **Affinity Chemical, LLC** ("Service Provider").

WITNESSETH:

THAT, WHEREAS, the City of Branson desires to engage the Service Provider to provide certain services hereafter more particularly described in **Exhibit A**; and

WHEREAS, the Service Provider made certain representations and statements to the City with respect to the provision of such services and the City has accepted said proposal;

NOW, THEREFORE, for the considerations herein expressed, it is agreed by and between the City and the Service Provider as follows:

1. **Scope Of Work**. The City agrees to engage the work of the Service Provider and the Service Provider agrees to provide the services and assume the responsibilities hereinafter set forth in **Exhibit A.**

2. **Addition to Work**. The City and the Service Provider may amend the scope of work set forth in **Exhibit A**, provided that the total cost of such work does not exceed the total cost allowance as specified in Paragraph 7B of this contract. Any amendments shall be in written form and prepared and approved by the appointed City Officials and countersigned by the Service Provider.

3. **Exchange of Data**. All information, data, and reports as are existing, available and necessary for the carrying out of the work, shall be furnished to the requesting party without charge, and the parties shall cooperate with each other in every way possible in carrying out the scope of work.

4. **Payment for Labor and Materials**. The Service Provider agrees and binds itself to secure and pay for all personnel, labor, materials and supplies required to perform the services called for under this contract by Service Provider. Such personnel shall not be employees of or have any contractual relationship with the City except as employees of the Service Provider. All of the work required hereunder will be performed by the Service Provider or under Service Provider's direct supervision and all personnel engaged in the work shall be fully qualified and shall be authorized under state and local law to perform such work. None of the work or services covered by this contract shall be subcontracted without the written approval of the City.

5. **Term**. The work of the Service Provider shall commence as soon as practicable after the execution of this contract, unless otherwise directed in writing, and shall be undertaken and completed in such sequence as to assure their expeditious completion in the light of the purposes of the contract. **The term of the contract will be from a date beginning on January 1, 2020 to a date ending December 31, 2020, with the option to renew the contract for one (1) additional successive one-year term at the same unit price(s) or a lower unit price as offered at the time of renewal by Service Provider. Each additional year will require a contract and Board of Aldermen approval. Service Provider may decline renewal of the contract by providing the City written notice at least one hundred twenty (120) days prior to the end of the contract term, or extensions thereto. The**

contract shall not bind, nor purport to bind, the City to renew beyond the original term unless written approval is provided by the City.

6. **Costs not to Exceed.** The City is limited by law with respect to the amount of money it can pay. Therefore, the City has established a fixed sum for this contract which cannot be exceeded unless this contract is amended. The Service Provider providing work hereunder shall be required to keep track of the amount of work performed under this contract at all times; and any work, materials, supplies or expenses in excess of the fixed sum shall not be eligible for payment. The Service Provider shall notify the City if Service Provider anticipates that the contract amount may be exceeded, in order to determine whether or not the City is prepared to increase the total compensation. The Service Provider shall establish a billing system showing the amount of money remaining on the contract which shall be shown in each monthly billing.

7. **Payment.**

A. Conditioned upon acceptable performance. The City agrees to pay the Service Provider in accordance with the terms set forth in **Exhibit B**, which shall constitute complete compensation for all work to be rendered under this contract; provided, that where payments are to be made periodically to Service Provider for work rendered under this contract, the City expressly reserves the right to disapprove in whole or in part a request for payment where the work performed during the period for which payment is claimed are not performed in a timely and satisfactory manner in accordance with the schedule and description of work set forth in **Exhibit A.**

B. **Total compensation not to exceed.** It is expressly understood that in no event will the total compensation and reimbursement to be paid to the Service Provider under the terms of this contract exceed the sum of **One Hundred Four Thousand Dollars ($104,000.00), all of which is dependent upon budget appropriations.**

8. **Termination of Contract.**

A. Termination for breach. Failure of the Service Provider to fulfill Service Provider's obligations under this contract in a timely and satisfactory manner in accordance with the schedule and description of work set forth in **Exhibit A** shall constitute a breach of the contract, and the City shall thereupon have the right to immediately terminate the contract. The City shall give written notice of termination to the Service Provider by one of three different means: Facsimile Transmission ("FAX") if Service Provider has a FAX number; U.S. Postal Service Mails; or by hand delivering a copy of the same to the Service Provider; or may give notice by any combination of the above methods. The date of termination shall be the date upon which notice of termination is hand delivered to Service Provider or given by FAX, or the third day following mailing of the notice of termination, whichever first occurs. In the event of termination for breach, all finished or unfinished documents, data, studies, surveys, drawings, maps, models, photographs, and reports or other materials prepared by the Service Provider under this contract shall at the option of the City become its property, and the Service Provider shall be entitled to receive just and equitable compensation for any satisfactory work completed on such documents and other materials; provided, that the Service Provider shall not be relieved of liability to the City for damages sustained by the City by virtue of any such breach of the contract by the Service Provider.

B. Right to terminate in the absence of breach. Either party may terminate this contract for any reason, by serving notice of intent to terminate upon the other party by the means specified in paragraph A of this section. Such notice shall specify the date of termination, but in no event shall either party terminate the contract under this provision upon less than thirty (30)

days' notice to the other party; provided, that the parties may mutually agree to waive the thirty (30) day requirement and to shorten the time for notice of termination, in the event of termination in the absence of breach.

C. Surviving Terms. Notwithstanding any provisions to the contrary, provisions pertaining to liability and indemnity shall survive the termination of this contract.

9. **Conflicts.** Any bidder or signee of this contract shall disclose any financial relationship (direct or indirect) to salaried officer, employee of the City or member of the City Board of Aldermen in writing at the time of the execution of this contract. A violation of this provision renders the contract void. Any federal regulations, and applicable provisions in Section 105.450 et seq. RSMo. shall not be violated. Service Provider covenants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of work to be performed under this contract. The Service Provider further covenants that in the performance of this contract no person having such interest shall be employed.

10. **Assignment.** The Service Provider shall not assign any interest in this contract, and shall not transfer any interest in the same (whether by assignment or novation), without prior written consent of the City thereto. Provided, however, that claims for money due or to become due to the Service Provider from the City under this contract may be assigned to a bank, trust company, or other financial institution without such approval. Notice of such assignment or transfer shall be furnished in writing promptly to the City. Any such assignment is expressly subject to all rights and remedies of the City under this agreement, including the right to change or delete activities from the contract or to terminate the same as provided herein, and no such assignment shall require the City to give any notice to any such assignee of any actions which the City may take under this agreement, though City will attempt to so notify any such assignee.

11. **Performance.** It is understood by the parties that time is of the essence in this contract.

12. **Discrimination.** The Service Provider agrees in the performance of this contract not to discriminate on the ground or because of race, creed, color, national origin or ancestry, sex, religion, handicap, age, or political opinion or affiliation, against any employee of Service Provider or applicant for employment and shall include a similar provision in all subcontracts let or awarded hereunder.

13. **General Independent Service Provider Clause.** This contract does not create an employee/employer relationship between the parties. It is the parties' intention that the Service Provider will be an independent Service Provider and not the City's employee for all purposes, including, but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, Missouri revenue and taxation laws, Missouri workers' compensation and unemployment insurance laws. The Service Provider will retain sole and absolute discretion in the judgment of the manner and means of carrying out the Service Provider's activities and responsibilities hereunder. The Service Provider agrees that it is a separate and independent enterprise from the public employer, that it has a full opportunity to find other business, that it has made its own investment in its business, that this agreement shall not be construed as creating any joint employment relationship between the Service Provider and the City, and the City will not be liable for any obligation incurred by the Service Provider.

14. **City Benefits.** The Service Provider shall not be entitled to any of the benefits established for the employees of the City nor be covered by the Worker's Compensation Program of the City.

15. **Liability and Indemnity.** The parties mutually agree to the following:

A. In no event shall the City be liable to the Service Provider for special, indirect, or consequential damages, except those caused by the City's gross negligence or willful or wanton misconduct arising out of or in any way connected with a breach of this contract. The maximum liability of the City shall be limited to the amount of money to be paid by the City under this contract. All of the provisions in the agreement are subject to the terms of Missouri Sovereign Immunity as set forth in section 537.610.2 and 537.610.5 of the Missouri Revised Statutes.

B. The Service Provider shall defend, indemnify, and hold the City harmless from and against all claims, losses, actions, causes of action, demands and liabilities arising out of personal injuries, including death, and damage or impairment to property or any rights which are caused by the Service Provider arising out of or in any way connected with this contract. Service Provider further agrees to defend, indemnify and hold the City harmless from and against any claims, losses and liabilities arising out of the award of this contract to the Service Provider.

C. The Service Provider shall indemnify and hold the city harmless from all wages or overtime compensation due its employees and from any and all claims by Subcontractors in rendering work pursuant to this agreement, including payment of reasonable attorneys' fees and costs in the defense of any claim made under the Fair Labor Standards Act or any other federal or state law.

16. **Bonds and Insurance.** The Service Provider must have and maintain, at the Service Provider's expense, adequate liability insurance and bonds (if applicable) to satisfy statutory bonding requirements, of section 537.610.2 and 537.610.5 of the Missouri Revised Statutes to protect the City and the general public against any loss, damage and/or expense related to the Service Provider's performance under this contract. The insurance coverage shall include, but need not be limited to, the following coverage's in the amounts specified. Such insurance must indemnify the City to the fullest extent possible under the laws of the State of Missouri.

A. General Liability Insurance with a company authorized to do business in the State of Missouri with limits of liability not less than One Million Dollars ($1,000,000.00) per occurrence for personal injuries (including death) and property damage. The City of Branson must be named as an additional insured.

B. Automobile Liability Insurance with a company authorized to do business in the State of Missouri having limits of liability not less than One Million Dollars ($1,000,000.00) per occurrence for personal injuries (including death). The City of Branson must be named as an additional insured.

C. Workers' Compensation Insurance with a company authorized to do business in the State of Missouri having limits not less than One Million Dollars ($1,000,000.00), including occupational disease provisions for all employees of the Service Provider(s) and Sub-Service Provider(s).

D. The Service Provider will require all Sub-Service Providers to provide and maintain like insurance as set forth above unless the Service Provider's policies extend to claims made against or growing out of operations of the Sub-Service Provider.

E. Written evidence of the required insurance coverage must be submitted before or

upon award of the contract. Such policy(ies) shall name the City of Branson as additionally insured. Failure to maintain required insurance coverage shall be considered a breach of this contract.

F. Service Provider understands and agrees that the insurance required under the terms of the contract in no way precludes the Service Provider from carrying such other insurance as may be deemed necessary by the Service Provider for the operation of the Service Providers business or for the benefit of the Service Provider's employees.

G. Notwithstanding any other provision of the contract to the contrary, no insurance procured by the Service Provider shall be construed to constitute a waiver of any sovereign immunity as set forth in section 537.600 through 537.650 of the Missouri Revised Statutes, or any other governmental or official immunity, which is barred under said doctrines of sovereign, governmental or official immunity available to the City, its Board of Aldermen, salaried officers or employees, nor constitute waiver of any available defense. The Service Provider shall cause all policies of insurance related to the contract to be endorsed in accord to this subparagraph.

H. If this is a multi-year contract then the Service Provider shall further require the upper limits of coverage of such policies to be adjusted on an annual basis to be at least equal to the limits of liability set forth in section 537.610.2 and 537.610.5 of the Missouri Revised Statutes as amended from time to time.

I. Insurance Certificates. It is the sole responsibility of the Service Provider to provide the City with the most up-to-date insurance certificates and to keep them current throughout the term of the contract and for any renewal periods. Any failure to maintain insurance coverage shall not relieve any contractual responsibility, obligation or liability under the contract documents. Insurance Certificates must be faxed or mailed to the address provided.

17. **Notices.** All notices required or permitted herein under and required to be in writing may be given by FAX or by first class mail addressed to City and Service Provider at the addresses provided. The date of delivery of any notice given by mail shall be the date falling on the third day after the day of its mailing. The date of delivery of notice by FAX transmission shall be deemed to be the date transmission occurs, except where the transmission is not completed by 4:30 p.m. on a regular business day at the terminal of the receiving party, in which case the date of delivery shall be deemed to fall on the next regular business day for the receiving party.

18. **Jurisdiction.** This contract and every question arising hereunder shall be construed or determined according to the laws of the State of Missouri. Should any part of this agreement be litigated, venue shall be proper only in the Circuit Court of Taney County, Missouri.

19. **Missouri Immigration Law Affidavit.** After January 1, 2009, the service provider takes note that Section 285.530.2 of the Missouri Revised Statutes requires a political subdivision as a condition of a contract or grant in excess of $5,000 awarded after January 1, 2009, to require the business entity to affirm by sworn affidavit and provision of documentation the business entity has enrolled and participated in a federal work authorization program with respect to its employees who work in connection with the contracted services. To that end, the services provider will provide a signed affidavit affirming that it does not knowingly employ any person who is an unauthorized alien in connection with the contract. The service provider will provide with their bid specifications and bonding information a statement that the company has such a program, documentation for the program, and that it will not employ unauthorized aliens in connection with the work.

☐ ____ If this box is checked, then the requirement for an Immigration Law Affidavit does not apply because the dollar value of the contract is less than the $5,000 minimum.

20. **Entire Agreement.** This agreement contains the entire agreement of the parties. No modification, amendment, or waiver of any of the provisions of this agreement shall be effective unless in writing specifically referring hereto, and signed by both parties.

21. **Compliance with Laws.** Contractor agrees to comply with all applicable federal, state and local laws or rules and regulations applicable to the provision of services and products hereunder. Contractor affirmatively states that payment of all local, state and federal taxes and assessments owed by Contractor is current.

22. **Safety.** Contractor and subcontractors performing service for the City are required and shall comply with all applicable Occupational Safety and Health Administration (OSHA). All contractors and subcontractors shall be held responsible for the safety of their employees and any unsafe acts or conditions that may cause injury or damage to any persons or property within and around the work site.

23. **Contact Information:**

City of Branson
Attn: Contract Management
110 W Maddux St., Ste. 205
Branson, MO 65616
417-337-8522

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day and year herein stated.

SERVICE PROVIDER:

By: Matthew Reichl 9-26-19
(Signature) Date

Name: Matthew Reichl
(Printed Name)

Title: Marketing Analyst

Company Name: Affinity Chemical, LLC

Address: PO Box 601298

Dallas, TX 75360

Phone: (973) 440-9176

E-Mail: mreichl@affinitychemical.com

Tax ID: 27-4986522

CITY OF BRANSON, MISSOURI

E. Edd Akers 11/14/19
Mayor Date

ATTEST:

Lisa K Westfall 11/14/19
Lisa K Westfall Date
City Clerk

APPROVED AS TO FORM:

Chris Lebeck #51831 9/16/11
Chris Lebeck #51831 Date
City Attorney

CITY OF BRANSON INCORPORATED SEAL MISSOURI 1912

Exhibit A

Affinity Chemical, LLC
PO Box 601298
Dallas, TX 75360

SCOPE OF WORK

1. Purpose: Affinity Chemical agrees to provide water/wastewater treatment chemicals for the period of January 1, 2020 through December 31, 2020 prices must remain firm through the contract period.

2. General Requirements:
   2.1 All gases and chemicals must be of acceptable quality.

   2.2 Samples will be taken from each individual load of liquid aluminum sulfate upon delivery. Any sample taken which indicates solids separation of the product will result in **immediate rejection** of the load. Affinity Chemical at no expense to the City shall remove any solids buildup in the City's bulk storage tanks as a result of the product supplied, other than items requiring routine maintenance.

   2.3 All pricing must include shipping costs* and the waiving of all cylinder, drum, and carboy deposits.

   2.4 All chemicals must be priced by the pound (as applicable on a dry weight basis), or gallon according to the basis shown on the pricing page including all shipping costs* for product delivered to various plants located in Branson, MO. (* Shipping costs shall include all cost related to the delivery and unloading of product to the proper place in the various locations, additions i.e. fuel surcharges, handling fees etc. will not be accepted.)

   2.5 Companies delivering and unloading product on City property using their own trucks and/or subcontracting through a contract hauler are subject to the insurance requirements outlined in section 16 of the Terms and Conditions.

   2.6 Quantities given are estimated usage only and may be more or less depending upon demand. The City will pay only for the actual quantities ordered and received. Prices shall be as specified on the pricing page regardless of actual quantities ordered.

   2.7 Current MSDS sheets must be furnished prior to receipt of the first shipment of product awarded in this contract.

Type	Estimated Usage
Aluminum Sulfate 17% (Liquid) Bulk Manufactured from virgin materials (Pricing must be on dry weight basis)	650,000 lbs.

PRICING PAGE

Affinity Chemical provided pricing information as specified below to provide chemicals as specified in accordance with the terms and conditions of the contract.

	Type	Estimated Usage	Unit Price
001.	Aluminum Sulfate 17% (Liquid) Bulk **(Pricing must be on dry weight basis)**	650,000 lbs.	$ 0.16 / lb. **(Dry Wt. Basis)**

BILL NO. 5883

STAFF REPORT

ITEM/SUBJECT: READING OF A BILL APPROVING THE RENEWAL OF THE CONTRACT WITH BRENNTAG MID-SOUTH, INC. FOR THE PURCHASE OF OPERATIONAL CHEMICALS USED IN THE CITY'S WATER AND WASTEWATER TREATMENT PROCESSES AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.

INITIATED BY: UTILITIES DEPARTMENT

FIRST READING: OCTOBER 13, 2020 **FINAL READING:** OCTOBER 27, 2020

EXECUTIVE SUMMARY:

- See previous Affinity Chemical, LLC Staff Report.

FINANCIAL IMPACT:

___ No impact/Not applicable
_X_ Budgeted in the 2021 budget
___ Other (see additional explanation)

STAFF RECOMMENDATION:

_X__ Recommended
____ Not Recommended
____ Neutral/None

COMMUNITY PLAN 2030: EI 1.2

ATTACHED EXHIBITS:

BILL NO. 5883 **ORDINANCE NO. _____**

AN ORDINANCE APPROVING THE RENEWAL OF THE CONTRACT WITH BRENNTAG MID-SOUTH, INC. FOR THE PURCHASE OF OPERATIONAL CHEMICALS USED IN THE CITY'S WATER AND WASTEWATER TREATMENT PROCESSES AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.

WHEREAS, The City of Branson accepted the bid proposal of Brenntag Mid-South, Inc. for Chlorine in 1-ton and 150-pound cylinders, Sulfur Dioxide in 150-pound cylinders and 30% Peroxide on August 21, 2018; and

WHEREAS, upon accepting the proposal, the contract was executed for a term of one year, with the option to renew the contract for the following two subsequent years to be reviewed and approved annually by the Board of Aldermen; and

WHEREAS, the Board of Aldermen desires to approve the 2nd Renewal Period of the contract.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, MISSOURI, AS FOLLOWS:

Section 1: The Board of Aldermen hereby approves the contract renewal with Brenntag Mid-South, Inc. for Chlorine in 1-ton and 150-pound cylinders, Sulfur Dioxide in 150-pound cylinders and 30% Peroxide in the total amount not to exceed $35,000.00 and authorizes the Mayor to execute the contract attached hereto as Exhibit "A".

Section 2: This ordinance shall be in full force and effect upon and after its passage and approval.

Read, this first time on this _____day of _____, 20__.

Read, this second time, passed, and truly agreed to by the Board of Aldermen of City of Branson, Missouri this _____day of _____, 20__.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

CL #51831 10/7/20

Chris Lebeck #51831
City Attorney

Master Contract Number: C2019-0062
Sub-Contract Number: _____

Exhibit "A"

NOTICE OF CONTRACT RENEWAL
SERVICES CONTRACT

THIS RENEWAL made and entered into this 10th day of September, 2020, by and between the City of Branson, Missouri (the "City") and **Brenntag Mid-South Inc.** ("Service Provider") for renewal period **Two** from **January 1, 2021** to **December 31, 2021.**

NOW, THEREFORE, for the considerations herein expressed, it is agreed by and between the City and the Service Provider as follows:

1. **Renewal**. The City agrees to engage the work of the Service Provider and the Service Provider agrees to provide the services and assume the responsibilities as referenced in the original contract attached as **Exhibit 1.**

2. **Total compensation not to exceed**. It is expressly understood that in no event will the total compensation and reimbursement to be paid to the Service Provider under the terms of this contract exceed the sum of **Thirty Five Thousand Dollars ($35,000.00), all of which is dependent upon budget appropriations.**

3. **Bonds and Insurance**. The Service Provider shall procure and maintain all insurance and bonds (if applicable) to satisfy statutory bonding requirements, and to protect the City from any liability exposure resulting from the Service Provider's activities as outlined in the original contract and provide the City the most up-to-date insurance certificates and to keep them current.

4. **Missouri Immigration Law Affidavit.** After January 1, 2009, the service provider takes note that Section 285.530.2 of the Missouri Revised Statutes requires a political subdivision as a condition of a contract or grant in excess of $5,000 awarded after January 1, 2009, to require the business entity to affirm by sworn affidavit and provision of documentation the business entity has enrolled and participated in a federal work authorization program with respect to its employees who work in connection with the contracted services. To that end, the services provider will provide a signed affidavit affirming that it does not knowingly employ any person who is an unauthorized alien in connection with the contract. The service provider will provide with their bid specifications and bonding information a statement that the company has such a program, documentation for the program, and that it will not employ unauthorized aliens in connection with the work.

☐ ____ If this box is checked, then the requirement for an Immigration Law Affidavit does not apply because the dollar value of the contract is less than the $5,000 minimum.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day and year herein stated.

SERVICE PROVIDER:

By: [signature] 9/10/20
(Signature) Date

Name: William Shadwick
(Printed Name)

Title: Sales Representative

Company Name: Brenntag

Address: 2235 W. Battlefield Rd. Springfield

Phone (417) 887-3663

E-Mail: WShadwick@brenntag.com

CITY OF BRANSON, MISSOURI

_____ _____
E. Edd Akers Date
Mayor

ATTEST:

_____ _____
Lisa K Westfall Date
City Clerk

APPROVED AS TO FORM:

CLL #51831 8/17/20
Chris Lebeck #51831 Date
City Attorney

Master Contract Number: C2019-0062

SERVICES CONTRACT

THIS CONTRACT made and entered into this 3rd day of October, 2018, by and between the City of Branson, Missouri (the "City") and **Brenntag Mid-South Inc.** ("Service Provider").

WITNESSETH:

THAT, WHEREAS, the City of Branson desires to engage the Service Provider to provide certain services hereafter more particularly described in **Exhibit A**; and

WHEREAS, the Service Provider made certain representations and statements to the City with respect to the provision of such services and the City has accepted said proposal;

NOW, THEREFORE, for the considerations herein expressed, it is agreed by and between the City and the Service Provider as follows:

1. **Scope Of Work**. The City agrees to engage the work of the Service Provider and the Service Provider agrees to provide the services and assume the responsibilities hereinafter set forth in **Exhibit A**.

2. **Addition to Work**. The City and the Service Provider may amend the scope of work set forth in **Exhibit A**, provided that the total cost of such work does not exceed the total cost allowance as specified in Paragraph 7B of this contract. Any amendments shall be in written form and prepared and approved by the appointed City Officials and countersigned by the Service Provider.

3. **Exchange of Data**. All information, data, and reports as are existing, available and necessary for the carrying out of the work, shall be furnished to the requesting party without charge, and the parties shall cooperate with each other in every way possible in carrying out the scope of work.

4. **Payment for Labor and Materials**. The Service Provider agrees and binds itself to secure and pay for all personnel, labor, materials and supplies required to perform the services called for under this contract by Service Provider. Such personnel shall not be employees of or have any contractual relationship with the City except as employees of the Service Provider. All of the work required hereunder will be performed by the Service Provider or under Service Provider's direct supervision and all personnel engaged in the work shall be fully qualified and shall be authorized under state and local law to perform such work. None of the work or services covered by this contract shall be subcontracted without the written approval of the City.

5. **Term**. The work of the Service Provider shall commence as soon as practicable after the execution of this contract, unless otherwise directed in writing, and shall be undertaken and completed in such sequence as to assure their expeditious completion in the light of the purposes of the contract. **The term of the contract will be from a date beginning on January 1, 2019 to a date ending December 31, 2019, with the option to renew the contract for up to two (2) additional successive one-year terms at the same unit price(s) or a lower unit price as offered at the time of renewal. Each additional year will require a contract and Board of Aldermen approval. Service Provider may decline renewal of the contract by providing the City written notice at least one hundred twenty (120) days prior to the end of the contract term, or extensions thereto. The contract shall not bind, nor**

purport to bind, the City to renew beyond the original term unless written approval is provided by the City.

6. **Costs not to Exceed.** The City is limited by law with respect to the amount of money it can pay. Therefore, the City has established a fixed sum for this contract which cannot be exceeded unless this contract is amended. The Service Provider providing work hereunder shall be required to keep track of the amount of work performed under this contract at all times; and any work, materials, supplies or expenses in excess of the fixed sum shall not be eligible for payment. The Service Provider shall notify the City if Service Provider anticipates that the contract amount may be exceeded, in order to determine whether or not the City is prepared to increase the total compensation. The Service Provider shall establish a billing system showing the amount of money remaining on the contract which shall be shown in each monthly billing.

7. **Payment.**

A. Conditioned upon acceptable performance. The City agrees to pay the Service Provider in accordance with the terms set forth in **Exhibit B**, which shall constitute complete compensation for all work to be rendered under this contract; provided, that where payments are to be made periodically to Service Provider for work rendered under this contract, the City expressly reserves the right to disapprove in whole or in part a request for payment where the work performed during the period for which payment is claimed are not performed in a timely and satisfactory manner in accordance with the schedule and description of work set forth in **Exhibit A.**

B. **Total compensation not to exceed.** It is expressly understood that in no event will the total compensation and reimbursement to be paid to the Service Provider under the terms of this contract exceed the sum of **Thirty Five Thousand Dollars ($35,000.00), all of which is dependent upon budget appropriations.**

8. **Termination of Contract.**

A. Termination for breach. Failure of the Service Provider to fulfill Service Provider's obligations under this contract in a timely and satisfactory manner in accordance with the schedule and description of work set forth in **Exhibit A** shall constitute a breach of the contract, and the City shall thereupon have the right to immediately terminate the contract. The City shall give written notice of termination to the Service Provider by one of three different means: Facsimile Transmission ("FAX") if Service Provider has a FAX number; U.S. Postal Service Mails; or by hand delivering a copy of the same to the Service Provider; or may give notice by any combination of the above methods. The date of termination shall be the date upon which notice of termination is hand delivered to Service Provider or given by FAX, or the third day following mailing of the notice of termination, whichever first occurs. In the event of termination for breach, all finished or unfinished documents, data, studies, surveys, drawings, maps, models, photographs, and reports or other materials prepared by the Service Provider under this contract shall at the option of the City become its property, and the Service Provider shall be entitled to receive just and equitable compensation for any satisfactory work completed on such documents and other materials; provided, that the Service Provider shall not be relieved of liability to the City for damages sustained by the City by virtue of any such breach of the contract by the Service Provider.

B. Right to terminate in the absence of breach. Either party may terminate this contract for any reason, by serving notice of intent to terminate upon the other party by the means specified in paragraph A of this section. Such notice shall specify the date of termination, but in no event shall either party terminate the contract under this provision upon less than thirty (30)

days' notice to the other party; provided, that the parties may mutually agree to waive the thirty (30) day requirement and to shorten the time for notice of termination, in the event of termination in the absence of breach.

C. Surviving Terms. Notwithstanding any provisions to the contrary, provisions pertaining to liability and indemnity shall survive the termination of this contract.

9. **Conflicts.** Any bidder or signee of this contract shall disclose any financial relationship (direct or indirect) to salaried officer, employee of the City or member of the City Board of Aldermen in writing at the time of the execution of this contract. A violation of this provision renders the contract void. Any federal regulations, and applicable provisions in Section 105.450 et seq. RSMo. shall not be violated. Service Provider covenants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of work to be performed under this contract. The Service Provider further covenants that in the performance of this contract no person having such interest shall be employed.

10. **Assignment.** The Service Provider shall not assign any interest in this contract, and shall not transfer any interest in the same (whether by assignment or novation), without prior written consent of the City thereto. Provided, however, that claims for money due or to become due to the Service Provider from the City under this contract may be assigned to a bank, trust company, or other financial institution without such approval. Notice of such assignment or transfer shall be furnished in writing promptly to the City. Any such assignment is expressly subject to all rights and remedies of the City under this agreement, including the right to change or delete activities from the contract or to terminate the same as provided herein, and no such assignment shall require the City to give any notice to any such assignee of any actions which the City may take under this agreement, though City will attempt to so notify any such assignee.

11. **Performance.** It is understood by the parties that time is of the essence in this contract.

12. **Discrimination.** The Service Provider agrees in the performance of this contract not to discriminate on the ground or because of race, creed, color, national origin or ancestry, sex, religion, handicap, age, or political opinion or affiliation, against any employee of Service Provider or applicant for employment and shall include a similar provision in all subcontracts let or awarded hereunder.

13. **General Independent Service Provider Clause.** This contract does not create an employee/employer relationship between the parties. It is the parties' intention that the Service Provider will be an independent Service Provider and not the City's employee for all purposes, including, but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, Missouri revenue and taxation laws, Missouri workers' compensation and unemployment insurance laws. The Service Provider will retain sole and absolute discretion in the judgment of the manner and means of carrying out the Service Provider's activities and responsibilities hereunder. The Service Provider agrees that it is a separate and independent enterprise from the public employer, that it has a full opportunity to find other business, that it has made its own investment in its business, that this agreement shall not be construed as creating any joint employment relationship between the Service Provider and the City, and the City will not be liable for any obligation incurred by the Service Provider.

14. **City Benefits.** The Service Provider shall not be entitled to any of the benefits established for the employees of the City nor be covered by the Worker's Compensation Program of the City.

15. **Liability and Indemnity.** The parties mutually agree to the following:

A. In no event shall the City be liable to the Service Provider for special, indirect, or consequential damages, except those caused by the City's gross negligence or willful or wanton misconduct arising out of or in any way connected with a breach of this contract. The maximum liability of the City shall be limited to the amount of money to be paid by the City under this contract. All of the provisions in the agreement are subject to the terms of Missouri Sovereign Immunity as set forth in section 537.610.2 and 537.610.5 of the Missouri Revised Statutes.

B. The Service Provider shall defend, indemnify, and hold the City harmless from and against all claims, losses, actions, causes of action, demands and liabilities arising out of personal injuries, including death, and damage or impairment to property or any rights which are caused by the Service Provider arising out of or in any way connected with this contract. Service Provider further agrees to defend, indemnify and hold the City harmless from and against any claims, losses and liabilities arising out of the award of this contract to the Service Provider.

C. The Service Provider shall indemnify and hold the city harmless from all wages or overtime compensation due its employees and from any and all claims by Subcontractors in rendering work pursuant to this agreement, including payment of reasonable attorneys' fees and costs in the defense of any claim made under the Fair Labor Standards Act or any other federal or state law.

16. **Bonds and Insurance.** The Service Provider must have and maintain, at the Service Provider's expense, adequate liability insurance and bonds (if applicable) to satisfy statutory bonding requirements, of section 537.610.2 and 537.610.5 of the Missouri Revised Statutes to protect the City and the general public against any loss, damage and/or expense related to the Service Provider's performance under this contract. The insurance coverage shall include, but need not be limited to, the following coverage's in the amounts specified. Such insurance must indemnify the City to the fullest extent possible under the laws of the State of Missouri.

A. General Liability Insurance with a company authorized to do business in the State of Missouri with limits of liability not less than One Million Dollars ($1,000,000.00) per occurrence for personal injuries (including death) and property damage, and Two Million Dollars ($2,000,000.00) aggregate. The City of Branson must be named as an additional insured.

B. Automobile Liability Insurance with a company authorized to do business in the State of Missouri having limits of liability not less than One Million Dollars ($1,000,000.00) per occurrence for personal injuries (including death). The City of Branson must be named as an additional insured.

C. Workers' Compensation Insurance with a company authorized to do business in the State of Missouri having limits not less than One Million Dollars ($1,000,000.00), including occupational disease provisions for all employees of the Service Provider(s) and Sub-Service Provider(s).

D. The Service Provider will require all Sub-Service Providers to provide and maintain like insurance as set forth above unless the Service Provider's policies extend to claims made against or growing out of operations of the Sub-Service Provider.

E. Written evidence of the required insurance coverage must be submitted before or

upon award of the contract. Such policy(ies) shall name the City of Branson as additionally insured. Failure to maintain required insurance coverage shall be considered a breach of this contract.

F. Service Provider understands and agrees that the insurance required under the terms of the contract in no way precludes the Service Provider from carrying such other insurance as may be deemed necessary by the Service Provider for the operation of the Service Providers business or for the benefit of the Service Provider's employees.

G. Notwithstanding any other provision of the contract to the contrary, no insurance procured by the Service Provider shall be construed to constitute a waiver of any sovereign immunity as set forth in section 537.600 through 537.650 of the Missouri Revised Statutes, or any other governmental or official immunity, which is barred under said doctrines of sovereign, governmental or official immunity available to the City, its Board of Aldermen, salaried officers or employees, nor constitute waiver of any available defense. The Service Provider shall cause all policies of insurance related to the contract to be endorsed in accord to this subparagraph.

H. If this is a multi-year contract then the Service Provider shall further require the upper limits of coverage of such policies to be adjusted on an annual basis to be at least equal to the limits of liability set forth in section 537.610.2 and 537.610.5 of the Missouri Revised Statutes as amended from time to time.

I. Insurance Certificates. It is the sole responsibility of the Service Provider to provide the City with the most up-to-date insurance certificates and to keep them current throughout the term of the contract and for any renewal periods. Any failure to maintain insurance coverage shall not relieve any contractual responsibility, obligation or liability under the contract documents. Insurance Certificates must be faxed or mailed to the address provided.

17. **Notices.** All notices required or permitted herein under and required to be in writing may be given by FAX or by first class mail addressed to City and Service Provider at the addresses provided. The date of delivery of any notice given by mail shall be the date falling on the third day after the day of its mailing. The date of delivery of notice by FAX transmission shall be deemed to be the date transmission occurs, except where the transmission is not completed by 4:30 p.m. on a regular business day at the terminal of the receiving party, in which case the date of delivery shall be deemed to fall on the next regular business day for the receiving party.

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19. **Missouri Immigration Law Affidavit.** After January 1, 2009, the service provider takes note that Section 285.530.2 of the Missouri Revised Statutes requires a political subdivision as a condition of a contract or grant in excess of $5,000 awarded after January 1, 2009, to require the business entity to affirm by sworn affidavit and provision of documentation the business entity has enrolled and participated in a federal work authorization program with respect to its employees who work in connection with the contracted services. To that end, the services provider will provide a signed affidavit affirming that it does not knowingly employ any person who is an unauthorized alien in connection with the contract. The service provider will provide with their bid specifications and bonding information a statement that the company has such a program, documentation for the program, and that it will not employ unauthorized aliens in connection with the work.

☐ ____ If this box is checked, then the requirement for an Immigration Law Affidavit does not apply because the dollar value of the contract is less than the $5,000 minimum.

20. **Entire Agreement.** This agreement contains the entire agreement of the parties. No modification, amendment, or waiver of any of the provisions of this agreement shall be effective unless in writing specifically referring hereto, and signed by both parties.

21. **Compliance with Laws.** Contractor agrees to comply with all applicable federal, state and local laws or rules and regulations applicable to the provision of services and products hereunder. Contractor affirmatively states that payment of all local, state and federal taxes and assessments owed by Contractor is current.

22. **Safety.** Contractor and subcontractors performing service for the City are required and shall comply with all applicable Occupational Safety and Health Administration (OSHA). All contractors and subcontractors shall be held responsible for the safety of their employees and any unsafe acts or conditions that may cause injury or damage to any persons or property within and around the work site.

23. **Contact Information:** City of Branson
Attn: Contract Management
110 W Maddux St., Ste. 205
Branson, MO 65616
417-337-8522
Fax: 417-335-4354 – Attn: Contract Management

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day and year herein stated.

SERVICE PROVIDER:

By: _____ 10-3-18
(Signature) Date

Name: William Shadwick
(Printed Name)

Title: Sales Representative

Company Name: Brenntag

Address: 2235 W. Battlefield Rd.
Springfield, MO 65807

Phone: (270) 860-0389

E-Mail: bsshadwick@brenntagusa.com

Tax ID: _____

CITY OF BRANSON, MISSOURI

_____ 11/27/18
Karen Best Date
Mayor

ATTEST:
_____ 11/27/18
Lisa K Westfall Date
City Clerk

APPROVED AS TO FORM:
_____ 9.18.18
William T. Duston Date
City Attorney

CITY OF BRANSON INCORPORATED SEAL 1912 MISSOURI

Exhibit A

Brenntag Mid-South
2234 W. Battlefield Rd.
Springfield, MO 65807

SCOPE OF WORK

1. Purpose: Brenntag agrees to provide water/wastewater treatment chemicals for the period of January 1, 2019 through December 31, 2019 prices must remain firm through the contract period.

2. General Requirements:

   2.1 All gases and chemicals must be of acceptable quality.

   2.2 Brenntag agrees to supply cylinders and containers that show evidence of a high standard of maintenance. Cylinders and containers will not show excessive rust, corrosion, scaling, or deterioration. Valves will open without undue pressure. Unused lead gaskets will be supplied with all chlorine and sulfur dioxide cylinders. Brenntag agrees to pick up, **immediately**, at no additional cost to the City, any chlorine and sulfur dioxide cylinders requiring the use of a repair kit. A replacement repair kit must be returned to the City within three (3) calendar days. If, at any time Brenntag fails to meet or correct problems, involving safety, product quality or equipment, the City retains the right to cancel the contract. In the event of cancellation, the City may purchase in such a manner as the Purchasing Agent may deem appropriate from the next lowest bidder meeting specifications, and Brenntag will be liable for excess costs incurred.

   2.5 All pricing must include shipping costs* and the waiving of all cylinder, drum, and carboy deposits.

   2.6 All chemicals must be priced by the pound (as applicable on a dry weight or wet weight basis), according to the basis shown on the pricing page including all shipping costs* for product delivered to various plants located in Branson, MO. (* Shipping costs shall include all cost related to the delivery and unloading of product to the proper place in the various locations, additions i.e. fuel surcharges, handling fees etc. will not be accepted.) Pricing given excluding freight will be considered non-compliant and the bid will be rejected.

   2.7 **Companies delivering and unloading product on City property using their own trucks and/or subcontracting through a contract hauler are subject to the insurance requirements outlined in section 16 of the Terms and Conditions for bid.**

2.8 The City agrees to maintain an inventory of cylinders, drums and carboy containers, where applicable, to be returned to the appropriate Contractor upon request and will assume responsibility for any lost or stolen cylinders.

2.9 Quantities given are estimated usage only and may be more or less depending upon demand. The City will pay only for the actual quantities ordered and received. Prices shall be as specified on the pricing page regardless of actual quantities ordered.

2.10 **Note:** Sulfur Dioxide is currently required at one City location (Compton Drive Wastewater Treatment Plant) only during recreational months of the year (April 1st through October 31st). Within thirty (30) days following the end of the period Brenntag must pick up any unused product and return for credit with no restocking fee for less than six hundred (600) pounds of product. Chlorine is used in several locations as well as at the (Compton Drive Wastewater Treatment Plant) during the same time period. Within thirty (30) days following the end of the period stated Brenntag must pick up any unused chlorine product from the Compton Facility and return for credit or if the remaining chlorine product can be used at another City facility Brenntag shall transport the product to that facility at no additional charge.

2.11 Current MSDS sheets must be furnished prior to receipt of the first shipment of product awarded in this contract.

Type	Estimated Usage
Chlorine gas in 1 ton cylinder	66,000 lbs.
Chlorine gas in 150# cylinder	9,000 lbs.
Sulfur Dioxide gas in 150# cylinder	25,000 lbs.
30% Hydrogen Peroxide/Food Grade (55 gallon drums only)	8,000 lbs.

PRICING PAGE

Brenntag provided pricing information as specified below to provide chemicals as specified in accordance with the terms and conditions of the contract.

	Type	Estimated Usage	Unit Price
001.	Chlorine gas in 1-ton cylinder	66,000 lbs.	$ 0.2625 / lb.
002.	Chlorine gas in 150# cylinder	9,000 lbs.	$ 0.39 / lb.
003.	Sulfur Dioxide gas in 150# cylinder	25,000 lbs.	$ 0.471 / lb.
009.	30% Hydrogen Peroxide/Food Grade (must be in 55 gallon drums) ID 588579 2 drum min. **(Pricing must be on wet weight basis)**	8,000 lbs.	$ 0.29/ lb. **(Wet Wt. Basis)**

BILL NO. 5884

STAFF REPORT

ITEM/SUBJECT: READING OF A BILL APPROVING THE RENEWAL OF THE CONTRACT WITH HAWKINS, INC. FOR THE PURCHASE OF OPERATIONAL CHEMICALS USED IN THE CITY'S WATER AND WASTEWATER TREATMENT PROCESSES AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.

INITIATED BY: UTILITIES DEPARTMENT

FIRST READING: OCTOBER 13, 2020 **FINAL READING:** OCTOBER 27, 2020

EXECUTIVE SUMMARY:

- See previous Affinity Chemical, LLC. Staff Report.

FINANCIAL IMPACT:

___ No impact/Not applicable
_X_ Budgeted in the 2021 budget
___ Other (see additional explanation)

STAFF RECOMMENDATION:

_X__ Recommended
____ Not Recommended
____ Neutral/None

COMMUNITY PLAN 2030: EI 1.2

ATTACHED EXHIBITS:

BILL NO. 5884 **ORDINANCE NO. _____**

AN ORDINANCE APPROVING THE RENEWAL OF THE CONTRACT WITH HAWKINS, INC. FOR THE PURCHASE OF OPERATIONAL CHEMICALS USED IN THE CITY'S WATER AND WASTEWATER TREATMENT PROCESSES AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.

WHEREAS, The City of Branson approves the contract renewal with Hawkins, Inc. for Hydrofluosilicic Acid in bulk, Liquid Bleach 12.5% and granular chlorine on August 21, 2018; and

WHEREAS, upon accepting the proposal, the contract was executed for a term of one year, with the option to renew the contract for the following two subsequent years to be reviewed and approved annually by the Board of Aldermen; and

WHEREAS, the Board of Aldermen desires to approve the 2nd Renewal Period of the contract.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, MISSOURI, AS FOLLOWS:

Section 1: The Board of Aldermen hereby approves the contract renewal with Hawkins, Inc. for Hydrofluosilicic Acid in bulk, Liquid Bleach 12.5% and granular chlorine in an amount not to exceed $16,500.00 and authorizes the Mayor to execute the contract attached hereto as Exhibit "A".

Section 2: This ordinance shall be in full force and effect upon and after its passage and approval.

Read, this first time on this _____ day of _____, 20__.

Read, this second time, passed, and truly agreed to by the Board of Aldermen of City of Branson, Missouri this _____ day of _____, 20__.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

CKL #51831 10/7/22

Chris Lebeck #51831
City Attorney

Master Contract Number: C2019-0063
Sub-Contract Number: _____

Exhibit "A"

NOTICE OF CONTRACT RENEWAL
SERVICES CONTRACT

THIS RENEWAL made and entered into this 25th day of August, 2020 by and between the City of Branson, Missouri (the "City") and **Hawkins, Inc.** ("Service Provider") for renewal period **Two** from **January 1, 2021** to **December 31, 2021.**

NOW, THEREFORE, for the considerations herein expressed, it is agreed by and between the City and the Service Provider as follows:

1. **Renewal**. The City agrees to engage the work of the Service Provider and the Service Provider agrees to provide the services and assume the responsibilities as referenced in the original contract attached as **Exhibit 1.**

2. **Total compensation not to exceed**. It is expressly understood that in no event will the total compensation and reimbursement to be paid to the Service Provider under the terms of this contract exceed the sum of **Sixteen Thousand Five Hundred Dollars ($16,500.00), all of which is dependent upon budget appropriations.**

3. **Bonds and Insurance**. The Service Provider shall procure and maintain all insurance and bonds (if applicable) to satisfy statutory bonding requirements, and to protect the City from any liability exposure resulting from the Service Provider's activities as outlined in the original contract and provide the City the most up-to-date insurance certificates and to keep them current.

4. **Missouri Immigration Law Affidavit.** After January 1, 2009, the service provider takes note that Section 285.530.2 of the Missouri Revised Statutes requires a political subdivision as a condition of a contract or grant in excess of $5,000 awarded after January 1, 2009, to require the business entity to affirm by sworn affidavit and provision of documentation the business entity has enrolled and participated in a federal work authorization program with respect to its employees who work in connection with the contracted services. To that end, the services provider will provide a signed affidavit affirming that it does not knowingly employ any person who is an unauthorized alien in connection with the contract. The service provider will provide with their bid specifications and bonding information a statement that the company has such a program, documentation for the program, and that it will not employ unauthorized aliens in connection with the work.

☐ ____ If this box is checked, then the requirement for an Immigration Law Affidavit does not apply because the dollar value of the contract is less than the $5,000 minimum.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day and year herein stated.

SERVICE PROVIDER:

By: John Troy Blake 8-25-20
(Signature) Date

Name: John Troy Blake
(Printed Name)

Title: Branch Manager

Company Name: Hawkins Inc.

Address: 6614 Old Harrison Ln. Fort Smith, AR 72916

Phone: 406-661-3621

E-Mail: troy.blake@hawkinsinc.com

CITY OF BRANSON, MISSOURI

_____ _____
E. Edd Akers Date
Mayor

ATTEST:

_____ _____
Lisa K Westfall Date
City Clerk

APPROVED AS TO FORM:

Chl #51831 8/17/20
Chris Lebeck #51831 Date
City Attorney

Master Contract Number: C2019-0063

SERVICES CONTRACT

THIS CONTRACT made and entered into this 2nd day of October, 2018 by and between the City of Branson, Missouri (the "City") and **Hawkins, Inc.** ("Service Provider").

WITNESSETH:

THAT, WHEREAS, the City of Branson desires to engage the Service Provider to provide certain services hereafter more particularly described in **Exhibit A**; and

WHEREAS, the Service Provider made certain representations and statements to the City with respect to the provision of such services and the City has accepted said proposal;

NOW, THEREFORE, for the considerations herein expressed, it is agreed by and between the City and the Service Provider as follows:

1. **Scope Of Work**. The City agrees to engage the work of the Service Provider and the Service Provider agrees to provide the services and assume the responsibilities hereinafter set forth in **Exhibit A**.

2. **Addition to Work**. The City and the Service Provider may amend the scope of work set forth in **Exhibit A**, provided that the total cost of such work does not exceed the total cost allowance as specified in Paragraph 7B of this contract. Any amendments shall be in written form and prepared and approved by the appointed City Officials and countersigned by the Service Provider.

3. **Exchange of Data**. All information, data, and reports as are existing, available and necessary for the carrying out of the work, shall be furnished to the requesting party without charge, and the parties shall cooperate with each other in every way possible in carrying out the scope of work.

4. **Payment for Labor and Materials**. The Service Provider agrees and binds itself to secure and pay for all personnel, labor, materials and supplies required to perform the services called for under this contract by Service Provider. Such personnel shall not be employees of or have any contractual relationship with the City except as employees of the Service Provider. All of the work required hereunder will be performed by the Service Provider or under Service Provider's direct supervision and all personnel engaged in the work shall be fully qualified and shall be authorized under state and local law to perform such work. None of the work or services covered by this contract shall be subcontracted without the written approval of the City.

5. **Term**. The work of the Service Provider shall commence as soon as practicable after the execution of this contract, unless otherwise directed in writing, and shall be undertaken and completed in such sequence as to assure their expeditious completion in the light of the purposes of the contract. **The term of the contract will be from a date beginning on January 1, 2019 to a date ending December 31, 2019, with the option to renew the contract for up to two (2) additional successive one-year terms at the same unit price(s) or a lower unit price as offered at the time of renewal by Service Provider. Each additional year will require a contract and Board of Aldermen approval. Service Provider may decline renewal of the contract by providing the City written notice at least one hundred twenty (120) days prior to the end of the contract term, or extensions thereto.**

The contract shall not bind, nor purport to bind, the City to renew beyond the original term unless written approval is provided by the City.

6. **Costs not to Exceed**. The City is limited by law with respect to the amount of money it can pay. Therefore, the City has established a fixed sum for this contract which cannot be exceeded unless this contract is amended. The Service Provider providing work hereunder shall be required to keep track of the amount of work performed under this contract at all times; and any work, materials, supplies or expenses in excess of the fixed sum shall not be eligible for payment. The Service Provider shall notify the City if Service Provider anticipates that the contract amount may be exceeded, in order to determine whether or not the City is prepared to increase the total compensation. The Service Provider shall establish a billing system showing the amount of money remaining on the contract which shall be shown in each monthly billing.

7. **Payment.**

A. Conditioned upon acceptable performance. The City agrees to pay the Service Provider in accordance with the terms set forth in **Exhibit B**, which shall constitute complete compensation for all work to be rendered under this contract; provided, that where payments are to be made periodically to Service Provider for work rendered under this contract, the City expressly reserves the right to disapprove in whole or in part a request for payment where the work performed during the period for which payment is claimed are not performed in a timely and satisfactory manner in accordance with the schedule and description of work set forth in **Exhibit A.**

B. **Total compensation not to exceed.** It is expressly understood that in no event will the total compensation and reimbursement to be paid to the Service Provider under the terms of this contract exceed the sum of **Sixteen Thousand Five Hundred Dollars ($16,500.00), all of which is dependent upon budget appropriations.**

8. **Termination of Contract.**

A. Termination for breach. Failure of the Service Provider to fulfill Service Provider's obligations under this contract in a timely and satisfactory manner in accordance with the schedule and description of work set forth in **Exhibit A** shall constitute a breach of the contract, and the City shall thereupon have the right to immediately terminate the contract. The City shall give written notice of termination to the Service Provider by one of three different means: Facsimile Transmission ("FAX") if Service Provider has a FAX number; U.S. Postal Service Mails; or by hand delivering a copy of the same to the Service Provider; or may give notice by any combination of the above methods. The date of termination shall be the date upon which notice of termination is hand delivered to Service Provider or given by FAX, or the third day following mailing of the notice of termination, whichever first occurs. In the event of termination for breach, all finished or unfinished documents, data, studies, surveys, drawings, maps, models, photographs, and reports or other materials prepared by the Service Provider under this contract shall at the option of the City become its property, and the Service Provider shall be entitled to receive just and equitable compensation for any satisfactory work completed on such documents and other materials; provided, that the Service Provider shall not be relieved of liability to the City for damages sustained by the City by virtue of any such breach of the contract by the Service Provider.

B. Right to terminate in the absence of breach. Either party may terminate this contract for any reason, by serving notice of intent to terminate upon the other party by the means specified in paragraph A of this section. Such notice shall specify the date of termination, but in no event shall either party terminate the contract under this provision upon less than thirty (30)

days' notice to the other party; provided, that the parties may mutually agree to waive the thirty (30) day requirement and to shorten the time for notice of termination, in the event of termination in the absence of breach.

C. Surviving Terms. Notwithstanding any provisions to the contrary, provisions pertaining to liability and indemnity shall survive the termination of this contract.

9. **Conflicts.** Any bidder or signee of this contract shall disclose any financial relationship (direct or indirect) to salaried officer, employee of the City or member of the City Board of Aldermen in writing at the time of the execution of this contract. A violation of this provision renders the contract void. Any federal regulations, and applicable provisions in Section 105.450 et seq. RSMo. shall not be violated. Service Provider covenants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of work to be performed under this contract. The Service Provider further covenants that in the performance of this contract no person having such interest shall be employed.

10. **Assignment.** The Service Provider shall not assign any interest in this contract, and shall not transfer any interest in the same (whether by assignment or novation), without prior written consent of the City thereto. Provided, however, that claims for money due or to become due to the Service Provider from the City under this contract may be assigned to a bank, trust company, or other financial institution without such approval. Notice of such assignment or transfer shall be furnished in writing promptly to the City. Any such assignment is expressly subject to all rights and remedies of the City under this agreement, including the right to change or delete activities from the contract or to terminate the same as provided herein, and no such assignment shall require the City to give any notice to any such assignee of any actions which the City may take under this agreement, though City will attempt to so notify any such assignee.

11. **Performance.** It is understood by the parties that time is of the essence in this contract.

12. **Discrimination.** The Service Provider agrees in the performance of this contract not to discriminate on the ground or because of race, creed, color, national origin or ancestry, sex, religion, handicap, age, or political opinion or affiliation, against any employee of Service Provider or applicant for employment and shall include a similar provision in all subcontracts let or awarded hereunder.

13. **General Independent Service Provider Clause.** This contract does not create an employee/employer relationship between the parties. It is the parties' intention that the Service Provider will be an independent Service Provider and not the City's employee for all purposes, including, but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, Missouri revenue and taxation laws, Missouri workers' compensation and unemployment insurance laws. The Service Provider will retain sole and absolute discretion in the judgment of the manner and means of carrying out the Service Provider's activities and responsibilities hereunder. The Service Provider agrees that it is a separate and independent enterprise from the public employer, that it has a full opportunity to find other business, that it has made its own investment in its business, that this agreement shall not be construed as creating any joint employment relationship between the Service Provider and the City, and the City will not be liable for any obligation incurred by the Service Provider.

14. **City Benefits.** The Service Provider shall not be entitled to any of the benefits established for the employees of the City nor be covered by the Worker's Compensation Program of the City.

15. **Liability and Indemnity.** The parties mutually agree to the following:

A. In no event shall the City be liable to the Service Provider for special, indirect, or consequential damages, except those caused by the City's gross negligence or willful or wanton misconduct arising out of or in any way connected with a breach of this contract. The maximum liability of the City shall be limited to the amount of money to be paid by the City under this contract. All of the provisions in the agreement are subject to the terms of Missouri Sovereign Immunity as set forth in section 537.610.2 and 537.610.5 of the Missouri Revised Statutes.

B. The Service Provider shall defend, indemnify, and hold the City harmless from and against all claims, losses, actions, causes of action, demands and liabilities arising out of personal injuries, including death, and damage or impairment to property or any rights which are caused by the Service Provider arising out of or in any way connected with this contract. Service Provider further agrees to defend, indemnify and hold the City harmless from and against any claims, losses and liabilities arising out of the award of this contract to the Service Provider.

C. The Service Provider shall indemnify and hold the city harmless from all wages or overtime compensation due its employees and from any and all claims by Subcontractors in rendering work pursuant to this agreement, including payment of reasonable attorneys' fees and costs in the defense of any claim made under the Fair Labor Standards Act or any other federal or state law.

16. **Bonds and Insurance.** The Service Provider must have and maintain, at the Service Provider's expense, adequate liability insurance and bonds (if applicable) to satisfy statutory bonding requirements, of section 537.610.2 and 537.610.5 of the Missouri Revised Statutes to protect the City and the general public against any loss, damage and/or expense related to the Service Provider's performance under this contract. The insurance coverage shall include, but need not be limited to, the following coverage's in the amounts specified. Such insurance must indemnify the City to the fullest extent possible under the laws of the State of Missouri.

A. General Liability Insurance with a company authorized to do business in the State of Missouri with limits of liability not less than One Million Dollars ($1,000,000.00) per occurrence for personal injuries (including death) and property damage, and Two Million Dollars ($2,000,000.00) aggregate. The City of Branson must be named as an additional insured.

B. Automobile Liability Insurance with a company authorized to do business in the State of Missouri having limits of liability not less than One Million Dollars ($1,000,000.00) per occurrence for personal injuries (including death). The City of Branson must be named as an additional insured.

C. Workers' Compensation Insurance with a company authorized to do business in the State of Missouri having limits not less than One Million Dollars ($1,000,000.00), including occupational disease provisions for all employees of the Service Provider(s) and Sub-Service Provider(s).

D. The Service Provider will require all Sub-Service Providers to provide and maintain like insurance as set forth above unless the Service Provider's policies extend to claims made against or growing out of operations of the Sub-Service Provider.

E. Written evidence of the required insurance coverage must be submitted before or

upon award of the contract. Such policy(ies) shall name the City of Branson as additionally insured. Failure to maintain required insurance coverage shall be considered a breach of this contract.

F. Service Provider understands and agrees that the insurance required under the terms of the contract in no way precludes the Service Provider from carrying such other insurance as may be deemed necessary by the Service Provider for the operation of the Service Providers business or for the benefit of the Service Provider's employees.

G. Notwithstanding any other provision of the contract to the contrary, no insurance procured by the Service Provider shall be construed to constitute a waiver of any sovereign immunity as set forth in section 537.600 through 537.650 of the Missouri Revised Statutes, or any other governmental or official immunity, which is barred under said doctrines of sovereign, governmental or official immunity available to the City, its Board of Aldermen, salaried officers or employees, nor constitute waiver of any available defense. The Service Provider shall cause all policies of insurance related to the contract to be endorsed in accord to this subparagraph.

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☐ ____ If this box is checked, then the requirement for an Immigration Law Affidavit does not apply because the dollar value of the contract is less than the $5,000 minimum.

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22. **Safety.** Contractor and subcontractors performing service for the City are required and shall comply with all applicable Occupational Safety and Health Administration (OSHA). All contractors and subcontractors shall be held responsible for the safety of their employees and any unsafe acts or conditions that may cause injury or damage to any persons or property within and around the work site.

23. **Contact Information:**

City of Branson
Attn: Contract Management
110 W Maddux St., Ste. 205
Branson, MO 65616
417-337-8522
Fax: 417-335-4354 – Attn: Contract Management

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day and year herein stated.

SERVICE PROVIDER:

By: John Troy Blake 2 oct 2018
(Signature) Date

Name: John Troy Blake
(Printed Name)

Title: Branch Manager

Company Name: Hawkins Inc

Address: 6614 Old Harrison Ln. Fort Smith, AR 72916

Phone: 479-648-9900

E-Mail: troy.blake@hawkins

Tax ID: 41-077 1293

CITY OF BRANSON, MISSOURI

Karen Best 11/27/18
Karen Best Date
Mayor

ATTEST:

Lisa K Westfall 11/27/18
Lisa K Westfall Date
City Clerk

APPROVED AS TO FORM:

51811 9/24/18
Christopher W. Lebeck Date
Assistant City Attorney

CITY OF BRANSON INCORPORATED SEAL 1912 MISSOURI

Exhibit A

Hawkins, Inc.
6614 Old Harrison Lane
Fort Smith, AR 72916

SCOPE OF WORK

1. Purpose: Hawkins agrees to provide water/wastewater treatment chemicals for the period of January 1, 2019 through December 31, 2019 prices must remain firm through the contract period.

2. General Requirements:

   2.1 All gases and chemicals must be of acceptable quality.

   2.2 If, at any time Hawkins fails to meet or correct problems, involving safety, product quality or equipment, the City retains the right to cancel the contract. In the event of cancellation, the City may purchase in such a manner as the Purchasing Agent may deem appropriate from the next lowest bidder meeting specifications, and Hawkins will be liable for excess costs incurred.

   2.5 All pricing must include shipping costs* and the waiving of all cylinder, drum, and carboy deposits.

   2.6 All chemicals must be priced by the pound (as applicable on a dry weight or wet weight basis), according to the basis shown on the pricing page including all shipping costs* for product delivered to various plants located in Branson, MO. (* Shipping costs shall include all cost related to the delivery and unloading of product to the proper place in the various locations, additions i.e. fuel surcharges, handling fees etc. will not be accepted.) Pricing given excluding freight will be considered non-compliant and the bid will be rejected.

   2.7 **Companies delivering and unloading product on City property using their own trucks and/or subcontracting through a contract hauler are subject to the insurance requirements outlined in section 16 of the Terms and Conditions.**

   2.8 The City agrees to maintain an inventory of cylinders, drums and carboy containers, where applicable, to be returned to the appropriate Contractor upon request and will assume responsibility for any lost or stolen cylinders.

   2.9 Quantities given are estimated usage only and may be more or less depending upon demand. The City will pay only for the actual quantities ordered and received. Prices shall be as specified on the pricing page regardless of actual quantities ordered.

   2.11 Current MSDS sheets must be furnished prior to receipt of the first shipment of product awarded in this contract.

Type	Estimated Usage
Hydrofluosilicic Acid 23% **(Liquid Bulk) in 1,000 gal. shipments** (Pricing must be on wet weight basis)	36,000 lbs.
Liquid Chlorine Bleach 12.5% (15 gallon Carboys Liquid)	5,000 lbs.
Granular Chlorine 65% available (100# container)	1,000 lbs.

PRICING PAGE

Hawkins provided pricing information as specified below to provide chemicals as specified in accordance with the terms and conditions of the contract.

	Type	Estimated Usage	Unit Price
006.	Hydrofluosilicic Acid 23% (Liquid Bulk) **(Pricing must be on wet weight basis)**	1,000 gallon shipments 36,000 lbs.	$ 0.365 / lb. **(Wet Wt. Basis)**
007.	Liquid Chlorine Bleach 12.5% (15 gallon Carboys Liquid) **(Pricing must be on wet weight basis)**	5,000 lbs.	$ 0.2477 / lb. **(Wet Wt. Basis)**
008.	Granular Chlorine 65% available (100# container)	1,000 lbs.	$ 1.80 / lb.

BILL NO. 5885

STAFF REPORT

ITEM/SUBJECT: **READING OF A BILL APPROVING A CONTRACT WITH CDW GOVERNMENT, LLC PERTAINING TO THE PURCHASE OF COMPUTER HARDWARE AND SOFTWARE AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.**

INITIATED BY: **IT DEPARTMENT**

FIRST READING: **OCTOBER 13, 2020** **FINAL READING:** **OCTOBER 27, 2020**

EXECUTIVE SUMMARY:

- The following agreement is with CDW Government (CDWG) to enable the purchase of necessary hardware and software required by the IT Department to service the city's various departments.
- The agreement allows the IT Department to purchase a variety of items such as desktop and laptop computers, monitors, and other hardware and software.
- The contract also enables the purchase of required maintenance on hardware and software implemented throughout the city's network infrastructure. This includes items such as Cisco switches, routers, wireless, firewalls, servers, and the VoIP telephone system.
- The City of Branson is a member of the National IPA cooperative purchasing authority. CDWG is authorized to sell technology hardware and software based on pricing defined by the National IPA contract. (Contract No. 2018011-01)
- Municipalities can often obtain better and lower bids on supplies by utilizing cooperative bidding opportunities. This can be achieved because vendors are able to supply materials at a reduced cost as a result of the combined purchasing power of government entities.
- It should be noted that while this agreement provides the ability to make purchases utilizing the cooperative purchasing contract, department staff perform price comparisons prior to making purchases to ensure fiscal responsibility.
- The total not-to-exceed amount on this agreement is up to $120,000. However, there is no minimum purchase required. Funds for this contract are included in the 2021 budget appropriations.

FINANCIAL IMPACT:

___ **No impact/Not applicable**

_X_ **Budgeted in next year's budget**

___ **Other (see additional explanation)**

STAFF RECOMMENDATION:

__X_ **Recommended**

____ **Not Recommended**

____ **Neutral/None**

COMMUNITY PLAN 2030: W3.1

ATTACHED EXHIBITS:

BILL NO. 5885 **ORDINANCE NO. _____**

AN ORDINANCE APPROVING A CONTRACT WITH CDW GOVERNMENT, LLC PERTAINING TO THE PURCHASE OF COMPUTER HARDWARE AND SOFTWARE AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.

WHEREAS, in accordance with City of Branson's purchasing procedures, the City is allowed to utilize cooperative bids for purchasing municipal equipment; and

WHEREAS, CDWG is authorized through a cooperative purchasing agreement with National IPA for computer hardware and software needed by the City; and

WHEREAS, the Board of Aldermen desires to approve the contract.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, AS FOLLOWS:

Section 1: The Board of Aldermen hereby approves the contact with CDW Government, LLC pertaining to the purchase of computer hardware and software for an amount not to exceed $120,000.00 and authorizes the Mayor to execute the contract in the form attached hereto as Exhibit "1".

Section 2: This ordinance shall be in full force and effect upon and after its passage and approval.

Read, this first time on this _____ day of _____, 2020.

Read, this second time, passed and truly agreed to by the Board of Aldermen of the City of Branson, Missouri this _____ day of _____, 2020.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

CCL #51831 10/7/20
Chris Lebeck #51831
City Attorney

Master Contract Number:_____

PURCHASE OF COMMODITIES CONTRACT

THIS AGREEMENT made and entered into this _____ day of _____, 20___, by and between the City of Branson, Missouri (the "City") and **CDW Government, LLC** ("Seller").

WHEREAS, the City of Mesa, Arizona extended Request for Proposal #2018011 ("RFP) for information technology hardware and software on September 20, 2017; and

WHEREAS, from that RFP the City of Mesa, Arizona negotiated and executed a national procurement contract on March 1, 2018 with Seller, and

WHEREAS, the City of Branson desires to purchase and the Seller agrees to sell to the City information technology hardware and software through the terms and conditions of that national procurement contract at the price and quantities referenced through that contract referenced in **Exhibit A**;

The City and the Seller agree as follows:

1. **Item(s) and dates of Purchase.** The City agrees to purchase and the Seller agrees to sell the following item(s): **information technology hardware and software, from a date beginning on January 1, 2021 to a date ending December 31, 2021.**

2. **Quantities to be Purchased and Purchase Price.**

    a. The City agrees to purchase and the Seller agrees to sell information technology hardware and software at the prices and quantifies articulated in the national procurement contract referenced by the Information Technology Solutions & Services Executive Summary (**Exhibit A**).

    b. The City assumes no obligations for articles or materials shipped in excess in the quantity ordered. Any unauthorized quantity is subject to the City's rejection and may be returned at the Seller's expense.

    c. It is expressly understood that in no event will the total compensation and reimbursement to be paid to the Seller under the terms of this contract exceed the sum of **One Hundred Twenty Thousand Dollars ($120,000.00), all of which is dependent upon budget appropriations.**

3. **Delivery and Shipment.**

    a. The Seller is responsible for the costs of shipment.

    b. Time is of the essence with respect to each shipment.

c. If deliveries are not made **upon demand**, the City reserves the right to cancel this contract, purchase the commodities elsewhere, and hold the Seller liable for any re-procurement costs.

d. Deliveries are to be made to: **110 W. Maddux Street, Suite 311, Branson, Missouri 65616.**

4. **Invoices.** An original and three copies of the invoice shall be submitted by the Seller to the City, showing the purchase order number or contract number and containing a full description of the commodities furnished.

5. **Inspection and Acceptance.**

a. No goods received by the City pursuant to this contract shall be deemed accepted until the City has had reasonable opportunity to inspect said goods.

b. All goods discovered to be defective (at any time) or which do not conform to any bid specifications or to any warranty of the Seller may be returned at the Seller's expense for full refund or replacement.

c. The City's right to return defective and/or non-conforming goods does not bar any other legal, equitable or contractual remedies the City may have against the Seller.

6. **Warranty.**

a. Seller expressly warrants that all articles, materials and work covered by this contract conform to each and every specification, drawing, sample or other description which is furnished to or is adopted by the City and that they will be fit and sufficient for the purpose intended, merchantable, of good material and workmanship, and free from defect.

b. Such warranty shall not be deemed waived either by reason of the City's acceptance of said material or goods or by payment for them.

c. Any implied warranties are not altered by this written contract.

d. Additional terms: N/A.

7. **Patents.** Seller guarantees that the sale or use of the articles described herein will not infringe upon any U.S. or foreign patent and Seller covenants that he will, at his own expense, defend every suit which may be brought against the City, or those selling or using City's product for any alleged infringement of any patent by reason of the sale or use of such articles and Seller agrees that he will pay all costs, damages and profits recoverable in any such suit.

8. **Bankruptcy or Insolvency.** In the event of any proceedings by or against either party, voluntary or involuntary, in bankruptcy or insolvency, or for the appointment of a receiver or trustee or an assignee for the benefit of creditors, of the property of Seller, or in the

event of breach of any of the terms hereof including in the warranties of the Seller, City may cancel this contract or affirm the contract and hold Seller responsible in damages.

9. **Compliance with Applicable Laws.** The Seller warrants it has complied with all Applicable laws, rules and ordinances of the United States, or any state, municipality or any other governmental authority or agency in the manufacture or sale of the items covered by this contract, including but not limited to all provisions of the Fair Labor Standard Act of 1938, as amended.

10. **Conflicts.** Any bidder or signee of this contract shall disclose any financial relationship (direct or indirect) to salaried officer, employee of the City or member of the City Board of Aldermen in writing at the time of the execution of this contract. A violation of this provision renders the contract void. Any federal regulations, and applicable provisions in Section 105.450 et seq. RSMo. shall not be violated. Seller covenants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of work to be performed under this contract. The Seller further covenants that in the performance of this contract no person having such interest shall be employed.

11. **Interpretation of Contract and Assignments.** The contract shall be construed according to the laws of the State of Missouri. Seller hereunder may not assign the contract, or any rights, obligations or duties without City's written consent or any attempted assignment without such consent shall be void.

12. **Termination of Contract.** The City reserves the right to terminate the contract at any Time if any of the provisions of the contract are violated by the Seller, in the sole judgment and discretion of The City. In the event of such termination, the Seller shall be liable for any excess costs incurred by the City. If the contract is terminated, the City may purchase upon such terms and in such manner as the Purchasing Agent may deem appropriate, supplies or services similar to the good identified in this contract; the Seller will be liable for any excess costs occasioned thereby.

13. **Non-discrimination in Employment.** In connection with the furnishing of supplies or performances or work under this contract, the Seller agrees to comply with the Fair Labor Standard Act, Fair Employment Practices, Equal Opportunity Employment Act, and all other applicable federal and state laws, and further agrees to insert the foregoing provision in all subcontracts awarded hereunder. The Seller agrees in the performance of this contract not to discriminate on the ground or because of race, creed, color, national origin or ancestry, sex, religion, handicap, age, or political opinion or affiliation, against any employee of Seller or applicant for employment and shall include a similar provision in all subcontracts let or awarded hereunder.

14. **Provisions by Law Deemed Inserted.** Each and every provision of the law and clauses required by law to be inserted in this contract will be deemed to be inserted herein and will be read and enforced as though it were included herein, and if through mistake, or otherwise any such provision is not inserted, then upon the application of either party the contract will be physically amended to make such insertion or correction.

15. **Tax-Exempt.** The City of Branson is exempt from Sales Tax and Federal Excise Tax.

16. **Jurisdiction.** This agreement and every question arising hereunder shall be construed or determined according to the laws of the State of Missouri. Should any part of this agreement be litigated, venue shall be proper only in the Circuit Court of Taney County, Missouri.

17. **Entire Agreement.** This agreement contains the entire agreement of the parties. No modification, amendment, or waiver of any of the provisions of this agreement shall be effective unless in writing specifically referring hereto, and signed by both parties.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day and year herein stated.

SELLER:

By: _____ 9/30/2020
(Signature) Date

Name: Anup Sreedharan
(Printed Name)

Title: Manager, Program Management

Company Name: CDW Government LLC

Address: 230 N Milwaukee Ave
Vernon Hills, IL, 60061

Phone: 3127051873

E-Mail: ansuree@cdw.com

Tax ID: 36-4230110

CITY OF BRANSON, MISSOURI

_____ _____
E. Edd Akers Date
Mayor

ATTEST:

_____ _____
Lisa K Westfall Date
City Clerk

APPROVED AS TO FORM:

CLL #51831 9/25/20
Chris Lebeck #51831 Date
City Attorney

NATIONALIPA™
EXPERIENCED * FOCUSED * TRUSTED

Information Technology Solutions & Services
Executive Summary

Lead Agency: City of Mesa, AZ

Solicitation: # 2018011

RFP Issued: September 20, 2017

Pre-Proposal Date: October 3, 2017

Response Due Date: October 23, 2017

Proposals Received: 11

CDW·G

Awarded to:

The City of Mesa, AZ Department of Procurement issued RFP # 201811 on September 20, 2017, to establish a national cooperative contract for information technology solutions and services.

The solicitation included cooperative purchasing language in the SCOPE of WORK, # 2 "NATIONAL CONTRACT REQUIREMENTS:

NATIONAL CONTRACT REQUIREMENTS. The City, as the Principal Procurement Agency, as defined in Attachment D, has partnered with the National Intergovernmental Purchasing Alliance Company ("National IPA") to make the resultant contract (also known as the "Master Agreement" in materials distributed by National IPA) from this solicitation available to other public agencies nationally, including state and local governmental entities, public and private primary, secondary and higher education entities, non-profit entities, and agencies for the public benefit ("Public Agencies"), through National IPA's cooperative purchasing program. The City of Mesa is acting as the contracting agency for any other Public Agency that elects to utilize the resulting Master Agreement. Use of the Master Agreement by any Public Agency is preceded by their registration with National IPA as a Participating Public Agency in National IPA's cooperative purchasing program. Attachment D contains additional information on National IPA and the cooperative purchasing agreement.

Notice of the solicitation was sent to potential offerors, as well as advertised in the following:

- City of Mesa website
- National IPA website
- USA Today, nationwide
- Arizona Business Gazette, AZ
- San Bernardino Sun, CA
- Honolulu Star-Advertiser, HI
- The Advocate – New Orleans, LA
- New Jersey Herald, NJ
- Las Vegas Journal Review, LV
- Times Union, NY
- Daily Journal of Commerce, OR
- The State, SC
- Deseret News, UT
- Richmond Times, VA
- Seattle Daily Journal of Commerce, WA
- Helena Independent Record, MT

On September 20, 2017 proposals were received from the following offerors:

- CDW-G
- Cloudvara
- Connection Public Sector Solutions
- Hye Tech
- Hypertech
- Office Depot
- PCMG
- POP
- SHI International
- World Wide Technology
- Zones

The proposals were evaluated by an evaluation committee. Using the evaluation criteria established in the RFP, the committee elected to enter into negotiations with CDW-G and proceeding with contract award upon successful completion of negotiations.

The City of Mesa, AZ, National IPA and CDW-G successfully negotiated a contract and the City of Mesa executed the agreement with a contract effective date of March 1, 2018.

Contract includes:

A comprehensive product and service offering including desktops, notebooks, servers, software, peripherals, cloud computing, consulting/analysis, design, technical support, leasing/financing, trade-ins, repair, configuration/system configurations, implementation, training, maintenance, installation, system testing, upgrades, and imaging

Term:

Initial five- year agreement from March 1, 2018 through February 28, 2023 with the option to renew for two (2) additional one-year periods through February 28, 2025.

Pricing/Discount:

CDW-G offers a percent off catalog pricing by category. Refer to pricing document for complete details.

National IPA Web Landing Pages:

http://www.nationalipa.org/Pages/Contracts-search.aspx?k=cdwg

BILL NO. 5886

STAFF REPORT

ITEM/SUBJECT: **READING OF A BILL APPROVING THE MEMORANDUM OF UNDERSTANDING WITH BRANSON SCHOOL DISTRICT PERTAINING TO PROVIDING FOUR SCHOOL RESOURCE OFFICERS, ONE AT EACH BRANSON SCHOOL DISTRICT CAMPUS AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.**

INITIATED BY: **POLICE DEPARTMENT**

FIRST READING: **OCTOBER 13, 2020** **FINAL READING:** **OCTOBER 27, 2020**

EXECUTIVE SUMMARY:

- The Branson Police Department continues to be committed to partnering with the Branson School District to address mutual concerns and development of the youth in our community.

- The Branson Police Department currently provides a School Resource Officer for each of the four campuses. As in past years, the Branson School District agrees to reimburse the city for 75% of the gross salary and benefits packages associated with two positions. The district is requesting that this current agreement continue into the 2020/2021 school year. The other two positions are funded through the police department's budget.

- This partnership is beneficial to both the school district and City Branson.

FINANCIAL IMPACT:

___ No impact/Not applicable

___ Budgeted in the current year's budget

_X_ Other (see additional explanation)

STAFF RECOMMENDATION:

_X_ Recommended

____ Not Recommended

____ Neutral/None

COMMUNITY PLAN 2030: C Strategy 1.3.1 Provide quality police services in areas of law enforcement, crime prevention, education, and public safety.

ATTACHED EXHIBITS:

BILL NO. 5886 **ORDINANCE NO.** _____

AN ORDINANCE APPROVING THE MEMORANDUM OF UNDERSTANDING WITH BRANSON SCHOOL DISTRICT PERTAINING TO PROVIDING FOUR SCHOOL RESOURCE OFFICERS, ONE AT EACH BRANSON SCHOOL DISTRICT CAMPUS AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.

WHEREAS, The Branson School District wishes to have School Resource officers at each of their four campuses; and

WHEREAS, the City of Branson Police Department recognizes the benefits of police officers interaction with students and providing security in the schools, and desires to provide School Resource Officers to the Branson School District for these schools; and

WHEREAS, the City desires to enter into a Memorandum of Understanding to provide the School Resource Officers for each of the four Branson School campuses.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, MISSOURI, AS FOLLOWS:

Section 1: The Board of Aldermen hereby approves the Memorandum of Understanding for providing School Resource Officers between the City of Branson, Missouri, and the Branson School District, substantially in the form as attached hereto as Exhibit "1", and incorporated by reference herein, and authorizes the Mayor to execute the MOU.

Section 2: This ordinance shall be in full force and effect upon and after its passage and approval.

Read, this first time on this _____day of _____, 2020.

Read, this second time, passed, and truly agreed to by the Board of Aldermen of City of Branson, Missouri this _____day of _____, 2020.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

CLh #51831 10/7/20
Chris Lebeck #51831
City Attorney

MEMORANDUM OF UNDERSTANDING
SCHOOL RESOURCE OFFICER PROGRAM
BETWEEN THE CITY OF BRANSON POLICE DEPARTMENT
AND BRANSON PUBLIC SCHOOLS

The purpose of this Memorandum of Understanding (MOU) is to facilitate a clear understanding of roles, duties, and responsibilities of the Branson Police Department ("BPD"), School Resource Officers ("SROs") and the Branson Public School District ("the District") relative to this Memorandum of Understanding (MOU). This Memorandum of Understanding is being set forth this 1st day of July, 2020. The Parties agree it is mutually beneficial for Branson Police Officers to be assigned to the District as SROs. It is understood by all parties officers are employees of the City of Branson (COB) within the BPD.

The COB and the District recognize and support the need for safe schools and a safe learning environment for all students and educators. In furtherance of this goal, SROs shall work in partnership with school officials toward this end. This MOU provides for a joint employment relationship between the COB and the District. Subject to the terms of this MOU, COB will provide SROs to the District as provided for below.

1. The Term of this MOU is from the date signed by both parties, to a date ending June 30, 2021.

2. Under the terms of this agreement, the COB shall provide, and the District shall receive, four SROs.

3. For the first two SRO's The District agrees to reimburse the COB for 75% of the gross salary and benefits package of the SROs as provided by the COB to the District upon the signing of this agreement. The parties are aware that this benefits package may change with little or no notice. The COB will be responsible for paying the remaining 25% of the total SRO salary and benefits package for these two SROs. The District agrees to make payment to the City of Branson by June 1, 2021.

4. For the second set of SRO's the COB will be responsible for 100% of the total salary and benefits packages.

5. The District will provide a climate controlled office, standard office furnishings, telephone with outside connection, a locker, and a computer to the SROs for use at the school. COB will provide the SROs covered by this agreement all required police equipment, including radios and vehicles. The COB retains the authority to make all decisions regarding the necessary equipment for each SRO.

6. Each working day when the District is in session, the SROs shall report daily activities and schedule to the assigned school principal. The SROs may receive assignments from the principal and the SRO supervisor with the BPD. Both BPD and the District shall be

kept current on SROs related activities and schedules. Any school assignment that conflicts with law enforcement duties shall be referred to the SRO supervisor within the BPD when the SROs and principal cannot resolve the matter.

7. The SROs will be assigned to the District throughout the standard school year and shall normally work from thirty (30) minutes before the start of the school day through fifteen (15) minutes after the end of the school day of the assigned school while schools are in session. During summer school two SROs will be assigned to their assigned school for the duration of summer school. The other two SROs will be assigned duties within the police department. For periods when school is not in session, the SROs will be assigned duties within the police department.

8. The SROs may work additional hours with the District beyond the normal school day but not to exceed forty-eight (48) hours in any given week. The SROs will be compensated in accordance with current COB compensation packages for additional hours worked to attend after hour school athletic events or school-sponsored extracurricular activities. All compensation costs resulting from hours worked beyond the normal school day as a result of the SROs' duties will be reimbursed to COB from the District.

9. The parties to this agreement understand the SROs are POST certified police officers and not school teachers, school administrators, nor school counselors. SROs will assist teachers with relevant classroom presentations and topics when requested, and will work with students, student families, and school staff when requested and as deemed appropriate. SROs will not be involved in the enforcement of any school policies or the school discipline process. While SROs will be present and involved in the daily activities of the school, they shall not be assigned any type of monitoring duty (i.e. hall monitoring duty, cafeteria duty, etc.)

10. The SROs are expected to attend all training, meetings, and appointments assigned by BPD. It is recognized that some of these will conflict with their availability at the school during normal school hours. These conflicts will be minimized as much as possible but the potential exists that such requirements will take precedence over school presence.The SRO shall strive to keep the school principal or his representative informed about absences.

11. The District and the COB will equally divide the costs of sending all SROs assigned to the District and the SRO supervisor to training specifically designed for SROs (e.g. annual conferences, Basic and Advanced schooling).

12. The SROs are not to be involved in school discipline. Events that would be considered status offenses are better handled between the school and the juvenile office. When it pertains to preventing a disruption that would, if ignored, place students, faculty and staff at risk of harm, the SROs will work with the school district to resolve the problem and preserve the school climate. In all other cases, disciplining students is a District

responsibility, and the SROs will refer students violating the code of conduct to the principal where school discipline can be decided.

13. The District administrators shall report to their assigned SROs and SROs shall report to the District any violation of the Safe School Act, as well as any physical contact determined to be an assault under state law. SROs will investigate any alleged criminal activity reported by any victim, witness, or as observed by the SROs. Additionally, the SROs shall be kept informed of unusual situations and matters of safety (including, but not limited to, students in mental crisis) that could be rooted in criminal activity or abuse. The District may also refer status offenses to the SROs at their discretion.

14. The District, the SROs, and the SROs supervisor at BPD will meet before the school year to establish SROs goals and objectives. Each SROs goal and objective will be agreed upon and measured throughout the school year by the parties to this agreement. The BPD and the District shall retain shared discretion, supervision, and control as the manner and means of the SROs carrying out employment activities and responsibilities under this understanding.

15. The COB, in its sole discretion, retains the power and authority to hire, assign, discharge, and/or discipline SROs. However, the COB will consider any reasonable request of the District to replace any SROs. The District will have input regarding SROs selection.

16. The COB, in its sole discretion, retains the right to recall SROs without notice in cases of emergency conditions to perform other police duties until emergency conditions are controlled.

17. In the event one of the SROs is absent from work, the absent school resource officer shall notify the immediate school resource officer supervisor with BPD and the school principal(s).

18. The SROs shall remain and be classified a COB employee for the purpose of the Fair Labor Standards Act, minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act and provisions of the Internal Revenue Code, the Missouri Revenue and Taxation Laws, Missouri Worker's Compensations and Unemployment Insurance Laws.

TERMINATION OF AGREEMENT

Either party may terminate this agreement upon sixty (60) days written notice to the other party.

MODIFICATION; ENTIRE AGREEMENT OF PARTIES EXPRESSED

No modification of this Agreement shall be valid or binding unless the modification is in writing, duly dated and signed by both parties.

IN WITNESS WHEREOF, the parties have caused this contract to be executed by the parties duly authorized representatives as set forth below.

BRANSON SCHOOL DISTRICT:

Brad Swofford
Superintendent

CITY OF BRANSON, MO:

E. Edd Akers
Mayor

ATTEST:

Lisa K. Westfall
City Clerk

APPROVED AS TO FORM:

#51831 9/2/20

Chris Lebeck #51831
City Attorney

BILL NO. 5887

STAFF REPORT

ITEM/SUBJECT: **READING OF A BILL APPROVING THE RENEWAL OF THE CONTRACT WITH NROUTE ENTERPRISES LLC TO PROVIDE VEHICLE EQUIPMENT INSTALLATION AND REPAIR SERVICES AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.**

INITIATED BY: **POLICE DEPARTMENT**

FIRST READING: **OCTOBER 13, 2020** **FINAL READING:** **OCTOBER 27, 2020**

EXECUTIVE SUMMARY:

- In 2018, the City of Branson released RFB 2465-13, which was a request for a proposal to provide a service contract to provide related public safety equipment installation, maintenance, and repair services.
- An ordinance accepting the contract of Nroute Enterprises LLC was approved by the Board of Aldermen on February 26, 2019, and was renewed in 2020.
- This is the second renewal of this contract that would cover January 1, 2021 to December 31, 2021.
- The total amount of the contract is estimated to be $20,000.00 for all departments that use this contract.

FINANCIAL IMPACT:

___ No impact/Not applicable
_X_ Budgeted in the next year's budget
___ Other (see additional explanation)

STAFF RECOMMENDATION:

_X _ Recommended
____ Not Recommended
____ Neutral/None

COMMUNITY PLAN 2030: C-1 Public Safety.

ATTACHED EXHIBITS:

BILL NO. 5887 **ORDINANCE NO. _____**

AN ORDINANCE APPROVING THE RENEWAL OF THE CONTRACT WITH NROUTE ENTERPRISES LLC TO PROVIDE VEHICLE EQUIPMENT INSTALLATION AND REPAIR SERVICES AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.

WHEREAS, the City of Branson wishes to renew a contract with Nroute Enterprises LLC for public safety vehicle equipment installation, maintenance and repair services; and

WHEREAS, the contract was executed for a term of one year, with the City's option to renew the contract for the following two subsequent years (2020 and 2021); and

WHEREAS, the City now desires to renew the contract with Nroute Enterprises LLC for the 2nd Renewal Period from January 1, 2021 through December 31, 2021.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, AS FOLLOWS:

Section 1: The Board of Aldermen hereby approves the 2nd Renewal Period (January 1, 2021 through December 31, 2021) of the contract with Nroute Enterprises LLC to provide installation and repair of public safety emergency equipment and purchase of certain equipment in the amount not to exceed $20,000.00 and authorizes the Mayor to execute the contract attached hereto as Exhibit "A".

Section 2: This ordinance shall be in full force and effect upon and after its passage and approval.

Read, this first time on this _____ day of _____, 2020.

Read, this second time, passed and truly agreed to by the Board of Aldermen of the City of Branson, Missouri this _____ day of _____, 2020.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

CQL #51831 10/7/20

Chris Lebeck #51831
City Attorney

Master Contract Number: C2019-0115
Sub-Contract Number: _____

Exhibit "A"

NOTICE OF CONTRACT RENEWAL
SERVICES CONTRACT

THIS RENEWAL made and entered into this _____ day of _____, 20___, by and between the City of Branson, Missouri (the "City") and **Nroute Enterprises LLC** ("Service Provider") for renewal period **Two** from **January 1, 2021** to **December 31, 2021.**

NOW, THEREFORE, for the considerations herein expressed, it is agreed by and between the City and the Service Provider as follows:

1. **Renewal**. The City agrees to engage the work of the Service Provider and the Service Provider agrees to provide the services and assume the responsibilities as referenced in the original contract attached as **Exhibit 1.**

2. **Total compensation not to exceed**. It is expressly understood that in no event will the total compensation and reimbursement to be paid to the Service Provider under the terms of this contract exceed the sum of **Twenty Thousand Dollars ($20,000.00), all of which is dependent upon budget appropriations.**

3. **Bonds and Insurance**. The Service Provider shall procure and maintain all insurance and bonds (if applicable) to satisfy statutory bonding requirements, and to protect the City from any liability exposure resulting from the Service Provider's activities as outlined in the original contract and provide the City the most up-to-date insurance certificates and to keep them current.

4. **Missouri Immigration Law Affidavit.** After January 1, 2009, the service provider takes note that Section 285.530.2 of the Missouri Revised Statutes requires a political subdivision as a condition of a contract or grant in excess of $5,000 awarded after January 1, 2009, to require the business entity to affirm by sworn affidavit and provision of documentation the business entity has enrolled and participated in a federal work authorization program with respect to its employees who work in connection with the contracted services. To that end, the services provider will provide a signed affidavit affirming that it does not knowingly employ any person who is an unauthorized alien in connection with the contract. The service provider will provide with their bid specifications and bonding information a statement that the company has such a program, documentation for the program, and that it will not employ unauthorized aliens in connection with the work.

☐ ____ If this box is checked, then the requirement for an Immigration Law Affidavit does not apply because the dollar value of the contract is less than the $5,000 minimum.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day and year herein stated.

SERVICE PROVIDER:

By: WM 08/31/2020
(Signature) Date

Name William Reynolds
(Printed Name)

Title: Member / CFO

Company Name: Nroute Enterprises LLC

Address: 6102 N 23rd St Ozark MO 65721

Phone: 417-731-2900

E-Mail: Nroutellc@gmail.com

CITY OF BRANSON, MISSOURI

_____ _____
E. Edd Akers Date
Mayor

ATTEST:

_____ _____
Lisa K Westfall Date
City Clerk

APPROVED AS TO FORM:

CL # 51831 8/4/20
Chris Lebeck #51831 Date
City Attorney

Master Contract Number: C2019-0115

SERVICES CONTRACT

THIS CONTRACT made and entered into this 26th day of February, 2019, by and between the City of Branson, Missouri (the "City") and **Nroute Enterprises LLC** ("Service Provider").

WITNESSETH:

THAT, WHEREAS, the City of Branson desires to engage the Service Provider to provide certain services hereafter more particularly described in **Exhibit A**; and

WHEREAS, the Service Provider made certain representations and statements to the City with respect to the provision of such services and the City has accepted said proposal;

NOW, THEREFORE, for the considerations herein expressed, it is agreed by and between the City and the Service Provider as follows:

1. **Scope Of Work.** The City agrees to engage the work of the Service Provider and the Service Provider agrees to provide the services and assume the responsibilities hereinafter set forth in **Exhibit A.**

2. **Addition to Work.** The City and the Service Provider may amend the scope of work set forth in **Exhibit A**, provided that the total cost of such work does not exceed the total cost allowance as specified in Paragraph 7B of this contract. Any amendments shall be in written form and prepared and approved by the appointed City Officials and countersigned by the Service Provider.

3. **Exchange of Data.** All information, data, and reports as are existing, available and necessary for the carrying out of the work, shall be furnished to the requesting party without charge, and the parties shall cooperate with each other in every way possible in carrying out the scope of work.

4. **Payment for Labor and Materials.** The Service Provider agrees and binds itself to secure and pay for all personnel, labor, materials and supplies required to perform the services called for under this contract by Service Provider. Such personnel shall not be employees of or have any contractual relationship with the City except as employees of the Service Provider. All of the work required hereunder will be performed by the Service Provider or under Service Provider's direct supervision and all personnel engaged in the work shall be fully qualified and shall be authorized under state and local law to perform such work. None of the work or services covered by this contract shall be subcontracted without the written approval of the City.

5. **Term.** The work of the Service Provider shall commence as soon as practicable after the execution of this contract, unless otherwise directed in writing, and shall be undertaken and completed in such sequence as to assure their expeditious completion in the light of the purposes of the contract. **The term of the contract will be from a date beginning on the execution date of this contract to a date ending December 31, 2019, with the option to renew the contract for up to three (3) additional successive one-year terms unless Service Provider has notified the City at least ninety (90) days prior to the end of the then contract term or extensions thereto that Service Provider will not renew the contract. Each additional year will require a contract and Board of Aldermen approval. The**

contract shall not bind, nor purport to bind, the City for any contract term beyond the original term of the contract.

6. **Costs not to Exceed.** The City is limited by law with respect to the amount of money it can pay. Therefore, the City has established a fixed sum for this contract which cannot be exceeded unless this contract is amended. The Service Provider providing work hereunder shall be required to keep track of the amount of work performed under this contract at all times; and any work, materials, supplies or expenses in excess of the fixed sum shall not be eligible for payment. The Service Provider shall notify the City if Service Provider anticipates that the contract amount may be exceeded, in order to determine whether or not the City is prepared to increase the total compensation. The Service Provider shall establish a billing system showing the amount of money remaining on the contract which shall be shown in each monthly billing.

7. **Payment.**

A. Conditioned upon acceptable performance. The City agrees to pay the Service Provider in accordance with the terms set forth in **Exhibit B**, which shall constitute complete compensation for all work to be rendered under this contract; provided, that where payments are to be made periodically to Service Provider for work rendered under this contract, the City expressly reserves the right to disapprove in whole or in part a request for payment where the work performed during the period for which payment is claimed are not performed in a timely and satisfactory manner in accordance with the schedule and description of work set forth in **Exhibit A**.

B. **Total compensation not to exceed.** It is expressly understood that in no event will the total compensation and reimbursement to be paid to the Service Provider under the terms of this contract exceed the sum of **Twenty Thousand Dollars ($20,000.00), all of which is dependent upon budget appropriations.**

8. **Termination of Contract.**

A. Termination for breach. Failure of the Service Provider to fulfill Service Provider's obligations under this contract in a timely and satisfactory manner in accordance with the schedule and description of work set forth in **Exhibit A** shall constitute a breach of the contract, and the City shall thereupon have the right to immediately terminate the contract. The City shall give written notice of termination to the Service Provider by one of three different means: Facsimile Transmission ("FAX") if Service Provider has a FAX number; U.S. Postal Service Mails; or by hand delivering a copy of the same to the Service Provider; or may give notice by any combination of the above methods. The date of termination shall be the date upon which notice of termination is hand delivered to Service Provider or given by FAX, or the third day following mailing of the notice of termination, whichever first occurs. In the event of termination for breach, all finished or unfinished documents, data, studies, surveys, drawings, maps, models, photographs, and reports or other materials prepared by the Service Provider under this contract shall at the option of the City become its property, and the Service Provider shall be entitled to receive just and equitable compensation for any satisfactory work completed on such documents and other materials; provided, that the Service Provider shall not be relieved of liability to the City for damages sustained by the City by virtue of any such breach of the contract by the Service Provider.

B. Right to terminate in the absence of breach. Either party may terminate this contract for any reason, by serving notice of intent to terminate upon the other party by the means specified in paragraph A of this section. Such notice shall specify the date of termination, but in no event shall either party terminate the contract under this provision upon less than thirty (30)

days' notice to the other party; provided, that the parties may mutually agree to waive the thirty (30) day requirement and to shorten the time for notice of termination, in the event of termination in the absence of breach.

C. Surviving Terms. Notwithstanding any provisions to the contrary, provisions pertaining to liability and indemnity shall survive the termination of this contract.

9. **Conflicts.** Any bidder or signee of this contract shall disclose any financial relationship (direct or indirect) to salaried officer, employee of the City or member of the City Board of Aldermen in writing at the time of the execution of this contract. A violation of this provision renders the contract void. Any federal regulations, and applicable provisions in Section 105.450 et seq. RSMo. shall not be violated. Service Provider covenants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of work to be performed under this contract. The Service Provider further covenants that in the performance of this contract no person having such interest shall be employed.

10. **Assignment.** The Service Provider shall not assign any interest in this contract, and shall not transfer any interest in the same (whether by assignment or novation), without prior written consent of the City thereto. Provided, however, that claims for money due or to become due to the Service Provider from the City under this contract may be assigned to a bank, trust company, or other financial institution without such approval. Notice of such assignment or transfer shall be furnished in writing promptly to the City. Any such assignment is expressly subject to all rights and remedies of the City under this agreement, including the right to change or delete activities from the contract or to terminate the same as provided herein, and no such assignment shall require the City to give any notice to any such assignee of any actions which the City may take under this agreement, though City will attempt to so notify any such assignee.

11. **Performance.** It is understood by the parties that time is of the essence in this contract.

12. **Discrimination.** The Service Provider agrees in the performance of this contract not to discriminate on the ground or because of race, creed, color, national origin or ancestry, sex, religion, handicap, age, or political opinion or affiliation, against any employee of Service Provider or applicant for employment and shall include a similar provision in all subcontracts let or awarded hereunder.

13. **General Independent Service Provider Clause.** This contract does not create an employee/employer relationship between the parties. It is the parties' intention that the Service Provider will be an independent Service Provider and not the City's employee for all purposes, including, but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, Missouri revenue and taxation laws, Missouri workers' compensation and unemployment insurance laws. The Service Provider will retain sole and absolute discretion in the judgment of the manner and means of carrying out the Service Provider's activities and responsibilities hereunder. The Service Provider agrees that it is a separate and independent enterprise from the public employer, that it has a full opportunity to find other business, that it has made its own investment in its business, that this agreement shall not be construed as creating any joint employment relationship between the Service Provider and the City, and the City will not be liable for any obligation incurred by the Service Provider.

14. **City Benefits.** The Service Provider shall not be entitled to any of the benefits established for the employees of the City nor be covered by the Worker's Compensation Program of the City.

15. **Liability and Indemnity.** The parties mutually agree to the following:

A. In no event shall the City be liable to the Service Provider for special, indirect, or consequential damages, except those caused by the City's gross negligence or willful or wanton misconduct arising out of or in any way connected with a breach of this contract. The maximum liability of the City shall be limited to the amount of money to be paid by the City under this contract. All of the provisions in the agreement are subject to the terms of Missouri Sovereign Immunity as set forth in section 537.610.2 and 537.610.5 of the Missouri Revised Statutes.

B. The Service Provider shall defend, indemnify, and hold the City harmless from and against all claims, losses, actions, causes of action, demands and liabilities arising out of personal injuries, including death, and damage or impairment to property or any rights which are caused by the Service Provider arising out of or in any way connected with this contract. Service Provider further agrees to defend, indemnify and hold the City harmless from and against any claims, losses and liabilities arising out of the award of this contract to the Service Provider.

C. The Service Provider shall indemnify and hold the city harmless from all wages or overtime compensation due its employees and from any and all claims by Subcontractors in rendering work pursuant to this agreement, including payment of reasonable attorneys' fees and costs in the defense of any claim made under the Fair Labor Standards Act or any other federal or state law.

16. **Bonds and Insurance.** The Service Provider must have and maintain, at the Service Provider's expense, adequate liability insurance and bonds (if applicable) to satisfy statutory bonding requirements, of section 537.610.2 and 537.610.5 of the Missouri Revised Statutes to protect the City and the general public against any loss, damage and/or expense related to the Service Provider's performance under this contract. The insurance coverage shall include, but need not be limited to, the following coverage's in the amounts specified. Such insurance must indemnify the City to the fullest extent possible under the laws of the State of Missouri.

A. General Liability Insurance with a company authorized to do business in the State of Missouri with limits of liability not less than One Million Dollars ($1,000,000.00) per occurrence for personal injuries (including death) and property damage. The City of Branson must be named as an additional insured.

B. Automobile Liability Insurance with a company authorized to do business in the State of Missouri having limits of liability not less than One Million Dollars ($1,000,000.00) per occurrence for personal injuries (including death). The City of Branson must be named as an additional insured.

C. Workers' Compensation Insurance with a company authorized to do business in the State of Missouri having limits not less than One Million Dollars ($1,000,000.00), including occupational disease provisions for all employees of the Service Provider(s) and Sub-Service Provider(s).

D. The Service Provider will require all Sub-Service Providers to provide and maintain like insurance as set forth above unless the Service Provider's policies extend to claims made against or growing out of operations of the Sub-Service Provider.

E. Written evidence of the required insurance coverage must be submitted before or

upon award of the contract. Such policy(ies) shall name the City of Branson as additionally insured. Failure to maintain required insurance coverage shall be considered a breach of this contract.

F. Service Provider understands and agrees that the insurance required under the terms of the contract in no way precludes the Service Provider from carrying such other insurance as may be deemed necessary by the Service Provider for the operation of the Service Providers business or for the benefit of the Service Provider's employees.

G. Notwithstanding any other provision of the contract to the contrary, no insurance procured by the Service Provider shall be construed to constitute a waiver of any sovereign immunity as set forth in section 537.600 through 537.650 of the Missouri Revised Statutes, or any other governmental or official immunity, which is barred under said doctrines of sovereign, governmental or official immunity available to the City, its Board of Aldermen, salaried officers or employees, nor constitute waiver of any available defense. The Service Provider shall cause all policies of insurance related to the contract to be endorsed in accord to this subparagraph.

H. If this is a multi-year contract then the Service Provider shall further require the upper limits of coverage of such policies to be adjusted on an annual basis to be at least equal to the limits of liability set forth in section 537.610.2 and 537.610.5 of the Missouri Revised Statutes as amended from time to time.

I. Insurance Certificates. It is the sole responsibility of the Service Provider to provide the City with the most up-to-date insurance certificates and to keep them current throughout the term of the contract and for any renewal periods. Any failure to maintain insurance coverage shall not relieve any contractual responsibility, obligation or liability under the contract documents. Insurance Certificates must be faxed or mailed to the address provided.

17. **Notices**. All notices required or permitted herein under and required to be in writing may be given by FAX or by first class mail addressed to City and Service Provider at the addresses provided. The date of delivery of any notice given by mail shall be the date falling on the third day after the day of its mailing. The date of delivery of notice by FAX transmission shall be deemed to be the date transmission occurs, except where the transmission is not completed by 4:30 p.m. on a regular business day at the terminal of the receiving party, in which case the date of delivery shall be deemed to fall on the next regular business day for the receiving party.

18. **Jurisdiction**. This contract and every question arising hereunder shall be construed or determined according to the laws of the State of Missouri. Should any part of this agreement be litigated, venue shall be proper only in the Circuit Court of Taney County, Missouri.

19. **Missouri Immigration Law Affidavit.** After January 1, 2009, the service provider takes note that Section 285.530.2 of the Missouri Revised Statutes requires a political subdivision as a condition of a contract or grant in excess of $5,000 awarded after January 1, 2009, to require the business entity to affirm by sworn affidavit and provision of documentation the business entity has enrolled and participated in a federal work authorization program with respect to its employees who work in connection with the contracted services. To that end, the services provider will provide a signed affidavit affirming that it does not knowingly employ any person who is an unauthorized alien in connection with the contract. The service provider will provide with their bid specifications and bonding information a statement that the company has such a program, documentation for the program, and that it will not employ unauthorized aliens in connection with the work.

☐ ____ If this box is checked, then the requirement for an Immigration Law Affidavit does not apply because the dollar value of the contract is less than the $5,000 minimum.

20. **Entire Agreement**. This agreement contains the entire agreement of the parties. No modification, amendment, or waiver of any of the provisions of this agreement shall be effective unless in writing specifically referring hereto, and signed by both parties.

21. **Compliance with Laws**. Contractor agrees to comply with all applicable federal, state and local laws or rules and regulations applicable to the provision of services and products hereunder. Contractor affirmatively states that payment of all local, state and federal taxes and assessments owed by Contractor is current.

22. **Safety.** Contractor and subcontractors performing service for the City are required and shall comply with all applicable Occupational Safety and Health Administration (OSHA). All contractors and subcontractors shall be held responsible for the safety of their employees and any unsafe acts or conditions that may cause injury or damage to any persons or property within and around the work site.

23. **Contact Information:**

City of Branson
Attn: Contract Management
110 W Maddux St., Ste. 205
Branson, MO 65616
417-337-8522
Fax: 417-335-4354 – Attn: Contract Management

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day and year herein stated.

SERVICE PROVIDER:

By: _____ 12/26/2018
(Signature) Date

Name: William Reynolds
(Printed Name)

Title: Member / CFO

Company Name: NROUTE ENTERPRISES LLC

Address: 6102 N 23rd St
Ozark, MO 65721

Phone: 417-731-2900

E-Mail: NROUTELLC@GMAIL.COM

Tax ID: 20-3302834

CITY OF BRANSON, MISSOURI

_____ 2/26/19
Karen Best Date
Mayor

CITY OF BRANSON INCORPORATED SEAL 1912 MISSOURI

ATTEST:
_____ 2/26/19
Lisa K Westfall Date
City Clerk

APPROVED AS TO FORM:
_____ 12/20/18
Chris Lebeck #51831 Date
Associate City Attorney

Exhibit A

NRoute Enterprises LLC
6102 N. 23rd Street
Ozark, MO 65721

SCOPE OF WORK

1. Purpose: NRoute Enterprises agrees to provide related public safety equipment installation, maintenance and repair services. This contract shall encompass public safety vehicle equipment such as, but not limited to: sirens, light bars, lighting, prisoner transport, K-9 vehicles and any other emergency vehicle equipment. In addition to technical support, preventative maintenance and/or emergency repair for existing and future mobile equipment in accordance with the following general requirements. Service is for the period beginning from January 1, 2019 through December 31, 2019

   Note: NRoute Enterprises shall agree to provide prompt attention to out-of-service public safety vehicles to get them back in service as soon as possible. Any new vehicles and equipment to be installed will be delivered to NRoute Enterprises by an agreed upon appointment. Upon delivery of the vehicle and all necessary supplied equipment, the work shall be completed within ten (10) business days.

General Requirements:

7. Installation Costs: (See pricing page)

8. Invoicing: The City agrees to pay NRoute Enterprises in accordance with the rates set forth on the pricing page. Payments will be paid by the City based upon an itemized statement of services furnished by NRoute Enterprises and subject to approval by the requesting department that NRoute Enterprises fully performed the work satisfactorily.

9. Subcontracting: NRoute Enterprises must function as the single point of responsibility for the City, regardless of any subcontractor arrangements for all services provided. NRoute Enterprises must submit a list of subcontractors to the City for approval within thirty (30) days from the beginning of this contract. This shall include assuming responsibilities and liabilities for all material, and services provided. None of the work or services covered by the contract shall be subcontracted without the prior approval of the City.

Exhibit B

PRICING PAGE

NRoute Enterprises provided pricing information as specified below to provide normal repair and installation of mobile equipment, in addition to technical support, preventative maintenance and/or emergency repair for existing and future communications equipment in accordance with the terms and conditions of this contract.

001.	Normal trip charge to Branson	$ 40.00 per person
002.	After-hours and holiday trip charge to Branson	$ 60.00 per person
003.	Shipping costs	$ actual
004.	Normal hourly rate for troubleshooting and repair of vehicle-related emergency equipment like light bars, lighting packages, siren systems and headset intercom systems	$ 55.00
005.	After-hours and holiday hourly rate for troubleshooting and repair of vehicle-related emergency equipment like light bars, lighting packages, siren systems and headset intercom systems	$ 75.00
006.	What is your bench rate for troubleshooting and repair of radio and emergency vehicle equipment in your facility?	$ 65.00
007.	Normal hourly rate for installation of mobile equipment	$ 55.00
008.	After-hours and holiday hourly rate for installation of mobile equipment	$ 75.00
009.	Normal hourly rate for installation of fixed equipment	$ 75.00
010.	After-hours and holiday hourly rate for installation of fixed equipment	$ 110.00
011.	Per unit charge for programming fixed equipment	$ 25.00
012.	MSRP less 18.00 %	
013.	COST plus N/A %	

Vehicle-Related Installation Tasks

014.	Roof Mounted Light bar, install only	$ 80.00
015.	Roof Mounted Light bar, remove only	$ 40.00
016.	Siren System only, install only	$ 80.00

017.	Siren System only, remove only	$ 40.00
018.	Siren/light bar controls (box), install only	$ 80.00
019.	Siren/light bar controls (box), remove only	$ 25.00
020.	Rumbler Siren System, install only	$ 50.00
021.	Rumbler Siren System, remove only	$ 30.00
022.	Dash/Deck Light System (2 Lights), install only	$ 50.00
023.	Dash/Deck Light System (2 Lights), remove only	$ 20.00
024.	Wig Wags "Plug-n-play", install only	$ 30.00
025.	Wig Wags "Plug-n-play", remove only	$ 15.00
026.	Wig Wags "Hard Wire", install only	$ 40.00
027.	Wig Wags "Hard Wire", remove only	$ 15.00
028.	Hideaway Strobe System "4 Corner", install only	$ 60.00
029.	Hideaway Strobe System "4 Corner", remove only	$ 30.00
030.	Hideaway Strobe System"6 Corner", install only	$ 90.00
031.	Hideaway Strobe System"6 Corner", remove only	$ 40.00
032.	Tail lamp lighting, install only	$ 30.00
033.	Tail lamp lighting, remove only	$ 15.00
034.	Rear Spoiler visor light, install only	$ 50.00
035.	Rear Spoiler visor light, remove only	$ 25.00
036.	Rear Quarter glass marker, install only	$ 30.00
037.	Rear Quarter glass marker, remove only	$ 15.00
038.	Side Marker light, install only	$ 30.00
039.	Side Marker light, remove only	$ 15.00
040.	Rear taillight flasher/relay install (Charger only)	$ 40.00
041.	Rear deck lightbar install only	$ 50.00
042.	Rear deck lightbar, remove only	$ 25.00
043.	K-9 Module with Electronics, install only	$ 150.00
044.	K-9 Module with Electronics, remove only	$ 75.00
045.	Full length prisoner cage, install only	$ 150.00
046.	Full length prisoner cage, remove only	$ 75.00

047.	Half-length prisoner cage, install only	$ 100.00
048.	Half-length prisoner cage, remove only	$ 50.00
049.	Window bars, install only	$ 25.00
050.	Window bars, remove only	$ 10.00
051.	Gun Rack, install only	$ 45.00
052.	Gun Rack, remove only	$ 20.00
053.	Front grill, removal only	$ 50.00
054.	Front grill, install only	$ 50.00
055.	Push bumper with LED strobe, install only	$ 250.00
056.	Push bumper with LED strobe, remove only	$ 100.00
057.	MDT, install only	$ 65.00
058.	MDT, remove only	$ 30.00
059.	MDT Printer, install only	$ 65.00
060.	MDT Printer, remove only	$ 30.00
061.	Center Console, install only	$ 50.00
062.	Center Console, remove only	$ 25.00
063.	Computer Mount and power, install only	$ 40.00
064.	Computer Mount and power, remove only	$ 20.00
065.	Power USB Hub, install only	$ 20.00
066.	Power USB Hub, remove only	$ 5.00
067.	Rechargeable Flashlight, install only	$ 25.00
068.	Rechargeable Flashlight, remove only	$ 15.00
069.	Radar -2 antenna, install only	$ 55.00
070.	Radar -2 antenna, remove only	$ 25.00
071.	3 – Outlet Plug, install only	$ 20.00
072.	3 – Outlet plug, remove only	$ 5.00
073.	Mobile Radio Charger, install only	$ 20.00
074.	Mobile Radio Charger, remove only	$ 5.00
075.	Knox Box, install only	$ 20.00
076.	Knox Box, remove only	$ 10.00
077.	Opticom, install only	$ 25.00

078.	Opticom, remove only	$ 25.00
079.	Command Box, install only	$ 100.00
080.	Command Box, remove only	$ 50.00
081.	Intercom Headset System, install only	$ 400.00
082.	Intercom Headset System, remove only	$ 150.00
083.	Power Supply Circuit Breakers for Emergency Equipment, install only	$ 30.00
084.	Power Supply Circuit Breakers for Emergency Equipment, remove only	$ 20.00
085.	Cell Hands Free kit, install only	$ 80.00
086.	Cell Hands Free Kit, remove only	$ 30.00
087.	GPS Antenna, install only	$ 35.00
088.	GPS Antenna, remove only	$ 20.00
089.	Card Reader and ticket printer, install only	$ 65.00
090.	Card Reader and ticket printer, remove only	$ 30.00
091.	Stop Sticks, install only	$ 35.00
092.	Stop Sticks, remove only	$ 20.00

BILL NO. 5888

STAFF REPORT

ITEM/SUBJECT: **READING OF A BILL ACCEPTING THE PROPOSAL OF TABLE ROCK ASPHALT CONSTRUCTION CO., INC. PERTAINING TO THE PURCHASE OF CONCRETE AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.**

INITIATED BY: **PUBLIC WORKS DEPARTMENT**

FIRST READING: **OCTOBER 13, 2020** **FINAL READING:** **OCTOBER 27, 2020**

EXECUTIVE SUMMARY:

- The bid package for concrete was posted on August 19, 2020. All bidding requirements were followed per city code and five companies were notified of the bid opening. One sealed bid was received on September 9, 2020 from Table Rock Asphalt Construction Co. for the purchase of concrete for the 2021 fiscal year for city projects in the public works streets, utilities and parks departments.

Product	Price per cubic yard delivered
	TRAC
Class II 3000-psi strength concrete with air	$ 133.00
Class II 3500-psi strength concrete with air	$ 135.45
Class II 4000-psi strength concrete with air	$ 137.80
MoDOT pccp HE 10.5 sack concrete	$ 154.95
MoDOT B1 with air	$ 138.00
1% Calcium Added	$ 2.20
2% calcium added	$ 4.40
Fibermesh added	$ 6.50
Winter Service Charge Nov. 1 - March 15	$ 5.00

- Staff recommends the purchase of concrete from Table Rock Asphalt Construction Co., Inc. in the not to exceed amount of $25,000. Funds have been allocated in the FY2021 Streets Department, Utilities Department and Parks & Recreation Department operating budgets.

FINANCIAL IMPACT:

___ **No impact/Not applicable**
_X **Budgeted in the proposed 2021 FY budget**
___ **Other (see additional explanation)**

STAFF RECOMMENDATION:

__X **Recommended**
____ **Not Recommended**
____ **Neutral/None**

COMMUNITY PLAN 2030: Transportation: TR1.1.1/1.1.2

ATTACHED EXHIBITS:

BILL NO. 5888 **ORDINANCE NO. _____**

AN ORDINANCE ACCEPTING THE PROPOSAL OF TABLE ROCK ASPHALT CONSTRUCTION CO., INC. FOR THE PURCHASE OF CONCRETE AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.

WHEREAS, the City of Branson advertised for proposals for purchase of a concrete for street maintenance; and

WHEREAS, Table Rock Asphalt Construction Co., Inc. has been recommended by staff; and

WHEREAS, the Board of Aldermen desire to award the contract.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, MISSOURI, AS FOLLOWS:

Section 1: That the Board of Aldermen hereby accepts the proposal of Table Rock Asphalt Construction Co., Inc. for the purchase of concrete for street maintenance in the amount not to exceed $25,000.00 and authorizes the Mayor to execute the contract hereto as Exhibit "1".

Section 2: This ordinance shall be in full force and after its passage and approval.

Read this first time on this _____ day of _____, 2020.

Read this second time, passed, and truly agreed to by the Board of Aldermen of the City of Branson, Missouri, on this _____ day of _____, 2020.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

CQL #51831 10/7/20
Chris Lebeck #51831
City Attorney

Master Contract Number:_____

PURCHASE OF COMMODITIES CONTRACT

THIS AGREEMENT made and entered into this 17TH day of SEPTEMBER, 20 20, by and between the City of Branson, Missouri (the "City") and **Table Rock Asphalt Construction Co., Inc.** ("Seller").

WHEREAS, the City of Branson desires to purchase and the Seller agrees to sell to the City certain commodities more particularly described in **Exhibit A** (bid); and

WHEREAS, the Seller made certain representations and statements to the City with respect to the provision of such commodities and the City has accepted the Seller's proposal;

The City and the Seller agree as follows:

1. **Item(s) and dates of Purchase.** The City agrees to purchase and the Seller agrees to sell the following item(s): **concrete, from a date beginning on January 1, 2021 to a date ending December 31, 2021.**

2. **Quantities to be Purchased and Purchase Price.**

   a. The City agrees to purchase and the Seller agrees to sell the following quantities/amounts for the purchase price(s) listed: **See Exhibit B.**

   b. The City assumes no obligations for articles or materials shipped in excess in the quantity ordered. Any unauthorized quantity is subject to the City's rejection and may be returned at the Seller's expense.

   c. It is expressly understood that in no event will the total compensation and reimbursement to be paid to the Seller under the terms of this contract exceed the sum of **Twenty Five Thousand Dollars ($25,000.00), all of which is dependent upon budget appropriations.**

3. **Delivery and Shipment.**

   a. The Seller is responsible for the costs of shipment.

   b. Time is of the essence with respect to each shipment.

   c. If deliveries are not made **upon demand**, the City reserves the right to cancel this contract, purchase the commodities elsewhere, and hold the Seller liable for any re-procurement costs.

   d. Deliveries are to be made to: **Various locations in Branson, Missouri 65616.**

4. **Invoices.** An original and three copies of the invoice shall be submitted by the Seller to the City, showing the purchase order number or contract number and containing a full description of the commodities furnished.

5. **Inspection and Acceptance.**

   a. No goods received by the City pursuant to this contract shall be deemed accepted until the City has had reasonable opportunity to inspect said goods.

   b. All goods discovered to be defective (at any time) or which do not conform to any bid specifications or to any warranty of the Seller may be returned at the Seller's expense for full refund or replacement.

   c. The City's right to return defective and/or non-conforming goods does not bar any other legal, equitable or contractual remedies the City may have against the Seller.

6. **Warranty.**

   a. Seller expressly warrants that all articles, materials and work covered by this contract conform to each and every specification, drawing, sample or other description which is furnished to or is adopted by the City and that they will be fit and sufficient for the purpose intended, merchantable, of good material and workmanship, and free from defect.

   b. Such warranty shall not be deemed waived either by reason of the City's acceptance of said material or goods or by payment for them.

   c. Any implied warranties are not altered by this written contract.

   d. Additional terms: N/A.

7. **Patents.** Seller guarantees that the sale or use of the articles described herein will not infringe upon any U.S. or foreign patent and Seller covenants that he will, at his own expense, defend every suit which may be brought against the City, or those selling or using City's product for any alleged infringement of any patent by reason of the sale or use of such articles and Seller agrees that he will pay all costs, damages and profits recoverable in any such suit.

8. **Bankruptcy or Insolvency.** In the event of any proceedings by or against either party, voluntary or involuntary, in bankruptcy or insolvency, or for the appointment of a receiver or trustee or an assignee for the benefit of creditors, of the property of Seller, or in the event of breach of any of the terms hereof including in the warranties of the Seller, City may cancel this contract or affirm the contract and hold Seller responsible in damages.

9. **Compliance with Applicable Laws.** The Seller warrants it has complied with all Applicable laws, rules and ordinances of the United States, or any state, municipality or any other governmental authority or agency in the manufacture or sale of the items covered by this contract, including but not limited to all provisions of the Fair Labor Standard Act of 1938, as amended.

10. **Conflicts.** Any bidder or signee of this contract shall disclose any financial relationship (direct or indirect) to salaried officer, employee of the City or member of the City Board of Aldermen in writing at the time of the execution of this contract. A violation of this provision renders the contract void. Any federal regulations, and applicable provisions in Section 105.450 et seq. RSMo. shall not be violated. Seller covenants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of work to be performed under this contract. The Seller further covenants that in the performance of this contract no person having such interest shall be employed.

11. **Interpretation of Contract and Assignments.** The contract shall be construed according to the laws of the State of Missouri. Seller hereunder may not assign the contract, or any rights, obligations or duties without City's written consent or any attempted assignment without such consent shall be void.

12. **Termination of Contract.** The City reserves the right to terminate the contract at any Time if any of the provisions of the contract are violated by the Seller, in the sole judgment and discretion of The City. In the event of such termination, the Seller shall be liable for any excess costs incurred by the City. If the contract is terminated, the City may purchase upon such terms and in such manner as the Purchasing Agent may deem appropriate, supplies or services similar to the good identified in this contract; the Seller will be liable for any excess costs occasioned thereby.

13. **Non-discrimination in Employment.** In connection with the furnishing of supplies or performances or work under this contract, the Seller agrees to comply with the Fair Labor Standard Act, Fair Employment Practices, Equal Opportunity Employment Act, and all other applicable federal and state laws, and further agrees to insert the foregoing provision in all subcontracts awarded hereunder. The Seller agrees in the performance of this contract not to discriminate on the ground or because of race, creed, color, national origin or ancestry, sex, religion, handicap, age, or political opinion or affiliation, against any employee of Seller or applicant for employment and shall include a similar provision in all subcontracts let or awarded hereunder.

14. **Provisions by Law Deemed Inserted.** Each and every provision of the law and clauses required by law to be inserted in this contract will be deemed to be inserted herein and will be read and enforced as though it were included herein, and if through mistake, or otherwise any such provision is not inserted, then upon the application of either party the contract will be physically amended to make such insertion or correction.

15. **Tax-Exempt.** The City of Branson is exempt from Sales Tax and Federal Excise Tax.

16. **Jurisdiction.** This agreement and every question arising hereunder shall be construed or determined according to the laws of the State of Missouri. Should any part of this agreement be litigated, venue shall be proper only in the Circuit Court of Taney County, Missouri.

17. **Missouri Immigration Law Affidavit.** After January 1, 2009, the Seller takes note that Section 285.530.2 of the Missouri Revised Statutes requires a political subdivision as a condition of a contract or grant in excess of $5,000 awarded after January 1, 2009, to

require the business entity to affirm by sworn affidavit and provision of documentation the business entity has enrolled and participated in a federal work authorization program with respect to its employees who work in connection with the contracted services. To that end, the Seller will provide a signed affidavit affirming that it does not knowingly employ any person who is an unauthorized alien in connection with the contract. The Seller will provide with their bid specifications and bonding information a statement that the company has such a program, documentation for the program, and that it will not employ unauthorized aliens in connection with the work.

☐ ____ If this box is checked, then the requirement for Immigration Law Affidavit does not apply because the dollar value of the contract is less than the $5,000 minimum.

18. **Entire Agreement.** This agreement contains the entire agreement of the parties. No modification, amendment, or waiver of any of the provisions of this agreement shall be effective unless in writing specifically referring hereto, and signed by both parties.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day and year herein stated.

SELLER:

By: _____ 9-17-2020
(Signature) Date

Name: Joel Simmons
(Printed Name)

Title: Vice President

Company Name: Table Rock Asphalt Const. Co, Inc.

Address: 310 N. Commercial

Branson, MO. 65616

Phone: (417) 334-2144

E-Mail: Joel@TableRockAsphalt.com

Tax ID: 44-0665420

CITY OF BRANSON, MISSOURI

_____ _____
E. Edd Akers Date
Mayor

ATTEST:

_____ _____
Lisa K Westfall Date
City Clerk

APPROVED AS TO FORM:

_____ 9/16/20
Chris Lebeck #51831 Date
City Attorney

Exhibit A

Table Rock Asphalt Construction Co., Inc.
310 N. Commercial
Branson, MO 65616

SCOPE OF WORK

1. Purpose: Table Rock Asphalt Construction Co., Inc. agrees to provide various strengths (see pricing page) of concrete for City projects as needed commencing from January 1, 2021 through December 31, 2021. Specific jobs are not outlined herein. Prices must remain firm for the term of the contract.

2. General Requirements:

   2.1 All products must be of acceptable quality. If, at any time, Table Rock Asphalt Construction Co., Inc. fails to meet or correct problems involving the quality of the product, the City retains the right to cancel the contract.

   2.2 Pricing must be a delivered price to the City job site located in Branson, MO.

   2.3 Any quantities given are estimated usage only and may be more or less depending upon demand. The City will pay only for the actual quantities ordered and received. Prices shall be as specified on the pricing page regardless of actual quantities ordered.

3. Concrete Specifications:

   The following is an excerpt from the City's published concrete specification.

   SECTION 2000 CONCRETE

   2003 MATERIALS. All material used in the manufacture of concrete shall conform to the following:

   A. Concrete Control and Quality. The current editions of the "Bulletins" and Approved Sections of the "Standard Concrete Specifications" issued by the Mid-West Concrete Industry Board, Inc. (MCIB) are made a part hereof by reference. However, when the provisions of such "Bulletins" and "Sections" differ from these specifications, the provisions of this Specification shall govern.

   B. Concrete. Concrete for use in construction shall conform to the requirements of Sections 2005 and 2006.

1. Cement. Portland cement shall conform to ASTM C-150, Type I, II or III.

2. Coarse Aggregate. Coarse Aggregate shall conform to MCIB Section 4.

3. Fine Aggregate and Mixing Water. Fine aggregate and mixing water shall conform to MCIB Section 4.

4. Admixtures. Admixtures shall conform to MCIB Section 5 and ASTM 494.

5. Fiber mesh. 1.5 pounds per ton, prefer Solomon Brand or approved equal.

2005 CONCRETE MIX DESIGNATIONS. The following tabulation indicates minimum strengths for the various types of concrete which will be accepted.

	Min. Compressive Strength		
Class	7-days	28-days	Slump
I	2000 psi	3000 psi	4 inches max.
II	2650 psi	4000 psi	2-4 inches max.

2006 LIMITING REQUIREMENTS. Each concrete mix shall be designed and concrete shall be controlled within the following limits.

	Max. Size Course Aggregate		Cement Content Lbs./C.Y.	Max. Water Cement Weight Ratio	Max. Gals Water per Sack of Cement
Class I	Slump				
(3000 psi)	4"	1"	480	.542	6.12
Class II					
(4000 psi)	2"	1"	558	.421	4.75
	3"	1"	588	.421	4.75
	4"	1"	618	.421	4.75

The quantity of portland cement shall be not less than that shown in the preceding table. The use of plasticizers in concrete mixes shall only be as approved by the Engineer. If an approved plasticizer is utilized in the concrete mix, the cement factor shown shall be decreased ten (10) percent, or as approved by the Engineer.

The initial set as determined by ASTM C403 shall be attained 5-1/2 hours, plus or minus one hour, after the water and cement are added to the aggregates. If such use has been approved by the Engineer, the quantity of retarding or accelerating admixture shall be adjusted to compensate for variations in temperature and job conditions. The admixture content shall be in accordance with the recommendations of the manufacturer for compliance with these specifications.

The total volumetric air content of concrete after placement shall be six (6) percent, plus or minus one (1) percent.

The minimum acceptable compressive strengths shall be as determined by ASTM C39.

As the work progresses, the Engineer reserves the right to change the proportions from time to time if conditions warrant such changes to produce a satisfactory job. Any such changes may be made within the limits of the specifications at no additional compensation to the Contractor.

2007 BATCHING AND MIXING. Concrete shall be furnished by an acceptable ready-mixed concrete supplier and shall conform to ASTM C94.

The consistency of concrete shall be suitable for placement conditions. Aggregates shall float uniformly throughout the mass and the concrete shall flow sluggishly when vibrated or spaded. The slump shall be kept uniform.

The maximum load limits must not exceed the legal maximum gross weight allowed by MoDot Bridge weight limits.

Exhibit B

PRICING PAGE

Table Rock Asphalt Construction Co., Inc. provided pricing information as specified below to provide concrete and/or additives as specified in accordance with the terms and conditions of this contract.

	Product	Price per cu. yd. Delivered
001.	Class II 3000-psi strength concrete with air	$ 133.00 / CY.
002.	Class II 3500-psi strength concrete with air	$ 135.45 / CY.
003.	Class II 4000-psi strength concrete with air	$ 137.80 / CY.
004.	MoDot pccp HE 10.5 sack concrete	$ 154.95 / CY.
005.	MoDot B1 with air	$ 138.00 / CY.
006.	1% calcium added	$ 2.20 / CY.
007.	2% calcium added	$ 4.40 / CY.
008.	Fibermesh added	$ 6.50 / CY.
009.	Winter Service charge November 1 thru March 15	$ 5.00 / CY.

BILL NO. 5889

STAFF REPORT

ITEM/SUBJECT: READING OF A BILL ACCEPTING THE PROPOSAL OF TABLE ROCK ASPHALT CONSTRUCTION CO. INC. PERTAINING TO STONE AND ASPHALT AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.

INITIATED BY: PUBLIC WORKS DEPARTMENT

FIRST READING: OCTOBER 13, 2020 **FINAL READING:** OCTOBER 27, 2020

EXECUTIVE SUMMARY:

- The bid package for stone and asphalt was posted on August 22, 2020. All bidding requirements were followed per city code and six companies were notified of the bid opening. One sealed bid was received from Table Rock Asphalt Construction Co., Inc and opened on September 10, 2020 at 3:00 p.m. in the City Clerk's office for the purchase of stone and asphalt for a period of one year (January 1, 2021 through December 31, 2021) for city projects.

Product	Estimated Quantity (Tons)	Price per ton picked up	Price per ton delivered
	Table Rock Asphalt Construction Co.		
1" Base Rock	1,600	$ 5.50	$ 9.20
1" Clean Rock	200	$ 9.50	$ 13.20
1" Pug Base	75	$ 6.30	$ 10.00
0-6" rock	300	$ 5.50	$ 9.20
3/8" Chips (clean)	100	$ 11.95	$ 15.65
2" Rock (clean)	100	$ 7.20	$ 10.90
Rock Ditch Liner (Rip Rap)	100	$ 20.00	$ 23.90
2-6" Rock (clean)	100	$ 6.40	$ 10.10
1" Black Base	75	$ 56.00	$ 59.70
Hot Mix Asphalt	500	$ 59.00	$ 62.70
Cold Mix Asphalt	40	$ 68.00	$ 71.70

- Staff recommends the bid with Table Rock Asphalt Construction Co., Inc. for the purchase of stone and asphalt in a total not to exceed amount of $60,000.

FINANCIAL IMPACT:

___ **No impact/Not applicable**
_X **Budgeted in the proposed FY2021 budget**
___ **Other (see additional explanation)**

STAFF RECOMMENDATION:

__X **Recommended**
____ **Not Recommended**
____ **Neutral/None**

COMMUNITY PLAN 2030: TR

ATTACHED EXHIBITS:

ITEM/SUBJECT: **READING OF A BILL ACCEPTING THE PROPOSAL OF TABLE ROCK ASPHALT CONSTRUCTION CO., INC. PERTAINING TO THE PURCHASE OF STONE AND ASPHALT AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.**

DETAILED ANALYSIS:

- Funds have been allocated in the proposed FY2021 transportation budget and various departmental operating budgets.

BILL NO. 5889 **ORDINANCE NO. _____**

AN ORDINANCE ACCEPTING THE PROPOSAL OF TABLE ROCK ASPHALT CONSTRUCTION CO., INC. FOR THE PURCHASE OF STONE AND ASPHALT FOR THE PUBLIC WORKS STREETS DEPARTMENT AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.

WHEREAS, the City of Branson advertised for proposals for purchase of stone and asphalt for street maintenance; and

WHEREAS, Table Rock Asphalt Construction Co., Inc. has been recommended by staff; and

WHEREAS, the Board of Aldermen desire to award the contract.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, MISSOURI, AS FOLLOWS:

Section 1: That the Board of Aldermen hereby accepts the proposal of Table Rock Asphalt Construction Co., Inc. for the purchase of stone and asphalt for street maintenance in the amount not to exceed $60,000.00 and authorizes the Mayor to execute the contract hereto as Exhibit "1".

Section 2: This ordinance shall be in full force and after its passage and approval.

Read this first time on this _____ day of _____, 2020.

Read this second time, passed, and truly agreed to by the Board of Aldermen of the City of Branson, Missouri, on this _____ day of _____, 2020.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

CQLL #51831 10/7/20
Chris Lebeck #51831
City Attorney

Master Contract Number:_____

PURCHASE OF COMMODITIES CONTRACT

THIS AGREEMENT made and entered into this 17TH day of SEPTEMBER, 2020, by and between the City of Branson, Missouri (the "City") and **Table Rock Asphalt Construction Co., Inc.** ("Seller").

WHEREAS, the City of Branson desires to purchase and the Seller agrees to sell to the City certain commodities more particularly described in **Exhibit A** (bid); and

WHEREAS, the Seller made certain representations and statements to the City with respect to the provision of such commodities and the City has accepted the Seller's proposal;

The City and the Seller agree as follows:

1. **Item(s) and dates of Purchase.** The City agrees to purchase and the Seller agrees to sell the following item(s): **stone and hot mix asphalt, from a date beginning on January 1, 2021 to a date ending December 31, 2021.**

2. **Quantities to be Purchased and Purchase Price.**

   a. The City agrees to purchase and the Seller agrees to sell the following quantities/amounts for the purchase price(s) listed: **See Exhibit B.**

   b. The City assumes no obligations for articles or materials shipped in excess in the quantity ordered. Any unauthorized quantity is subject to the City's rejection and may be returned at the Seller's expense.

   c. It is expressly understood that in no event will the total compensation and reimbursement to be paid to the Seller under the terms of this contract exceed the sum of **Sixty Thousand Dollars ($60,000.00), all of which is dependent upon budget appropriations.**

3. **Delivery and Shipment.**

   a. The Seller is responsible for the costs of shipment.

   b. Time is of the essence with respect to each shipment.

   c. If deliveries are not made **upon demand**, the City reserves the right to cancel this contract, purchase the commodities elsewhere, and hold the Seller liable for any re-procurement costs.

   d. Deliveries are to be made to: **Various locations in Branson, Missouri 65616.**

4. **Invoices.** An original and three copies of the invoice shall be submitted by the Seller to the City, showing the purchase order number or contract number and containing a full description of the commodities furnished.

5. **Inspection and Acceptance.**

   a. No goods received by the City pursuant to this contract shall be deemed accepted until the City has had reasonable opportunity to inspect said goods.

   b. All goods discovered to be defective (at any time) or which do not conform to any bid specifications or to any warranty of the Seller may be returned at the Seller's expense for full refund or replacement.

   c. The City's right to return defective and/or non-conforming goods does not bar any other legal, equitable or contractual remedies the City may have against the Seller.

6. **Warranty.**

   a. Seller expressly warrants that all articles, materials and work covered by this contract conform to each and every specification, drawing, sample or other description which is furnished to or is adopted by the City and that they will be fit and sufficient for the purpose intended, merchantable, of good material and workmanship, and free from defect.

   b. Such warranty shall not be deemed waived either by reason of the City's acceptance of said material or goods or by payment for them.

   c. Any implied warranties are not altered by this written contract.

   d. Additional terms: N/A.

7. **Patents.** Seller guarantees that the sale or use of the articles described herein will not infringe upon any U.S. or foreign patent and Seller covenants that he will, at his own expense, defend every suit which may be brought against the City, or those selling or using City's product for any alleged infringement of any patent by reason of the sale or use of such articles and Seller agrees that he will pay all costs, damages and profits recoverable in any such suit.

8. **Bankruptcy or Insolvency.** In the event of any proceedings by or against either party, voluntary or involuntary, in bankruptcy or insolvency, or for the appointment of a receiver or trustee or an assignee for the benefit of creditors, of the property of Seller, or in the event of breach of any of the terms hereof including in the warranties of the Seller, City may cancel this contract or affirm the contract and hold Seller responsible in damages.

9. **Compliance with Applicable Laws.** The Seller warrants it has complied with all Applicable laws, rules and ordinances of the United States, or any state, municipality or any other governmental authority or agency in the manufacture or sale of the items covered by this contract, including but not limited to all provisions of the Fair Labor Standard Act of 1938, as amended.

10. **Conflicts.** Any bidder or signee of this contract shall disclose any financial relationship (direct or indirect) to salaried officer, employee of the City or member of the City Board of Aldermen in writing at the time of the execution of this contract. A violation of this provision renders the contract void. Any federal regulations, and applicable provisions in Section 105.450 et seq. RSMo. shall not be violated. Seller covenants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of work to be performed under this contract. The Seller further covenants that in the performance of this contract no person having such interest shall be employed.

11. **Interpretation of Contract and Assignments.** The contract shall be construed according to the laws of the State of Missouri. Seller hereunder may not assign the contract, or any rights, obligations or duties without City's written consent or any attempted assignment without such consent shall be void.

12. **Termination of Contract.** The City reserves the right to terminate the contract at any Time if any of the provisions of the contract are violated by the Seller, in the sole judgment and discretion of The City. In the event of such termination, the Seller shall be liable for any excess costs incurred by the City. If the contract is terminated, the City may purchase upon such terms and in such manner as the Purchasing Agent may deem appropriate, supplies or services similar to the good identified in this contract; the Seller will be liable for any excess costs occasioned thereby.

13. **Non-discrimination in Employment.** In connection with the furnishing of supplies or performances or work under this contract, the Seller agrees to comply with the Fair Labor Standard Act, Fair Employment Practices, Equal Opportunity Employment Act, and all other applicable federal and state laws, and further agrees to insert the foregoing provision in all subcontracts awarded hereunder. The Seller agrees in the performance of this contract not to discriminate on the ground or because of race, creed, color, national origin or ancestry, sex, religion, handicap, age, or political opinion or affiliation, against any employee of Seller or applicant for employment and shall include a similar provision in all subcontracts let or awarded hereunder.

14. **Provisions by Law Deemed Inserted.** Each and every provision of the law and clauses required by law to be inserted in this contract will be deemed to be inserted herein and will be read and enforced as though it were included herein, and if through mistake, or otherwise any such provision is not inserted, then upon the application of either party the contract will be physically amended to make such insertion or correction.

15. **Tax-Exempt.** The City of Branson is exempt from Sales Tax and Federal Excise Tax.

16. **Jurisdiction.** This agreement and every question arising hereunder shall be construed or determined according to the laws of the State of Missouri. Should any part of this agreement be litigated, venue shall be proper only in the Circuit Court of Taney County, Missouri.

17. **Missouri Immigration Law Affidavit.** After January 1, 2009, the Seller takes note that Section 285.530.2 of the Missouri Revised Statutes requires a political subdivision as a condition of a contract or grant in excess of $5,000 awarded after January 1, 2009, to

require the business entity to affirm by sworn affidavit and provision of documentation the business entity has enrolled and participated in a federal work authorization program with respect to its employees who work in connection with the contracted services. To that end, the Seller will provide a signed affidavit affirming that it does not knowingly employ any person who is an unauthorized alien in connection with the contract. The Seller will provide with their bid specifications and bonding information a statement that the company has such a program, documentation for the program, and that it will not employ unauthorized aliens in connection with the work.

☐ ____ If this box is checked, then the requirement for Immigration Law Affidavit does not apply because the dollar value of the contract is less than the $5,000 minimum.

18. **Entire Agreement.** This agreement contains the entire agreement of the parties. No modification, amendment, or waiver of any of the provisions of this agreement shall be effective unless in writing specifically referring hereto, and signed by both parties.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day and year herein stated.

SELLER:

By: _____ 9-17-2020
(Signature) Date

Name: JOEL SIMMONS
(Printed Name)

Title: VICE PRESIDENT

Company Name: TABLE ROCK ASPHALT CONST. CO, INC

Address: 310 N. COMMERCIAL
BRANSON, MO. 65616

Phone: (417) 334-2144

E-Mail: JOEL@TABLEROCKASPHALT.COM

Tax ID: 44-0665420

CITY OF BRANSON, MISSOURI

_____ _____
E. Edd Akers Date
Mayor

ATTEST:

_____ _____
Lisa K Westfall Date
City Clerk

APPROVED AS TO FORM:

CKL #51831 9/17/20
Chris Lebeck #51831 Date
City Attorney

Table Rock Asphalt Construction Co., Inc.
310 N. Commercial
Branson, MO 65616

SCOPE OF WORK

1. Purpose: Table Rock Asphalt Construction Co., Inc. agrees to provide base rock and hot-mix asphalt for various construction projects for the period commencing January 1, 2021 through December 31, 2021. Prices must remain firm through the term of the contract.

2. General Requirements:

   2.1 All products must be of acceptable quality. If, at any time, Table Rock Asphalt Construction Co., Inc. fails to meet or correct problems involving the quality of the product, the City retains the right to cancel the contract.

   2.2 Pricing should be separated showing a price for pickup at the Table Rock Asphalt Construction Co., Inc.'s location or a delivered price to the City job site located in Branson, MO.

   2.3 Quantities given are estimated usage only and may be more or less depending upon demand. The City will pay only for the actual quantities ordered and received. Prices shall be as specified on the pricing page regardless of actual quantities ordered.

Product	Estimated Usage
1" Base Rock	1,600 ton
1" Clean Rock	800 ton
1" Pug Base (must be run through a pug mill)	75 ton
0-6 Rock	300 ton
3/8" Chips (clean*)	100 ton
2" Rock (clean*)	100 ton
Rock Ditch Liner (Rip-Rap)	100 ton
2-6" Rock (clean*)	100 ton
1" Black Base	75 ton
Hot mix Asphalt	500 ton
Hot mix Asphalt (superpave)	20 ton
Cold Mix Asphalt	40 ton

* Clean rock shall not have dirt, mist colored rock, or mud.

Material Specifications

AGGREGATE:

1" Base Rock – MoDOT Type 1

Sieve Size	Percentage Passing by Weight
Passing 1-inch	100
Passing 1/2-inch	60-90
Passing No. 4	35-60
Passing No. 30	10-35

1" Clean Rock – MoDOT Grade B

Gradation B Sieve Size	Percentage Passing by Weight
1-inch	100
3/4-inch	90-100
3/8-inch	20-55
No. 4	0-10
No. 8	0-5

1" Pug Base – MoDOT Type 1 base rock run through a pug mill.

(Base 1 material shall have a standard dry density ran and base material mixed to optimum moisture content)

3/8" Chips (clean) – MoDOT Grade C

Sieve Size	Percentage Passing by Weight
Passing 1/2	100
Passing 3/8	95-100
Passing No. 4	0-35
Passing No. 200	0-2

2" Rock (clean) – MoDOT Grade A

Sieve Size	Percentage Passing by Weight
2-inch	100
1 1/2-inch	90-100
1-inch	50-65
1/2-inch	25-35
No. 4	0-10
No. 8	0-5

0-6" Rock

Sieve Size	Percentage Passing by Weight
6-inch	100
Passing No. 40	0-60
Passing No. 10	1-10

Rock Ditch Liner (Rip-Rap) – MoDOT Type 3

(Type 3 Rock Ditch liner shall consist of material with predominant rock size 19", a maximum rock size of 20" and a gradation such that no more than 15 percent will be less than 4" in diameter)

2-6" Rock (clean)

ASPHALTIC CONCRETE PAVEMENT

1" Black base – MoDOT Bituminous Black Base

Sieve Size	Percentage Passing by Weight
1-inch	100
3/4-inch	85-100
1/2-inch	60-90
3/8-inch	------
No. 4	35-65

No. 8	25-50
No. 16	------
No. 30	10-35
No. 200	4-12

Hot Mix Asphalt – BP-1 MoDOT Bituminous Pavement

Sieve Size	Percentage Passing by Weight
1-inch	100
3/4-inch	100
1/2-inch	85-100
3/8-inch	-------
No. 4	50-70
No. 8	30-55
No. 16	-------
No. 30	10-30
No. 200	5-12

Hot Mix Asphalt (Superpave) – MoDOT SP125

Sieve Size	Percentage Passing by Weight
3/4-inch	100
1/2-inch	90-100
3/8-inch	90-100
No. 8	25-58
No. 200	2-10

Cold Mix Asphalt

All material shall conform to Missouri Standard Specification for Highway Construction, 2019 Edition.

The maximum load limits must not exceed the legal maximum gross weight allowed by MoDot Bridge weight limits.

PRICING PAGE

Table Rock Asphalt Construction Co., Inc. provided pricing information as specified below to provide base rock and cold-mix or hot mix asphalt for various construction projects as specified in accordance with the terms and conditions of this contract.

	Product	Estimated Quantity	Price per ton picked up	Price per ton delivered
001.	1" Base rock	1,600 ton	$ 5.50	$ 9.20
002.	1"Clean rock	200 ton	$ 9.50	$ 13.20
003.	1" Pug Base	75 ton	$ 6.30	$ 10.00
004.	0-6" Rock	300 ton	$ 5.50	$ 9.20
005.	3/8" Chips (clean)	100 ton	$ 11.95	$ 15.65
006.	2" Rock (clean)	100 ton	$ 7.20	$ 10.90
007.	Rock Ditch Liner (Rip Rap)	100 ton	$ 20.00	$ 23.90
008.	2-6" Rock (clean)	100 ton	$ 6.40	$ 10.10
009.	1" Black base	75 ton	$ 56.00	$ 59.70
010.	Hot mix asphalt	500 ton	$ 59.00	$ 62.70
012.	Cold Mix Asphalt	40 ton	$ 68.00	$ 71.70

BILL NO. 5890

STAFF REPORT

ITEM/SUBJECT: **READING OF A BILL APPROVING THE FIRST RENEWAL OF THE SERVICES CONTRACT WITH UNDER THE WIRE, LLC PERTAINING TO TRAFFIC SIGNAL MAINTENANCE SERVICES FOR THE CITY AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT**

INITIATED BY: **PUBLIC WORKS/ENGINEERING**

FIRST READING: **OCTOBER 13, 2020** **FINAL READING:** **OCTOBER 27, 2020**

EXECUTIVE SUMMARY:

- Bids were received on January 15, 2020 for the annual traffic signal maintenance and repair of city traffic signals. The bid included an option to renew for up to three (3) additional successive one-year terms. Review and approval by the Board of Aldermen is required prior to entering into a renewal of the contract.
- A services contract was accepted and approved by the Board of Aldermen with Under the Wire, LLC on May 26, 2020 for a not to exceed amount of $16,750 for fiscal year 2020.
- This is the first of three optional renewals allowed in the original Request for Bid. With Board approval of this renewal, Under the Wire, LLC agrees to hold the original contract unit pricing for fiscal year 2021.
- Staff recommends the option for the first renewal with Under the Wire, LLC for the traffic signal maintenance and repair of city traffic signals for FY2021 in the not to exceed amount of $16,500.
- Funds for this service are projected in various departmental budgets for fiscal year 2021.

FINANCIAL IMPACT:

___ No impact/Not applicable
_X_ Budgeted in the proposed 2021 budget
___ Other (see additional explanation)

STAFF RECOMMENDATION:

__X_ Recommended
____ Not Recommended
____ Neutral/None

COMMUNITY PLAN 2030: Governance

ATTACHED EXHIBITS:

BILL NO. 5890 **ORDINANCE NO. _____**

AN ORDINANCE APPROVING THE FIRST RENEWAL OF THE SERVICES CONTRACT WITH UNDER THE WIRE, LLC PERTAINING TO TRAFFIC SIGNAL MAINTENANCE SERVICES FOR THE CITY AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.

WHEREAS, the City of Branson accepted the bid proposal of Under the Wire, LLC for the annual traffic signal maintenance and repair of city traffic signals on January 15, 2020; and

WHEREAS, upon accepting the proposal, the contract was executed for a term of one year, with the City's option to renew the contract for the following three subsequent years (2021-2023); and

WHEREAS, the City now desires to renew the contract with Under the Wire, LLC for the 1st Renewal Period from January 1, 2021 through December 31, 2021.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, AS FOLLOWS:

Section 1: The Board of Aldermen hereby approves the 1st Renewal Period (January 1, 2021 through December 31, 2021) of the contract with Under the Wire, LLC for traffic signal maintenance and repair services of city traffic signals in an amount not to exceed $16,500.00 attached hereto as Exhibit "A" and authorizes the Mayor to execute the contract.

Section 2: This ordinance shall be in full force and effect upon and after its passage and approval.

Read, this first time on this _____ day of _____, 20___.

Read, this second time, passed and truly agreed to by the Board of Aldermen of the City of Branson, Missouri this _____ day of _____, 20___.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

CLL #51831 10/7/20
Chris Lebeck #51831
City Attorney

Master Contract Number: C2020-0152
Sub-Contract Number: _____

NOTICE OF CONTRACT RENEWAL
SERVICES CONTRACT

THIS RENEWAL made and entered into this 21 day of September, 2020, by and between the City of Branson, Missouri (the "City") and **Under the Wire, LLC** ("Service Provider") for renewal period **One** from **January 1, 2021** to **December 31, 2021.**

NOW, THEREFORE, for the considerations herein expressed, it is agreed by and between the City and the Service Provider as follows:

1. **Renewal.** The City agrees to engage the work of the Service Provider and the Service Provider agrees to provide the services and assume the responsibilities as referenced in the original contract attached as **Exhibit 1.**

2. **Total compensation not to exceed.** It is expressly understood that in no event will the total compensation and reimbursement to be paid to the Service Provider under the terms of this contract exceed the sum of **Sixteen Thousand Five Hundred Dollars ($16,500.00), all of which is dependent upon budget appropriations.**

3. **Bonds and Insurance.** The Service Provider shall procure and maintain all insurance and bonds (if applicable) to satisfy statutory bonding requirements, and to protect the City from any liability exposure resulting from the Service Provider's activities as outlined in the original contract and provide the City the most up-to-date insurance certificates and to keep them current.

4. **Missouri Immigration Law Affidavit.** After January 1, 2009, the service provider takes note that Section 285.530.2 of the Missouri Revised Statutes requires a political subdivision as a condition of a contract or grant in excess of $5,000 awarded after January 1, 2009, to require the business entity to affirm by sworn affidavit and provision of documentation the business entity has enrolled and participated in a federal work authorization program with respect to its employees who work in connection with the contracted services. To that end, the services provider will provide a signed affidavit affirming that it does not knowingly employ any person who is an unauthorized alien in connection with the contract. The service provider will provide with their bid specifications and bonding information a statement that the company has such a program, documentation for the program, and that it will not employ unauthorized aliens in connection with the work.

☐ ____ If this box is checked, then the requirement for an Immigration Law Affidavit does not apply because the dollar value of the contract is less than the $5,000 minimum.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day and year herein stated.

SERVICE PROVIDER:

By: Jeanne L Brown (Signature) 9/21/2020 Date

Name: Jeanne L. Brown (Printed Name)

Title: Owner

Company Name: Under the Wire, LLC

Address: 3158 White Oak Rd. Fordland, MO 65652

Phone: 417-844-1161

E-Mail: underthewire11c@gmail.com

CITY OF BRANSON, MISSOURI

_____ _____
E. Edd Akers Date
Mayor

ATTEST:

_____ _____
Lisa K Westfall Date
City Clerk

APPROVED AS TO FORM:

CLL #51831 9/11/20
Chris Lebeck #51831 Date
City Attorney

Master Contract Number: C2020-0152

SERVICES CONTRACT

THIS CONTRACT made and entered into this 25 day of February, 2020, by and between the City of Branson, Missouri (the "City") and **Under the Wire, LLC** ("Service Provider").

WITNESSETH:

THAT, WHEREAS, the City of Branson desires to engage the Service Provider to provide certain services hereafter more particularly described in **Exhibit A**; and

WHEREAS, the Service Provider made certain representations and statements to the City with respect to the provision of such services and the City has accepted said proposal;

NOW, THEREFORE, for the considerations herein expressed, it is agreed by and between the City and the Service Provider as follows:

1. **Scope Of Work**. The City agrees to engage the work of the Service Provider and the Service Provider agrees to provide the services and assume the responsibilities hereinafter set forth in **Exhibit A**.

2. **Addition to Work**. The City and the Service Provider may amend the scope of work set forth in **Exhibit A**, provided that the total cost of such work does not exceed the total cost allowance as specified in Paragraph 7B of this contract. Any amendments shall be in written form and prepared and approved by the appointed City Officials and countersigned by the Service Provider.

3. **Exchange of Data**. All information, data, and reports as are existing, available and necessary for the carrying out of the work, shall be furnished to the requesting party without charge, and the parties shall cooperate with each other in every way possible in carrying out the scope of work.

4. **Payment for Labor and Materials**. The Service Provider agrees and binds itself to secure and pay for all personnel, labor, materials and supplies required to perform the services called for under this contract by Service Provider. Such personnel shall not be employees of or have any contractual relationship with the City except as employees of the Service Provider. All of the work required hereunder will be performed by the Service Provider or under Service Provider's direct supervision and all personnel engaged in the work shall be fully qualified and shall be authorized under state and local law to perform such work. None of the work or services covered by this contract shall be subcontracted without the written approval of the City.

5. **Term**. The work of the Service Provider shall commence as soon as practicable after the execution of this contract, unless otherwise directed in writing, and shall be undertaken and completed in such sequence as to assure their expeditious completion in the light of the purposes of the contract. **The initial term of the contract will be from a date beginning on the execution date of this contract to a date ending December 31, 2020, with the option to renew the contract for up to three (3) additional successive one-year terms unless Service Provider has notified the City at least ninety (90) days prior to the end of the then contract term or extensions thereto that Service Provider will not renew the contract. Each additional year will require a contract and Board of Aldermen approval. The**

contract shall not bind, nor purport to bind, the City for any contract term beyond the original term of the contract.

6. **Costs not to Exceed.** The City is limited by law with respect to the amount of money it can pay. Therefore, the City has established a fixed sum for this contract which cannot be exceeded unless this contract is amended. The Service Provider providing work hereunder shall be required to keep track of the amount of work performed under this contract at all times; and any work, materials, supplies or expenses in excess of the fixed sum shall not be eligible for payment. The Service Provider shall notify the City if Service Provider anticipates that the contract amount may be exceeded, in order to determine whether or not the City is prepared to increase the total compensation. The Service Provider shall establish a billing system showing the amount of money remaining on the contract which shall be shown in each monthly billing.

7. **Payment.**

A. Conditioned upon acceptable performance. The City agrees to pay the Service Provider in accordance with the terms set forth in **Exhibit B**, which shall constitute complete compensation for all work to be rendered under this contract; provided, that where payments are to be made periodically to Service Provider for work rendered under this contract, the City expressly reserves the right to disapprove in whole or in part a request for payment where the work performed during the period for which payment is claimed are not performed in a timely and satisfactory manner in accordance with the schedule and description of work set forth in **Exhibit A**.

B. **Total compensation not to exceed.** It is expressly understood that in no event will the total compensation and reimbursement to be paid to the Service Provider under the terms of this contract exceed the sum of **Sixteen Thousand Seven Hundred Fifty Dollars ($16,750.00), all of which is dependent upon budget appropriations.**

8. **Termination of Contract.**

A. Termination for breach. Failure of the Service Provider to fulfill Service Provider's obligations under this contract in a timely and satisfactory manner in accordance with the schedule and description of work set forth in **Exhibit A** shall constitute a breach of the contract, and the City shall thereupon have the right to immediately terminate the contract. The City shall give written notice of termination to the Service Provider by one of three different means: Facsimile Transmission ("FAX") if Service Provider has a FAX number; U.S. Postal Service Mails; or by hand delivering a copy of the same to the Service Provider; or may give notice by any combination of the above methods. The date of termination shall be the date upon which notice of termination is hand delivered to Service Provider or given by FAX, or the third day following mailing of the notice of termination, whichever first occurs. In the event of termination for breach, all finished or unfinished documents, data, studies, surveys, drawings, maps, models, photographs, and reports or other materials prepared by the Service Provider under this contract shall at the option of the City become its property, and the Service Provider shall be entitled to receive just and equitable compensation for any satisfactory work completed on such documents and other materials; provided, that the Service Provider shall not be relieved of liability to the City for damages sustained by the City by virtue of any such breach of the contract by the Service Provider.

B. Right to terminate in the absence of breach. Either party may terminate this contract for any reason, by serving notice of intent to terminate upon the other party by the means specified in paragraph A of this section. Such notice shall specify the date of termination, but in no event shall either party terminate the contract under this provision upon less than thirty (30)

days' notice to the other party; provided, that the parties may mutually agree to waive the thirty (30) day requirement and to shorten the time for notice of termination, in the event of termination in the absence of breach.

C. Surviving Terms. Notwithstanding any provisions to the contrary, provisions pertaining to liability and indemnity shall survive the termination of this contract.

9. **Conflicts**. Any bidder or signee of this contract shall disclose any financial relationship (direct or indirect) to salaried officer, employee of the City or member of the City Board of Aldermen in writing at the time of the execution of this contract. A violation of this provision renders the contract void. Any federal regulations, and applicable provisions in Section 105.450 et seq. RSMo. shall not be violated. Service Provider covenants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of work to be performed under this contract. The Service Provider further covenants that in the performance of this contract no person having such interest shall be employed.

10. **Assignment**. The Service Provider shall not assign any interest in this contract, and shall not transfer any interest in the same (whether by assignment or novation), without prior written consent of the City thereto. Provided, however, that claims for money due or to become due to the Service Provider from the City under this contract may be assigned to a bank, trust company, or other financial institution without such approval. Notice of such assignment or transfer shall be furnished in writing promptly to the City. Any such assignment is expressly subject to all rights and remedies of the City under this agreement, including the right to change or delete activities from the contract or to terminate the same as provided herein, and no such assignment shall require the City to give any notice to any such assignee of any actions which the City may take under this agreement, though City will attempt to so notify any such assignee.

11. **Performance.** It is understood by the parties that time is of the essence in this contract.

12. **Discrimination.** The Service Provider agrees in the performance of this contract not to discriminate on the ground or because of race, creed, color, national origin or ancestry, sex, religion, handicap, age, or political opinion or affiliation, against any employee of Service Provider or applicant for employment and shall include a similar provision in all subcontracts let or awarded hereunder.

13. **General Independent Service Provider Clause**. This contract does not create an employee/employer relationship between the parties. It is the parties' intention that the Service Provider will be an independent Service Provider and not the City's employee for all purposes, including, but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, Missouri revenue and taxation laws, Missouri workers' compensation and unemployment insurance laws. The Service Provider will retain sole and absolute discretion in the judgment of the manner and means of carrying out the Service Provider's activities and responsibilities hereunder. The Service Provider agrees that it is a separate and independent enterprise from the public employer, that it has a full opportunity to find other business, that it has made its own investment in its business, that this agreement shall not be construed as creating any joint employment relationship between the Service Provider and the City, and the City will not be liable for any obligation incurred by the Service Provider.

14. **City Benefits.** The Service Provider shall not be entitled to any of the benefits established for the employees of the City nor be covered by the Worker's Compensation Program of the City.

15. **Liability and Indemnity.** The parties mutually agree to the following:

A. In no event shall the City be liable to the Service Provider for special, indirect, or consequential damages, except those caused by the City's gross negligence or willful or wanton misconduct arising out of or in any way connected with a breach of this contract. The maximum liability of the City shall be limited to the amount of money to be paid by the City under this contract. All of the provisions in the agreement are subject to the terms of Missouri Sovereign Immunity as set forth in section 537.610.2 and 537.610.5 of the Missouri Revised Statutes.

B. The Service Provider shall defend, indemnify, and hold the City harmless from and against all claims, losses, actions, causes of action, demands and liabilities arising out of personal injuries, including death, and damage or impairment to property or any rights which are caused by the Service Provider arising out of or in any way connected with this contract. Service Provider further agrees to defend, indemnify and hold the City harmless from and against any claims, losses and liabilities arising out of the award of this contract to the Service Provider.

C. The Service Provider shall indemnify and hold the city harmless from all wages or overtime compensation due its employees and from any and all claims by Subcontractors in rendering work pursuant to this agreement, including payment of reasonable attorneys' fees and costs in the defense of any claim made under the Fair Labor Standards Act or any other federal or state law.

16. **Bonds and Insurance.** The Service Provider must have and maintain, at the Service Provider's expense, adequate liability insurance and bonds (if applicable) to satisfy statutory bonding requirements, of section 537.610.2 and 537.610.5 of the Missouri Revised Statutes to protect the City and the general public against any loss, damage and/or expense related to the Service Provider's performance under this contract. The insurance coverage shall include, but need not be limited to, the following coverage's in the amounts specified. Such insurance must indemnify the City to the fullest extent possible under the laws of the State of Missouri.

A. General Liability Insurance with a company authorized to do business in the State of Missouri with limits of liability not less than One Million Dollars ($1,000,000.00) per occurrence for personal injuries (including death) and property damage, and Two Million Dollars ($2,000,000.00) aggregate. The City of Branson must be named as an additional insured.

B. Automobile Liability Insurance with a company authorized to do business in the State of Missouri having limits of liability not less than One Million Dollars ($1,000,000.00) per occurrence for personal injuries (including death). The City of Branson must be named as an additional insured.

C. Workers' Compensation Insurance with a company authorized to do business in the State of Missouri having limits not less than One Million Dollars ($1,000,000.00), including occupational disease provisions for all employees of the Service Provider(s) and Sub-Service Provider(s).

D. The Service Provider will require all Sub-Service Providers to provide and maintain like insurance as set forth above unless the Service Provider's policies extend to claims made against or growing out of operations of the Sub-Service Provider.

E. Written evidence of the required insurance coverage must be submitted before or

upon award of the contract. Such policy(ies) shall name the City of Branson as additionally insured. Failure to maintain required insurance coverage shall be considered a breach of this contract.

F. Service Provider understands and agrees that the insurance required under the terms of the contract in no way precludes the Service Provider from carrying such other insurance as may be deemed necessary by the Service Provider for the operation of the Service Providers business or for the benefit of the Service Provider's employees.

G. Notwithstanding any other provision of the contract to the contrary, no insurance procured by the Service Provider shall be construed to constitute a waiver of any sovereign immunity as set forth in section 537.600 through 537.650 of the Missouri Revised Statutes, or any other governmental or official immunity, which is barred under said doctrines of sovereign, governmental or official immunity available to the City, its Board of Aldermen, salaried officers or employees, nor constitute waiver of any available defense. The Service Provider shall cause all policies of insurance related to the contract to be endorsed in accord to this subparagraph.

H. If this is a multi-year contract then the Service Provider shall further require the upper limits of coverage of such policies to be adjusted on an annual basis to be at least equal to the limits of liability set forth in section 537.610.2 and 537.610.5 of the Missouri Revised Statutes as amended from time to time.

I. Insurance Certificates. It is the sole responsibility of the Service Provider to provide the City with the most up-to-date insurance certificates and to keep them current throughout the term of the contract and for any renewal periods. Any failure to maintain insurance coverage shall not relieve any contractual responsibility, obligation or liability under the contract documents. Insurance Certificates must be faxed or mailed to the address provided.

17. **Notices.** All notices required or permitted herein under and required to be in writing may be given by FAX or by first class mail addressed to City and Service Provider at the addresses provided. The date of delivery of any notice given by mail shall be the date falling on the third day after the day of its mailing. The date of delivery of notice by FAX transmission shall be deemed to be the date transmission occurs, except where the transmission is not completed by 4:30 p.m. on a regular business day at the terminal of the receiving party, in which case the date of delivery shall be deemed to fall on the next regular business day for the receiving party.

18. **Jurisdiction.** This contract and every question arising hereunder shall be construed or determined according to the laws of the State of Missouri. Should any part of this agreement be litigated, venue shall be proper only in the Circuit Court of Taney County, Missouri.

19. **Missouri Immigration Law Affidavit.** After January 1, 2009, the service provider takes note that Section 285.530.2 of the Missouri Revised Statutes requires a political subdivision as a condition of a contract or grant in excess of $5,000 awarded after January 1, 2009, to require the business entity to affirm by sworn affidavit and provision of documentation the business entity has enrolled and participated in a federal work authorization program with respect to its employees who work in connection with the contracted services. To that end, the services provider will provide a signed affidavit affirming that it does not knowingly employ any person who is an unauthorized alien in connection with the contract. The service provider will provide with their bid specifications and bonding information a statement that the company has such a program, documentation for the program, and that it will not employ unauthorized aliens in connection with the work.

☐ ____ If this box is checked, then the requirement for an Immigration Law Affidavit does not apply because the dollar value of the contract is less than the $5,000 minimum.

20. **Entire Agreement**. This agreement contains the entire agreement of the parties. No modification, amendment, or waiver of any of the provisions of this agreement shall be effective unless in writing specifically referring hereto, and signed by both parties.

21. **Compliance with Laws**. Contractor agrees to comply with all applicable federal, state and local laws or rules and regulations applicable to the provision of services and products hereunder. Contractor affirmatively states that payment of all local, state and federal taxes and assessments owed by Contractor is current.

22. **Safety.** Contractor and subcontractors performing service for the City are required and shall comply with all applicable Occupational Safety and Health Administration (OSHA). All contractors and subcontractors shall be held responsible for the safety of their employees and any unsafe acts or conditions that may cause injury or damage to any persons or property within and around the work site.

23. **Contact Information:** City of Branson
Attn: Contract Management
110 W Maddux St., Ste. 205
Branson, MO 65616
417-337-8522

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day and year herein stated.

SERVICE PROVIDER:

By: Joanne L Brown 2/25/2020
(Signature) Date

Name: Joanne L. Brown
(Printed Name)

Title: Owner

Company Name: Under The Wire, LLC

Address: 3758 White Oak Rd.
Fordland, MO 65652

Phone: 417-844-1161

E-Mail: underthewire.llc@gmail.com

Tax ID: 47-2835075

CITY OF BRANSON, MISSOURI

E. Edd Akers 3/26/20
E. Edd Akers Date
Mayor

CITY OF BRANSON INCORPORATED SEAL MISSOURI

ATTEST:
Lisa K Westfall 3/26/20
Lisa K Westfall Date
City Clerk

APPROVED AS TO FORM:
Chris Lebeck #51831 1/30/20
Chris Lebeck #51831 Date
City Attorney

Under the Wire, LLC
3758 White Oak Rd.
Fordland, MO 65652

Scope of Contract

1. Purpose: Under the Wire, LLC agrees to assist city staff with installation and maintenance of the City's traffic signal equipment. This contract shall encompass Traffic Signal Maintenance for the sixteen (16) traffic signals and five (5) crosswalks located in the city. Conditions of the work covered under this Contract are for both routine repair and maintenance and emergency work. During the contract period Under the Wire, LLC will be available for any and all traffic signal maintenance and repair jobs required by the City.

2. Minimum Qualifications:

2.1 Under the Wire, LLC shall possess the necessary experience in installation, programming, maintenance, troubleshooting and repair of traffic signal systems required. Possession of a traffic signal technician certification from an accredited trade association such as International Municipal Signal Association (IMSA) is required.

Under the Wire, LLC shall possess the necessary experience with troubleshooting and repair of railroad (downstream of railroad equipment) and emergency vehicle pre-emption systems.

2.2 Under the Wire, LLC shall perform all work in accordance with the latest editions and most current revisions and additions of:

a. The Standard Specifications for Road, Bridge and Municipal Construction, adopted by the Department of Transportation;

b. The Manual on Uniform Traffic Control Devices for Streets and Highways, (MUTCD) adopted by the Department of Transportation;

c. The National Electric Safety Code and Safety Rules for the Installation and Maintenance of Electrical Supply and Communication Lines;

d. The City of Branson Technical Specifications for Public Improvement Projects.

In case of conflict with any parts of the repairs, the City shall determine prior to commencement of work what standard(s) shall apply.

3. Scope of Work

3.1 Installation of Radar Detection Systems including mounting brackets, radar heads, pulling power and communication wire and terminating in control cabinet.

3.2 Removal of detection system wiring and equipment.

3.3 Removal and installation of traffic signal cabinets including the disconnection and reconnection of power, communication and detection wiring systems.

3.4 Removal and installation of new traffic signal related equipment damaged in vehicle accidents, weather, etc.

3.5 Assist city staff with troubleshooting traffic signal related issues.

3.6 Relocation and installation of pedestrian crossing poles, heads, buttons, etc.

These tasks are not intended to be exhaustive, but rather representative of the type of work Under the Wire, LLC is expected to complete.

3.7 Emergency Work. Under the Wire, LLC shall respond to calls for Emergency traffic signal situations from authorized parties (see below) within two (2) – four (4) hours during normal weather and traffic conditions, twenty-four (24) hours a day seven (7) days a week (including holidays). Emergencies shall include the following:

a. Intersection is dark (power failure)

b. Replacing poles, cabinets and other traffic signal related equipment damaged in vehicular accidents.

c. Assist city staff with trouble shooting and installation of city provided materials and equipment.

This is not an all-inclusive list. Other types of repairs and services may be required. For the purposes of this bid, an emergency is defined as any condition(s) which is a threat to the safety of drivers and/or property, or a condition that will affect the traffic flows as determined by the Director of Public Works/Engineering or the Project Manager. In the event that there are not four (4) regular working hours remaining in the day that a call is received, Under the Wire, LLC will be expected to work overtime if requested or respond within the first working hour of the following work day. Under the Wire, LLC shall provide the City with a twenty-four (24) hour emergency contact phone number.

3.8 Non-Emergency Response. All other traffic signal calls from the City shall be considered Non-Emergency, and response shall be made within four (4) hours. Such response shall be available twenty-four (24) hours a day, including Saturdays, Sundays and holidays.

3.9 The only City personnel authorized to call for traffic signal service responses (emergency or non-emergency) shall include: Director of Public Works/Engineering, Project Manager and Public Works Operations Manager.

a. Under the Wire, LLC is aware that the Police Department personnel are **not authorized** to make direct calls to Under the Wire, LLC for any traffic signal maintenance work.

3.10 Under the Wire, LLC shall service, repair, replace parts, or place in temporary operating condition, any damaged or out of order equipment. Repairs may require removal of damaged equipment, erection and maintenance of signs, barricades, temporary signals, or lights as necessary for protection of the public and to guide or regulate traffic. Work may also include repair or replacement of damaged conduit or wiring extending beyond the post.

3.11 Except as provided in the Section entitled Extra Work, no additional compensation shall be paid for providing emergency maintenance or repairs.

3.12 Regular service shall be made available between the hours of 7:00 a.m. and 4:00 p.m., Monday thru Friday, excluding City recognized holidays. All work requested outside of these times shall be considered EMERGENCY after hour's service and shall be charged at the rate specified in the bid.

4. Extra Work

4.1 For each accident, the city reserves the right to make recovery for all damages from the damaging party or parties.

4.2 Under the Wire, LLC shall furnish an individual, itemized invoice upon completion of extra work.

5. Traffic Control

5.1 Under the Wire, LLC shall provide adequate traffic control for work area protection.

5.2 All personnel, signs, barricades, and any other traffic devices necessary shall be provided by Under the Wire, LLC.

5.3 The City shall make no separate payment for this work.

5.4 Traffic control includes but is not limited to the following:

a. Whenever possible, the work site on a two-lane street or highway shall be confined to one traffic lane leaving the opposite open to traffic.

b. Work area protection shall take into account the duration of the project, the size of the project, the lanes of traffic, the volume of traffic, the speed limit, and the distance to the work area from the pavement.

c. Work vehicles shall have their flashing lights operating, but not as a substitute for any traffic control devices, for work area protection.

d. Warning signs such as "Workers Ahead" shall be diamond shaped having a black symbol or message on an orange reflective background. Such signs shall have a minimum size of 30 inches by 30 inches with a maximum size of 48 inches by 48 inches. Such signs shall be posted at a minimum height of 24 inches above the pavement.

e. Cones used as daytime channeling devices shall be at least 28 inches tall, conical or tubular in shape with a broadened base, and orange in color. Cones shall be spaced equal in feet to the posted speed limit or closer along the taper length.

f. Channeling devices shall be positioned to provide adequate taper length before the work area to guide traffic through the work area. Taper length shall be calculated using the latest MUTCD guidelines.

g. For lane closures on multilane highways, appropriate warning signs such as "Right Lane Closed" and channeling devices at the appropriate intervals shall be used depending on the speed limit.

h. Should complete street closure be required for a minimum of 8 hours on any given day to complete contract work, Under the Wire, LLC shall notify the Project Manager to foster communication with the public and appropriate barricades (at least 3 Type III barricades at each intersection) and "Road Closed" and "Detour" arrow signs shall be used to direct traffic around the work area.

i. Flaggers shall be appropriately dressed (reflective vests, etc.) to alert motorists, and shall stand in a conspicuous position facing approaching traffic and shall use the proper traffic control sign when directing traffic.

6. Inspection of Work

6.1 All work shall be completed to the satisfaction of the City's Project Manager who will resolve any questions as to proper procedures or quality of workmanship.

7. Unsatisfactory Work

7.1 If at any time during the contract, the service performed or work done by Under the Wire, LLC is considered by the City to create a condition that threatens the health, safety or welfare of the community, Under the Wire, LLC shall, on being notified either by written or oral notice, immediately correct such deficient service or work.

7.2 In the event Under the Wire, LLC fails, after notice, to correct the deficient service or work immediately, the City shall have the right to order correction of the deficiency by separate contract or with its own resources at the expense of Under the Wire, LLC.

8. Estimates:

8.1 Under the Wire, LLC shall provide written, "not to exceed" estimates on all projects except emergencies. This estimate shall include the estimated number of hours, hourly rate, number of types of employees required, estimated material cost and number of calendar days required to complete the work. Under the Wire, LLC shall respond to requests for estimates for non-emergency work within two (2) days and provide written estimates within five (5) days.

8.2 It shall be Under the Wire, LLC's responsibility to ensure they have all information to prepare accurate estimates.

8.3 Work shall only be performed with the City's written authorization by issuance of a Purchase Order. Upon authorization, actual work shall not exceed Under the Wire, LLC's estimate.

8.4 It is the City's intent to get the best quality work at a competitive price. If, in the city's opinion, an estimate seems unreasonable, the City will inform Under the Wire, LLC. If an agreement on a competitive price cannot be reached, the City will use another vendor to complete the work.

9. Prices:
Parts:

9.1 All parts, maintenance items, etc. not provided by the City must be invoiced separately. Please refer to the pricing page. Actual cost may be used plus a percentage markup.

9.2 All parts and materials supplied by Under the Wire, LLC and used on City equipment shall be preapproved by the Project Manager. No parts, accessories, or supplies shall be used which might void the manufactures warranty.

9.3 Any part removed is City property and shall be returned or disposed of as directed by the Public Works/Engineering Department unless new parts prices are predicated upon an exchange basis.

10. Labor:

10.1 Prices quoted shall include all labor costs, insurance, overhead, profit, mobilization, travel time, mileage and exclude taxes. Prices quoted must be firm for the term of the contract.

10.2 Labor (regular and overtime), pertaining to repairs must be invoiced separately.

10.3 Labor must have a minimum warranty of 90 days.

11. Invoicing:

11.1 The city agrees to pay Under the Wire, LLC in accordance with the rates set forth on the pricing page. Payments will be paid by the City based upon an itemized statement of services furnished by Under the Wire, LLC and subject to approval by the Director of Public Works/Engineering or the Project Manager, that Under the Wire, LLC fully performed the work satisfactorily.

12. Subcontracting:

12.1 Under the Wire, LLC must function as the single point of responsibility for the City, regardless of any subcontractor arrangements for all services provided. Under the Wire, LLC must submit a list of subcontractors to the Public Works/Engineering Department for approval within thirty (30) days from the beginning of this contract. This shall include assuming responsibilities and liabilities for all material, and services provided. None of the work or services covered by the contract shall be subcontracted without prior approval of the City.

13. Evaluation: Bidders will be evaluated based on the following criteria:

13.1 Vendor qualification.
- a. Location of principal office.
- b. Normal business hours.

c. Guaranteed non-emergency response time to site.
d. Guaranteed emergency response time to site.
e. Guaranteed emergency response time weekends, holidays and after-hours.

13.2 Service
a. Program and troubleshoot 170 and 2070 controllers.
b. Program and troubleshoot NEMA controllers.

13.3 Technicians
a. Technicians are IMSA or equivalent certified
b. Alternate technician available in event technician is unavailable.

13.4. Cost
a. Equipment rate
b. Normal trip charge to Branson
c. Normal hourly rate
d. After hours, weekend and holiday rate

14. Contractor Guarantee. Under the Wire, LLC shall be responsible for the condition of all material and all work performed as part of this contract and such material and labor shall be guaranteed by Under the Wire, LLC and his surety against defective workmanship and/or material found to be defective in manufacture or which has been damaged in handling or placement after delivery for a period of twelve (12) months after acceptance by the City. If material is provided by the City, Under the Wire, LLC shall determine that the material is in good condition and shall notify the Project Manager, of any defects before accepting material. Under the Wire, LLC shall repair, replace or otherwise make good at his own expense any such defect or failure which may become evident within the guarantee period, excepting as may be due to normal use or wear.

15. Utility Conflicts. Under the Wire, LLC shall make every effort to locate all underground pipe lines and conduits by contacting owners of underground utilities, by prospecting, or otherwise, in advance of trench excavation or boring operations. Under the Wire, LLC will be solely responsible for any or all damages whether direct, indirect, or consequential to underground or above ground utilities and pipelines and the surroundings and shall indemnify and hold harmless the Owner and Engineer for any and all claims or judgments whenever made as a result of his actions.

16. Protection and Maintenance of Public and Private Property. Under the Wire, LLC shall protect, shore, brace, support and maintain all underground pipes, conduits, drains and other underground construction uncovered or otherwise affected by the construction work

performed by him. All pavement, surfacing, driveways, curbs, walks, buildings, utility poles, guy wires, and other surface structures affected by construction operations in connection with the performance of the contract, together with all sod and shrubs in yards and parking areas crossed by, or adjacent to, the construction limits, shall be maintained and, if removed or otherwise damaged, shall be restored to the original condition whether within or outside the easement.

All replacement of such underground construction and surface structures, or parts thereof, shall be made with new materials conforming to the requirements of these specifications, or if not specified, as approved by the Project Manager.

Under the Wire, LLC shall be responsible for all damage to streets, roads, highways, shoulders, ditches, embankments, culverts, bridges, or other public or private property or facility, regardless of location or character, which may be caused by moving, hauling, or otherwise transporting equipment, materials, or men to or from the work or any part or site thereof whether by him or his sub-contractors. Under the Wire, LLC shall make satisfactory and acceptable arrangements with the Owner of, or the agency or authority having jurisdiction over, the damaged property or facility concerning its repair or replacement or payment of costs incurred in connection with said damage.

17. Citizen Claims. In the event that a citizen makes a claim against Under the Wire, LLC, then Under the Wire, LLC shall do the following:

    17.1 Investigate a claim when notified by a citizen or the City

    17.2 Within a reasonable period of time after completing the investigation, Under the Wire, LLC shall notify the person making the claim or a part thereof. The City shall receive a copy of the notification.

    17.3 Claim shall not be denied for frivolous reasons.

In the event the City determines after notification by a citizen that Under the Wire, LLC has failed to comply with the above provisions and after notifying Under the Wire, LLC and determining that Under the Wire, LLC has failed to comply with the above provisions, the City, may, in its discretion, withhold payment to Under the Wire, LLC until the provisions set forth above are complied with.

Exhibit B

PRICING PAGE

Under the Wire, LLC must provide pricing information as specified below to provide (1) Annual Traffic Signal maintenance and (2) Traffic Signal emergency repair services in accordance with the terms and conditions of the contract.

001. Labor for installation/maintenance during regular hours	$ 93.00 / hour
003. Labor for installation/maintenance (emergency, after hours)	$ 123.00 / hour
004. Parts (cost plus markup)	14 %
005. Bucket Truck Rate	$70.00 / hour
006. Installation of detection loops (per MoDOT Standards)	$ 6.10 / LF

BILL NO. 5891

STAFF REPORT

ITEM/SUBJECT: **READING OF A BILL APPROVING THE 2021 DELTA VISION PLAN PREMIUMS THROUGH DELTA DENTAL OF MISSOURI FOR THE CITY OF BRANSON AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.**

INITIATED BY: **HUMAN RESOURCES DEPARTMENT**

FIRST READING: **OCTOBER 13, 2020** **FINAL READING:** **OCTOBER 27, 2020**

EXECUTIVE SUMMARY:

- The cost for dental insurance through Delta Vision remained flat for 2021.
- Regardless of the coverage level chosen, the employee pays 100% of the premium.
- The coverage is for materials only as the eye examinations are covered at no additional cost under each of the Anthem medical insurance plans.

FINANCIAL IMPACT:

- ✓ **No impact/Not applicable**
- ___ **Budgeted in the current year's budget**
- ___ **Other (see additional explanation)**

STAFF RECOMMENDATION:

- ✓ **Recommended**
- ____ **Not Recommended**
- ____ **Neutral/None**

COMMUNITY PLAN 2030: COMMUNITY: 4.1.3: Continue to promote health and wellness to employees and the community.

ATTACHED EXHIBITS:

BILL NO. 5891 **ORDINANCE NO.** _____

AN ORDINANCE APPROVING THE 2021 DELTA VISION PLAN PREMIUMS THROUGH DELTA DENTAL OF MISSOURI FOR THE CITY OF BRANSON AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.

WHEREAS, the City of Branson's insurance broker, Ollis Akers & Arney Insurance evaluated vision coverage options available to the City and recommends Delta Vision; and

WHEREAS, the Board of Aldermen desires to allow employees to purchase vision coverage through a group plan as part of employee benefits in 2021.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, MISSOURI, AS FOLLOWS:

Section 1: The Board of Aldermen hereby approves DELTA DENTAL OF MISSOURI for DELTA VISION PLAN COVERAGE FOR FULL-TIME EMPLOYEES OF THE CITY OF BRANSON, and authorizes the Mayor to execute the contract in substantially the form attached as Exhibit "1".

Section 2: This ordinance shall be in full force and effect upon and after its passage and approval.

Read, this first time on this _____day of _____, 2020.

Read, this second time, passed, and truly agreed to by the Board of Aldermen of City of Branson, Missouri this _____day of _____, 2020.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

CLL #51831 10/7/20

Chris Lebeck #51831
City Attorney

Exhibit "1"

DELTA DENTAL

DeltaVision®

Group Vision Application – MISSOURI
GROUP ID 18010201

Group Sponsor Name: City of Branson **Phone:** (417) 335-6042

Address: 110 West Maddux, Suite 200

City: Branson **State:** MO **Zip:** 65616

TERMS

A check for the first month's premium and other applicable fees is **NOT REQUIRED** to begin processing.

Effective Date of Benefits: 01 /01 /2021 **Renewal Date of Benefits:** 01 /01 /2022

Contract Term: 12 months

Group Sponsor elects to offer the following coverage to its employees:

DELTAVISION INSURANCE – SP 150 Policy ☑ Year Plan

Copays $na /$25 ; **Frequencies** 12 / 12 / 12

Contacts & Glasses available in same Benefit Period? ☐ Yes ☑ No

Benefits Notes:

Initial Monthly Premium Rate VOLUNTARY or GROUP SPONSOR PAID:

Member Only	$ 5.45
Member PLUS Spouse	$ 10.20
Member PLUS One	$
Member PLUS Child(ren)	$ 11.58
Member PLUS Family	$ 16.88

Participation: Depending on group size and coverage elected, specific participation requirements (minimum 2 enrolled Voluntary) will apply. Participation must be met before the insurance can be effective and must be maintained continuously while insurance is in force to prevent cancellation of coverage.

Under ERISA (Employee Retirement Income Security Act of 1974), it is required that there be a named fiduciary for each employee benefit plan. It is understood that the undersigned Group Sponsor is the named fiduciary for each employee benefit plan. Group Sponsor hereby certifies that the information provided herein is true and complete to the best of its knowledge and that Group Sponsor has read and understands this form.

The information contained herein describes the essential provisions of the elected coverage(s) selected by Group Sponsor. By signing this form, both parties agree that these are the essential provisions of the coverage Group Sponsor is purchasing and that the "Membership Agreement" between the parties consists of the Master Policy, Member Certificate (including any riders or attachments), this Group Vision Application, and the Member Enrollment Forms, all of which are incorporated herein by reference. Except as otherwise provided in the Membership Agreement documents, this form and those documents may be changed by the mutual written agreement of the parties.

DeltaVision® is underwritten by Advantica Insurance Company and administered by Delta Dental of Missouri and Superior Vision Services, Inc. Advantica Insurance Company's trade name and mark are owned by Delta Dental of Missouri. Superior Vision™'s trade name and mark are owned by Versant Health. Advantica Insurance Company and Superior Vision are not sponsored or endorsed by the Delta Dental Plans Association. Delta Dental and DeltaVision® are registered trademarks of the Delta Dental Plans Association.

DELTA DENTAL

DeltaVision®

ANY PERSON WHO KNOWINGLY PRESENTS A FALSE OR FRAUDULENT CLAIM FOR PAYMENT OF A LOSS OR BENEFIT OR KNOWINGLY PRESENTS FALSE INFORMATION TO OBTAIN INSURANCE IS GUILTY, OR MAY BE GUILTY, OF A CRIME AND MAY BE SUBJECT TO FINES AND CONFINEMENT IN PRISON.

Signature of Authorized Representative of Group Sponsor: _____ **Date:** _____

Printed Name: E. Edd Akers **Title:** Mayor

Signature of Representative of Advantica Insurance Company: Christine Waltman **Date:** 8/24/2020

Printed Name: Christine Waltman **Title:** Regional Account Manager

Advantica Insurance Company: P.O. Box 8510, St. Louis, MO 63126-0510

APPROVED AS TO FORM:

#51851 9/4/20

City Attorney

BILL NO. 5892

STAFF REPORT

ITEM/SUBJECT: **READING OF A BILL APPROVING PAYMENTS FOR THE 2021 SUPPLEMENTAL INSURANCE PREMIUMS, FLEXIBLE SPENDING ACCOUNTS AND HEALTH SAVINGS ACCOUNTS AND APPROVING ENROLLMENT OF ALL HEALTH COVERAGES TO BE MANAGED THROUGH AMERICAN FIDELITY ASSURANCE COMPANY AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.**

INITIATED BY: **HUMAN RESOURCES DEPARTMENT**

FIRST READING: **OCTOBER 13, 2020** **FINAL READING:** **OCTOBER 27, 2020**

EXECUTIVE SUMMARY:

- The costs for supplemental insurance and pre-tax flexible spending are paid solely by the employee, but at a group rate facilitated by the City of Branson.

- American Fidelity does not charge for administration flexible spending accounts. Their stated intention is that flexible spending accounts will always be at no costs to their clients. Furthermore, American Fidelity will not collect from the City balances owed by employees who leave employment prior to fulfilling what they had spent from their flexible spending accounts.

- The City will be switching Health Savings Account management services from HSA Central to American Fidelity. With American Fidelity, employees will be better served as HSA accounts may be set up while enrolling for benefits (currently they must make a separate appointment and there are frequent delays), and the employees will no longer be charged monthly fees on their accounts.

- American Fidelity's platform for insurance enrollments allows for a far greater customer-oriented service than the prior platform used. In this, all employee insurance – both City provided and optional – will be administered on one unified platform. With the addition of HSAs to the platform, all benefits enrollment will be seamless, easier to administer and more convenient for employees.

FINANCIAL IMPACT:

___ **No impact/Not applicable**
___ **Budgeted in the current year's budget**
_✓_ **Other (see additional explanation)**

STAFF RECOMMENDATION:

_✓_ **Recommended**
____ **Not Recommended**
____ **Neutral/None**

COMMUNITY PLAN 2030: COMMUNITY: 4.1.3: Continue to promote health and wellness to employees and the community.

ATTACHED EXHIBITS:

ITEM/SUBJECT: **READING OF A BILL APPROVING PAYMENTS FOR THE 2021 SUPPLEMENTAL INSURANCE PREMIUMS, FLEXIBLE SPENDING ACCOUNTS AND HEALTH SAVINGS ACCOUNTS AND APPROVING ENROLLMENT OF ALL HEALTH COVERAGES TO BE MANAGED THROUGH AMERICAN FIDELITY ASSURANCE COMPANY AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.**

DETAILED ANALYSIS:

Optional insurance coverages, as well as FSA monies, are paid solely by the employee.

The City will contribute HSA monies based on the approved Employer/Employee medical insurance cost sharing plan; employees may add addition monies to their HSA accounts, up to IRS limits.

American Fidelity does not charge for using its enrollment platform.

For 2021 insurance coverages, American Fidelity staff will facilitate one-on-one enrollments and enrollments will be done virtually.

BILL NO. 5892 **ORDINANCE NO. _____**

AN ORDINANCE APPROVING PAYMENTS FOR THE 2021 SUPPLEMENTAL INSURANCE PREMIUMS, FLEXIBLE SPENDING ACCOUNTS AND HEALTH SAVINGS ACCOUNTS AND APPROVING ENROLLMENT OF ALL HEALTH COVERAGES TO BE MANAGED THROUGH AMERICAN FIDELITY ASSURANCE COMPANY AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.

WHEREAS, the Human Resources Department uses employee insurance enrollment services from American Fidelity; and

WHEREAS, the Board of Aldermen desires to assist employees in maintaining supplemental insurance and providing a means for pre-tax flexible spending and health savings accounts for medical or dependent care through American Fidelity Assurance Company.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, AS FOLLOWS:

Section 1: The Board of Aldermen hereby approves the agreement with American Fidelity Assurance Company for supplemental coverages and payments for employee flexible spending, health savings accounts and for administration of enrollment for medical, dental, vision, life/AD&D and supplemental insurance coverages and authorizes the Mayor to execute the contract attached hereto as Exhibit "1."

Section 2: This ordinance shall be in full force and effect upon and after its passage and approval.

Read, this first time on this _____ day of _____, 2020.

Read, this second time, passed and truly agreed to by the Board of Aldermen of the City of Branson, Missouri this _____ day of _____, 2020.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

CQL #51831 10/7/20

Chris Lebeck #51831
City Attorney

Exhibit "1"

AMERICAN FIDELITY
a different opinion

Service Exchange Agreement

This Service Exchange Agreement is entered into by and between American Fidelity Assurance Company ("American Fidelity") and City of Branson ("Customer"), who in consideration of the mutual agreements and promises contained herein, agree to work together as described in this Service Exchange Agreement. This Service Exchange Agreement shall be effective on the date signed by American Fidelity and shall continue for a term of one (1) year, unless earlier terminated or modified by agreement of the parties.

American Fidelity will provide to Customer the following services (the "Services"):

- Section 125 Plan Administrative Services
- Healthcare Flexible Spending Account and Health Savings Account Administrative Services
- Benefits Debit Card Services for Healthcare FSA and HSA Eligible Participants
- Annual Enrollment (American Fidelity's or Customer's platform)
- Year-Round Support from a dedicated Account Manager

In exchange for the Services, Customer shall:

Products

- Allow American Fidelity to be the primary provider for supplemental insurance products; and
- Give American Fidelity the opportunity to offer insurance products to all eligible employees.

Communication

- Permit American Fidelity opportunities to present to employees or employee groups prior to enrollment;
- Facilitate one-on-one meetings of employees with American Fidelity to discuss employee benefit options and as applicable, to make their annual Section 125 Plan enrollment elections; and
- Provide working space for American Fidelity during enrollment meetings.

Administration

- Provide a complete employee census to American Fidelity each year;
- Provide other administrative services to American Fidelity as may be mutually agreed to by the parties; and
- Provide payroll deduction for American Fidelity products and services.

By agreeing to the Services, Customer acknowledges its understanding of the following:

- The Services described above will be provided to the extent allowed by law;
- American Fidelity does not provide tax or legal advice
- American Fidelity reserves the right to change the delivery of Services and cost associated with them, but only with advanced written communication to Customer.

Intending to be bound, American Fidelity and Customer have caused their duly authorized representatives to execute this Service Exchange Agreement.

AMERICAN FIDELITY OFFICER		CUSTOMER	
Signature: Jeff Johnson	Date: 9/20/2020	Signature:	Date:
Printed Name: Keith Johnson	Date: 9/20/2020	Printed Name: E. Edd Akers	Date:

APPROVED AS TO FORM:
CLL #5183 9/16/20
City Attorney

ENROLLMENT SUPPORT AGREEMENT

This Enrollment Support Agreement (this "Agreement") is made between American Fidelity Assurance Company, located at 9000 Cameron Parkway, Oklahoma City, OK 73114 ("Company") and City of Banson, located at 110 W. Maddux St., Suite 315, Branson, MO 65616 ("Client") effective as of the date signed by the Parties (the "Effective Date"). Company and Client may be referred to herein as a "Party" or the "Parties" as the context requires.

Company and Client wish to enter into an arrangement where the Company shall provide open enrollment support to Client and in exchange, Client shall perform certain administrative functions, in each case as set forth herein. For mutual consideration, the receipt and sufficiency of which is acknowledged, the Parties hereby agree as follows:

AGREEMENT

1. **ENROLLMENT SUPPORT**.

a. Company will provide open enrollment support to Client during mutually agreeable days and times (as more particularly described herein, the "Services").

b. Company will provide its salaried account managers to Client and Client's employees during the enrollment.

c. Company will offer employees its voluntary insurance products and services, and any additional plans the Parties may mutually agree upon to Client's employees.

d. Company shall use the data provided by Client to provide enrollment support, and shall use such data in accordance with the terms of this Agreement.

2. **CLIENT UNDERTAKINGS**.

a. Client hereby grants Company the right to be Client's exclusive Section 125 administration provider, pursuant to the Flexible Spending Account Recordkeeping Agreement.

b. Client hereby grants Company the right to offer to Client's employees Company-approved, voluntary insurance products and services, and any additional plans the Parties may mutually agree upon.

c. Client shall provide adequate working conditions (for example, building space for one-on-one benefit reviews) during enrollment meetings that support Company's staff.

d. Client shall provide such other cooperation and services to Company as may be mutually agreed to by and between the Parties.

e. Client shall also provide to Company annual individual one-on-one access to Client's employees for the offering of additional supplemental employee benefits (the "Benefits") and ability to adequately communicate the supplemental plan offerings through a jointly determined and approved enrollment process outlined below.

f. Client is granted a limited non-exclusive right to access and/or use the Software Platform. Client shall not attempt to copy, modify, or reverse engineer the Software Platform. Client shall use commercially reasonable efforts to maintain the security of access credentials, including usernames and passwords for the Software Platform and to prevent access by unauthorized personnel.

3. **ENROLLMENT PROCESS**.

a. Company will individually see all benefit-eligible employees to educate them and introduce them to the enrollment system, as well as walk them through their enrollment in the time frame the Client deems acceptable.

b. The online system will be accessible via an internet connection, and Company representatives are able to log on to AFEnroll (the "Software Platform") via an authentication protocol.

c. Company will re-enroll employees for Client's Section 125 plan, and concurrently Company will be able to offer employees its voluntary insurance programs that are currently available. Upon Client's request, Company will assist employees to enroll in Client's core insurance products selected by the employee.

d. Company will be allowed to conduct group meetings at each site relating to enrollment and to assist employees who may need help in answering questions and/or to help enroll in the system.

e. Client shall cooperate with Company in providing all information requested by Company in connection with providing services hereunder. Such information shall be provided at least 45 days in advance of the enrollment period.

f. Client acknowledges and agrees that if, at any time during the term of this Agreement, it elects to utilize any of Company's other enrollment options or other services, additional documentation may be required at the time of such election.

g. Client further agrees that to the extent specialized support is required to perform the Services, Company shall notify Client of any potential expenses for additional staffing or other resources (beyond those allotted to provide Services for the standard case).

4. **CLIENT DATA AND DATA SECURITY**.

a. Under this Agreement, Company may access, receive, transmit, or maintain non-public data from or on behalf of Client and its employees (collectively, "Client Data"). Client Data shall be treated as confidential and protected as provided herein. Client is and will remain the owner of Client Data.

b. Client hereby authorizes Company to use the Client Data to provide the Services; direct access to Client Data shall be limited to those representatives of Company who have a need to access Client Data in order to provide the Services.

c. In connection with the Services, Company will provide certain data back to Client, which data will be based on the Client Data, but will contain updates based on information gathered from employees during Company's provision of Services.

d. If Client's employees purchase Benefits from Company, Company will maintain certain fields of the Client Data necessary for the Benefits, along with some fields of Client Data for the provision of Section 125 services (this data shall be referred to herein as the "Service Data"; where applicable, Client Data and Service Data may be referred to collectively as "Data"). Client acknowledges that Company shall own the Service Data and shall be entitled to retain and use such Service Data in order to provide Benefits to Client employees. Company shall be entitled to use Service Data pursuant to the underlying agreements relating to the Benefits.

e. Data shall be shared between Company and Client at agreed-upon times, and via agreed-upon secured file transfer protocol (SFTP). Under no circumstance will Data be shared via non-secure email.

f. Company shall not share any Client Data with third Parties without written direction from Client, but may share Service Data where necessary to provide the Services or Benefits, provided that Company has entered into written agreements with any direct service provider (e.g., a third-party administrator) relating to data security that are no less stringent than this Agreement.

g. Company shall utilize appropriate administrative, physical and technical security measures to protect the confidentiality and integrity of the Data, including, without limitation, securing its facilities, utilizing industry-accepted and modern security and network appliances, encryption of Data, current and applicable security patches, application scanning, vulnerability testing, virus protection measures, network and endpoint protection measures, intrusion detection and prevention, and access controls. Company shall conduct a risk assessment annually and will implement corrective action plans to correct issues that are identified. Company shall implement appropriate personnel security procedures and practices, including, but not limited to, conducting background checks consistent with applicable law and providing appropriate privacy and information security training to its employees. Upon Client's written request, Company shall make available executive summaries of Company's audit evidence annually.

h. Company may use Client's network to access the internet; Company acknowledges and agrees that Client's computers, applications, information storage, networks, and telecommunications systems, including telephones and facsimiles, (collectively, "Client IT Assets") are Client's property. The Client IT Assets will be used only by properly identified, authenticated, and authorized individuals and will be used solely for Client business. Company acknowledges and agrees that it has no expectation of privacy with respect to use of Client IT Assets.

i. Company agrees that it will require individuals or entities working on behalf of Company in the provision of Services to comply with the provisions of this Agreement and shall provide training consistent with paragraph (g) to promote such compliance.

j. Company and Client have either executed a Business Associate Agreement further addressing protections of Protected Health Information (as defined therein) (the "Business Associate Agreement") prior to the date hereof, or if they haven't executed a Business Associate Agreement, hereby incorporate the terms of the attached Business Associate Addendum attached hereto.

5. **INSURANCE**.

During the term of this Agreement, Company shall maintain the following insurance coverages (collectively, the "Insurance Policies"):

a. Commercial General Liability insurance with limits of no less than $1,000,000 per occurrence covering against bodily injury, property damage and personal and advertising injury liability arising out of the alleged or actual omission, act or negligence of Company in the performance of its obligations under this Agreement.

b. Cyber Liability insurance with limits of no less than $5,000,000 per occurrence to cover damages sustained by a third party from the unauthorized access to or theft of Data and the unauthorized disclosure or use of personally identifiable information in connection with this Agreement. Such cyber liability policy shall cover consumer notification expenses, credit monitoring costs and any other liability, loss or expense of any nature whatsoever arising out of

or related to the unauthorized access to or theft of Data and the unauthorized disclosure or use of personally identifiable information connected, in whole or part, to this Agreement.

6. **CLIENT RESPONSIBILITY FOR ACCURACY OF INFORMATION**.

CLIENT SHALL BE FULLY RESPONSIBLE FOR THE ACCURACY OF CLIENT DATA AND ANY OTHER INFORMATION OR REPORTS IT PROVIDES TO COMPANY. COMPANY SHALL RELY ON THE ACCURACY OF SUCH CLIENT DATA IN THE PERFORMANCE OF SERVICES HEREUNDER. ACCORDINGLY, COMPANY SHALL HAVE NO LIABILITY FOR AND CLIENT SHALL HOLD COMPANY HARMLESS FROM ANY CLAIMS, DAMAGES OR LOSSES ARISING FROM OR RELATING TO CLIENT'S PROVISION OF CLIENT DATA TO COMPANY.

7. **RELEASE OF DATA TO THIRD PARTIES**.

IN THE EVENT THAT CLIENT INSTRUCTS COMPANY TO RELEASE ANY CLIENT DATA TO THIRD PARTIES (TO CLIENT'S CONSULTANT OR OTHER INSURANCE CARRIERS, FOR EXAMPLE), CLIENT SHALL BE RESPONSIBLE FOR OBTAINING ANY REQUIRED CONSENTS AND COMPLIANCE MATTERS, INCLUDING BUT NOT LIMITED TO PUTTING IN PLACE APPROPRIATE AGREEMENTS REQUIRING THE THIRD PARTIES TO ADEQUATELY SAFEGUARD CLIENT DATA. CLIENT AGREES TO HOLD COMPANY HARMLESS FROM ANY LOSS, DAMAGE, COSTS (INCLUDING ATTORNEY'S FEES) OR CLAIM THAT ARISES FROM OR IS RELATED TO RELEASE OF SUCH INFORMATION TO THE THIRD PARTY OR FROM ANY NEGLIGENT ACTIONS AND/OR OMISSIONS OF THE THIRD PARTY.

8. **CONFIDENTIALITY**.

Both Parties acknowledge that they will have access to and receive disclosure of certain confidential or proprietary information about each other, including, but not limited to business discussions and deliberations, marketing strategy and business plans, compliance-related information, network transmissions and other trade secrets (collectively, the "Proprietary Information"). Company shall use Proprietary Information only to provide the Services, and Company shall not disclose Proprietary Information to unauthorized third parties, and shall not use or disclose the Proprietary Information after the termination of the business relationship between Company and Client. Company shall return or destroy any Proprietary Information in its possession within thirty (30) days of the termination of the relationship between Client and Company. The obligations in this Section 8 are in addition to the obligations relating to Protected Health Information (as defined by HIPAA) set forth in the Business Associate Agreement executed by Company and Client. Client shall maintain the confidentiality of Company's Proprietary Information, and shall not disclose such Proprietary Information to any third party. Notwithstanding the foregoing, Proprietary Information shall not include any information that is or becomes generally available to the public or any information that is lawfully obtained by the disclosing party from a third party with the right to disclose such information. In the event of a breach or threatened breach of this provision, the provisions of this paragraph may be enforced by an injunction restraining the breaching party from the commission of such breach to the full extent thereof, or to such extent as a court of competent jurisdiction may deem just and proper for the reasonable protection of the rights and interest of the non-breaching party. Nothing contained herein shall be construed as prohibiting either Party from pursuing any remedy available to it for a breach or threatened breach of this section. This provision shall survive the termination of this Agreement.

9. **COMPLIANCE WITH LAWS**.

In its performance of the Services, Company will comply with all applicable federal and state laws and regulations.

10. **LIMITATION OF LIABILITY**.

TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, THE ENTIRE LIABILITY OF COMPANY FOR ALL MATTERS OR CLAIMS RELATING TO THIS AGREEMENT SHALL BE LIMITED TO THE AMOUNT PAID BY CLIENT FOR THE SERVICES DURING THE TWELVE (12) MONTHS PRIOR TO SUCH CLAIM OR ANY AMOUNT PAID UNDER THE INSURANCE POLICIES, WHICHEVER AMOUNT IS GREATER. SUBJECT TO APPLICABLE LAW, COMPANY IS NOT LIABLE FOR ANY INDIRECT, SPECIAL, INCIDENTAL, PUNITIVE OR CONSEQUENTIAL DAMAGES. COMPANY WILL NOT BE LIABLE FOR DAMAGES RELATING TO FAILURES OF TELECOMMUNICATIONS, THE INTERNET, ELECTRONIC COMMUNICATIONS, CORRUPTION, VIRUSES, SPYWARE, OR LOSS OF BUSINESS, REVENUE, PROFITS OR INVESTMENT. THE LIMITATIONS APPLY EVEN IF COMPANY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

11. **TERM; EFFECT OF TERMINATION**.

The initial term of this Agreement shall be one (1) year from the Effective Date ("Initial Term"). After the expiration of the Initial Term, this Agreement may renew upon written agreement of the parties. Either Party may terminate this Agreement at any time for any reason by providing a written notice of 30 days to the other party. Either Party may also terminate the Agreement for a material breach of this Agreement that remains uncured 30 days after written notice of the breach to the breaching Party. Upon termination of this Agreement, upon Client's request, Company shall destroy any Client Data that is not Service Data; *provided*, *however*, that Client acknowledges that if such destruction is requested, Company's ability to offer Services in the future may require additional disclosures of Client Data for later enrollments.

12. **MISCELLANEOUS**.

a. No Joint Venture. Nothing herein shall be construed to create a joint venture or partnership between the Parties hereto or an employment or agency relationship. Neither Party hereto shall have any express or implied right or authority to assume or create any obligations on behalf of or in the name of the other party or to bind the other Party to any contract, agreement, or undertaking with any third party.

b. Software Platform. Company certifies to Client that it has the right and license to make the Software Platform available for the benefit of Client, subject to the terms of use and privacy policy of the Software Platform.

c. Changes to Laws or Regulations; Force Majeure. This Agreement and the obligations of the Parties shall be subject to modification to comply with applicable laws, regulations, court rulings, and administrative orders, as amended. In no event shall either Party have any claim against the other for failure of performance if such failure of performance is caused by acts of God, natural disasters including fire, flood, or winds, civil or military action, including riots, civil insurrections or acts of terrorists or the taking of property by condemnation.

d. Services Provided to the Extent Permitted. The Services shall be provided to the extent permitted by law. Company does not provide tax or legal advice, and the Client must retain licensed professionals in order to obtain such advice.

e. Notice. Each Party shall deliver all communications in writing either in person, by certified or registered mail, return receipt requested and postage prepaid, by facsimile or email (with confirmation of transmission), or by recognized overnight courier service, and addressed to the other Party at the addresses set forth below the signature blocks.

f. Governing Law. This Agreement and all matters arising out of or relating to this Agreement are governed by, and construed in accordance with, the laws of Missouri, without giving effect to any conflict of laws provisions thereof. Either Party may institute any legal suit, action, or proceeding arising out of this Agreement in the federal or state courts in each case located in Taney County, Missouri. EACH PARTY HEREBY IRREVOCABLY AND UNCONDITIONALLY: (A) CONSENTS AND SUBMITS TO THE EXCLUSIVE JURISDICTION OF THE AFOREMENTIONED COURTS; (B) WAIVES ANY OBJECTION TO THAT CHOICE OF FORUM BASED ON VENUE OR TO THE EFFECT THAT THE FORUM IS NOT CONVENIENT; AND (C) WAIVES ANY RIGHT TO TRIAL BY JURY.

g. Entire Agreement. This Agreement, along with the Business Associate Addendum, contains the entire understanding of the Parties with respect to the subject matter hereof, and supersedes all prior and contemporaneous written or oral understandings, agreements, representations, and warranties.

h. Severability. The invalidity, illegality, or unenforceability of any provision herein does not affect any other provision herein or the validity, legality, or enforceability of such provision in any other jurisdiction.

i. Amendment. This Agreement may not be amended except by written instrument signed by the Parties.

j. No Waiver. No waiver by any Party of any of the provisions hereof shall be effective unless explicitly set forth in writing and signed by the Party who is so waiving. No waiver by any party shall operate or be construed as a waiver in respect of any failure, breach, or default not expressly identified by such written waiver, whether of a similar or different character, and whether occurring before or after that waiver. No failure to exercise, or delay in exercising, any right, remedy, power, or privilege arising from this Agreement shall operate or be construed as a waiver thereof; nor shall any single or partial exercise of any right, remedy, power, or privilege hereunder preclude any other or further exercise thereof.

k. Rights are Cumulative. The rights under this Agreement are cumulative and are in addition to any other rights and remedies available at law or in equity or otherwise.

l. No Assignment. Neither Party may assign this Agreement without the prior written consent of the other Party. Any purported assignment in violation of this Section shall be null and void. This Agreement is binding upon and inures to the benefit of the Parties and their respective successors and permitted assigns.

m. Headings. The headings used herein are for convenience only and shall not aid in interpretation of any term of the Agreement.

n. Counterparts. This Agreement may be executed in one or more counterparts, all of which together shall constitute one and the same original. Signatures to this Agreement by

either of the Parties tendered via delivery of a PDF, facsimile or other reliable electronic delivery shall be binding as if they were originals.

o. No Third Party Beneficiaries. Except for the Parties, their successors and permitted assigns, there are no third party beneficiaries under this Agreement.

IN WITNESS WHEREOF, the Parties have executed this Enrollment Support Agreement as of the date written above.

AMERICAN FIDELITY ASSURANCE COMPANY

By: _____
Name: Keith Johnson
Title: Senior Vice President

Address for Notice:

American Fidelity Assurance Company
Attn:
9000 Cameron Parkway
Oklahoma City, OK 73114

With a copy to:
American Fidelity Assurance Company
Attn: Law Dept.
9000 Cameron Parkway
Oklahoma City, OK 73114

CITY OF BRANSON

By: _____
Name: Edd Akers
Title: Authorized Signatory

Address for Notice:

City of Branson
110 W. Maddux St.
Suite 315
Branson, MO 65616

APPROVED AS TO FORM:

#5131 9/16/20

City Attorney

BUSINESS ASSOCIATE ADDENDUM

(ENROLLMENT SUPPORT AGREEMENT)

THIS BUSINESS ASSOCIATE ADDENDUM (the "Addendum") supplements and is made a part of, as applicable, the Enrollment Services Agreement (the "Agreement") by and between **AMERICAN FIDELITY ASSURANCE COMPANY**, with a principal place of business at 9000 Cameron Parkway, Oklahoma City, OK 73114 (hereafter "Business Associate") and **CLIENT** (hereafter "Covered Entity") and is effective as of the date of the Agreement.

WHEREAS, Business Associate may have access to, create or receive Protected Health Information, as hereinafter defined, on behalf of the Covered Entity in connection with services to be provided by Business Associate to Covered Entity under the Agreement from time to time; and

WHEREAS, Covered Entity wants to satisfy the applicable requirements of the Privacy Rule, Security Rule and Standard Transactions Rule, as those terms are hereinafter defined, by obtaining satisfactory assurances from Business Associate concerning Business Associate's use, disclosure, requests for, and safeguarding of Protected Health Information, and Business Associate wants to provide such assurances, as more particularly set forth in this Addendum, in order to continue to provide the services; and

WHEREAS, Business Associate agrees to comply with the requirements of the Health Insurance Portability and Accountability Act of 1996 (as may be amended from time to time, "HIPAA") (Public Law 104-191) and the Health Information Technology for Economic and Clinical Health Act (as may be amended from time to time, the "HITECH Act") (Division A, Title XIII and Division B, Title IV of Public Law 111-5) and implementing regulations (Title 45, Parts 160, 162 and 164 of the Code of Federal Regulations) dealing with the confidentiality, security and standardized transmission of health or health-related information, as applicable to Business Associate;

NOW THEREFORE, for and in consideration of the foregoing premises, which are incorporated into and made a part of this Addendum, the parties agree as follows:

1. REFERENCES. A reference in this Addendum to any HIPAA Rule means such rule as interpreted under applicable regulations and guidance of general application or published by HHS, including all amendments thereto for which compliance is required, as amended by the HITECH Act.

2. DEFINITIONS.

Terms used, but not otherwise defined, in this Addendum shall have the same meaning as those terms in the HIPAA Rules.

Specific definitions:

a) *Breach.* "Breach" means the acquisition, access, use, or disclosure, or possibility of acquisition, access, use, or disclosure of Protected Health Information in a manner not permitted by the Privacy Rule.

b) *Designated Record Set.* "Designated Record Set" shall have the same meaning as set forth in 45 CFR § 164.501 and refers to an item, collection, or storing of information that contains Protected Health Information that is used, in whole or in part, to make decisions about individuals, their treatment or billing for services rendered, including medical records and billing records, enrollment, payment, claims adjudication and case or medical management record systems.

c) *Electronic Health Record.* "Electronic Health Record" shall have the same meaning as set forth in section 13400(5) of Public Law 111-5 and any implementing regulations.

d) *HHS.* "HHS" means the U.S. Department of Health and Human Services.

e) *HIPAA Rules.* "HIPAA Rules" means the Privacy Rule, Security Rule and Standard Transactions Rule, collectively, as they exist now or as they may be amended

f) *HITECH Act.* "HITECH Act" shall mean the Health Information Technology for Economic and Clinical Health Act included in the American Recovery and Reinvestment Act of 2009, Public Law 111-5.

g) *Limited Data Set.* "Limited Data Set" shall have the same meaning as set forth in 45 CFR § 164.514(e)(2).

h) *Privacy Rule*. "Privacy Rule" means the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Part 160 and Part 164, Subparts A and E, as they exist now or as they may be amended.

i) *Protected Health Information*. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR § 160.103, but for purposes of this Addendum shall be limited to such information created or received by Business Associate from or on behalf of Covered Entity.

j) *Required By Law*. "Required By Law" shall have the same meaning as the term "required by law" in 45 CFR § 164.103. In general, "Required by Law" means a mandate contained in law that compels a person to make a use or disclosure of Protected Health Information and that is enforceable in a court of law.

k) *Secretary*. "Secretary" means the Secretary of the U.S. Department of Health and Human Services or his designee.

l) *Security Incident*. "Security Incident" means the attempted or successful unauthorized access, acquisition, use, disclosure, modification, or destruction of Protected Health Information (whether electronic or non-electronic) or interference with system operations of an information system involving Protected Health Information.

m) *Security Rule*. "Security Rule" means the Security Standards set forth at 45 CFR Parts 160 and 164, as they exist now or as they may be amended.

n) *Standard Transactions Rule*. "Standard Transactions Rule" means the Standards for Electronic Transactions set forth at 45 CFR, Parts 160 and 162, as they exist now or as they may be amended.

o) *Unsecured Protected Health Information*. "Unsecured Protected Health Information" means Protected Health Information that is not rendered unusable, unreadable, or indecipherable to unauthorized individuals through the use of a technology or methodology specified by the Secretary in guidance issued under section 13402(h)(2) of Public Law 111-5 on the HHS Web site.

3. OBLIGATIONS AND ACTIVITIES OF BUSINESS ASSOCIATE

a) Business Associate agrees not to use or disclose Protected Health Information other than as permitted by the Agreement and this Addendum.

b) Business Associate agrees to use appropriate safeguards to prevent any use or disclosure of Protected Health Information for any purpose other than as permitted by this Addendum.

c) Business Associate agrees to ensure that any agent, including a subcontractor, to whom it provides Protected Health Information agrees to the same restrictions and conditions applicable, as set forth in this Addendum, to Business Associate, with respect to Protected Health Information and agrees to implement reasonable and appropriate administrative, technical and physical safeguards to protect the confidentiality and security of Protected Health Information.

d) Business Associate agrees to make its internal practices (including policies and procedures), books, records, and services relating to the use and disclosure of Protected Health Information and the safeguards established with respect to such information available:

   1. to Covered Entity within thirty (30) business days of the date Business Associate receives a request from Covered Entity; and

   2. to the Secretary in the time and manner as directed by the Secretary.

   Notwithstanding the above, no attorney-client, account-client, or other legal privilege shall be deemed waived by Covered Entity or Business Associate by virtue of this provision.

e) Business Associate acknowledges that the Privacy Rule requires Covered Entity to provide individuals with a number of privacy rights, including the right to inspect and copy Protected Health Information within the possession or control of Covered Entity and its business associates, the right to amend such Protected Health Information, and the right to obtain an accounting of disclosures of Protected Health Information to third parties for certain purposes. To assist Covered Entity in complying with these requirements, Business Associate agrees to the following:

   1. Within ten (10) days of a request by Covered Entity, Business Associate shall, as directed by Covered Entity, either (a) provide a copy of such Protected Health Information as is specified by Covered Entity to Covered Entity or to an individual specified by Covered Entity or (b) make such Protected Health Information available for inspection and copying by an individual specified by Covered Entity. To the extent that Business Associate uses or maintains an Electronic Health Record with respect to Protected Health Information, Business Associate shall comply with the requirement of this Section to provide a copy of Protected Health Information upon request by providing an electronic copy of such information to Covered Entity, the individual or a third party

designated by the individual, as directed by Covered Entity. Business Associate shall maintain a record of any access to Protected Health Information provided under this Section in such form as may be specified by Covered Entity and shall provide a copy of such record to Covered Entity promptly upon request. If any individual requests access to Protected Health Information directly from Business Associate, Business Associate shall notify the individual that the request will be forwarded to Covered Entity and shall promptly forward such request to Covered Entity.

2. Within a reasonable time after request by Covered Entity, Business Associate agrees to amend or correct Protected Health Information as directed by Covered Entity.

3. Business Associate agrees to record each disclosure made to a third party of Protected Health Information as would be required by Covered Entity to respond to a request by an individual for an accounting of disclosures of Protected Health Information in accordance with 45 CFR § 164.528, with the exception of disclosures made for any of the following purposes:

    i. treatment, payment, or Covered Entity's health care operations;
    ii. in response to a request from the individual who is the subject of the disclosed Protected Health Information or that individual's personal representative;
    iii. to persons involved in that individual's health care or payment for health care;
    iv. for national security or intelligence purposes;
    v. to law enforcement officials or correctional institutions regarding inmates; or
    vi. that are part of a Limited Data Set.

    At a minimum, Business Associate shall track the following information regarding each disclosure:

    i. Date of the disclosure;
    ii. Name of the third party to whom Protected Health Information was disclosed and if known, the address of the third party;
    iii. A brief description of the disclosed information; and
    iv. A brief description of the purpose and basis for disclosure.

    Business Associate shall maintain a record of such information for no less than six (6) years from the date of disclosure and shall provide such information to Covered Entity within ten (10) days of a request by Covered Entity or, if directed to do so by Covered Entity, shall respond to requests for an accounting of disclosures on behalf of Covered Entity in a manner and timeframe that will allow Covered Entity to comply with the Privacy Rule.

    It is not anticipated that Business Associate will use or maintain Electronic Health Records on behalf of Covered Entity. However, to the extent that Business Associate does use or maintain any Electronic Health Records on behalf of Covered Entity, Business Associate shall maintain such records of its disclosures of Protected Health Information to third parties with respect to such Electronic Health Records as necessary for Covered Entity to comply with section 13405 of Public Law 111-5 and any implementing regulations. Business Associate shall provide such records of disclosure to Covered Entity upon request or, if directed to do so by Covered Entity, shall respond to requests for an accounting of disclosures on behalf of Covered Entity in a manner and timeframe that will allow Covered Entity to comply with applicable law.

f) Business Associate agrees to implement administrative, physical and technical safeguards and security policies and procedures and documentation standards to protect the confidentiality, integrity and availability of Protected Health Information in compliance with 45 CFR §§ 164.308, 164.310, 164.312 and 164.316 in the same manner as such sections apply to Covered Entity.

g) Business Associate agrees to report any Security Incident to the individual or department designated by Covered Entity on the signature page hereto or otherwise so designated in writing (the "Compliance Contact"). Business Associate shall make such report promptly in writing but in no case more than thirty (30) business days after Business Associate learns of a Security Incident. Such report shall include the following:

    1. A description of what happened, including the date of the Security Incident and the date of discovery of the Security Incident;

    2. A description of the types of Protected Health Information that were involved in the Security Incident (such as whether full name, social security number, date of birth, home address, account

number, diagnosis, disability code or other types of information were involved) and whether any such information was Unsecured Protected Health Information;

3. Identification of each individual whose Unsecured Protected Health Information has been, or is reasonably believed by Business Associate to have been, accessed, acquired, used, disclosed, modified or destroyed during such Security Incident;

4. Business Associate's assessment of whether the Security Incident constitutes a Breach, including Business Associate's reasons for concluding that the Security Incident is, or is not, a Breach. This assessment should address, at minimum, information as to the likelihood of reidentification of the information, the person(s) who acquired the information, whether the PHI was actually acquired or viewed, and the extent to which the risk has been mitigated;

5. Such other information as Covered Entity may request.

h) Business Associate agrees to cooperate fully with Covered Entity in investigating any Security Incident and implementing such measures to mitigate any harmful or potentially harmful effects of such Security Incident, as deemed appropriate by Covered Entity in its sole and absolute discretion, including, but not limited to, notifying affected individuals, appropriate authorities and media of the Security Incident, regardless of whether the Security Incident constitutes a Breach and regardless of whether notification is Required by Law, and providing affected individuals with services to protect themselves against identity theft.

i) Until such time as the Secretary issues guidance on what constitutes "minimum necessary" for purposes of the Privacy Rule and such guidance becomes effective, Business Associate agrees to limit the use, disclosure or request for Protected Health Information, to the extent practicable, to the Limited Data Set or, if needed by Business Associate, to the minimum necessary to accomplish the intended purpose of such use, disclosure or request in accordance with 45 CFR § 164.502(b). On and after the effective date of guidance first issued by the Secretary on what constitutes "minimum necessary," Business Associate shall limit the use, disclosure or request for Protected Health Information to the minimum necessary in accordance with such guidance. In the case of the disclosure of Protected Health Information by Business Associate, Business Associate shall determine what constitutes the minimum necessary to accomplish the intended purpose of such disclosure, consistent with performance of the services for which Business Associate has been retained by Covered Entity and any directives or guidelines Covered Entity may specify.

j) Business Associate agrees that it shall not directly or indirectly receive remuneration in exchange for any Protected Health Information; *provided, however*, that this provision shall not prohibit Business Associate from (a) accepting remuneration from Covered Entity in consideration for the services performed by Business Associate for Covered Entity or (b) charging individuals a reasonable, cost-based fee approved by Covered Entity for providing a Copy of Protected Health Information pursuant to Section 3(e)(1) of this Addendum.

k) If and to the extent that Business Associate conducts any transaction subject the Standard Transactions Rule for or on behalf of Covered Entity, Business Associate shall comply, and shall require any agent or subcontractor conducting such transaction to comply, with each applicable requirement of the Standard Transactions Rule in the same manner as such requirement applies to Covered Entity. Business Associate shall not enter into, or permit its agents or subcontractors to enter into, any agreement in connection with the conduct of any transaction for or on behalf of Covered Entity that:

1. changes any definition, data condition, or use of a data element or segment as described in the Standard Transactions Rule (45 CFR § 162.915(a));

2. adds any data elements or segments to the maximum defined data set as described in the Standard Transactions Rule (45 CFR § 162.915(b));

3. uses any code or data elements that are either marked "not used" in the Standard Transactions Rule's implementation specifications or are not in the Standard Transaction Rule's implementation specifications (45 CFR § 162.915 (c)); and

4. changes the meaning or intent of any of the Standard Transactions Rule's implementation specifications (45 CFR § 162.915(d)).

l) To the extent required by law, Business Associate shall defend, indemnify and hold harmless Covered Entity from and against any penalties, attorneys' fees, costs, expenses, losses, claims, damages or liabilities (or actions in respect thereof) to which Covered Entity may become subject insofar as such penalties, attorneys' fees, costs, expenses, losses, claims, damages or liabilities (or actions in respect thereof) arise out of or are based upon any Security Incident, breach of this Agreement or any unauthorized use or disclosure of Protected Health Information by Business Associate and/or agents or subcontractors acting or accessing PHI on behalf of Business Associate.

m) Business Associate agrees to execute an appropriate Business Associate Agreement with any agent, subcontractor, or other such party accessing Protected Health Information on behalf of Business Associate.

n) Business Associate shall complete a periodic assessment of Business Associate's privacy practices and provide a summary regarding same to Covered Entity upon request.

4. PERMITTED USES AND DISCLOSURES BY BUSINESS ASSOCIATE

a) Except as otherwise limited in this Addendum, Business Associate may use or disclose Protected Health Information to perform functions, activities, or services for, or on behalf of, Covered Entity as necessary to perform any written agreement for services between Covered Entity and Business Associate, provided that such use or disclosure would not violate the Privacy Rule if done by Covered Entity.

b) Except as otherwise limited in this Addendum, Business Associate may use or disclose Protected Health Information to the extent necessary for Business Associate's proper management and administration, or to carry out Business Associate's legal responsibilities if:

1. The disclosure is Required by Law; or
2. Business Associate obtains reasonable assurances, evidenced by written contract, from any person or organization to which Business Associate shall disclose such Protected Health Information that such person or organization shall:
    i. hold such Protected Health Information in confidence and use or further disclose it only for the purpose for which Business Associate disclosed it to the person or organization or as Required by Law; and
    ii. notify Business Associate, who shall in turn promptly notify the Compliance Contact, of any instance which the person or organization becomes aware of in which the confidentiality of such Protected Health Information was breached.

c) Except as otherwise limited in this Addendum, Business Associate may use Protected Health Information to provide data aggregation services to Covered Entity as permitted by 45 CFR § 164.504(e)(2)(i)(B).

5. OBLIGATIONS OF COVERED ENTITY

a) Covered Entity shall not request Business Associate to use or disclose Protected Health Information in any manner that would not be permissible under the Privacy Rule if done by Covered Entity.

b) Covered Entity shall notify Business Associate of any limitation(s) in Covered Entity's notice of privacy practices in accordance with 45 CFR § 164.520, to the extent that such limitation may affect Business Associate's use or disclosure of Protected Health Information.

c) Covered Entity shall notify Business Associate of any changes in, or revocation of, permission by an individual to use or disclose Protected Health Information to the extent that such changes may affect Business Associate's use or disclosure of Protected Health Information.

d) Covered Entity shall notify Business Associate of any restriction to the use or disclosure of Protected Health Information requested by an individual to which Covered Entity has agreed in accordance with 45 CFR § 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of Protected Health Information.

6. TERM AND TERMINATION

a) *Term.* This Addendum shall terminate when all of the Protected Health Information provided by Covered Entity to Business Associate, or created or received by Business Associate on behalf of Covered Entity, is destroyed or returned to Covered Entity, or, if it is not feasible or permitted by law to return or destroy Protected Health Information, protections are extended to such information in accordance with the termination provisions in this Section.

b) *Termination for Cause.* Upon Covered Entity's knowledge of a material breach of this Addendum by Business Associate, Covered Entity shall either:

1. Provide an opportunity for Business Associate to cure the breach and terminate the Agreement and this Addendum and any service agreement between the parties if Business Associate does not cure the breach within such reasonable time period specified by Covered Entity (not less than thirty (30) days) after Covered Entity notifies Business Associate in writing of the breach; or

2. Immediately terminate the Agreement and this Addendum and any service agreement between the parties if Business Associate has breached a material term of the Agreement or this Addendum and cure is not possible; or

3. If neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

Covered Entity's remedies under this Section shall be cumulative and the exercise of any remedy shall not preclude the exercise of any other. Before exercising any of these options, Covered Entity shall provide reasonable written notice to Business Associate describing the violation and the action it intends to take.

c) *Effect of Termination.*

1. Except as provided in paragraph 2 herein below, upon termination of the Agreement and/or this Addendum for any reason, upon direction of Covered Entity, Business Associate shall return or destroy all Protected Health Information received from Covered Entity, or created or received by Business Associate on behalf of Covered Entity. This provision shall also apply to Protected Health Information that is in the possession of agents or subcontractors of Business Associate. Business Associate shall retain no copies of Protected Health Information, unless Required by Law.

2. In the event Business Associate reasonably determines that returning or destroying Protected Health Information is not feasible, Business Associate shall provide to Covered Entity notification of the conditions that make return or destruction not feasible and shall extend the protections of the Agreement and this Addendum to such Protected Health Information and limit further uses and disclosures of such Protected Health Information for so long as Business Associate maintains such Protected Health Information.

7. MISCELLANEOUS

a) *Regulatory References.* All references to the HIPAA Rules codified in 45 CFR shall mean the referenced sections as in effect or as amended by the HITECH Act and as may be further amended by law or regulation.

b) *Amendment.* The Parties agree to take such action as is necessary to modify the Agreement and/or this Addendum from time to time as is necessary for Covered Entity to comply with the requirements of the Privacy Rule, the Security Rule, the Standard Transactions Rule, the Health Insurance Portability and Accountability Act of 1996, and any other applicable law.

c) *HITECH Act Compliance.* The parties acknowledge that the HITECH Act includes several provisions impacting the health care industry, including significant changes to the HIPAA Rules. The Privacy Subtitle of the HITECH Act sets forth provisions that significantly change the requirements for business associates and the agreements between business associates and covered entities under the HIPAA Rules and many of these changes will be clarified in forthcoming regulations. Each party agrees to comply with the applicable provisions of the HITECH Act and any implementing regulations issued thereunder and agree to take such action to modify this Addendum as reasonably necessary to comply with the HITECH Act and its implementing regulations, guidance, and interpretations as they become effective.

d) *Audit.* Covered Entity may, at any time upon reasonable prior notice, examine the use, disclosure and maintenance of Protected Health Information by Business Associate and Business Associate's employees, officers, directors, agents, auditors, attorneys and independent contractors, including the safeguards employed to protect the confidentiality of Protected Health Information. Business Associate shall cooperate fully in any such examination and shall require Business Associate's employees, officers, directors, agents, auditors, attorneys and independent contractors to cooperate fully.

e) *Ownership of Information.* As between Covered Entity and Business Associate, Covered Entity shall retain all right, title and interest in and to all Protected Health Information. Subject to the terms and conditions of this Addendum, Covered Entity grants Business Associate a limited, non-exclusive and non-transferable license to use Protected Health Information as necessary to perform the services specified in the written agreement(s) for services between Covered Entity and Business Associate.

f) *Expenses.* Business Associate's compliance with this Addendum, including without limitation, providing access to Protected Health Information; accounting for disclosures of Protected Health Information; correction or Addendum of Protected Health Information; cooperation with the implementation of mitigating measures deemed appropriate by Covered Entity following a Security Incident; the return or destruction of Protected Health Information; and cooperation with any examination of the use, disclosure or maintenance of Protected Health Information by Business Associate, shall be at Business Associate's sole expense.

g) *Irreparable Harm.* Business Associate acknowledges and agrees that any use, disclosure or maintenance of any Protected Health Information in a manner inconsistent with this Addendum may give rise to

irreparable injury to Covered Entity for which damages would not be an adequate remedy. Accordingly, in addition to any other legal remedies which may be available at law or in equity, Covered Entity shall be entitled to equitable or injunctive relief against the unauthorized use or disclosure of Protected Health Information or failure to maintain the security of Protected Health Information as required by this Addendum.

h) *Severability*. To the greatest extent possible, each provision under this Addendum shall be interpreted in such a manner as to be valid under applicable law, but if any provision of this Addendum is found to be invalid, it shall be to that extent deemed omitted, and the balance of the Addendum shall remain enforceable.

i) *Survival*. The rights and obligations of the parties under Section 3(l) and Section 6(c) ("Effect of Termination") of this Addendum shall survive the termination of the Agreement and this Addendum.

j) *Interpretation*. Any ambiguity in this Addendum shall be resolved to permit Covered Entity to comply with the Privacy Rule, the Security Rule, the Standard Transactions Rule, the Health Insurance Portability and Accountability Act of 1996, the HITECH Act and any other applicable law.

k) *No Third Party Beneficiaries*. Nothing express or implied in this Addendum is intended to confer, nor shall anything confer, upon any person other than the Covered Entity and Business Associate, and their respective successors or assigns, any rights, remedies, obligations or liabilities whatsoever.

l) *No Agency Relationship*. Nothing express or implied in this Addendum is intended to establish, nor shall anything establish, an agency relationship between the Covered Entity and Business Associate, and their respective successors or assigns.

m) *Entire Agreement; No Waiver.* This Addendum constitutes the entire agreement between the parties relating to the use and disclosure of Protected Health Information. There are no understandings or agreements relating to the use and disclosure of Protected Health Information which are not fully expressed in the Agreement and this Addendum and no change, waiver or discharge of obligations arising under the Agreement and this Addendum shall be valid unless executed in writing by the party to whom such change, waiver or discharge is sought to be enforced.

SECTION 125 FLEXIBLE BENEFIT PLAN
ADOPTION AGREEMENT

The undersigned Employer hereby adopts the Section 125 Flexible Benefit Plan for those Employees who shall qualify as Participants hereunder. The Employer hereby selects the following Plan specifications:

A. EMPLOYER INFORMATION

Name of Employer:	CITY OF BRANSON
Address:	110 WEST MADDUX STREET BRANSON, MO 65616
Employer Identification Number:	44-6000142
Nature of Business:	MUNICIPALITY
Name of Plan:	CITY OF BRANSON Flexible Benefit Plan
Plan Number:	501

B. EFFECTIVE DATE

Original effective date of the Plan:	January 1, 2019
If Amendment to existing plan, effective date of amendment:	January 1, 2021

C. ELIGIBILITY REQUIREMENTS FOR PARTICIPATION

Eligibility requirements for each component plan under this Section 125 document will be applicable and, if different, will be listed in Item F.

Length of Service:	First day of the month following employment
Retiree Wording:	N/A
Minimum Hours:	All employees with 30 hours of service or more each week. An hour of service is each hour for which an employee receives, or is entitled to receive, payment for performance of duties for the Employer.
Age:	Minimum age of 18.0 years.

D. PLAN YEAR

The current plan year will begin on January 1, 2021 and end on December 31, 2021. Each subsequent plan year will begin on January 1 and end on December 31.

E. EMPLOYER CONTRIBUTIONS

Non-Elective Contributions:

The maximum amount available to each Participant for the purchase of elected benefits with non-elective contributions will be:

Employer may furnish a non-elective contribution as shown in the enrollment materials

The Employer may at its sole discretion provide a non-elective contribution to provide benefits for each Participant under the Plan. This amount will be set by the Employer each Plan Year in a uniform and non-discriminatory manner. If this non-elective contribution amount exceeds the cost of benefits elected by the Participant, excess amounts will not be paid to the Participant as taxable cash.

Elective Contributions (Salary Reduction):

The maximum amount available to each Participant for the purchase of elected benefits through salary reduction will be:

$20000.00 per plan year.

Each Participant may authorize the Employer to reduce his or her compensation by the amount needed for the purchase of benefits elected, less the amount of non-elective contributions. An election for salary reduction will be made on the benefit election form.

F. **AVAILABLE BENEFITS:** Each of the following components should be considered a plan that comprises this Plan.

1. **Group Medical Insurance** -- The terms, conditions, and limitations for the Group Medical Insurance will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

   American Fidelity Assurance Company Accident only plan and Group Hospital Indemnity | Blue Preferred Select | Aflac Accident only - not available for new sales |

   Eligibility Requirements for Participation, if different than Item C.

2. **Disability Income Insurance** -- The terms, conditions, and limitations for the Disability Income Insurance will be as set forth in the insurance policy or policies described below: (See Section VI of the Plan Document)

   N/A

   Eligibility Requirements for Participation, if different than Item C.

3. **Cancer Coverage** -- The terms, conditions, and limitations for the Cancer Coverage will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

   American Fidelity Assurance Company C-11 and subsequent policies | Aflac not available for new sales |

   Eligibility Requirements for Participation, if different than Item C.

4. **Dental/Vision Insurance** -- The terms, conditions, and limitations for the Dental/Vision Insurance will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

   Delta Dental | Delta Vision |

   Eligibility Requirements for Participation, if different than Item C.

5. **Group Life Insurance** which will be comprised of Group term life insurance and Individual term life insurance under Section 79 of the Code.

   The terms, conditions, and limitations for the Group Life Insurance will be as set forth in the insurance policy or policies described below: (See Section VII of the Plan Document)

   N/A

   Individual life coverage under Section 79 is available as a benefit, and the face amount when combined with the group-term life, if any, N/A exceed $50,000.

   Eligibility Requirements for Participation, if different than Item C.

6. **Dependent Care Assistance Plan** -- The terms, conditions, and limitations for the Dependent Care Assistance Plan will be as set forth in Section IX of the Plan Document and described below:

Minimum Contribution - **$0.00** per Plan Year

Maximum Contribution - **$5000.00** per Plan Year

Recordkeeper: American Fidelity Assurance Company

Eligibility Requirements for Participation, if different than Item C.

N/A

7. **Medical Expense Reimbursement Plan** -- The terms, conditions, and limitations for the Medical Expense Reimbursement Plan will be as set forth in Section VIII of the Plan Document and described below:

Minimum Coverage - **$0.00** per Plan Year or a Prorated Amount for a Short Plan Year.

Maximum Coverage - **$2750.00** per Plan Year or a Prorated Amount for a Short Plan Year. In no event can the maximum exceed the limit as indicated by the IRS in accordance with the law.

Recordkeeper: American Fidelity Assurance Company

Restrictions: As outlined in Policy G-905/R1.

Grace Period: The Provisions in Section 8.06 of the Plan to permit a Grace Period with respect to the Medical Expense Reimbursement Plan **are not** elected.

Carryover: The Provisions in Section 8.07 of the Plan to permit a Carryover with respect to the Medical Expense Reimbursement Plan **are** elected.

HEART Act: The provisions in Section 8.08 of the Plan to permit the Qualified Reservist Distribution of the Heroes Earnings Assistance and Relief Tax Act (HEART) are elected.

Eligibility Requirements for Participation, if different than Item C.

8. **Health Savings Accounts** – The Plan permits contributions to be made to a Health Savings Account on a pretax basis in accordance with Section X of the Plan and the following provisions:

HSA Trustee – **First Fidelity Bank N A**

Maximum Contribution – **indexed annually by the IRS.**

Limitation on Eligible Medical Expenses – For purposes of the Medical Reimbursement Plan, Eligible Medical Expenses of a Participant that is eligible for and elects to participate in a Health Savings Account shall be limited to expenses for:

Dental and Vision

Eligibility Requirements for Participation, if different than Item C.

a. An Employee must complete a Certification of Health Savings Account Eligibility which confirms that the Participant is an eligible individual who is entitled to establish a Health Savings Account in accordance with Code Section 223(c)(1).

b. Eligibility for the Health Savings Account shall begin on the later of (i) first day of the month coinciding with or next following the Employee's commencement of coverage under the High Deductible Health Plan, or (ii) the first day following the end of a Grace Period available to the Employee with respect to the Medical Reimbursement Accounts that are not limited to vision and dental expenses (unless the participant has a $0.00 balance on the last day of the plan year).

c. An Employee's eligibility for the Health Savings Account shall be determined monthly.

The Plan shall be construed, enforced, administered, and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974, (as amended) if applicable, the Internal Revenue Code of 1986 (as amended), and the laws of the State of Missouri. Should any provision be determined to be void, invalid, or unenforceable by any court of competent jurisdiction, the Plan will continue to operate, and for purposes of the jurisdiction of the court only, will be deemed not to include the provision determined to be void.

This Plan is hereby adopted _____.

CITY OF BRANSON -
(Name of Employer)

Signed By:_____

Title: Mayor

APPENDIX A

Related Employers that have adopted this Plan

Name(s):
N/A

THIS DOCUMENT IS NOT COMPLETE WITHOUT SECTIONS I THROUGH XIII
SW PD – 0420 Document ID # 133413MCP #95089 Effective Date:01/01/2021 9/2/20 1:21 PM

APPROVED AS TO FORM:

City Attorney

SECTION 125 FLEXIBLE BENEFIT PLAN

SECTION I

PURPOSE

The Employer is establishing this Flexible Benefit Plan in order to make a broader range of benefits available to its Employees and their Beneficiaries. This Plan allows Employees to choose among different types of benefits and select the combination best suited to their individual goals, desires, and needs. These choices include an option to receive certain benefits in lieu of taxable compensation.

In establishing this Plan, the Employer desires to attract, reward, and retain highly qualified, competent Employees, and believes this Plan will help achieve that goal.

It is the intent of the Employer to establish this Plan in conformity with Section 125 of the Internal Revenue Code of 1986, as amended, and in compliance with applicable rules and regulations issued by the Internal Revenue Service. This Plan will grant to eligible Employees an opportunity to purchase qualified benefits which, when purchased alone by the Employer, would not be taxable.

SECTION II

DEFINITIONS

The following words and phrases appear in this Plan and will have the meaning indicated below unless a different meaning is plainly required by the context:

2.01 **Administrator** The Employer unless another has been designated in writing by the Employer as Administrator within the meaning of Section 3(16) of ERISA (if applicable).

2.02 **Beneficiary** Any person or persons designated by a participating Employee to receive any benefit payable under the Plan on account of the Employee's death.

2.02a **Carryover** The amount equal to the lesser of (a) any unused amounts from the immediately preceding Plan Year or (b) five hundred dollars ($500), except that in no event may the Carryover be less than five dollars ($5).

2.03 **Code** Internal Revenue Code of 1986, as amended.

2.04 **Dependent** Any of the following:

(a) Tax Dependent: A Dependent includes a Participant's spouse and any other person who is a Participant's dependent within the meaning of Code Section 152, provided that, with respect to any plan that provides benefits that are excluded from an Employee's income under Code Section 105, a Participant's dependent (i) is any person within the meaning of Code Section 152, determined without regard to Subsections (b)(1), (b)(2), and (d)(1)(B) thereof, and (ii) includes any child of the Participant to whom

Code Section 152(e) applies (such child will be treated as a dependent of both divorced parents).

(b) Student on a Medically Necessary Leave of Absence: With respect to any plan that is considered a group health plan under Michelle's Law (and not a HIPAA excepted benefit under Code Sections 9831(b), (c) and 9832(c)) and to the extent the Employer is required by Michelle's Law to provide continuation coverage, a Dependent includes a child who qualifies as a Tax Dependent (defined in Section 2.04(a)) because of his or her full-time student status, is enrolled in a group health plan, and is on a medically necessary leave of absence from school. The child will continue to be a Dependent if the medically necessary leave of absence commences while the child is suffering from a serious illness or injury, is medically necessary, and causes the child to lose student status for purposes of the group health plan's benefits coverage. Written physician certification that the child is suffering from a serious illness or injury and that the leave of absence is medically necessary is required at the Administrator's request. The child will no longer be considered a Dependent as of the earliest date that the child is no longer on a medically necessary leave of absence, the date that is one year after the first day of the medically necessary leave of absence, or the date benefits would otherwise terminate under either the group health plan or this Plan. Terms related to Michelle's Law, and not otherwise defined, will have the meaning provided under the Michelle's Law provisions of Code Section 9813.

(c) Adult Children: With respect to any plan that provides benefits that are excluded from an Employee's income under Code Section 105, a Dependent includes a child of a Participant who as of the end of the calendar year has not attained age 27. A 'child' for purpose of this Section 2.04(c) means an individual who is a son, daughter, stepson, or stepdaughter of the Participant, a legally adopted individual of the Participant, an individual who is lawfully placed with the Participant for legal adoption by the Participant, or an eligible foster child who is placed with the Participant by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. An adult child described in this Section 2.04(c) is only a Dependent with respect to benefits provided after March 30, 2010 (subject to any other limitations of the Plan).

Dependent for purposes of the Dependent Care Reimbursement Plan is defined in Section 9.04(a).

2.05 **Effective Date** The effective date of this Plan as shown in Item B of the Adoption Agreement.

2.06 **Elective Contribution** The amount the Participant authorizes the Employer to reduce compensation for the purchase of benefits elected.

2.07 **Eligible Employee** Employee meeting the eligibility requirements for participation as shown in Item C of the Adoption Agreement.

2.08 **Employee** Any person employed by the Employer on or after the Effective Date.

2.09 **Employer** The entity shown in Item A of the Adoption Agreement, and any Related Employers authorized to participate in the Plan with the approval of the Employer. Related Employers who participate in this Plan are listed in Appendix A to the Adoption Agreement. For the purposes of Section 11.01 and 11.02, only the Employer as shown in Item A of the Adoption Agreement may amend or terminate the Plan.

2.10 **Employer Contributions** Amounts that have not been actually received by the Participant and are available to the Participant for the purpose of selecting benefits under the Plan. This term includes Non-Elective Contributions and Elective Contributions through salary reduction.

2.11 **Entry Date** The date that an Employee is eligible to participate in the Plan.

2.12 **ERISA** The Employee Retirement Income Security Act of 1974, Public Law 93-406 and all regulations and rulings issued thereunder, as amended (if applicable).

2.13 **Fiduciary** The named fiduciary shall mean the Employer, the Administrator and other parties designated as such, but only with respect to any specific duties of each for the Plan as may be set forth in a written agreement.

2.14 **Health Savings Account** A "health savings account" as defined in Section 223(d) of the Internal Revenue Code of 1986, as amended established by the Participant with the HSA Trustee.

2.15 **HSA Trustee** The Trustee of the Health Savings Account which is designated in Section F.8 of the Adoption Agreement.

2.16 **Highly Compensated** Any Employee who at any time during the Plan Year is a "highly compensated employee" as defined in Section 414(q) of the Code.

2.17 **High Deductible Health Plan** A health plan that meets the statutory requirements for annual deductibles and out-of-pocket expenses set forth in Code section 223(c)(2).

2.18 **HIPAA** The Health Insurance Portability and Accountability Act of 1996, as amended.

2.19 **Insurer** Any insurance company that has issued a policy pursuant to the terms of this Plan.

2.20 **Key Employee** Any Participant who is a "key employee" as defined in Section 416(i) of the Code.

2.21 **Non-Elective Contribution** A contribution amount made available by the Employer for the purchase of benefits elected by the Participant.

2.22 **Participant** An Employee who has qualified for Plan participation as provided in Item C of the Adoption Agreement.

2.23 **Plan** The Plan referred to in Item A of the Adoption Agreement as may be amended from time to time.

2.24 **Plan Year** The Plan Year as specified in Item D of the Adoption Agreement.

2.25 **Policy** An insurance policy issued as a part of this Plan.

2.26 **Preventative Care** Medical expenses which meet the safe harbor definition of "preventative care" set forth in IRS Notice 2004-23, which includes, but is not limited to, the following: (i) periodic health evaluations, such as annual physicals (and the tests and diagnostic procedures ordered in conjunction with such evaluations); (ii) well-baby and/or well-child care; (iii) immunizations for adults and children; (iv) tobacco cessation and obesity weight-loss programs; and (v) screening devices. However, preventative care does not generally include any service or benefit intended to treat an existing illness, injury or condition.

2.27 **Recordkeeper** The person designated by the Employer to perform recordkeeping and other ministerial duties with respect to the Medical Expense Reimbursement Plan and/or the Dependent Care Reimbursement Plan.

2.28 **Related Employer** Any employer that is a member of a related group of organizations with the Employer shown in Item A of the Adoption Agreement, and as specified under Code Section 414(b), (c) or (m).

SECTION III

ELIGIBILITY, ENROLLMENT, AND PARTICIPATION

3.01 ELIGIBILITY: Each Employee of the Employer who has met the eligibility requirements of Item C of the Adoption Agreement will be eligible to participate in the Plan on the Entry Date specified or the Effective Date of the Plan, whichever is later. Dependent eligibility to receive benefits under any of the plans listed in Item F of the Adoption Agreement will be described in the documents governing those benefit plans. To the extent a Dependent is eligible to receive benefits under a plan listed in Item F, an Eligible Employee may elect coverage under this Plan with respect to such Dependent. Notwithstanding the foregoing, life insurance coverage on the life of a Dependent may not be elected under this Plan.

3.02 ENROLLMENT: An eligible Employee may enroll (or re-enroll) in the Plan by submitting to the Employer, during an enrollment period, an Election Form which specifies his or her benefit elections for the Plan Year and which meets such standards for completeness and accuracy as the Employer may establish. A Participant's Election Form shall be completed prior to the beginning of the Plan Year, and shall not be effective prior to the date such form is submitted to the Employer. Any Election Form submitted by a Participant in accordance with this Section shall remain in effect until the earlier of the following dates: the date the Participant terminates participation in the Plan; or, the effective date of a subsequently filed Election Form.

A Participant's right to elect certain benefit coverage shall be limited hereunder to the extent such rights are limited in the Policy. Furthermore, a Participant will not be entitled to revoke an election after a period of coverage has commenced and to make a new election with respect to the remainder of the period of coverage unless both the revocation and the new election are on account of and consistent with a change in status, or other allowable events, as determined by Section 125 of the Internal Revenue Code and the regulations thereunder.

3.03 TERMINATION OF PARTICIPATION: A Participant shall continue to participate in the Plan until the earlier of the following dates:

a. The date the Participant terminates employment by death, disability, retirement or other separation from service; or
b. The date the Participant ceases to work for the Employer as an eligible Employee; or
c. The date of termination of the Plan; or
d. The first date a Participant fails to pay required contributions while on a leave of absence.

3.04 SEPARATION FROM SERVICE: The existing elections of an Employee who separates from the employment service of the Employer shall be deemed to be automatically terminated and the Employee will not receive benefits for the remaining portion of the Plan Year.

3.05 QUALIFYING LEAVE UNDER FAMILY LEAVE ACT: Notwithstanding any provision to the contrary in this Plan, if a Participant goes on a qualifying unpaid leave under the Family and Medical Leave Act of 1993 (FMLA), to the extent required by the FMLA, the Employer will continue to maintain the Participant's existing coverage under the Plan with respect to benefits under Section V and Section VIII of the Plan on the same terms and conditions as though he were still an active Employee. If the Employee opts to continue his coverage, the Employee may pay his Elective Contribution with after-tax dollars while on leave (or pre-tax dollars to the extent he receives compensation during the leave), or the Employee may be given the option to pre-pay all or a portion of his Elective Contribution for the expected duration of the leave on a pre-tax salary reduction basis out of his pre-leave compensation (including unused sick days or vacation) by making a special election to that effect prior to the date such compensation would normally be made available to him (provided, however, that pre-tax dollars may not be utilized to fund coverage during the next plan year), or via other arrangements agreed upon between the Employee and the Administrator (e.g., the Administrator may fund coverage during the leave and withhold amounts upon the Employee's return). Upon return from such leave, the Employee will be permitted to reenter the Plan on the same basis the Employee was participating in the Plan prior to his leave, or as otherwise required by the FMLA.

SECTION IV

CONTRIBUTIONS

4.01 EMPLOYER CONTRIBUTIONS: The Employer may pay the costs of the benefits elected under the Plan with funds from the sources indicated in Item E of the Adoption Agreement. The Employer Contribution may be made up of Non-Elective Contributions and/or Elective Contributions authorized by each Participant on a salary reduction basis.

4.02 IRREVOCABILITY OF ELECTIONS: A Participant may file a written election form with the Administrator before the end of the current Plan Year revising the rate of his contributions or discontinuing such contributions effective as of the first day of the next following Plan Year. The Participant's Elective Contributions will automatically terminate as of the date his employment terminates. Except as provided in this Section 4.02 and Section 4.03, a Participant's election under the Plan is irrevocable for the duration of the plan year to which it relates. The exceptions to the irrevocability requirement which would permit a mid-year election change in benefits and the salary reduction amount elected are set out in the Treasury regulations promulgated under Code Section 125, which include the following:

(a) Change in Status. A Participant may change or revoke his election under the Plan upon the occurrence of a valid change in status, but only if such change or termination is made on account of, and is consistent with, the change in status in accordance with the Treasury regulations promulgated under Section 125. The Employer, in its sole discretion as Administrator, shall determine whether a requested change is on account of and consistent with a change in status, as follows:

(1) Change in Employee's legal marital status, including marriage, divorce, death of spouse, legal separation, and annulment;
(2) Change in number of Dependents, including birth, adoption, placement for adoption, and death;
(3) Change in employment status, including any employment status change affecting benefit eligibility of the Employee, spouse or Dependent, such as termination or commencement of employment, change in hours, strike or lockout, a commencement or return from an unpaid leave of absence, and a change in work site. If the eligibility for either the cafeteria Plan or any underlying benefit plans of the Employer of the Employee, spouse or Dependent relies on the employment status of that individual, and there is a change in that individual's employment status resulting in gaining or losing eligibility under the Plan, this constitutes a valid change in status. This category only applies if benefit eligibility is lost or gained as a result of the event. If an Employee terminates and is rehired within 30 days, the Employee is required to step back into his previous election. If the Employee terminates and is rehired after 30 days, the Employee may either step back into the previous election or make a new election;
(4) Dependent satisfies, or ceases to satisfy, Dependent eligibility requirements due to attainment of age, gain or loss of student status, marriage or any similar circumstances; and
(5) Residence change of Employee, spouse or Dependent, affecting the Employee's eligibility for coverage.

(b) Special Enrollment Rights. If a Participant or his or her spouse or Dependent is entitled to special enrollment rights under a group health plan (other than an excepted benefit), as required by HIPAA under Code Section 9801(f), then a Participant may revoke a prior election for group health plan coverage and make a new election, provided that the election change corresponds with such HIPAA special enrollment right. As required by HIPAA, a special enrollment right will arise in the following circumstances: (i) a Participant or his or her spouse or Dependent declined to enroll in group health plan coverage because he or she had coverage, and eligibility for such coverage is subsequently lost because the coverage was provided under COBRA and the COBRA coverage was exhausted, or the coverage was non-COBRA coverage and the coverage terminated due to loss of eligibility for coverage or the employer contributions for the coverage were terminated; (ii) a new Dependent is acquired as a result of marriage, birth, adoption, or placement for adoption; (iii) the Participant's or

his or her spouse's or Dependent's coverage under a Medicaid plan or under a children's health insurance program (CHIP) is terminated as a result of loss of eligibility for such coverage and the Participant requests coverage under the group health plan not later than 60 days after the date of termination of such coverage; or (iv) the Participant, his or her spouse or Dependent becomes eligible for a state premium assistance subsidy from a Medicaid plan or through a state children's insurance program with respect to coverage under the group health plan and the Participant requests coverage under the group health plan not later than 60 days after the date the Participant, his or her spouse or Dependent is determined to be eligible for such assistance. An election change under (iii) or (iv) of this provision must be requested within 60 days after the termination of Medicaid or state health plan coverage or the determination of eligibility for a state premium assistance subsidy, as applicable. Special enrollment rights under the health insurance plan will be determined by the terms of the health insurance plan.

(c) Certain Judgments, Decrees or Orders. If a judgment, decree or order resulting from a divorce, legal separation, annulment or change in legal custody (including a qualified medical child support order [QMCSO]) requires accident or health coverage for a Participant's child or for a foster child who is a dependent of the Participant, the Participant may have a mid-year election change to add or drop coverage consistent with the Order.

(d) Entitlement to Medicare or Medicaid. If a Participant, Participant's spouse or Participant's Dependent who is enrolled in an accident or health plan of the Employer becomes entitled to Medicare or Medicaid (other than coverage consisting solely of benefits under Section 1928 of the Social Security Act providing for pediatric vaccines), the Participant may cancel or reduce health coverage under the Employer's Plan. Loss of Medicare or Medicaid entitlement would allow the Participant to add health coverage under the Employer's Plan.

(e) Family Medical Leave Act. If an Employee is taking leave under the rules of the Family Medical Leave Act, the Employee may revoke previous elections and re-elect benefits upon return to work.

(f) COBRA Qualifying Event. If an Employee has a COBRA qualifying event (a reduction in hours of the Employee, or a Dependent ceases eligibility), the Employee may increase his pre-tax contributions for coverage under the Employer's Plan if a COBRA event occurs with respect to the Employee, the Employee's spouse or Dependent. The COBRA rule does not apply to COBRA coverage under another Employer's Plan.

(g) Changes in Eligibility for Adult Children. To the extent the Employer amends a plan listed in Item F of the Adoption Agreement that provides benefits that are excluded from an Employee's income under Code Section 105 to provide that Adult Children (as defined in Section 2.04(c)) are eligible to receive benefits under the plan, an Eligible Employee may make or change an election under this Plan to add coverage for the Adult Child and to make any corresponding change to the Eligible Employee's coverage that is consistent with adding coverage for the Adult Child.

(h) Cancellation due to reduction in hours of service. A Participant may cancel group health plan (as that term is defined in Code Section 9832(a)) coverage, except Health FSA coverage, under the Employer's Plan if both of the following conditions are met:

(i) The Participant has been in an employment status under which the Participant was reasonably expected to average at least 30 hours of service per week and there is a change in that Participant's status so that the Participant will reasonably be expected to average

less than 30 hours of service per week after the change, even if that reduction does not result in the Participant ceasing to be eligible under the group health plan; and

(ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the Participant, and any related individuals who cease coverage due to the cancellation, in another plan that provides minimum essential coverage with the new coverage effective no later than the first day of the second month following the month that includes the date the original coverage is cancelled.

(i) Cancellation due to enrollment in a Qualified Health Plan. A participant may cancel group health plan (as that term is defined in Code Section 9832(a)) coverage, except Health FSA coverage, under the Employer's Plan if both of the following conditions are met:

(i) The Participant is eligible for a Special Enrollment Period (as defined in Code Section 9801(f)) to enroll in a Qualified Health Plan(as described in section 1311 of the Patient Protection and Affordable Care Act (PPACA)) through a competitive marketplace established under section 1311(c) of PPACA (Marketplace), pursuant to guidance issued by the Department of Health and Human Services and any other applicable guidance, or the Participant seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period; and

(ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the Participant and any related individuals who cease coverage due to the cancellation in a Qualified Health Plan through a Marketplace for new coverage that is effective beginning no later than the day immediately following the last day of the original coverage that is cancelled.

Notwithstanding anything to the contrary in this Section 4.02, the change in election rules in this Section 4.02 do not apply to the Medical Expense Reimbursement Plan, or may not be modified with respect to the Medical Expense Reimbursement Plan if the Plan is being administered by a Recordkeeper other than the Employer, unless the Employer and the Recordkeeper otherwise agree in writing.

4.03 OTHER EXCEPTIONS TO IRREVOCABILITY OF ELECTIONS. Other exceptions to the irrevocability of election requirement permit mid-year election changes and apply to all qualified benefits except for Medical Expense Reimbursement Plans, as follows:

(a) Change in Cost. If the cost of a benefit package option under the Plan significantly increases during the plan year, Participants may (i) make a corresponding increase in their salary reduction amount, (ii) revoke their elections and make a prospective election under another benefit option offering similar coverage, or (iii) revoke election completely if no similar coverage is available, including in spouse or dependent's plan. If the cost significantly decreases, employees may elect coverage even if they had not previously participated and may drop their previous election for a similar coverage option in order to elect the benefit package option that has decreased in cost during the year. If the increased or decreased cost of a benefit package option under the Plan is insignificant, the participant's salary reduction amount shall be automatically adjusted.

(b) Significant curtailment of coverage.

(i) With no loss of coverage. If the coverage under a benefit package option is significantly curtailed or ceases during the Plan Year, affected Participants may revoke their elections for the curtailed coverage and make a new prospective election for coverage under another benefit package option providing similar coverage.

(ii) With loss of coverage. If there is a significant curtailment of coverage with loss of coverage, affected Participants may revoke election for curtailed coverage and make a new prospective election for coverage under another benefit package option providing similar coverage, or drop coverage if no similar benefit package option is available.

(c) Addition or Significant Improvement of Benefit Package Option. If during the Plan Year a new benefit package option is added or significantly improved, eligible employees, whether currently participating or not, may revoke their existing election and elect the newly added or newly improved option.

(d) Change in Coverage of a Spouse or Dependent Under Another Employer's Plan. If there is a change in coverage of a spouse, former spouse, or Dependent under another employer's plan, a Participant may make a prospective election change that is on account of and corresponds with a change made under the plan of the spouse or Dependent. This rule applies if (1) mandatory changes in coverage are initiated by either the insurer of spouse's plan or by the spouse's employer, or (2) optional changes are initiated by the spouse's employer or by the spouse through open enrollment.

(e) Loss of coverage under other group health coverage. If during the Plan Year coverage is lost under any group health coverage sponsored by a governmental or educational institution, a Participant may prospectively change his or her election to add group health coverage for the affected Participant or his or her spouse or dependent.

4.04 CASH BENEFIT: Available amounts not used for the purchase of benefits under this Plan may be considered a cash benefit under the Plan payable to the Participant as taxable income to the extent indicated in Item E of the Adoption Agreement.

4.05 PAYMENT FROM EMPLOYER'S GENERAL ASSETS: Payment of benefits under this Plan shall be made by the Employer from Elective Contributions which shall be held as a part of its general assets.

4.06 EMPLOYER MAY HOLD ELECTIVE CONTRIBUTIONS: Pending payment of benefits in accordance with the terms of this Plan, Elective Contributions may be retained by the Employer in a separate account or, if elected by the Employer and as permitted or required by regulations of the Internal Revenue Service, Department of Labor or other governmental agency, such amounts of Elective Contributions may be held in a trust pending payment.

4.07 MAXIMUM EMPLOYER CONTRIBUTIONS: With respect to each Participant, the maximum amount made available to pay benefits for any Plan Year shall not exceed the Employer's Contribution specified in the Adoption Agreement and as provided in this Plan.

SECTION V

GROUP MEDICAL INSURANCE BENEFIT PLAN

5.01 PURPOSE: These benefits provide the group medical insurance benefits to Participants.

5.02 ELIGIBILITY: Eligibility will be as required in Items F(1), F(3), and F(4) of the Adoption Agreement.

5.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Items F(1), F(3), and F(4) of the Adoption Agreement.

5.04 TERMS, CONDITIONS AND LIMITATIONS: The terms, conditions and limitations of the benefits offered shall be as specifically described in the Policy identified in the Adoption Agreement.

5.05 COBRA: To the extent required by Section 4980B of the Code and Sections 601 through 607 of ERISA, Participants and Dependents shall be entitled to continued participation in this Group Medical Insurance Benefit Plan by contributing monthly (from their personal assets previously subject to taxation) 102% of the amount of the premium for the desired benefit during the period that such individual is entitled to elect continuation coverage, provided, however, in the event the continuation period is extended to 29 months due to disability, the premium to be paid for continuation coverage for the 11 month extension period shall be 150% of the applicable premium.

5.06 SECTION 105 AND 106 PLAN: It is the intention of the Employer that these benefits shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan, as provided in Code Sections 105 and 106, and all provisions of this benefit plan shall be construed in a manner consistent with that intention. It is also the intention of the Employer to comply with the provisions of the Consolidated Omnibus Budget Reconciliation Act of 1985 as outlined in the policies identified in the Adoption Agreement.

5.07 CONTRIBUTIONS: Contributions for these benefits will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement.

5.08 UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT: Notwithstanding anything to the contrary herein, the Group Medical Insurance Benefit Plan shall comply with the applicable provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994 (Public Law 103-353).

SECTION VI

DISABILITY INCOME BENEFIT PLAN

6.01 PURPOSE: This benefit provides disability insurance designated to provide income to Participants during periods of absence from employment because of disability.

6.02 ELIGIBILITY: Eligibility will be as required in Item F(2) of the Adoption Agreement.

6.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Item F(2) of the Adoption Agreement.

6.04 TERMS, CONDITIONS AND LIMITATIONS: The terms, conditions and limitations of the Disability Income Benefits offered shall be as specifically described in the Policy identified in the Adoption Agreement.

6.05 SECTION 104 AND 106 PLAN: It is the intention of the Employer that the premiums paid for these benefits shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan, as provided in Code Sections 104 and 106, and all provisions of this benefit plan shall be construed in a manner consistent with that intention.

6.06 CONTRIBUTIONS: Contributions for this benefit will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement.

SECTION VII

GROUP AND INDIVIDUAL LIFE INSURANCE PLAN

7.01 PURPOSE: This benefit provides group life insurance benefits to Participants and may provide certain individual policies as provided for in Item F(5) of the Adoption Agreement.

7.02 ELIGIBILITY: Eligibility will be as required in Item F(5) of the Adoption Agreement.

7.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Item F(5) of the Adoption Agreement.

7.04 TERMS, CONDITIONS, AND LIMITATIONS: The terms, conditions, and limitations of the group life insurance are specifically described in the Policy identified in the Adoption Agreement.

7.05 SECTION 79 PLAN: It is the intention of the Employer that the premiums paid for the benefits described in Item F(5) of the Adoption Agreement shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan to the extent provided in Code Section 79, and all provisions of this benefit plan shall be construed in a manner consistent with that intention.

7.06 CONTRIBUTIONS: Contributions for this benefit will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement. Any individual policies purchased by the Employer for the Participant will be owned by the Participant.

SECTION VIII

MEDICAL EXPENSE REIMBURSEMENT PLAN

8.01 PURPOSE: The Medical Expense Reimbursement Plan is designed to provide for reimbursement of Eligible Medical Expenses (as defined in Section 8.04) that are not reimbursed under an insurance plan, through damages, or from any other source. It is the intention of the Employer that amounts allocated for this benefit shall be eligible for exclusion from gross income, as provided in Code Sections 105 and 106, for Participants who elect this benefit and all provisions of this Section VIII shall be construed in a manner consistent with that intention.

8.02 ELIGIBILITY: The eligibility provisions are set forth in Item F(7) of the Adoption Agreement.

8.03 TERMS, CONDITIONS, AND LIMITATIONS:

a. Accounts. The Reimbursement Recordkeeper shall establish a recordkeeping account for each Participant. The Reimbursement Recordkeeper shall maintain a record of each account on an on-going basis, increasing the balances as contributions are credited during the year and decreasing the balances as Eligible Medical Expenses are reimbursed. No interest shall be payable on amounts recorded in any Participant's account.

b. Maximum benefit. The maximum amount of reimbursement for each Participant shall be limited to the amount of the Participant's Elective Contribution allocated to the program during the Plan Year, not to exceed the maximum amount set forth in Item F(7) of the Adoption Agreement.

c. Claim Procedure. In order to be reimbursed for any medical expenses incurred during the Plan Year, the Participant shall complete the form(s) provided for such purpose by the Reimbursement Recordkeeper. The Participant shall submit the completed form to the Reimbursement Recordkeeper with an original bill or other proof of the expense acceptable to the Reimbursement Recordkeeper. No reimbursement shall be made on the basis of an incomplete form or inadequate evidence of expense as determined by the Reimbursement Recordkeeper. Forms for reimbursement of Eligible Medical Expenses must be submitted no later than the last day of the third month following the last day of the Plan Year during which the Eligible Medical Expenses were incurred. Reimbursement payments shall only be made to the Participant, or the Participant's legal representative in the event of incapacity or death of the Participant. Forms for reimbursement shall be reviewed in accordance with the claims procedure set forth in Section XII.

d. Funding. The funding of the Medical Reimbursement Plan shall be through contributions by the Employer from its general assets to the extent of Elective Contributions directed by Participants. Such contributions shall be made by the Employer when benefit payments and account administrative expenses become due and payable under this Medical Expense Reimbursement Plan.

e. Forfeiture. Subject to Section 8.06 and 8.07, any amounts remaining to the credit of the Participant at the end of the Plan Year and not used for Eligible Medical Expenses incurred during the Participant's participation during the Plan Year shall be forfeited and shall remain assets of the Plan. With respect to a Participant who terminates employment with the Employer and who has not elected to continue coverage under this Plan pursuant to COBRA rights referenced under Section 8.03(f) herein, such Participant shall not be entitled to reimbursement for Eligible Medical Expenses incurred after his termination date regardless if such Participant has any amounts of Employer Contributions remaining to his credit. Upon the death of any Participant who has any amounts of Employer Contributions remaining to his credit, a dependent of the Participant may elect to continue to claim reimbursement for Eligible Medical Expenses in the same manner as the Participant could have for the balance of the Plan Year.

f. COBRA. To the extent required by Section 4980B of the Code and Sections 601 through 607 of ERISA ('COBRA"), a Participant and a Participant's Dependents shall be entitled to elect continued participation in this Medical Expense Reimbursement Plan only through the end of the plan year in which the qualifying event occurs, by contributing monthly (from their personal assets previously subject to taxation) to the Employer/Administrator, 102% of the amount of desired reimbursement through the end of the Plan Year in which the qualifying event occurs. Specifically, such individuals will be eligible for COBRA continuation coverage only if they have a positive Medical Expense Reimbursement Account balance on the date of the qualifying event. Participants who have a deficit balance in their Medical Expense Reimbursement Account on the

date of their qualifying event shall not be entitled to elect COBRA coverage. In lieu of COBRA, Participants may continue their coverage through the end of the current Plan Year by paying those premiums out of their last paycheck on a pre-tax basis.

g. Nondiscrimination. Benefits provided under this Medical Expense Reimbursement Plan shall not be provided in a manner that discriminates in favor of Employees or Dependents who are highly compensated individuals, as provided under Section 105(h) of the Code and regulations promulgated thereunder.

h. Uniform Coverage Rule. Notwithstanding that a Participant has not had withheld and credited to his account all of his contributions elected with respect to a particular Plan Year, the entire aggregate annual amount elected with respect to this Medical Expense Reimbursement Plan (increased by any Carryover to the Plan Year), shall be available at all times during such Plan Year to reimburse the participant for Eligible Medical Expenses with respect to this Medical Expense Reimbursement Plan. To the extent contributions with respect to this Medical Expense Reimbursement Plan are insufficient to pay such Eligible Medical Expenses, it shall be the Employer's obligation to provide adequate funds to cover any short fall for such Eligible Medical Expenses for a Participant; provided subsequent contributions with respect to this Medical Expense Reimbursement Plan by the Participant shall be available to reimburse the Employer for funds advanced to cover a previous short fall.

i. Uniformed Services Employment and Reemployment Rights Act. Notwithstanding anything to the contrary herein, this Medical Expense Reimbursement Plan shall comply with the applicable provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994 (Public Law 103-353).

j. Proration of Limit. In the event that the Employer has purchased a uniform coverage risk policy from the Recordkeeper, then the Maximum Coverage amount specified in Section F.7 of the Adoption Agreement shall be pro rated with respect to (i) an Employee who becomes a Participant and enters the Plan during the Plan Year, and (ii) short plan years initiated by the Employer. Such Maximum Coverage amount will be pro rated by dividing the annual Maximum Coverage amount by 12, and multiplying the quotient by the number of remaining months in the Plan Year for the new Participant or the number of months in the short Plan Year, as applicable.

k. Continuation Coverage for Certain Dependent Children. In the event that benefits under the Medical Expense Reimbursement Plan does not qualify for the exception from the portability rules of HIPAA, then, effective for Plan Years beginning on or after October 9, 2009, notwithstanding the foregoing provisions, coverage for a Dependent child who is enrolled in the Medical Expense Reimbursement Plan as a student at a post-secondary educational institution will not terminate due to a medically necessary leave of absence before a date that is the earlier of:

- the date that is one year after the first day of the medically necessary leave of absence; or
- the date on which such coverage would otherwise terminate under the terms of the Plan.

For purposes of this paragraph, "medically necessary leave of absence" means a leave of absence of the child from a post-secondary educational institution, or any other change in enrollment of the child at the institution, that: (i) commences while the child is suffering from a serious illness or injury; (ii) is medically necessary; and (iii) causes the child to lose student status for purposes of coverage under the terms of the Plan. A written certification must be provided by a treating physician of the dependent child to the Plan in order for the continuation coverage requirement to

apply. The physician's certification must state that the child is suffering from a serious illness or injury and that the leave of absence (or other change in enrollment) is medically necessary.

8.04 ELIGIBLE MEDICAL EXPENSES:

(a) Eligible Medical Expense in General. The phrase 'Eligible Medical Expense' means any expense incurred by a Participant or any of his Dependents (subject to the restrictions in Sections 8.04(b) and (c)) during a Plan Year that (i) qualifies as an expense incurred by the Participant or Dependents for medical care as defined in Code Section 213(d) and meets the requirements outlined in Code Section 125, (ii) is excluded from gross income of the Participant under Code Section 105(b), and (iii) has not been and will not be paid or reimbursed by any other insurance plan, through damages, or from any other source. Notwithstanding the above, capital expenditures are not Eligible Medical Expenses under this Plan.

(b) Expenses Incurred After Commencement of Participation. Only medical care expenses incurred by a Participant or the Participant's Dependent(s) on or after the date such Participant commenced participation in the Medical Expense Reimbursement Plan shall constitute an Eligible Medical Expense.

(c) Eligible Expenses Incurred by Dependents. For purposes of this Section, Eligible Medical Expenses incurred by Dependents defined in Section 2.04(c) are eligible for reimbursement if incurred after March 30, 2010; Eligible Medical Expenses incurred by Dependents defined in Sections 2.04(a) and (b) are eligible for reimbursement if incurred either before or after March 30, 2010 (subject to the restrictions of Section 8.04(b)).

(d) Health Savings Accounts. If the Employer has elected in Item F.8 of the Adoption Agreement to allow Eligible Employees to contribute to Health Savings Accounts under the Plan, then for a Participant who is eligible for and elects to contribute to a Health Savings Accounts, Eligible Medical Expenses shall be limited as set forth in Item F.8 of the Adoption Agreement.

8.05 USE OF DEBIT CARD: In the event that the Employer elects to allow the use of debit cards ("Debit Cards") for reimbursement of Eligible Medical Expenses under the Medical Expense Reimbursement Plan, the provisions described in this Section shall apply.

a. Substantiation. The following procedures shall be applied for purposes of substantiating claimed Eligible Medical Expenses after the use of a Debit Card to pay the claimed Eligible Medical Expense:

(i) If the dollar amount of the transaction at a health care provider equals the dollar amount of the co-payment for that service under the Employer's major medical plan of the specific employee-cardholder, the charge is fully substantiated without the need for submission of a receipt or further review.

(ii) If the merchant, service provider, or other independent third-party (e.g., pharmacy benefit manager), at the time and point of sale, provides information to verify to the Recordkeeper (including electronically by e-mail, the internet, intranet, or telephone) that the charge is for a medical expense, the charge is fully substantiated without the need for submission of a receipt or further review.

b. Status of Charges. All charges to a Debit Card, other than co-payments and real-time substantiation as described in Subsection (a) above, are treated as conditional pending confirmation of the

charge, and additional third-party information, such as merchant or service provider receipts, describing the service or product, the date of the service or sale, and the amount, must be submitted for review and substantiation.

c. Correction Procedures for Improper Payments. In the event that a claim has been reimbursed and is subsequently identified as not qualifying for reimbursement, one or all of the following procedures shall apply:

(i) First, upon the Recordkeeper's identification of the improper payment, the Eligible Employee will be required to pay back to the Plan an amount equal to the improper payment.

(ii) Second, where the Eligible Employee does not pay back to the Plan the amount of the improper payment, the Employer will have the amount of the improper payment withheld from the Eligible Employee's wages or other compensation to the extent consistent with applicable law.

(iii) Third, if the improper payment still remains outstanding, the Plan may utilize a claim substitution or offset approach to resolve improper claims payments.

(iv) If the above correction efforts prove unsuccessful, or are otherwise unavailable, the Eligible Employee will remain indebted to the Employer for the amount of the improper payment. In that event and consistent with its business practices, the Employer may treat the payment as it would any other business indebtedness.

(v) In addition to the above, the Employer and the Plan may take other actions they may deem necessary, in their sole discretion, to ensure that further violations of the terms of the Debit Card do not occur, including, but not limited to, denial of access to the Debit Card until the indebtedness is repaid by the Eligible Employee.

d. Intent to Comply with Rev. Rul. 2003-43. It is the Employer's intent that any use of Debit Cards to pay Eligible Medical Expenses shall comply with the guidelines for use of such cards set forth in Rev. Rul. 2003-43, and this Section 8.05 shall be construed and interpreted in a manner necessary to comply with such guidelines.

8.06 GRACE PERIOD: If the Employer elects in Section F.7 of the Adoption Agreement to permit a Grace Period with respect to the Medical Reimbursement Plan, the provisions of this Section 8.06 shall apply. Notwithstanding anything to the contrary herein and in accordance with Internal Revenue Service Notice 2005-42, a Participant who has unused contributions relating to the Medical Reimbursement Plan from the immediately preceding Plan Year, and who incurs Eligible Medical Expenses for such qualified benefit during the Grace Period, may be paid or reimbursed for those Eligible Medical Expenses from the unused contributions as if the expenses had been incurred in the immediately preceding Plan Year. For purposes of this Section, 'Grace Period' shall mean the period extending to the 15th day of the third calendar month after the end of the immediately preceding Plan Year to which it relates. Eligible Medical Expenses incurred during the Grace Period shall be reimbursed first from unused contributions allocated to the Medical Reimbursement Plan for the prior Plan Year, and then from unused contributions for the current Plan Year, if participant is enrolled in current Plan Year.

8.07 CARRYOVER: If the Employer elects in Section F.7 of the Adoption Agreement to permit a Carryover with respect to the Medical Reimbursement Plan, the provisions of this Section 8.07 shall apply. Notwithstanding anything to the contrary herein and in accordance with Internal Revenue Service Notice 2013-71, the Carryover for a Participant who has an amount remaining unused as of the end of the run-

off period for the Plan Year, may be used to pay or reimburse Eligible Medical Expenses during the following entire Plan Year. The Carryover does not count against or otherwise affect the Maximum benefit set forth in Section 8.03 (b). Eligible Medical Expenses incurred during a Plan Year shall be reimbursed first from unused contributions for the current Plan Year, and then from any Carryover carried over from the preceding Plan Year. Any unused amounts from the prior Plan Year that are used to reimburse a current Plan Year expense (a) reduce the amounts available to pay prior Plan Year expenses during the run-off period, (b) must be counted against any Carryover amount from the prior Plan Year, and (c) cannot exceed the maximum Carryover from the prior Plan Year. If the Employer elects to apply Section 8.06 in Section F.7 of the Adoption Agreement, this Section 8.07 shall not apply.

8.08 QUALIFIED RESERVIST DISTRIBUTIONS: Notwithstanding anything in the Plan to the contrary, an individual who, by reason of being a member of a reserve component (as defined in 37 U.S.C. § 101), is ordered or called to active duty for a period in excess of 179 days or for an indefinite period may elect to receive a distribution of all or a portion of the unused Elective Contributions in his or her Account relating to the Medical Expense Reimbursement Plan if the distribution is made during the period beginning on the date of such order or call and ending on the last date that reimbursements could otherwise be made under the Plan for the Plan Year that includes the date of such order or call. If the distribution is for the entire amount of unused Elective Contributions available in the Medical Expense Reimbursement Plan, then no additional reimbursement requests will be processed for the remainder of the Plan Year.

SECTION IX

DEPENDENT CARE REIMBURSEMENT PLAN

9.01 PURPOSE: The Dependent Care Reimbursement Plan is designed to provide for reimbursement of certain employment-related dependent care expenses of the Participant. It is the intention of the Employer that amounts allocated for this benefit shall be eligible for exclusion from gross income, as provided in Code Section 129, for Participants who elect this benefit, and all provisions of this Section IX shall be construed in a manner consistent with that intention.

9.02 ELIGIBILITY: The eligibility provisions are set forth in Item F(6) of the Adoption Agreement.

9.03 TERMS, CONDITIONS, AND LIMITATIONS:

a. Accounts. The Reimbursement Recordkeeper shall establish a recordkeeping account for each Participant. The Reimbursement Recordkeeper shall maintain a record of each account on an on-going basis, increasing the balances as contributions are credited during the year and decreasing the balances as Eligible Dependent Care Expenses are reimbursed. No interest shall be payable on amounts recorded in any Participant's account.

b. Maximum Benefit. The maximum amount of reimbursement for each Participant shall be limited to the amount of the Participant's allocation to the program during the Plan Year not to exceed the maximum amount set forth in Item F(6) of the adoption agreement.

For purpose of this Section IX, the phrase "earned income" shall mean wages, salaries, tips and other employee compensation, but only if such amounts are includible in gross income for the taxable year. A Participant's spouse who is physically or mentally incapable of self-care as

described in Section 9.04(a)(ii) or a spouse who is a full-time student within the meaning of Code Section 21(e)(7) shall be deemed to have earned income for each month in which such spouse is so disabled (or a full-time student). The amount of such deemed earned income shall be $250 per month in the case of one Dependent and $500 per month in the case of two or more Dependents.

c. Claim Procedure. In order to be reimbursed for any dependent care expenses incurred during the Plan Year, the Participant shall complete the form(s) provided for such purpose by the Reimbursement Recordkeeper. The Participant shall submit the completed form to the Reimbursement Recordkeeper with an original bill or other proof of the expense from an independent third party acceptable to the Reimbursement Recordkeeper. No reimbursement shall be made on the basis of an incomplete form or inadequate evidence of the expense as determined by the Reimbursement Recordkeeper. Claims for reimbursement of Eligible Dependent Care Expenses must be submitted no later than the last day of the third month following the last day of the Plan Year during which the Eligible Dependent Care Expenses were incurred. Reimbursement payments shall only be made to the Participant, or the Participant's legal representative in the event of the incapacity or death of the Participant. Forms for reimbursement shall be reviewed in accordance with the claims procedure set forth in Section XII.

d. Funding. The funding of the Dependent Care Reimbursement Plan shall be through contributions by the Employer from its general assets to the extent of Elective Contributions directed by Participants. Such contributions shall be made by the Employer when benefit payments and account administration expenses become due and payable under this Dependent Care Expense Reimbursement Plan.

e. Forfeiture. Any amounts remaining to the credit of the Participant at the end of the Plan Year and not used for Eligible Dependent Care Expenses incurred during the Plan Year shall be forfeited and remain assets of the Plan.

f. Nondiscrimination. Benefits provided under this Dependent Care Reimbursement Plan shall not be provided in a manner that discriminates in favor of Highly Compensated Employees (as defined in Code Section 414(q)) or their dependents, as provided in Code Section 129. In addition, no more than 25 percent of the aggregate Eligible Dependent Care Expenses shall be reimbursed during a Plan Year to five percent owners, as provided in Code Section 129.

9.04 DEFINITIONS:

a. "Dependent" (for purposes of this Section IX) means any individual who is:

(i) a Participant's qualifying child (as defined in Code Section 152 (c)) who has not attained the age of 13; or

(ii) a dependent (qualifying child or qualifying relative, as defined in Code Section 152 (c) and (d), respectively) or the spouse of a Participant who is physically or mentally incapable of self-care, and who has the same principal place of abode as the taxpayer for more than half of the taxable year. For purposes of this Dependent Care Reimbursement Plan, an individual shall be considered physically or mentally incapable of self-care if, as a result of a physical or mental defect, the individual is incapable of caring for his or her hygienic or nutritional needs, or requires full-time attention of another person for his or her own safety or the safety of others.

b. "Dependent Care Center" (for purposes of this Section IX) shall be a facility which:

(i) provides care for more than six individuals (other than individuals who reside at the facility);
(ii) receives a fee, payment, or grant for providing services for any of the individuals (regardless of whether such facility is operated for profit); and
(iii) satisfies all applicable laws and regulations of a state or unit of local government.

c. "Eligible Dependent Care Expenses" (for purposes of this Section IX) shall mean expenses incurred by a Participant which are:

(i) incurred for the care of a Dependent of the Participant or for related household services;
(ii) paid or payable to a Dependent Care Service Provider; and
(iii) incurred to enable the Participant to be gainfully employed for any period for which there are one or more Dependents with respect to the Participant.

"Eligible Dependent Care Expenses" shall not include expenses incurred for services outside the Participant's household for the care of a Dependent unless such Dependent is (i) a qualifying child (as defined in Code Section 152 (c)) under the age of 13, or (ii) a dependent (qualifying child or qualifying relative, as defined in Code Section 152 (c) and (d), respectively)), who is physically or mentally incapable of self-care, and who has the same principal place of abode as the Participant for more than half of the taxable year, or (iii) the spouse of a Participant who is physically or mentally incapable of self-care, and who has the same principal place of abode as the Participant for more than half of the taxable year. Eligible Dependent Care Expenses shall be deemed to be incurred at the time the services to which the expenses relate are rendered.

d. "Dependent Care Service Provider" (for purposes of this Section IX) means:

(i) a Dependent Care Center, or
(ii) a person who provides care or other services described in Section 9.04(b) and who is not a related individual described in Section 129(c) of the Code.

SECTION X

HEALTH SAVINGS ACCOUNTS

10.01 PURPOSE: If elected by the Employer in Section F.8 of the Adoption Agreement, the Plan will permit pre-tax contributions to the Health Savings Account, and the provisions of this Article X shall apply.

10.02 BENEFITS: A Participant can elect benefits under the Health Savings Accounts portion of this Plan by electing to pay his or her Health Savings Account contributions on a pre-tax salary reduction basis. In addition, the Employer may make contributions to the Health Savings Account for the benefit of the Participant.

10.03 TERMS, CONDITIONS AND LIMITATION:

a. Maximum Benefit. The maximum annual contributions that may be made to a Participant's Health Savings Account under this Plan is set forth in Section F.8 of the Adoption Agreement.

b. Mid-Year Election Changes. Notwithstanding any to the contrary herein, a Participant election with respect to contributions for the Health Savings Account shall be revocable during the duration

of the Plan Year to which the election relates. Consequently, a Participant may change his or her election with respect to contributions for the Health Savings Account at any time.

10.04 RESTRICTIONS ON MEDICAL REIMBURSEMENT PLAN: If the Employer has elected in Section F.8 of the Adoption Agreement both Health Savings Accounts under this Plan and the Medical Expense Reimbursement Plan, then the Eligible Medical Expenses that may be reimbursed under the Medical Reimbursement Plan for Participants who are eligible for and elect to participate in Health Savings Accounts shall be limited as set forth in Section F.8 of the Adoption Agreement.

10.05 NO ESTABLISHMENT OF ERISA PLAN: It is the intent of the Employer that the establishment of Health Savings Accounts are completely voluntary on the part of Participants, and that, in accordance with Department of Labor Field Assistance Bulletin 2004-1, the Health Savings Accounts are not "employee welfare benefit plans" for purposes of Title I of ERISA.

SECTION XI

AMENDMENT AND TERMINATION

11.01 AMENDMENT: The Employer shall have the right at any time, and from time to time, to amend, in whole or in part, any or all of the provisions of this Plan, provided that no such amendment shall change the terms and conditions of payment of any benefits to which Participants and covered dependents otherwise have become entitled to under the provisions of the Plan, unless such amendment is made to comply with federal or local laws or regulations. The Employer also shall have the right to make any amendment retroactively which is necessary to bring the Plan into conformity with the Code. In addition, the Employer may amend any provisions or any supplements to the Plan and may merge or combine supplements or add additional supplements to the Plan, or separate existing supplements into an additional number of supplements.

11.02 TERMINATION: The Employer shall have the right at any time to terminate this Plan, provided that such termination shall not eliminate any obligations of the Employer which therefore have arisen under the Plan.

SECTION XII

ADMINISTRATION

12.01 NAMED FIDUCIARIES: The Administrator shall be the fiduciary of the Plan.

12.02 APPOINTMENT OF RECORDKEEPER: The Employer may appoint a Reimbursement Recordkeeper which shall have the power and responsibility of performing recordkeeping and other ministerial duties arising under the Medical Expense Reimbursement Plan and the Dependent Care Reimbursement Plan provisions of this Plan. The Reimbursement Recordkeeper shall serve at the pleasure of, and may be removed by, the Employer without cause. The Recordkeeper shall receive reasonable compensation for its services as shall be agreed upon from time to time between the Administrator and the Recordkeeper.

12.03 POWERS AND RESPONSIBILITIES OF ADMINISTRATOR:

a. General. The Administrator shall be vested with all powers and authority necessary in order to amend and administer the Plan, and is authorized to make such rules and regulations as it may

deem necessary to carry out the provisions of the Plan. The Administrator shall determine any questions arising in the administration (including all questions of eligibility and determination of amount, time and manner of payments of benefits), construction, interpretation and application of the Plan, and the decision of the Administrator shall be final and binding on all persons.

b. Recordkeeping. The Administrator shall keep full and complete records of the administration of the Plan. The Administrator shall prepare such reports and such information concerning the Plan and the administration thereof by the Administrator as may be required under the Code or ERISA and the regulations promulgated thereunder.

c. Inspection of Records. The Administrator shall, during normal business hours, make available to each Participant for examination by the Participant at the principal office of the Administrator a copy of the Plan and such records of the Administrator as may pertain to such Participant. No Participant shall have the right to inquire as to or inspect the accounts or records with respect to other Participants.

12.04 COMPENSATION AND EXPENSES OF ADMINISTRATOR: The Administrator shall serve without compensation for services as such. All expenses of the Administrator shall be paid by the Employer. Such expenses shall include any expense incident to the functioning of the Plan, including, but not limited to, attorneys' fees, accounting and clerical charges, actuary fees and other costs of administering the Plan.

12.05 LIABILITY OF ADMINISTRATOR: Except as prohibited by law, the Administrator shall not be liable personally for any loss or damage or depreciation which may result in connection with the exercise of duties or of discretion hereunder or upon any other act or omission hereunder except when due to willful misconduct. In the event the Administrator is not covered by fiduciary liability insurance or similar insurance arrangements, the Employer shall indemnify and hold harmless the Administrator from any and all claims, losses, damages, expenses (including reasonable counsel fees approved by the Administrator) and liability (including any reasonable amounts paid in settlement with the Employer's approval) arising from any act or omission of the Administrator, except when the same is determined to be due to the willful misconduct of the Administrator by a court of competent jurisdiction.

12.06 DELEGATIONS OF RESPONSIBILITY: The Administrator shall have the authority to delegate, from time to time, all or any part of its responsibilities under the Plan to such person or persons as it may deem advisable and in the same manner to revoke any such delegation of responsibilities which shall have the same force and effect for all purposes hereunder as if such action had been taken by the Administrator. The Administrator shall not be liable for any acts or omissions of any such delegate. The delegate shall report periodically to the Administrator concerning the discharge of the delegated responsibilities.

12.07 RIGHT TO RECEIVE AND RELEASE NECESSARY INFORMATION: The Administrator may release or obtain any information necessary for the application, implementation and determination of this Plan or other Plans without consent or notice to any person. This information may be released to or obtained from any insurance company, organization, or person subject to applicable law. Any individual claiming benefits under this Plan shall furnish to the Administrator such information as may be necessary to implement this provision.

12.08 CLAIM FOR BENEFITS: To obtain payment of any benefits under the Plan a Participant must comply with the rules and procedures of the particular benefit program elected pursuant to this Plan under which the Participant claims a benefit.

12.09 GENERAL CLAIMS REVIEW PROCEDURE: This provision shall apply only to the extent that a claim for benefits is not governed by a similar provision of a benefit program available under this Plan or is not governed by Section 12.10.

a. Initial Claim for Benefits. Each Participant may submit a claim for benefits to the Administrator as provided in Section 12.08. A Participant shall have no right to seek review of a denial of benefits, or to bring any action in any court to enforce a claim for benefits prior to his filing a claim for benefits and exhausting his rights to review under this section.

When a claim for benefits has been filed properly, such claim for benefits shall be evaluated and the claimant shall be notified of the approval or the denial within (90) days after the receipt of such claim unless special circumstances require an extension of time for processing the claim. If such an extension of time for processing is required, written notice of the extension shall be furnished to the claimant prior to the termination of the initial ninety (90) day period which shall specify the special circumstances requiring an extension and the date by which a final decision will be reached (which date shall not be later than one hundred and eighty (180) days after the date on which the claim was filed.) A claimant shall be given a written notice in which the claimant shall be advised as to whether the claim is granted or denied, in whole or in part. If a claim is denied, in whole or in part, the claimant shall be given written notice which shall contain (a) the specific reasons for the denial, (b) references to pertinent plan provisions upon which the denial is based, (c) a description of any additional material or information necessary to perfect the claim and an explanation of why such material or information is necessary, and (d) the claimant's rights to seek review of the denial.

b. Review of Claim Denial. If a claim is denied, in whole or in part, the claimant shall have the right to request that the Administrator review the denial, provided that the claimant files a written request for review with the Administrator within sixty (60) days after the date on which the claimant received written notification of the denial. A claimant (or his duly authorized representative) may review pertinent documents and submit issues and comments in writing to the Administrator. Within sixty (60) days after a request is received, the review shall be made and the claimant shall be advised in writing of the decision on review , unless special circumstances require an extension of time for processing the review, in which case the claimant shall be given a written notification within such initial sixty (60) day period specifying the reasons for the extension and when such review shall be completed (provided that such review shall be completed within one hundred and twenty (120) days after the date on which the request for review was filed.) The decision on review shall be forwarded to the claimant in writing and shall include specific reasons for the decision and references to plan provisions upon which the decision is based. A decision on review shall be final and binding on all persons.

c. Exhaustion of Remedies. If a claimant fails to file a request for review in accordance with the procedures herein outlined, such claimant shall have no rights to review and shall have no right to bring action in any court and the denial of the claim shall become final and binding on all persons for all purposes.

12.10 SPECIAL CLAIMS REVIEW PROCEDURE: The provisions of this Section 12.10 shall be applicable to claims under the Medical Expense Reimbursement Plan and the Group Medical Insurance Plan, effective on the first day of the first Plan Year beginning on or after July 1, 2002, but in no event later than January 1, 2003, provided such plans are subject to ERISA.

a. Benefit Denials: The Administrator is responsible for evaluating all claims for reimbursement under the Medical Expense Reimbursement Plan and the Group Medical Insurance Plan.

The Administrator will decide a Participant's claim within a reasonable time not longer than 30 days after it is received. This time period may be extended for an additional 15 days for matters beyond the control of the Administrator, including in cases where a claim is incomplete. The Participant will receive written notice of any extension, including the reasons for the extension and information on the date by which a decision by the Administrator is expected to be made. The Participant will be given 45 days in which to complete an incomplete claim. The Administrator may secure independent medical or other advice and require such other evidence as it deems necessary to decide the claim.

If the Administrator denies the claim, in whole or in part, the Participant will be furnished with a written notice of adverse benefit determination setting forth:

1. the specific reason or reasons for the denial;

2. reference to the specific Plan provision on which the denial is issued;

3. a description of any additional material or information necessary for the Participant to complete his claim and an explanation of why such material or information is necessary, and

4. appropriate information as to the steps to be taken if the Participant wishes to appeal the Administrator's determination, including the participant's right to submit written comments and have them considered, his right to review (on request and at no charge) relevant documents and other information, and his right to file suit under ERISA with respect to any adverse determination after appeal of his claim.

b. Appealing Denied Claims: If the Participant's claim is denied in whole or in part, he may appeal to the Administrator for a review of the denied claim. The appeal must be made in writing within 180 days of the Administrator's initial notice of adverse benefit determination, or else the participant will lose the right to appeal the denial. If the Participant does not appeal on time, he will also lose his right to file suit in court, as he will have failed to exhaust his internal administrative appeal rights, which is generally a prerequisite to bringing suit.

A Participant's written appeal should state the reasons that he feels his claim should not have been denied. It should include any additional facts and/or documents that the Participant feels support his claim. The Participant may also ask additional questions and make written comments, and may review (on request and at no charge) documents and other information relevant to his appeal. The Administrator will review all written comment the Participant submits with his appeal.

c. Review of Appeal: The Administrator will review and decide the Participant's appeal within a reasonable time not longer than 60 days after it is submitted and will notify the Participant of its decision in writing. The individual who decides the appeal will not be the same individual who decided the initial claim denial and will not be that individual's subordinate. The Administrator may secure independent medical or other advice and require such other evidence as it deems necessary to decide the appeal, except that any medical expert consulted in connection with the appeal will be different from any expert consulted in connection with the initial claim. (The identity of a medical expert consulted in connection with the Participant's appeal will be provided.) If the decision on appeal affirms the initial denial of the Participant's claim, the Participant will be furnished with a notice of adverse benefit determination on review setting forth:

1. The specific reason(s) for the denial,

2. The specific Plan provision(s) on which the decision is based,

3. A statement of the Participant's right to review (on request and at no charge) relevant documents and other information,

4. If the Administrator relied on an "internal rule, guideline, protocol, or other similar criterion" in making the decision, a description of the specific rule, guideline, protocol, or other similar criterion or a statement that such a rule, guideline, protocol, or other similar criterion was relied on and that a copy of such rule, guideline, protocol, or other criterion will be provided free of charge to the Participant upon request," and

5. A statement of the Participant's right to bring suit under ERISA § 502(a).

12.11 PAYMENT TO REPRESENTATIVE: In the event that a guardian, conservator or other legal representative has been duly appointed for a Participant entitled to any payment under the Plan, any such payment due may be made to the legal representative making claim therefor, and such payment so made shall be in complete discharge of the liabilities of the Plan therefor and the obligations of the Administrator and the Employer.

12.12 PROTECTED HEALTH INFORMATION. The provisions of this Section will apply only to those portions of the Plan that are considered a group health plan for purposes of 45 CFR Parts 160 and 164. The Plan may disclose PHI to employees of the Employer, or to other persons, only to the extent such disclosure is required or permitted pursuant to 45 CFR Parts 160 and 164. The Plan has implemented administrative, physical, and technical safeguards to reasonably and appropriately protect, and restrict access to and use of, electronic PHI, in accordance with Subpart C of 45 CFR Part 164. The applicable claims procedures under the Plan shall be used to resolve any issues of non-compliance by such individuals. The Employer will:

- not use or disclose PHI other than as permitted or required by the plan documents and permitted or required by law;
- reasonably and appropriately safeguard electronic PHI created, received, maintained, or transmitted to or by the it on behalf of the Plan, in accordance with Subpart C of 45 CFR Part 164;
- implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of the electronic PHI that it creates, receives, maintains, or transmits on behalf of the Plan;
- ensure that any agents including a subcontractors to whom it provides PHI received from the Plan agree to the same restrictions and conditions that apply to the Employer with respect to such information;
- not use or disclose PHI for employment-related actions and decisions or in connection with any other employee benefit plan of the Employer;
- report to the Plan any use or disclosure of the information that is inconsistent with the permitted uses or disclosures provided for of which it becomes aware;
- make available PHI in accordance with 45 CFR Section 164.524;
- make available PHI for amendment and incorporate any amendments to PHI in accordance with 45 CFR Section 164.526;

- make available the information required to provide an accounting of disclosures in accordance with 45 CFR Section 164.528;
- make its internal practices, books, and records relating to the use and disclosure of PHI received from the Plan available to the Secretary of Health and Human Services or his designee upon request for purposes of determining compliance with 45 CFR Section 164.504(f);
- if feasible, return or destroy all PHI received from the Plan that the Employer still maintains in any form and retain no copies of such information when no longer needed for the purposes for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and,
- ensure that the adequate separation required in paragraph (f)(2)(iii) of 45 CFR Section 164.504 is established.

For purposes of this Section, "PHI" is "Protected Health Information" as defined in 45 CFR Section 160.103, which means individually identifiable health information, except as provided in paragraph (2) of the definition of "Protected Health Information" in 45 CFR Section 160.103, that is transmitted by electronic media; maintained in electronic media; or transmitted or maintained in any other form or medium by a covered entity, as defined in 45 CFR Section 164.104.

SECTION XIII

MISCELLANEOUS PROVISIONS

13.01 INABILITY TO LOCATE PAYEE: If the Plan Administrator is unable to make payment to any Participant or other person to whom a payment is due under the Plan because it cannot ascertain the identity or whereabouts of such Participant or other person after reasonable efforts have been made to identify or locate such person, then such payment and all subsequent payments otherwise due to such Participant or other person shall be forfeited following a reasonable time after the date any such payment first became due.

13.02 FORMS AND PROOFS: Each Participant or Participant's Beneficiary eligible to receive any benefit hereunder shall complete such forms and furnish such proofs, receipts, and releases as shall be required by the Administrator.

13.03 NO GUARANTEE OF TAX CONSEQUENCES: Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant or a Dependent under the Plan will be excludable from the Participant's or Dependent's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant or Dependent.

13.04 PLAN NOT CONTRACT OF EMPLOYMENT: The Plan will not be deemed to constitute a contract of employment between the Employer and any Participant nor will the Plan be considered an inducement for the employment of any Participant or employee. Nothing contained in the Plan will be deemed to give any Participant or employee the right to be retained in the service of the Employer nor to interfere with the right of the Employer to discharge any Participant or employee at any time regardless of the effect such discharge may have upon that individual as a Participant in the Plan.

13.05 NON-ASSIGNABILITY: No benefit under the Plan shall be liable for any debt, liability, contract, engagement or tort of any Participant or his Beneficiary, nor be subject to charge, anticipation, sale, assignment, transfer, encumbrance, pledge, attachment, garnishment, execution or other voluntary or involuntary alienation or other legal or equitable process, nor transferability by operation of law.

13.06 SEVERABILITY: If any provision of the Plan will be held by a court of competent jurisdiction to be invalid or unenforceable, the remaining provisions hereof will continue to be fully effective.

13.07 CONSTRUCTION:

a. Words used herein in the masculine or feminine gender shall be construed as the feminine or masculine gender, respectively where appropriate.

b. Words used herein in the singular or plural shall be construed as the plural or singular, respectively, where appropriate.

13.08 NONDISCRIMINATION: In accordance with Code Section 125(b)(1), (2), and (3), this Plan is intended not to discriminate in favor of Highly Compensated Participants (as defined in Code Section 125(e)(1)) as to contributions and benefits nor to provide more than 25% of all qualified benefits to Key Employees. If, in the judgment of the Administrator, more than 25% of the total nontaxable benefits are provided to Key Employees, or the Plan discriminates in any other manner (or is at risk of possible discrimination), then, notwithstanding any other provision contained herein to the contrary, and, in accordance with the applicable provisions of the Code, the Administrator shall, after written notification to affected Participants, reduce or adjust such contributions and benefits under the Plan as shall be necessary to insure that, in the judgment of the Administrator, the Plan shall not be discriminatory.

13.09 ERISA. The Plan shall be construed, enforced, and administered and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974 (as amended), the Internal Revenue Code of 1986 (as amended), and the laws of the State indicated in the Adoption Agreement. Notwithstanding anything to the contrary herein, the provisions of ERISA will not apply to this Plan if the Plan is exempt from coverage under ERISA. Should any provisions be determined to be void, invalid, or unenforceable by any court of competent jurisdiction, the Plan will continue to operate, and for purposes of the jurisdiction of the court only will be deemed not to include the provision determined to be void.

Toll Free: (800) 662-1113
Fax: (866) 423-2669
Mailing: PO Box 258887
Oklahoma City OK 73126
Website: afhsa.com
Email: HSA-Support@AmericanFidelity.com

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HEALTH SAVINGS ACCOUNT
Employer Setup Information Form

A. Employer Information

Employer Name	City of Branson	Employer Tax ID	44-6000142
Address	110 W Maddux St	Phone	417-337-8553
City, State, Zip	Branson, MO 65616	Fax	417-335-6042

B. Employer Contact Information

Primary Contact Name	Marcia Chapman	Title	Senior Accountant
Primary Contact Email Address	mchapman@bransonmo.gov	Phone	417-337-8553
Secondary Contact Name	Stacy McAllister	Title	Assistant Finance Director
Secondary Contact Email Address	smcallister@bransonmo.gov	Phone	417-337-8506

C. Contribution Information

Contribution Method	☐ ACH Pull – This option will allow you to post contributions through our online system and the funds will be deducted directly from the bank account you designate. An HSA account representative will contact you to set up this option.
	☒ X ACH Push - This option will allow you to send the contributions directly to us. An HSA account representative will contact you to set up this option.
	☐ Check – Make the check payable to: American Fidelity - HSA and mail it to: P.O. Box 258887, Oklahoma City, OK 73126. You must include a copy of a deduction register or payroll spreadsheet to ensure accurate posting of the HSA contributions.

Date of first contribution 01/06/2021 (mm/dd/yy)	Date of first payroll deduction 01/06/2021 (mm/dd/yy)

Toll Free: (800) 662-1113
Fax: (866) 423-2669
Website: afhsa.com
Email: HSA-Support@AmericanFidelity.com

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D. Fee Instructions

Monthly maintenance fee ($2.00 fee per participant) (If there is no selection made the monthly maintenance fee will be deducted from the employee's account.)	☐ Paid by Employer ☐ Paid by Employee from HSA X No Fees per AFA

E. Health Plan Information

Name of High Deductible Health Plan	Anthem Blue Preferred Select HSA	Deductible for Single	$3,000.00
Effective Date of High Deductible Health Plan	01/01/2021	Deductible for Family	$6,000.00

By signing this form, you (employer) acknowledge and certify the following:

- The health plan offered to your employees is a Qualified High Deductible Health Plan (QHDHP) and satisfies the applicable requirements to partner with a health savings account (HSA).
- American Fidelity is under no obligation to confirm or verify that the HDHP is a QHDHP.
- The information entered on this document is true and correct to the best of your knowledge.

Employer Signature	Mayor Title	Date

APPROVED AS TO FORM
#51631 9/16/20
City Attorney

BILL NO. 5893

STAFF REPORT

ITEM/SUBJECT: **READING OF A BILL APPROVING THE RENEWAL OF THE CONTRACT WITH TANEY COUNTY HEALTH DEPARTMENT FOR PUBLIC HEALTH SERVICES AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.**

INITIATED BY: **FINANCE DEPARTMENT**

FIRST READING: **OCTOBER 13, 2020** **FINAL READING:** **OCTOBER 27, 2020**

EXECUTIVE SUMMARY:

- The City of Branson and the Taney County Health Department (TCHD) first entered into contract in January 2008 to merge two separate entities into one unified health system.
- Since then, the City and TCHD enter into multi-year contracts to be renewed annually. This is the third renewal of the current contract and covers the period beginning January 1, 2021 through December 31, 2021.
- The contract amount for 2021 is $180,000.
- Continued cooperation between the two entities is necessary to secure a safe and healthy community for both residents and visitors.

FINANCIAL IMPACT:

___ **No impact/Not applicable**
_X_ **Budgeted in the current year's budget**
___ **Other (see additional explanation)**

STAFF RECOMMENDATION:

_X_ **Recommended**
____ **Not Recommended**
____ **Neutral/None**

COMMUNITY PLAN 2030: Good Governance: Provides responsive and accountable leadership, advances City interests through regional partnerships and facilitates timely and effective two-way communication and community engagement.

ATTACHED EXHIBITS:

BILL NO. 5893 **ORDINANCE NO.** _____

AN ORDINANCE APPROVING THE RENEWAL OF THE CONTRACT WITH TANEY COUNTY HEALTH DEPARTMENT FOR PUBLIC HEALTH SERVICES AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.

WHEREAS, The City of Branson entered into contract with the Taney County Health Department for public health services on May 8, 2018; and

WHEREAS, upon accepting the proposal, the contract was executed for a term of four (4) years to be reviewed and approved annually by the Board of Aldermen; and

WHEREAS, the Board of Aldermen desires to approve the 3rd renewal of the contract.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, AS FOLLOWS:

Section 1: The Board of Aldermen hereby approves the renewal of the contract with Taney County Health Department for public health services in the amount not to exceed $180,000.00 and authorizes the Mayor to execute the contract in the form attached hereto as Exhibit "A".

Section 2: This ordinance shall be in full force and effect from and after its passage and approval.

Read, this first time on this _____day of _____, 20__.

Read, this second time, passed, and truly agreed to by the Board of Aldermen of City of Branson, Missouri this _____day of _____, 20___.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

CLL #51831 10/1/20

Chris Lebeck #51831
City Attorney

Exhibit "A"

Master Contract Number: C2018-0143
Sub-Contract Number: _____

NOTICE OF CONTRACT RENEWAL
SERVICES CONTRACT

THIS RENEWAL made and entered into this _____ day of _____, 20___, by and between the City of Branson, Missouri (the "City") and **Taney County Health Department** ("Service Provider") for renewal period **Three** from **January 1, 2021** to **December 31, 2021.**

NOW, THEREFORE, for the considerations herein expressed, it is agreed by and between the City and the Service Provider as follows:

1. **Renewal**. The City agrees to engage the work of the Service Provider and the Service Provider agrees to provide the services and assume the responsibilities as referenced in the original contract attached as **Exhibit 1.**

2. **Total compensation not to exceed**. It is expressly understood that in no event will the total compensation and reimbursement to be paid to the Service Provider under the terms of this contract exceed the sum of **One Hundred Eighty Thousand Dollars ($180,000.00), all of which is dependent upon budget appropriations.**

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day and year herein stated.

SERVICE PROVIDER:

By: L. Marshall (Signature) 9.3.20 Date

Name: Lisa Marshall (Printed Name)

Title: Director

Company Name: TCHD

Address: 320 Rinehart Rd. Branson

Phone: 417.334.4544

E-Mail: lisa.marshall@dpha.mo.gov

CITY OF BRANSON, MISSOURI

_____ _____
E. Edd Akers Date
Mayor

ATTEST:

_____ _____
Lisa K Westfall Date
City Clerk

APPROVED AS TO FORM:

CL #51831 8/11/20
Chris Lebeck #51831 Date
City Attorney

AN AGREEMENT BY AND BETWEEN THE CITY OF BRANSON AND THE TANEY COUNTY HEALTH DEPARTMENT BOARD OF TRUSTEES

THIS AGREEMENT made and entered in this 8th day of May, 2018, by and between the City of Branson, Missouri (the "City") and the Taney County Health Department Board of Trustees ("TCHD").

WITNESSETH:

THAT, WHEREAS: The continuation of an agreement entered into by and between the City and the TCHD, in order to strengthen the local public health system by fully integrating all public health functions into one infrastructure; combining resources to more effectively meet emerging public health demands; and providing for environmental public health services to all residents and businesses of our growing community; and

WHEREAS, the TCHD, a separate geopolitical entity formed under authority of RSMo. Chapter 205, and the City of Branson Health Department formed under authority RSMo. 79.380, constituencies, and enforcing the rules and regulations of the Missouri Department of Health and Senior Services within their jurisdictions; and

WHEREAS, a Service Integration Task Force (SITF) was appointed by both TCHD Board of Trustees and the Branson Board of Alderman, Resolution 2007-R007, to study the service integration concept to form one public health infrastructure capable of providing a full range of comprehensive public health services for all jurisdictions in Taney County. The result of the SITF was an agreement between the City and TCHD. Which was executed, February 1, 2008; and

WHEREAS, after due consideration, the SITF believes the concept of one public health infrastructure to be a valid one and in the best interest of the public health safety and welfare of the citizens and tourists.

NOW, THEREFORE, for the considerations herein expressed, it is agreed by and between the City and the TCHD in the best interest of both entities to continue the agreement as follows:

1. APPOINTMENT OF HEALTH OFFICER. The TCHD Administrator shall continue to serve as the City of Branson Health Officer for the duration of this agreement for the purposes of ordinance enforcement and policy recommendation.

2. ASSETS, CONTRACTS, LEASES. TCHD shall be responsible for all assets, contracts and leases relating to the public health functions.

3. FEE FOR SERVICE REVENUES. Facility and Temporary Event health permits in the City shall be at the current fee level established by City Ordinance. TCHD shall invoice and issue said health permits. Copies of the permits will be forwarded to the City when issued. The fees shall be received and kept by the TCHD for provision of services.

4. **ENFORCEMENT.**

A. TCHD environmental health personnel are hereby authorized as agents of the City for the purposes of health code enforcement and any citations issued shall be through the City Municipal Court.

B. At the time that a TCHD ordinance shall be equal to or greater than the current City Ordinances, the TCHD shall advise the City and the City may choose to rescind said City Ordinance, thus allowing the TCHD ordinance to be applicable within city limits.

C. Other Environmental Public Health functions conducted within the City shall be performed and enforced according to the current ordinances as adopted by the City of Branson, Taney County Health Department, or relevant state statute.

D. Lodging inspection within the City of Branson shall be enforced according to the current Missouri Department of Health and Senior Services (DHSS) lodging law, except in those areas where City Ordinances are greater which shall have preference.

5. **SERVICES.** TCHD shall continue to provide services specific to the City as defined below:

A. EMPLOYEE IMMUNIZATION. TCHD shall provide immunizations to City employees per health insurance reimbursement and co-pay rates as requested.

B. ENVIRONMENTAL PUBLIC HEALTH. TCHD Environmental Health Division shall continue to provide environmental health services to the City of Branson, Consisting of all of the following components:

1. TCHD assures the City that all efforts shall be made which will assist a business to meet its opening schedule. This includes scheduling flexibility, onsite consultations, and close communication with the City as may be necessary. A phone call from the City Administrator or designee, to the TCHD Administrator or designee, shall initiate a response within 24 hours or as appropriate to resolve the issue as quickly as possible. The process as listed above, or any process agreed upon in writing by the TCHD Administrator and the City Administrator, shall be followed.

2. In the event TCHD becomes aware of any potential outbreak or the necessity of closing an establishment within the City for cause, the TCHD Administrator shall confer with the City Administrator.

3. **Food.**

a. TCHD will continue to provide services to all inventoried food service establishments per the current level of service provided to all jurisdictions in Taney County for inspection, consultation, education, etc. and with necessary follow-up to all critical items within fourteen (14) days of inspection.

b. TCHD will continue to respond to requests for special events as issued by the City, including discussions with event planners, issuing specifications for food vendors,

approval through the special event permitting process, and inspection of food vendors per the current level of service provided to all jurisdictions in Taney County.

c. Temporary event requests (not special events) received or reported to the City's Planning Department shall be reported to the TCHD within 24 hours of receipt.

d. Enforcement shall be by City Ordinances, Taney County Health Department Food Code or DHSS statutes using progressive discipline.

4. Construction Plan Review of Regulated Facilities. TCHD Environmental Health Division shall continue to review plans of regulated facilities, including food, lodging, pools, schools, etc. The process as listed in steps a. through e. shall be followed for any process agreed upon in writing by the TCHD Administrator and the City Administrator or designee.

a. Plans shall be picked up daily and logged out from the City's Planning and Development Department and logged into TCHD plan received log.

b. Plans shall be reviewed within 24 working hours.

c. Approval, or disapproval with plan review notes shall be submitted to the City's Planning and Development Department to be logged into the computer software system.

d. Developers, architects, owners and/or contractors will be notified of what additional items, if any, are necessary for health department approval processes by the City.

e. TCHD shall designate a person to attend all the Open for Business meetings scheduled by the City. This same person shall be responsible for answering requests from the City's Planning Commission as related to regulated facilities or other public health concerns.

5. Recreational Water Facilities.

a. Inspection of all recreational water facilities, pools, spas, etc., shall be two (2) to four (4) times per year with re-inspection of critical items within fourteen (14) days.

b. Pre-open inspection, consultation, and other requests for service shall be provided.

c. Timely response to case investigations, complaints, and requests for services involving recreational water facilities shall be provided.

d. Annual "Pool School" training for all facility operations will be presented each spring.

e. Enforcement shall be by relevant City Ordinance, Taney County Health Code, or DHSS Code as is applicable.

9. Water/Wastewater

a. Timely response to case investigations, complaints, and requests for service involving water quality shall be provided.

b. Timely response to case investigations, complaints, and request for service involving improper disposal of wastewater shall be provided.

c. Cooperation with the City's Public Works and Utilities Departments is assured.

d. Enforcement shall be by relevant City Ordinance, Taney County Health Code or DHSS Code as is applicable.

6. Tattoo/Massage Establishments.

a. Tattoo and massage establishments shall be inspected once a year with necessary follow-up to all critical items within fourteen (14) days of inspection according to City Ordinance. Cooperation with City Departments such as Building, Fire, Code Enforcement, Finance, Police, and Public Works as required.

b. Pre-open inspection, consultation, and other requests for service shall be provided.

c. Timely response to case investigations, complaints, and requests for services involving tattoo establishments shall be provided.

d. Enforcement shall be by relevant City Ordinances, state statutes, or by both.

e. Annual permits shall be issued in cooperation with the City's Finance Department and the business licensing process.

7. Facility Education

a. TCHD will provide an educational workshop to be held in the first and third quarters of the year to provide ongoing safety education and training for service facility managers, owners, and employees of regulated facilities. The purpose of the education and training workshop will be to address the most common safety issues as identified during facility inspections during the previous year.

b. The City will assist with the promotion of the safety workshops through coordinated communications with TCHD.

c. A checklist of items inspected during facility inspections will be provided to facilities annually by TCHD.

8. **Lodging Inspections.** Lodging inspections within the City will be completed by TCHD or Missouri Department of Health and Senior Services (DHSS) personnel. Services shall be provided by DHSS staff, if TCHD personnel are unavailable.

9. **Mutual Aid or Contact.** In the event that either the TCHD or the City decides to modify the above responsibilities, such modification shall be by separate agreement. Infrequent requests can be handled through the mutual aid agreement.

C. OTHER SERVICES PROVIDED BY TCHD.

1. **Merchant License Inspections.** Inspections for merchant licenses shall be conducted for all regulated facilities, such as those with food service, pools, tattoo, and massage (newly registered facilities and facility change of ownership). Approval notes for inspections shall be given to the City Finance Department for approval through the City's computer software system.

2. **Annual Numbers.** TCHD Environmental Health Division shall provide the City Clerk and City Finance departments with the annual facility inventory report which includes numbers of facilities and their capacity no later than February 2nd of each year.

D. **Ordinances and Regulations.** TCHD agrees to keep the City updated on new rules and regulations, and to recommend or receive recommendations for ordinance changes as may be appropriate. The City agrees to include TCHD in the early process of rule and regulation development so that TCHD expertise can help guide policy decisions.

6. **TCHD STAFFING.** TCHD assures the City that the hiring of new Environmental Health personnel shall include pre-employment and random drug screening and criminal background checks consistent with City hiring practices.

7. **REPORTS.**

A. TCHD shall provide an annual report to the City and oral presentations to the Board of Alderman at a date to be determined by the parties.

B. TCHD shall provide other reports and presentations as necessary to inform the Board of Alderman on issues of importance concerning public health and welfare of the City.

C. TCHD shall provide quarterly reports to the City regarding activities related to food service facility inspections, pool inspections, tattoo and massage inspections, temporary event inspections, and environmental health educational activities.

D. TCHD shall report emergent issues such as: clusters or outbreaks of communicable and chronic diseases; emergency preparedness activities; failed facility inspections which constitute an immediate risk to the public's health; and any other emergency public health issue.

E. QUARTLERY REPORTS: TCHD shall submit a Revenue and Expenditure Summary to the Board of Aldermen quarterly which describes the work performed during the three-month period and the related costs. This report shall contain measureable, quantifiable, objective data for approval and has been reviewed by city staff.

COMPLIANCE REPORTS: TCHD shall inform the City of the results of all inspections by Federal and State agencies when those inspections concern or affect the contracted services provided to the City.

OTHER REPORTS: TCHD shall submit to the City other reports in formats as may be requested or which the City deems necessary to inform the City of issues which may require City action. TCHD reserves the right to bill the City for personnel expenses incurred beyond the usual and customary scope of reporting.

F. The TCHD Director shall be able to request to be placed on the City's agenda to present reports or other emergent issues to the City Aldermen or Departments as necessary.

8. MUTUAL AID AGREEMENT.

A. The City grants to the Taney County Health Officer the right and authority to respond to emergency situations which are outside the scope of work described in this agreement within the City of Branson when requested by the City for mutual aid.

B. TCHD grants the City the right and authority to respond to emergency situations which are outside the scope of work described in this agreement and outside the City of Branson when requested by the TCHD for mutual aid.

9. SCOPE OF AUTHORITY.

A. Enforcement shall be through the court of local jurisdiction or through those systems or other remedies as prescribed by relevant rules, regulations, procedures and state law.

B. Both the City and TCHD acknowledge that planning assessment activities related to health may from time to time necessitate changes in the terms and conditions of this agreement.

C. By the approval and passage of this agreement, and upon taking oath, the City herby appoints the TCHD Administrator the Health Officer for the City, with all powers and duties to administer the Health Ordinances (BMC Chapter 46) of the City, including those state statutes, rules, regulations or TCHD ordinances, as they pertain to the public's health within the corporate limits of the City.

10. LIABILITY AND INDEMNITY. The parties mutually agree to the following:

A. In no event shall the City be liable to the TCHD for special, indirect, or consequential damages, except those caused by the City's gross negligence or willful or wanton misconduct arising out of or in any way connected with a breach of this agreement. The

maximum liability of the City shall be limited to the amount of money to be paid by the City under this agreement, as specified in Section 12. PAYMENT below.

B. TCHD shall defend, indemnify, and hold the City harmless from and against all claims, losses, actions, causes of action, demands and liabilities arising out of personal injuries, including death, and damage or impairment to property or any rights which are caused by the TCHD arising out of or in any way connected with this agreement.

C. TCHD shall indemnify and hold the City harmless from all wages or overtime compensation due to its employees and from any and all claims by subcontractors in rendering work pursuant to this agreement, including payment of reasonable attorneys' fees and costs in the defense of any claim made under the Fair Labor Standards Act or any other federal or state law.

D. In no event shall the TCHD be liable to the city for special, indirect, or consequential damages, except those caused by the TCHD's gross negligence or willful or wanton misconduct arising out of or in any way connected with a breach of this agreement.

11. TERM. This agreement for the continuation of service shall commence on May 8, 2018 **and shall be for the duration of two (4) years ending on December 31, 2021**, with a renewal agreement each calendar year establishing the compensation in accordance with Section 12 of this agreement.

12. PAYMENT. Total compensation to be paid to the TCHD under the terms of this agreement will be the sum of **one hundred thirty-nine thousand dollars ($139,000.00)** for the period of January 1, 2018 - December 31, 2018. Compensation for each calendar year thereafter shall be negotiated and established through a renewal agreement approved by the TCHD and the Branson Board of Alderman for services provided to the City. All terms and agreements are based upon budget appropriations.

13. TERMINATION OF AGREEMENT.

A. **Right to terminate in the absence of breach.** Either party may terminate this agreement for any reason, by serving notice of intent to terminate upon the other party. Such notice shall specify the date of termination, but in no event shall either party terminate the agreement under this provision upon less than a six (6) months' notice to the other party; provided, the parties may mutually agree to waive the six (6) month requirement and to shorten the time for notice of termination, in the event of termination in the absence of breach.

B. **Surviving Terms.** Notwithstanding any provisions to the contrary, provisions pertaining to liability and indemnity shall survive the termination of this agreement.

14. DISCRIMINATION. TCHD agrees in the performance of this agreement not to discriminate on the ground or because of race, ethnicity, creed, color, national origin or ancestry, sex, religion, handicap, age, gender identity, sexual orientation, or political opinion or affiliation, against any

employee of the TCHD or application for employment and shall include a similar provision in all subcontracts let or awarded hereunder.

15. GENERAL INDEPENDENT CLAUSE. This agreement does not create an employee/employer relationship between the parties. It is the parties' intention that the TCHD will be independent and not the City's employee for all purposes, including, but not limited to, the application of the Fair Labor Standards Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, Missouri revenue and taxation laws, Missouri Workers' Compensation and unemployment insurance laws.

16. CITY BENEFITS. TCHD shall not be entitled to any of the benefits established for the employees of the City and will not be covered by the Worker's Compensation Program of the City.

17. NOTICES. All notices required or permitted herein under and required to be in writing may be given by fax or by first class mail addressed to the City and TCHD at the addresses provided. The date of delivery of any notice by fax transmission shall be deemed to be the date of transmission, except where the transmission is not completed by 4:30 p.m. on a regular business day at the terminal of the receiving party, in which case the date of delivery shall be deemed to fall on the next regular business day for the receiving party.

18. ENTIRE AGREEMENT. This agreement contains the entire agreement of the parties. No modification, amendment, or waiver of any of the provisions of this agreement shall be effective unless in writing specifically referring hereto, and signed by both parties.

19. JURISDICTION. This agreement and every question arising hereunder shall be construed or determined according to the laws of the State of Missouri. Should any part of this agreement be litigated, venue shall be proper only in the Circuit Court of Taney County, Missouri.

20. CONTACT INFORMATION.

City of Branson

Attn: Contract Management
110 W Maddux Street Ste. 205
Branson, MO 65616
417-337-8522
Fax: 417-335-4354 Attn: Contract Mgmt.

Taney County Health Department
PO Box 369
Forsyth, MO 65653
417-334-4544
Fax: 417-335-5727

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day and year herein stated.

Executed by the Taney County Health Department this 8th day of May, 2018.

Executed by the City of Branson this 8th day of May, 2018.

TANEY COUNTY HEALTH DEPARTMENT

Dellie Redford
Board of Trustees Chairman

ATTEST:

Robert Gaither
Board of Trustees Secretary

CITY OF BRANSON, MISSOURI

Karen Best
Mayor

ATTEST:

Lisa K Westfall
City Clerk

CITY OF BRANSON INCORPORATED SEAL 1912 MISSOURI

APPROVED AS TO FORM:

William T. Duston
City Attorney

BILL NO. 5894

STAFF REPORT

ITEM/SUBJECT: **READING OF A BILL APPROVING THE RENEWAL OF THE CONTRACT WITH CAPITOL SOLUTIONS CONSULTING PERTAINING TO PROFESSIONAL LOBBYING SERVICES AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.**

INITIATED BY: **FINANCE/ADMINISTRATION**

FIRST READING: **OCTOBER 13, 2020** **FINAL READING:** **OCTOBER 27, 2020**

EXECUTIVE SUMMARY:

- The City issued a RFP for state lobbying services and received three responses. Capitol Solutions Consulting submitted the lowest bid and was awarded the bid.
- The contract provides for consultation and advisement to the City. The service provider will advocate passage of bills as approved by the city, monitor agency rule-making processes, and notify the city of any legislation that may impact the Branson area.
- Maximum contract amount is for $25,000 for the period beginning January 1, 2021 through December 31, 2021. The monthly amount payable to lobbyist is $2,083.33 per month.
- The contract term is for one year and may be renewed for up to one additional renewal period.

FINANCIAL IMPACT:

___ **No impact/Not applicable**
_X_ **Budgeted in the current year's budget**
___ **Other (see additional explanation)**

STAFF RECOMMENDATION:

_X_ **Recommended**
____ **Not Recommended**
____ **Neutral/None**

COMMUNITY PLAN 2030: Supports decision-making with timely and accurate short-term and long-range analysis that enhances vision and planning.

ATTACHED EXHIBITS:

BILL NO. 5894 **ORDINANCE NO.** _____

AN ORDINANCE APPROVING THE RENEWAL OF THE CONTRACT WITH CAPITOL SOLUTIONS CONSULTING PERTAINING TO LOBBYING SERVICES AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.

WHEREAS, the City of Branson desires to engage Capitol Solutions Consulting to provide professional state lobby services on behalf the City of Branson; and

WHEREAS, the city requires Capitol Solutions Consulting to represent the best interests of the City of Branson as determined by the Board of Aldermen in regards to legislative issues that come before the Missouri Legislature; and

WHEREAS, the Board of Aldermen desires to approve the contract.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, MISSOURI, AS FOLLOWS:

Section 1: The Board of Aldermen hereby approves the contract with Capitol Solutions Consulting for lobbying services in the amount not to exceed $25,000.00 and authorizes the Mayor to execute the contract in the form attached as Exhibit "A".

Section 2: This ordinance shall be in full force and effect upon and after its passage and approval.

Read, this first time on this _____day of _____, 20___.

Read, this second time, passed, and truly agreed to by the Board of Aldermen of City of Branson, Missouri this _____day of _____, 20___.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

CL #51831 10/7/10
Chris Lebeck #51831
City Attorney

Exhibit "A"

Master Contract Number: C2020-0056
Sub-Contract Number: _____

NOTICE OF CONTRACT RENEWAL
SERVICES CONTRACT

THIS RENEWAL made and entered into this 31st day of August, 20 20, by and between the City of Branson, Missouri (the "City") and **Capitol Solutions Consulting** ("Service Provider") for renewal period **One** from **January 1, 2021** to **December 31, 2021.**

NOW, THEREFORE, for the considerations herein expressed, it is agreed by and between the City and the Service Provider as follows:

1. **Renewal**. The City agrees to engage the work of the Service Provider and the Service Provider agrees to provide the services and assume the responsibilities as referenced in the original contract attached as **Exhibit 1.**

2. **Total compensation not to exceed**. It is expressly understood that in no event will the total compensation and reimbursement to be paid to the Service Provider under the terms of this contract exceed the sum of **Twenty Five Thousand Dollars ($25,000.00), all of which is dependent upon budget appropriations.**

3. **Missouri Immigration Law Affidavit.** After January 1, 2009, the service provider takes note that Section 285.530.2 of the Missouri Revised Statutes requires a political subdivision as a condition of a contract or grant in excess of $5,000 awarded after January 1, 2009, to require the business entity to affirm by sworn affidavit and provision of documentation the business entity has enrolled and participated in a federal work authorization program with respect to its employees who work in connection with the contracted services. To that end, the services provider will provide a signed affidavit affirming that it does not knowingly employ any person who is an unauthorized alien in connection with the contract. The service provider will provide with their bid specifications and bonding information a statement that the company has such a program, documentation for the program, and that it will not employ unauthorized aliens in connection with the work.

☐ ____ If this box is checked, then the requirement for an Immigration Law Affidavit does not apply because the dollar value of the contract is less than the $5,000 minimum.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day and year herein stated.

SERVICE PROVIDER:

By: _____ 8/31/20
(Signature) Date

Name: Brian Bernskoetter
(Printed Name)

Title: President

Company Name: Capitol Solutions Consulting

Address: PO Box 614 JC, MO 65102

Phone: 573-619-6040

E-Mail: brianb@swllc.us.com

CITY OF BRANSON, MISSOURI

_____ _____
E. Edd Akers Date
Mayor

ATTEST:

_____ _____
Lisa K Westfall Date
City Clerk

APPROVED AS TO FORM:

CL #51831 5/17/20
Chris Lebeck #51831 Date
City Attorney

Master Contract Number: C2020-0056

SERVICES CONTRACT

THIS CONTRACT made and entered into this 31 day of October, 2019, by and between the City of Branson, Missouri (the "City") and **Capitol Solutions Consulting** ("Service Provider").

WITNESSETH:

THAT, WHEREAS, the City of Branson desires to engage the Service Provider to provide certain services hereafter more particularly described in **Exhibit A**; and

WHEREAS, the Service Provider made certain representations and statements to the City with respect to the provision of such services and the City has accepted said proposal;

NOW, THEREFORE, for the considerations herein expressed, it is agreed by and between the City and the Service Provider as follows:

1. **Scope Of Work**. The City agrees to engage the work of the Service Provider and the Service Provider agrees to provide the services and assume the responsibilities hereinafter set forth in **Exhibit A**.

2. **Addition to Work**. The City and the Service Provider may amend the scope of work set forth in **Exhibit A**, provided that the total cost of such work does not exceed the total cost allowance as specified in Paragraph 7B of this contract. Any amendments shall be in written form and prepared and approved by the appointed City Officials and countersigned by the Service Provider.

3. **Exchange of Data**. All information, data, and reports as are existing, available and necessary for the carrying out of the work, shall be furnished to the requesting party without charge, and the parties shall cooperate with each other in every way possible in carrying out the scope of work.

4. **Payment for Labor and Materials**. The Service Provider agrees and binds itself to secure and pay for all personnel, labor, materials and supplies required to perform the services called for under this contract by Service Provider. Such personnel shall not be employees of or have any contractual relationship with the City except as employees of the Service Provider. All of the work required hereunder will be performed by the Service Provider or under Service Provider's direct supervision and all personnel engaged in the work shall be fully qualified and shall be authorized under state and local law to perform such work. None of the work or services covered by this contract shall be subcontracted without the written approval of the City.

5. **Term**. The work of the Service Provider shall commence as soon as practicable after the execution of this contract, unless otherwise directed in writing, and shall be undertaken and completed in such sequence as to assure their expeditious completion in the light of the purposes of the contract. **The term of the contract will be from a date beginning on January 1, 2020 to a date ending December 31, 2020, with the option to renew the contract for up to two (2) additional successive one-year terms unless Service Provider has notified the City at least ninety (90) days prior to the end of the then contract term or extensions thereto that the Service Provider will not renew the contract. Each additional year will require a contract and Board of Aldermen approval. The contract shall not bind,**

nor purport to bind, the City for any contract term beyond the original term of the contract.

6. **Costs not to Exceed.** The City is limited by law with respect to the amount of money it can pay. Therefore, the City has established a fixed sum for this contract which cannot be exceeded unless this contract is amended. The Service Provider providing work hereunder shall be required to keep track of the amount of work performed under this contract at all times; and any work, materials, supplies or expenses in excess of the fixed sum shall not be eligible for payment. The Service Provider shall notify the City if Service Provider anticipates that the contract amount may be exceeded, in order to determine whether or not the City is prepared to increase the total compensation. The Service Provider shall establish a billing system showing the amount of money remaining on the contract which shall be shown in each monthly billing.

7. **Payment.**

A. Conditioned upon acceptable performance. The City agrees to pay the Service Provider in accordance with the terms set forth in **Exhibit B**, which shall constitute complete compensation for all work to be rendered under this contract; provided, that where payments are to be made periodically to Service Provider for work rendered under this contract, the City expressly reserves the right to disapprove in whole or in part a request for payment where the work performed during the period for which payment is claimed are not performed in a timely and satisfactory manner in accordance with the schedule and description of work set forth in **Exhibit A**.

B. **Total compensation not to exceed.** It is expressly understood that in no event will the total compensation and reimbursement to be paid to the Service Provider under the terms of this contract exceed the sum of **Twenty Seven Thousand Dollars ($27,000.00), all of which is dependent upon budget appropriations.**

8. **Termination of Contract.**

A. Termination for breach. Failure of the Service Provider to fulfill Service Provider's obligations under this contract in a timely and satisfactory manner in accordance with the schedule and description of work set forth in **Exhibit A** shall constitute a breach of the contract, and the City shall thereupon have the right to immediately terminate the contract. The City shall give written notice of termination to the Service Provider by one of three different means: Facsimile Transmission ("FAX") if Service Provider has a FAX number; U.S. Postal Service Mails; or by hand delivering a copy of the same to the Service Provider; or may give notice by any combination of the above methods. The date of termination shall be the date upon which notice of termination is hand delivered to Service Provider or given by FAX, or the third day following mailing of the notice of termination, whichever first occurs. In the event of termination for breach, all finished or unfinished documents, data, studies, surveys, drawings, maps, models, photographs, and reports or other materials prepared by the Service Provider under this contract shall at the option of the City become its property, and the Service Provider shall be entitled to receive just and equitable compensation for any satisfactory work completed on such documents and other materials; provided, that the Service Provider shall not be relieved of liability to the City for damages sustained by the City by virtue of any such breach of the contract by the Service Provider.

B. Right to terminate in the absence of breach. Either party may terminate this contract for any reason, by serving notice of intent to terminate upon the other party by the means specified in paragraph A of this section. Such notice shall specify the date of termination, but in no event shall either party terminate the contract under this provision upon less than thirty (30)

days' notice to the other party; provided, that the parties may mutually agree to waive the thirty (30) day requirement and to shorten the time for notice of termination, in the event of termination in the absence of breach.

C. Surviving Terms. Notwithstanding any provisions to the contrary, provisions pertaining to liability and indemnity shall survive the termination of this contract.

9. **Conflicts**. Any bidder or signee of this contract shall disclose any financial relationship (direct or indirect) to salaried officer, employee of the City or member of the City Board of Aldermen in writing at the time of the execution of this contract. A violation of this provision renders the contract void. Any federal regulations, and applicable provisions in Section 105.450 et seq. RSMo. shall not be violated. Service Provider covenants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of work to be performed under this contract. The Service Provider further covenants that in the performance of this contract no person having such interest shall be employed.

10. **Assignment**. The Service Provider shall not assign any interest in this contract, and shall not transfer any interest in the same (whether by assignment or novation), without prior written consent of the City thereto. Provided, however, that claims for money due or to become due to the Service Provider from the City under this contract may be assigned to a bank, trust company, or other financial institution without such approval. Notice of such assignment or transfer shall be furnished in writing promptly to the City. Any such assignment is expressly subject to all rights and remedies of the City under this agreement, including the right to change or delete activities from the contract or to terminate the same as provided herein, and no such assignment shall require the City to give any notice to any such assignee of any actions which the City may take under this agreement, though City will attempt to so notify any such assignee.

11. **Performance.** It is understood by the parties that time is of the essence in this contract.

12. **Discrimination.** The Service Provider agrees in the performance of this contract not to discriminate on the ground or because of race, creed, color, national origin or ancestry, sex, religion, handicap, age, or political opinion or affiliation, against any employee of Service Provider or applicant for employment and shall include a similar provision in all subcontracts let or awarded hereunder.

13. **General Independent Service Provider Clause**. This contract does not create an employee/employer relationship between the parties. It is the parties' intention that the Service Provider will be an independent Service Provider and not the City's employee for all purposes, including, but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, Missouri revenue and taxation laws, Missouri workers' compensation and unemployment insurance laws. The Service Provider will retain sole and absolute discretion in the judgment of the manner and means of carrying out the Service Provider's activities and responsibilities hereunder. The Service Provider agrees that it is a separate and independent enterprise from the public employer, that it has a full opportunity to find other business, that it has made its own investment in its business, that this agreement shall not be construed as creating any joint employment relationship between the Service Provider and the City, and the City will not be liable for any obligation incurred by the Service Provider.

14. **City Benefits.** The Service Provider shall not be entitled to any of the benefits established for the employees of the City nor be covered by the Worker's Compensation Program of the City.

15. **Liability and Indemnity.** The parties mutually agree to the following:

A. In no event shall the City be liable to the Service Provider for special, indirect, or consequential damages, except those caused by the City's gross negligence or willful or wanton misconduct arising out of or in any way connected with a breach of this contract. The maximum liability of the City shall be limited to the amount of money to be paid by the City under this contract. All of the provisions in the agreement are subject to the terms of Missouri Sovereign Immunity as set forth in section 537.610.2 and 537.610.5 of the Missouri Revised Statutes.

B. The Service Provider shall defend, indemnify, and hold the City harmless from and against all claims, losses, actions, causes of action, demands and liabilities arising out of personal injuries, including death, and damage or impairment to property or any rights which are caused by the Service Provider arising out of or in any way connected with this contract. Service Provider further agrees to defend, indemnify and hold the City harmless from and against any claims, losses and liabilities arising out of the award of this contract to the Service Provider.

C. The Service Provider shall indemnify and hold the city harmless from all wages or overtime compensation due its employees and from any and all claims by Subcontractors in rendering work pursuant to this agreement, including payment of reasonable attorneys' fees and costs in the defense of any claim made under the Fair Labor Standards Act or any other federal or state law.

16. **Notices.** All notices required or permitted herein under and required to be in writing may be given by FAX or by first class mail addressed to City and Service Provider at the addresses provided. The date of delivery of any notice given by mail shall be the date falling on the third day after the day of its mailing. The date of delivery of notice by FAX transmission shall be deemed to be the date transmission occurs, except where the transmission is not completed by 4:30 p.m. on a regular business day at the terminal of the receiving party, in which case the date of delivery shall be deemed to fall on the next regular business day for the receiving party.

17. **Jurisdiction.** This contract and every question arising hereunder shall be construed or determined according to the laws of the State of Missouri. Should any part of this agreement be litigated, venue shall be proper only in the Circuit Court of Taney County, Missouri.

18. **Missouri Immigration Law Affidavit.** After January 1, 2009, the service provider takes note that Section 285.530.2 of the Missouri Revised Statutes requires a political subdivision as a condition of a contract or grant in excess of $5,000 awarded after January 1, 2009, to require the business entity to affirm by sworn affidavit and provision of documentation the business entity has enrolled and participated in a federal work authorization program with respect to its employees who work in connection with the contracted services. To that end, the services provider will provide a signed affidavit affirming that it does not knowingly employ any person who is an unauthorized alien in connection with the contract. The service provider will provide with their bid specifications and bonding information a statement that the company has such a program, documentation for the program, and that it will not employ unauthorized aliens in connection with the work.

☐ ____ If this box is checked, then the requirement for an Immigration Law Affidavit does not apply because the dollar value of the contract is less than the $5,000 minimum.

19. **Entire Agreement**. This agreement contains the entire agreement of the parties. No modification, amendment, or waiver of any of the provisions of this agreement shall be effective unless in writing specifically referring hereto, and signed by both parties.

20. **Compliance with Laws**. Contractor agrees to comply with all applicable federal, state and local laws or rules and regulations applicable to the provision of services and products hereunder. Contractor affirmatively states that payment of all local, state and federal taxes and assessments owed by Contractor is current.

21. **Safety.** Contractor and subcontractors performing service for the City are required and shall comply with all applicable Occupational Safety and Health Administration (OSHA). All contractors and subcontractors shall be held responsible for the safety of their employees and any unsafe acts or conditions that may cause injury or damage to any persons or property within and around the work site.

22. **Contact Information:**

City of Branson
Attn: Contract Management
110 W Maddux St., Ste. 205
Branson, MO 65616
417-337-8522

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day and year herein stated.

SERVICE PROVIDER:

By: BB 10/31/19
(Signature) Date

Name: Brian Brinkerhoff
(Printed Name)

Title: President

Company Name: Capitol Solutions Consulting

Address: POBOX 614
JC, MO 65102

Phone: 573-619-6040

E-Mail: brian@scllc.us.com

Tax ID: 82-2170026

CITY OF BRANSON, MISSOURI

Edd Akers 11/26/19
E. Edd Akers Date
Mayor

ATTEST:

Lisa K Westfall 11/26/19
Lisa K Westfall Date
City Clerk

APPROVED AS TO FORM:

Chris Lebeck #51831 10/17/19
Chris Lebeck #51831 Date
City Attorney

CITY OF BRANSON INCORPORATED SEAL 1912 MISSOURI

Exhibit A

Capitol Solutions
101 E High St Ste 200
Jefferson City MO 65101

SCOPE OF SERVICES

1. Capitol Solutions agrees to provide Professional State Lobbyist Services per the following general information. The professional services will include, but not be limited to: Representing the best interests of the City of Branson as determined by the Board of Aldermen in regards to legislative issues that come before the Missouri Legislature and working, as directed by the Board of Aldermen, to effect passage or defeat of legislation that influences those interests.

2. GENERAL INFORMATION

   Capitol Solutions must certify that personnel performing services for the City shall be properly registered with the State of Missouri as per State Statute and shall further comply with all applicable Federal, State, City and Local laws which govern lobbying activities.

   The professional services will include, but not be limited to:

   2.1. Consult with Board of Aldermen prior to legislative session to determine agenda,

   2.2. Recommend lobbying efforts in upcoming legislative session to achieve agenda goals,

   2.3. Monitor and advise the Board of Aldermen on legislation scheduled for upcoming legislative session which would affect the City in either a positive or negative manner, and provide lobbying recommendations,

   2.4 Provide weekly updates during session on issues of importance to the City,

   2.5. Secure sponsorship of bills and/or amendments needed to further the City Agenda,

   2.6. Work with legislative staff and members to advocate passage of said bills and/or amendments, work with Governor's office during bill review process to advocate final passage of positive legislation or veto of negative legislation,

   2.7. Monitor agency rule-making process and advise the City on action needed to implement legislation in a manner most favorable to the City.

   2.8. Should any active lobbying assignment extend past the contract termination date, that contract shall be extended until completion of such assignment.

2.9 Inform the City of proposed legislation affecting the City and its operations.

2.10 Monitor and track all legislation that impacts the City. Apprise the City of major bills relating to the interests of the Branson area and other governmental entities in the surrounding area that affect the City of Branson. Weekly status reports (or as requested) will be provided to the Mayor and other City personnel as designated. In addition, weekly hearing reports will be provided to the City on bills of interest which were heard in Committee and activities undertaken to further the legislative priorities of the City.

2.11 Inform and consult with the City on major legal legislation.

2.12 Upon request, provide assistance to the City to establish formal decisions on legislative matters and lobby individual legislators to convey the City's viewpoint on proposed legislation.

2.13 Upon request, present testimony to legislative committees on behalf of the City. Confer with the Mayor, Board of Aldermen and other City personnel as may be designated.

2.14 Provide continuous presence in Jefferson City and attend other functions that are related to legislative matters at other locations as requested.

2.15 Monitor activities of the Missouri Department of Transportation, Missouri Department of Economic Development, Missouri Department of Revenue, Department of Natural Resources and other state regulatory agencies whose actions could potentially impact the City.

2.16 Be available to introduce representatives of the City to elected officials and other officeholders.

2.17 Inform the City of any pending court cases, filings or decisions that may impact the City or its operations.

2.18 Inform the City of the filing of any initiative petitions with the Secretary of State.

Exhibit B

PRICING PAGE

Capitol Solutions provided pricing information as specified below to provide lobbying services in accordance with the terms and conditions of the contract.

COST PROPOSAL

Proposers shall provide the following information:

Fixed cost per month for lobbying services:		$ 2,083.33 per month
Reimbursable expenses	Not to Exceed	$ 2,000.00 per year

BILL NO. 5895

STAFF REPORT

ITEM/SUBJECT: **READING OF A BILL APPROVING THE AMENDMENT TO THE CONTRACT WITH TANEY COUNTY, MO PERTAINING TO REIMBURSEMENT FOR CERTAIN QUALIFIED EXPENSES FOR THE TANEY COUNTY GENERAL AVIATION AIRPORT AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.**

INITIATED BY: **FINANCE DEPARTMENT**

FIRST READING: **OCTOBER 13, 2020** **FINAL READING:** **OCTOBER 27, 2020**

EXECUTIVE SUMMARY:

- This Amendment removes the requirement that qualified expenses for the Taney County airport may only be related to acquisition of a fixed asset with a useful life of five (5) years or greater.

- Payment of insurance premiums will now be a reimbursable expense that may be submitted to the city.

FINANCIAL IMPACT:

_X_ No impact/Not applicable
___ Budgeted in the current year's budget
___ Other (see additional explanation)

STAFF RECOMMENDATION:

__X__ Recommended
____ Not Recommended
____ Neutral/None

COMMUNITY PLAN 2030: Strives to provide private and commercial air access to the Branson area.

ATTACHED EXHIBITS: Exhibit "1" – Master Airport Contract

INTERGOVERNMENTAL AGREEMENT RELATED TO REIMBURSEMENT PAYMENTS FOR CERTAIN QUALIFIED EXPENSES FOR THE TANEY COUNTY GENERAL AVIATION AIRPORT

THIS CONTRACT, entered into by and between TANEY COUNTY, MISSOURI, a body politic and corporate, (hereinafter referred to as "County, or County Commission,") and THE CITY OF BRANSON, MISSOURI, a fourth class city in Taney County, State of Missouri, (hereinafter referred to as "Branson").

WITNESSETH:

WHEREAS, on May 8, 2006 the Branson Board of Aldermen approved a five year agreement showing their support for the continued operation of the M. Graham Clark Airport, a general aviation airport, owned and operated by Taney County and in 2010 approved another five year continuation of that contract; and

WHEREAS, the Branson Board of Aldermen desires to continue their agreement with Taney County.

NOW THEREFORE, in consideration of the above premises and the mutual covenants and promises of the parties hereto, the parties do hereby agree as follows:

1. QUALIFIED EXPENSES. This contract authorizes payment of certain expenses incurred by the Taney County Airport. Qualified expenses suitable for reimbursement under the terms of this agreement are as follows:

Acquisition or improvement of a fixed asset with a useful life of five (5) years or greater.

2. REIMBURSEMENT PROCEDURE. Qualified Expenses for which Airport wishes to be reimbursed must be submitted to the Office of the Branson City Administrator. A reimbursable submission shall include documentation in the form of bills, invoices, or other documents demonstrating that the expenses submitted by the Airport are Qualified Expenses. As expenses are submitted for consideration those which are approved as a Qualified Expense will be reimbursed to the Airport within thirty (30) days of all conditions herein stated being met.

3. TOTAL AMOUNT AVAILABLE FOR REIMBURSEMENT. Branson shall reimburse the Airport for Qualified Expenses up to, but not to exceed $10,000.00 per year for a period up to, but not to exceed 5 years. It is agreed and understood by the parties hereto that in no event will Branson reimburse more than a total of $50,000.00 of Qualified Expenses during the term of this Agreement. The reimbursement of Qualified Expenses is subject to the annual appropriations of the City of Branson and the availability of such funds for reimbursement hereunder.

4. RELATIONSHIP OF THE PARTIES. This agreement does not create a joint venture, partnership or any other relationship between the parties. It is the express purpose of this

agreement to memorialize a limited payment from Branson for services provided to the Airport for costs subject to the terms and conditions hereof.

5. INDEMNITY. The County Commission agrees to fully indemnify and hold harmless Branson for any claims, suits, legal actions or other liability arising from the performance of this agreement by Branson, including, but not limited to, the payment of any settlements, judgments, attorney fees and costs.

6. ENTIRE AGREEMENT. This agreement contains the entire agreement of the parties. No modification, amendment, or waiver of any of the provisions of this agreement shall be effective unless in writing specifically referring hereto, and signed by both parties.

7. SEVERABILITY. If any provision of this Agreement is invalid or unenforceable with respect to any party, the remainder of this Agreement or the application of such provision to persons other than those as to whom it is held invalid or unenforceable, shall not be affected and each provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

8. CONSENT. In any case where the approval or consent of one party hereto is required, requested or otherwise to be given under this Agreement, such party shall not unreasonably delay or withhold its approval or consent.

9. TERM. This Agreement will be for five (5), one-year funding periods. Each funding period will be based on a calendar year starting January 1st of each year. The first funding period will begin January 1, 2016 and payment will be in arrears in accordance with the REIMBURSEMENT PROCEDURES as outlined in this agreement. In no way will the term of this agreement exceed the TOTAL AMOUNT AVAILABLE FOR REIMBURSEMENT as outlined in this agreement. In the event that the County Commission ceases to own or operate the Airport, this Agreement shall automatically terminate.

10. NOTICE. Any notice or demand required to be given herein shall be made by certified or registered mail, return receipt requested, or reliable overnight courier to the address of the respective parties set forth below:

CITY:
CITY OF BRANSON
Attn: Contract Management
110 W. Maddux St. Ste. 205
Branson, MO 65616

COUNTY COMMISSION:
TANEY COUNTY
Attn: Taney County Commission
PO Box 1086
Forsyth, MO 65653

13. VENUE. The parties agree that venue of any claims, disputes, causes of action, and suits concerning or arising out of the terms, conditions, provisions, obligations, requirements or duties of either party under this Agreement shall be the Circuit Court of Taney County, Missouri.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals the day and year written below.

Executed by the City of Branson this 24th day of November, 2015.

Executed by Taney County this 13th day of October, 2015.

THE CITY OF BRANSON, MISSOURI

Karen Best
Mayor

ATTEST:

Lisa K Westfall
City Clerk

APPROVED AS TO FORM

9-14-15

William T. Duston
City Attorney

CITY OF BRANSON INCORPORATED SEAL 1912 MISSOURI

THE COUNTY OF TANEY

Mike Scofield
Presiding Commissioner

Danny Strahan
Eastern District Commissioner

Brandon Williams
Western District Commissioner

ATTEST:

Donna Neeley
Taney County Clerk

APPROVED AS TO FORM:

Taney County Counselor

BILL NO. 5895 **ORDINANCE NO.** _____

AN ORDINANCE APPROVING THE AMENDMENT TO THE CONTRACT WITH TANEY COUNTY, MO PERTAINING TO REIMBURSEMENT FOR CERTAIN QUALIFIED EXPENSES FOR THE TANEY COUNTY GENERAL AVIATION AIRPORT AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.

WHEREAS, the City of Branson entered into an Intergovernmental Agreement related to reimbursement payments for certain qualified expenses for the Taney County General Aviation Airport; and

WHEREAS, the parties desire to amend the terms and conditions of the Agreement; and

WHEREAS, the Board of Aldermen desires to approve the contract.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, MISSOURI, AS FOLLOWS:

Section 1: The Board of Aldermen hereby approves the amendment to the contract with Taney County, MO for the reimbursement for certain qualified expenses for the Taney County General Aviation Airport and authorizes the Mayor to execute the contract in the form attached as Exhibit "1".

Section 2: This ordinance shall be in full force and effect upon and after its passage and approval.

Read, this first time on this _____day of _____, 20___.

Read, this second time, passed, and truly agreed to by the Board of Aldermen of City of Branson, Missouri this _____day of _____, 20___.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

CLL #51831 10/1/20

_____
Chris Lebeck #51831
City Attorney

AMENDMENT TO INTERGOVERNMENTAL AGREEMENT RELATED TO REIMBURSEMENT PAYMENTS FOR CERTAIN QUALIFIED EXPENSES FOR THE TANEY COUNTY GENERAL AVIATION AIRPORT

THIS AMENDMENT made as of the 10th day of August, 2020, by and between Taney County, Missouri, a county of the first class (hereinafter "County") and the City of Branson, Missouri, a fourth class city in Taney County, State of Missouri (hereinafter "City").

WHEREAS, the County and City entered into an Intergovernmental Agreement Related To Reimbursement Payments for Certain Qualified Expenses For The Taney County General Aviation Airport, dated November 24, 2015 (the "Agreement");

WHEREAS, the parties desire to amend the terms and conditions of the Agreement as more fully set forth herein;

NOW, THEREFORE, in consideration of the mutual promises and covenants set forth herein, the parties hereby agree as follows:

1. Amendment. The parties agree to delete paragraph 1 of the Agreement, and replace it with the following provision:

> "1. QUALIFIED EXPENSES. This contract authorizes payment of certain expenses incurred by the Taney County Airport. Qualified expenses suitable for reimbursement under the terms of this agreement are as follows:
>
> Acquisition or improvement of a fixed asset with a useful life of five (5) years or greater, or payment of insurance premiums."

2. Agreement; No Modification. This Amendment is subject to the Agreement and to each and every term, covenant, condition and agreement set forth therein, except to the extent set forth in paragraph 1 of this Amendment. County and City continue to be bound by the terms of the Agreement and remain primarily liable under the terms of the Agreement. The Agreement is modified only to the extent provided in paragraph 1, above.

IN WITNESS WHEREOF, the parties have executed this Addendum on the last date written below.

Executed by the City of Branson the ___ day of August, 2020.

Executed by Taney County the 10 day of August, 2020.

CITY OF BRANSON, MISSOURI

E. Edd Akers
Mayor

Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

#51831 9/2/20

Chris Lebeck #51831
City Attorney

TANEY COUNTY, MISSOURI

Mike Scofield, Presiding Commissioner

Sheila Wyatt, Eastern Commissioner

Brandon Williams, Western Commissioner

ATTEST:

Donna Neeley, County Clerk

BILL NO. 5896

STAFF REPORT

ITEM/SUBJECT: **READING OF A BILL APPROVING THE INTERGOVERNMENTAL AGREEMENT BETWEEN TANEY COUNTY AND THE CITY OF BRANSON PERTAINING TO REIMBURSEMENT FOR CERTAIN QUALIFIED EXPENSES FROM THE CORANAVIRUS AID, RELIEF AND ECONOMIC SECURITY ACT AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.**

INITIATED BY: **FINANCE/ADMINISTRATION**

FIRST READING: **OCTOBER 13, 2020** **FINAL READING:** **OCTOBER 27, 2020**

EXECUTIVE SUMMARY:

- The City submitted an application for reimbursement of expenses incurred after March 1, 2020 in response to COVID-19.
- The county announced 3 phases of reimbursement. This agreement is only for expenses the city incurred that are reimbursable in Phase 1. The City may apply for additional reimbursement in Phase 2 and Phase 3.
- The City requested reimbursement in the amount of $19,169.51. The amount approved by Taney County is in the amount of:
    - $13,731.51 for expenses for protective and sanitizing supplies;
    - $5,438.00 for expenses for food deliver to senior citizens and fitness/sports/training videos for public wellness.
- The amount approved by Taney County is in the amount of:
    - $13,318.51 for expenses for protective and sanitizing supplies;
    - $5,438.51 for senior citizen food delivery.
- Please see Exhibit "1" for a breakdown of the difference in approved amounts.

FINANCIAL IMPACT:

___ **No impact/Not applicable**
___ **Budgeted in the current year's budget**
_X_ **Other (see additional explanation)**

STAFF RECOMMENDATION:

_X_ **Recommended**
____ **Not Recommended**
____ **Neutral/None**

COMMUNITY PLAN 2030: Supports decision-making with timely and accurate short-term and long-range analysis that enhances vision and planning.

ATTACHED EXHIBITS: Exhibit "1" – Application – COB-1

Application- COB-1

Section D.1- Medical

Section D.2- Public Health

Request from Courts for Waitwhile, Inc. only has invoice for $59.00 for the first month subscription. Adjusted requested amount from $472.00 for an 8 month subscription to $59.00. The remaining months of the subscription may be submitted in subsequent phases with receipts. This reduced the public health request by $413 for Phase 1.

Section D.3- Payroll

Payroll summary submitted showed $.51 more than request. The $.51 was added to the award total to reflect the documentation.

BILL NO. 5896 ORDINANCE NO. _____

AN ORDINANCE APPROVING THE INTERGOVERNMENTAL AGREEMENT BETWEEN TANEY COUNTY AND THE CITY OF BRANSON PERTAINING TO REIMBURSEMENT FOR CERTAIN QUALIFIED EXPENSES FROM THE CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY ACT AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.

WHEREAS, the State of Missouri has allocated funds to the County from the Coronavirus Relief Fund set forth under the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"); and

WHEREAS, the City applied for available funds for certain qualified expenses incurred due to the public health emergency related to COVID-19; and

WHEREAS, the Board of Aldermen desires to approve the intergovernmental agreement.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, MISSOURI, AS FOLLOWS:

Section 1: The Board of Aldermen hereby approves the Intergovernmental Agreement with Taney County for reimbursement of qualified expenses to the City of Branson in the amount of $18,757.02 and authorizes the Mayor to execute the contract in the form attached as Exhibit "1".

Section 2: This ordinance shall be in full force and effect upon and after its passage and approval.

Read, this first time on this _____day of _____, 20___.

Read, this second time, passed, and truly agreed to by the Board of Aldermen of City of Branson, Missouri this _____day of _____, 20___.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

CL #51831 10/7/20

Chris Lebeck #51831
City Attorney

County Distribution Agreement of CARES Act Funds

This County Distribution Agreement of CARES Act Funds ("Agreement"), entered into on the date set forth below by and between the undersigned County, of the State of Missouri ("County"), and the undersigned Recipient ("Recipient") an entity which operates within said County (collectively the "Parties").

RECITALS

WHEREAS, pursuant to Section 14.435 of SS SCS HCS HB 2014, the State of Missouri has allocated funds to the County from the Coronavirus Relief Fund set forth under section 601(a) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"); and

WHEREAS, Recipient has requested and applied for available funds from the County to cover costs incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19), as set forth in the Request for Distribution of County CARES Act Funds Application Form, attached as Exhibit A ("Application") and incorporated herein by reference; and

WHEREAS, through said Application, Recipient has represented, warranted and attested to the County that it meets all state and federal requirements for receipt of a portion of the available funds (the "Funds") as described in said Application; and

WHEREAS, County has reviewed said Application and has made an award decision on even date herewith as set forth in the Notice of Decision, attached as Exhibit B ("Notice of Decision" or "Notice") and incorporated herein by reference; and

NOW THEREFORE, for and in consideration of the mutual covenants and agreements herein set forth, and for other good and valuable consideration, receipt of which is hereby acknowledged, the parties hereby enter into the following agreement:

1. Purpose. The purpose of this Agreement is to distribute funds from the County to Recipient to cover Recipient's costs and expenses incurred due to COVID-19 (the "Funds"). As Recipient attested to in the Application, Recipient agrees the Funds shall be used only to cover those costs that: (i) are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19); (ii) were not accounted for in Recipient's budget most recently approved as of March 27, 2020; and (iii) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The Funds shall be used exclusively in accordance with the provisions contained in this Agreement in conformance with state and federal law and for no other purpose. Further, Recipient agrees that Funds shall be used exclusively for the purposes described in the Application, and for the purposes set forth in the Notice of Decision. Recipient shall only use Funds for the purposes set forth in Exhibit B which have been granted. Recipient shall not use Funds for any purposes set forth in Exhibit B which have been denied. Recipient understands and agrees that any deviations from the use of Funds, as described in the Application, and as approved in the Notice of Decision must have prior approval from the County, which is subject to the sole and absolute discretion of the County.

2. Funding Source. The County is authorized to distribute the Funds described in this Agreement pursuant to Section 14.435 of SS SCS HCS HB 2014, wherein the State of Missouri allocated funds to the County from the Coronavirus Relief Fund set forth under section 601(a) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act").

3. Representations and Warranties by Recipient. Recipient represents, warrants, and certifies that:

a. The undersigned individual has all necessary authority on behalf of the Recipient to request payment from the County from the allocation of funds to the County from the State of Missouri pursuant to Section 14.435 of SS SCS HCS HB 2014, from the allocation of funds to the State of Missouri from the Coronavirus Relief Fund as created in the CARES Act.

b. Recipient understands and agrees that the County will rely on the representations, warranties, and certifications set forth in Exhibit A - Request for Distribution of County CARES Act Funds Application Form and this Agreement as material representations in awarding and making a payment of Funds to Recipient. Recipient affirms that the information set forth in the Application is true, complete and accurate and affirms the statements made in Exhibit A as of the date of this Agreement.

c. Recipient expressly represents and warrants that it is eligible to receive the Funds in accordance with state and federal law, and that the Funds will be used exclusively for lawful expenditures pursuant to the CARES Act and specifically as described in Exhibit A and awarded in Exhibit B.

d. Recipient represents, warrants and agrees that the proposed uses of the Funds provided as a payment shall be used only to cover those costs that: (i) are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19); (ii) were not accounted for in the budget most recently approved as of March 27, 2020; and (iii) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

e. Recipient acknowledges, understands, and agrees that Funds provided as payment from the County to Recipient pursuant to this Agreement must adhere to official federal guidance issued or to be issued on what constitutes a necessary expenditure. Any funds expended by Recipient in any manner that does not adhere to official federal guidance shall be returned to the County.

f. If Recipient is a local government entity, public entity, or political subdivision of the state, any funds provided pursuant to this Agreement shall not be used as a revenue replacement for lower than expected tax or other revenue collections.

g. Funds received pursuant to this Agreement shall not be used for expenditures for which Recipient has received any other emergency COVID-19 supplemental funding (whether state, federal or private in nature) for that same cost or expense.

h. Recipient may not use funds received pursuant to this Agreement to make a grant to any other local government, public entity, political subdivision, non-profit corporation, corporation, limited liability company, or other business entity, or individual unless the specific use of funds was expressly described in the Application, and such grant is used solely for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19), that were not accounted for in the budget most recently approved as of March 27, 2020, and that were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. In such event, Recipient is responsible for all documentation requirements set forth in this Agreement.

i. Recipient certifies by entering into this Agreement that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from entering into this Agreement by any federal or state department or agency. The term "principal" for purposes of this Agreement is defined as an officer, director, owner, partner, key employee or other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operations of Recipient.

j. Recipient agrees to promptly repay all funds paid to it under this Agreement should it be determined either that it was ineligible to receive the funds, or it made any material misrepresentation on its Application.

k. Recipient certifies that the Funds shall not be used for any unlawful purpose, including but not limited to: (i) as a revenue replacement for lower than expected tax or other revenue collection; (ii) for expenditures for which Recipient is already receiving other emergency COVID-19 supplemental funding (whether state, federal or private in nature) for the same expense; or (iii) to engage in any other activity that is illegal under federal, state or local law.

l. Recipient understands and agrees that the County is under no obligation to distribute any additional funds other than identified in Exhibit B, even if Recipient believes circumstances have changed and Recipient requests additional funds.

4. Award and Distribution of Funds; Amount. Subject to the representations, warranties, covenants and agreements set forth in this Agreement, including the representations, warranties covenants, and agreements made by Recipient in the Application attached as Exhibit A, County agrees to distribute to Recipient the Funds in the award amount and for the purposes set forth and described in Exhibit B, subject to approval and execution of this Agreement.

Recipient understands and agrees that the Funds will not be disbursed under this Agreement until such time as all required documentation is provided by Recipient, including supporting documents, and all required documents are approved and signed by Recipient and County. Recipient understands and acknowledges that all awards are subject to the availability of funds and any modifications or additional requirements that may be imposed by law. In the event of a change in the CARES Act or guidance issued by the United States Department of Treasury that affect the Decision and this Agreement, the obligations of the County under this Agreement may be terminated immediately.

5. Term. This Agreement shall commence on the last date set forth on the signature pages of this Agreement and shall remain in force and effect unless otherwise terminated as provided in this Agreement.

6. Use of Funds. Recipient shall only use the Funds for the purposes and intended use of funds description set forth in Exhibit A, and as awarded in Exhibit B, and this Agreement. Recipient may only use Funds for the purposes awarded in the Notice of Decision set forth in Exhibit B. Modification of Recipient's purpose and intended use of funds shall require prior written approval of the County.

7. Unused Funds. Funds awarded and paid from the County to Recipient pursuant to this Agreement that are not expended must be returned to the County on or before December 30, 2020, and may not be used for expenditures incurred after December 30, 2020.

8. Documentation and Reporting Use of Funds. Recipient agrees to maintain the records necessary in order to comply with the requirements of the CARES Act and to demonstrate that the Funds have been used in accordance with section 601(d) of the Social Security Act. Recipient agrees to utilize appropriate fund accounting, auditing, monitoring and such evaluation procedures as may be necessary to create, keep and maintain such records as the federal, state, and County may prescribe, and in order to assure fiscal control, proper management, and efficient disbursement of funds received under this Agreement.

Recipient shall maintain all books, records and other documents in compliance with state and federal reporting and audit-related requirements. Recipient shall make all books, records and other documents available at all reasonable times for inspection and copying by the County in order to ensure compliance with the CARES Act, U.S. Department of Treasury Guidance, the intended purposes of the Funds as set forth in Exhibit A and as awarded in Exhibit B, audit requirements, and this Agreement. Copies of all records (including electronic records) shall be furnished to the County at no cost.

Recipient agrees to timely complete and submit any and all financial reports, as requested by the County. Failure by Recipient to timely submit Supporting Documentation may result in an Event of Default. The County may require Supporting Documentation furnished by the Recipient from time to time regarding the use of Funds with respect to the approved and necessary expenditures listed in the Application and Notice of Decision.

Recipient shall maintain, retain and provide documentation to County relating to the use of Funds upon request, including, but not limited to (collectively referred to as "Supporting Documentation"):

a. Procurement and conflict of interest policies;

b. Documentation of compliance with applicable procurement laws and requirements for Recipient;

c. Publication and/or posting documentation relating to procurement;

d. Requests for bids/requests for proposals/requests for qualifications;

e. Estimates, quotes, bid responses, proposals, or statements of qualifications;

f. Sales receipts and invoices;

g. Contracts for the purchase of goods or services;

h. Proof of evaluation and award (e.g., minutes, approval by authorized representative, etc.);

i. Purchase orders, payment requests, or applications for payment;

j. Proof of payment (e.g., cancelled checks, direct payment information, bank statements, credit card statements);

k. Proof of delivery on goods (e.g., copies of packing slips or bills of lading);

l. Proof of services rendered (e.g., statements confirming services provided by a vendor or contractor);

m. Time sheets and other personnel information (e.g., wage rates, job duties, etc., if applicable);

n. Direct solicitation lists (if applicable);

o. Documentation of sole source procurement (if applicable);

p. Bonding and insurance documents (if applicable)

q. E-Verify documentation;

r. Financial reports regarding the use of the Funds;

s. Any other documents reasonably required by the County, its auditors, the State of Missouri, or the United States with respect to compliance with the requirements of the CARES Act and guidance.

9. Compliance with Laws.

a. Recipient shall comply with all applicable federal, state and local laws, rules, regulations and ordinances, and all provisions required thereby to be included herein are incorporated by reference. Failure to comply with any applicable requirements by Recipient shall be deemed a material breach of this Agreement. The enactment or modification of any applicable state or federal statute or the promulgation of rules or regulations thereunder after execution of this Agreement shall be reviewed by the County and Recipient to determine whether the provisions of this Agreement require formal modification.

b. Recipient agrees that it has, or at the appropriate time, will comply with all applicable bidding and procurement requirements pursuant to policy, local, state, or federal law regarding the use of the Funds and that Recipient has, or will provide all necessary Supporting Documentation evidencing compliance with bidding and procurement laws.

c. The Recipient and its agents shall abide by all applicable conflict of interest laws and requirements that apply to persons who have a business relationship with the County. If Recipient has knowledge, or would have acquired knowledge with reasonable inquiry, that a County officer, employee, or special appointee, has a conflict of interest, Recipient shall ensure compliance with all applicable disclosure requirements prior to the execution of this Agreement. If Recipient or its agents violate any applicable conflict of interest laws or requirements, the County may, in its sole discretion, terminate this Agreement immediately upon notice to Recipient.

d. Recipient certifies by entering into this Agreement that neither it nor its principal(s) is presently in arrears in payment of taxes, permit fees or other statutory, regulatory or judicially required payments and taxes to the County, State of Missouri or federal government.

e. Recipient warrants that it has no current, pending or outstanding criminal, civil, or enforcement actions initiated by any federal, state, or local government.

f. Recipient agrees to obtain and maintain all required permits, licenses, registrations, and approvals, and shall comply with all health, safety, and environmental statutes, rules, or regulations with respect to uses of the Funds.

10. Debarment and Suspension. Recipient certifies by entering into this Agreement that it is not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from entering into this Agreement by any federal agency or by

any department, agency or political subdivision of the State of Missouri. The term "principal" for purposes of this Agreement means an officer, director, owner, partner, key employee or other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operations of Recipient.

11. Events of Default and Remedies. The occurrence of any one or more of the following events shall constitute an "Event of Default" under this Agreement, provided, that if any such Event of Default is capable of being cured, such Event of Default shall not be deemed to be an Event of Default unless Recipient fails to cure such Event of Default within the time period specified below following receipt of written notice from County notifying Recipient of such Event of Default (each, a "Cure Period"):

a. False Statement. Any statement, representation or warranty by Recipient contained in the Application or Supporting Documents, in any funding request, this Agreement, or any other document submitted to the County related to this Agreement which is determined to be false, contains a material misrepresentation, or is misleading, as determined by the County, its auditors, the State of Missouri, or the federal government.

b. Failure to Comply with Applicable Laws. Recipient fails to comply with or satisfy any of the requirements described in paragraph 26.

c. Failure to Perform; Breach. Recipient fails to perform or breaches any obligation or requirement of this Agreement, or makes an unauthorized use of the Funds, including, by way of example, but not limited to:

i. Use of Funds that are different than the Purpose and Intended Use of Funds as detailed in Exhibit A, Section D of the Application, and awarded pursuant to Exhibit B, Notice of Decision;

ii. Use of Funds for a purpose not described in Exhibit A, and not awarded as set forth in Exhibit B, even for purposes that might otherwise be considered an eligible use of funds had the use been approved by County;

iii. Use of Funds for a purpose described in Exhibit A, and identified in the Purpose and Intended Use of Funds as detailed in Section D of the Application, but not awarded as set forth in Exhibit B, Notice of Decision;

iv. Use of Funds for purposes that are not necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);

v. Use of Funds for expenditures incurred outside the time period of March 1, 2020 through December 30, 2020;

vi. Failure to return unused or unspent funds on or before December 30, 2020;

d. Failure to Provide Supporting Documents and Information. Recipient fails to provide Supporting Documentation, including, but not limited to financial reports, books, records, and other documents reasonably required by the County relating to the subject matter of this Agreement, subject to a ten (10) day Cure Period.

e. Voluntary or Involuntary Insolvency. Recipient: (i) files or has filed against it a petition for relief, reorganization or any other petition in bankruptcy or for liquidation or to take advantage of any bankruptcy, insolvency or other debtors' relief law; (ii) makes an assignment for the benefit of its creditors; (iii) consents to the appointment of a custodian, receiver, trustee or other officer with similar powers, or a court or government authority enters an order appointing a custodian, receiver, trustee, or other officer with similar powers, and such order is not vacated within ten (10) days; (iv) has an order entered against it for relief or approving a petition for relief, reorganization or any other petition in bankruptcy or for liquidation or to take advance of any bankruptcy, insolvency or other debtors' relief law, and such order is not vacated within ten (10) days; or (v) has an order entered dissolving, winding-up or liquidating Recipient.

f. Determination regarding CARES Act. Use of the Funds for purposes that are determined not to be eligible, compliant with, or used in a manner consistent with the requirements of section 601(d) of the Social Security Act, as determined by an independent auditor, the State of Missouri, the United States Department of Treasury, or other agency charged with evaluating compliance with the requirements of the CARES Act, including internal controls, monitoring and management, and audit requirements.

g. Recoupment Request or Demand to County. A request or demand is made to the County by the State of Missouri, or the United States to repay any of the Funds awarded to Recipient, subject to a determination by the County of the correctness and appropriateness of the request or demand. In such event, County shall provide written notice to the Recipient of the nature and extent of the request or demand, and, subject to the obligations of Recipient pursuant to paragraph 17, County and Recipient may mutually agree to the appropriate course of action under the circumstances.

h. Other Breach. The breach of any other material term or condition of this Agreement.

12. Remedies Upon Event of Default. Upon and during the continuance of an Event of Default, County may take any of the following actions, individually or in combination with any other remedy available hereunder or under applicable laws, rules and regulations. The remedies contained herein are in addition to all other remedies available to County at law or in equity by statute or otherwise and the exercise of any such remedy shall not preclude or in any way be deemed to waive any other remedy.

a. Termination. County may terminate this Agreement and the Notice of Decision by giving a written termination notice to Recipient ("Termination Notice") and, on the date specified in such notice, all rights (but not the obligations) of Recipient under this Agreement shall terminate. Upon termination of this Agreement, County shall have no further obligation to disburse Funds to Recipient, whether or not the entire amount of Funds have been disbursed to Recipient.

b. Withholding of Funds. County may withhold all or any portion of Funds not yet disbursed pursuant to this Agreement or any other agreement with Recipient, regardless of whether Recipient has previously submitted an Application or whether County has approved a disbursement of Funds requested in any Application or funding request.

c. Offset. County may offset against all or any portion of undisbursed Funds to Recipient or against any amount or payment due to Recipient under any other statutory provision or agreement between Recipient and County an amount equal the amount of Funds related to the Event of Default. In the event Recipient maintains an ad valorem real estate and/or personal property tax levy in the County, and there exists an Event of Default, Recipient consents to and agrees that as a condition of the award of and payment of Funds pursuant to this Agreement, County shall have the right, but not the obligation, to withhold from ad valorem real estate and/or property tax collections an amount that is equal to the Funds which are the subject of the Event of Default. In such event, County shall provide written notice to Recipient of the intent to offset ("Offset Notice").

d. Repayment of Funds. County may demand the immediate return of any previously disbursed Funds that have been claimed, received, expended, or used by Recipient in breach of the terms of this Agreement or that are the subject of an Event of Default, together with interest thereon from the date of disbursement at the interest rate set forth in subparagraph f, or maximum rate permitted under applicable law ("Repayment Notice"). Recipient agrees to repay all Fund amounts which are the subject of a Repayment Notice within thirty (30) days.

e. Attorneys' Fees. If any legal action or other proceeding is brought for the enforcement of this Agreement by County, or because of an Event of Default, if the County is the substantially prevailing party, the County shall be entitled to recover reasonable attorneys' fees, litigation expenses, and other costs incurred in the action or proceeding, in addition to any other relief to which it may be entitled.

f. Interest. For any amount of Funds which are the subject of an Event of Default, Recipient shall be obligated to pay interest at the rate of 18% per annum, or the maximum rate permitted under applicable law, calculated from the date of disbursement to Recipient to the date the Funds are repaid to the County.

13. Funding Termination. If prior to the disbursement of Funds to Recipient, the Funds shall become unavailable for any or no reason, this Agreement shall terminate.

14. Governing Law. This Agreement shall be governed, construed, and enforced in accordance with the laws of the State of Missouri without regard to its conflict of laws rules. Suit, if any, must be brought in the Circuit Court of the County in which the Notice of Decision was issued.

15. Nondiscrimination. Pursuant to the Missouri Human Rights Act, the federal Civil Rights Act of 1964, the Age Discrimination in Employment Act, and the Americans with Disabilities Act, Recipient covenants that it shall not discriminate against any employee or applicant for employment with respect to the hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment, because of a person's race, color, national origin, religion, sex, age, disability, ancestry, status as a veteran, or any other characteristic protected by federal, state, or local law and with respect to non-discrimination in public accommodations as it relates to accommodations, advantages, facilities, services, or privileges made available in places of public accommodation. Furthermore, Recipient agrees to comply with applicable federal laws, regulations, and executive orders prohibiting discrimination based on protected characteristics in the provision of services.

16. No Assignment. This Agreement and all rights, privileges, duties and obligations of Recipient hereto shall not be assigned or delegated by Recipient. Recipient is expressly prohibited from distributing the Funds to any other entity without the express written approval from County.

17. Indemnification. Recipient agrees, to the fullest extent permitted by law, to defend, indemnify, and hold harmless County, its office holders, employees, and agents, from and against any and all claims, liabilities, losses and expenses (including reasonable attorney's fees) directly, indirectly, wholly or partially arising from or in connection with any act or omission of Recipient, its officers, directors, employees or agents, or any other person affiliated with Recipient in applying for or accepting the Funds, in the use or expenditure of the Funds, or any other matters arising out of or relating to the Application, the Notice of Decision, or this Agreement.

18. No Agency. Recipient is solely responsible for all uses, expenditures, and activities supported by the Funds. Nothing contained in this Agreement shall be construed so as to create a partnership, agency, joint venture, employment, or any other type of relationship. Recipient shall not represent itself as an agent of the County for any purpose and acknowledges that it does not have authority to bind the County in any manner whatsoever.

19. Notice to Parties. Whenever any notice, statement or other communication is required under this Agreement, it will be sent by first class U.S. mail service to the address listed for County or Recipient, respectively, set forth in the signature page to this Agreement.

20. Captions. The captions in this Agreement are inserted only for the purpose of convenient reference and shall not be construed to define, limit or prescribe the scope or intent of this Agreement or any part thereof.

21. Entire Agreement. Recipient acknowledges and agrees that this Agreement represents the entire agreement between Recipient and County with respect to the subject matter addressed herein. The terms of this Agreement may be modified only by a writing signed by duly authorized representatives of both parties.

22. Authority. The undersigned persons signing this Agreement on behalf of Recipient and County represent and warrant that the appropriate governing body, board, or person has authorized and approved this Agreement and the undersigned persons have the requisite legal authority and power to execute this Agreement, and to bind the respective party to the obligations contained herein. This Agreement constitutes a valid and binding obligation of Recipient, enforceable against Recipient in accordance with its terms. Further, to the undersigned's knowledge, neither the undersigned nor any other member, employee, representative, agent or officer of Recipient or County, directly or indirectly, has entered into or been offered any sum of money or other consideration for the execution of this Agreement other than that which appears upon the face hereof.

23. Employment of Unauthorized Aliens. Pursuant to §285.530, RSMo., Recipient assures that it does not knowingly employ, hire for employment, or continue to employ an unauthorized alien to perform work within the State of Missouri.

24. Other Financial Assistance. The Fund payments which are the subject of this Agreement shall be considered "other financial assistance" pursuant to 2 C.F.R. § 200.40.

25. Federal Financial Assistance. The Fund payments which are the subject of this Agreement are considered federal financial assistance subject to the Single Audit Act, 31 U.S.C. §§ 7501-7507, and the related provisions of the Uniform Guidance, 2 C.F.R. §203 regarding internal controls; §§200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements, the requirements of which are incorporated herein by reference as though fully set forth herein.

26. Incorporation of Federal CARES Act Requirements. The following provisions and requirements are incorporated into this Agreement by reference, as though fully set forth herein:

a. Section 601(a) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act");

b. United States Department of Treasury, Coronavirus Relief Fund, Guidance for State, Territorial, Local, and Tribal Governments, April 22, 2020;

c. United States Department of Treasury, Coronavirus Relief Fund, Frequently Asked Questions, updated as of May 28, 2020;

d. Any and all subsequent guidance issued by the State of Missouri or United States, including the Department of Treasury or other federal agencies relating to the CARES Act.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be duly executed as of the undersigned date.

COUNTY

By: Mike Scofield Date: Sept. 8, 2020

Name: Mike Scofield

Title: Presiding Commissioner

Address: 132 David Street
P.O. Box 1086
Forsyth, Mo 65653

RECIPIENT

I certify under the penalties of perjury set forth in Section 575.040, RSMo., that I have read the above Agreement and my statements contained herein are true and correct to the best of my knowledge.

By: _____ Date: _____

Name: E. Edd Akers

Title: Mayor

Address: _____

_____

_____

Subscribed and sworn to before me this ___ day of _____, 2020.

_____

Notary Public

My Commission Expires:

APPROVED AS TO FORM:

CLL #51851 9/30/20

City Attorney

Exhibit A

[Application]

Request for Distribution of County CARES Act Funds
Cover Sheet - Application Form

Applicant Name: City of Branson
Applicant Contact: Jamie Rouch
417-337-8538

For Internal Use Only
App. No._____

☐ **Phase 1**
☐ **Phase 2**
☐ **Phase 3**

Application Checklist (*to be completed by Applicant*):

☑ **Section A - Applicant has completed all portions of Section A, including attaching all necessary supporting documentation.**

☑ **Section B – Applicant has completed all portions of Section B.**

☑ **Section C – Applicant has completed all portions of Section C, including attaching all necessary supporting documentation.**

☑ **Section D – Applicant has completed those portions of Section D.1, D.2., D.3., D.4., D.5., and D.6 for which Applicant is requesting funds, including attaching all necessary supporting documentation. An Applicant does not need to complete those portions of Section D for which Applicant is not requesting funds.**

☑ **Section E – If applicable, Applicant has provided the documentation required by Section E.**

☑ **Section F – If applicable, Applicant has provided the documentation required by Section F.**

☑ **Section G – Applicant has completed all portions of Section G.**

☑ **Authorized Representative of Applicant has completed, signed, and notarized the Application**

☑ **Applicant has submitted one (1) original and three (3) additional copies of the Application.**

☑ **Application requests funds only to cover costs that:**

- ☑ **are necessary expenditures incurred due to the public health emergency with respect to COVID-19;**
- ☑ **were not accounted for in the budget most recently approved as of March 27, 2020; and**
- ☑ **were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.**

☑ **Applicant has not checked a box indicating a disqualifying condition or listed any other disqualifying condition in the Application.**

☑ **Applicant acknowledges and understands that once submitted, the Application and all supporting documentation may be subject to disclosure pursuant to the Sunshine Law under Chapter 610, RSMo.**

Request for Distribution of County CARES Act Funds
Local Government/Public Entity/Political Subdivision & Non-Profits

Introduction: **Full instructions are included at the end of this application. Failure to submit required information in order to evaluate the Application and make a funding award decision may result in denial of an Application and an award of funds.**

For Internal Use Only
App. No._____

☐ **Phase 1**
☐ **Phase 2**
☐ **Phase 3**

Section A. Applicant Background Information

1. Legal Name	2. Mailing Address			
City of Branson	110 W Maddux, Suite 200			
3. Primary Contact	**4. City**	**5. County**	**6. State**	**7. Zip**
Name: Jamie Rouch **Title:** Director of Finance	Branson	Taney	MO	65616
8. Business Phone(s)	**9. Check One in the Space Below**			
(417) 337-8538 (417) 337-8506	**Local Government/Public Entity/Political Subdivision** ☑ City ☐ Town/Township/Village ☐ School District ☐ County Hospital ☐ Hospital District ☐ Health Department ☐ Fire Protection District ☐ Ambulance District ☐ Other Local Government/Public Entity: _____ (List Entity Type)			
10. Facsimile				
(417) 335-6042				
11. Email Address				
jrouch@bransonmo.gov				
12. Tax Identification Number	**Nonprofit** ☐ Non-profit Corporation			
44-6000142				

13. Is the Applicant located within the County?	☑ **Yes** ☐ **No**
14. Does the Applicant have locations, facilities, offices, operations, divisions, branches, or offices located outside the County? (If no, skip to Section A.16.)	☐ **Yes** ☑ **No**

Request for Distribution of County CARES Act Funds
Local Government/Public Entity/Political Subdivision & Non-Profits

15. If the answer to Item A.14. is "Yes," list the locations by address and county of the other segments of the Applicant.

16. In the space below, describe the general business operations of the Applicant, such as the services or goods provided, and the purpose or mission of the Applicant. Attach additional pages if necessary.

The City of Branson is a municipality dedicated to being public servants to our citizens, community and visitors.

The City of Branson is committed to its citizens and to those who visit here, to ensure a safe and environmentally sound community. We work together with the citizens of Branson and community stakeholders to maintain and promote the growth of our City, and to provide professional, courteous service to all through fair and open communication. We look to tomorrow, remembering yesterday, dedicated to excellence today.

Request for Distribution of County CARES Act Funds
Local Government/Public Entity/Political Subdivision & Non-Profits

Section B. Applicant - Representatives/Ownership

1. If Applicant is a local government/public entity, list the chief executive and elected officials of the governing body by name and title.

If Applicant is a non-profit corporation, list the name and title of the chief executive and members of the board of directors of the Applicant.

Name	Title
Mayor Edd Akers	Mayor
Stanley Dobbins	City Administrator
Bob Simmons/Bill Skains	Aldermen - Ward I
Jamie Whitels/Kevin McConnell	Aldermen - Ward 3
Jeff Seay/Larry Milton	Aldermen - Ward 2

2. Is the Applicant presently suspended, debarred, proposed for debarment, declared ineligible, voluntarily excluded from participation in this transaction by any Federal department or agency, or presently involved in any bankruptcy?	☐ Yes ☑ No
3. Has the Applicant obtained a direct or guaranteed loan from a federal or state agency that is currently delinquent or has defaulted in the last 7 years?	☐ Yes ☑ No
4. Is the Applicant subject to an indictment, criminal information, arraignment, or other means by which formal criminal charges (other than traffic citations) are brought in any jurisdiction, presently incarcerated, or on probation or parole?	☐ Yes ☑ No
5. Within the last 5 years, for any felony, has the Applicant: **(a) been convicted;** **(b) pleaded guilty;** **(c) pleaded nolo contendere;** **(d) been placed on pretrial diversion; or** **(e) been placed on any form of parole or probation (including probation before judgment)?**	☐ Yes ☑ No
If the answer to Items B.2., B.3., B.4., or B.5. is "Yes," the Application will be denied and funds will not be awarded.	

Request for Distribution of County CARES Act Funds
Local Government/Public Entity/Political Subdivision & Non-Profits

Section C. Request for Funding – General	
1. Total Amount of Funds Requested by Applicant:	$ 19,169.51
2. If awarded, will all funds be used for purposes within the County?	☑ Yes ☐ No
If the answer to Item C.2. is "No," the Application will be denied and funds will not be awarded.	
3. If the answer to Item A.14. is "Yes," is the Applicant seeking funds or anticipating the receipt of funds from any other counties where those locations of the Applicant are located?	☐ Yes ☑ No
4. If the answer to Item C.3. is "Yes," in the space below please identify the counties in which funds have been requested or will be requested, the amount of funds requested or to be received, and the intended use of those funds. Attach any other applications, requests or other documentation relating to this item.	
5. For each of the requests set forth in Section D, below, in the event any portion of the Application and request for funding is approved, provide responses to the following questions:	
(a) Will the funds be used only to cover costs that are necessary expenditures as defined by the CARES Act and related to the Coronavirus Disease 2019 (COVID-19)?	☑ Yes ☐ No
(b) Will the funds be used only to cover costs that were not accounted for in the Applicant's budget (as described Paragraph C of the Instructions, below) most recently approved as of March 27, 2020, or as permitted by the CARES Act and Treasury guidance?	☑ Yes ☐ No
(c) Will the funds be used only to cover costs that were incurred by the Applicant during the period that begins March 1, 2020 and ends December 30, 2020?	☑ Yes ☐ No
(d) Will the funds be used exclusively for purposes within the County?	☑ Yes ☐ No
(e) If Applicant is a public entity, Applicant agrees the funds will not be used as revenue replacement for lower than expected tax or other revenue collections.	☑ Yes ☐ No
If any of the answers to Items C.5(a) – (e) is "No," the Application will be denied and funds will not be awarded.	

Request for Distribution of County CARES Act Funds
Local Government/Public Entity/Political Subdivision & Non-Profits

D. Request for Funding - Purpose and Intended Use of Funds

1. Medical Expenses

(a) Is Applicant requesting funds for medical expenses (as described Paragraph E.1 of the Instructions, below)?	☐ Yes ☑ No
(b) State the amount of funds requested.	$

(c) If the answer to Item D.1(a) is "Yes," in the space below, describe the category of expenditure (e.g. COVID-19-related expenses of public hospitals, clinics, and similar facilities) and proposed use of funds, and the itemized amount requested. Attach supporting documentation for the request. Attach additional pages if necessary.

Description	Amount

(d) Explain in detail the intended use and how the intended use meets the criteria for a "necessary expenditure" under the CARES Act (as described Paragraph B of the Instructions, below). Attach supporting documentation. Attach additional pages if necessary.

Request for Distribution of County CARES Act Funds
Local Government/Public Entity/Political Subdivision & Non-Profits

2. Public Health Expenses	
(a) Is Applicant requesting funds for public health expenses (as described Paragraph E.2 of the Instructions, below)?	☑ Yes ☐ No
(b) State the amount of funds requested.	$ 13,731.51

(c) If the answer to Item D.2(a) is "Yes," in the space below, describe the category of expenditure (e.g., Expenses for acquisition and distribution of medical and protective supplies) and proposed use of funds, and the itemized amount requested. Attach supporting documentation for the request. Attach additional pages if necessary.

Description	Amount
Expenses for protective and sanitizing supplies	13,731.51

(d) Explain in detail the intended use and how the intended use meets the criteria for a "necessary expenditure" under the CARES Act (as described Paragraph B of the Instructions, below). Attach supporting documentation.

The use and intended use was for Sanitizing all public areas due to COVID-19 to keep our public and employees safe and healthy.

Request for Distribution of County CARES Act Funds
Local Government/Public Entity/Political Subdivision & Non-Profits

3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency	
(a) Is Applicant requesting funds for payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency?	☑ Yes ☐ No
(b) State the amount of funds requested.	$ 5438.00
(c) If the answer to Item D.3(a) is "Yes," in the space below, describe the category of expenditure (e.g. payroll expenses for public safety employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency) and proposed use of funds, and the itemized amount requested. Attach supporting documentation for the request. Attach additional pages if necessary.	

Description	Amount
Food delivery to senior citizens/orders/delivery/shopping. Fitness/sports/training videos for all public to participate in wellness during COVID to stay healthy	5438.00

(d) Explain in detail the intended use and how the intended use meets the criteria for a "necessary expenditure" under the CARES Act (as described Paragraph B of the Instructions, below). Attach supporting documentation.

Request for Distribution of County CARES Act Funds
Local Government/Public Entity/Political Subdivision & Non-Profits

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures (as described Paragraph E.4 of the Instructions, below).

(a) Is Applicant requesting funds to facilitate compliance with COVID-19 related public health measures?	☐Yes ☐No
(b) State the amount of funds requested.	$

(c) If the answer to Item D.4(a) is "Yes," in the space below, describe the category of expenditure (e.g., expenses for food delivery to residents) and proposed use of funds, and the itemized amount requested. Attach supporting documentation for the request. Attach additional pages if necessary.

Description	Amount

(d) Explain in detail the intended use and how the intended use meets the criteria for a "necessary expenditure" under the CARES Act (as described Paragraph B of the Instructions, below). Attach supporting documentation.

Request for Distribution of County CARES Act Funds
Local Government/Public Entity/Political Subdivision & Non-Profits

5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency (as described Paragraph E.5 of the Instructions, below).	
(a) Is Applicant requesting funds that will be used for the provision of economic support in connection with COVID-19?	☐Yes ☑No
(b) State the amount of funds requested.	**$**
(c) If the answer to Item D.5(a) is "Yes," in the space below, describe the category of expenditure (e.g., expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures) and proposed use of funds, and the itemized amount requested. Attach additional pages if necessary.	
Description	**Amount**
(d) Explain in detail the intended use, how the intended use meets the criteria for a "necessary expenditure" under the CARES Act (as described Paragraph B of the Instructions, below). Attach supporting documentation.	

Request for Distribution of County CARES Act Funds
Local Government/Public Entity/Political Subdivision & Non-Profits

6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Coronavirus Relief Fund's eligibility criteria.	
(a) Is Applicant requesting funds for purposes that are not listed Items 1 – 5, above, that otherwise satisfy the Coronavirus Relief Fund eligibility criteria?	☐ Yes ☑ No
(b) State the amount of funds requested.	**$**
(c) If the answer to Item D.6(a) is "Yes," in the space below, describe the category of expenditure and proposed use of funds, and the itemized amount requested. Attaching supporting documentation for the request. Attach additional pages if necessary.	
Description	**Amount**
(d) Explain in detail the intended use, how the intended use meets the criteria for a "necessary expenditure" under the CARES Act and attach supporting documentation (as described Paragraph B of the Instructions, below).	

Request for Distribution of County CARES Act Funds
Local Government/Public Entity/Political Subdivision & Non-Profits

E. Applicant Budget Information
Please attach a copy of the Applicant's budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act).

F. Applicant Corporate Documents
For non-profit corporations, please attach a copy of: (a) the Articles of Incorporation, (b) Bylaws, and (c) and a copy of the Certificate of Good Standing.

G. Applicant Representation and Certification	
1. I have read the statements included in this Application Form and understand them and that all responses are true and correct.	☑ Yes ☐ No
2. I have the authority to act on behalf of the above-named Applicant to request funds from the County allocated by the State of Missouri to the County from the Coronavirus Relief Fund as created in the CARES Act.	☑Yes ☐No
3. I understand that the County will rely on the information provided by Applicant in this Application and this Certification as a material representation in evaluating this Application and making award decisions to the above-named Applicant.	☑Yes ☐No
4. If approved, the Applicant agrees to use the funds received pursuant to this application only for those costs that: (1) are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19); (2) were not accounted for in the budget most recently approved as of March 27, 2020 for the above-named Applicant; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.	☑Yes ☐No
5. If approved, I agree that no funds provided pursuant to this Application will be used as a revenue replacement for lower than expected tax or other revenue collection.	☑Yes ☐No
6. If approved, I agree that no funds can be used for expenditures for which the above-named Applicant received any other emergency COVID-19 supplemental funding (whether state, federal or private in nature) for that same expense.	☑Yes ☐No
7. I agree that the above-named Applicant will retain documentation of all uses of the funds, including but not limited to invoices and/or sales receipts and that all necessary documentation shall be produced to the County upon request.	☑Yes ☐No
8. I agree not to use the funds in a different manner than Applicant's purposes and uses described in this Application.	☑Yes ☐No

Request for Distribution of County CARES Act Funds
Local Government/Public Entity/Political Subdivision & Non-Profits

9. I certify that use of the funds will not violate any State or Federal law, and the Applicant is not engaged in any activity that is illegal under federal, state, or local law.	☑Yes ☐No
10. Funds provided as a result of this Application and any subsequent award must adhere to official federal, state, or local guidance issued or to be issued. Any funds expended in any manner that does not adhere to official guidance shall be returned.	☑Yes ☐No
11. Applicant understands and agrees that in the event an award of funds is made pursuant to this Application, as a condition of any award an agreement provided by County will be required to be approved and executed prior to disbursement of funds.	☑Yes ☐No
12. I understand that County is not required or obligated to award funds to an Applicant.	☑Yes ☐No
13. If approved, the Applicant agrees to comply with all local, state, and federal bidding, advertising and procurement requirements.	☑Yes ☐No
If the answer to any of Items G.1. – G.13. is "No," the Application will be denied and funds will not be awarded to Applicant.	

Request for Distribution of County CARES Act Funds
Local Government/Public Entity/Political Subdivision & Non-Profits

THE STATEMENTS MADE IN THIS APPLICATION ARE TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

This application must be signed by the authorized representative, elected official, individual owner, a partner, or an officer of the Applicant.

City of Branson

Applicant Name

Jamie Rouch

Authorized Representative Name

Authorized Representative Signature

Director of Finance

Title

7/24/2020

Date

Subscribed and sworn to before me this 24th **day of** July **, 2020.**

Notary Public

MARCIA CHAPMAN
Notary Public - Notary Seal
STATE OF MISSOURI
Comm. Number 91551054
Stone County
My Commission Expires: Dec. 8, 2023

Submit Email

Exhibit B

[Notice of Decision]

DISTRIBUTION OF COUNTY CARES ACT FUNDS
NOTICE OF DECISION

TANEY COUNTY, MISSOURI

Date: 9-8-2020

Application No.: COB-1

Applicant Name: City of Branson

Dear Applicant:

By this Notice ("Notice"), the County is writing to inform the above-reference Applicant of the County's determination (the "Decision") regarding the requests set forth in the above-referenced Request for Distribution of County CARES Act Funds Application (the "Application"). The information set forth on the following pages provides a summary of the Decision regarding the Application. In some cases, additional pages may be attached containing more detailed information regarding the Decision with respect to specific request determinations, awards, denials, and partial awards.

This Decision, and the receipt and use of the Funds is subject to the requirements of the CARES Act and United States Department of Treasury guidance, the representations and warranties set forth in the Application, and the County Distribution Agreement of CARES Act Funds (the "Agreement"), all of which are incorporated herein by reference. If Funds are awarded pursuant to this Notice, in order for the Funds described in this Notice of Decision to be disbursed to the Applicant, the Applicant must approve, execute, and return an original copy of the Agreement attached to this Notice within fourteen (14) days of the date set forth above.

Questions regarding this Notice should be directed to: Melissa Duckworth, 417-546-7233 or Melissa.Duckworth@taneycountymo.gov.

COUNTY CLERK SEAL TANEY COUNTY, MO

Mike Scofield, Presiding Commissioner

Brandon Williams, Western District Commissioner

Sheila Wyatt, Eastern District Commissioner

ATTEST:

Donna Neeley, County Clerk

Exhibit B

Application Section	Award Decision			Amount
	Grant	Deny	Partial	
Section D.1 – Medical				
—	☐	☐	☐	$ —
	☐	☐	☐	$
	☐	☐	☐	$
			Subtotal	$ —
Section D.2 – Public Health				
Protect & Sanitize	☐	☐	☒	$ 13,318.51
	☐	☐	☐	$
	☐	☐	☐	$
			Subtotal	$ 13,318.51
Section D.3 – Payroll				
Sr. Citizen Food Delivery	☒	☐	☐	$ 5,438.51
	☐	☐	☐	$
	☐	☐	☐	$
			Subtotal	$ 5,438.51

Application Section	Award Decision			Amount
	Grant	Deny	Partial	
Section D.4 – Compliance				
_____	☐	☐	☐	$ _____
_____	☐	☐	☐	$ _____
_____	☐	☐	☐	$ _____
			Subtotal	$ _____
Section D.5 – Economic Support				
_____	☐	☐	☐	$ _____
_____	☐	☐	☐	$ _____
_____	☐	☐	☐	$ _____
			Subtotal	$ _____
Section D.6 – Other				
_____	☐	☐	☐	$ _____
_____	☐	☐	☐	$ _____
_____	☐	☐	☐	$ _____
			Subtotal	$ _____

Award Total $18,757.02

BILL NO. 5897

STAFF REPORT

ITEM/SUBJECT: **READING OF A BILL APPROVING THE AMENDMENTS TO THE LEASE AGREEMENTS WITH HUGHES ENTERTAINMENT, INC., TANS ENTERPRISE LLC, BRANSON'S BEST, INC., AND RECREATIONAL INVESTMENT & MANAGEMENT CORP. PERTAINING TO A REDUCTION IN BASE RENT FOR FISCAL YEAR 2020 AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.**

INITIATED BY: **FINANCE DEPARTMENT**

FIRST READING: **OCTOBER 13, 2020** **FINAL READING:** **OCTOBER 27, 2020**

EXECUTIVE SUMMARY:

- In response to the COVID-19 pandemic and the city-wide mandated shut-down of nonessential businesses, the city has evaluated the lease agreements collectively known as the "Airport" properties.
- These properties owe rents to the city, including both base rental amounts and rents based on gross receipts. The city proposes to amend the base rent amounts for the following properties in a good-faith effort due to the pandemic as follows:
    - The contract amendments for Hughes Entertainment, Inc., TANS Enterprise, and Branson Best, Inc., reduces the base rent amount of $25,000 by $4,250 to $20,750 for 2020 only. This also reduces the annual minimum rental payment due from $55,000 to $50,750. No other changes in rents will result for any subsequent year.
    - The contract amendment for Recreational Investment & Management Corp., reduces the base rent amount of $80,000 by $9,600 to $70,400 for 2020 only. This also reduces the annual minimum rental payment due from $145,000 to $135,400. No other changes in rents will result for any subsequent year.
- Rents return to their normal schedules beginning January 1, 2021.

FINANCIAL IMPACT:

___ **No impact/Not applicable**
___ **Budgeted in the current year's budget**
_X_ **Other (see additional explanation)**

STAFF RECOMMENDATION:

____ **Recommended**
____ **Not Recommended**
_X_ **Neutral/None**

COMMUNITY PLAN 2030: Good Governance: Develops sustainable fiscal and operational policies and fosters trust and transparency by ensuring accountability, efficiency, integrity, innovation and responsiveness in all operations.

ATTACHED EXHIBITS:

BILL NO. 5897/ **ORDINANCE NO.** _____

AN ORDINANCE APPROVING THE AMENDMENTS TO THE LEASE AGREEMENTS WITH HUGHES ENTERTAINMENT, INC., TANS ENTERPRISE LLC, BRANSON'S BEST, INC., AND RECREATIONAL INVESTMENT & MANAGEMENT CORP. PERTAINING TO A REDUCTION IN BASE RENT FOR FISCAL YEAR 2020 AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.

WHEREAS, the City of Branson currently leases property to Hughes Entertainment Inc., TANS Enterprise LLC, Branson Best, Inc., and Recreational Investment & Management Corp; and

WHEREAS, the COVID-19 global pandemic has caused economic hardship, including a mandatory city-wide shut-down of non-essential businesses; and

WHEREAS, the city wishes to make a good-faith effort through the reduction of base rent amounts for these leases for FY2020; and

WHEREAS, the Board of Aldermen desires to approve the contract.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, MISSOURI, AS FOLLOWS:

Section 1: The Board of Aldermen hereby approves the amendment to the contract with Hughes Entertainment, Inc. to reduce the base rent amount due for FY 2020 and authorizes the Mayor to execute the contract in the form attached as Exhibit "1".

Section 2: The Board of Aldermen hereby approves the amendment to the contract with TANS Enterprise LLC to reduce the base rent amount due for FY 2020 and authorizes the Mayor to execute the contract in the form attached as Exhibit "2".

Section 3: The Board of Aldermen hereby approves the amendment to the contract with Branson Best, Inc. to reduce the base rent amount due for FY 2020 and authorizes the Mayor to execute the contract in the form attached as Exhibit "3".

Section 4: The Board of Aldermen hereby approves the amendment to the contract with Recreational Investment & Management Corp.to reduce the base rent amount due for FY 2020 and authorizes the Mayor to execute the contract in the form attached as Exhibit "4".

Section 5: If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this Ordinance. The Board of Aldermen hereby declares that it would have adopted the Ordinance and each section, subsection, sentence, clause, or phrase

thereof, irrespective of the fact that any one or more sections, subsections, clauses, or phrases be declared invalid.

Section 6: This ordinance shall be in full force and effect upon and after its passage and approval.

Read, this first time on this _____day of _____, 20___.

Read, this second time, passed, and truly agreed to by the Board of Aldermen of City of Branson, Missouri this _____day of _____, 20___.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

CGL #51831 10/7/20
Chris Lebeck #51831
City Attorney

FOURTH ADDENDUM TO LEASE AGREEMENT

This agreement entered into this _____ day of _____ 2020 between Hughes Entertainment, Inc., a Missouri Corporation, the "Lessee", and the City Branson, Taney County, Missouri, the "Lessor".

WITNESSETH:

1. That said parties desire to amend the Ground Lease dated January 15, 1982, Addendum to Lease Agreement dated April 10, 1990, Addendum to Lease Agreement dated November 14, 1994, and Addendum to Lease Agreement dated August 10, 2010 as hereinafter described.

2. This addendum is binding only for that portion of the above described lease which is now held by Hughes Brothers Entertainment, Inc., as described in the following:

    a. Sublease Agreement from Lodge of the Ozarks to Hughes Entertainment, Inc. dated January 1, 2000; and
    b. Assignment of Commercial Ground Lease from Lodge of the Ozarks to Hughes Entertainment, Inc., dated October 24, 2004.

3. That said subsection (b) of Section 2. *Rents* of said lease agreement shall be amended to read as follows:

    During the next three years of the lease, beginning January 1, 2017 and ending December 31, 2019, base rent shall be $25,000.00 plus Three Percent (3%) of the gross, provided however, that the minimum rental payment shall be at least equal to $55,000.00 for each year of the three (3) year periods above described. During the next year of the lease, beginning January 1, 2020 and ending December 31, 2020, base rent shall be $20,750 plus Three Percent (3%) of the gross, provided however, that the minimum rental payment shall be at least equal to $50,750.00 for the year period above described. During the next year of the lease, beginning January 1, 2021 and ending December 31, 2021, base rent shall be $25,000 plus Three Percent (3%) of the gross, provided however, that the minimum rental payment shall be at least equal to $55,000 for the year period above described.

4. In all other respects the Ground Lease dated January 15, 1982, Addendum to Lease Agreement dated April 10, 1990, Addendum to Lease Agreement dated November 14, 1994, and Addendum to Lease Agreement dated August 10, 2010 shall remain in full force and effect, except as otherwise amended hereby.

This agreement shall be binding upon Personal Representatives, Heirs, and Assigns of Lessee and upon the Successors and Assigns of Lessor.

IN WITNESS THEREOF, Lessee has hereunto affixed his signature and Lessor has caused this instrument to be duly executed, all in duplicate, as of the day and year first written above.

Lena Hughes, President
Hughes Entertainment, Inc.
Andy Hughes Vice President

E. Edd Akers, Mayor
City of Branson

ATTEST:

Lisa K Westfall
City Clerk

APPROVE TO FORM:

CKL #51831 9/30/24

Chris Lebeck #51831
City Attorney

SECOND ADDENDUM TO LEASE AGREEMENT

This agreement entered into this _____ day of _____ 2020 between TANS Enterprise LLC, a Missouri Limited Liability Company, the "Lessee", and the City Branson, Taney County, Missouri, the "Lessor".

WITNESSETH:

1. That said parties desire to amend the Ground Lease dated February 13, 2006, Addendum to Lease Agreement dated August 10, 2010 as hereinafter described.

2. That said Section 2. *Rents*, subsection (b) of said lease agreement shall be amended to read as follows:

   During the next four years of the lease, beginning January 1, 2016 and ending December 31, 2019, base rent shall be $25,000.00 plus Three Percent (3%) of the gross, provided however, that the minimum rental payment shall be at least equal to $55,000.00 for each year of the four (4) year periods above described. During the next year of the lease, beginning January 1, 2020 and ending December 31, 2020, base rent shall be $20,750 plus Three Percent (3%) of the gross, provided however, that the minimum rental payment shall be at least equal to $50,750.00 for the year period above described.

3. In all other respects the Ground Lease dated February 13, 2006, and Addendum to Lease Agreement dated August 10, 2010 shall remain in full force and effect, except as otherwise amended hereby.

This agreement shall be binding upon Personal Representatives, Heirs, and Assigns of Lessee and upon the Successors and Assigns of Lessor.

IN WITNESS THEREOF, Lessee has hereunto affixed his signature and Lessor has caused this instrument to be duly executed, all in duplicate, as of the day and year first written above.

ZIQIAN TAN, Member
TANS Enterprise LLC

QINGZHI PENG, Member
TANS Enterprise LLC

E. Edd Akers, Mayor
City of Branson

ATTEST:

Lisa K Westfall
City Clerk

APPROVE TO FORM:

Chris Lebeck #51831
City Attorney

FOURTH ADDENDUM TO LEASE AGREEMENT

This agreement entered into this _____ day of _____ 2020 between Branson's Best, Inc., the "Lessee", and the City Branson, Taney County, Missouri, the "Lessor".

WITNESSETH:

1. That said parties desire to amend the Ground Lease dated January 15, 1982, Addendum to Lease Agreement dated April 10, 1990, Addendum to Lease Agreement dated November 14, 1994, and Addendum to Lease Agreement dated November 16, 2011 between Morris Hospitality, LLC and the Lessor as Assigned to Branson Best, Inc. through a real estate purchase agreement in 2017 and as hereinafter described.

2. This addendum is binding only for that portion of the above described lease now held by Lessee. As previously described by the legal description attached as Exhibit to the Addendum to Lease Agreement dated November 16, 2011.

3. That said subsection (ii) of Section 1.b *Rents* of said lease agreement shall be amended to read as follows:

   During the next three years of the lease, beginning January 1, 2017 and ending December 31, 2019, base rent shall be $25,000.00 plus Three Percent (3%) of the gross up to $3,000,000, and Two Percent (2%) of the gross over $3,000,000; provided however, that the minimum rental payment shall be at least equal to $55,000.00 for each year of the three (3) year periods above described. During the next year of the lease, beginning January 1, 2020 and ending December 31, 2020, base rent shall be $20,750 plus Three Percent (3%) of the gross up to $3,000,000, and Two Percent (2%) of the gross over $3,000,000; provided however, that the minimum rental payment shall be at least equal to $50,750.00 for the year period above described. During the next year of the lease, beginning January 1, 2021 and ending December 31, 2021, base rent shall be $25,000 plus Three Percent (3%) of the gross up to $3,000,000, and Two Percent (2%) of the gross over $3,000,000; provided however, that the minimum rental payment shall be at least equal to $55,000 for the year period above described.

4. In all other respects the Ground Lease dated January 15, 1982, Addendum to Lease Agreement dated April 10, 1990, Addendum to Lease Agreement dated November 14, 1994, and Addendum to Lease Agreement dated November 16, 2011 shall remain in full force and effect, except as otherwise amended hereby.

This agreement shall be binding upon Personal Representatives, Heirs, and Assigns of Lessee and upon the Successors and Assigns of Lessor.

IN WITNESS THEREOF, Lessee has hereunto affixed his signature and Lessor has caused this instrument to be duly executed, all in duplicate, as of the day and year first written above.

Branson's Best, Inc.

E. Edd Akers, Mayor
City of Branson

ATTEST:

Lisa K Westfall
City Clerk

APPROVE TO FORM:

CLL #51831 9/30/20

Chris Lebeck #51831
City Attorney

FOURTH ADDENDUM TO LEASE AGREEMENT

This agreement entered into this _____ day of _____ 2020 between Recreational Investment & Management Corp., of Branson, the "Lessee", and the City Branson, Taney County, Missouri, the "Lessor".

WITNESSETH:

1. That said parties desire to amend said First Amended Ground Lease dated September 7, 1983, Addendum to Lease Agreement dated November 28, 1988, and Addendum to Lease Agreement dated May 18, 2010, and Third Addendum to Lease Agreement dated November 26, 2019 as hereinafter described.

2. That said lease agreement shall be amended as follows:

    a. Section 1(i)(j) of said lease shall be modified to read as follows:

        For the year beginning January 1, 2020 and ending December 31, 2020, base rental shall be shall be $70,400 plus the sum of the following: Three and Three Quarter percent (3.75%) of the Gross Receipts of sublessees Magic Memories USA, LLC (formerly owned by SharpShooter/Spectrum Venture, LLC), Rogers Enterprises of Missouri, Inc. d/b/a Pizza World, and Andy's Frozen Custard Branson, LLC, Four Percent (4%) of all other Gross Receipts up to $5,000,000 and Three Percent (3%) of all other Gross Receipts that exceed $5,000,000, provided however, that the minimum rental payment shall be at least equal to $135,400 for the year period described above. For the next two years of the lease beginning January 1, 2021 and ending December 31, 2022 base rent shall be $80,000 plus the sum of the following: Three and Three Quarter percent (3.75%) of the Gross Receipts of sublessees Magic Memories USA, LLC (formerly owned by SharpShooter/Spectrum Venture, LLC), Rogers Enterprises of Missouri, Inc. d/b/a Pizza World, and Andy's Frozen Custard Branson, LLC, Four Percent (4%) of all other Gross Receipts up to $5,000,000 and Three Percent (3%) of all other Gross Receipts that exceed $5,000,000, provided however, that the minimum rental payment shall be at least equal to $145,000 each year of the two (2) year period above described.

3. In all other respects the First Amended Ground Lease dated September 7, 1983, the Addendum to Lease Agreement dated November 28, 1988, the Addendum to the Lease Agreement dated May 18, 2010, and the Third Addendum to the Lease Agreement dated November 26, 2019 shall remain in full force and effect, except as otherwise amended hereby.

This agreement shall be binding upon Personal Representatives, Heirs, and Assigns of Lessee and upon the Successors and Assigns of Lessor.

IN WITNESS THEREOF, Lessee has hereunto affixed his signature and Lessor has caused this instrument to be duly executed, all in duplicate, as of the day and year first written above.

Craig Wescott, Vice-President
Recreational Management & Investment Corp.

E. Edd Akers, Mayor
City of Branson

ATTEST:

Lisa K Westfall
City Clerk

APPROVE TO FORM:

CWL #51831 9/30/20

Chris Lebeck #51831
City Attorney

BILL NO. 5898

STAFF REPORT

ITEM/SUBJECT: **READING OF A BILL APPROVING THE OPTION AGREEMENT FOR THE CONTRACT FOR SALE OF THE PROPERTY COMMONLY KNOWN AS THE "OLD HIGH SCHOOL" LOCATED AT 300 S. 6TH STREET AND AUTHORIZING THE MAYOR TO EXECUTE ALL DOCUMENTS AND OTHER ACTIONS IN CONNECTION WITH THE PURCHASE.**

INITIATED BY: **LEGAL DEPARTMENT**

FIRST READING: **OCTOBER 13, 2020** **FINAL READING:** **OCTOBER 27, 2020**

EXECUTIVE SUMMARY:

- This is an option agreement for the sale of the property commonly known as the "Old High School" at 300 S. 6th Street.
- The City of Branson put the property out for bid earlier this year and received no bids.
- In 2019, Prairie Fire Development Group LLC executed an option to purchase the property for $25,000 in an "AS-IS" condition on the property to build affordable housing contingent on block grant funding opportunities after being the high bidder. The Option Agreement was terminated because funding was not awarded by the State of Missouri.
- Prairie Fire Development Group LLC through Builders Development Corporation again desires an option to purchase the property again for $25,000 in an "AS-IS" condition for purposes of an affordable housing development of forty units for individuals over fifty-five years old using MHDC tax credits.
- In order to be considered by the MHCD for tax credits, the applicant needs to have site control of the property prior to the application deadline.
- This option agreement gives Prairie Fire Development Group, LLC the option to purchase the property if their tax credit and funding and financing stream is approved by the State of Missouri.
- Staff recommends approval based on the need of safe and sanitary affordable housing for the citizens of Branson.

FINANCIAL IMPACT:

___ No impact/Not applicable
___ Budgeted in the current year's budget
_X__ Other (see additional explanation)

STAFF RECOMMENDATION:

__X__ Recommended
____ Not Recommended
____ Neutral/None

COMMUNITY PLAN 2030:

ATTACHED EXHIBITS:

BILL NO. 5898 **ORDINANCE NO. _____**

AN ORDINANCE APPROVING THE OPTION AGREEMENT FOR THE CONTRACT FOR SALE OF THE PROPERTY COMMONLY KNOWN AS THE "OLD HIGH SCHOOL" LOCATED AT 300 S. 6TH STREET AND AUTHORIZING THE MAYOR TO EXECUTE ALL DOCUMENTS AND OTHER ACTIONS IN CONNECTION WITH THE PURCHASE.

WHEREAS, the City of Branson desires to sell the property commonly referred to as the "Old High School" at 300 S. 6th Street; and

WHEREAS, the City of Branson put the property out for bid earlier this year and received no bids; and

WHEREAS, in 2019, Prairie Fire Development Group LLC executed an option to purchase the property for $25,000 in an "AS-IS" condition on the property to build affordable housing contingent on block grant funding opportunities; and

WHEREAS, that Option Agreement was terminated because funding was not awarded; and

WHEREAS, Prairie Fire Development Group LLC through Builders Development Corporation again desires an option to purchase the property again for $25,000 in an "AS-IS" condition for purposes of an affordable housing development of forty units for individuals over fifty-five years old using MHDC tax credits; and

WHEREAS, the Board of Aldermen again desires to approve the Option Agreement to purchase the property as there is a need for affordable housing in the area.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, MISSOURI, AS FOLLOWS:

Section 1: The Board of Aldermen hereby approves the Option Agreement for the sale of the property at 300 S. 6th Street for an amount not to exceed $25,000.00 in the form attached hereto as Exhibit "1" and hereby authorizes the Mayor to execute all documents and other actions in connection with the Option Agreement and purchase.

Section 2: This ordinance shall be in full force and effect upon and after its passage and approval.

Read, this first time on this _____day of _____, 20___.

Read, this second time, passed, and truly agreed to by the Board of Aldermen of City of Branson, Missouri this _____day of _____, 20___.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:


30/20

_____
Chris Lebeck #51831
City Attorney

OPTION AGREEMENT

THIS OPTION AGREEMENT (this "***Agreement***") is made effective this _____ day of _____, 2020 (the "***Effective Date***") by and between Builders Development Corporation, a Missouri Corporation ("***Buyer***") and City of Branson, Missouri, a municipal corporation ("***Owner***" or "***Seller***"). Owner and Buyer are referred to collectively as the "***Parties***."

WITNESSETH

WHEREAS, Owner owns certain real property, which totals approximately 1.76 acres, commonly referred to as 300 S. 6th Street in the City of Branson, County of Taney, Missouri (the "***Property***"), further depicted in Exhibit A attached hereto, the legal description of the Property shall be determined by a survey to be completed at a later date;

WHEREAS, Buyer intends to use the Property, to construct, maintain, operate, and manage an approximately forty (40) unit +- rental housing project to be occupied primarily by individuals over the age of fifty-five years old and low income (the "***Project***");

WHEREAS, Buyer intends to finance the Project, in part, through the receipt of Federal low-income housing tax credits allowable under Section 42 of the Internal Revenue Code and, if available, Missouri low-income housing tax credits allowable under Chapter 135 of the Missouri Revised Statutes for low-income housing projects (collectively, the "***Tax Credits***");

WHEREAS, Owner desires to grant Buyer an option to obtain the Property for development of the Project consisting of an exclusive option to purchase the Property as Buyer, pursuant to the terms set forth in this Agreement; and

WHEREAS, Buyer desires to enter into this Agreement.

AGREEMENT

NOW THEREFORE, in consideration of the respective obligations of the Parties contained herein, and other good and valuable consideration paid by Buyer to Owner, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. **Grant of Option**. As consideration for the Option Payment (as hereinafter defined), Owner hereby grants to Buyer:

(a) The exclusive option (the "***Option***") to purchase the Property, as Buyer, in accordance with the terms of this Agreement. Owner shall not have any discussions or negotiations with any other party as to the sale, lease or development of the Property until the expiration of the Option Term (as defined below).

2. **Option Term**.

(a) The Option hereby granted may be exercised by Buyer any time after its receipt, or an affiliate's receipt of an award for the Tax Credits; provided, however, such Option shall be exercised prior to the later of (i) March 30, 2021 or (ii) the completion of the MHDC annual funding cycle as determined by the notification letter of award or rejection of Tax Credits to the Project (the "***Initial Option Term***").

(b) Buyer shall have the right, at its option, to extend the Initial Option Term for the later of (i) an additional period of twelve (12) months or (ii) an additional MHDC Tax Credit funding cycle (the "***Additional Option Period***"), with said period to begin upon the expiration of the Initial Option Term; provided, however, that the Additional Option Period shall be automatically exercised by Buyer unless Buyer determines not to extend the Initial Option Term and gives Owner written notice of such determination on or prior to the expiration of the Initial Option Term. (The Initial Option Term and the Additional Option Period shall be collectively referred to as the "***Option Term.***") If the Project fails to qualify for the Tax Credits and/or the County Development Funds upon the expiration of the Option Term, this Agreement shall terminate and the Parties shall have no further obligation hereunder.

3. **Option Payment**. Buyer shall pay Owner a refundable (except as otherwise expressly provided herein) option payment in the amount of One Thousand and 00/100 Dollars ($1,000.00) (the "***Option Payment***") as consideration for the Option granted hereunder. The Option Payment shall be a credit against the payment of the Purchase Price (as set forth in the Contract attached hereto) if the Option is exercised. If the Option is exercised, an additional Five Thousand and 00/100 Dollars ($5,000.00) shall be paid by Buyer to Owner and this additional payment shall be considered part of the Option payment and be credited towards the Purchase Price at Closing. If the Option is not exercised, then Owner shall refund the entire Option Payment to the Buyer. If the Option is exercised, but Closing does not occur, the entire Option Payment shall be non-refundable, unless otherwise stated in this Agreement or the Contract.

4. **Exercise of Option**. Buyer shall give written notice to Owner of its exercise of the Option granted on or before the expiration of the Option Term. The Option exercise notice shall specify a date (the "***Exercise Date***"), which shall be the effective date of the Purchase Agreement as described below; provided, however, that the Exercise Date shall occur on or before the date of the Missouri Housing Development Commission's closing of the Project.

5. **Joint Representation And Warranties**. In addition to any express agreements of the parties contained herein, the following constitute representations and warranties of the parties each to the other.

(a) Authority. Each party has the legal power, right and authority to enter into this Agreement and the instruments referenced herein and to consummate this transaction.

(b) Actions. No further consent of any partner, shareholder, member, manager, creditor, investor, judicial or administrative body, governmental authority or other party is required.

(c) Valid and Binding. This Agreement and all other documents required to close this transaction are and will be valid, legally binding obligations of and enforceable against each party in accordance with their terms, subject only to applicable bankruptcy, insolvency, reorganization, moratorium laws or similar laws or equitable principles affecting or limiting the rights of contracting parties generally.

6. **Owner's Covenants**. So long as this Agreement remains in full force and effect:

(a) Owner will not encumber the Property or any part thereof.

(b) Owner will not sell or otherwise transfer title to the Property or any part thereof to any third party; *provided, however,* Owner may transfer title to the Property to members of the Owner's family or to an entity controlled by the Owner or the Owner's family, subject to the terms of this Agreement.

(c) Owner will reject any prospective leases, purchase agreements or purchase offers for the Property or any part thereof presented by any third party.

(d) Owner represents and warrants that it has merchantable title to the Property and the authority to enter into this Agreement.

7. **Due Diligence.** During the Option Term, Buyer shall have unlimited access to the Property to conduct such due diligence as Buyer solely determines. Such due diligence shall include but not be limited to soil borings, geotechnical surveys and/or environmental tests, including, but not limited to, "Phase I" or "Phase II" environmental analyses, and other tests to determine whether the Property will be suitable for Buyer's potential business purposes. Owner shall cooperate with Buyer's due diligence. Buyer agrees to indemnify and hold harmless Owner against any and all claims, actions, damages, liability and expense in connection with loss of life, personal injury and/or damage to property arising from such surveys or tests; provided, however, that Owner shall not be indemnified for the negligence or willful misconduct of Owner, or its employees, agents, contractors or invitees. Within fifteen (15) days after the Effective Date of this Agreement, Owner shall provide to Buyer copies of existing title commitments, owners' policies, maps, surveys, soil borings, zoning information or other documents or records that may be useful in Prospective Tenant's determination of whether to develop the Property.

8. **Purchase**. If Buyer, as Purchaser, exercises the Option, then the Parties shall enter into a purchase contract (the "***Contract***") for the Property, in substantially the form as Exhibit C attached hereto and incorporated herein.

9. **Notices**. All notices or other communications required or permitted hereunder must be in writing, and must be personally delivered or sent by recognized overnight courier, or sent by registered or certified mail, postage prepaid, return receipt requested to the intended party at its address set forth below:

Buyer :	Builders Development Corporation Attn: Tom Cole 600 E 103rd Street Kansas City, MO 64131 (816) 674-0789
With a copy to:	Spencer Fane LLP Attn: S. Shawn Whitney 2144 E. Republic Rd., Ste. B300 Springfield, MO 65804 (417) 888-1000
Owner:	City of Branson, MO Attn: Contract Management 110 W. Maddux St. Suite 205 Branson, MO 65616 (417) 337-8524

All such notices shall be deemed received on the date delivered or upon refusal of delivery.

10. **Broker**. Owner represents and warrants to Buyer, and Buyer represents and warrants to Owner, that no broker or finder has been engaged by either of them, respectively, in connection with any of the transactions contemplated by this Agreement, or to their knowledge is in any way connected with any of such transactions. Buyer will indemnify, save harmless and defend Owner from any liability, cost, or expense arising out of or connected with any claim for any commission or compensation made by any other person or entity claiming to have been retained or contacted by Buyer in connection with this transaction. Owner will indemnify, save harmless and defend Buyer from any liability, cost, or expense arising out of or connected with any claim for any commission or compensation made by any person or entity claiming to have been retained or contacted by Owner in connection with this transaction.

11. **Costs**. Buyer shall all costs, if any are associated, with consolidating or subdividing the Property, if the Property requires that it be consolidated or subdivided to carry out the terms of this Agreement, including, but not limited to, any reasonable surveying costs and any reasonable filing fees incurred by Owner, but specifically excluding any costs associated with any official municipal activity conducted by any municpal employee, officer, agent, or rperesentative or any municipal body or committee.

12. **Miscellaneous**:

(a) Partial Invalidity. If any term or provision of this Agreement will be deemed to be invalid or unenforceable to any extent, the remainder of this Agreement will

not be affected thereby, and each remaining term and provision of this Agreement will be valid and be enforced to the fullest extent permitted by law.

(b) Waivers. No waiver of any breach of any covenant or provision contained herein will be deemed a waiver of any preceding or succeeding breach thereof, or of any other covenant or provision contained herein. No extension of time for performance of any obligation or act will be deemed an extension of the time for performance of any other obligation or act except those of the waiving party, which will be extended by a period of time equal to the period of the delay.

(c) Assignment: Buyer shall have no right to assign this Agreement without the prior written consent of the Owner, except Buyer shall have the right to assign the rights of Buyer under this Agreement to an entity that is an affiliate of Buyer.

(d) Successors and Assigns. This Agreement is binding upon and inures to the benefit of the permitted successors and assigns of the parties hereto.

(e) Attorneys' Fees. If either party breaches this Agreement, the breaching party shall pay any reasonable attorneys fees, court costs, and other expenses that the non-breaching party incurs due to such breach.

(f) Entire Agreement. This Agreement constitutes the entire contract between the parties hereto with respect to the subject matter hereof and may not be modified except by an instrument in writing signed by the party to be charged.

(g) Time of Essence. Owner and Buyer hereby acknowledge and agree that time is strictly of the essence with respect to each and every term, condition, obligation and provision hereof.

(h) Governing Law. Owner and Buyer hereby acknowledge and agree that this Agreement will be governed by, interpreted under, and construed and enforced in accordance with the substantive laws of the State of Missouri.

(i) Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original, but together they shall constitute one and the same agreement. This Agreement may be executed and delivered by facsimile or PDF.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the parties hereto have executed this Option Agreement as of the date above.

BUYER:

Builders Development Corportaion, a Missouri corporation

By: _____

Thomas A. Cole, CEcD
Builders Development Corporation
Title: Executive Director

OWNER:

CITY OF BRANSON, MISSOURI, a municipal corporation

By: _____
E. Edd Akers
Mayor

ATTEST:

_____

Lisa K Westfall

City Clerk

APPROVED AS TO FORM:

CGL #51831 10/1/20

Chris Lebeck #51831

City Attorney

EXHIBIT A

TRACT II: **ALL OF LOTS 1 THROUGH 24 INCLUSIVE OF BLOCK 5, TOWN OF LUCIA, TANEY COUNTY, MISSOURI, ACCORDING TO THE RECORDED PLAT THEREOF.**



EXHIBIT B

CONTRACT FOR SALE OF REAL ESTATE

THIS CONTRACT FOR SALE OF REAL ESTATE (this "***Contract***"), entered into between the City of Branson, Missouri, a municipal corporation as "***Seller***" and Builders Development Corporation., a Missouri Corporation or its assigns as "***Purchaser***", as of the date the above Option is exercised by the Purchaser, in accordance with the terms and conditions of the Option Agreement.

NOW, THEREFORE, in consideration of the mutual covenants and agreements herein contained, it is mutually covenanted and agreed as follows:

1. **Property**. The Seller hereby sells and agrees to convey to the Purchaser and the Purchaser hereby purchases from the Seller:

Certain real property owned by the Seller which totals approximately 1.76 acres, commonly referred to as 300 S. 6th Street in the City of Branson, County of Taney, State of Missouri (the "***Property***"), the legal description of the Property shall be determined by a survey to be completed at a later date.

2. **Purchase Price**. Seller agrees to sell and Purchaser agrees to buy the Property for the total consideration of **Twenty-Five Thousand and 00/100 Dollars ($25,000.00)** (the "***Purchase Price***"). The balance of the Purchase Price after giving credit for the Option Deposit shall be paid at closing.

3. **Taxes**. Real estate taxes assessed by Taney County, Missouri or other applicable taxing jurisdiction for the year of closing shall be prorated as of the date of closing for the year, and taxes for each subsequent year thereafter shall be paid by the Purchaser. Seller's part of taxes are to be figured and prorated and deducted from the Purchase Price.

4. **Title.** Title merchantable in fact shall be conveyed by General Warranty Deed free and clear of all encumbrances except as herein provided. Should Seller be unable to convey good title acceptable to Purchaser's Attorney and Title Company, Seller shall refund all sums advanced by Purchaser to Purchaser and neither party shall have any further rights under this Contract.

5. **Title Insurance**. At least thirty (30) days prior to closing, Seller shall deliver or cause to be delivered to Purchaser, a Title Commitment for an ALTA (Form B) Policy of Title Insurance in an amount equal to the Purchase Price. Said Commitment shall obligate the Title Insurance Company to insure the Title to the Property in the name of Purchaser or its assigns, subject only to customary standard exceptions in said policy form.

6. **Parties' Representations and Warranties; Seller Disclaimer**.

a. As a material inducement to the execution and delivery of this Contract by Purchaser and the performance by Purchaser of its duties and obligations hereunder, Seller

does hereby warrant and represent to Purchaser as of the Effective Date, and as of the Closing Date:

(i) Legal Compliance. Except as disclosed in writing to Purchaser prior to the expiration of any review period, to Seller's actual knowledge without investigation, there has been no past or continuing violation, or alleged violation, of any legal requirement affecting the Property by an official written notification by a governmental authority; including, without limitation, any past or continuing violation or alleged violation of any local, state or federal environmental, building, zoning, subdivision, fire or other law, statute, ordinance, code, regulation, rule or order (collectively, "**Laws**").

(ii) Litigation. To Seller's actual knowledge, without investigation, there are no pending or threatened claims, actions, suits, litigation or governmental proceeding affecting the Property which could result in a potential lien against the Property.

(iii) Other Agreements. To Seller's actual knowledge, without investigation, there are no agreements or understandings, oral or written, with any person, entity or governmental authority affecting the Property which could give rise to claims affecting the Property.

(iv) Governmental Actions. To Seller's actual knowledge, without investigation, there are no threatened or pending condemnation or eminent domain proceeding, special assessment, rezoning or moratorium affecting the Property.

(v) The Property (including, without limitation, all structural features, fixtures and systems such as heating and air conditioning equipment) are being sold by Seller to Purchaser **AS IS** and **WITH ALL FAULTS** and all such physical conditions must be satisfactory to Purchaser during any review period or Purchaser need not elect to close and therefore Seller is not making any warranties or representations with respect to the physical condition of the Property.

(vi) Authority. If Seller's governing body has authorized this Contract, or upon such authorization, Seller has full right, power and authority to sell, convey and transfer the Property as provided in this Contract. The execution and delivery of this Contract is, and the execution and delivery of all documents required of Seller hereunder when delivered by Seller will be, duly authorized, validly and legally binding upon Seller and enforceable in accordance with their respective terms, and Seller shall provide such documentation to Purchaser and to the Title Company sufficient to evidence such authority.

EXCEPT AS EXPRESSLY SET FORTH IN THIS CONTRACT, SELLER HEREBY DISCLAIMS ALL WARRANTIES OF ANY KIND OR NATURE WHATSOEVER (INCLUDING WARRANTIES OF HABITABILITY AND FITNESS FOR PARTICULAR PURPOSES), WHETHER EXPRESSED OR IMPLIED, INCLUDING, BUT NOT LIMITED TO

WARRANTIES WITH RESPECT TO THE PROPERTY, TAX LIABILITIES, ZONING, LAND VALUE, AVAILABILITY OF ACCESS OR UTILITIES, INGRESS OR EGRESS, GOVERNMENTAL APPROVALS, OR THE SOIL CONDITIONS OF THE LAND. PURCHASER FURTHER ACKNOWLEDGES THAT PURCHASER IS BUYING THE PROPERTY "**AS IS**" AND "**WITH ALL FAULTS**" IN ITS PRESENT CONDITION AND THAT EXCEPT AS OTHERWISE EXPRESSLY PROVIDED IN THIS CONTRACT, PURCHASER IS NOT RELYING UPON ANY REPRESENTATION OF ANY KIND OR NATURE MADE BY SELLER, OR ANY OF ITS EMPLOYEES OR AGENTS WITH RESPECT TO THE LAND OR PROPERTY, AND THAT, IN FACT, NO SUCH REPRESENTATIONS WERE MADE EXCEPT AS EXPRESSLY SET FORTH IN THIS CONTRACT; and

FURTHER AND WITHOUT IN ANY WAY LIMITING ANY OTHER PROVISION OF THIS CONTRACT, SELLER MAKES NO WARRANTY WITH RESPECT TO THE PRESENCE ON OR BENEATH THE LAND OR PROPERTY (OR ANY PARCEL IN PROXIMITY THERETO) OF HAZARDOUS MATERIALS. BY ACCEPTANCE OF THIS CONTRACT AND THE SPECIAL WARRANTY DEED, PURCHASER ACKNOWLEDGES THAT PURCHASER'S OPPORTUNITY FOR INSPECTION AND INVESTIGATION OF SUCH LAND AND PROPERTY (AND OTHER PARCELS IN PROXIMITY THERETO) HAS BEEN ADEQUATE TO ENABLE PURCHASER TO MAKE PURCHASER'S OWN DETERMINATION WITH RESPECT TO THE PRESENCE ON OR BENEATH THE LAND AND PROPERTY (AND OTHER PARCELS IN PROXIMITY THERETO) OF SUCH HAZARDOUS MATERIALS.

b. Purchaser represents and warrants to Seller that, as of the Effective Date hereof and on the Closing Date:

(i) Purchaser is a limited partnership validly existing and in good standing under the laws of the State of Kansas.

(ii) Purchaser has the authority to execute this Contract and to perform its obligations under this Contract. The person(s) executing this Contract on behalf of Purchaser are authorized to do so.

(iii) There are no attachments, executions, assignments for the benefit of creditors or voluntary or involuntary proceeding in bankruptcy or under other debtor relief laws contemplated by, pending or threatened against Purchaser.

7. **Closing and Costs**. The closing date of this Contract shall occur within three hundred sixty days (360) days from exercise of the Option (the "***Closing Date***"). Notwithstanding the foregoing, Closing shall remain at all times subject to and automatically extended by any period of extension required by any financing source and will remain subject to any approval required by MHDC or DED. Possession shall be granted to Purchaser on the Closing Date. Purchaser agrees to pay all closing costs including document preparation, survey costs, title insurance, and recording fees, and any costs associated with Purchaser's financing of the property, which shall also be the responsibility of Purchaser.

8. **Conditions.** The following conditions shall apply to Purchaser's and Seller's rights and interests under this Contract:

a. Allocation of Housing Tax Credits. This Contract is conditioned upon Purchaser receiving an allocation of housing tax credits ("***Tax Credits***") from the Missouri Housing Development Commission ("***MHDC***") and an allocation of Community Development Block Grant funds ("***CDBG Funds***") from the Missouri Department of Revenue ("***DED***") sufficient to complete the project as submitted to MHDC. The only allowed residential use on the Property shall be for low-income housing as further defined in Purchaser's application for Low Income Housing Tax Credits to MHDC (the "***Residential Restriction***"). The Residential Restriction shall be evidenced by a deed restriction recorded as an encumbrance to the title to the Property.

b. Environmental Inspection/Reporting. Purchaser shall, at its sole cost and expense, have the right, but not the obligation, to inspect and examine the Property along with a qualified Environmental Engineer and/or Environmental Abatement Contractor to determine environmental conditions present on or otherwise affecting the Property. Additionally, Purchaser may, at its sole cost and expense, cause a Phase I Environmental Assessment to be performed relative to the Property; Should the Property assessment identify any conditions the Purchaser determines, in their sole discretion, to be of such a nature as to make the Project unfeasible, then Purchaser shall have no obligation to close under this Agreement and Seller shall refund all sums advanced by Purchaser to Purchaser, except for any Option Deposit previously provided, and neither party shall have any further rights under this Contract.

c. Zoning and Utilities. The parties acknowledge that the Property is currently zoned [_____]. This Contract is expressly conditioned upon the Property being properly zoned for the Project, including permitting up to twenty-four (24) units per acre, and having water and sewer services and public utility service for electric with sufficient capacity for Purchaser's Project (including 40 +- residential units) to be developed on the site. If the Purchaser fails to obtain proper documentation from an appropriate governmental authority, satisfactory to Purchaser in Purchaser's sole discretion, on or before Closing, evidencing that the Property is properly zoned to allow the construction and development of approximately forty (40) residential units on the Property, Purchaser may elect to terminate this Contract, and the entire Option Deposit shall be immediately returned to Purchaser, and Purchaser shall have no further obligation to close under this Contract.

d. Financing. This Agreement is conditioned upon Purchaser securing construction financing and a commitment for end-loan financing within thirty (30) days after exercising Purchaser's option hereunder.

In the event that the conditions listed in items a. through d. above are not met to Purchaser's sole satisfaction, then Purchaser shall have no further obligation to close under this Contract and the Escrow Agent shall refund the Option Deposit advanced by Purchaser to Purchaser and neither party shall have any further rights under this

9. **Time of the Essence**. Time is and shall be of the essence of this Contract.

10. **Binding on Successors/Assignment**. This Contract shall be binding on and shall inure to the benefit of the heirs, executors, administrators, personal representatives, trustees and assigns of the parties hereto. This Contract may be assigned by Purchaser without the prior consent of the Seller.

11. **Remedies of Default; Notice and Cure Rights**.

a. Termination. If this Contract is terminated by Purchaser pursuant to any one or more Sections hereof which entitle Purchaser to terminate this Contract, or if the sale contracted for herein is not consummated due to a material default on the part of the Seller, then the Earnest Money shall be refunded immediately to the Purchaser by the Title Agent. The return of such Earnest Money, and acceptance thereof by the Purchaser, shall not in any manner be construed as a waiver of the Purchaser's right of specific performance or damages, and Purchaser may seek either.

b. Purchaser's Default. In the event all conditions of this Contract are satisfied or waived by Purchaser and in the event all covenants and agreements to be performed by Seller prior to Closing are fully performed or waived by Purchaser, and in the event that performance of this Contract is tendered by the Seller and the sale of the Property is not consummated through default on the part of the Purchaser on the Closing Date, then the Earnest Money shall be retained by the Seller and Seller may seek damages for breach of contract by Purchaser and/or any other available equitable or legal remedy, including seeking specific performance. In the event of Purchaser's default, Seller shall be entitled to recover all reasonable attorneys' fees, court costs and other costs and expenses incurred by Seller in connection with the pursuit of an action described herein.

c. Seller's Default. In the event that any of the Seller's representations or warranties contained herein are materially untrue or if Seller shall have failed to have performed any of the covenants or agreements contained herein which are to be performed by Seller for any reason, Purchaser may, at its option: (a) terminate this Contract by giving written notice of termination to Seller and Seller's Counsel and receive a full and immediate refund of the Earnest Money; (b) seek to enforce specific performance of this Contract and recover all reasonable attorneys' fees, court costs and other costs and expenses incurred by Purchaser in connection with the pursuit of such specific performance action; or (c) terminate this Contract by giving written notice of termination to Seller and Seller's Counsel, receive a full and immediate refund of the Earnest Money, and seek damages for breach of this Contract by Seller and/or any other available equitable or legal remedy. In the event of Seller's default, Purchaser shall be entitled to recover all attorney fees, court costs and other costs and expenses incurred by Purchaser in connection with the pursuit of an action described herein.

d. Parties' Notice and Cure Rights. Notwithstanding anything to the contrary herein, neither party shall be considered in breach or default of any obligation to be performed by such party under this Contract unless and until the other party gives such party written notice describing such non-performance and such party fails to cure the same within five (5) business days after receipt of such notice.

e. Limitations of Liability. NEITHER PARTY WILL BE LIABLE TO THE OTHER PARTY FOR SPECIAL, INDIRECT, INCIDENTAL, EXEMPLARY, CONSEQUENTIAL OR PUNITIVE DAMAGES, INCLUDING LOSS OF PROFITS OR REVENUES AND LOSS OF BUSINESS OPPORTUNITY, FOR ANY CAUSE OF ACTION, ARISING IN CONNECTION WITH THIS CONTRACT WHETHER OR NOT THE OTHER PARTY WAS AWARE OR SHOULD HAVE BEEN AWARE OF THE POSSIBILITY OF THESE DAMAGES.

12. **Miscellaneous.**

a. Governing Law. This Contract shall be construed in accordance with the laws of the State of Missouri.

b. Severability. If any provision of this Contract is held to be invalid, the remaining provisions of this Contract shall not be affected thereby, but shall continue in full force and effect.

c. Notice. All notices, approvals and other communications required or permitted under the terms hereof shall be in writing and sent via U.S. mail and via email to the respective parties at the address and email addresses set forth as follows:

If to Purchaser: Builders Development Corporation
Attn: Tom Cole
600 E 103rd Street
Kansas City, MO 64131
(816) 674-0789

With a copy to: Spencer Fane LLP
Attn: S. Shawn Whitney
2144 E. Republic Rd., Ste. B300
Springfield, MO 65804
(417) 888-1000

If to Seller: City of Branson, MO
Attn: Contract Management
110 W. Maddux St. Suite 205
Branson, MO 65616
(417) 337-8524

d. Counterparts. This Contract may be executed in several counterparts and when so

executed shall constitute one agreement binding on all parties hereto, notwithstanding that all the parties have not signed the original or the same counterpart.

e. Entire Agreement. This Contract sets forth the entire understanding and agreement of the parties with respect to the subject matter of this Contract, and there are no other promises, warranties or understandings, oral or written, of any kind or nature whatsoever among them with respect to the subject matter set forth herein. This Contract shall not be altered, amended, changed or modified except in a writing executed by the parties.

f. Reports. Purchaser shall provide to Seller project status reports including correspondence with government and private entities regarding obtaining the necessary approvals for the planned project. These reports will be sent to the Seller with the understanding they are being sent for informational purposes only and that Seller shall have no control over the content of the documents that are delivered in connection with this paragraph.

g. Permitted Assignment. Seller hereby acknowledges that Purchaser intends to use the Property for a real estate development. In connection therewith, Purchaser shall have the right to assign its rights under this Contract to an "affiliate" of Purchaser as defined in the parties' MOU for this transaction at any time prior to Closing without obtaining Seller's consent.

h. Brokers. Each party represents that it has not engaged any broker, agent and/or finder with respect to this transaction. Each party shall defend, indemnify and hold the other party harmless from and against any loss, cost or expense, including, but not limited to, reasonable attorneys' fees and court costs, resulting from any claim for a fee or commission by any broker, agent and/or finder in connection with the Property or this Contract as a result of the acts or omissions of such party.

i. Timing; Business Days. If the date for the performance of any obligation or the giving of a Notice or the expiration of any time period hereunder falls on a day that is not a business day such date shall be extended until the next day which is a business day. A "**business day**" is a day other than a Saturday, Sunday or legal holiday recognized by national banks in Kansas City, Missouri.

j. Further Acts; Reasonableness and Cooperation by Parties; Time for Certain Actions. In addition to the acts and deeds recited in this Contract and contemplated to be performed, executed, and/or delivered under this Contract, Seller and Purchaser agree to perform, execute and/or deliver or cause to be delivered, executed and/or delivered at Closing or after Closing all further acts, deeds, and assurances reasonably necessary to consummate the transactions contemplated hereby. Each party agrees to take such further actions and to execute such additional documents or instruments as may be reasonably requested by the other party to carry out the purpose and intent of this Contract. Except where expressly stated to be in a party's sole discretion, or where it is stated that a party has the ability to act in its sole judgment or for its own uses or purposes, wherever it is provided or contemplated in this Contract that a party must give its consent or approval to

actions or inactions by the other party or a third party in connection with the transactions contemplated hereby, such consent or approval will not be unreasonably withheld or delayed nor will any other determinations which must be made by a party in the course of performing and administering this Contract be unreasonably made. If no time period is set hereunder for a party to approve or consent to an action or inaction by the other party or a third party such approval shall be given or affirmatively withheld in writing within fifteen (15) days after it is requested in writing or it shall be deemed given.

k. Recording. This Contract shall not be recorded and Purchaser agrees that recording same constitutes a default by Purchaser.

l. No Third Party Beneficiary. This Contract is solely between Seller and Purchaser and no other party shall be entitled to rely upon any provision hereof for any purpose whatsoever.

m. Mail Forwarded; Removal of Personal Property. Purchaser shall promptly forward to Seller all correspondence, mail, payments and documents received by Purchaser after Closing which relate to the operation of the Property prior to Closing and are the property of Seller. Seller shall promptly forward to Purchaser all correspondence, mail, payments and documents received by Seller which relate to the operation of the Property after Closing and are the property of Purchaser. Seller must complete the removal of all items of personal property located on the Property to be retained by the Seller on or before ten (10) business days after the Closing or the same shall be considered as abandoned by the Seller and the property of the Purchaser.

n. Electronic Transactions. The parties agree that the transactions described herein may be conducted and this Contract and related documents (including signatures of parties to this Contract and related documents) may be stored by electronic means. Copies, telecopies, facsimiles, electronic files and other reproductions of original executed documents shall be deemed to be authentic and valid counterparts of such original documents for all purposes, including the filing of any claim, action or suit in the appropriate court of law.

o. Optional Evidence of Execution. Each party may enter into this Contract by sending the other party a facsimile (fax) or PDF e-mail copy of its signature hereon with such party, upon request, to provide the other party with an original executed copy of this Contract as soon as reasonably possible thereafter.

[SIGNATURE PAGE FOLLOW]

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals on the day and year first above written.

PURCHASER:

Builders Development Corporation, a Missouri corporation

By:_____

Thomas A. Cole, CEcD
Executive Director

SELLER:

CITY OF BRANSON, MISSOURI, a municipal corporation

By: _____
E. Edd Akers
Mayor

ATTEST:

APPROVED AS TO FORM:

Lisa K Westfall

City Clerk

Chris Lebeck #51831

City Attorney

Exhibit A

LEGAL DESCRIPTION

TRACT II: ALL OF LOTS 1 THROUGH 24 INCLUSIVE OF BLOCK 5, TOWN OF LUCIA, TANEY COUNTY, MISSOURI, ACCORDING TO THE RECORDED PLAT THEREOF.

BILL NO. 5899

STAFF REPORT

ITEM/SUBJECT: **READING OF A BILL AMENDING CHAPTER 2 SECTION 28 OF THE BRANSON MUNICIPAL CODE PERTAINING TO ADMINISTRATIVE AND SUPERVISORY COMMITTEES**

INITIATED BY: **LEGAL DEPARTMENT ON BEHALF OF ADMINISTRATION**

FIRST READING: **OCTOBER 13, 2020** **FINAL READING:** **OCTOBER 27, 2020**

EXECUTIVE SUMMARY:

- The City of Branson currently has three administrative committees that under Branson Municipal Code Sec. 2-28 provide advice and guidance to the mayor and administration in the areas of human resource, budget and finance, and capital improvements.
- In the operation of these three committees the duties of the budget and finance committee and capital improvement committee overlap.
- The purpose of this ordinance is to combine the Budget and Finance Committee with the Capital Improvements Committee in order to more efficiently and effectively serve the needs of the mayor, administration and the citizens of Branson and to improve communication.

FINANCIAL IMPACT:

☒ **No impact/Not applicable**
☐ **Budgeted in the current year's budget**
☐ **Other (see additional explanation)**

STAFF RECOMMENDATION:

☒ **Recommended**
☐ **Not Recommended**
☐ **Neutral/None**

COMMUNITY PLAN 2030: G-3.1: Decision Making.

ATTACHED EXHIBITS:

BILL NO. 5899 **ORDINANCE NO. _____**

AN ORDINANCE AMENDING CHAPTER 2 SECTION 28 OF THE BRANSON MUNICIPAL CODE PERTAINING TO ADMINISTRATIVE AND SUPERVISORY COMMITTEES.

WHEREAS, the City of Branson currently has three administrative committees that under Branson Municipal Code Chapter 2, Section 28 provide advice and guidance to the mayor and administration in the areas of human resource, budget and finance, and capital improvements; and

WHEREAS, in the operation of these three committees the duties of the budget and finance committee and capital improvement committee overlap; and

WHEREAS, to more efficiently and effectively serve the needs of the mayor, administration and the citizens of Branson and to improve communication the Board desires to combine the budget and finance committee and capital improvement committee.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, MISSOURI, THE FOLLOWING:

Section 1: It is the intention of the Board, and it is hereby ordained, that the provisions of this ordinance shall become and be made a part of the Branson Municipal Code, and the sections of this ordinance may be renumbered to accomplish such intention.

Section 2: That Section of the Branson Municipal Code is hereby amended to read as follows:

Sec. 2-28. - Administrative/supervisory committees.

(a) The mayor may appoint members of the board to serve on the following committees:
  (1) Human resources committee.
  (2) **Finance** [~~Budget and finance~~] committee.
  [~~(3) Capital improvement committee.~~]

(b) The duties of the human resources committee shall be:
  (1) To review and make recommendations to the board regarding all amendment to the city's human resources manual.
  (2) To review and make recommendations to the board regarding all amendments to the salary schedules for each budget year.
  (3) To review employee benefit packages annually.
  (4) To review and recommend policies to the board regarding staff development.
  (5) To assume other responsibilities as may from time to time be assigned by the board.

(c) The duties of the [~~budget and~~] finance committee shall be:
  (1) To review and recommend the operations budget to the board.
  (2) To review and recommend changes to the city's purchasing and accounting procedures to the board.
  (3) To review and recommend to the board procedures necessary to ensure the financial health of the city.

(4) To assume other responsibilities as may from time to time be assigned by the board.

(5) To review and recommend capital improvements to the board each fiscal year.

(6) To work with staff to establish procedures for the selection of consulting services for capital improvements.

(7) To recommend the selection of consulting services needed for capital improvements to the board.

[~~(d) The duties of the capital improvement committee shall be:~~

~~(1) To review and recommend capital improvements to the board each fiscal year.~~

~~(2) To work with staff to establish procedures for the selection of consulting services for capital improvements.~~

~~(3) To recommend the selection of consulting services needed for capital improvements to the board.~~

~~(4) To assume other responsibilities as may from time to time be assigned by the board.~~]

([e]**d**) The mayor and city administrator shall serve on each of the committees mentioned in this section along with the appointed members of the board.

([~~f~~]**e**) Additionally, the mayor and the board may appoint citizens to serve on each of the committees. [~~There may be a maximum of two citizens per committee appointed annually.~~] Appointees must be a citizen of the city or associated with a business operating inside the city limits.

([g]**f**) Each committee shall adopt procedures as necessary to allow for the efficient administering of their assigned duties.

([~~h~~]**g**) Each committee member shall have a right to vote.

NOTE: LANGUAGE WHICH IS **BOLD, UNDERLINED** HAS BEEN ADDED; LANGUAGE WHICH IS [~~BRACKETED, STRICKEN~~] HAS BEEN REMOVED.

Section 3: This ordinance shall be in full force and effect from and after its passage by the Board of Aldermen and approval by the Mayor.

Read, this first time on this _____ day of _____, 20___.

Read, this second time, passed and truly agreed to by the Board of Aldermen of the City of Branson, Missouri on this _____ day of _____, 20___.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

9/25/2020

_____
Chris Lebeck #51831
City Attorney

STAFF REPORT

ITEM/SUBJECT: **A RESOLUTION ADOPTING PARK USER FEES FOR THE PARKS AND RECREATION DEPARTMENT.**

INITIATED BY: **PARKS AND RECREATION DEPARTMENT**

DATE: **OCTOBER 27, 2020**

EXECUTIVE SUMMARY:

- This resolution adopts user fees for 2021 and addresses increased fiscal demand to sustain the current level of service and a similar subsidy level of the general fund.
- Expenses such as administration, personnel and maintenance costs have been considered in the proposed change.
- New fees are being established for youth sports, aquatic fees, field rentals, Dog Park and the campground. These fee increases represent a multi-year plan designed to off-set the mandated minimum wage increase of $12.00 in 2023. The fees are designed to cover a phased in wage increase of seasonal workers such as lifeguards, concessionaires and Day Camp Counselors.
- In addition to the minimum wage increase, the Park's Department is also being faced with a 25% decrease in subsidy due to a decline in sales tax revenues due to the impact of COVID-19. Therefore, additional fees are necessary to off-set operational expenses.
- A survey has been attached of fees from area park's departments and campgrounds with similar amenities.
- The attached fee schedule outlines the recommended fee changes for 2021. The Advisory Park Board voted to support and recommend the fee changes to the Board of Alderman for the approval.

FINANCIAL IMPACT:

___ No impact/Not applicable
_x_ Budgeted in the current year's budget
___ Other (see additional explanation)

STAFF RECOMMENDATION:

_x__ Recommended
____ Not Recommended
____ Neutral/None

COMMUNITY PLAN 2030: Parks, Open Space and Recreation

ATTACHED EXHIBITS: Exhibit 1 – Fee Survey

ITEM/SUBJECT: **A RESOLUTION ADOPTING PARK USER FEES FOR THE PARKS AND RECREATION DEPARTMENT.**

DETAILED ANALYSIS:

The proposed fee increases for 2021 is estimated to bring in an additional $115,246 to the Branson Parks and Recreation Department, based on 2019 participation totals and site rentals at the RV Park. The revenue projections were included as part of the proposed 2021 operating budget.

Exhibit 1 - Fee Survey

Fee Survey - 10/1/2020

Youth Sports

Individual Sport Entry	Branson 2020	Ozark	Republic	Nixa	Willard	Springfield	Branson 2021
Baseball/Softball	$35	$50	--	$52	$50	--	$40
Non-Resident	$40	$65	--	$60	--	--	$45
Basketball	$35	$45	--	$52	$50	$45	$40
Non-Resident	$40	$60	--	$60	--	--	$45
Volleyball	$35	$45	--	$52	$50	$45	$40
Non-Resident	$40	$60	--	$60	--	--	$45
Soccer	$35	$45	--	$52	$50	$45	$40
Non-Resident	$40	$60	--	$60	--	--	$45
Flag Football	$25	--	--	--	--	$45	$25
Non-Resident	$25	--	--	--	--	--	$25

Team Sport Entry	Branson 2020	Ozark	Republic	Nixa	Willard	Springfield	Branson 2021
Baseball/Softball	$300	--	$300 ($125 Tiny Tot)	--	--	$225 PeeWee/u6/u8	$350
Non-Resident	$325	--	$325 ($140 Tiny Tot)	--	--	$245 u10 $335 u12	$375
Basketball	$270	--	$275 ($150 PeeWee)	--	--	--	$315
Non-Resident	$290	--	$300 ($175 PeeWee)	--	--	--	$335
Volleyball	$230	--	$200 - Fall (6 games) $225 - Winter (8)	--	--	--	$280
Non-Resident	$250	--	$225 - Fall (6 games) $250 - Winter (8)	--	--		$300
						Lake Country Soccer	
Soccer	$315 (u8-u15) $215 (u6)	--	$250 - u10/u12 $200 - u8 $150 - PeeWee/u6	--	--	$75 (PeeWee Ind.) $400 (PeeWee/u6) $450 (u8) $575 (u10) $665 (u12) $795 (u15)	$360 (u8-u15) $250 (u6)
Non-Resident	$340 (u8-u15) $225 (u6)	--	$275 - u10/u12 $225 - u8 $175 - PeeWee/u6	--	--		$385 (u8-u15) $260 (u6)
Flag Football	$250	--	$175	--	--	--	$250
Non-Resident	$250	--	$200	--	--	--	$250

Dog Park

Facility List	Branson 2020	Ozark	Republic	Nixa	Willard	Springfield	Branson 2021
Dog Park	$25	--	--	--	--	$35	$30
Additional Dog	$5	--	--	--	--	$35	$5
Non-Resident	$30	--	--	--	--	$35	$35
Additional Dog - Non-Resident	$10	--	--	--	--	$35	$10
Facility Membership	$30	$220 (annual)		$205 (youth annual)		$150 (youth)	
Additional Family	$15	$22 (monthly)		$210 (senior annual)		$180 (college)	
Non-Resident	$35	--		$310 (adult		$215 (senior)	
Additional Family - Non-Resident	$15	--				$320 (adult)	
						$495 (family)	

Aquatic Center

Facility List	Branson 2020	Ozark	Republic	Nixa	Willard	Springfield	Branson 2021
Pool Daily Pass	$4		$5.50	$5	$5 (3+), $4 (55+)	$3 (youth)	$5
Non-Resident	$5		$6.50	$6		$4 (adult)	$6
Pool Season Pass	$60		$100	$95	$110 (Family of 3)		$60
Additional Family	$25		$20	$15	$10		$25
Non-Resident	$65		$120	$115			$72
Additional Family - Non-Resident	$25		$25	$20			$30

Campground

Facility List	Branson 2020	ABC Campground	Musicland	KOA	SDC Campground	Cooper Creek	Branson 2021
RV Site	$36-$45	$41.65-$54	$44.95-$49.95	$51-$54	$48 - $52	$46-$59.50	$39-$50
Premium Site	$55						$60
Monthly	$588	$685					$624
Additonal People 18+	$2/person	$4/person	$3/person				$2/person

RESOLUTION NO. _____

A RESOLUTION ADOPTING PARK USER FEES FOR THE PARKS AND RECREATION DEPARTMENT.

WHEREAS, the park user fees were reviewed and adjustments are being recommended to the Board of Alderman by the Advisory Park Board; and

WHEREAS, the Board of Alderman desires to adopt the attached park user fees for 2021 for the Parks and Recreation Department.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, MISSOURI, AS FOLLOWS:

Section 1: The Board of Aldermen adopts the park user fees for the Parks and Recreation Department attached hereto as Exhibit "A".

Section 2: This ordinance shall be in full force and effect upon passage.

ADOPTED by the Board of Alderman of the City of Branson, Missouri this _____ day of _____, 2020.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

CL #51831 10/21/20

_____
Chris Lebeck #51831
City Attorney

Branson Parks & Recreation Department
2021 Fee Schedule

A Branson resident is defined as a person or household maintaining a residence or owning a business within the city limits of Branson. Verification of this residency will be completed by providing any of the following:

>Picture ID with address within the City limits of Branson
> Current (within the last month) water or utility bill
> Voter registration card
> Business license and check imprinted with a Branson address

Youth Program Fees

	Fee	Resident Discount Fee	
Youth Baseball/Softball			
Individual	$45	$40	
Team	$260	$250	U6
	$375	$350	U8-U16
Youth Volleyball			
Individual	$45	$40	
Team	$300	$280	
Youth Soccer			
Individual	$45	$40	
Team	$260	$250	U6
	$385	$360	U8-U15
Youth Basketball			
Individual	$45	$40	
	$225	$215	U6
Team	$335	$315	U6-U14
Cheerleading	$45	$40	
Youth Tennis Clinics	$35	$30	
Day Camp	$90	$90	
Archery Clinic	$30	$30	

Adult Team Fees

Adult Softball	$275	$250
Adult Basketball	$315	$290
Adult Volleyball	$200	$175
Adult Soccer	$275	$250

	Fee	Resident Discount Fee	Notes
Aquatic Center Fees			
Daily Admission	$6	$5	2 and under free
Season Pass	$72	$60	1st person in the household
	$30	$25	additional family member
Splash Time	$3	$3	
Lap Swim	$3	$3	
Spectator fee	$3	$3	
Group Rate	$4	$4	
Birthday Parties	$60	$55	Party Pavilion
	$100	$85	Party Package
	$165	$145	Mega Package
Private Party Rental	$220	$220	50 people or less
	$250	$250	51-99 people
	$300	$300	100 people and over
Swim Lessons	$40	$35	
Toddler/Preschool Swim Lessons	$45	$40	
Junior Lifeguard Training	$35	$30	
Swim Team	$85	$80	
	$80	$75	2nd child
Rentals			
RecPlex Community Room A	$35	$30	
RecPlex Community Room B	$45	$40	
RecPlex Community Room C	$65	$55	
RecPlex Patio	$30	$25	
Andy's Party Room	$60	$55	
Inflatable	$60	$60	
Pavilion	$25	$20	4 hours
	$35	$30	8 hours
Gymnasium	$30/$60	$25/$50	hr
Gymnasium Complex	$480		hr/8 hour minimum
Ballfield	$150	$135	per field
Ballfield Complex	$600		per day
Practice - No Lights	$15	$10	per hour
Practice - with Lights	$25	$20	per hour
Tennis Courts	$15	$10	per hour
Tennis Complex (5 courts)	$200	$200	
Lock - In	$800	$750	

	Fee	Resident Discount Fee	Notes
RecPlex Membership Fees			
1st Family Member	$35	$30	
Additional Family Member	$15	$15	
Dog Park			
Daily Pass	$5	$5	per dog
	$2	$2	additional dog
Three Day Pass	$10	$10	per dog
	$5	$5	Additional dog
Yearly Membership	$35	$30	
	$10	$5	Additional dog
Community Center			
Main Hall	$90		1st 4 hours
	$10		each additional hour after 4
Card Room	$15		per hour
Classroom	$25		per hour
Liberty Plaza			
Stage	$30		per hour for hours 1-4
	$25		per hours for hours 5+
Parking Lot Closure	$250		requires 4 hour minimum stage rental
Campground			
Back-in Sites	$39		
Pull-thru Sites	$41		
Lakefront Pull-thru Sites	$44		
Pull-thru Super Sites	$50		
Premium Pull-thru Sites	$60		

Any camper staying for 6 consecutive days is eligible for a free campsite on the 7th day.

Additional person, over 18	$2.00 per night	
Monthly Rate	$624.00	Back-in sites only
Winter Rate	$26.00	January 1st - February 28th

Good Sam's Discount - Good Sam's members receive a 10% discount
Veteran's Discount - Veterans receive a 10% discount
Rally Rate - Rallies with a minimum of 8 reservations will receive a 20% discount.
The wagon master (rally coordinator) of a rally which occupies 8 or more campsites shall receive one such campsite free during scheduled rally dates.

STAFF REPORT

ITEM/SUBJECT: **RESOLUTION OF SUPPORT FOR WORK FORCE HOUSING BY BRANSON AFFORDABLE HOMES DEVELOPMENT, LLC LOCATED OFF OF FALL CREEK ROAD.**

INITIATED BY: **PLANNING AND DEVELOPMENT DEPARTMENT**

DATE: **OCTOBER 27, 2020**

EXECUTIVE SUMMARY:

- Branson Affordable Homes Development, LLC has requested the Board of Aldermen's support for work force housing located off of Fall Creek Road.
- The project will include both a low income housing tax credit project (40 units of 2 and 3 bedroom housing) together with a similar sized market rate development. Additionally there will be a community building, playground and onsite property manager.
- This resolution will formally indicate the support of the City of Branson for this project and to be used for funding applications.

FINANCIAL IMPACT:

_X_ **No impact/Not applicable**
___ **Budgeted in the current year's budget**
___ **Other (see additional explanation)**

STAFF RECOMMENDATION:

_X_ **Recommended**
____ **Not Recommended**
____ **Neutral/None**

COMMUNITY PLAN 2030: H 1.2 – Housing Variety

ATTACHED EXHIBITS: Exhibit "1" – Work Force Housing Proposal

Branson, Missouri

Proposal for work force housing



BRANSON AFFORDABLE HOMES DEVELOPMENT, LLC

The Proposal—What is it?

Branson Affordable Homes Development, LLC (Dan Ruda, Debra Hart, Tammi Creason, Riley Shantz) is interested in working with the City of Branson to create affordable workforce housing. Our proposed site is located on the south side of the city where there is limited affordable family development but is in close proximity to amenities and jobs.

Our development will include both a low income housing tax credit project (40 units of 2 and 3 bedroom housing) together with an similar sized market rate development. Combining these 2 developments will immediately offer socioeconomic diversity in the development. The homes will be marketed to families of moderate-middle incomes. Moderate income is defined as a single person earning up to $26,400 per year or approximately $12.70 per hour if working full time. This will allow many service industry workers to qualify for quality, affordable housing in close proximity to jobs.

Affordable housing, due to the allocation/ sale of federal low income housing tax credits awarded by the Missouri Housing Development Commission (MHDC), offers rents that are a significant savings over market rate rents. The tenant still must pay rent but the goal of the program is to serve individuals of low and moderate incomes so that they are not "rent burdened".

DGBG-DR funds will allow this development project to serve individuals at a variety of income levels and offer tenants quality, energy efficient affordable housing for families.

What will the homes look like?

Our development will offer houses that are designed as "market rate" units that will have an appealing elevation. The development, located on a beautiful tract of land off Fall Creek Road, will provide mature trees in the development. Each home will offer two or three bedrooms and be built with high quality products, including a combination of masonry siding and stone/ brick to create durable long lasting finish. In addition, each unit will have an attached garage. The development will also offer a community building (clubhouse) for residents that will include a computer room, fitness area, community space with kitchen together with tables and chairs and playground for children. Additionally, there will be an office for a property manager as well as a floating office for area service providers to meet with tenants.





Durable interior finishes will be selected, including vinyl plank flooring, energy efficient windows/ doors and energy efficient appliances.

Properties developed with low income housing tax credits have a minimum 15 year compliance period. In other words, the developer is responsible for the operation and maintenance of the property for at least 15 years. The property is closely monitored by MHDC during this period as well as the tax credit buyer/ investor. This "public/ private financing" assures the developer will strictly adhere to compliance standards and the property will be well maintained.

The homes will be managed by a local on-site manager. There is also a full time maintenance technician to address any repairs that become necessary.

Creating a sense of pride for our residents about where they live is extremely important to us. We strive to work closely with the communities in which we develop, including trying to obtain input from the community and its public officials as to the nature of the community's needs before we plan our developments.

Who will be living next to me?

When asked what kind of family qualifies for affordable housing, many people's minds jump to a depressed image. Families living in affordable housing are hard working families, like most people living in Branson. That is why the industry refers to housing as "work force" housing because many of the individuals that make your community run will qualify to live in our development. The average income of a Branson resident is $22,196 per year. which is $6000 below the national average. Careers such as food prep/ serving,

cleaning/ maintenance, fire fighters and nurse aids would all qualify for affordable housing.

Stringent tenant selection criteria is imposed and each tenant must pass a criminal background check.

How can affordable housing impact my community? What is the benefit?

In addition to meeting a need in the community to provide a safe, decent place to live for working families, this development will benefit the entire community.

One of the most basic rules of economic development is retail follows roof tops. Providing consumer concentrated areas directly impacts retail development. Additionally, having quality, affordable housing in close proximity to jobs creates a more stable work force for the employers in the community.

Good Management = Good Neighbors

There are strict tenant rules enforced on each of our projects. The rules include:

- No washing or mechanical repairs permitted on the premises
- Any inoperable vehicle must be removed from the premises immediately
- All entryways and walkways must be kept free of any obstruction. Storage of any items outside a unit is not permitted.
- No signs/ clothing/ rugs shall be hung from the windows, rails or porches

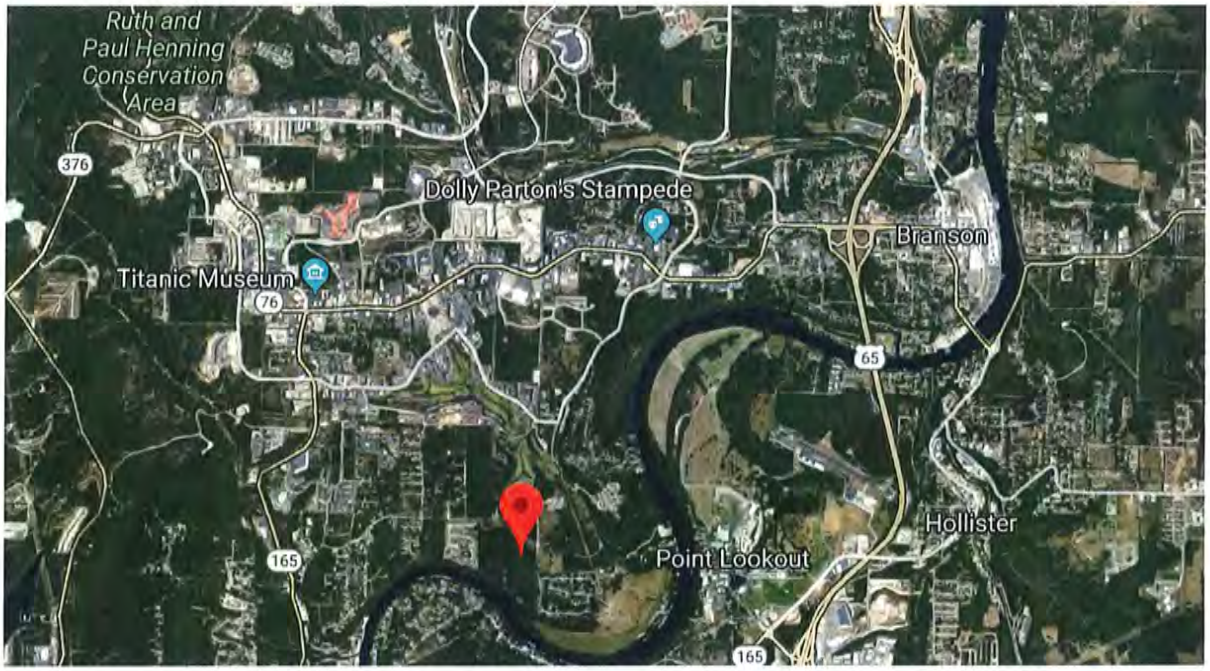
- No exterior alterations will be permitted.

Our proposal

We propose to build forty (40) two/ three bedroom residents in a combination of two story townhomes and single story duplexes. Each home is designed with 2 or 3 bedrooms, 2 bathrooms and attached 1 car garages, approximately 1000-1200 square feet. The homes are designed and will be built utilizing green building and universal design standards that will enhance the occupants health and most importantly translate to accessibility and low cost utilities. The proposed rent for the homes will be **$300-$600 Dollars per month/ 2 bedroom units and $300-$700 Dollars per month/ 3 bedroom units.** This rental amount is significantly lower than other market rate units. Additionally, because of the CDBG-DR funds, these proposed rents will actually be lower than many of the existing tax credit family developments.

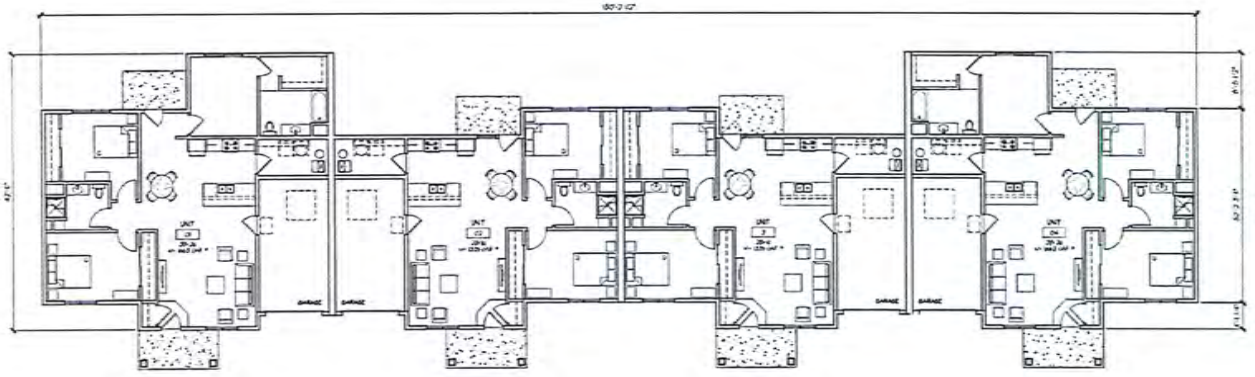
The design of our homes, while attached multi-family gives the tenant a single family feel with a front door/ back door and garage. The

location of the development off of Fall Creek Road will offer affordable housing in an area where no other affordable properties are located.



We propose to build 20% of our units as "work force" housing which will allow us to increase the income limits on the work force homes to accommodate tenants that make 80% or less than the HUD median income while the balance of our units will be available for families at 60% or below of the HUD median income.

We are exploring partnering with a local non profit and offering services to our residents such as an on site resource coordinate that can connect residents with existing community resources and additionally offering financial literacy classes and parenting classes on site.



A2 TOWNHOME FLOOR PLAN
SCALE 1/8" = 1'-0"

SWD ARCHITECTS
EST 1935

ARCHITECTURAL CORPORATION
OKLAHOMA CERTIFICATE
OF AUTHORITY NO. CA 02479

FALL CREEK TOWNHOMES

FALL CREEK RD & COUNTRY BLUFF DR
BRANSON, TANEY COUNTY, MISSOURI 65616

STARK WILSON DUNCAN ARCHITECTS INC
315 NICHOLS RD, STE 225 • KANSAS CITY, MO 64112 • T 816 531 1539 F 816 531 1978

SEAL
ARCHITECT - TIMOTHY O.K. WILSON
LICENSE NO. 6062

PRELIMINARY NOT FOR CONSTRUCTION

TOWNHOME FLOOR PLAN

ISSUE DATE:
July 15, 2019
REVISIONS:

PROJECT NO.: 19XX

A1.1

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RESOLUTION NO. _____

A RESOLUTION OF SUPPORT FOR WORK FORCE HOUSING BY BRANSON AFFORDABLE HOMES DEVELOPMENT, LLC LOCATED OFF OF FALL CREEK ROAD.

WHEREAS, the City of Branson, Missouri, has identified low income housing as a priority; and,

WHEREAS, Branson Affordable Homes Development, LLC has requested support from the Board of Aldermen for work force housing within the City of Branson; and,

WHEREAS, the purpose of this Resolution is to indicate the support of the City of Branson for the project and to be used for funding applications; however, nothing contained herein shall be deemed to be approval of any other governmental action related to the project, such as, but not limited to, zoning, platting, funding, building codes, etc.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, MISSOURI, THE FOLLOWING:

Section 1: The Board of Aldermen is expressing its support of Branson Affordable Housing Development, LLC which includes 40 units of 2 and 3 bedroom housing off of Fall Creek Road.

Section 2: That support is given for the development of the aforesaid housing in our community, subject to city ordinances and the building permit process.

Section 3: This Resolution shall be in full force after its passage and approval by the Board of Aldermen.

ADOPTED by the Board of Aldermen of the City of Branson, Missouri, on this ____ day of _____, 2020.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

_____
Chris Lebeck #51831
City Attorney

STAFF REPORT

ITEM/SUBJECT: **RESOLUTION OF SUPPORT FOR A SENIOR AFFORDABLE HOUSING REHABILITATION PROJECT BY IRC MANAGER, LLC WITHIN THE PROPERTY LOCATED AT 218 SOUTH OLD COUNTY ROAD, BRANSON, MISSOURI.**

INITIATED BY: **PLANNING AND DEVELOPMENT DEPARTMENT**

DATE: **OCTOBER 27, 2020**

EXECUTIVE SUMMARY:

- IRC (Investment Resources Corporation) Manager, LLC has requested the Board of Aldermen's support for a rehabilitation project of Branson Manor Apartments, which provides rental assistance housing to qualified individuals aged sixty-two (62) and older.
- IRC Manager, LLC is a Wichita, Kansas based Real Estate Development Company specializing in the development and rehabilitation of existing Section 8, Section 42 and market rate apartments.
- The proposed project will include substantial renovations to the 80 existing one bedroom rental units within the five-story structure which was built in 1980.
- This resolution will formally indicate the support of the City of Branson for this project and to be used for funding applications.

FINANCIAL IMPACT:

_X_ **No impact/Not applicable**
___ **Budgeted in the current year's budget**
___ **Other (see additional explanation)**

STAFF RECOMMENDATION:

_X_ **Recommended**
____ **Not Recommended**
____ **Neutral/None**

COMMUNITY PLAN 2030: H 1.2 – Housing Variety

ATTACHED EXHIBITS:

RESOLUTION NO. _____

A RESOLUTION OF SUPPORT FOR A SENIOR AFFORDABLE HOUSING REHABILITATION PROJECT BY IRC MANAGER, LLC WITHIN THE PROPERTY LOCATED AT 218 SOUTH OLD COUNTY ROAD, BRANSON, MISSOURI.

WHEREAS, the City of Branson, Missouri, has identified affordable housing as a priority; and,

WHEREAS, IRC (Investment Resources Corporation) Manager, LLC has requested support from the Board of Aldermen for a senior affordable housing rehabilitation project within the City of Branson; and,

WHEREAS, the purpose of this Resolution is to indicate the support of the City of Branson for the project and to be used for funding applications; however, nothing contained herein shall be deemed to be approval of any other governmental action related to the project, such as, but not limited to, zoning, platting, funding, building codes, etc.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, MISSOURI, THE FOLLOWING:

Section 1: The Board of Aldermen is expressing its support of IRC Manager, LLC's, rehabilitation project which consists of 80 one bedroom rental units in an existing, five-story structure within the property located at 218 South Old County Road.

Section 2: That support is given for the rehabilitation project of the aforesaid housing in our community, subject to city ordinances and the building permit process.

Section 3: This Resolution shall be in full force after its passage and approval by the Board of Aldermen.

ADOPTED by the Board of Aldermen of the City of Branson, Missouri, on this ____ day of _____, 2020.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

_____
Chris Lebeck #51831
City Attorney

STAFF REPORT

ITEM/SUBJECT: **DISCUSSION OF THE FY2019 AUDIT FINDINGS PERFORMED BY COCHRAN HEAD VICK & CO., P.C., FOR THE CITY OF BRANSON.**

INITIATED BY: **FINANCE**

DATE: **OCTOBER 27, 2020**

EXECUTIVE SUMMARY:

- The City of Branson contracts with Cochran Head Vick & Co., P.C., to provide annual audit services.
- This audit was conducted for the period of January 1, 2019 through December 31, 2019.

FINANCIAL IMPACT:

_X_ No impact/Not applicable
___ Budgeted in the current year's budget
___ Other (see additional explanation)

STAFF RECOMMENDATION:

____ Recommended
____ Not Recommended
__X_ Neutral/None

COMMUNITY PLAN 2030: Develops sustainable fiscal and operational policies and fosters trust and transparency by ensuring accountability, efficiency, integrity, innovation and responsiveness in all operations.

ATTACHED EXHIBITS:

CITY OF BRANSON, MISSOURI

REQUIRED COMMUNICATIONS, MANAGEMENT LETTER, AND COMPLIANCE REPORT

For the Year Ended December 31, 2019

City of Branson, Missouri

Required Communications and Management Letter, and Compliance Report
For the Year Ended December 31, 2019

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CHV & Co

COCHRAN HEAD VICK & CO., P.C.

Certified Public Accountants

1251 NW Briarcliff Pkwy
Suite 125
Kansas City, MO 64116
(816) 453-7014
Fax (816) 453-7016

Other Offices in
Missouri and Kansas

October 21, 2020

To the Honorable Mayor and Board of Aldermen
City of Branson, Missouri

We have audited the financial statements of the governmental activities, business-type activities, the discretely presented component unit, and the aggregate remaining fund information of the City of Branson, Missouri (the City) for the year ended December 31, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and Government Auditing Standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 10, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2019. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Significant accounting estimates used by the City's management include estimated historical cost and related accumulated depreciation of infrastructure assets, the allowance for uncollectible accounts receivable and the estimated obligation relating to pension and other post-employment benefits. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no adjustments to the original trial balance presented to us to begin our audit. We assisted with certain adjustments necessary to record the City's deferred outflows and inflows and related changes in the City's net pension and OPEB liabilities.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 21, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the City's management's discussion and analysis, budgetary comparison information, schedule of changes in net pension liability and related ratios, schedule of employer contributions, and schedule of changes in the City's total OPEB liability and related ratios which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund statements and schedules which accompany the financial statements but are not RSI. With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Branson, Missouri as of and for the year ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

As part of our annual audit, we try to identify opportunities for improving the management of financial resources and for improving the internal controls over financial reporting. We are submitting, for your consideration, our observations and recommendations with regard to these matters.

Management's responses to our comments are included with this report. We did not audit the City's responses and, accordingly, we express no opinion on them.

CURRENT YEAR COMMENTS

Future Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has recently issued the following statements which may impact the City's financial reporting requirements. In May 2020, in response to COVID-19 pandemic, GASB issued Statement No. 95 - *Postponement of the Effective Dates of Certain Authoritative Guidance.* The following statements reflect the revised effective dates:

- GASB Statement 83 - Certain Asset Retirement Obligations, effective for the fiscal year beginning on January 1, 2020.
- GASB Statement 84 – *Fiduciary Activities*, effective for the fiscal year beginning on January 1, 2020.
- GASB Statement 87 – *Leases*, effective for fiscal year beginning January 1, 2022.
- GASB Statement 88 - *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, effective for fiscal year beginning January 1, 2020.
- GASB Statement No. 89 – *Accounting for Interest Cost Incurred before the End of a Construction Period*, effective for the fiscal year beginning January 1, 2021.

- GASB Statement No. 90 – *Majority Equity Interests* – an amendment of GASB Statements No. 14 and No. 61, effective for the fiscal year beginning January 1, 2020.
- GASB Statement No. 91 – *Conduit Debt Obligations*, effective for the fiscal year beginning January 1, 2022.
- GASB Statement No. 92 – *Omnibus 2020*, effective for the fiscal year beginning January 1, 2022.
- GASB Statement No. 93 - *Replacement of Interbank Offered Rates* effective for the fiscal year beginning January 1, 2021.
- GASB Statement No. 94 *Public-Private and Public-Public Partnerships and Availability Payment Arrangements,* effective for the fiscal year beginning January 1, 2023.
- GASB Statement No. 96 *Subscription-Based Information Technology Arrangements*, effective for the fiscal year beginning January 1, 2023.
- GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32, effective for the fiscal year beginning January 1, 2022.

We recommend management review these standards to determine the impact they may have on the City's financial reporting.

Management's Response

City staff will review all recent and upcoming GASB statements and ensure that any required changes are incorporated in future financial reporting.

This report is intended solely for the information and use of the Mayor, Board of Alderman, and management of the City, and is not intended to be and should not be used by anyone other than these specified parties.

Cochran Head Vick & Co., P.C.

COMPLIANCE REPORT

CHV & Co

COCHRAN HEAD VICK & CO., P.C.

Certified Public Accountants

1251 NW Briarcliff Pkwy
Suite 125
Kansas City, MO 64116
(816) 453-7014
Fax (816) 453-7016

Other Offices in
Missouri and Kansas

Independent Auditor's Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*

To the Honorable Mayor and Board of Aldermen
City of Branson, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Branson, Missouri (the City), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated October 21, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cochran Head Vick + Co., P.C.

Kansas City, Missouri
October 21, 2020

Draft



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR FISCAL YEAR ENDED DECEMBER 31, 2019

PREPARED BY:
FINANCE DEPARTMENT

City of Branson™ MISSOURI

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City of Branson, Missouri
Comprehensive Annual Financial Report
For the Year Ended December 31, 2019

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Introductory Section

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110 West Maddux St. • Suite 210 • Branson, Missouri 65616
(417) 334-3345 • Fax (417) 334-6095

October 21, 2020

Honorable Mayor
Members of the Board of Aldermen
Citizens of the City of Branson, Missouri

We are pleased to present the Comprehensive Annual Financial Report (CAFR) for the City of Branson, Missouri, (the City) for the fiscal year ended December 31, 2019. This report is submitted to you in compliance with Section 2-423 of the Branson City Code, which requires an annual report presentation to the Board of Aldermen on the financial condition of the City.

Responsibility to report complete and accurate financial data rests with the City. It is our belief that the information reported in this document fairly presents the financial position of the City in all material aspects on a government-wide and fund basis. Note disclosures have been included as an integral part of this document to enhance the reader's understanding of these financial statements.

To ensure reliability of the accounting data on which the City's financial statements are based, an internal control framework designed to protect the City's assets from loss, theft or misuse is utilized. The objective is to provide reasonable, rather than absolute, assurance that the transactions are accounted for properly and the city's assets are safeguarded. Additionally, the Finance Department staff prepared this report in conformity with generally accepted accounting principles (GAAP) in the United States of America. These are standard guidelines for financial reporting, further ensuring that the financial position of the City is presented fairly in all material aspects.

The independent auditing firm of **Cochran Head Vick & Co., P.C.** audited the City of Branson's financial statements. The purpose of the audit was to provide reasonable assurance that the City's financial statements for the fiscal year ending **December 31, 2019** are free of material misstatements. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the government-wide and fund financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion & Analysis (MD&A). This letter of transmittal is designed to complement the MD&A. The City of Branson's

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MD&A can be found in the Financial Section immediately following the report of the independent auditors.

Profile of the City

The City of Branson (2010 population 10,520) is located in southwest Missouri, 35 miles south of Springfield within the heart of the Ozark Mountains. The city is 21 square miles (13,550 acres) and plays host to millions of visitors a year. Branson thrives as a tourism destination due to the scenic beauty including three prize-winning fishing and recreational lakes, as well as major family-oriented attractions including dozens of theatres offering live entertainment of all varieties, theme parks and shopping.

The City is governed by a Board of Aldermen-City Administrator form of government. The Board consists of the Mayor and six Board members who are elected on a nonpartisan basis. The Mayor serves a two-year term and is elected at large. Board members also serve a two year term with two members serving from each of three wards within the City on a staggered two-year election rotation. The City Administrator is the chief executive officer of the City and is responsible for managing the city, enforcement of the laws and ordinances, direction of all officers, employees and departments, and for carrying out the policies of the Board of Aldermen.

As the legislative body, the Board of Aldermen is responsible for enacting all ordinances, resolutions and regulations governing the City, as well as for appointing or electing the members of various statutory and ordinance boards, the City Administrator, the City Attorney and the City Clerk.

The City of Branson provides the full range of services normally associated with a municipality, including police and fire protection, emergency communication center, public works street services, facilities maintenance, parks and other recreational facilities, development services and general administrative services. The City also operates the sanitary sewage and water treatment and distribution system, all of which are accounted for in the financial statements as business-type activities.

The annual budget serves as the foundation for the City of Branson's financial planning and control. The City adopted Priority Based Budgeting in FY2015 for future budget years. Priority-Based Budgeting is an approach to local government financial management which emphasizes strategic planning and the prioritization of those plans to accomplish the goals and objectives identified by the community and city leaders. During the budget preparation process, each office, department, etc., of the City provides detailed requests for expenditures for evaluation by the City Administrator. These requests are based on the goals and strategies set forth in the Community Plan 2030, the annual Strategic Plan and the Priority Based Budgeting process. Each office, department, etc., also prepares a detailed 5-year Capital Budget Request Projection, which is submitted to the City Administrator. The City Administrator also reviews estimates for all pending capital projects and those recommended for approval in the next budget year. Prior to the beginning of each budget year, the City Administrator presents a proposed budget to the Finance and Budget Committee. The City Administrator, on behalf of the Finance and Budget Committee, then submits

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to the entire Board of Aldermen a proposed budget. The budget is prepared by fund, department and function.

Factors Affecting Financial Condition

Local Economy— FY2016 was a high growth year in which the City reached peak growth, while 2017 remained stable from prior year and recent economic development activities. FY2018 again saw considerable growth with the announcement of several major economic development projects slated to open in FY2020. For 2019 performance, we look to previous year's activities as measured by state sales tax filings. Overall sales tax filings increased by 1.2% from calendar year 2017. Branson's economy still continues to focus on the seasonal tourism industry.

Tourism—Branson and the Tri-Lakes Area attracted millions of visitors in **2019** who contributed over $2 billion into the local economy. Last year, Branson was named in the top twenty-five U.S. destinations by TripAdvisor for the eighth year in a row. In 2016 and 2017, Trivago named Branson as the number one best value city in the U.S. Situated in the heart of America and within an 8-hour drive of nearly 33% of the U.S. population, Branson has been a "rubber tire" destination with the vast majority of tourists arriving by vehicles, RV's and tour buses. An increasing number of visitors are now flying into the area each year. Opening in 2009, the Branson Airport, located a few miles southeast of Branson, now offers visitors a local commercial airport, along with the Springfield-Branson Regional Airport in Springfield, Missouri, the M. Graham Clark Downtown Airport at Point Lookout, Missouri, and the Harrison Regional Airport in Harrison, Arkansas. A geographical profile of Branson visitors shows the following:

Come from a radius of 100 miles or less	13.7%
Radius of 100 to 300 miles	29.7%
Radius of 300 or more miles	56.6%

The growth in tourism and the related construction activity over the last decade has increased the tax revenues of the city, particularly sales and tourism 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 primarily by the increased revenues from sales, tourism, and tax increment financing activity taxes.

Area Theaters—the music industry's rapid expansion in the early 90's launched the Branson community into world-class tourism so fast it was called a phenomenon. Branson is now home to 34 music theaters with over 40,000 seats that conduct live performances, with a variety of music including country, pop, gospel, bluegrass, western, rock n' roll, classical jazz and Broadway. There's also comedy, magic, and dancing. Each theater hosts from one to three different shows daily. Collectively, they host more than 100 shows and offer live entertainment from early morning until late evening. Together, they create a diversity and balance to suit every musical and entertainment taste. Several of the nationally known performers who came to the 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.

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Outdoor Activities- Boating, swimming, skiing, sailing, sunning, scuba diving, parasailing and sightseeing are just some of the activities that can be enjoyed on the area's three big lakes. Table Rock, Taneycomo and Bull Shoals offer some of the finest fishing in the nation, as well as any freshwater activity you can imagine.

Providing a wonderful venue for visitors of all ages, Silver Dollar City draws millions of visitors each year. Throughout the year various festivals are held highlighting themes such as Bluegrass & BBQ, Southern Gospel Picnic, the new Star Spangled Summer, and of course, Old Time Christmas. They feature unique crafters and artists, rides and amusements, live comedy and drama, dining, dozens of musicians and music shows, water attractions, and roller coasters.

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's many caves.

Golf- Golfing is one of the fastest-growing interests of vacationers to Branson. They can enjoy their favorite sport on a choice of courses within just a few miles of each other as more than a dozen golf courses are currently open in the Branson/Tri-Lakes Area. Country clubs, pro shops, lessons, restaurants and all amenities are available. Many of Branson's entertainers enjoy golf and are often seen on local courses. Included in the courses available in the Branson area is Buffalo Ridge Golf Course which was voted by Golf Digest as one of the top 100 public golf courses in America. Other golf courses in the area include Payne Stewart, Pointe Royale, Thousand Hills, Ledgestone, Top of the Rock, Holiday Hills, and Murder Rock.

Fishing & Hunting- The scene of many national fishing tournaments, Table Rock Lake is a freshwater fisherman's paradise. Fertile waters teaming 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.

With an average water temperature of 58 degrees, Lake Taneycomo is equally famous as a cold-water trout waterway, It is often called one of the best, if not the very best, cold water trout fisheries in the United States. Rainbow and brown trout abound. The Missouri Department of Conservation maintains a fish hatchery near Table Rock Dam, and a tour of this facility is always a tourist favorite.

Beginning where Taneycomo ends, Bull Shoals Lake, only a few miles away, offers much of the same recreational opportunities as Table Rock Lake. With less development than the Table Rock and Taneycomo areas, Bull Shoals offers comfortable resorts and campgrounds along its shorelines, as well as quaint fishing lodges that offer a chance to explore Ozark Mountain scenery.

The area has an abundance of deer, turkey, and other game, drawing hunters by the thousands each season. Sightseeing is always an option for people who prefer to see the outdoors from the comfort of their vehicles; all numbered highways offer scenic views of the Ozarks.

Shopping— From Historic Downtown Branson, with its unique family-owned and operated one-of-a-kind retail experience at Dick's 5 & 10 to Branson Landing, a 420 million dollar, 95-acre development of world-class shopping, dining, lodging, and a spectacular water, light, sound, and fire attraction, to two factory outlet malls, visitors consistently rank shopping among the most popular activities of the area. Tourists and locals alike enjoy a unique shopping experience at

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Branson Landing as well as shopping the factory outlet stores located in Tanger Outlet Mall, and The Shoppes at Branson Meadows. The Branson Hills / Branson Shoppes development offers national brand retailers and presents a diversified mix of retail and food establishments. The development has easy access and is located on the north edge of Branson and has become a favorite shopping location. Shoppers can find contemporary goods and handcrafted items all year round.

Lodging and Restaurants—Visitors are afforded the opportunity to choose lodging from over 15,000 rooms in local motels, hotels, resorts, and bed and breakfast inns. The choices are endless, with room rates ranging from budget accommodations to luxurious suites overlooking Table Rock Lake. The current number of lodging facilities, excluding condominiums, time shares, and campgrounds in city limits is 116.

You cannot be hungry in Branson, as visitors have an endless variety of restaurants and food establishments from which to choose. There are 129 restaurants, food trucks, coffee shops, and ice cream establishments with over 25,000 seats within the city. Cuisines range from American home-cooking, Southern Bar-B-Q, and a 50's style diner to International fares such as Thai, Greek/Mediterranean, Chinese, Mexican, and Italian. Branson began allowing food trucks in 2017.

Conference Facilities— Branson, with an abundance of amenities and a nationally centralized location, is a popular place for holding meetings of all sizes. The Branson area has several conference center hotels in various locations offering a variety of options. Some of the larger conference facilities include the following. Located on the shores of beautiful Table Rock Lake, Chateau on the Lake, a conference center with a 302-room hotel, has the ability to accommodate up to 3,000 delegates. Located in the heart of the entertainment district, one block from the world famous Highway 76, Radisson Inn has meeting and conference capacity of 1,200. Adjacent to the Branson Landing, a waterfront development on Lake Taneycomo in downtown Branson, the City owns a 220,000 square foot convention and exhibition complex, including two exhibit halls totaling 50,000 square feet, which connects to a 23,000 square foot ballroom. There are 12 additional meeting rooms on the second floor. All combined, the Branson Convention Center has the ability to accommodate approx. 4,500 persons and is connected to one of the two Hilton Hotels which has a combined room total of 537 hotel rooms.

Long-term financial planning and debt administration

The City of Branson utilizes a five-year capital improvement program to prioritize public projects. In 2018, the city incorporated the concept of Priority-Based Budgeting into the budgetary approval process for capital requests. The City has also developed a 20-year capital improvement plan that is based on the 2030 Community Plan. The 2030 Community Plan was created in 2010 and is a guide to realize our vision for the future. Projects are scheduled over a number of years, and are financed on a pay-as-you-go basis whenever possible. The exception to this rule was the redevelopment of the Taneycomo Lakefront and construction of a Convention Center in the downtown district. This project, including all infrastructure, convention center and other public improvements, have been financed through a series of bond issues secured by the city's annual appropriation pledge and tax increment financing. These projects will be supported by City, State, County and other taxing district's economic activity taxes generated within the district. The City always looks for creative funding solutions such as cost sharing with other governmental agencies,

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public-private cooperative efforts, and any other source of funding for projects that become available.

At year-end, the City has ten bonded debt issues and 2 note debt issues outstanding. These issues include $5,105,000 in revenue bonds for the Tourism Fund; $26,370,000 in special limited obligation bonds for refunding certain bonds previously issued for the Branson Landing redevelopment project, certain city facilities, and infrastructure project costs; and a total of $144,193,003 debt issuances that is included within the Tax Increment Financing District. The TIF District is considered a blended component unit included in with the governmental funds presentation. The City is financially accountable for the District because the City approves the District's annual budget. The City also has $10,842,577 in notes outstanding.

The City uses funding from the Tourism Tax and the Transportation Tax, to finance needed infrastructure extensions and improvements. Some of the projects during **FY2019** included repairs to the city's aging water and sewer infrastructure.

Strategic Plan

The Board of Aldermen established guidelines for the Strategic Plan and the priorities needed to meet the goals of our city as described to us in our 2030 Community Plan. The departments have created an inventory of all the services performed on behalf of the city and then rated those services according to how well each service meets the needs and expectations of our community. The departments then used the following guidelines in the course of setting up their goals and as a basis for evaluating their performance. Below are the summarized priorities of our City:

1. Land Use
2. Tourism
3. Economic Development
4. Community Character
5. Parks, Open Space & Recreation
6. Community Needs: Safety, Health & Socio-Economic
7. Community Needs: Arts, Culture & Education
8. Transportation
9. Infrastructure & Environment
10. Good Governance.

Achievements and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Branson for its comprehensive annual financial report for the fiscal year ended December 31. This was the **14th** consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The Government Finance Officers Association of the United States and Canada (GFOA) has also awarded a Distinguished Budget Presentation Award to the City of Branson. This award represents a significant achievement and reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting.

Our appreciation is extended to the Mayor, the Board of Aldermen, department directors and all city employees for their support concerning the financial condition of the City. Furthermore, the preparation of this report would not have been possible without the efficient and dedicated services of the various departments of the City, especially assistance from the staff of the Finance Department.

We would also like to thank our auditors, **Cochran Head Vick & Co., P.C.** for their help in formulating this report.

Respectfully submitted,

Stanley Dobbins
City Administrator

Jamie Rouch
Finance Director

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Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

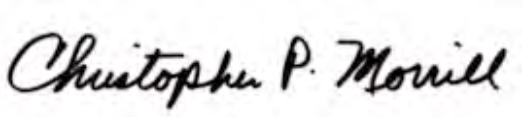
Presented to

City of Branson

Missouri

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018



Executive Director/CEO

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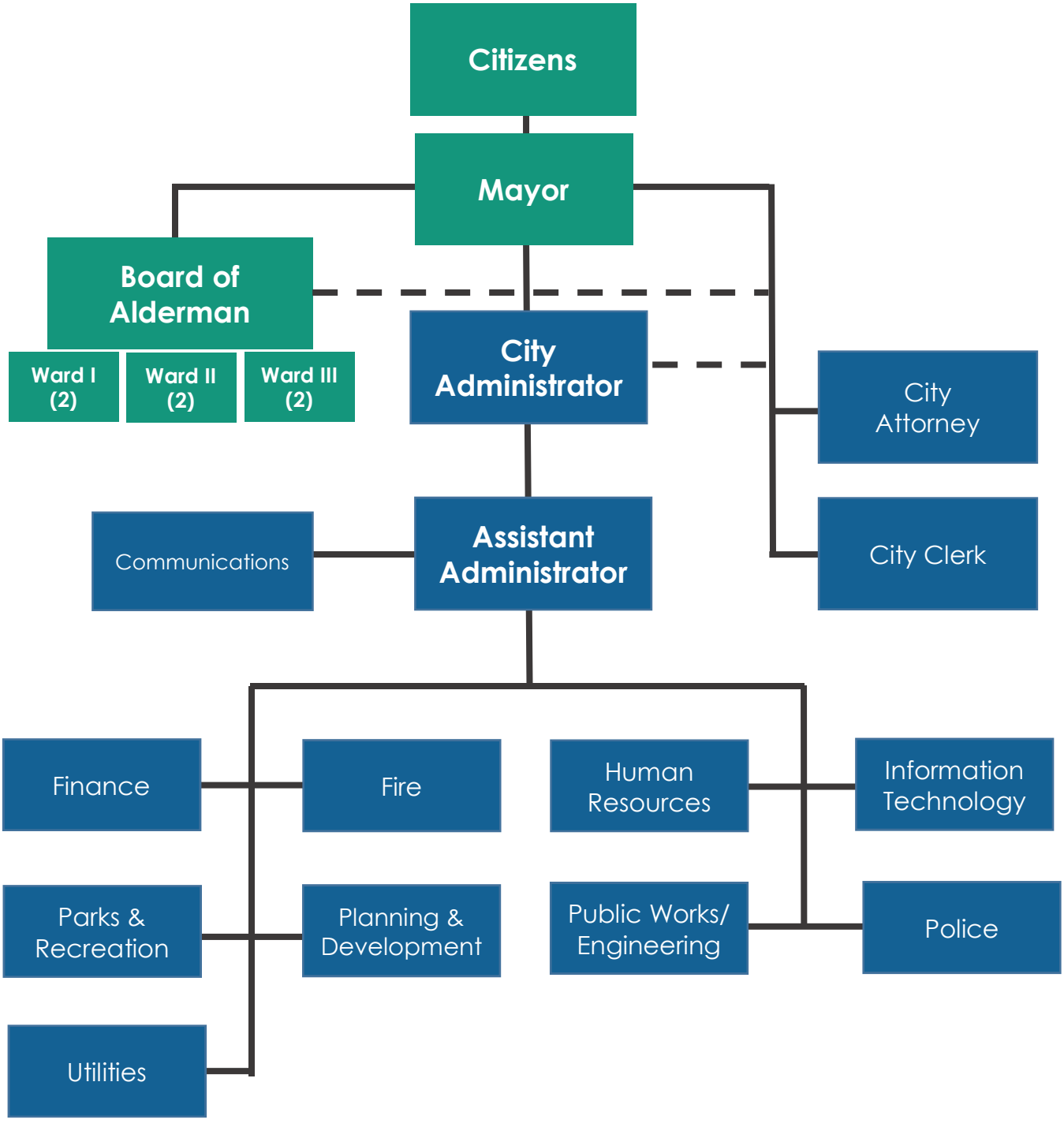
LIST OF PRINCIPAL OFFICIALS
As of December 31, 2019

Mayor	E. Edd Akers
Alderman	Larry Milton
Alderman	Bob Simmons
Alderman	Bill Skains
Alderman	Rick Castillon
Alderman	Brian Clonts
Alderman	Kevin McConnell

City Administrator	Stanley Dobbins
City Attorney	Chris Lebeck
Finance Director	Jamie Rouch
Human Resources Director	Jan Fischer
City Engineer/Public Works Director	Keith Francis
Planning & Development Director	Joel Hornickel
Police Chief	Jeff Matthews
Fire Chief	Ted Martin
Utilities Director	Mike Ray
City Clerk	Lisa Westfall
Information Technology Director	Chad Forster
Parks & Recreation Director	Cindy Shook

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Organizational Chart



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Financial Section

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CHV & Co
COCHRAN HEAD VICK & CO., P.C.
Certified Public Accountants

1251 NW Briarcliff Pkwy
Suite 125
Kansas City, MO 64116
(816) 453-7014
Fax (816) 453-7016

Other offices in Missouri
and Kansas

INDEPENDENT AUDITOR'S REPORT

Board of Aldermen
City of Branson, Missouri

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Branson, Missouri (the City) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements and schedules and the introductory and statistical sections as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules and the schedules of revenues, expenditures and changes in fund balances – budget and actual are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, such information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 21, 2020, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Cochran Head Vick & Co., P.C.

Kansas City, Missouri
October 21, 2020

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MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Branson, Missouri, (the City) we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2019. We encourage readers to consider the information presented here in conjunction with the additional information we have furnished in our transmittal letter as well as the financial statements that follow this section.

Financial Highlights

- On a government-wide basis, the City's assets and deferred outflows exceeded its liabilities and deferred inflows at the close of fiscal year 2019 by $119,357,462

- The City's total net position increased by $13,428,769. Of this amount, $15,775,092 was an increase in the City's "governmental activities", while the City's "business-type activities" decreased by $2,346,323

- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of $56,523,389. Approximately 13% of this total amount is unassigned.

- At December 31, 2019, the total unassigned fund balance for the General Fund was $7,255,329 or approximately 45% of general fund expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The **Statement of Net Position** presents information regarding the City's assets and deferred outflows of resources along with liabilities and deferred inflows of resources. The differences between these are reported as net position. The increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. Other factors to consider are changes in the City's tax base and changes in the condition of the City's infrastructure.

The **Statement of Activities** presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

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The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, engineering services, community development, culture and recreation, convention center, and tourism. The business-type activities of the City include a Water and Sewer Fund.

The government-wide financial statements can be found on pages 14-15 of this report.

Fund financial statements. Fund financial statements focus on individual parts of the City's government. A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. These funds are divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements.

The focus of governmental funds is narrower than that of the government-wide financial statements; therefore it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. This may enable the reader to better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City has ten individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, public safety sales tax fund, tourism tax fund, transportation sales tax fund, capital projects fund and tax increment financing fund, which are considered to be major funds. Data from the Convention Center fund and the Parks and Recreation fund are combined with the General fund to provide a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining schedules elsewhere in this report.

The City adopts an annual budget for its general fund, debt service funds and special revenue funds. A budgetary comparison schedule has been provided for these funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 16 and 18 of this report.

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Proprietary funds. The City maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's functions. The internal service fund is presented in a single column in the proprietary fund financial statements. The City uses an enterprise fund to account for its water and sewer system operations. The City uses an internal service fund to account for its fleet of vehicles. Because the internal service fund predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements.

Proprietary funds provide more detail of the City's business-type activities than the government-wide financial statements. The proprietary fund for water and sewer is a major fund of the City.

The basic proprietary fund financial statements can be found on pages 20-22 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on page 23 of this report.

Notes to the Basic Financial Statements. The notes provide additional information that is essential to obtain a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 24-56 of this report.

Required Supplementary and Other Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which includes budgetary schedules and schedules related to providing pension and other post-employment benefits to City employees. Required supplementary information can be found on pages 57-64 of this report. Other supplementary information includes certain combining and individual fund statements and schedules. These statements are found on pages 65-80 .of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At December 31, 2019, the City's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by $119,357,462. The largest portion of the City's net position $117,404,531 reflects its net investment in capital assets (e.g. land, construction-in-progress, buildings and fixtures, vehicles, furniture, infrastructure, land improvements and equipment), less any outstanding related debt used to acquire those assets. The amount of governmental activities net, investment in capital assets and unrestricted net position (deficit) previously reported in 2018 has been reclassified to conform to the current year's presentation as certain amounts of debt and related items totaling $90,021,292 should have been considered in the computation of net, investment in capital assets and unrestricted net position(deficit). The reclassification had no effect on the City total governmental activities net position. The City uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

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Net Position

The following table reflects the condensed Statement of Net Position as of December 31, 2019 and 2018:

City of Branson Net Position

	Governmental Activities		Business-type Activities		Total	
	12/31/2019	12/31/2018	12/31/2019	12/31/2018	12/31/2019	12/31/2018
Assets:						
Current and other assets	$ 67,065,702	$ 61,435,375	$ 11,856,597	$ 10,761,271	$ 78,922,299	$ 72,196,646
Capital assets	180,628,993	185,301,711	65,055,030	68,555,489	245,684,023	253,857,200
Total assets	247,694,695	246,737,086	76,911,627	79,316,760	324,606,322	326,053,846
Deferred outflows of resources	6,118,730	6,330,550	473,268	449,424	6,591,998	6,779,974
Liabilities:						
Long-term obligations	196,208,900	210,698,373	1,023,100	448,901	197,232,000	211,147,274
Other liabilities	3,860,415	4,050,607	1,860,422	2,412,683	5,720,837	6,463,290
Total liabilities	200,069,315	214,748,980	2,883,522	2,861,584	202,952,837	217,610,564
Deferred inflows of resources	8,534,682	8,884,320	353,339	410,243	8,888,021	9,294,563
Net Position:						
Net, investment in capital assets	52,349,501	46,778,908	65,055,030	68,555,489	117,404,531	115,334,397
Restricted	40,673,221	37,922,848	-	-	40,673,221	37,922,848
Unrestricted /(Deficit)	(47,813,294)	(55,267,420)	9,093,004	7,938,868	(38,720,290)	(47,328,552)
Total Net Position	$ 45,209,428	$ 29,434,336	$ 74,148,034	$ 76,494,357	$ 119,357,462	$ 105,928,693

For the year ended December 31, 2019, the City's governmental activities net position increased by $15,775,092. The City's business-type activities net position decreased by $2,346,323, primarily as a result of operating expenses including depreciation exceeding operating revenues. The increase in expenses is partially due to an increase in wages and benefits as well as an increase in contractual expenses related to the internal service fund.

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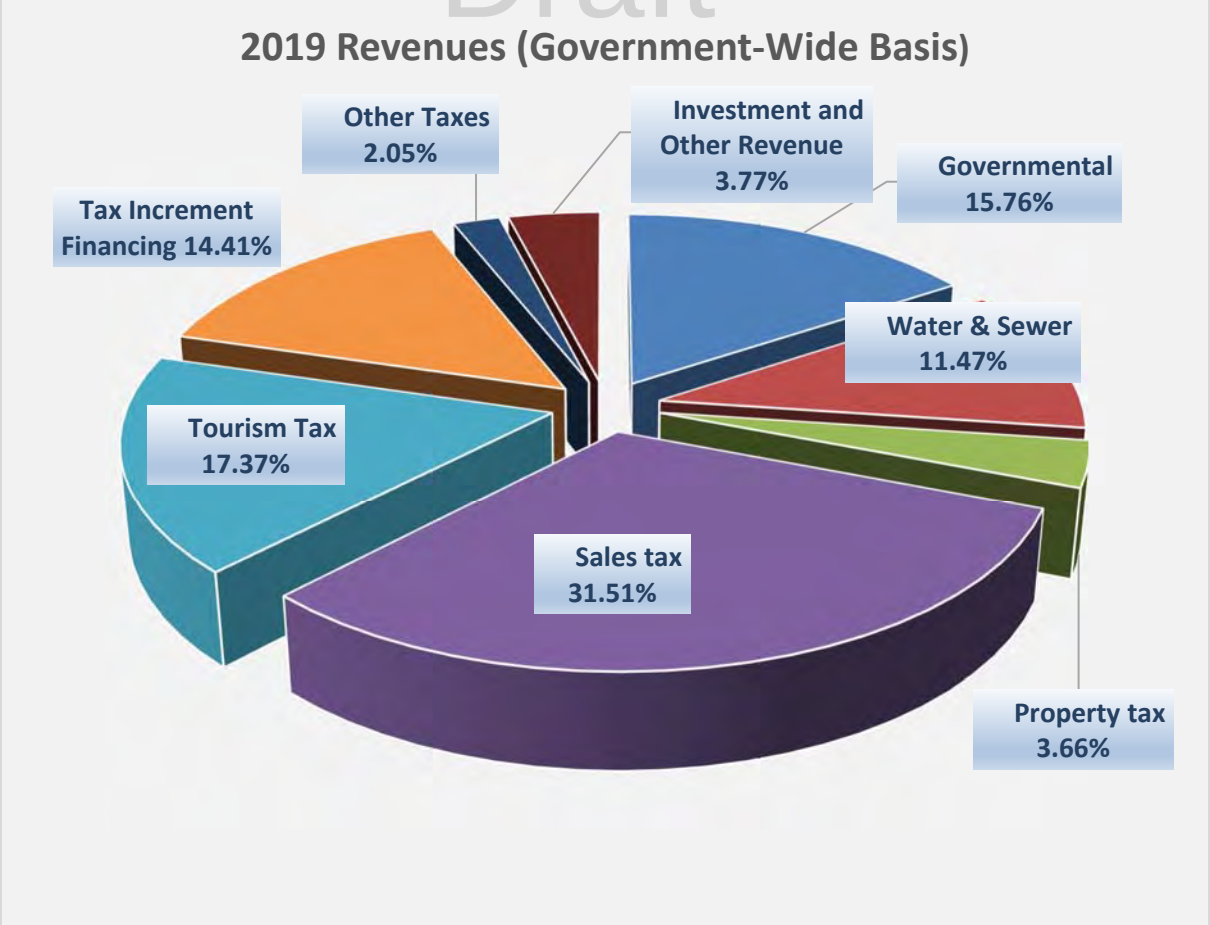
Changes in Net Position

The following table reflects the revenues and expenses for the fiscal years ended December 31, 2019 and 2018 from the City's activities:

City of Branson Statement of Activities

	Governmental Activities		Business-type Activities		Total	
	12/31/2019	12/31/2018	12/31/2019	12/31/2018	12/31/2019	12/31/2018
Program Revenues:						
Charges for services						
Governmental	$ 11,905,788	$ 11,495,459	$ -	$ -	$ 11,905,788	$ 11,495,459
Water and sewer	-	-	8,670,096	8,790,151	8,670,096	8,790,151
Capital grants and contr.	-	5,722,903	951,516	1,134,890	951,516	6,857,793
Operating grants and contr.	199,551	252,824	-	361,367	199,551	614,191
Genereal Revenues:						
Property tax	2,763,168	2,770,947	-	-	2,763,168	2,770,947
Sales tax	23,809,978	22,682,678	-	-	23,809,978	22,682,678
Tourism tax	13,121,811	13,479,554	-	-	13,121,811	13,479,554
Tax increment financing	10,891,348	10,363,039		-	10,891,348	10,363,039
Other taxes	1,547,417	1,676,491	-	-	1,547,417	1,676,491
Investment revenue	1,552,958	1,027,840	95,154	4,953	1,648,112	1,032,793
Other	43,551	13,464	-	-	43,551	13,464
Total revenues	65,835,570	69,485,199	9,716,766	10,291,361	75,552,336	79,776,560
Expenses:						
General government	7,237,408	6,232,943	-	-	7,237,408	6,232,943
Public safety	10,138,123	8,542,237	-	-	10,138,123	8,542,237
Public works	7,736,380	8,181,103	-	-	7,736,380	8,181,103
Engineering services	748,514	739,362	-	-	748,514	739,362
Community development	820,155	1,018,182	-	-	820,155	1,018,182
Culture and recreation	2,813,981	2,896,901	-	-	2,813,981	2,896,901
Convention center	7,183,726	6,961,319	-	-	7,183,726	6,961,319
Tourism	3,671,002	3,410,216	-	-	3,671,002	3,410,216
Interst and debt issuance costs	9,075,431	9,631,194	-	-	9,075,431	9,631,194
Water and sewer utility	-	-	12,698,847	12,376,130	12,698,847	12,376,130
Total expenses	49,424,720	47,613,457	12,698,847	12,376,130	62,123,567	59,989,587
Changes in net assets before transfers	16,410,850	21,871,742	(2,982,081)	(2,084,769)	13,428,769	19,786,973
Transfers	(635,758)	(745,811)	635,758	745,811	-	-
Change in net position	15,775,092	21,125,931	(2,346,323)	(1,338,958)	13,428,769	19,786,973
Net position, beginning	29,434,336	8,308,405	76,494,357	77,833,315	105,928,693	86,141,720
Net position, ending	$ 45,209,428	$ 29,434,336	$ 74,148,034	$ 76,494,357	$ 119,357,462	$ 105,928,693

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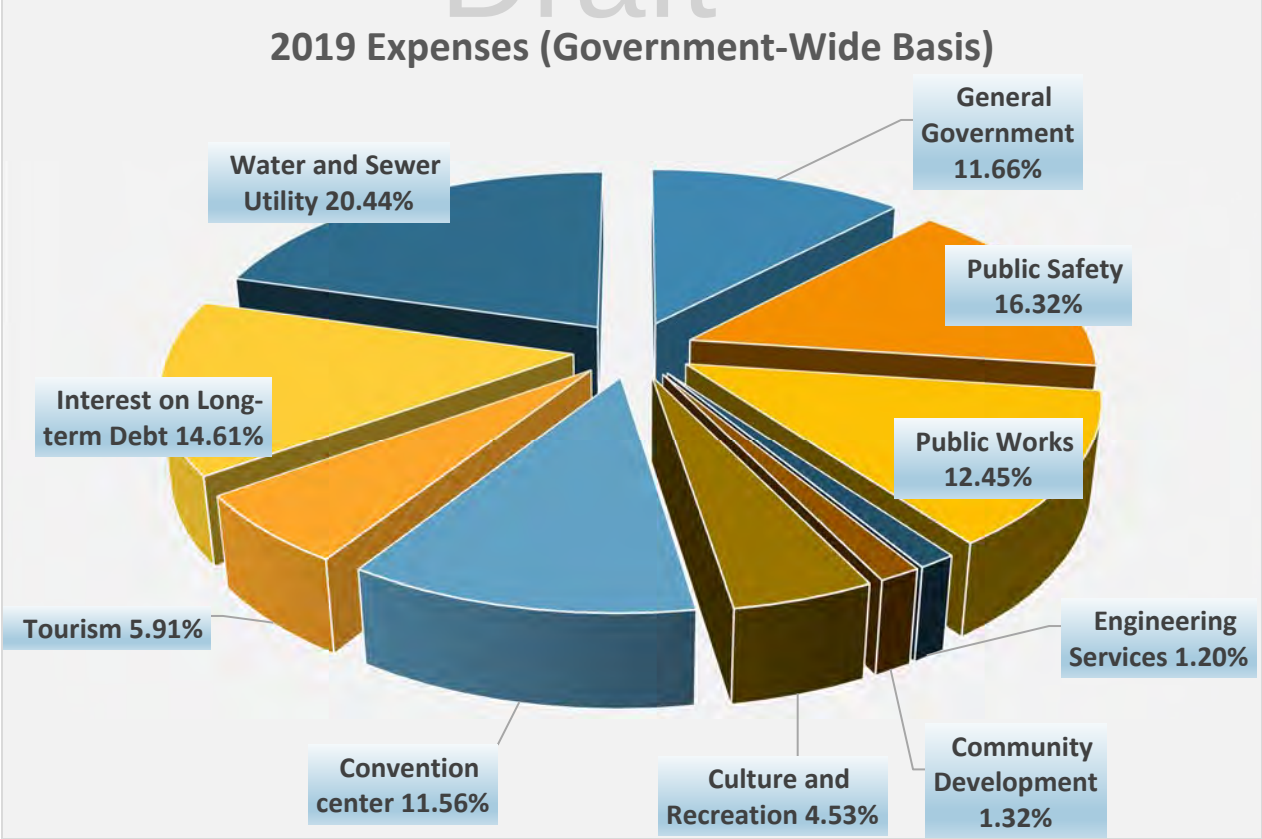


Governmental activities

Governmental activities increased the City's net position by $15,775,092

- Sales taxes increased approximately $1,127,300 partially due to having a full year of Public Safety sales tax collection in 2019 versus only nine months of collections in 2018. This tax was passed by voters in November 2017 for collection to begin in April 2018 for local businesses.
- Tourism taxes decreased $357,743 due to a decrease in tourism activity.
- Tax increment financing taxes increased $528,309, this represents a portion of sales and tourism taxes increases occurring within of the TIF area
- Charges for services increased approximately $410,329 due to an increase in personnel and benefits rates within Administrative fees
- Investment earnings increased approximately $525,118 due to an increase in interest rates and higher account balances subject to interest income
- Capital grants decreased approximately $5,722,903. In 2018 the City received contributed capital from MODOT for Hwy 76 in the amount of $5,548,756.
- Public works expenses decreased approximately $444,723.
- Transfers to Water Sewer Capital decreased by $110,053 from 2018.

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Business-type activities.

For the fiscal year ended December 31, 2019 business-type activities decreased the City's net position by $2,346,323, primarily as a result of operating expenses including depreciation exceeding operating revenues. An increase of wages and benefits as well as an increase in contractual expenses related to the internal service fund contributed to the decrease in the net position.

Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The Fund Balance Classification Policy is designed to define fund balance classifications that can be applied to enhance fund balance information. The fund balance amounts will be classified according to GASB 54 with the following constraints:

- *Non-Spendable* – includes amounts that are legally or contractually required to be maintained
- *Restricted* – externally imposed constraints i.e., creditors, grantors
- *Committed* – can only be used for specific purposes imposed by formal action (ordinance)
- *Assigned* – amounts constrained for the intent to be used for a specific purpose
- *Unassigned* – all amounts not included in other fund balance classifications

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Governmental funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance of the general fund may serve as a useful measure of the City's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of $56,523,389. Of this amount, $7,255,329 or approximately 13% is the unassigned fund balance, which is available for spending at the government's discretion. The remaining fund balances include the City's non-spendable amount of $249,936, restricted amounts of $47,300,937 committed amounts of $611,898 and assigned amounts of $1,105,289.

The fund balance of the City's General Fund increased $949,960 during the current fiscal year due an increase in revenues. Charges for services increased $442,646, Licenses and Permits increased by $290,430, Interest income increased by $420,841.

The tourism tax fund has a fund balance at December 31, 2019 of $14,466,358, an increase of $2,091,372 over 2018. Committed fund balance totaling $611,898 is for tourism related purposes and $13,854,460 is restricted for debt service.

The transportation sales tax fund has a restricted fund balance of $2,334,357. This fund was extended by election in 2004 for the period of time necessary to construct and maintain the City's transportation infrastructure and to provide for debt service on capital projects.

The capital projects fund has a fund balance of $1,105,289, an increase of $183,465 from 2018.

The tax increment financing fund has a fund balance of $23,306,774, an increase of $526,140 over the prior year. This balance is restricted for debt service.

The public safety fund was added in FY2018 as a result of a voter approved sales tax on the November 2017 ballot. The public safety fund balance ended December 31, 2019 at $5,515,061. This balance is restricted for Public Safety.

Proprietary funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The unrestricted net position of the Water and Sewer fund at the end of the year totaled $9,093,004, an increase of $1,154,136 from December 31, 2018. Factors concerning the finances of the Water and Sewer fund have been addressed in the discussion of the City's business-type activities.

General Fund Budgetary Highlights

Current fiscal year's revenues were up $507,432 from budget mostly due to an increase in licenses and permits as well as interest income. FY2019 expenditures were $951,038 less than budget due to sound management practices.

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Capital Asset and Debt Administration

Capital assets - The City's capital assets for its governmental and business-type activities as of December 31, 2019 amount to $245,684,023 (net of accumulated depreciation). This investment in capital assets includes land, buildings and fixtures, vehicles, furniture, infrastructure, land improvements, equipment, park facilities, roads, highways, bridges, and construction-in-process. Major capital events during the current fiscal year included the following:

Governmental

- Parks Trail Improvements - $74,196
- Stormwater Improvements - $100,000
- Parks Pool Sandblasting - $84,250
- Traffic Signal Improvements - $147,588
- Orthophotography - $73,995
- The following projects will continue into FY2020 and beyond with the project to date totals listed below:
    - Downtown Streetscape - $12,880,945
    - Hwy 76 Revitalization – $20,787,931
    - Public Safety Facilities Design - $110,142
    - Traffic Signal Upgrades - $38,457

Business Type

- Sunset Lift Station Upgrade - $472,338
- Lift Stations #10, #34 and #46 Upgrades - $75,913
- Lift Station Pump Rebuild/Replace - $129,992
- Water Meter Process Equipment - $46,174
- Cliff Drive Intake Pumps - $45,013
- Water Meter Replacement - $57,973
- The following projects will continue into FY2020 and beyond with the project to date totals listed below:
    - Compton Flood Protection Study - $92,000
    - Cooper Creek Sewer Plant - $644,880
    - Cooper Creek Wastewater Treatment Plant Intermediate - $1,314,093
    - Water Use Amendment - $38,873
    - Dewey Bald Area/Engineering - $238,640

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City of Branson Capital Assets
(net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	12/31/2019	12/31/2018	12/31/2019	12/31/2018	12/31/2019	12/31/2018
Land and right of way	$ 56,072,247	$ 56,072,247	$ 3,905,511	$ 3,905,511	$ 59,977,758	$ 59,977,758
Construction in progress	34,228,949	34,589,648	4,441,025	4,703,334	38,669,974	39,292,982
Buildings and fixtures	42,064,014	44,564,442	32,300,538	34,203,576	74,364,552	78,768,018
Equipment	4,315,229	3,545,343	3,300,899	3,528,244	7,616,128	7,073,587
Vehicles	2,078,176	1,291,961	-	-	2,078,176	1,291,961
Infrastructure	40,887,382	44,216,727	21,107,057	22,214,824	61,994,439	66,431,551
Furniture	9,765	9,765	-	-	9,765	9,765
Land improvements	973,231	1,011,578	-	-	973,231	1,011,578
Total	$ 180,628,993	$ 185,301,711	$ 65,055,030	$ 68,555,489	$ 245,684,023	$ 253,857,200

Additional information on the City's capital assets can be found in Note 5 of this report.

Debt Administration

The City's debt issues are discussed in Note 7 to the basic financial statements. The City does not have any General Obligation debt at year-end. Revenue bonds outstanding are serviced primarily by the tourism tax.

Long-term debt. At the end of the current fiscal year, the City had total bonded debt outstanding of $175,668,003.

City of Branson Outstanding Bonds

	Governmental Activities		Business-type Activities		Total	
	12/31/2019	12/31/2018	12/31/2019	12/31/2018	12/31/2019	12/31/2018
Bonds:						
Revenue	$ 5,105,000	$ 8,410,000	$ -	$ -	$ 5,105,000	$ 8,410,000
Tax increment financing	144,193,003	152,558,003	-	-	144,193,003	152,558,003
Special Limited Obligation	26,370,000	28,000,000	-	-	26,370,000	28,000,000
Total	$ 175,668,003	$ 188,968,003	$ -	$ -	$ 175,668,003	$ 188,968,003

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Economic Factors and Next Year's Budget

- General Fund revenues for FY2020 are projected to end FY2020 at $14,322,940, a decrease of $6,510,050 from the FY2019 actual amount. A large portion of this decline is a result of the worldwide pandemic of COVID-19.
- The City originally budgeted a 1% growth in sales tax for FY2020, however we anticipate being down to budget. For FY2021 a 26% increase from 2020 is budgeted, pending Board approval.
- The FY2020 annual budget for the General Fund expenditures are $21,140,606, however FY2020 is projected to end the year at $17,872,549, which is a $3,268,057 decrease from budget and a decrease of $2,340,962 from the FY2019 actuals. FY2021 expenditures are budgeted at $17,706,033
- Health insurance expenses are budgeted at a 4% increase in FY2020 and flat to FY2020 for the City in FY2021
- Utility rates are budgeted FY2020 to increase 2% for Water and 5% for Sewer. An increase of 2% Water and 7% Sewer for FY2021. These increases are as a result of the rate study that was completed in an effort to become self-sustaining in this fund as well as the recent decline in revenues due to the pandemic and consumption being down for the FY2020 year.
- The City continues to use Priority Based Budgeting. This process allows for the budgets to be closely monitored and achieve the results given to us by the Community and the Board. The financial activities will continue to be closely monitored and reported monthly to the Finance Committee and quarterly to the Board of Aldermen.

Financial Contact

The City's financial statements are formatted to present users with a general overview of the City's finances and to demonstrate the City's accountability. Questions or requests for additional information should be directed to the Director of Finance, 110 W. Maddux, Branson, Missouri 65616.

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CITY OF BRANSON, MISSOURI
Statement of Net Position
December 31, 2019

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	76 Entertainment Community Improvement District
Assets				
Cash and investments	$ 22,534,887	$ 9,542,878	**$ 32,077,765**	$ 774,129
Receivables, net:				
Taxes	4,454,535	-	**4,454,535**	-
Leases	215,111	42,999	**258,110**	-
Intergovernmental	1,977,640	-	**1,977,640**	86,642
Other	5,894,677	259,009	**6,153,686**	-
Water and sewer	-	1,161,220	**1,161,220**	-
Internal balances	(850,491)	850,491	**-**	-
Prepaids and inventories	244,726	-	**244,726**	-
Restricted cash and investments	32,594,617	-	**32,594,617**	-
Capital Assets:				
Land and construction in progress, non-depreciable	90,301,196	8,346,536	**98,647,732**	-
Other capital assets, net of depreciation	90,327,797	56,708,494	**147,036,291**	-
Total assets	247,694,695	76,911,627	**324,606,322**	860,771
Deferred outflows of resources				
Deferred charge on refunding	3,969,140	-	**3,969,140**	-
OPEB related deferred outflows	127,939	27,263	**155,202**	
Pension related deferred outflows	2,021,651	446,005	**2,467,656**	-
Total deferred outflows of resources	6,118,730	473,268	**6,591,998**	-
Liabilities				
Accounts payable and accrued expenses	2,606,394	758,969	**3,365,363**	5,040
Accrued interest payable	1,117,865	-	**1,117,865**	-
Deposits	136,155	1,101,453	**1,237,608**	-
Long-term liabilities:				
Due in one year	21,375,947	248,651	**21,624,598**	-
Due in more than one year	174,832,954	774,449	**175,607,403**	-
Total liabilities	200,069,315	2,883,522	**202,952,837**	5,040
Deferred inflows of resources				
Property tax related deferred inflows	2,041,232	-	**2,041,232**	-
Roadway related deferred inflows	4,645,501	-	**4,645,501**	-
OPEB related deferred inflows	434,809	92,655	**527,464**	-
Pension related deferred inflows	1,413,140	260,684	**1,673,824**	-
Total deferred inflows of resources	8,534,682	353,339	**8,888,021**	-
Net Position (Deficit)				
Net investment in capital assets	52,349,501	65,055,030	**117,404,531**	-
Restricted for:				
Debt service	38,333,654	-	**38,333,654**	-
Tourism and transportation	2,334,357	-	**2,334,357**	-
Nonexpendable perpetual care	5,210	-	**5,210**	-
Unrestricted (deficit)	(47,813,294)	9,093,004	**(38,720,290)**	855,731
Total net position	$ 45,209,428	$ 74,148,034	**$ 119,357,462**	$ 855,731

See Accompanying Notes to the Basic Financial Statements

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CITY OF BRANSON, MISSOURI
Statement of Activities
For the year ended December 31, 2019

Functions/Programs	Expenses	Program Revenues: Charges for Services, Fees, and Other	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Total	Component Unit: 76 Entertainment Community Improvement District
Governmental Activities								
General government	$ 7,237,408	$ 3,568,240	$ -	$ -	$ (3,669,168)	$ -	**$ (3,669,168)**	$ -
Public safety	10,138,123	29,293	1,703	-	(10,107,127)	-	**(10,107,127)**	-
Public works	7,736,380	1,731	-	-	(7,734,649)	-	**(7,734,649)**	-
Engineering	748,514	-	-	-	(748,514)	-	**(748,514)**	-
Community development	820,155	1,326,687	-	-	506,532	-	**506,532**	-
Culture and recreation	2,813,981	1,939,045	10,744	-	(864,192)	-	**(864,192)**	-
Convention center	7,183,726	5,040,792	187,104	-	(1,955,830)	-	**(1,955,830)**	-
Tourism	3,671,002	-	-	-	(3,671,002)	-	**(3,671,002)**	-
Interest and debt issuance costs	9,075,431	-	-	-	(9,075,431)	-	**(9,075,431)**	-
Total Governmental Activities	49,424,720	11,905,788	199,551	-	(37,319,381)	-	**(37,319,381)**	-
Business-Type Activities								
Water and sewer	12,698,847	8,670,096	-	951,516	-	(3,077,235)	**(3,077,235)**	-
Total Business-Type Activities	12,698,847	8,670,096	-	951,516	-	(3,077,235)	**(3,077,235)**	-
Total Primary Government	$ 62,123,567	$ 20,575,884	$ 199,551	$ 951,516	(37,319,381)	(3,077,235)	**(40,396,616)**	-
Component Unit								
76 Entertainment Community Improvement District	$ 265,725	$ -	$ -	$ -	-	-	**-**	(265,725)
General Revenues								
Taxes								
Property taxes					2,763,168	-	**2,763,168**	-
Sales taxes - general					11,369,010	-	**11,369,010**	-
Sales taxes - transportation					6,640,935	-	**6,640,935**	-
Sales taxes - public safety					5,800,033	-	**5,800,033**	-
Tourism taxes					13,121,811	-	**13,121,811**	-
Tax increment financing					10,891,348	-	**10,891,348**	-
Other taxes					1,547,417	-	**1,547,417**	436,458
Other					43,551	-	**43,551**	-
Unrestricted investment earnings					1,552,958	95,154	**1,648,112**	12,824
Transfers					(635,758)	635,758	**-**	-
Total general revenues and transfers					53,094,473	730,912	**53,825,385**	449,282
Changes in net position					15,775,092	(2,346,323)	**13,428,769**	183,557
Net position - beginning of year					29,434,336	76,494,357	**105,928,693**	672,174
Net position - end of year					$ 45,209,428	$ 74,148,034	**$ 119,357,462**	$ 855,731

See Accompanying Notes to the Basic Financial Statements

Draft

CITY OF BRANSON, MISSOURI
Balance Sheet - Governmental Funds
December 31, 2019

	General	Tourism Tax	Transportation Sales Tax	Capital Projects	Public Safety	Tax Increment Financing	Other Governmental Funds	Total Governmental Funds
Assets								
Cash and investments	$ 8,354,783	$ -	$ 1,883,701	$ 1,111,422	$ 4,791,848	$ 2,125,107	$ 2,267,561	**$ 20,534,422**
Receivables, net:								
Taxes	2,225,493	1,177,424	1,051,166	-	-	-	452	**4,454,535**
Leases	215,111	-	-	-	-	-	-	**215,111**
Intergovernmental	-	-	-	-	-	1,977,640	-	**1,977,640**
Other	184,504	-	4,649,404	-	1,060,769	-	-	**5,894,677**
Due from other funds	190,945	-	-	-	-	785,351	27,166	**1,003,462**
Advance receivable	-	611,898	-	-	-	-	-	**611,898**
Restricted cash and investments	-	13,497,938	-	-	-	19,096,363	316	**32,594,617**
Prepaids and inventories	244,726	-	-	-	-	-	-	**244,726**
Total assets	$ 11,415,562	$ 15,287,260	$ 7,584,271	$ 1,111,422	$ 5,852,617	$ 23,984,461	$ 2,295,495	**$ 67,531,088**
Liabilities								
Accounts payable	$ 774,577	$ 651,325	$ 348,742	$ 6,133	$ 98,765	$ 7,400	$ -	**$ 1,886,942**
Accrued liabilities	453,743	-	26,918	-	238,791	-	-	**719,452**
Deposits	136,155	-	-	-	-	-	-	**136,155**
Due to other funds	484,673	169,577	228,753	-	-	78	-	**883,081**
Advance payable	611,898	-	-	-	-	-	-	**611,898**
Total liabilities	2,461,046	820,902	604,413	6,133	337,556	7,478	-	**4,237,528**
Deferred inflows of resources								
Roadway related deferred inflows	-	-	4,645,501	-	-	-	-	**4,645,501**
Property tax related deferred inflows	1,454,461	-	-	-	-	670,209	-	**2,124,670**
Total deferred inflows	1,454,461	-	4,645,501	-	-	670,209	-	**6,770,171**
Fund Balances								
Nonspendable:								
Prepaids and inventory	244,726	-	-	-	-	-	-	**244,726**
Perpetual care	-	-	-	-	-	-	5,210	**5,210**
Restricted for:								
Public works	-	-	2,334,357	-	-	-	-	**2,334,357**
Debt service	-	13,854,460	-	-	-	23,306,774	2,290,285	**39,451,519**
Public Safety	-	-	-	-	5,515,061	-	-	**5,515,061**
Committed for:								
Advance receivable	-	611,898	-	-	-	-	-	**611,898**
Assigned for:								
Capital outlay	-	-	-	1,105,289	-	-	-	**1,105,289**
Unassigned	7,255,329	-	-	-	-	-	-	**7,255,329**
Total fund balances	7,500,055	14,466,358	2,334,357	1,105,289	5,515,061	23,306,774	2,295,495	**56,523,389**
Total liabilities, deferred inflows, and fund balances	$ 11,415,562	$ 15,287,260	$ 7,584,271	$ 1,111,422	$ 5,852,617	$ 23,984,461	$ 2,295,495	$ 67,531,088

See Accompanying Notes to the Basic Financial Statements

Draft

CITY OF BRANSON, MISSOURI
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position
December 31, 2019

Amounts reported for governmental activities in the statement of net position are different because:

Ending fund balances - total governmental funds	$ 56,523,389
Governmental funds report capital outlays as expenditures. However, in the Statement of Net Position the cost of those assets is capitalized and shown at cost, net of accumulated depreciation. This is the amount of net capital assets reported in the Statement of Net Position	180,628,993
Long-term assets are not available to pay for current period expenditures and are therefore deferred in the fund statements - property taxes	83,438
Other deferred outflows of resources are not due and payable in the current period and therefore are not reported in the funds:	
Deferred charge on refunding	3,969,140
Deferred outflows related to pensions	2,021,651
Deferred outflows related to OPEB	127,939
Long-term liabilities, including bonds and notes payable, are not due and payable in current period and, therefore, are not reported in the funds. This amount included the following long-liabilities and related items:	
Accrued interest payable	(1,117,865)
Long-term liabilities	(196,208,901)
Other deferred inflows of resources do not increase net position until a future period and therefore are not reported in the funds:	
Deferred inflows related to pensions	(1,413,140)
Deferred inflows related to OPEB	(434,809)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the Internal Service fund are reported with governmental activities in the statement of net position. Internal service fund capital assets of $17,532 are included above.	1,029,593
Total net position of governmental activities	$ 45,209,428

See Accompanying Notes to the Basic Financial Statements

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CITY OF BRANSON, MISSOURI
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
For the year ended December 31, 2019

	General	Tourism Tax	Transportation Sales Tax	Capital Projects	Public Safety	Tax Increment Financing	Other Governmental Funds	Total Governmental Funds
Revenues								
Taxes	$ 13,150,092	$ 11,930,091	$ 5,490,373	$ -	$ 5,800,033	$ 4,643,407	$ 180,685	**$ 41,194,681**
Tax increment financing	-	-	-	-	-	10,891,347	-	**10,891,347**
Licenses and permits	1,235,150	-	-	-	29,293	-	-	**1,264,443**
Court fines	183,145	-	-	-	-	-	-	**183,145**
Lease and rent	1,559,308	-	-	-	-	455,000	-	**2,014,308**
Charges for services	8,148,953	-	-	-	-	-	-	**8,148,953**
Intergovernmental	6,356	-	1,703	-	133,661	-	-	**141,720**
Interest income	608,525	187,707	14,982	-	79,270	660,920	1,554	**1,552,958**
Miscellaneous	228,126	187,104	1,731	-	43,551	-	-	**460,512**
Total revenues	25,119,655	12,304,902	5,508,789	-	6,085,808	16,650,674	182,239	**65,852,067**
Expenditures								
Current:								
General government	5,893,969	-	-	-	-	-	-	**5,893,969**
Public safety	-	-	-	-	11,621,687	-	-	**11,621,687**
Public works	731,080	-	3,842,572	-	-	-	-	**4,573,652**
Engineering	715,900	-	-	-	-	-	-	**715,900**
Community development	837,736	-	-	-	-	-	-	**837,736**
Culture and recreation	2,629,916	-	-	-	-	-	-	**2,629,916**
Convention center	5,304,714	-	-	-	-	-	-	**5,304,714**
Tourism	-	3,671,002	-	-	-	-	-	**3,671,002**
Capital outlay	-	-	-	777,372	75,636	-	-	**853,008**
Debt service:								
Principal retirement	67,299	4,365,000	-	-	121,636	8,365,000	1,630,000	**14,548,935**
Interest and fiscal charges	45,975	682,760	-	-	4,260	7,113,232	1,303,131	**9,149,358**
Total expenditures	16,226,589	8,718,762	3,842,572	777,372	11,823,219	15,478,232	2,933,131	**59,799,877**
Excess of revenues over (under) expenditures	8,893,066	3,586,140	1,666,217	(777,372)	(5,737,411)	1,172,442	(2,750,892)	**6,052,190**
Other financing sources (uses)								
Sale of assets	83,953	-	-	-	13,352	-	-	**97,305**
Transfers in	263,277	-	23,099	960,837	7,697,649	-	2,420,339	**11,365,201**
Transfers (out)	(8,290,336)	(1,494,768)	(1,459,411)	-	(110,142)	(646,302)	-	**(12,000,959)**
Total other financing sources (uses)	(7,943,106)	(1,494,768)	(1,436,312)	960,837	7,600,859	(646,302)	2,420,339	**(538,453)**
Net change in fund balances	949,960	2,091,372	229,905	183,465	1,863,448	526,140	(330,553)	5,513,737
Fund balances beginning of year	6,550,095	12,374,986	2,104,452	921,824	3,651,613	22,780,634	2,626,048	**51,009,652**
Fund balances - end of year	$ 7,500,055	$ 14,466,358	$ 2,334,357	$ 1,105,289	$ 5,515,061	$ 23,306,774	$ 2,295,495	**$ 56,523,389**

See Accompanying Notes to the Basic Financial Statements

Draft

CITY OF BRANSON, MISSOURI
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities
For the year ended December 31, 2019

Amounts reported for governmental activities in the statement of activities are different because:	
Net changes in fund balances - total governmental funds	$ 5,513,737
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period:	
Capital outlay	3,408,074
Depreciation expense	(7,101,256)
Disposal of capital assets	(950,839)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Unavailable revenue - property taxes	(16,497)
The issuance of long-term debt (eg. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	
Principal payments	14,548,935
Changes in deferred charge on refunding, bond premiums and discounts, net	(61,105)
Change in accrued interest payable	135,032
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Change in accrued compensated absences	(68,057)
Change in net pension liability, deferred inflows and deferred outflows	(86,239)
Change in total OPEB liability, deferred inflows and deferred outflows	(154,900)
Internal service funds are used by management to charge the costs of vehicles and equipment replacement to individual funds. The net revenue of certain activities of the Internal Service fund is reported with governmental activities.	608,207
Total changes in net position of governmental activities	$ 15,775,092

See Accompanying Notes to the Basic Financial Statements

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CITY OF BRANSON, MISSOURI
Statement of Net Position
Proprietary Funds
December 31, 2019

	Enterprise	Internal Service
	Water and Sewer	Equipment Replacement
Assets		
Current assets		
Cash and investments	$ 9,542,878	$ 2,000,465
Receivables (net of allowances for uncollectibles)		
Water and sewer billings	1,161,220	-
Leases and other	42,999	-
Other	259,009	-
Total current assets	11,006,106	2,000,465
Noncurrent assets		
Capital Assets		
Land and improvements and construction in progress	8,346,536	-
Other capital assets, net of depreciation	56,708,494	17,532
Total capital assets	65,055,030	17,532
Total noncurrent assets	65,055,030	17,532
Total assets	76,061,136	2,017,997
Deferred outflows of resources		
Pension and OPEB related deferred outflows	473,268	-
Liabilities		
Current liabilities		
Accounts payable	547,498	-
Accrued liabilities	144,863	-
Utility deposits	1,101,453	-
Other liabilities	66,608	-
Due to other funds	-	120,381
Long-term liabilities due in one year	248,651	-
Total current liabilities	2,109,073	120,381
Noncurrent liabilities		
Long-term liabilities	774,449	-
Total noncurrent liabilities	774,449	-
Total liabilities	2,883,522	120,381
Deferred inflows of resources		
Pension and OPEB related deferred inflows	353,339	-
Net Position		
Net investment in capital assets	65,055,030	17,532
Unrestricted (deficit)	8,242,513	1,880,084
Total net position	73,297,543	$ 1,897,616
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	850,491	
Net position of business-type activities	$ 74,148,034	

See Accompanying Notes to the Basic Financial Statements

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CITY OF BRANSON, MISSOURI
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the year ended December 31, 2019

	Enterprise	Internal Service
	Water and Sewer	Equipment Replacement
Operating revenues		
Charges for services (pledged as security for revenue bonds)		
Water	$ 4,587,384	$ -
Sewer	4,025,230	-
Internal service	-	1,760,058
Miscellaneous	57,482	-
Total operating revenues	8,670,096	1,760,058
Operating expenses		
Personal services	3,839,966	-
Contractual services	4,108,845	215,047
Commodities	673,107	-
Depreciation	5,012,000	28,697
Total operating expenses	13,633,918	243,744
Operating income (loss)	(4,963,822)	1,516,314
Nonoperating revenues (expenses)		
Interest income	95,154	-
Gain (loss) on disposal of capital assets	26,964	-
Total nonoperating revenues (expenses)	122,118	-
Income (loss) before transfers and capital contributions	(4,841,704)	1,516,314
Transfers in	658,857	-
Transfers out	(23,099)	-
Capital grants and contributions	951,516	-
Change in net position	(3,254,430)	1,516,314
Total net position-beginning of year	76,551,973	381,302
Total net position-end of year	$ 73,297,543	$ 1,897,616
Change in net position	$ (3,254,430)	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	908,107	
Change in net position of business-type activities	$ (2,346,323)	

See Accompanying Notes to the Basic Financial Statements

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CITY OF BRANSON, MISSOURI
Statement of Cash Flows -
Proprietary Funds
For the year ended December 31, 2019

	Enterprise	Internal Service
	Water and Sewer	Equipment Replacement
Cash flows from operating activities		
Receipts from customers	$ 8,785,132	$ 1,760,058
Payments to suppliers	(5,184,030)	(215,047)
Payments to employees for services	(3,514,145)	-
Net cash provided by operating activities	86,957	1,545,011
Cash flows from capital and related financing activities		
Purchases of capital assets	(1,306,176)	-
Capital contributions	773,115	-
Net cash (used in) capital and related financing activities	(533,061)	-
Cash flows from noncapital financing activities		
Transfers from other funds	635,758	-
Net cash provided by noncapital financing activities	635,758	-
Cash flows from investment activities		
Interest and dividends	95,154	-
Net cash provided by investing activities	95,154	-
Net increase in cash and cash equivalents	284,808	1,545,011
Cash and cash equivalents, beginning of year	9,258,070	455,454
Cash and cash equivalents, end of year	$ 9,542,878	$ 2,000,465
Reconciliation of operating income (loss) to net cash provided by operating activities		
Operating income (loss)	$ (4,963,822)	$ 1,516,314
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation	5,012,000	28,697
Pension and OPEB	244,800	
Change in assets and liabilities:		
Receivables (net)	97,589	-
Accounts and other payables	(402,078)	-
Accrued expenses	81,021	-
Utility deposits	17,447	-
Net cash provided by operating activities	$ 86,957	$ 1,545,011
Cash consists of		
Cash and investments	$ 9,542,878	$ 2,000,465
	$ 9,542,878	$ 2,000,465
Noncash capital and related financing activities		
Capital contribution	$ 178,401	$ -

See Accompanying Notes to the Basic Financial Statements

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CITY OF BRANSON, MISSOURI
Statement of Net Position -
Agency Fund
December 31, 2019

	Agency Fund Landscape Trust
Assets	
Cash and cash equivalents	$ 888,892
Liabilities	
Due to others	$ 888,892

See Accompanying Notes to the Basic Financial Statements

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1 - Summary of Significant Accounting Policies

The City of Branson, Missouri (the City) is a municipal corporation governed by an elected mayor and a six member Board of Aldermen. The City provides services to residents in many areas, including law enforcement, fire protection, water and sewer services, community enrichment and development, recreation, and various social services.

The accounting and reporting policies of the City conform to accounting principles generally accepted in the United States of America (GAAP) applicable to local governments. The following is a summary of the more significant accounting and reporting policies and practices of the City.

The Financial Reporting Entity

In evaluating how to define the government for financial reporting purposes, management has considered all potential component units. Component units are separate legal entities which are included in the primary government's financial report. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic, but not only, criterion for including a potential component unit within the reporting entity is the City's financial accountability for the potential component unit. An entity is considered a component unit if City officials appoint a voting majority of the component unit's governing body and the City is able to impose its will upon the component unit. Additionally, if the entity provides specific financial benefits to or imposes specific financial burdens on the City, it may be considered a component unit.

This report includes the financial statements of the City (the primary government) and its blended component unit, the Tax Increment Financing Commission (the Commission). The City is financially accountable for the Commission because the City approves the Commission's annual budget and outstanding debt of the Commission is expected to be repaid from payments in lieu of taxes and economic activity taxes collected by the City.

The Commission is governed by an 11-member board, of which six members are appointed by the Board of Aldermen. The remaining five members (two from the county, two from the local school district and one from other taxing jurisdictions) are appointed by the respective taxing districts' boards. Financial transactions of the Commission are processed by the Finance Department of the City on the Commission's behalf. No separate financial statements are issued by the Commission.

The 76 Entertainment Community Improvement District (CID) is a discretely presented component unit of the City. The governing board of the CID is appointed by the Mayor and board of alderman. The CID's budget must be approved by the City. No separate financial statements are issued.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the City. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for services.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. The agency fund does not have a measurement focus, but does use the accrual basis of` accounting to present its financial statements. Revenues from exchange and exchange like transactions are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the fiscal year for which the taxes are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. A 90-day availability period is used for revenue recognition for all governmental fund revenues except property taxes for which a 60-day availability period is used. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, tourism taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period, and certain state and federal grants and entitlements are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are however, essentially two types of these revenues. In one, monies must be expended for the specific purpose or project before any amounts will be paid to the City' therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed requirements. These resources are reflected as revenues at the time of receipt, or earlier if the susceptible to accrual criteria are met.

The City reports the following major funds:

Major Governmental Funds

General Fund – Is used to account for the general operations of the City and all unrestricted revenues and expenditures not required to be accounted for in other funds.

Tourism Tax Fund – is used to account for the proceeds of tourism tax requiring separate accounting because of legal or regulatory provisions, which provides funding for debt service on bonded debt on city infrastructure, pay-as-you-go infrastructure improvements as well as tourism marketing.

Transportation Sales Tax Fund – is used to account for the proceeds of transportation sales tax requiring a separate accounting because of legal or regulatory provisions or administrative action, which provides funding for routine road maintenance along with transfers to capital projects for pay-as-you-go infrastructure improvements.

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Capital Projects Fund – is used to account for the acquisition, construction, and renovation of major capital facilities.

Public Safety Fund - is used to account for the proceeds of public safety sales tax requiring a separate accounting because of legal or regulatory provisions or administrative action, which provides funding for public safety including activities related to police and fire departments.

Tax Increment Financing (TIF) Fund – is used to account for the accumulation of resources within the special TIF districts and the payment of principal and interest on the long-term debt associated with each district.

Major Proprietary Funds

Water and Sewer Fund – accounts for the activities of the water distribution system, the sewage treatment plant and the sewage pumping stations and collection systems.

Additionally, the government reports the following fund types:

Internal Service Fund - accounts for fleet management services provided to other departments on a cost reimbursement basis.

Agency Funds - are used to account for activities not involving the measurement of results of operations because they are custodial in nature. The City's agency fund is used to account for landscape and tree deposits held by the City as an agent for property owners who have applied for building permits.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's water and sewer function and various other functions of the government. Elimination of these charges would distort the direct cost and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services, producing, and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for the enterprise fund include the cost of sales and service, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Cash and Investments

Cash and investments of the individual funds are combined to form a pool, which is managed by the Finance Department. Each fund's equity in the pool is included in "cash and investments" in the financial statements. Investment earnings, including interest income, are allocated to the funds required to accumulate interest. If a fund is not required to account for its own earnings by law or regulation, the earnings are allocated to the General Fund.

The investments consist of short-term money market mutual funds held in trust for debt service reserve requirements. The money market mutual funds are recorded at fair value.

The City follows GASB 72, *Fair Value Measurement and Application*, which establishes a framework for measuring fair value that requires or permits fair value measurement and enhances disclosures about fair value measurements. Fair value is defined as the exchange price that would be received to sell an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction. There is a fair value hierarchy which requires an entity to maximize the

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use of the observable inputs when measuring fair value. The guidance requires three levels of fair value measurement based on the respective inputs.

Statement of Cash Flows

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Receivables and Payables

Outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade receivables are shown net of an allowance for uncollectible. An allowance of $2,245,000 is recorded at December 31, 2019.

Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method and consist of supplies and parts. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are recorded using the consumption method in the governmental funds.

Restricted Cash and Investments

The City's restricted cash and investments primarily consist of amounts required for future debt service payments and related debt reserves.

Capital Assets

Capital assets, which include property, plant, equipment, infrastructure (e.g., roads, bridges, sidewalks and similar items) and construction in progress are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the proprietary fund financial statements. Capital assets are defined as assets with an initial individual cost of more than $5,000 and an estimated useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. The City capitalizes interest on the construction of business-type capital assets when material.

The City's capital assets are depreciated using the straight-line method over the estimated useful life of the capital assets. The estimated useful lives are:

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Water and sewer treatment plants	40 - 50 years
Water and sewer mains and lines	20 - 40 years
Equipment	5 - 10 years
Buildings and fixtures	30 - 40 years
Furniture	5 - 10 years
Infrastructure	10 - 40 years
Vehicles	2 - 7 years

Compensated Absences

City policies permit full-time employees to accumulate sick pay benefits and vacation time based on the number of years of service. Accumulated vacation payable is recorded when incurred in the government-wide financial statements and proprietary fund statements. In the governmental fund financial statements, a liability is reported only if it has matured, for example, as a result of employee resignations and retirements. One-half of accumulated sick leave is paid to employees upon leaving the City in good standing. This amount of sick leave is recorded in the government-wide and proprietary fund statements with the amount due within one year estimated based on past payouts. See Note 7 for the accumulated obligation for compensated absences.

Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest and straight-line methods. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance cost, whether or not withheld from the accrual debt proceeds received, are reported as debt services expenditures. See Note 7 for information on the City's long-term obligations.

Pensions

The net pension liability is calculated as the difference between the actuarially calculated value of the projected benefit payments attributed to past periods of employee service and the plan's fiduciary net position. The total pension expense is comprised of the service cost or actuarial present value of projected benefit payments attributed to the valuation year, interest on the total pension liability, plan administrative expenses, current year benefit changes, and other changes in plan fiduciary net position less employee contributions and projected earnings on plan investments. Additionally, the total pension expense includes the annual recognition of outflows and inflows of resources due to pension assets and liability.

For purposes of measuring the collective net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Missouri Local Government Employees Retirement System (LAGERS) and additions to/deductions from LAGERS' fiduciary net position have been determined on the same basis as they are reported by LAGERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The government has two items that qualify for reporting in this category. The first is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second is deferred outflows related to pensions and other post-employment benefits (OPEB). See Notes 8 and 9 for more information on deferred outflows.

In addition to liabilities, the statement of net position and balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has several items that qualify for reporting in this category. The governmental activities and governmental funds report deferred inflows related to property taxes received in the current year that are not recognized as revenue until the period for which they are levied. The governmental activities and governmental funds report deferred inflows related to a roadway maintenance agreement for future periods. The governmental funds also report unavailable revenue for delinquent taxes, which is recognized as revenue for governmental activities. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The last item is deferred inflows related to pensions and OPEB. See Notes 8 and 9 for more information on these deferred inflows.

Net Position Classifications

In the government-wide statements, equity is shown as net position and classified into three components:

Net investment in capital assets – consisting of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgage notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position – consisting of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The City first utilizes restricted resources to finance qualifying activities.

Unrestricted net position – consisting of net position that does not meet the definition of “restricted net position” or “net investment in capital assets.”

The City has a net position flow policy that provides guidance for programs with multiple revenue sources. The policy is to use restricted net position first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Fund Balances

The governmental funds report the following fund balance classifications:

Non-Spendable – includes amounts that are legally or contractually required to be maintained. Such constraints are binding until legal or contractual requirements are repealed or amounts become spendable or not in spendable form, including but not limited to, inventory, prepaid, supplies, and long-term receivables.

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Restricted – Externally imposed constraints, including but not limited to, creditors, grantors, contributors, and constraints by law and regulations. Such constraints are binding unless modified or rescinded by external body, laws, or regulations.

Committed – Specific purpose imposed by formal action, adoption of an ordinance, of the Board of Aldermen. Such constraint is binding unless modified or rescinded, by adoption of an ordinance, by the Board of Aldermen.

Assigned – Constrained by the Board of Aldermen, Finance Committee, or City Administrator's expressed intent in accordance with the City's fund balance policy. Such constraint is binding unless modified or eliminated by the Board of Aldermen, Finance Committee, or City Administrator, whoever made the assignment.

Unassigned – All amounts not included in other fund balance classifications. The General Fund shall be the only fund to report positive unassigned fund balance. All other governmental funds my report negative unassigned fund balance.

The City has a fund balance policy that provides guidance for programs with multiple revenue sources. The policy is to use restricted resources first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. For purposes of fund balance classification expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and lastly unassigned fund balance.

The City has established an operating reserve and a contingency reserve policy consisting of the following:

When preparing the annual proposed budget, the City Administrator will maintain in the General Fund an operating reserve of 20% of the current adopted budgeted expenditures. An operating reserve of 20% is also maintained in the Water and Sewer Fund. An operating reserve of 10% is maintained in the Recreation Fund.

Pending Governmental Accounting Standards Board Statements

The Governmental Accounting Standards Board (GASB) has recently issued the following statements which may impact the City's financial reporting requirements. In May 2020, in response to COVID-19 pandemic, GASB issued Statement No. 95 - Postponement of the Effective Dates of Certain Authoritative Guidance. The following statements reflect the revised effective dates:

- GASB Statement 83 - Certain Asset Retirement Obligations, effective for the fiscal year beginning on January 1, 2020.
- GASB Statement 84 – *Fiduciary Activities*, effective for the fiscal year beginning on January 1, 2020.
- GASB Statement 87 – *Leases*, effective for fiscal year beginning January 1, 2022.
- GASB Statement 88 - *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, effective for fiscal year beginning January 1, 2020.
- GASB Statement No. 89 – *Accounting for Interest Cost Incurred before the End of a Construction Period*, effective for the fiscal year beginning January 1, 2021.
- GASB Statement No. 90 – *Majority Equity Interests* – an amendment of GASB Statements No. 14 and No. 61, effective for the fiscal year beginning January 1, 2020.
- GASB Statement No. 91 – *Conduit Debt Obligations*, effective for the fiscal year beginning January 1, 2022.
- GASB Statement No. 92 – *Omnibus 2020*, effective for the fiscal year beginning January 1, 2022.
- GASB Statement No. 93 - *Replacement of Interbank Offered Rates* effective for the fiscal year beginning January 1, 2021.
- GASB Statement No. 94 Public-Private and Public-Public Partnerships and Availability Payment Arrangements, effective for the fiscal year beginning January 1, 2023.

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- GASB Statement No. 96 *Subscription-Based Information Technology Arrangements*, effective for the fiscal year beginning January 1, 2023.
- GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32, effective for the fiscal year beginning January 1, 2022.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2 - Stewardship, Compliance and Accountability

Budgetary Information

Missouri statutes require that all political subdivisions of the State prepare an annual budget. Governmental funds required to have legally adopted annual budgets are the general fund, the special revenue funds, and the debt service fund. Legally adopted annual budgets are not required for the capital projects fund and the permanent fund. Annual budgets for all governmental funds are adopted using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Budgeted expenditures cannot exceed budgeted revenues and unencumbered positive fund balances as required by Sanction 67.010 RSMo.

RSMo section 302.341 requires the City to annually calculate the percentage of its general revenue that comes from traffic violations. Any such revenues that exceed 30% of total general revenues are required to be transferred to the Director of the Missouri Department of Revenue. In the current year, the City has reported fines and forfeitures, which includes traffic violations and other additional items, in the amount of $183,145. This amount is 0.7% of total general fund revenues of $25,119,655 and, accordingly, the City believes that they are in compliance with the requirements of the Statute.

3 - Deposits and Investments

As of December 31, 2019, the City's cash and investments consisted of the following:

	2019
Investments:	
Short-term investments held in trust	$ 23,220,028
Deposits	42,311,726
Petty cash	29,520
	$ 65,561,274

Draft

Deposits and investments of the City are reflected in the financial statements as follows:

	Government-wide statement of net position	Fiduciary fund statement of assets & liabilities	Total
Cash and investments	$ 32,077,765	$ 888,892	$ 32,966,657
Restricted cash and investments	32,594,617	-	32,594,617
	$ 64,672,382	$ 888,892	$ 65,561,274

Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the investment.

Level 1 inputs are quoted prices in active markets for identical assets.

Level 2 inputs are significant other observable inputs, either directly or indirectly observable, and fair value can be determined through the use of models or other valuation methodologies.

Level 3 inputs are significant unobservable inputs in situations where there is little or no market activity for the asset or liability and the entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

The City has the following recurring fair value measurement as of year-end:

Money market mutual funds are valued at Level 2 using pricing models that maximize the use of observable inputs for similar securities.

As of December 31, 2019, the City had the following investments and maturities:

Investment type	Fair value	Maturities	Hierarchy
Insured sweep account	$ 12,276,265	N/A	N/A
Money market mutual funds	20,566,075	N/A	Level 2
	$ 32,842,340		

Investment Policy

Missouri State Statutes authorize the City to deposit funds in open accounts and certificates of deposit. Statutes also require that collateral pledged must have a fair value equal to 100% of the funds on deposit, less insured amounts. Collateral securities must be held by the City or a disinterested third party and must be of the kind prescribed by State Statutes and approved by the State.

The City maintains a cash and investment pool, which is available for use by most funds. Each fund type's portion of this pool is displayed as "cash and investments". Interest earned is retained by the General Fund, unless required to be maintained separately. All investments are carried at fair value. Cash and investments are held separately by some of the City's funds. Additionally, certain restricted assets, related to bond ordinances and indentures and capital lease certificates, are held in escrow by financial institutions' trust departments.

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Interest Rate risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At December 31, 2019, the City's investments consisted of short-term money market mutual funds held in trust.

Credit Risk

The credit risk for deposits and investments is the possibility that the issuer/counterparty to an investment will be unable to fulfill its obligations. Missouri statutes prohibit municipalities from investing in derivative, leveraged, or speculative securities. At December 31, 2019, the City's investments consisted of short-term money market mutual funds held in trust.

Concentration of Credit Risk

The City places no limit on the amount it may invest in any one issuer. At December 31, 2019, the City's investments consisted of short-term money market mutual funds which are not subject to such risks.

Custodial Credit Risk

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the City will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The City's policy is to collateralize demand deposits with securities held by the financial institution's agent and in the City's name.

As of December 31, 2019, the City's deposits were insured with Federal depository insurance or collateralized by securities held in the City's name by their financial institution's agent.

4 - Taxes

Taxes receivable as of December 31, 2019 were as follows:

Fund	Property Tax	Sales Tax	Tourism Tax	Total
General	$ 103,127	$ 2,122,366	$ -	$ 2,225,493
Tourism tax	-	-	1,177,424	1,177,424
Transportation sales tax	-	1,051,166	-	1,051,166
Debt Service Fund	-	452	-	452
Total	$ 103,127	$ 3,173,984	$ 1,177,424	$ 4,454,535

Draft

Tax revenues for the year ended December 31, 2019 were as follows:

Governmental Funds	Property Tax	Sales Tax	Tourism Tax	Franchise Tax	Other Tax	Total
General	$ 2,779,665	$ 9,067,886	$ -	$ 1,226,715	$ 75,827	$ 13,150,092
Tourism tax	-	-	11,930,091	-	-	11,930,091
Transportation sales tax	-	5,490,373	-	-	-	5,490,373
Public Safety Tax	-	5,800,033	-	-	-	5,800,033
Tax increment financing	-	3,451,687	1,191,720	-	-	4,643,407
Nonmajor funds	-	-	-	-	180,685	180,685
Total	$ 2,779,665	$ 23,809,979	$ 13,121,811	$ 1,226,715	$ 256,512	$ 41,194,681

The City's property tax is levied each year on the assessed value listed as of the prior January 1 for all real and personal property in the City. Assessed values are established by the Taney County Assessor's Office. The assessed values at January 1, 2018, upon which the 2018 levy was based and upon which the ad valorem tax revenues for the period ended December 31, 2019 are recorded, are as follows:

Real estate	$ 397,561,194
Personal property and business personal	52,110,615
	$ 449,671,809

Property taxes are due and payable on November 1 and become delinquent on January 1. On January 1, a lien attaches to all real property for which taxes are unpaid. Amounts received prior to December 31st related to the 2019 tax year are deferred as those amounts are not recognized as revenue until the period for which they are levied.

The 2018 tax levy per $ 100 assessed valuation was:

General	$ 0.6077

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5 - Capital Assets

Capital asset activity for the year ended December 31, 2019 was as follows:

	Balance	Increases	Decreases	Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land and right of way	$ 56,072,247	$ -	$ -	$ 56,072,247
Construction in progress	34,589,648	581,970	942,669	34,228,949
Total Capital assets not being depreciated	90,661,895	581,970	942,669	90,301,196
Capital Assets being depreciated:				
Buildings and fixtures	77,944,658	131,380	-	78,076,038
Equipment	15,033,426	1,338,708	377,524	15,994,610
Vehicles	3,180,032	1,178,765	18,393	4,340,404
Infrastructure	174,312,880	100,000	-	174,412,880
Furniture	2,954,716	-	-	2,954,716
Land improvements	3,092,108	77,250	-	3,169,358
Total capital assets being depreciated	276,517,820	2,826,103	395,917	278,948,006
Less accumulated depreciation for:				
Buildings and fixtures	33,380,216	2,631,809	-	36,012,025
Equipment	11,488,083	560,652	369,354	11,679,381
Vehicles	1,888,071	392,550	18,393	2,262,228
Infrastructure	130,096,153	3,429,345	-	133,525,498
Furniture	2,944,951	-	-	2,944,951
Land improvements	2,080,530	115,596	-	2,196,126
Total accumulated depreciation	181,878,004	7,129,952	387,747	188,620,209
Total capital assets being depreciated, net	94,639,816	(4,303,849)	8,170	90,327,797
Governmental activities capital assets, net	$ 185,301,711	$ (3,721,879)	$ 950,839	$ 180,628,993

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	Beginning Balance	Increases	Decreases	Ending Balance
Business type activities:				
Capital assets not being depreciated:				
Land and right of way	$ 3,905,511	$ -	$ -	$ 3,905,511
Construction in progress	4,703,333	1,084,735	1,347,043	4,441,025
Total Capital assets not being depreciated	8,608,844	1,084,735	513,088	8,346,536
Capital Assets being depreciated:				
Water and sewer treatment plants	76,346,116	8,600	-	76,354,716
Water and sewer mains and lines	60,061,445	1,225,215	-	61,286,660
Machinery and equipment	8,217,650	540,034	-	8,757,684
Total capital assets being depreciated	144,625,211	1,773,849	-	146,399,060
Less accumulated depreciation for:				
Water and sewer treatment plants	42,142,540	1,911,638	-	44,054,178
Water and sewer mains and lines	37,846,617	2,332,986	-	40,179,603
Machinery and equipment	4,689,409	767,376	-	5,456,785
Total accumulated depreciation	84,678,566	5,012,000	-	89,690,566
Total capital assets being depreciated, net	59,946,645	(3,238,151)	-	56,708,494
Business-type activities capital assets, net	$ 68,555,489	$ (2,153,416)	$ 513,088	$ 65,055,030

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	$ 929,038
Public safety	108,176
Public works	3,779,538
Engineering	44,266
Culture and recreation	361,225
Convention center	1,879,012
Internal service	28,697
Total depreciation expense - governmental activities	$ 7,129,952
Business-type activities:	
Water and sewer	$ 5,012,000

Draft

6 - Leases

Operating Leases

Non-cancellable operating revenue leases for City land expire in various years through 2034. These leases generally contain renewal options for periods ranging from five to thirty-five years and require the lessees to pay all executory cost (property taxes, maintenance, and insurance). Lease income includes minimum rentals plus contingent rentals based on sales.

Future lease income on minimum rentals is approximately $434,000 per year.

The cost of the land the City leases is $4,000.

For the year ended December 31, 2019, lease income for all operating leases was approximately $1,060,259.

Capital Lease

The City has a lease agreement as a lessor on City property with Pointe Royale. This lease agreement qualifies as a capital lease and has therefore been recorded at the present value of the future minimum lease payments as of the inception date. At December 31, 2019, the lease receivable balance was $42,999.

Future minimum lease payments to be received are as follows:

2020	$	18,688
2021		19,249
2022		5,062
Present value of minimum lease payments	$	42,999

Branson Landing Lease – Branson Landing TIF Plan

The City and the Developer have entered into a 99 year master lease agreement related to the Branson Landing project. Under the agreement, commencing on January 2, 2010 and through year thirty (30) of the agreement, a base and contingent rental lease payment is due to the City. The lease payment will consist of an annual base amount of $252,000 plus a contingent lease payment of 1/4th of 1 percent of sales in excess of $15 million within the defined boundary area. The total annual lease payments cannot exceed $455,000. The City received $455,000 under this agreement for the year ended December 31, 2019.

The City has entered into various leases for equipment, which have bargain purchase options and have been classified in the financial statements as capital assets.

Draft

The following table details property under capital leases by major classification at December 31, 2019:

Assets under capital lease		Governmental Activities
Equipment	$	673,791
Less Accumulated Deprecation		(140,373)
	$	533,418

The future minimum lease obligations and the net present value of these lease payments as of December 31, 2019 were as follows:

Future Minimum Lease Payments		
Year Ending December 31:		Governmental Activities
2020	$	128,007
Less amounts representing interest		(4,261)
Present value of minimum lease payments	$	123,746

Draft

7 - Long-Term Obligations

Long-term obligations activity for year ended December 31, 2019 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable					
Revenue Bonds	$ 8,410,000	$ -	$ 3,305,000	$ 5,105,000	$ 1,880,000
Special Limited Obligation Bonds	28,000,000	-	1,630,000	26,370,000	1,710,000
Discounts	(49,356)	-	(3,557)	(45,799)	(3,557)
Total bonds payable	36,360,644	-	4,931,443	31,429,201	3,586,443
Tax increment financing					
Bonds payable	152,558,003	-	8,365,000	144,193,003	14,450,000
Premiums	6,186,809	-	387,896	5,798,913	387,896
Total bonds payable	158,744,812	-	8,752,896	149,991,916	14,837,896
Notes Payable	828,129	-	67,299	760,830	76,215
Certificate of Participation	11,018,000	-	1,060,000	9,958,000	1,097,000
Capital Lease	245,382	-	121,636	123,746	123,747
Compensated absences **	1,586,589	1,722,293	1,654,239	1,654,643	1,654,643
Net pension obligation **	389,491	441,418	-	830,909	-
Other post employment benefits **	1,525,326	-	65,673	1,459,653	-
Governmental activities long-term obligations	210,698,373	2,163,711	16,653,186	196,208,898	21,375,944
Business-type activities:					
Compensated absences	245,142	280,181	276,672	248,651	248,651
Net pension obligation	91,108	372,300	-	463,408	-
Other post employment benefits	357,793	-	46,752	311,041	-
Business-type activities long-term obligations	694,043	652,481	323,424	1,023,100	248,651
Total Primary Government	$ 211,392,416	$ 2,816,192	$ 16,976,610	$ 197,231,998	$ 21,624,595

** For governmental activities, compensated absences, net pension obligation, and other post employment benefits are generally liquidated by the general fund.

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Revenue Bonds

Governmental activities

The City has pledged future tourism tax revenues, net of specified operating expenditures, to repay the bonds described below (the Series 2007 bonds totaling $1,840,000 were retired in 2019). The bonds are payable solely from tourism tax net revenues. Annual principal and interest remaining to be paid on the bonds is $5,105,000. For the year ended December 31, 2019, principal and interest paid were $3,591,667 and total tourism tax revenues for the year were $11,930,091 Bond indentures require restricted accounts in order to accumulate necessary payment funding. Restricted investment reserves related to these bonds was $4,123,349 at December 31, 2019. The City has issued the following revenue bonds for the purpose of funding various City infrastructure projects:

	Balance at December 31, 2019
Tourism Tax Revenue bonds, Series 2010B of $7,540,000 issued March 2010; 3.0% to 4.35% interest payable semiannually, remaining principal payments due annually of $125,000 to $1,345,000. Final maturity January 1, 2022. Bonds maturing after January 1, 2016 and thereafter may be called at par.	5,105,000
	$ 5,105,000

Special Limited Obligation Bonds

The City has the following special limited obligation bonds related to its governmental activities:

	Balance at December 31, 2019
Special Limited Obligation Bonds (Missouri Development Finance Board Infrastructure Facilities Revenue Bonds) Series 2011A, $35,810,000 issued November 15, 2011; 3.0% to 5.0% interest payable semiannually, principal payments due annually ranging from $560,000 to $2,795,000 with final maturity on December 1, 2031.	$ 26,370,000

The bonds were issued by the Missouri Development Finance Board (MDFB) to refund certain bonds previously issued for the purposes of funding the City's Branson Landing redevelopment project and certain City facilities and infrastructure project costs. The City conveyed certain properties (including City Hall and a fire station) to the MDFB, and the MDFB leases those properties to the City. The City's lease payments are security for the required annual interest and principal payments on the bonds. Upon retirement of the bonds, the properties will revert to the City.

The MDFB 2012A and 2005B Branson Landing Tax Increment Financing Revenue Bonds contain certain pledged revenue and reserve fund priority provisions also known as the "Waterfall" provision. Under the Waterfall, as calculated prior to the next scheduled debt service requirements for the 2012A and 2005B bonds, should there be excess funds available after meeting the priority provisions, those excess funds can be used for debt service requirements of the 2011A bonds. During the year ended December 31, 2019, waterfall amounts of $646,302 were transferred to the City's Debt Service Fund from the Tax Increment Financing Fund to be used for the 2011A debt service requirements. Total waterfall amounts since inception is $8,481,500.

Draft

Tax Increment Financing Revenue Bonds

The tax increment financing revenue bonds obligation indebtedness are recorded as a liability of the TIF Commission to match revenue streams to the related obligations for which they have been pledged. The obligation of the City and the Commission to pay principal and interest on these bonds is generally limited solely to the tax increment financing (TIF) revenues generated from each project.

	Balance at December 31, 2019
Branson Landing TIF Plan	
Special Limited Obligation Bonds (Missouri Development Finance Board Infrastructure Facilities Refunding Bonds - City of Branson, Missouri - Branson Landing Project) Series 2012A, $33,450,000 issued December 6, 2012; 3.0% to 4.0% interest payable semiannually, remaining principal payments due annually ranging from $1,900,000 to $2,805,000 with final maturity on December 1, 2027. The bonds were issued by MDFB and the proceeds were made available to the City. The City's obligation to make payments is secured by an annual appropriation covenant, mortgages on a parking garage and a convention center, and certain pledged revenues. See discussions on the previous page regarding certain pledged revenue and reserve fund priority provision also know as the "Waterfall" provision.	$ 20,165,000
Special Limited Obligation Bonds (Missouri Development Finance Board Infrastructure Facilities Bonds - City of Branson, Missouri - Branson Landing Project) Series 2005A, $80,000,000 issued September 2005; 3.75% to 6.0% interest payable semiannually, remaining principal payments due annually ranging from $1,020,000 to $6,930,000 with final maturity on June 1, 2035. Bonds maturing on or after June 1, 2035 may be called on or after June 1, 2015 at par. The bonds were issued by the Missouri Development Finance Board and the proceeds were made available to the City. The City's obligation to make payments is secured by an annual appropriation covenant, mortgages on a parking garage and a convention center, and certain pledged revenues. See discussions on the previous page regarding certain pledged revenue and reserve fund priority provision also know as the "Waterfall" provision. On June 1, 2015, bonds with stated maturiites in the years after 2025 and thereafter in the aggregate principal amount of $67,110,000 were refunded and defeased.	2,230,000
Special Limited Obligation Bonds (Missouri Development Finance Board Infrastructure Facilities Bonds - City of Branson, Missouri - Branson Landing Project) Series 2015A, $62,560,000 issued June 1, 2015; 3.75% to 5.0% interest payable semiannually, remaining principal payments due annually ranging from $2,645,000 to $10,195,000 with final maturity on June 1, 2034. The bonds were issued by the Missouri Development Finance Board and the proceeds were made available to the City. The City's obligation to make payments is secured by an annual appropriation covenant, mortgages on a parking garage and a convention center, and certain pledged revenues. See discussions on the previous page regarding certain pledged revenue and reserve fund priority provision also know as the "Waterfall" provision.	62,020,000
Tax Increment Revenue Bonds (The Industrial Development Authority of the City of Branson, Missouri, Missouri Limited Obligation Tax Increment Revenue Bonds- Branson Landing Retail Project) Series 2005A , $18,560,000 issued August 2005; 5.25% to 5.50% interest payable semiannually, remaining principal payments due annually ranging from $555,000 to $1,760,000 with final maturity on June 1, 2029.	11,990,000
	96,405,000

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	Balance at December 31, 2019
Branson Hills and Shoppes TIF Plan	
Tax Increment Revenue Bonds (The Industrial Development Authority of the City of Branson, Missouri, Missouri Limited Obligation Tax Increment Revenue Bonds- Branson Hills Redevelopment Project) Series 2005A, $14,760,000 issued March 2005; 6.25% to 7.05% interest payable semiannually, principal payment due with final maturity on May 1, 2027.	12,360,000
Tax Increment Revenue Bonds (The Industrial Development Authority of the City of Branson, Missouri, Missouri Limited Obligation Tax Increment Revenue Bonds - Branson Hills Redevelopment Project) Series 2005B, not to exceed $1,900,000 issued March 2005; 10% interest, principal payment due with final maturity on May 1, 2027. These bonds are subordinate to the Series 2005A Bonds.	1,899,338
Tax Increment Revenue Bonds (The Industrial Development Authority of the City of Branson, Missouri, Missouri Limited Obligation Tax Increment Revenue Bonds - Branson Hills Redevelopment Project) Series 2007A, $3,385,000 issued April 2007; 5.75% interest payable semiannually, principal due at final maturity on May 1, 2026	3,140,000
Tax Increment Refunding Revenue Bonds (The Industrial Development Authority of the City of Branson, Missouri, Missouri Limited Obligation Tax Increment Revenue Bonds - Branson Shoppes Redevelopment Project) Series 2017A, $28,025,000 issued August 2017; 3.0% to 4.0% interest payable semiannually, with final maturity on November 1, 2027.	22,615,000
Tax Increment Refunding Revenue Bonds (The Industrial Development Authority of the City of Branson, Missouri, Missouri Limited Obligation Tax Increment Revenue Bonds - Branson Shoppes Redevelopment Project) Series 2017B, $8,668,665 issued August 2017; 10% interest, principal payment due with final maturity on November 1, 2029. This bond is subordinate to the Series 2017A Bond.	7,773,665
	47,788,003
Total tax increment financing revenue bonds	$ 144,193,003

Notes Payable

The City has the following notes payable related to its governmental activities:

	Balance at December 31, 2019
Promissory note payable (Industrial Development Authority) in the amount of $1,091,000 issued July 20, 2011; 4.79%, principal payments due semiannually ranging from $18,659 to $71,609 with final maturity on October 1, 2026.	760,830
	$ 760,830

The July 20, 2011 promissory note was issued by the Industrial Development Authority (IDA) and the proceeds were used to finance certain energy efficient improvements to City Hall and the Branson Convention Center. The note was purchased by the Ozark Mountain Bank (the Bank) and under the terms of the financing agreement the City will make payments to the Bank on behalf of the IDA.

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Certificate of Participation

Certificates of Participation in the amount of $12,000,000 were issued June 1, 2017; 3.57%, principal payments due annually ranging from $982,000 to $1,403,000, with a final maturity on June 1, 2027.	$9,958,000

Proceeds from the Certificates of Participation provided funding for the Highway 76 improvement project.

Revenue, Special Limited Obligation Bonds, Tax Increment Financing, and Notes Payable debt service requirements to maturity are as follows:

	Governmental activities					
	Revenue Bonds		Special Limited Obligation		TIF - Branson Landing	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	$ 1,880,000	$ 177,418	$ 1,710,000	$ 1,219,131	$ 12,405,000	$ 4,116,913
2021	1,880,000	98,458	1,795,000	1,133,631	5,130,000	3,690,813
2022	1,345,000	29,254	1,870,000	1,061,831	6,375,000	3,448,888
2023	-	-	1,945,000	987,031	6,520,000	3,171,150
2024-2028	-	-	11,065,000	3,593,613	37,540,000	10,919,000
2029-2033	-	-	7,985,000	811,750	23,165,000	3,516,181
2034-2035	-	-	-	-	5,270,000	105,400
	$ 5,105,000	$ 305,130	$ 26,370,000	$ 8,806,987	$ 96,405,000	$ 28,968,345

	TIF - Branson Hill		Notes Payable/ Certificates of Participation		Primary Government Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	$ 2,045,000	$ 2,299,623	$ 1,173,215	$ 391,043	$ 19,213,215	$ 8,204,128
2021	2,105,000	2,238,273	1,222,826	348,115	12,132,826	7,509,290
2022	2,165,000	2,175,123	1,273,181	303,291	13,028,181	7,018,387
2023	2,255,000	2,088,523	1,326,326	256,532	12,046,326	6,503,236
2024-2028	30,094,338	7,256,970	5,723,282	518,177	84,422,620	22,287,760
2029-2033	9,123,665	441,333	-	-	40,273,665	4,769,264
2034-2035	-	-	-	-	5,270,000	105,400
	$ 47,788,003	$ 16,499,845	$ 10,718,830	$ 1,817,158	$ 186,386,833	$ 56,397,465

Tax Increment Financing Revenues

The City, other taxing districts and governmental entities have pledged a portion of future incremental property tax and sales tax revenues (TIF revenues) to repay the tax increment financing revenue bonds described above. TIF revenues, along with other funding sources for each issuance, were projected to produce sufficient funds to meet debt service requirements over the life of the bonds. Annual principal and interest payments remaining on these bonds total approximately $189.7 million. Should TIF revenues along with any other funding sources described not be sufficient to meet the required debt service obligations, the City is not legally obligated to make such bond payments from any other sources of its revenues. However, the Branson Landing TIF Plan's $24,400,000 Series 2012A, $5,880,000 Series 2005A

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and $62,020,000 Series 2015A bonds contain an annual appropriation covenant obligating the City to make debt service payments from all legally available moneys of the City to the extent the City has appropriated and included such payments in its annual budget. Annual principal and interest payments remaining on the Series 2012A, 2005A and 2015A bonds total approximately $125.4 million. Incremental taxes are pledged to make payments on these obligations for a period not to exceed 23 years.

For the year ended December 31, 2019, principal and interest paid on tax increment financing bonds totaled approximately $15.3 million. Incremental tax revenues from the City totaled approximately $4.6 million. The remaining funds necessary to meet the current year debt service requirements were derived from city contributions, incremental tax revenues from other taxing districts and governmental entities, lease revenues, and interest income totaling approximately $10.7 million and from prior incremental tax revenues held in debt service funds by the bond trustees.

Bond Indebtedness Limitation

Article VI, Sections 26(b) and (c) of the Constitution of the State of Missouri limit the net outstanding amount of authorized general obligation indebtedness for a City to 10 percent of the assessed valuation of the City by a two-thirds (four-sevenths at certain elections) vote of the qualified voters. Article VI, Section 26(d) provides that a city may, by a two-thirds (four-sevenths at certain elections) vote of the qualified voters, incur indebtedness in an amount not to exceed an additional 10 percent for the purpose of acquiring rights-of-way, construction, extending and improving streets and avenues, and sanitary or storm sewer systems, provided the total general obligation indebtedness of a City does not exceed 20 percent of the assessed valuation. Article VI, Section 26(e) provides that a City may, by a two-thirds (four-sevenths at certain elections) vote of the qualified voters, incur indebtedness in an amount not exceeding an additional 10 percent for the purpose of purchasing or constructing waterworks, electric or other light plants to be owned exclusively by the City, provided that the total general obligation indebtedness of a City does not exceed 20 percent of the assessed valuation.

The City has no outstanding general obligation debt. The City has issued multiple series of Tourism Tax Revenue Bonds. Although they are not general obligation bonds, the outstanding Tourism Tax Revenue Bonds and any additional Tourism Tax Revenue Bonds are payable from a pledge of the City's Tourism Tax and therefore count against the indebtedness limits imposed by the Missouri Constitution. The legal debt capacity of 20% of the City's assessed valuation as of December 31, 2019, based on the 2018 valuation, was $89,934,362. The total net outstanding indebtedness of the City was $13,835,977 as of December 31, 2019, leaving a remaining available legal debt capacity of $76,098,385 as of that date.

8 - Defined Benefit Pension Plan

Plan Description

The City's defined benefit pension plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. The City participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo. 70.600-70.755. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

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Benefits provided

LAGERS provides retirement, death, and disability benefits. Benefit provisions are adopted by the governing body of the employer, within the options available in the state statutes governing LAGERS. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 (55 for police and fire) with 5 or more years of service are entitled to an allowance for life based upon the benefit program information provided below. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance.

	2019 Valuation
Benefit Multiplier:	2.00%
Final Average Salary:	3 Years
Member Contributions:	4.00%

Benefit terms provide for annual post retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

Employees covered by benefit terms

At June 30, 2019, the following employees were covered by the benefit terms:

	General	Police	Fire	Total
Inactive employees or beneficiaries currently receiving benefits	99	31	7	137
Inactive employees entitled to but not yet receiving benefits	61	30	12	103
Active employees	161	46	41	248
	321	107	60	488

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 4% of their gross pay to the pension plan. Employer contribution rates are 13.7% (General), 17.2% (Police) and 8.7% (Fire) of annual covered payroll.

Net Pension Liability

The employer's net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2019 and rolled forward to June 30, 2019.

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Actuarial assumptions

The total pension liability in the February 28, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25%
Salary Increase	3.25 % to 6.55 % including inflation
Investment rate of return	7.25 %

Mortality rates were based on the healthy retiree mortality tables, for post-retirement mortality, were the RP-2014 Healthy Annuitant mortality table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were the RP-2014 disabled mortality table for males and females. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females.

Both the post-retirement and pre-retirement tables were adjusted for mortality improvement back to the observation period base year of 2006. The base year for males was then established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity	39.00%	4.16%
Fixed income	28.00%	0.89%
Real Assets/Real Return	33.00%	2.09%

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Discount rate

The discount rate used to measure the total pension liability is 7.25%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at beginning of year	$ 50,272,244	$ 49,791,645	$ 480,599
Changes for the year:			
Service Cost	1,608,559	-	1,608,559
Interest	3,642,959	-	3,642,959
Difference between expected and actual	641,372	-	641,372
Contributions - employer	-	1,678,457	(1,678,457)
Contributions - employee	-	507,070	(507,070)
Net investment income	-	3,214,204	(3,214,204)
Benefit payments, including refunds	(1,658,507)	(1,658,507)	-
Administrative expense	-	(51,329)	51,329
Other changes (net transfer)	-	(269,230)	269,230
Net changes	4,234,383	3,420,665	813,718
Balances at end of year	$ 54,506,627	$ 53,212,310	$ 1,294,317

Sensitivity of the net pension liability to changes in the discount rate

The following presents the Net Pension Liability of the employer, calculated using the discount rate of 7.25%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1 percentage point lower (6.25%) or one percentage point higher (8.25 %) than the current rate.

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
Total Pension Liability	$ 63,028,717	$ 54,506,627	$ 47,559,967
Plan Fiduciary Net Position	53,212,310	53,212,310	53,212,310
Net Pension Liability	$ 9,816,407	$ 1,294,317	$ (5,652,343)

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Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2019 the City recognized pension expense of $2,094,188. The City reported deferred outflows and inflows of resources related to pensions from the following sources:

	General	Police	Fire	Total
Deferred Outflows of Resources:				
Assumption changes	$ 229,794	$ 34,028	$ 151,478	$ 415,300
Difference in experience	659,694	342,245	161,010	1,162,949
Contributions subsequent to the measurement date*	561,842	210,195	117,370	889,407
Total	$ 1,451,330	$ 586,468	$ 429,858	$ 2,467,656
Deferred Inflows of Resources:				
Difference between projected and actual earnings on pension plan investments	$ (795,902)	$ (256,991)	$ (239,715)	$ (1,292,608)
Difference in experience	(52,381)	(36,869)	(291,966)	(381,216)
Total	$ (848,283)	$ (293,860)	$ (531,681)	$ (1,673,824)

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the Net Pension Liability for the year ending 2020.

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending December 31:	General	Police	Fire	Total
2020	$ 211,857	$ 104,686	$ (42,933)	$ 273,610
2021	(207,347)	(48,772)	(140,977)	(397,096)
2022	(88,843)	(20,134)	(75,393)	(184,370)
2023	125,538	46,633	12,080	184,251
2024	-	-	(1,877)	(1,877)
Thereafter	-	-	29,907	29,907
Total	$ 41,205	$ 82,413	$ (219,193)	$ (95,575)

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Payable to the Pension Plan

At December 31, 2019, the City reported a payable of $188,645 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2019.

Summary of financial reporting of the City's pension plan:

	General	Police	Fire	Total
Governmental activities:				
Net pension liability/(asset)	$ 1,044,553	$ 970,987	$ (1,184,631)	$ 830,909
Business-type activities:				
Net pension liability/(asset)	463,408	-	-	463,408
Total net pension liability/(asset)	$ 1,507,961	$ 970,987	$ (1,184,631)	$ 1,294,317
Governmental activities:				
Pension related deferred outflows	$ 1,005,325	$ 586,468	$ 429,858	$ 2,021,651
Pension related deferred inflows	(587,599)	(293,860)	(531,681)	(1,413,140)
Business-type activities:				
Pension related deferred outflows	446,005	-	-	446,005
Pension related deferred inflows	(260,684)	-	-	(260,684)
Total	$ 603,047	$ 292,608	$ (101,823)	$ 793,832

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9 - Post Employment Health Benefits

Plan Description

The City provides for a continuation of medical, prescription drug, hearing, vision, and dental insurance benefits to employees that retire from City employment and who participate in the Missouri Local Government Employees Retirement System (LAGERS) through a single employer plan. The Plan does not issue separate audited financial statements.

The City requires the retirees to pay 100% of the premiums charged to active employees. The rates being paid by retirees for benefits are typically lower than those for individual health insurance policies. (The retiree insurance is guaranteed issue; no medical questionnaire is required.) The difference between these amounts is the implicit rate subsidy, which is considered other post- employment benefits (OPEB) under Governmental Accounting Standards Board Statement No. 75 (GASB Statement 75). Retirees and spouses have the same benefits as active employees, and they are not required to terminate participation upon Medicare eligibility.

Funding Policy

The City does not pre-fund benefits. The current funding policy is to pay benefits directly from general assets on a pay-as-you-go basis and there is not a trust for accumulating plan assets.

Employees Covered by Benefit Terms

At December 31, 2019, the following employees were covered by the benefit terms:

Active Employees	264
Retirees and Surviving Spouses	16
Spouses of Current Retirees	7
Total	287

Total OPEB Liability

The City's total OPEB liability of $1,770,694 was measured as of September 30, 2019 and was determined by an actuarial valuation as of September 30, 2019.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the September 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation date	September 30, 2019
Actuarial cost method	Entry Age Normal
Inflation	2.50%
Salary increases	3.00%
Discount rate	2.66%

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The discount rate was based on the 20 Year Bond GO Index.

Mortality rates were based on Pub-2010 General and Safety Amount-Weighted Mortality Tables of Employees and Healthy Retirees. And Contingent Survivors, male and female rates, generational projection from 2010 using Scale MP-2019.

Changes in the total OPEB liability are as follows:

	Total
Total OPEB Liability - Beginning of Year	$ 1,883,119
Service cost	138,876
Interest on total OPEB liabiity	83,954
Effect of plan changes	-
Effect of economic/demographic gains or losses	(480,381)
Effect of assumption changes or other inputs	172,447
Benefit payments	(27,321)
Total OPEB Liability - End of Year	$ 1,770,694

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using the discount rate that is one percentage point lower (1.66%) or one percentage point higher (3.66%) than the current discount rate.

	1% Decrease 1.66%	Discount Rate 2.66%	1% Increase 3.66%
Total OPEB Liability	$ 1,994,009	$ 1,770,694	$ 1,577,377

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current cost trend rate.

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	$ 1,517,253	$ 1,770,694	$ 2,083,912

For the year ended December 31, 2019, the City recognized OPEB expense of $180,618.

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Deferred Inflows of Resources

At December 31, 2019, the City reported deferred outflows and inflows related to OPEB from the following sources:

	Deferred Outflow of Resources	Deferred Inflows of Resources
Changes of assumptions	$ 155,202	$ (95,121)
Differences between expected and actual results	-	(432,343)
	$ 155,202	$ (527,464)

Amount reported as deferred outflows and inflows of resources will be recognized in OPEB expense as follows:

Year Ended December 31,	
2020	$ (42,212)
2021	(42,212)
2022	(42,212)
2023	(42,212)
2024	(42,212)
Thereafter	(161,202)
	$ (372,262)

Summary of financial reporting of the City's OPEB plan:

	Governmental Activities	Business-type Activities	Total
Net OPEB liability	$ 1,459,653	$ 311,041	$ 1,770,694
OPEB related deferred outflows	127,939	27,263	155,202
OPEB related deferred inflows	(434,809)	(92,655)	(527,464)

10 - Risk Management

The City is exposed to various risks of loss from torts' theft of, damage to or destruction of assets; errors and omissions; business interruption; employee injuries and health matters; and natural disasters. Commercial insurance coverage is purchased for claims arising from these matters. There have been no reductions in insurance converge from the prior year. Settlements have not exceeded insurance coverage for each of the last three years.

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11 - Commitments and Contingencies

Branson Landing Master Lease

The City as landlord has entered into a Branson Landing lease with HCW Development Company, LLC as the tenant. The lease requires the City to pay 50% or up to $310,000 of the annual actual costs associated with the maintenance, upkeep and operations of the Main Fountain and the Town Square Fountain. The City will pay for the actual On-Site Public Improvements expense excluding those associated with the fountains listed above, up to $115,000 per calendar year. Beginning in the calendar year of the fifth anniversary of the lease commencement date (FY2010) and for each year thereafter the maximum fountain and maintenance contribution shall be recalculated by multiplying the maximum contributions by a fraction, the numerator being the Consumer Price Index (CPI) for the month of January for the current year, and the denominator being the CPI for the month of January for the prior year. For the year ended December 31, 2019, the City paid $455,000 under this lease agreement.

Capital Projects

Commitments have been made for future expenditures related to the City's Five Year Capital Improvement program. At December 31, 2019, the City had approximately $500,000 in outstanding construction commitments.

Convention Center Operating Agreement

The City and convention center management has an agreement with SMG, a Pennsylvania general partnership with headquarters in West Conshohocken, PA. For the year ended December 31, 2019, the city paid to SMG $141,612 under this new management agreement.

Airport Pay for Performance Agreement

The City has entered into a Pay for Performance Agreement and a related Supplemental Agreement to the Pay for Performance Agreement, collectively, (the Agreement) with a private developer and the Branson, Missouri Regional Airport Transportation Development District (TDD). Under the Agreement, the City will pay a per passenger fee based on qualifying passenger arrivals on a semi-annual basis to the TDD. In no event shall the City's payment obligation under the Agreement exceed $2,000,000 on an annual basis. Total fees under the Agreement for 2019 were $128,915. In addition, any obligations under this Agreement are subject to annual appropriation by the Board of Aldermen.

Tri-Lakes Biosolids Coalition - Jointly Governed Organization

The City has entered into a Cooperation Agreement with Taney County and Cities located in Stone and Taney Counties to form the Tri-lakes Biosolids Coalition (Coalition). Under this agreement, the City will utilize the regional biosolids dewatering and drying facility to provide a long-term solution for the processing and handling of wastewater sludge generated form the City's wastewater treatment facilities. The City of Branson has contracted to operate the regional biosolids dewatering and drying facilities and to provide management, administrative and maintenance services. The Coalition's board is composed of one member from the governing board of each of the municipalities. The City paid $392,188 for processing and handling of wastewater sludge for the year ended December 31, 2019.

The City has a separate lease agreement with Taney County to lease property for the Tri-lakes Biosolids coalition facility. The County will lease property and an existing building at the Cooper Creek Wastewater Plant and also construct an addition to the existing building which after being combined will house the Tri-Lakes Biosolids Dewatering and Drying Facility. The City of Branson contributed $250,000 to upgrade the original construction and design of the addition to ensure its conformity to the same architectural style and quality of the existing building.

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Encumbrances

Outstanding encumbrances at December 31, 2018 were as follows: General Fund $207,286, Transportation Sales Tax Fund $29,900, Public Safety Fund $1,574,486, Recreation Fund $1,117, and the Capital Project Fund $317,335.

Litigation

On January 14, 2010, a judgment was issued by the Circuit Court of Taney County - Taney County Circuit Court Case No. 03-CV-787034 regarding the rights to the title of certain real property located in Branson, Missouri. Although the City was not a party to the case at the time the judgment was issued, but a legal description of the land contained in the judgment of that case included certain real property owned by the City. In 2011, the Missouri Southern District Court of Appeals vacated the January 14, 2010 judgment and remanded the case back to the trial court, finding the City to have been a party for purposes of the trial court's January 14, 2010 judgment, and further finding the trial court committed plain error in entering that judgment. On March 31, 2011, a separate, but related, action was filed in the Circuit Court of Taney County, Case No. 11-AF-CC00244 which seeks to quiet title to certain real property south of the real property involved in the first case. In 2013, judgments were entered in favor of the City in both of the above cases. For the most part, these rulings were upheld on appeal. On October 30, 2015, the Southern District Court of Appeals generally upheld the legal findings of the district court in these matters, while deciding that the litigant, Douglas Coverdell, was entitled to argue his adverse possession claims. 11-AF-CC00244 was stayed by the Court of Appeals pending the resolution of the leftover claims in the 03-CV-78704 matter. On December 5, 2019, the Missouri Southern District Court of Appeals affirmed the lower court's rulings in these matters. On May 22, 2020, a joint dismissal by the parties was granted in 11-AF-CC00244-01. (New case number assigned after mandate). No further litigation is pending against the City in this matter.

Branson Meadows TIF Plan

The Developer associated with the Branson Meadows TIF Plan contributed approximately $3.9 million to the project which qualifies under the plan as a reimbursable project cost. Any potential reimbursements to the Developer from available TIF revenues are subordinate to the related bond debt service requirements and any cumulative shortfalls covered by the City. The City does not believe that there will be sufficient revenues generated by the TIF Plan to retire this obligation. Accordingly, the City has not recorded an obligation.

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12 - Interfund Activity

Interfund transfers for the year ended December 31, 2019, consisted of the following:

	Transfers From						
Transfers to	General	Tourism Tax	Transportation Sales Tax	Public Safety	Tax Increment Financing	Business-type Water and Sewer	Total
Governmental :							
General	$ -	$ 263,277	$ -	$ -	-	$ -	$ 263,277
Capital projects	524,574	19,597	306,524	110,142	-	-	960,837
Tax Increment Financing	-	-	-	-		-	-
Transportation Sales Tax	-	-	-	-	-	23,099	23,099
Public Safety	7,697,649	-	-	-	-	-	7,697,649
Other Governmental	68,113	553,037	1,152,887	-	646,302	-	2,420,339
Business-type:							
Water and Sewer	-	658,857	-	-	-	-	658,857
Total	$ 8,290,336	$ 1,494,768	$ 1,459,411	$ 110,142	$ 646,302	$ 23,099	$ 12,024,058

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due including the waterfall provision discussed in Note 7, (3) use unrestricted revenues collected in the general fund finance various programs accounted for in other funds in accordance with budgetary authorizations, (4) to fund capital and repair and maintenance needs including treatment plan expansion in the Water and Sewer Fund.

Interfund receivable and payable balances at December 31, 2019 were as follows:

	Interfund Payable					
Interfund Receivable	General	Tourism Tax	Tax Increment Financing	Transportation Sales Tax	Internal Service	Total
General	$ -	$ 70,486	$ 78	$ -	$ 120,381	$ 190,945
Other governmental	27,166	-		-	-	27,166
Tax Increment Financing	457,507	99,091	-	228,753	-	785,351
	$ 484,673	$ 169,577	$ 78	$ 228,753	$ 120,381	$ 1,003,462

The interfund payable due to the General Fund represents timing differences of when amounts are paid and reimbursed for current operating costs and for deficit pooled cash balances.

The Tourism Fund loaned the General Fund $1,000,000 to purchase a military statue, recorded as an advance receivable and payable in the respective funds. The interfund-loan is to be repaid in 10 annual payments, including 1% interest, commencing July 1, 2016. At December 31, 2019, the amount is $611,898.

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13 - Subsequent Events

Management has evaluated subsequent events through October 21, 2020 the date the financial statements were available to be issued.

On March 11, 2020, the World Health Organization declared the COVID-19 virus outbreak a world-wide pandemic. Due to the COVID-19 pandemic, businesses within the City and the entire State of Missouri were subject to a stay at home order. COVID-19 has negatively impacted the City's economy. Due to several rapidly changing variables related to the COVID-19 pandemic, the potential impact on the City's future operations, financial condition, results of operations, and liquidity cannot be reasonably estimated at this time.

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Required Supplementary Information

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REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by GASB but are not considered a part of the basic financial statements.

Such information includes:

- Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund
- Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Tourism Fund
- Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Transportation Sales Tax Fund
- Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Public Safety Sales Tax Fund
- Schedule of Changes in Net Pension Liability and Related Ratios
- Schedule of Contributions
- Schedules of Funding Progress – Other Post-Employment Benefits

Budgeting

Missouri statutes require that all political subdivisions of the State prepare an annual budget. Governmental funds required to have legally adopted annual budgets are the general fund, the special revenue funds, capital project fund, and debt service funds. Annual budgets for all governmental funds are adopted using the modified accrual basis of accounting, modified further by the encumbrance method of accounting.

The appropriated budget is prepared by fund, function, and department. State statutes set the legal level of budgetary control at the fund level (i.e., the level at which expenditures may not legally exceed appropriations). Management's level of budgetary control is at the departmental level. The City has elected to pursue a policy of requiring approval of the Board of Aldermen on major purchases exceeding $15,000.

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditures of funds are recorded in order to reserve that portion of the applicable appropriation, is utilized in the governmental funds financial statements. Encumbrances are reported as restricted, committed or assigned fund balance because they do not constitute expenditures or liabilities.

In connection with the implementation of GASB 54, the Convention Center Fund, Recreation Fund (combined funds) are reported in the General Fund as these separate fund activities do not qualify for reporting as special revenue funds. A reconciliation to Statement of Revenues, Expenditures and Changes in Fund Balances-Governmental Funds is as follows:

Change in General Fund balance-budget basis	$	441,651
Change in fund balance from combined funds-budget basis		332,014
Total reconciled change in fund balance-budget basis		773,665
Adjustments-encumbrances beginning of year		(32,108)
Adjustments-encumbrances end of year		208,403
Total reconciled change in fund balance-GAAP basis	$	949,960
Fund balance General Fund beginning of year -budget basis	$	5,461,452
Total reconciled change in fund balance-budget basis		773,665
Fund balance beginning of year from combined funds-budget basis		1,056,535
Total reconciled fund balance, beginning of year-budget basis		7,291,652
Adjustments-encumbrances end of year		208,403
Fund balance -end of year-GAAP basis	$	7,500,055

Draft

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Adjustments-encumbrances end of year		208,403
Fund balance -end of year-GAAP basis	$	7,500,055

Draft

CITY OF BRANSON, MISSOURI
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - General Fund
For the year ended December 31, 2019

	Original Budget	Final Amended Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (negative)
Revenues:				
Taxes	$ 13,420,254	$ 13,420,255	$ 13,074,265	$ (345,990)
Licenses and permits:	804,730	804,730	1,219,694	414,964
City court fines	-	-	183,145	183,145
Lease and rent	1,543,388	1,543,388	1,559,308	15,920
Charges for services	1,421,321	1,421,321	1,347,967	(73,354)
Intergovernmental	-	-	6,356	6,356
Interest Income	235,000	235,000	608,525	373,525
Miscellaneous	196,946	196,946	129,812	(67,134)
Total revenues	17,621,639	17,621,640	18,129,072	507,432
Expenditures:				
General government:				
Mayor and Board	147,715	147,715	114,779	32,936
City Administration	568,065	568,065	565,241	2,824
Human Resources	595,894	595,894	547,452	48,442
Administrative Services	3,661,556	3,661,556	3,467,470	194,086
Finance	1,041,201	1,041,201	1,023,811	17,390
Legal	434,561	434,561	334,505	100,056
Total general government	6,448,992	6,448,992	6,053,258	395,734
Public works	795,425	795,425	728,980	66,445
Engineering	880,645	880,645	715,900	164,745
Community Development	995,305	1,024,048	855,725	168,323
Debt service	269,065	269,065	113,274	155,791
Total expenditures	9,389,432	9,418,175	8,467,137	951,038
Excess of revenues over (under) expenditures	8,232,207	8,203,465	9,661,935	1,458,470
Other Financing Sources (Uses):				
Sale of assets	-	-	83,953	83,953
Transfers in	346,540	346,540	322,397	(24,143)
Transfers (out)	(9,600,604)	(9,600,604)	(9,626,634)	(26,030)
Total other financing sources (uses)	(9,254,064)	(9,254,064)	(9,220,284)	33,780
Change in fund balances	$ (1,021,857)	$ (1,050,599)	441,651	$ 1,492,250
Fund balance, beginning of year - budget basis			5,461,452	
Fund balance - end of year - budget basis			5,903,103	
Adjustments:				
Encumbrances			207,286	
Fund balance - end of year - GAAP basis			$ 6,110,389	
Net change in fund balance - budget basis			$ 441,651	
Adjustments:				
Encumbrances - beginning of year			(32,108)	
Encumbrances - end of year			207,286	
Net change in fund balance - GAAP basis			$ 616,829	

Draft

CITY OF BRANSON, MISSOURI
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Tourism Tax Fund
For the year ended December 31, 2019

	Original Budget	Final Amended Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (negative
Revenues:				
Taxes	$ 12,674,298	$ 12,674,298	$ 11,930,091	$ (744,207)
Miscellaneous	187,104	187,104	187,104	-
Interest Income	60,000	60,000	187,707	127,707
Total revenues	12,921,402	12,921,402	12,304,902	(616,500)
Expenditures:				
Tourism	3,684,541	3,813,456	3,671,002	142,454
Debt service:				
Principal	4,365,000	4,365,000	4,365,000	-
Interest and fiscal charges	692,011	692,011	682,760	9,251
Total expenditures	8,741,552	8,870,467	8,718,762	151,705
Excess of revenues over (under) expenditures	4,179,850	4,050,935	3,586,140	(464,795)
Other financing sources (uses):				
Transfers (out)	(2,301,577)	(2,301,577)	(1,494,768)	806,809
Total other financing sources (uses)	(2,301,577)	(2,301,577)	(1,494,768)	806,809
Change in fund balances	$ 1,878,273	$ 1,749,358	2,091,372	$ 342,014
Fund balance, beginning of year			12,374,986	
Fund balance - end of year - budget basis			$ 14,466,358	

Draft

CITY OF BRANSON, MISSOURI
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Transportation Sales Tax Fund
For the year ended December 31, 2019

	Original Budget	Final Amended Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (negative)
Revenues:				
Taxes	$ 5,144,281	$ 5,144,281	$ 5,490,373	$ 346,092
Intergovernmental	-	-	1,703	1,703
Interest Income	-	-	14,982	14,982
Miscellaneous	-	-	1,731	1,731
Total revenues	5,144,281	5,144,281	5,508,789	364,508
Expenditures:				
Public works	4,398,281	4,531,348	3,747,997	783,351
Total expenditures	4,398,281	4,531,348	3,747,997	783,351
Excess of revenues over expenditures	746,000	612,933	1,760,792	1,147,859
Transfer In	50,000	50,000	23,099	(26,901)
Transfers (out)	(1,251,000)	(1,251,000)	(1,459,411)	(208,411)
Total other financing sources (uses)	(1,201,000)	(1,201,000)	(1,436,312)	(235,312)
Change in fund balances	$ (455,000)	$ (588,067)	324,480	$ 912,547
Fund balance, beginning of year			1,979,977	
Fund balance - end of year - budget basis			2,304,457	
Adjustments:				
Encumbrances			29,900	
Fund balance - end of year - GAAP basis			$ 2,334,357	
Net change in fund balance - budget basis			$ 324,480	
Adjustments:				
Encumbrances - beginning of year			(124,475)	
Encumbrances - end of year			29,900	
Net change in fund balance - GAAP basis			$ 229,905	

Draft

CITY OF BRANSON, MISSOURI
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Public Safety Fund
For the year ended December 31, 2019

	Original Budget	Final Amended Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (negative)
Revenues:				
Taxes	$ 5,979,527	$ 5,979,527	$ 5,800,033	$ (179,494)
Licenses and Permits	34,371	34,371	29,293	(5,078)
Intergovermental	526,826	526,826	133,661	(393,165)
Interest Income	9,000	9,000	79,270	70,270
Miscellaneous	512	512	43,551	43,039
Total revenues	6,550,236	6,550,236	6,085,808	(464,428)
Expenditures:				
Public safety	11,017,245	11,190,153	11,319,226	(129,073)
Capital Outlay	125,000	125,000	75,636	49,364
Debt Service	1,469,840	1,469,840	125,896	1,343,944
Total expenditures	12,612,085	12,784,993	11,520,758	1,264,235
Excess of revenues over (under) expenditures	(6,061,849)	(6,234,757)	(5,434,950)	799,807
Other financing sources (uses):				
Sale of assets	-	-	13,352	13,352
Transfers in	7,647,777	7,697,649	7,697,649	-
Transfers (out)	-	-	(110,142)	(110,142)
Total other financing sources (uses)	7,647,777	7,697,649	7,600,859	(96,790)
Change in fund balances	$ 1,585,928	$ 1,462,892	2,165,909	$ 703,017
Fund balance, beginning of year			1,774,666	
Fund balance - end of year - budget basis			3,940,575	
Adjustments:				
Encumbrances			1,574,486	
Fund balance - end of year - GAAP basis			$ 5,515,061	
Net change in fund balance - budget basis			$ 2,165,909	
Adjustments:				
Encumbrances - beginning of year			(1,876,947)	
Encumbrances - end of year			1,574,486	
Net change in fund balance - GAAP basis			$ 1,863,448	

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CITY OF BRANSON, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

Schedule of Changes in Net Pension Liability and Related Ratios*

Fiscal year ending December 31,	**2019**	**2018**	**2017**	**2016**	**2015**
Total Pension Liability					
Service Cost	$ 1,608,559	$ 1,525,600	$ 1,417,413	$ 1,352,747	$ 1,347,957
Interest on the Total Pension Liability	3,642,959	3,358,620	3,102,353	2,827,004	2,661,466
Difference between expected and actual experience	641,372	676,175	455,911	(479,297)	(461,358)
Assumption Changes	-	-	-	1,376,648	-
Benefit Payments	(1,658,507)	(1,699,265)	(1,295,988)	(1,325,410)	(1,210,854)
Net Change in Total Pension Liability	4,234,383	3,861,130	3,679,689	3,751,692	2,337,211
Total Pension Liability beginning	50,272,244	46,411,114	42,731,425	38,979,733	36,642,522
Total Pension Liability ending	$ 54,506,627	$ 50,272,244	$ 46,411,114	$ 42,731,425	$ 38,979,733
Plan Fiduciary Net Position					
Contributions-employer	$ 1,678,457	$ 1,570,838	$ 1,451,423	$ 1,391,471	$ 1,387,590
Contributions-employee	507,070	479,272	456,371	430,515	401,034
Pension Plan Net Investment income	3,214,204	5,629,289	4,611,656	(56,853)	721,022
Benefit Payments	(1,658,507)	(1,699,265)	(1,295,988)	(1,325,410)	(1,210,854)
Pension Plan Administrative expense	(51,329)	(35,259)	(34,560)	(32,222)	(34,206)
Other	(269,230)	66,727	18,678	77,322	234,691
Net Change in Plan Fiduciary Net Position	3,420,665	6,011,602	5,207,580	484,823	1,499,277
Plan Fiduciary Net Position beginning	49,791,645	43,780,043	38,572,463	38,087,640	36,588,363
Plan Fiduciary Net Position ending	$ 53,212,310	$ 49,791,645	$ 43,780,043	$ 38,572,463	$ 38,087,640
Employer Net Pension Liability	$ 1,294,317	$ 480,599	$ 2,631,071	$ 4,158,962	$ 892,093
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	97.63%	99.04%	94.33%	90.27%	97.71%
**Covered Payroll ** **	$ 12,372,149	$ 11,493,657	$ 11,094,683	$ 10,044,006	$ 9,931,048
Employer's Net Pension Liability as a percentage of covered employee payroll	10.46%	4.18%	23.71%	41.41%	8.98%

Notes to schedule:

* GASB 68 requires presentation of ten years. As of December 31, 2019, only five years of information is available

** Covered payroll is measured as of the measurement date ending 6/30

Draft

CITY OF BRANSON, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Actuarially determined contribution	$1,755,846	$1,593,229	$1,556,515	$1,322,437	$1,387,947	$1,484,882	$1,486,822	$1,415,810	$1,344,555	$1,015,825
Contributions in relation to the actuarially determined contribution	1,755,846	1,593,229	1,556,515	1,322,437	1,377,017	1,456,538	1,368,240	1,269,236	1,199,751	955,321
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ 10,930	$ 28,344	$ 118,582	$ 146,574	$ 144,804	$ 60,504
Covered payroll	$13,068,062	$12,202,879	$11,772,556	$10,623,124	$10,207,057	$10,295,108	$9,802,448	$9,762,376	$9,812,494	$9,148,437
Contributions as a percentage of covered-employee payroll	13.44%	13.06%	13.22%	12.45%	13.49%	14.15%	13.96%	13.00%	12.23%	10.44%

* Covered payroll is presented as of the City's fiscal year end 12/31

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Notes to Schedule of Contributions

Valuation Date	February 28, 2019
Notes:	The roll-forward of the total pension liability from February 28, 2019 to to June 30, 2019 reflects expected service cost and interest reduced by actual benefit payments.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal and Modified Terminal Funding
Amortization method	A level percentage of payroll amortization method is used to amortize the UAAL over a closed period of years. If the UAAL (excluding the UAAL associated with benefit changes) is negative, then this amount is amortized over the greater of (i) the remaining initial amortization period or (ii) 15 years.
Remaining amortization period	Multiple bases from 10 to 19 years
Asset valuation method	5-year smoothed market; 20% corridor
Inflation assumption	3.25% wage inflation; 2.5% price inflation
Salary increases	3.25% to 6.55% including wage inflation
Investment rate of return	7.25%, net of investment expense
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	The healthy retiree mortality tables, for post-retirement mortality, were the RP-2014 Healthy Annuitant mortality table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were the RP-2014 disabled mortality table for males and females. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females. Both the post-retirement and pre-retirement tables were adjusted for mortality improvement back to the observation period base year of 2006. The base year for males was then established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables.

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CITY OF BRANSON, MISSOURI

Schedule of Changes in the City's Total OPEB Liability and Related Ratios
Last Ten Fiscal Years*

Total OPEB Liability	2019	2018
Service cost	$ 138,876	$ 148,301
Interest	83,954	71,387
Changes of assumptions	172,447	(117,959)
Effect of economic/demographic gains or losses	(480,381)	-
Benefit payments	(27,321)	(62,434)
Net change in total OPEB liability	(112,425)	39,295
Total OPEB liability - beginning	1,883,119	1,843,824
Total OPEB liability - ending	$ 1,770,694	$ 1,883,119
Covered payroll	$ 14,176,000	$ 12,117,565
Total OPEB liability as a percentage of covered payroll	12.49%	15.54%

* - Data became available with the inception of GASB 75 during fiscal year 2018, therefore 10 years of data is unavailable.

Note: No assets are accumulated in a trust to pay related benefits for this plan.

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Other Supplementary Information Combining and Individual Fund Statements and Schedules

Draft

CITY OF BRANSON, MISSOURI
Combining Balance Sheet - General Fund
December 31, 2019

	General	Convention Center	Recreation	Total
Assets				
Cash and investments	$ 6,682,023	$ 833,954	$ 838,806	**$ 8,354,783**
Receivables, net:				
Taxes	2,225,493	-	-	**2,225,493**
Leases	215,111	-	-	**215,111**
Other	117,414	66,690	400	**184,504**
Due from other funds	120,459	70,486	-	**190,945**
Prepaids and inventories	147,971	96,755	-	**244,726**
Total assets	$ 9,508,471	$ 1,067,885	$ 839,206	**$ 11,415,562**
Liabilities				
Accounts payable	$ 292,780	$ 396,369	$ 85,428	**$ 774,577**
Accrued liabilities	418,115	-	35,628	**453,743**
Deposits	136,155	-	-	**136,155**
Due to other funds	484,673	-	-	**484,673**
Advance payable	611,898	-	-	**611,898**
Total liabilities	1,943,621	396,369	121,056	**2,461,046**
Deferred inflows of resources				
Property tax related deferred inflows	1,454,461	-	-	**1,454,461**
Fund Balances				
Nonspendable:				
Prepaids and inventory	147,971	96,755	-	**244,726**
Unassigned	5,962,418	574,761	718,150	**7,255,329**
Total fund balances	6,110,389	671,516	718,150	**7,500,055**
Total liabilities, deferred inflows, and fund balances	$ 9,508,471	$ 1,067,885	$ 839,206	**$ 11,415,562**

Draft

CITY OF BRANSON, MISSOURI
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - General Fund
For the year ended December 31, 2019

	General	Convention Center	Recreation	Eliminations	Total
Revenues:					
Taxes	$ 13,074,265	$ -	$ 75,827	$ -	**$ 13,150,092**
Licenses and permits	1,219,694	-	15,456	-	**1,235,150**
Court fines	183,145	-	-	-	**183,145**
Lease and rent	1,559,308	-	-	-	**1,559,308**
Charges for services	1,347,967	5,040,792	1,760,194	-	**8,148,953**
Intergovernmental	6,356	-	-	-	**6,356**
Interest income	608,525	-	-	-	**608,525**
Miscellaneous	129,812	-	98,314	-	**228,126**
Total revenues	18,129,072	5,040,792	1,949,791	-	**25,119,655**
Expenditures:					
Current:					
General government	5,893,969	-	-	-	**5,893,969**
Public works	731,080	-	-	-	**731,080**
Engineering	715,900	-	-	-	**715,900**
Community development	837,736	-	-	-	**837,736**
Culture and recreation	-	-	2,629,916	-	**2,629,916**
Convention center	-	5,304,714	-	-	**5,304,714**
Debt service:					
Principal retirement	67,299	-	-	-	**67,299**
Interest and fiscal charges	45,975	-	-	-	**45,975**
Total expenditures	8,291,959	5,304,714	2,629,916	-	**16,226,589**
Excess of revenues over (under) expenditures	9,837,113	(263,922)	(680,125)	-	**8,893,066**
Other financing sources (uses):					
Sale of assets	83,953	-	-	-	**83,953**
Transfers in	322,397	386,737	890,441	(1,336,298)	**263,277**
Transfers (out)	(9,626,634)	-	-	1,336,298	**(8,290,336)**
Total other financing sources (uses)	(9,220,284)	386,737	890,441	-	**(7,943,106)**
Net change in fund balances	616,829	122,815	210,316	-	**949,960**
Fund balances - beginning of year	5,493,560	548,701	507,834	-	**6,550,095**
Fund balances - end of year	$ 6,110,389	$ 671,516	$ 718,150	$ -	**$ 7,500,055**

Draft

CITY OF BRANSON, MISSOURI
Combining Balance Sheet - Non-Major Governmental Funds
December 31, 2019

Assets	Debt Service	Perpetual Care	**Total Other Governmental Funds**
Cash and investments			
Receivables, net:	$ 2,262,351	$ 5,210	**$ 2,267,561**
Taxes	452	-	**452**
Due from other funds	27,166	-	**27,166**
Restricted Investments	316	-	**316**
Total assets	$ 2,290,285	$ 5,210	**$ 2,295,495**
Fund Balances			
Nonspendable:			
Perpetual care	-	5,210	**5,210**
Restricted for:			
Debt Service	2,290,285	-	**2,290,285**
Total fund balances	2,290,285	5,210	**2,295,495**
Total liabilities and fund balance	$ 2,290,285	$ 5,210	**$ 2,295,495**

Draft

CITY OF BRANSON, MISSOURI
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Governmental Funds
For the year ended December 31, 2019

	Debt Service	Perpetual Care	**Total Other Governmental Funds**
Revenues:			
Taxes	$ 180,685	$ -	**$ 180,685**
Interest income	1,554	-	**1,554**
Total revenues	182,239	-	**182,239**
Expenditures:			
Debt service:			
Principal retirement	1,630,000	-	**1,630,000**
Interest and fiscal charges	1,303,131	-	**1,303,131**
Total expenditures	2,933,131	-	**2,933,131**
Excess of revenues over (under) expenditures	(2,750,892)	-	**(2,750,892)**
Other financing sources (uses):			
Transfers in	2,420,339	-	**2,420,339**
Total other financing sources (uses)	2,420,339	-	**2,420,339**
Net change in fund balances	(330,553)	-	**(330,553)**
Fund balances - beginning of year	2,620,838	5,210	**2,626,048**
Fund balances - end of year	$ 2,290,285	$ 5,210	**$ 2,295,495**

Draft

City of Branson, Missouri
Combining Balance Sheet
Tax Increment Financing Commission
December 31, 2019

	Branson Landing	Branson Hills	**Total**
Assets			
Cash and investments	$ 1,489,989	$ 635,118	**$ 2,125,107**
Receivables:			
Intergovernmental	1,253,690	723,950	**1,977,640**
Due from other funds	499,002	286,349	**785,351**
Restricted cash and investments	12,409,563	6,686,800	**19,096,363**
Total assets	$ 15,652,244	$ 8,332,217	**$ 23,984,461**
Liabilities			
Liabilities:			
Accounts payable	$ 7,400	$ -	**$ 7,400**
Due to other funds	-	78	**78**
Total liabilities	7,400	78	7,478
Deferred inflows of resources			
Property tax related deferred inflows	587,716	82,493	**670,209**
Fund balances:			
Restricted for debt service	15,057,128	8,249,646	**23,306,774**
Total fund balances	15,057,128	8,249,646	**23,306,774**
Total deferred inflows, and fund balances	$ 15,652,244	$ 8,332,217	**$ 23,984,461**

Draft

City of Branson, Missouri
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -
Tax Increment Financing Commission
For the year ended December 31, 2019

	Branson Landing	Branson Hills	**Total**
Revenues:			
Taxes	$ 3,087,039	$ 1,556,368	**$ 4,643,407**
Tax increment financing	6,504,972	4,386,375	**10,891,347**
Lease revenues	455,000	-	**455,000**
Interest	501,907	159,013	**660,920**
Total revenues	10,548,918	6,101,756	**16,650,674**
Expenditures			
Debt service:			
Principal	4,915,000	3,450,000	**8,365,000**
Interest	4,565,950	2,547,282	**7,113,232**
Total expenditures	9,480,950	5,997,282	**15,478,232**
Excess of revenues over (under) expenditures	1,067,968	104,474	**1,172,442**
Other financing sources (uses):			
Transfers out	(646,302)	-	**(646,302)**
Total other financing sources (uses)	(646,302)	-	**(646,302)**
Net change in fund balances	421,666	104,474	**526,140**
Fund balances - beginning of year	14,635,462	8,145,172	**22,780,634**
Fund balances - end of year	$ 15,057,128	$ 8,249,646	**$ 23,306,774**

Draft

CITY OF BRANSON, MISSOURI
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Convention Center Fund
For the year ended December 31, 2019

	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (negative)
Revenues:			
Charges for services	$ 4,879,202	$ 5,040,792	$ 161,590
Total revenues	4,879,202	5,040,792	161,590
Expenditures:			
Convention center	5,144,176	5,304,714	(160,538)
Total expenditures	5,144,176	5,304,714	(160,538)
Excess of revenues over (under) expenditures	(264,974)	(263,922)	1,052
Other financing sources (uses):			
Transfers in	-	386,737	386,737
Total other financing sources (uses)	-	386,737	386,737
Change in fund balances	$ (264,974)	122,815	$ 387,789
Fund balances, beginning of year		548,701	
Fund balances, end of year		$ 671,516	

Draft

CITY OF BRANSON, MISSOURI
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Recreation Fund
For the year ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	$ 70,000	$ 75,827	$ 5,827
Licenses and permits	14,500	15,456	956
Charges for services	1,624,246	1,760,194	135,948
Miscellaneous	69,500	98,314	28,814
Total revenues	1,778,246	1,949,791	171,545
Expenditures:			
Culture and recreation	2,668,687	2,631,033	37,654
Excess of revenues over (under) expenditures	(890,441)	(681,242)	209,199
Other financing sources (uses):			
Transfers in	890,441	890,441	-
Total other financing sources (uses)	890,441	890,441	-
Change in fund balances	$ -	209,199	$ 209,199
Fund balance, beginning of year		507,834	
Fund balance - end of year - budget basis		717,033	
Adjustments:			
Encumbrances		1,117	
Fund balance, end of year		$ 718,150	
Net change in fund balance - budget basis		$ 209,199	
Adjustments:			
Encumbrances - beginning of year		-	
Encumbrances - end of year		1,117	
Net change in fund balance - GAAP basis		$ 210,316	

Draft

CITY OF BRANSON, MISSOURI
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Debt Service Fund
For the year ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 175,412	$ 180,685	$ 5,273
Interest income	55,000	1,554	(53,446)
Total revenues	230,412	182,239	(48,173)
Expenditures:			
Debt Service:			
Principal	1,630,000	1,630,000	-
Interest	1,303,131	1,303,131	-
Total expenditures	2,933,131	2,933,131	-
Excess of revenues over (under) expenditures	(2,702,719)	(2,750,892)	(48,173)
Other Financing Sources (Uses)			
Transfers in	2,401,430	2,420,339	18,909
Total other financing sources (uses)	2,401,430	2,420,339	18,909
Change in fund balances	$ (301,289)	(330,553)	$ (29,264)
Fund balance, beginning of year		2,620,838	
Fund balance, end of year		$ 2,290,285	

Draft

CITY OF BRANSON, MISSOURI
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Capital Projects Fund
For the year ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Miscellaneous	$ -	$ -	$ -
Total revenues	-	-	-
Expenditures:			
Capital outlay	$ 898,514	$ 729,962	$ 168,552
Total expenditures	898,514	729,962	168,552
Excess of revenues over (under) expenditures	(898,514)	(729,962)	168,552
Other financing sources (uses):			
Transfers in	898,514	960,837	62,323
Total other financing sources (uses)	898,514	960,837	62,323
Change in fund balances	$ -	230,875	$ 230,875
Fund balance, beginning of year		921,824	
Fund balance - end of year		$ 1,152,699	
Adjustments:			
Encumbrances		(47,410)	
Fund balance - end of year - GAAP basis		$ 1,105,289	
Net change in fund balance - budget basis		$ 230,875	
Adjustments:			
Encumbrances - beginning of year		(364,745)	
Encumbrances - end of year		317,335	
Net change in fund balance - GAAP basis		$ 183,465	

Draft

CITY OF BRANSON, MISSOURI
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Branson Landing TIF Project
For the year ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	$ 299,979	$ 3,087,039	$ 2,787,060
Tax increment financing	6,194,745	6,504,972	310,227
Lease revenues	455,000	455,000	-
Investment income	395,000	501,907	106,907
Total revenues	7,344,724	10,548,918	3,204,194
Expenditures:			
Debt Service:			
Principal	4,915,000	4,915,000	-
Interest	4,564,400	4,565,950	(1,550)
Finance	3,000	-	3,000
Total expenditures	9,482,400	9,480,950	1,450
Excess of revenues over (under) expenditures	(2,137,676)	1,067,968	3,205,644
Other Financing Sources (Uses)			
Transfers out	(646,302)	(646,302)	-
Total other financing sources (uses)	(646,302)	(646,302)	-
Change in fund balances	$ (2,783,978)	421,666	$ 3,205,644
Fund balance, beginning of year		14,635,462	
Fund balance, end of year		$ 15,057,128	

Draft

CITY OF BRANSON, MISSOURI
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Branson Hills TIF Project
For the year ended December 31, 2019

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	$ 1,482,913	$ 1,556,368	$ 73,455
Tax increment financing	4,192,184	4,386,375	194,191
Interest	55,000	159,013	104,013
Total revenues	5,730,097	6,101,756	371,659
Expenditures:			
Debt Service:			
Principal	3,450,000	3,450,000	-
Interest	2,579,413	2,547,282	32,131
Total expenditures	6,029,413	5,997,282	32,131
Change in fund balances	$ (299,316)	104,474	$ 403,790
Fund balance, beginning of year		8,145,172	
Fund balance, end of year		$ 8,249,646	

Draft

CITY OF BRANSON, MISSOURI

Statement of Changes in Assets and Liabilities -
Agency Fund
For the year ended December 31, 2019

Landscape Trust Fund	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Assets				
Cash and cash investments	$ 862,742	$ 16,670	$ (9,480)	$ 888,892
Liabilities				
Due to others	$ 862,742	$ 16,670	$ (9,480)	$ 888,892

Draft

City of Branson, Missouri
Balance Sheet
Component Unit
December 31, 2019

76 Entertainment Community Improvement District

Assets		
Cash and investments	$	774,129
Intergovernmental receivables		86,642
Total assets	$	860,771
Liabilities		
Liabilities:		
Accounts payable	$	5,040
Total liabilities		5,040
Fund balances:		
Unrestricted		855,731
Total fund balances		855,731
Total liabilities, and fund balances	$	860,771

Draft

City of Branson, Missouri
Schedule of Revenues, Expenditures and Changes in Fund Balance - Component Unit
For the year ended December 31, 2019

76 Entertainment Community Improvement District

Revenues:		
Taxes	$	436,458
Investment income		12,824
Total revenues		449,282
Expenditures:		
General government		265,725
Total expenditures		265,725
Net change in fund balances		183,557
Fund balances - beginning of year		672,174
Fund balances - end of year	$	855,731

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Statistical Section

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STATISTICAL SECTION

This part of the City of Branson's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information indicates about the City's overall financial health.

Contents	Table
Financial Trends	
These tables contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	**1-4**
Revenue Capacity	
These tables contain information to help the reader assess the City's most significant local revenue sources: sales tax, tourism tax. and property tax.	**5-12**
Debt Capacity	
These tables present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	**13-16**
Demographic and Economic Information	
These tables offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	**17-18**
Operating Information	
These tables contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	**19-21**

Sources: Unless otherwise noted, the information in these tables is derived from the comprehensive annual financial reports for the relevant year.

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Table 1

CITY OF BRANSON, MISSOURI
Net Position by Component
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Government activities										
Net Investment in capital assets	$ 129,557,224	$ 126,777,920	$ 123,688,092	$ 14,974,667	$ 15,594,858	$ 20,984,618	$ 31,602,652	$ 35,668,334	$ 46,778,908	$ 52,349,501
Restricted	21,582,752	20,830,167	24,479,925	44,856,588	44,517,308	41,951,381	38,647,161	35,559,852	37,922,848	40,673,221
Unrestricted	9,950,868	5,922,405	2,753,471	(74,660,995)	(70,076,831)	(65,276,634)	(62,286,834)	(62,293,485)	(55,267,420)	(47,813,294)
Total governmental activities net position	$ 161,090,844	$ 153,530,492	$ 150,921,488	$ (14,829,740)	$ (9,964,665)	$ (2,340,635)	$ 7,962,979	$ 8,934,701	$ 29,434,336	$ 45,209,428
Business-type activities										
Net Investment in capital assets	$ 81,930,467	$ 81,599,165	$ 79,235,984	$ 77,211,991	$ 74,602,930	$ 72,229,268	$ 72,789,732	$ 70,899,056	$ 68,555,489	$ 65,055,030
Restricted	3,217,997	2,461,091	120,209	-	-	-	-	-	-	-
Unrestricted	4,435,196	4,765,345	7,205,369	7,380,807	8,476,846	9,659,818	8,029,447	7,088,715	7,938,868	9,093,004
Total business-type activities net position	$ 89,583,660	$ 88,825,601	$ 86,561,562	$ 84,592,798	$ 83,079,776	$ 81,889,086	$ 80,819,179	$ 77,987,771	$ 76,494,357	$ 74,148,034
Primary government										
Net Investment in capital assets	$ 211,487,691	$ 208,377,085	$ 202,924,076	$ 200,078,182	$ 190,341,944	$ 187,382,066	$ 200,687,765	$ 106,567,390	$ 115,334,397	$ 117,404,531
Restricted	24,800,749	23,291,258	24,600,134	44,856,588	44,517,308	41,951,381	38,647,161	35,559,852	37,922,848	40,673,221
Unrestricted (deficit)	14,386,064	10,687,750	9,958,840	(175,171,712)	(161,744,144)	(149,784,996)	(150,552,768)	(55,204,770)	(47,328,552)	(38,720,290)
Total primary government net position	$ 250,674,504	$ 242,356,093	$ 237,483,050	$ 69,763,058	$ 73,115,108	$ 79,548,451	$ 88,782,158	$ 86,922,472	$ 105,928,693	$ 119,357,462

In 2013, the City implemented GASB 61; as a result of this the TIF Commission component unit is now blended with the Governmental activities.

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Table 2

CITY OF BRANSON, MISSOURI
Changes in Net Position
LAST TEN FISCAL YEARS

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Governmental activities:										
General government	$ 6,288,554	$ 6,508,380	$ 7,317,045	$ 7,559,988	$ 7,332,752	$ 6,095,239	$ 6,573,714	$ 7,057,095	$ 6,232,943	$ 7,246,760
Public safety	6,717,714	6,566,479	6,946,404	7,058,754	6,685,683	6,673,594	7,372,503	8,129,672	8,542,237	10,138,123
Public works	9,482,818	14,784,274	9,678,260	8,766,285	8,661,621	9,362,157	7,974,953	16,397,028	8,181,103	7,736,380
Engineering services	658,103	552,491	585,196	603,529	540,389	628,328	673,679	735,943	739,362	748,514
Community development	1,430,800	825,744	1,381,794	824,607	734,863	777,043	919,153	835,081	1,018,182	820,155
Culture and recreation	2,643,310	2,784,808	2,781,959	2,748,371	2,420,135	2,453,437	2,871,391	3,098,794	2,896,901	2,813,981
Convention Center	7,471,163	8,389,119	9,790,922	8,376,158	6,893,851	6,758,400	6,754,370	6,892,726	6,961,319	7,183,726
Tourism	2,248,108	3,634,159	2,282,803	2,716,287	2,516,263	3,249,908	2,401,175	2,979,235	3,410,216	3,671,002
Interest on long-term debt	3,824,038	2,800,553	3,343,781	12,354,440	12,018,310	10,555,017	10,431,870	10,452,754	9,631,194	9,075,431
Total governmental expense	40,764,608	46,846,007	44,108,164	51,008,419	47,803,867	46,553,123	45,972,808	56,578,328	47,613,457	49,434,072
Business-type activities:										
Water & sewer services	8,270,508	9,228,202	9,438,946	10,394,694	10,486,575	11,165,608	11,551,798	11,926,162	12,376,130	12,698,847
Total business-type activities expense	8,270,508	9,228,202	9,438,946	10,394,694	10,486,575	11,165,608	11,551,798	11,926,162	12,376,130	12,698,847
Total primary governmental expense	$ 49,035,116	$ 56,074,209	$ 53,547,110	$ 61,403,113	$ 58,290,442	$ 57,718,731	$ 57,524,606	$ 68,504,490	$ 59,989,587	$ 62,132,919
Program Revenues										
Governmental activities:										
Charges for services:										
General government	$ 2,802,297	$ 2,694,761	$ 3,683,018	$ 2,508,255	$ 2,705,888	$ 2,748,871	$ 2,834,494	$ 4,394,667	$ 3,549,662	$ 3,568,240
Public safety	13,466	152,213	256,570	267,602	390,890	27,908	31,586	64,211	25,375	29,293
Public works	-	-	30,000	4,010	3,516	31,190	13,748	40,397	565,405	1,731
Engineering services	1,616	-	-	-	-	-	-	-	-	-
Community development	162,255	21,730	28,443	472,401	477,072	746,117	832,600	905,978	1,040,419	1,326,687
Culture and recreation	1,519,887	1,337,484	1,341,381	1,413,677	1,496,882	1,579,445	1,879,137	1,664,334	1,646,141	1,939,045
Convention center	4,637,819	4,986,726	6,648,205	5,038,015	3,709,824	4,556,378	4,337,371	4,401,905	4,668,457	5,040,792
Tourism	-	-	-	-	-	-	-	-	-	-
Operating grants & contributions	315,980	1,401,141	452,643	49,729	475,597	25,271	172,387	142,781	252,824	199,551
Capital grants & contributions	251,439	1,420,806	2,671,184	644,664	426,354	198,306	216,062	174,147	5,722,903	-
Total governmental program revenues	$ 9,704,759	$ 12,014,861	$ 15,111,444	$ 10,398,353	$ 9,686,023	$ 9,913,486	$ 10,317,385	$ 11,788,420	$ 17,471,186	$ 12,105,339

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Changes in Net Position, Cont.

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Business-type activities:										
Charges for services - water & sewer	$ 6,077,393	$ 6,991,270	$ 6,972,901	$ 7,100,903	$ 7,268,825	$ 7,376,804	$ 8,109,639	$ 8,536,453	$ 8,790,151	$ 8,670,096
Capital grants & contributions	3,996,655	788,201	119,837	455,753	893,453	401,987	1,267,680	432,346	1,496,257	951,516
Total business-type activities program revenues	10,074,048	7,779,471	7,092,738	7,556,656	8,162,278	7,778,791	9,377,319	8,968,799	10,286,408	9,621,612
Total primary governmental program revenues	$ 19,778,807	$ 19,794,332	$ 22,204,182	$ 17,955,009	$ 17,848,301	$ 17,692,277	$ 19,694,704	$ 20,757,219	$ 27,757,594	$ 21,726,951
Net (expense)revenue										
Governmental activities	$ (31,059,849)	$ (34,831,146)	$ (28,996,720)	$ (40,610,066)	$ (38,117,844)	$ (36,639,637)	$ (35,655,423)	$ (44,789,908)	$ (30,142,271)	$ (37,328,733)
Business-type activities	1,803,540	(1,448,731)	(2,346,208)	(2,838,038)	(2,324,297)	(3,386,817)	(2,174,479)	(2,957,363)	(2,089,722)	(3,077,235)
Total primary governmental net expense	$ (29,256,309)	$ (36,279,877)	$ (31,342,928)	$ (43,448,104)	$ (40,442,141)	$ (40,026,454)	$ (37,829,902)	$ (47,747,271)	$ (32,231,993)	$ (40,405,968)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Property tax	$ 2,560,923	$ 2,648,293	$ 2,553,081	$ 2,649,129	$ 2,548,007	$ 2,656,996	$ 2,705,460	$ 2,732,499	$ 2,770,947	$ 2,763,168
Sales tax	12,321,436	12,478,162	12,459,908	12,696,407	16,402,367	16,896,104	17,662,010	17,185,398	22,682,678	23,809,978
Tourism tax	10,907,769	10,453,937	10,321,084	11,110,923	11,862,618	12,149,089	13,284,968	13,115,362	13,479,554	13,121,811
Other taxes	1,396,916	1,453,969	1,232,656	1,418,674	1,952,282	1,725,996	1,694,796	1,686,608	1,676,491	1,547,417
Intergovernmental Activity taxes	-	-	-	10,263,563	10,123,821	10,543,454	10,889,839	10,422,701	10,363,039	10,891,348
Other	-	-	-	9,297	-	-	8,151	10,130	13,464	43,551
(Loss)/gain on sale of capital assets	104,256	15,047	17,870	29,814	-	-	-	-	-	-
Unrestricted investment earnings	888,518	885,386	681,791	876,763	861,000	1,431,890	791,407	651,932	1,027,840	1,562,310
Insurance recoveries	-	-	-	-	31,780	-	-	-	-	-
Transfers out	(8,061,223)	(664,000)	(55,000)	(852,590)	(798,959)	(1,980,000)	(1,077,594)	(109,654)	(745,811)	(635,758)
Total governmental activities	20,118,595	27,270,794	27,211,390	38,201,980	42,982,916	43,423,529	45,959,037	45,694,976	51,268,202	53,103,825
Business-type activities:										
Unrestricted investment earnings	31,030	23,919	26,422	16,684	12,316	21,381	26,978	16,301	4,953	95,154
Gain of sale of capital assets	-	2,753	747	-	-	-	-	-	-	-
Transfers in	8,061,223	664,000	55,000	852,590	798,959	1,980,000	1,077,594	109,654	745,811	635,758
Total business-type activities	8,092,253	690,672	82,169	869,274	811,275	2,001,381	1,104,572	125,955	750,764	730,912
Total primary government	$ 28,210,848	$ 27,961,466	$ 27,293,559	$ 39,071,254	$ 43,794,191	$ 45,424,910	$ 47,063,609	$ 45,820,931	$ 52,018,966	$ 53,834,737
Change in Net Position										
Governmental activities	$ (10,941,254)	$ (7,560,352)	$ (1,785,330)	$ (2,408,086)	$ 4,865,072	$ 6,783,892	$ 10,303,614	$ 905,068	$ 21,125,931	$ 15,775,092
Business-type activities	9,895,793	(758,059)	(2,264,039)	(1,968,764)	(1,513,022)	(1,385,436)	(1,069,907)	(2,831,408)	(1,338,958)	(2,346,323)
Total primary government	$ (1,045,461)	$ (8,318,411)	$ (4,049,369)	$ (4,376,850)	$ 3,352,050	$ 5,398,456	$ 9,233,707	$ (1,926,340)	$ 19,786,973	$ 13,428,769

In 2013, the City implemented GASB 61; as a result of this the TIF Commission component unit is now blended with the Governmental activities.

Draft

Table 3

City of Branson, Missouri
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Nonspendable	$ 27,612	$ 1,242,963	$ 1,233,132	$ 1,201,990	$ 1,313,165	$ 1,344,852	$ 215,770	$ 214,907	$ 222,947	$ 244,726
Committed	-	45,315	57,280	133,997	133,997	133,997	18,968	-	-	-
Assigned	65,075	130,506	36,896	30,384	30,384	30,384	39,497	-	-	-
Unassigned	5,463,010	6,688,556	5,662,339	4,736,771	4,795,385	5,793,474	6,600,566	6,821,923	6,327,148	7,255,329
	$ 5,555,697	$ 8,107,340	$ 6,989,647	$ 6,103,142	$ 6,272,931	$ 7,302,707	$ 6,874,801	$ 7,036,830	$ 6,550,095	$ 7,500,055
All other governmental funds										
Nonspendable	$ 92,690	$ 4,660	$ 4,910	$ 4,910	$ 4,910	$ 1,005,110	$ 5,110	$ 5,110	$ 5,210	$ 5,210
Restricted	22,597,488	20,825,507	24,475,015	44,851,678	45,549,880	42,384,413	39,949,331	36,919,091	42,822,146	47,300,937
Committed	463,660	-	-	428,847	-	-	904,418	807,880	710,377	611,898
Assigned	3,774,721	3,638,638	3,321,522	1,719,943	2,073,297	672,446	635,867	338,098	921,824	1,105,289
Unassigned (deficit)	-	(898,756)	(857,165)	(477,967)	556,997	-	-	-	-	-
	$ 26,928,559	$ 23,570,049	$ 26,944,282	$ 46,527,411	$ 48,185,084	$ 44,061,969	$ 41,494,726	$ 38,070,179	$ 44,459,557	$ 49,023,334

In 2013, the City implemented GASB 61; as a result of this the TIF Commission component unit is now blended with the Governmental activities.

Draft

Table 4

CITY OF BRANSON, MISSOURI
Changes in Fund Balances of Governmental Funds
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Taxes	$ 27,076,663	$ 27,069,935	$ 26,635,541	$ 31,057,777	$ 32,556,847	$ 33,422,273	$ 35,342,355	$ 34,753,078	$ 40,422,979	$ 41,194,681
Licenses and permits	594,662	630,822	752,465	751,652	952,870	661,590	783,214	852,069	969,735	1,264,443
Court fines	721,396	462,319	424,167	444,825	498,717	395,143	237,417	207,727	169,310	183,145
Charges for services	6,537,071	7,028,189	5,342,403	7,095,138	6,147,508	7,109,600	7,223,801	7,383,873	7,706,307	8,148,953
Lease and rent	1,299,524	1,270,272	1,082,494	1,538,945	1,633,637	1,658,575	1,732,489	1,870,966	1,999,418	2,014,308
Lease termination	-	1,420,806	-	-	-	-	-	-	-	-
Intergovernmental activity	315,981	67,057	1,292,613	10,263,563	10,123,821	10,543,454	10,889,839	10,779,731	10,614,669	11,033,067
Contributions from component unit	-	1,234,122	425,632	49,729						
Investment earnings	888,518	885,386	681,791	876,763	861,000	1,431,890	791,407	651,932	877,979	1,562,310
Miscellaneous and contributions	313,010	353,163	184,270	306,118	1,032,522	553,062	1,031,996	409,041	929,809	460,512
Total revenues	$ 37,746,825	$ 40,422,071	$ 36,821,376	$ 52,384,510	$ 53,806,922	$ 55,775,587	$ 58,032,518	$ 56,908,417	$ 63,690,206	$ 65,861,419
Expenditures										
General government	$ 5,919,194	$ 5,399,751	$ 6,508,377	$ 6,705,697	$ 6,872,357	$ 5,514,797	$ 5,994,443	$ 5,938,293	$ 5,872,744	$ 5,893,969
Public safety	5,980,396	6,452,560	6,917,136	6,837,956	6,638,367	6,822,224	7,236,632	7,715,134	8,373,794	11,621,687
Public works	3,128,528	3,875,368	4,166,290	4,119,375	3,913,635	5,324,229	4,160,826	5,231,650	4,973,336	4,573,652
Engineering	595,835	487,858	516,275	508,776	510,405	571,624	627,763	676,951	689,255	715,900
Community Development	1,359,711	825,744	1,376,767	820,381	732,572	771,982	919,153	830,492	863,078	837,736
Culture and recreation	2,020,121	2,141,406	2,217,011	2,194,652	2,146,143	2,225,512	2,519,170	2,683,548	2,521,760	2,629,916
Convention Center	5,385,970	5,645,608	7,163,096	5,698,650	4,596,620	4,685,516	4,736,154	4,944,870	5,166,315	5,304,714
Tourism	2,479,293	3,897,022	2,282,803	2,946,340	2,516,263	3,249,908	2,401,175	2,979,235	3,397,493	3,671,002
Capital outlay	745,892	6,588,219	372,336	4,619,594	2,267,075	6,843,694	10,341,417	15,705,541	2,124,093	853,008
Debt service:										
Principal	2,927,000	3,062,869	3,978,187	9,463,804	9,263,333	10,925,708	11,370,810	9,981,267	13,548,821	14,548,935
Cost of Issuance	-	691,412	-			425,741	-	-	-	-
Interest	3,683,624	2,745,690	3,254,415	12,173,553	11,782,615	10,151,445	10,444,343	10,261,690	9,671,293	9,149,358
Advance refunding payment	-	5,490,478	-	-	-	-	-	-	-	-
Total expenditures	$ 34,225,564	$ 47,303,985	$ 38,752,693	$ 56,088,778	$ 51,239,385	$ 57,512,380	$ 60,751,886	$ 66,948,671	$ 57,201,982	$ 59,799,877
Excess of revenues over (under) expenditures	3,521,261	(6,881,914)	(1,931,317)	(3,704,268)	2,567,537	(1,736,793)	(2,719,368)	(10,040,254)	6,488,224	6,061,542
Other financing sources (uses)										
Transfers in (out)	(8,061,223)	(664,000)	(55,000)	(852,590)	(852,590)	(1,971,091)	(1,069,139)	(99,533)	(745,811)	(635,758)
Notes Issuance							793,358	12,000,000	-	-
Proceeds from the sale of capital assets	-	-	8,084	46,319	46,319	1,419	-	64,271	160,230	87,953
Insurance recoveries	-	-	4,234,773	216,801	216,801	-	-	-	-	-
Capital contribution	-	-	-	-	-	-	-	(7,135,652)	-	-
Bonds issued	15,535,000	-	-	-	-	62,560,000	-	36,693,665	-	-
Issuance premium on bonds	(98,377)	-	-	-	-	6,822,564	-	335,837	-	-
Payments to refunded bond escrow agent	(7,854,917)	(35,788,589)	-	-	-	(68,769,444)	-	(35,080,852)	-	-
Bonds, notes or leases issued, net	-	42,527,636	-	139,099	139,099					
Total other financing sources (uses)	(479,517)	6,075,047	4,187,857	(450,371)	(450,371)	(1,356,552)	(275,781)	6,777,736	(585,581)	(547,805)
Net change in fund balances	$ 3,041,744	$ (806,867)	$ 2,256,540	$ (4,154,639)	$ 2,117,166	$ (3,093,345)	$ (2,995,149)	$ (3,262,518)	$ 5,902,643	$ 5,513,737
Debt service as a percentage of noncapital expenditures	19.75%	15.96%	18.84%	42.04%	42.98%	42.44%	43.28%	39.50%	47.41%	42.02%

In 2013, the City implemented GASB 61; as a result of this the TIF Component Unit is now blended with the Governmental activities.

Draft

Table 5

CITY OF BRANSON, MISSOURI
Governmental Activities Tax Revenues By Source
LAST TEN FISCAL YEARS
(accrual basis of accounting)

Fiscal Year	Ad valorem Taxes	Sales Taxes	Motor Fuel Taxes	911 Taxes	Franchise Taxes	Cigarette Taxes	Tourism Taxes	Total
2010	$ 2,560,923	$ 12,321,436	$ 240,232	$ 227,876	$ 846,302	$ 82,506	$ 10,907,769	$ 27,187,044
2011	2,683,867	12,478,162	237,976	228,641	908,505	78,847	10,453,937	27,069,935
2012	2,621,893	12,082,847	377,060	236,900	928,980	66,777	10,321,084	26,635,541
2013	2,658,259	12,314,581	381,136	226,779	1,032,038	74,701	10,294,447	26,981,941
2014	2,532,237	12,867,716	396,693	226,767	1,248,044	86,549	10,968,483	28,326,489
2015	2,648,771	13,225,121	412,662	220,278	1,209,287	98,325	11,201,343	29,015,787
2016	2,699,618	14,155,555	416,102	220,278	1,163,718	89,653	12,293,076	31,038,000
2017	2,745,181	13,691,359	424,453	249,427	1,196,737	73,166	12,072,872	30,453,195
2018	2,769,867	15,498,931	424,970	177,421	1,303,339	70,611	12,364,279	32,609,418
2019	2,773,256	19,475,158	428,455	128,165	1,226,715	75,827	11,930,091	36,037,666

Note: Under the Sales Tax category, a Public Safety Tax was added in 2018.

Draft

Table 6

CITY OF BRANSON, MISSOURI
TAXABLE SALES BY CATEGORY
LAST TEN FISCAL YEARS

TAXPAYER CATEGORY		2010 TOTAL SALES	2011 TOTAL SALES	2012 TOTAL SALES	2013 TOTAL SALES	2014 TOTAL SALES	2015 TOTAL SALES	2016 TOTAL SALES	2017 TOTAL SALES	2018 TOTAL SALES	2019 TOTAL SALES
General Merchandise	Retail	$ 305,409,447	$ 304,129,831	$ 304,221,868	$ 317,482,589	$319,781,532	$337,426,588	$352,651,695	$349,743,273	$361,032,683	$351,133,085
Apparel Stores	Retail	159,559,192	160,920,220	161,241,244	160,710,474	163,101,294	157,707,986	151,660,682	140,202,575	137,370,741	144,597,803
Eating & Drinking Estab.	Restaurant	144,308,545	136,259,334	137,183,377	142,971,391	150,784,134	162,112,204	167,827,081	170,603,961	166,753,198	178,477,243
Lodging and Campgrounds	Lodging	144,420,254	137,644,396	132,745,848	143,412,507	150,132,785	158,358,112	166,525,286	165,874,988	167,776,898	167,131,062
Theaters & Live Entertainment	Theater	110,492,928	104,837,779	103,111,671	102,825,242	109,628,537	105,402,652	118,924,449	107,223,022	108,749,372	97,471,833
Non-Theater Entertainment	Amusement	27,375,675	26,159,203	38,938,056	40,162,361	45,659,229	48,297,569	52,811,878	58,496,889	59,069,260	61,272,101
Grocery & Liquor Stores	Grocery	40,811,110	40,072,158	18,226,500	29,887,999	33,575,712	31,593,662	30,358,203	28,914,245	28,309,017	26,533,548
Automtive Sales, Leasing & Service	Automotive	31,155,749	30,760,824	26,660,992	21,571,973	31,557,138	31,593,662	42,933,973	46,463,482	46,649,999	45,002,018
Ice Cream, Candy, Coffee Shops	Restaurant	9,396,129	9,051,637	9,465,643	10,000,439	10,727,287	11,577,803	11,663,155	12,434,540	14,370,936	16,060,805
Other	Other	66,595,045	68,319,561	71,427,996	70,359,000	69,697,715	72,424,943	74,846,211	77,441,740	82,379,751	87,233,141
Total		$ 1,039,524,074	$ 1,018,154,943	$ 1,003,223,195	$ 1,039,383,975	$1,084,645,363	$1,116,495,181	$1,170,202,613	$1,157,398,715	$1,172,461,855	$1,174,912,639

N/A - Information not available

City direct sales tax rate = 1.5% until April 2018 in which it changed to 2.0%

Information provided by City of Branson based on business tax filings with the Missouri Dept. of Revenue

Draft

Table 7

City of Branson, Missouri
Direct and Overlapping Sales Tax Rates
Last Ten Fiscal Years

Fiscal Year	City Direct Rate	Taney County	Ambulance District	Missouri State	Tourism* Enhancement
2010	1.500%	1.625%	0.250%	4.225%	1.000%
2011	1.500%	1.625%	0.250%	4.225%	1.000%
2012	1.500%	1.625%	0.250%	4.225%	1.000%
2013	1.500%	1.625%	0.250%	4.225%	1.000%
2014	1.500%	1.625%	0.250%	4.225%	1.000%
2015	1.500%	1.625%	0.250%	4.225%	1.000%
2016	1.500%	1.625%	0.250%	4.225%	1.000%
2017	1.500%	1.625%	0.250%	4.225%	1.000%
2018	2.000%	1.625%	0.250%	4.225%	1.000%
2019	2.000%	1.625%	0.250%	4.225%	1.000%

Sources: City of Branson

Missouri State Sales Tax Exemption:

Motor fuel or special fuel subject to an excise tax of this state.
All sales of insulin and prosthethic or orthopedic devices, hearing aids and hearing aid supplies and all sales of drugs which may be legally dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to administer those items.

Additional Tourism Enhancement Tax Exemptions:

*All ticketed amusements, theater seats, hotel & overnight accommodations subject to the City of Branson tourism tax. *All sales of food & beverage are subject to enhancement tax rate of .875% instead of 1%.*
New or used motor vehicles
Trailers, boats or other outboard motors
All utilities, telephone and wireless services
Funeral services

City of Branson Sales Tax:

As of 2018, the City's tax consists of 1.0% General Sales, 0.5% Transportation and 0.5% Public Safety tax.

Draft

Table 8

CITY OF BRANSON, MISSOURI
TOURISM TAX SALES BY CATEGORY
Last Ten Fiscal Years

TAXPAYER CATEGORY	Rate	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Food & Beverage	0.5%	$ 189,410,826	$ 185,915,054	$ 184,191,502	$ 192,692,662	$195,046,352	$207,816,296	$216,625,964	$218,547,992	$228,735,352	$231,259,204
Hotel/Motel	4%	119,770,515	114,314,645	108,863,270	114,850,886	119,983,144	126,605,037	133,349,106	131,954,840	135,839,336	133,426,559
Theaters & Live Entertainment	4%	91,214,446	82,348,037	80,190,214	80,908,396	84,697,440	81,558,025	94,181,252	83,061,748	88,556,223	72,998,938
Amusements	4%	33,739,168	34,119,917	33,126,047	35,312,122	39,087,101	41,751,344	46,284,700	52,569,707	56,809,486	58,088,768
Overnight Rentals	4%	16,946,656	17,503,855	19,366,302	21,051,438	22,160,638	23,407,084	25,708,863	25,341,657	26,113,617	27,166,825
Campground	4%	2,772,319	2,222,503	2,384,765	2,535,074	2,856,730	2,949,664	3,270,352	3,280,101	3,556,751	3,790,258
Ticket & Package Resellers	4%	6,347,949	6,887,015	5,142,011	1,292,207	-	-	-	-	-	-
Total		**$ 460,201,879**	**$ 443,311,026**	**$ 433,264,111**	**$ 448,642,785**	**$ 463,831,405**	**$ 484,087,450**	**$ 519,420,236**	**$ 514,756,045**	**$ 539,610,765**	**$ 526,730,552**

Information provided by City of Branson.

Draft

Table 9

CITY OF BRANSON, MISSOURI
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year	Real Estate				Total Taxable	Total Direct Tax Rate			Assessed Value
	Residential	Commercial	Agriculture	Personal Property	Assessed Value	Residential	Commercial	Estimated Actual Value	as a Percentage of Actual Value
2010	$ 124,023,461	$ 265,362,796	$ 866,180	$ 59,963,492	$ 450,215,929	4.6266	4.7766	$ 1,670,939,514	26.94%
2011	146,247,385	279,274,073	928,940	56,826,281	483,276,679	4.6875	4.8375	1,822,396,575	26.52%
2012	150,241,732	270,660,662	958,770	54,572,853	476,434,017	4.7930	4.9430	1,809,922,558	26.32%
2013	142,171,721	279,589,720	958,520	49,339,802	472,059,763	4.8846	5.0346	1,779,492,309	26.53%
2014	146,345,757	264,379,295	1,253,490	50,725,309	462,703,851	4.9636	5.1136	1,760,584,931	26.28%
2015	155,318,764	248,114,476	1,232,900	47,468,397	452,134,537	5.0358	5.1858	1,746,942,710	25.88%
2016	142,397,524	252,484,406	1,084,010	48,444,326	444,410,266	5.1299	5.2799	1,694,308,826	26.23%
2017	148,190,521	239,805,458	1,062,820	51,213,437	440,272,236	5.1793	5.3293	1,693,391,233	26.00%
2018	148,120,399	241,819,101	1,025,490	52,436,014	443,401,004	5.1926	5.3426	1,702,708,500	26.04%
2019	153,596,700	242,954,374	1,010,120	52,110,615	449,671,809	5.1911	5.3411	1,733,964,724	25.93%

1. *Assessed values are set by the Taney County Assessor as of May 14 each year as adjusted by the Taney County Board of Equalization.*
2. *Real estate ratios were finalized during reassessment in 1985 at 19% for residential, 32% for commercial and 12% for agriculture. Personal property ratio remained at 33.3%*
3. *Commerical Property was reduced by the amount of the Commercial Property in the TIF district.*

Draft

Table 10

CITY OF BRANSON, MISSOURI
PROPERTY TAX RATES DIRECT AND OVERLAPPING GOVERNMENTS
PER $100 ASSESSED VALUATION
LAST TEN FISCAL YEARS

Fiscal Year	City of Branson	Branson R-4	State Levy	Handicapped	Sr. Citizens Service Fund	Health	Total Levy Resident	Surtax	Total Levy Commercial
2010	0.5116	3.8582	0.0300	0.0864		0.1404	4.6266	0.1500	4.7766
2011	0.5186	3.8605	0.0300	0.0880	0.0500	0.1404	4.6875	0.1500	4.8375
2012	0.5394	3.9436	0.0300	0.0896	0.0500	0.1404	4.7930	0.1500	4.9430
2013	0.5464	4.0280	0.0300	0.0898	0.0500	0.1404	4.8846	0.1500	5.0346
2014	0.5636	4.0886	0.0300	0.0910	0.0500	0.1404	4.9636	0.1500	5.1136
2015	0.5739	4.1489	0.0300	0.0926	0.0500	0.1404	5.0358	0.1500	5.1858
2016	0.5942	4.2222	0.0300	0.0931	0.0500	0.1404	5.1299	0.1500	5.2799
2017	0.6023	4.2566	0.0300	0.1000	0.0500	0.1404	5.1793	0.1500	5.3293
2018	0.6077	4.2645	0.0300	0.1000	0.0500	0.1404	5.1926	0.1500	5.3426
2019	0.6077	4.2630	0.0300	0.1000	0.0500	0.1404	5.1911	0.1500	5.3411

Information provided by Taney County, which is responsible for assessing and collecting such taxes by contract with the City.
Commercial property is assessed an additional $1.50 surtax to replace the merchants and manufacturers' inventory tax, which was repealed in 1985. The total commercial property rate for 2007-08 is $4.7612.
The Ambulance District levy was replaced by a $.25 sales tax in 2004.

Draft

Table 11

CITY OF BRANSON, MISSOURI
PRINCIPAL PROPERTY TAXPAYERS
FOR FISCAL YEAR ENDING 2019 AND NINE YEARS AGO

Taxpayer		2019 Taxable Assessed Value	2019 Rank	2019 Percentage of Total Taxable Assessed Value	2010 Taxable Assessed Value	2010 Rank	2010 Percentage of Total Taxable Assessed Value
Chateau on the Lake	Lodging	$ 9,102,180	1	2.02%	$ 7,912,380	2	1.76%
Tanger Mall	Retail	6,855,170	2	1.52%	$ 6,127,750	3	1.36%
Sight & Sound Theatre	Theater	6,217,210	3	1.38%	$ 9,893,890	1	2.20%
Branson Landing Hotel	Lodging	4,950,080	4	1.10%	495,080	4	0.11%
Factory Merchants (Red Roof)	Retail	N/A	N/A	N/A	3,779,880	7	0.84%
Wal-Mart	Retail	3,718,030	5	0.83%	3,888,020	6	0.86%
Shoppes at Branson Meadows	Retail	N/A	N/A	N/A	3,312,000	9	0.74%
Branson Promenade Hotel/Condos	Lodging	2,951,790	6	0.66%	N/A	N/A	N/A
Grand Palace	Theater	N/A	N/A	N/A	3,086,770	10	0.69%
Summit Natural Gas	Utilities	2,769,900	7	0.62%	N/A	N/A	N/A
Welk Resort	Theater & Lodging	2,251,610	8	0.50%	N/A	N/A	N/A
Radisson Hotel	Lodging	2,240,000	9	0.50%	4,178,350	5	0.93%
Mansion America Theater	Theater	2,164,580	10	0.48%	3,354,640	8	0.75%
Totals		**$ 34,118,370**		**7.59%**	**$ 38,116,380**		**8.47%**

Information provided by the Taney County Assessors Office

Draft

Table 12

CITY OF BRANSON, MISSOURI
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year Ended	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy *
2010	2,436,745	2,135,966	87.66%	366,827	2,502,793	102.71%
2011	2,501,491	2,396,963	95.82%	114,266	2,511,229	100.39%
2012	2,549,098	2,465,048	96.70%	86,656	2,551,704	100.10%
2013	2,555,077	2,459,780	96.27%	92,497	2,552,277	99.89%
2014	2,669,204	2,407,594	90.20%	33,771	2,441,365	91.46%
2015	2,557,410	2,527,505	98.83%	64,673	2,592,178	101.36%
2016	2,621,027	2,642,325	100.81%	96,344	2,738,669	104.49%
2017	2,712,328	2,675,349	98.64%	59,144	2,734,493	100.82%
2018	2,732,644	2,715,563	99.37%	39,171	2,754,734	100.81%
2019	3,097,087	2,760,157	89.12%	-	2,760,157	89.12%

Collection data is presented on the cash basis.
Collection data is provided by Taney County Collector's Office.
** Total Tax Levy is provided by Taney County Collector's Office and is not changed from year to year even if more taxes have been levied in the following years.*

Draft

Table 13

CITY OF BRANSON, MISSOURI
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

	Governmental Activities					Business-Type Activities			
Fiscal Year	Special Revenue Bonds	Notes Payable	Certificates of Participation	Capital Leases	Tax Increment Financing	Water & Sewer Revenue Bonds	Total Primary Government	Percentage of Personal Income	Per Capita
2010	$ 68,277,002	$ -	$ -	$ -	$ -	480,000	$ 68,757,002	32.91%	$ 8,993
2011	60,371,042	5,639,767	-	-	-	330,000	66,340,809	31.79%	8,961
2012	60,980,844	5,134,580	-	-	-	170,000	66,285,424	25.31%	6,314
2013	57,558,698	3,482,875	-	-	185,145,190	-	246,186,763	89.70%	22,380
2014	53,373,552	2,905,542	-	-	182,462,989	-	238,742,083	82.60%	21,119
2015	49,094,406	2,304,835	-	-	177,122,836	-	228,522,077	72.18%	19,406
2016	44,550,260	1,726,557	-	605,043	170,674,940	-	217,556,800	68.76%	18,486
2017	41,115,938	1,122,565	12,000,000	422,767	166,490,694	-	221,151,964	65.99%	18,604
2018	36,360,644	828,129	11,018,000	245,382	158,744,812	-	207,196,967	58.42%	16,760
2019	31,429,201	760,830	9,958,000	123,746	149,991,916	-	192,263,693	48.48%	15,552

In 2013, the City implemented GASB 61; as a result of this the TIF Component Unit is now blended with the Governmental activities.

Information provided by the City of Branson Economic Development Division and contains information from other sources.

Draft

Table 14

CITY OF BRANSON, MISSOURI
Direct and Overlapping Governmental Activities Debt
December 31, 2019

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Debt repaid with property taxes:			
R-4 School District	64,018,307	67.97%	$ 43,516,350
Taney County	-	44.61%	-
Subtotal, overlapping debt			43,516,350
City of Branson - Direct debt			192,263,693
Total direct and overlapping debt			$ 235,780,043

Sources: Assessed value data used to estimate applicable percentages provided by the County and Assessment Debt outstanding data provided by the county.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Branson. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses, should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the entity's taxable assessed value that is within the city government's boundaries and dividing it by the entitie's total taxable assessed value.

Draft

Table 15

CITY OF BRANSON, MISSOURI
Legal Debt Margin Information
LAST TEN FISCAL YEARS

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debt Limit	$ 96,655,336	$ 96,655,336	$ 95,286,803	$ 94,411,953	$ 92,540,770	$ 90,426,907	$ 88,882,053	$ 88,054,447	$ 88,680,200	$ 89,934,362
Total debt applicable to limit	24,751,072	22,107,137	24,466,076	22,249,262	16,609,967	23,811,083	12,330,596	22,545,442	17,006,811	3,754,231
Legal debt margin	$ 71,904,264	$ 74,548,199	$ 70,820,727	$ 72,162,691	$ 75,930,803	$ 66,615,824	$ 76,551,457	$ 65,509,005	$ 71,673,389	$ 86,180,131
Total net debt applicable to limit as a percentage of debt	26%	23%	26%	24%	18%	26%	14%	26%	19%	4%

Legal Debt Margin Calculation for Fiscal Year 2019

Assessed value	449,671,809
Debt limit (20% of total assessed value)	89,934,362
Obligations:	
Tourism revenue bonds	5,105,000
General obligation bonds	
Notes payable	760,830
Total bonded debt	5,865,830
Less:	
Debt reserve funds	(2,111,599)
Total net debt applicable to limit	3,754,231
Legal debt margin	$ 86,180,131

Note: Under state finance law, the city's outstanding general obligation debt should not exceed 10 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

Draft

Table 16

CITY OF BRANSON, MISSOURI
PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS

Tourism Tax Revenue Bonds

Fiscal Year	Tourism Tax Revenues	Operating Expenses	Net Available Revenue	Debt Service Requirements Principal	Interest	Total	Coverage
2010	$ 10,907,769	$ 7,236,632	$ 8,428,476	$ 2,462,000	$ 1,343,401	$ 3,805,401	2.21
2011	10,453,937	7,715,134	6,556,915	2,455,000	1,591,946	4,046,946	1.62
2012	10,321,084	3,397,493	6,923,591	2,803,000	1,345,386	4,148,386	1.67
2013	10,294,447	2,946,338	7,348,109	2,878,000	1,192,948	4,070,948	1.81
2014	10,968,483	2,516,264	8,452,219	2,896,000	1,033,732	3,929,732	2.15
2015	11,201,343	3,249,908	7,951,435	2,955,000	871,863	3,826,863	2.08
2016	12,293,076	2,401,175	9,891,901	3,070,000	708,179	3,778,179	2.62
2017	12,072,872	2,979,234	9,093,638	1,915,000	515,832	2,430,832	3.74
2018	12,364,279	3,351,777	9,012,502	3,185,000	418,253	3,603,253	2.50
2019	11,930,091	3,549,669	8,380,421	3,305,000	286,667	3,591,667	2.33

****Water & Sewer Revenue Bonds**

	Water & Sewer Revenues	Operating Expenses	Net Available Revenue	Debt Service Requirements Principal	Interest	Total	Coverage
2010	$ 5,978,496	$ 4,686,561	$ 1,291,935	$ 140,000	$ 31,440	$ 171,440	7.54
2011	6,935,185	5,438,532	1,496,653	150,000	15,720	165,720	9.03
2012	6,926,349	5,591,008	1,335,341	160,000	21,615	181,615	7.35
2013*	7,191,923	5,816,601	1,375,322	170,000	11,135	181,135	7.59

*Debt Obligation for the Water & Sewer Fund was paid off in 2013

*****Annual Appropriation Bonds**

	General Revenues	Operating Expenses	Net Available Revenue	Debt Service Requirements Principal	Interest	Total	Coverage
2010	$ 37,746,825	$ 26,869,048	$ 10,877,777	$ 465,000	$ 2,061,979	$ 2,526,979	4.30
2011	39,301,255	28,725,317	10,575,938	-	2,043,377	2,043,377	5.18
2012	36,821,376	31,147,755	5,673,621	-	1,603,150	1,603,150	3.54
2013	37,304,650	34,451,421	2,853,229	560,000	1,534,931	2,094,931	1.36
2014	38,839,552	37,701,347	1,138,205	1,305,000	1,518,131	2,823,131	0.40
2015	39,798,581	43,400,498	(3,601,917)	1,340,000	1,478,981	2,818,981	(1.28)
2016	41,995,886	46,525,423	(4,529,537)	1,490,000	1,438,781	2,928,781	(1.55)
2017	41,341,507	53,175,249	(11,833,742)	1,535,000	1,394,081	2,929,081	(4.04)
2018	47,936,963	42,433,643	5,503,320	1,580,000	1,348,031	2,928,031	1.88
2019	49,201,393	44,321,645	4,879,748	1,630,000	1,300,631	2,930,631	1.67

***The water and sewer fund has been supported by transfers from the tourism tax fund.*

Draft

Table 17

CITY OF BRANSON, MISSOURI
Demographic and Economic Statistics
Last Ten Fiscal years

FISCAL YEAR	POPULATION	PERSONAL INCOME	AVERAGE ANNUAL WAGE	MEDIAN AGE	EDUCATION LEVEL IN YEARS OF SCHOOLING (county)	PUBLIC SCHOOL ENROLLMENT	UNEMPLOYMENT RATE
2010	10,520	262,452,960	24,948	46.1	13.4	4,379	13.9%
2011	10,660	259,336,480	24,328	46.3	13.2	4,545	12.9%
2012	10,800	279,406,800	25,871	44.0	13.3	4,615	9.4%
2013	10,936	275,324,736	25,176	44.7	13.3	4,575	10.4%
2014	11,064	265,491,744	23,996	44.5	13.3	4,632	9.6%
2015	11,285	323,563,520	28,672	40.7	13.9	4,806	8.6%
2016	11,511	337,962,960	29,360	42.1	13.1	4,812	9.1%
2017	11,430	335,139,030	29,321	40.0	13.3	4,806	3.8%
2018	11,887	354,678,386	29,837	40.7	13.3	4,836	2.7%
2019	12,363	396,595,031	32,080	41.9	13.3	4,838	3.3%

Source: Census.gov, MissouriEconomy.org, TaneyCountyPartnership.com

Draft

Table 18

CITY OF BRANSON, MISSOURI (TANEY COUNTY)
Principal Employers in Branson Area
CURRENT YEAR AND NINE YEARS AGO

		2019			2010		
Taxpayer		Number of Employees	Rank	Percentage of Total Employment	Number of Employees	Rank	Percentage of Total Employment
Herschend Family Entertainment	Theme Parks	2,000	1	7.92%	1,993	1	8.95%
Kanakuk Kamps	Summer Camp	1,713	2	6.78%	N/A	N/A	N/A
Big Cedar/Top of the Rock/Bass Pro	Hospitality/Retail	1,350	3	5.34%	550	4	2.47%
Cox Health (Skaggs)	Hospital/Medical	1,284	4	5.08%	1,064	2	4.78%
Branson Schools	Education	668	5	2.64%	650	3	2.92%
Wal-mart (2 stores)	Retail	545	6	2.16%	515	5	2.31%
Bluegreen Vacations	Lodging	533	7	2.11%	N/A	N/A	N/A
Westgate	Lodging	446	8	1.77%	N/A	N/A	N/A
College of the Ozarks	Education	375	9	1.48%	266	8	1.19%
City of Branson	Government	358	10	1.42%	254	9	1.14%
Totals		7,272		28.79%	3,299		14.81%

Source: Branson Department of Public Relations
Missouri Economic Research and Information Center

Draft

Table 19

CITY OF BRANSON, MISSOURI
Full-time Equivalent City Government Employees by Function
Last Ten Fiscal years

Full-time Equivalent Employees as of December 31, 2019

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
Administrative services	29	29	27	27	21	23	24	25	34	33
Finance	9	9	9	11	11	13	13	13	14	14
Planning	12	12	13	13	13	12	12	11	11	8
Police										
Officers	43	43	45	45	45	46	41	48	51	51
Civilians	15	15	15	15	15	15	22	17	20	23
Fire										
Firefighters	37	37	38	38	38	39	39	42	45	46
Civilians	2	2	2	2	2	1	2	2	2	2
Public Works/Utilities										
Facilities	11	11	10	10	10	8	8	10	2	19
Water	17	17	16	17	18	19	21	24	18	19
Wastewater	24	24	24	24	23	23	26	19	24	25
Other	8	8	13	13	21	22	24	21	22	9
Engineering	8	8	7	7	8	8	12	13	12	9
Parks & Recreation	18	18	18	18	18	18	20	20	22	24
TOTAL	233	233	237	240	243	247	264	265	277	282
Per City Budget	235	235	237	240	243	247	267	269	274	282

Sources: Various government departments.

Draft

Table 20

CITY OF BRANSON, MISSOURI
Operating Indicators by Function
Last Ten Fiscal years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Function										
Police Department										
Physical arrests	1,771	1,682	1,263	1,281	1,407	927	1,441	1,425	1,612	1,256
Parking violations (CY)	2,192	1,845	2,076	2,225	2,125	4,007	2,511	2,989	2,328	67
Traffic violations	8,511	5,401	5,529	5,606	5,870	4,236	2,088	4,534	1,783	2,441
Fire Department										
Emergency Responses	3,574	2,402	3,627	3,215	3,745	4,077	4,398	4,428	4,868	4,980
Fires extinguished	56	76	77	98	63	18	31	56	62	81
Inspections	1,262	1,643	1,453	1,327	2,323	1,824	3,790	2,880	3,276	3,166
Planning & Development										
Building permits issued (CY)	1,506	1,438	1,882	1,488	1,438	1,367	1,439	1,459	1,677	1,860
Building inspections (CY)	3,900	3,390	3,685	2,628	3,408	3,825	3,550	4,051	4,491	6,154
Public Works										
Street Resurfacing	2	3.6	4.64	2.65	1.58	11.4	2.3	11	9.8	3.6
Potholes Repaired	1,080	2,606	7,273	3,854	4,223	2,241	3,493	351	348	294
New water connections	59	14	7	14	27	13	27	34	7	12
Water main breaks	112	101	74	68	120	62	80	101	16	18
Average daily consumption	3,468,906	3,464,452	3,463,386	3,443,134	3,451,852	3,349,000	3,424,169	3,248,273	3,212,246	2,796,210
Peak daily consumption	6,282,000	6,616,000	6,380,000	6,194,000	5,650,000	5,762,000	6,442,000	5,464,000	5,411,000	4,678,000
Average daily sewage treatment	4.12 mgd	4.46 mgd	3.83 mgd	4.06 mgd	3.76 mgd	7.05 mgd	5.36 mgd	5.36 mgd	5.36 mgd	4.22 mgd
Parks & Recreation										
Pool admissions	26,524	30,864	24,873	17,268	19,236	22,974	20,382	20,240	17,840	16,857
Golf - rounds	6,740	4,621	5,529	4,973	5,421	4,539	4,323	2,515	1,430	0
Athletic field - events	101	99	100	99	78	71	70	68	64	53

Sources: Various government departments.
Note: Indicators are not available for the general governmental function.

Draft

Table 21

CITY OF BRANSON, MISSOURI
Capital Asset Statistics by Function/Program
Last Ten Fiscal years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Function										
Police Department										
Stations	1	1	1	1	1	1	1	1	1	1
Zone offices	2	0	0	0	0	0	0	0	0	0
Patrol Units	16	16	16	18	18	18	18	18	18	18
Fire Department										
Fire Stations	3	3	3	3	3	3	3	3	3	3
Public Works										
Street (miles)	97.5	97.5	97.5	88.55	88.55	88.55	94.5	94.5	94.5	95.4
Street Lights	1,631	1,643	1,625	1,633	1,676	1,675	1,664	1,662	1,662	1,629
* Traffic Signals	15	12	12	12	12	12	12	16	16	16
*Other traffic signals maintained by Missouri Dept of Transportation										
Utilities										
Water mains (miles)	93.86	95	95.15	95.15	95.15	100	102	103	106	107.8
Fire Hydrants	743	763	763	763	763	580	595	612	945	943
Storage capacity (thousand gals)	5,700,000	5,700,000	4,800,000	4,800,000	4,800,000	4,800,000	4,700,000	4,700,000	4,700,000	4,700,000
Utilities										
Sanitary sewers (miles)	231	233	233	234	234	210	210	210	218	219
Storm sewers (miles)	65	65	65	65	65	65	65	38.6	38.6	45
Treatment capacity (thousand gals)	8,700,000	8,700,000	8,700,000	8,700,000	8,700,000	8,700,000	8,700,000	8,700,000	8,700,000	8,700,000
Parks & Recreation										
Acreage	290	290	290	290	290	290	300	300	300	300
Playgrounds	9	9	9	9	9	9	10	11	11	11
Baseball/softball fields	8	8	8	8	8	8	8	6	6	6
Soccer/football fields	3	3	3	3	3	3	3	3	3	3
Community/recreation centers	2	2	2	2	2	2	2	2	2	2
Campgrounds/RV parks	1	1	1	1	1	1	1	1	1	1
Golf courses	1	1	1	1	1	1	1	1	0	0

Sources: Various government departments.
Note: Indicators are not available for the general governmental function.

STAFF REPORT

ITEM/SUBJECT: **A RESOLUTION OF SUPPORT FROM THE CITY OF BRANSON, MISSOURI STATING INTENT TO SEEK FUNDING THROUGH THE COMMUNITY DEVELOPMENT BLOCK GRANT – DISASTER RECOVERY PROGRAM AND AUTHORIZING THE MAYOR TO PURSUE ACTIVITIES IN AN ATTEMPT TO SECURE FUNDING.**

INITIATED BY: **ADMINISTRATION DEPARTMENT**

DATE: **OCTOBER 27, 2020**

EXECUTIVE SUMMARY:

- Elevate Branson intends to apply for a Community Development Block Grant Disaster Recovery (CDBG-DR) for the project Elevate Branson Hope Village in order to address the lack of affordable housing.
- Funding will provide funding for forty-eight (48) 400 square foot homes, a chapel, auto body workshop, art studio and community theatre. The project converts open space to mixed-use residential and educational land uses.
- The housing will be available to low and moderate income (LMI) families.
- In 2017 a historic flood displaced many residents of Branson, 62 area homes were destroyed and another 150 were impacted. 55% of these homes were owner-occupied, 70% were low-income, and only 30% were insured.
- The project site is within city limits. The site's entrance will be located on Gretna Road and encompass 5.04 acres.
- The City is listed as the applicant for the CDBG – DR application, and Elevate Branson is the sub-applicant.

FINANCIAL IMPACT:

_X_ No impact/Not applicable
___ Budgeted in the current year's budget
___ Other (see additional explanation)

STAFF RECOMMENDATION:

_X_ Recommended
____ Not Recommended
____ Neutral/None

COMMUNITY PLAN 2030: Encourages and supports an adequate supply and variety of housing that meets the diverse needs of the community, its residents and workers.

ATTACHED EXHIBITS:

RESOLUTION NO. _____

A RESOLUTION OF SUPPORT FROM THE CITY OF BRANSON, MISSOURI STATING INTENT TO SEEK FUNDING THROUGH THE COMMUNITY DEVELOPMENT BLOCK GRANT – DISASTER RECOVERY PROGRAM AND AUTHORIZING THE MAYOR TO PURSUE ACTIVITIES IN AN ATTEMPT TO SECURE FUNDING.

WHEREAS, 2017 historic flood negatively affected the availability of homes available to low-income individuals in the Branson area; and

WHEREAS, Elevate Branson wishes to seek Community Development Block Grant – Disaster Recovery funding to provide the community with 48 low and moderate income housing units.

WHEREAS, the City of Branson wishes to apply for financial assistance on behalf of Elevate Branson in the form of a grant from the Missouri Department of Economic Development; and

WHEREAS, the Board of Aldermen wish to authorize Mayor E. Edd Akers to sign application documents for financial assistance.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, MISSOURI, THE FOLLOWING:

Section 1: The Board of Aldermen for the City of Branson hereby authorizes the City of Branson to apply for the Community Development Block Grant Disaster Recovery funding from the Missouri Department of Economic Development attached as Exhibit "1".

Section 2: This resolution shall be in full force and effect after its passage and approval.

ADOPTED by the Board of Aldermen of the City of Branson, Missouri, on this ____ day of _____, 20____.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

#51831 10/11/22

_____
Chris Lebeck #51831
City Attorney

Exhibit "1"

Missouri Department of Economic Development

Business and Community Solutions Division

COMMUNITY DEVELOPMENT
BLOCK GRANT
DISASTER RECOVERY
INFRASTRUCTURE APPLICATION

PROJECT PROFILE (page 1 of 3)

For Public Infrastructure Application Guidelines, please visit our website: https://ded.mo.gov/DisasterRecovery

1. Applicant Identification	
A. NAME (CITY OR COUNTY): City of Branson, Missouri	B. DUNS #: 053184354
C. MAILING ADDRESS: 110 W Maddux St	D. EMAIL ADDRESS: eakers@bransonmo.g
E. CITY, STATE, ZIP CODE: Branson, Missouri 65616	
F. CHIEF OFFICIAL OF (A): Edd Akers	G. TITLE OF (F): Mayor
H. TELEPHONE OF (F): 417-337-8548	I. FAX OF (F): 417-334-6095
J. FISCAL YEAR END OF (A) (M/D): 12/31	K. FEDERAL EMPLOYEE IDENTIFICATION #: 44-6000142
L. IF MULTIJURISDICTIONAL, INCLUDE NAME, ADDRESS, & PHONE OF OTHER APPLICANTS (Use additional sheet if necessary):	

2. Application Preparer	
A. NAME: Brandon Jenson	B: EMAIL ADDRESS: BrandonJenson@MissouriState.edu
C. MAILING ADDRESS: 110 Park Central Square	
D. CITY, STATE, ZIP CODE: Springfield, Missouri 65806	
E. NAME OF AGENCY: Southwest Missouri Council of Governments	
F. TELEPHONE: 417-865-5281	G. FAX: 417-836-4146

3. Sub-Applicant Identification (applications on behalf of special districts or non-profits)	
A. NAME (ENTITY): Elevate Branson	
B. MAILING ADDRESS: 310 Gretna Rd	C. EMAIL ADDRESS: bryan.stallings@elevatebranson.org
D. CITY, STATE, ZIP CODE: Branson, MO 65616	
E. CHIEF OFFICIAL OF (A): Bryan Stallings	
F. TITLE OF (E): Executive Director	G. FISCAL YEAR END OF (A) (M/D): 12/31
H. TELEPHONE OF (E): 417-986-1188	I. FAX: ?

4. Other Information for Reporting Purposes	
A. 2010 POPULATION OF 1A: 10,520	
B. STATE REPRESENTATIVE & DISTRICT: Jeffery Justus, 156	C. EMAIL: jeffery.justus@house.mo.gov
D. STATE SENATOR & DISTRICT: David Sater, 29	E. EMAIL: david.sater@senate.mo.gov
F. CENSUS TRACT **AND** BLOCK GROUP FOR PROJECT: Tract: 4802.01, Block Group: 292134802013	
G. COUNTY: Taney	

PROJECT PROFILE (page 2 of 3)

6. Project Beneficiaries

A. NUMBER OF PERSONS SERVED BY PROJECT: 48

B: NUMBER OF FAMILIES SERVED BY PROJECT: 48

C: % LMI PERSONS OF PROPOSED PROJECT: 100

D. % LMI FAMILIES OF THE PROPOSED PROJECT: 100

7. Most Impacted and Distressed (MID) Area

(●) PROJECT IS LOCATED INSIDE THE MID ( ) PROJECT IS LOCATED OUTSIDE THE MID, BUT IMPACTS THE MID ( ) PROJECT IS LOCATED OUTSIDE THE MID, AND DOESN'T IMPACT THE MID

8. National Objective

(●) LOW AND MODERATE INCOME (LMI) (51%) ( ) URGENT NEED

9. If LMI National Objective

( ) AREA-WIDE BENEFIT (●) TARGET AREA BENEFIT

10. If LMI National Objective

( ) CENSUS
( ) SURVEY
(●) LIMITED CLIENTELE
( ) JOB CREATION

IF SURVEY DATA, COMPLETE THE FOLLOWING: ( ) RANDOM ( ) 100% SOLICITATION

A. DATE OF SURVEY:

B. NUMBER SOLICITED:

C. NUMBER RETURNED:

D. PERCENT OF RETURN (C/B) (MUST BE AT LEAST 80%) :

11. Cost Data

A. CDBG-DR FUNDS REQUESTED: $ 1,965,000 IS THIS AMOUNT $200,000 OR MORE? Yes

B. LOCAL CASH FUNDS: $ 275,150 C. LOCAL IN-KIND FUNDS: $ 0

D. OTHER STATE/FEDERAL FUNDS: $ 2,000,000 E. PRIVATE FUNDS: $ 2,450,000

F. TOTAL PROJECT COST: $ 6,690,150 IS THIS PROJECT ANTICIPATING PROGRAM INCOME? No

12. Floodplain/Environmental Review

A. DOES THE PROPOSED PROJECT, OR ANY PORTION THEREOF, LIE WITHIN THE BOUNDARIES OF THE 100 YEAR FLOODPLAIN? ( ) Yes (●) No
SUBMIT CURRENT FEMA FLOODPLAIN MAP. IF NOT MAPPED, CONTACT DED STAFF FOR ASSISTANCE.

B. DOES THE COMMUNITY PARTICIPATE IN THE NATIONAL FLOODINSURANCE PROGRAM? (●) Yes ( ) No

C. IS THE COMMUNITY IN GOOD STANDING WITH THE NATIONAL FLOOD INSURANCE PROGRAM? (●) Yes ( ) No

D. HAS THE SHPO SECTION 106 PROCESS FOR HISTORIC PROPERTIES BEEN INITIATED OR COMPLETED? (●) Yes ( ) No

E. WILL THE PROPOSED PROJECT AND ALL ACTIVITIES ASSOCIATED, REGARDLESS OF FUNDING SOURCE, RESULT IN ANY CHANGE IN LAND USE?
(●) Yes ( ) No

IF YES, DESCRIBE.

Conversion from open space to mixed use.

F. IS THE PROJECT COMPATIBLE WITH CURRENT LAND USE IN THE AREA? (●) Yes ( ) No

G. HAVE THERE BEEN ANY PRIOR ENVIRONMENTAL REVIEWS AND/OR STUDIES COMPLETED FOR THE PROPOSED PROJECT ACTIVITIES IN THIS AREA?
( ) Yes (●) No

IF YES, PLEASE LIST.

PROJECT PROFILE (page 3 of 3)

H. DESCRIBE THE PROJECT AREA NOW AND HOW IT IS EXPECTED TO APPEAR AFTER PROJECT COMPLETION.

The area is now covered with woodland and there is no development on property. After completion, the property will be developed with 48 400-square-foot homes, a chapel, auto body workshop, art & woodworking studio, and community theater.

I. DESCRIBE THE NATURAL AND MANMADE ENVIRONMENT SURROUNDING THE PROJECT AREA.

Natural: undeveloped wooded land is adjacent to the site on the north and east.
Manmade: Gretna Rd and Americas Best Value Inn & Suites are to the west, to the south is a thrift store. Other notable features in the surrounding area is a water park to the northwest.

J. WILL THE PROJECT AFFECT CURRENT AND FUTURE LANDUSE PATTERNS? (●) Yes ( ) No

IF YES, DESCRIBE HOW.

The project will convert open space to mixed-use residential and educational land uses.

13. Project Description

In the space below, provide a brief description of the need(s) of the project and the proposed actions to address the need(s). Do not exceed this page. **This page may be provided to the media and your elected state and federal legislators for informational purposes.**

A. APPLICANT: City of Branson, Missouri

B. PROJECT TITLE: Elevate Branson Hope Village

C. GEOGRAPHICAL AREA OF PROJECT (INDICATE GENERAL BOUNDARIES, UNLESS THE PROJECT BENEFITS THE APPLICANT'S ENTIRE JURISDICTION):

The location of the project site is within the city limits of Branson, with the entrance to the site on Gretna Road and bounded by undeveloped woodland to the north and east, a thrift store to the south, and Gretna Road to the west. The size of the property is 5.04 acres.

D. DESCRIPTION OF NEED(S) AND PROJECT IMPACT:

In 2017, a historic flood displaced many residents of Branson. In Taney County alone, 62 homes were destroyed and another 150 were impacted. 55% were owner occupied, 70% were low-income, and only 30% were insured. Local nonprofits and the community as a whole were not adequately equipped to house displaced individuals. Resources were stretched very thin at that time. As this proposed community is built, those displaced by the 2017 flooding, as well as individuals experiencing homelessness, or living below the federal poverty line will have the opportunity to apply for housing. Interested individuals will be screened by Elevate Branson's on staff case managers and selected individuals will have some form of income either from employment or assistance to pay an affordable monthly rental rate of $400, all utilities included. This is cheaper than extended-stay rental fees of $500-$700 a month, and this affordable rental rate will provide enough revenue to pay for the operations of Elevate Community Village. Also, residents can learn employability and trade skills at the automotive shop where the public can get their oil changed and autos detailed. Or they can create art, crafts, and build furniture to sell for additional income.

E. DESCRIPTION OF PROPOSED ACTIONS TO ADDRESS THE NEED(S) – BE SPECIFIC:

Elevate Community Village will build 48 400-square foot homes, two micro-enterprise opportunities including an automotive service shop and an art studio, as well as a missions bunkhouse for large mission groups to rent as they volunteer at the Village or other places around Branson. In order to address the lack of affordable housing, especially that within walking distance of most jobs along Highway 76, Elevate Branson proposes to build Elevate Community Village, a master-planned community of approximately 48 homes that will provide permanent housing to those displaced by the 2017 historical flooding in Branson as well as LMI households and defined vulnerable populations. This project is modeled after two very successful communities: Community First Village in Austin, Texas and Eden Village in Springfield, Missouri.

1. **What are the disaster recovery infrastructure needs, level of damage in the community and how does the proposed project address those needs?**
   In 2017, a historic flood displaced many residents of Branson. It is documented that the Salvation Army moved 15 individuals into temporary shelter at the Methodist church. Many of these individuals were forced into extended-stay motels and, as evidenced in the Taney County Partnership's 2019 Housing Study, there is not currently enough rental opportunities available in Branson, so many of these individuals remain displaced.

   During that time, Elevate Branson partnered with the Salvation Army to provide case management services, referrals to healthcare and onsite telemedicine, referrals to subpar housing in extended-stay motels/deposit assistance, sack lunch meals and provided tents and supplies to a dozen flood victims that chose to "wait it out" rather than move into a shelter or motel because of a threat of looting.

   In Taney County, 62 homes were destroyed and another 150 were impacted. 55% were owner occupied, 70% were low-income and only 30% were insured. Local nonprofits and the community as a whole was not adequately equipped to house displaced individuals. Resources were stretched very thin at that time.

2. **Describe the unmet needs as they would relate to the impact of the disaster. In addition to addressing unmet needs, does the proposed project show how the community will make investments that improve resilience to future storm-related damage?**
   150 homes were impacted and 62 homes were destroyed during the 2017 flood. Of those displaced, only 55% owned their home and only 30% were insured. 15 of those individuals sought shelter at the Salvation Army and within the extended-stay motels.

   The proposed project would provide those displaced by the 2017 flooding, as well as individuals experiencing homelessness, or living below the federal poverty line with an opportunity to apply for housing. Interested individuals will be screened by Elevate Branson's on staff case managers and selected individuals will have some form of income either from employment or assistance to pay an affordable monthly rental rate of $400, all utilities included. This is cheaper than extended-stay rental fees of $500-$700 a month, and this affordable rental rate will provide enough revenue to pay for the operations of Elevate Community Village. Also, residents can learn employability and trade skills at the automotive shop where the public can get their oil changed and autos detailed. Or they can create art, crafts, and build furniture to sell for additional income.

3. **What is the current state of infrastructure/ and facility? Since the time of the disaster event, has any effort been taken to repair the facility/infrastructure? Actions taken?**
   150 homes were impacted and 62 homes were destroyed during the 2017 flood. Of those displaced, only 55% owned their home and only 30% were insured. A majority of displaced residents now live in low quality extended-stay motels.

4. **If no action is taken to repair the facility/infrastructure, what is the impact to the community? How would this impact low to moderate (LMI) households and defined vulnerable populations**

(Owner-Occupied Single-Family Homes, Single Family Rental Units, Multi-Family Housing Units)?

The community and market have limited availability to provide housing for vulnerable populations due to high cost of development in community. If no action, housing issues would continue and be further exacerbated by future disaster events as more housing in the regional market would be lost.

In order to address the lack of affordable housing, especially that within walking distance of most jobs along Highway 76, Elevate Branson proposes to build Elevate Community Village, a master-planned community of approximately 48 homes that will provide permanent housing to those displaced by the 2017 historical flooding in Branson as well as LMI households and defined vulnerable populations. This project is modeled after two very successful communities: Community First Village in Austin, Texas and Eden Village in Springfield, Missouri.

Elevate Branson has purchased five acres adjacent to the current Elevate Branson campus to begin development. Elevate Community Village will build 48 400-square-foot homes, two micro-enterprise opportunities including an automotive service shop and an art studio, as well as a missions bunkhouse for large mission groups to rent as they volunteer at the Village or other places around Branson.

Between July 2016 and May 2020 – 486 individuals and families came to Elevate Branson for assistance finding permanent housing and many had been impacted by the floods of 2017. Many of those individuals and families had to relocate to Springfield as affordable housing in Branson is not currently available.

5. **Has the community addressed repetitive loss? If so, to what extent did the 2017 flooding event exacerbate these issues?**

   Housing in the community has experienced repetitive losses from previous flooding events. The County conducted a housing needs assessment to better understand missing gaps in the housing market, with a focus on affordable, workforce housing. A buyout, resulting from the 2017 flooding, was conducted in a nearby community to reduce the region's vulnerability to flooding events. The 2017 flooding exacerbated these ongoing issues, impacting 150 homes and destroying 62.

6. **Provide a summary of the actions the community has undertaken to survey the needs of residents.**

   The City utilized local media outlets to quantify impacts from the 2017 disaster. They have also conducted an online public needs assessment that was marketed through local media and social media outlets, with community locations providing internet access to complete.

7. **Applicant must show evidence for how proposed program or project will mobilize and operate in a timely manner.**

   See attached project schedule.

8. **Provide a timeline or milestone schedule for the following milestones to show completion of the proposed project: removal of grant conditions (ER clearance), start of construction, 50% construction completion, 100% construction completion, and project closeout.**
   See attached project schedule.

9. **Describe how effectively proposed project activities address mitigation and resilience and explain the processes.**
   The proposed project will create new housing units, located outside of the floodplain with little to no risk of flooding, to replace those units lost and/or damaged in 2017. It will also provides residents with skills to improve their livelihoods and create more resilient families and individuals.

10. **Are proposed project activities feasible and cost effective? Describe how the proposed project costs appear reasonable.**
    Costs reflective of market conditions and determined by PER developed in collaboration with City staff who have extensive knowledge of local development conditions.

11. **Does the proposed project qualify for any other state or federal assistance programs? If yes, explain the participation of that program in this project and describe the funding source and what is to be funded (CDBG-DR funding cannot be used a duplication of benefits per HUD regulations)**
    Yes. National Home Loan Bank funds in the amount of $2,000,000 have been secured for construction of housing units and foundations. Elevate Branson's capital campaign raised $275,150 for the survey, appraisal, architectural design, and private road construction. Private funds in the amount of $2,450,000 will be used for the construction of communal facilities. Overall, the proposed project utilizes $1.97 million to leverage $4.7 million, at a grant rate of 29% of total project cost.

12. **How did you decide on the amount of local cash that you dedicated to this project?**
    The sub-applicant will be contributing $275,150 in local subapplicant cash funds.

13. **Show how the proposed project's budget reflects cost reasonableness and affirmative efforts to leverage CDBG-DR funds with additional funding to address unmet needs. Does the proposed project budget narrative reflect research, quotes, and/or contracted pricing?**
    Yes; the budget was developed in coordination with local officials and the engineer's understanding of local markets.

14. **Has a system been developed (i.e. financial and or other internal control) to track the progress of each CDBG-DR funded project or activity and how will the responsibilities for implementing and managing the CDBG-DR funds for the proposed project be assigned and delegated?**
    The Southwest Missouri Council of Governments will assist the community in completing CDBG-DR funded activities and coordinate with Elevate Branson for completion of non-CDBG-DR funded activities.

15. **Describe the approach to managing and paying for proposed infrastructure and facility improvements. Describe the cost and benefit analysis used in selection of proposed project. How was this communicated to citizens?**
The end result of the project, affordable housing for LMI individuals/families, will be paid for through local subapplicant cash, other state/federal agency grants, and private funds. The proposed project would create the public infrastructure necessary to support the development. The project was communicated to citizens at the public hearing for the proposed project.

16. **Has the community acknowledged and adopted CDBG-DR policies and procedures to require all assisted households or entities to enter into a signed agreement (e.g., subrogation agreement) to repay any assistance later received for the same purpose as the CDBG-DR funds? These policies also require recapture of CDBG-DR funds (e.g., in case of an overpayment, duplication of benefit)?**
No direct beneficiaries for DOB.

17. **Does the subrecipient or program manager present a depth of program or project, case management, and compliance management capacity to deliver services on-time and on-budget? Is there a Citizen Complaint Policy is in place?**
Yes. The City has experience with grant management and will utilize SMCOG as a subapplicant for activity delivery.

18. **Has the community indicated partnerships are in place to deliver the activities included in the application? Has the community addressed capacity? Past performance?**
Yes. The City has experience with grant management and will utilize SMCOG as a subapplicant for activity delivery. Agreements are in place with Elevate Branson to result in final project development.

Risk Analysis

19. **Explain the extent to which the applicant has the capacity to carry out HUD programs according to established requirements. Give consideration to the knowledge, skills and ability of program staff, and the Subrecipient/Contractors administrative capacity to manage the activity, including ability to provide timely reports that are complete and accurate; the complexity of the program, management of its program operator, open and unresolved findings; or problems such as completion of activities, staff turnover, lack of experience with Federal grants or project activities, and program workload. The following reports and reporting systems should be considered, including but not limited to: Action Plans, Quarterly Performance Reports (QPRs), Technical Assistance Plans, Disaster Recovery Grant Reporting (DRGR), Analysis of Impediments to Fair Housing Choice, Office of Inspector General (OIG) audits, Environmental Reviews, Request for Release of Funds and Certification 7015.15, and related reporting mechanisms and systems.**
The Southwest Missouri Council of Governments has served as the leading planning and grant administration organization in southwest Missouri for over 30 years. Over those years, SMCOG staff has acquired extensive experience administering federally funded grants, including environmental review, procurement, contract management, financial management, and closeout. As a federally designated EDD, SMCOG has administered economic development grants for communities across the region.

The CRPM is the administrative agent of the SMCOG. The CRPM provides for all staff and technical operations of SMCOG. Grant writing and administration services for the CDBG Program are provided to local government members of SMCOG.

Example of services provided to SMCOG members include:

- Project development, grant writing and grant administration
- Comprehensive planning
- Specialty planning for land use, parks and recreation, tourism
- Economic development planning
- Transportation planning
- Community opinion surveys
- Mapping services
- Zoning and subdivision regulations
- Advisory and informational services on planning and community development topics

It is the CRPM's philosophy to utilize a team approach in taking community outreach projects from start to successful completion. The CRPM will work closely with City of Branson (City) officials to provide grant writing services that meet critical timelines for grant application funding and administration services that ensure communication of information and close coordination of activities necessary to complete the proposed project on time. The CRPM is committed to ensuring that the City receives quality service that does not exceed established costs.

The CRPM has prepared a number of CDBG applications for local governments in Southwest Missouri. Examples of successfully funded CDBG projects include projects for the Cities of Monett, Fair Grove, Marshfield, the Village of Bull Creek, and Christian County.

The CRPM is also experienced in grant writing for other state and federal programs. Examples of jointly-funded projects include the City of Monett and Village of Bull Creek's jointly-funded floodplain buyout programs (both were funded through SEMA at 75% and CDBG at 25%).

As the administrative agent of SMCOG, the CRPM has administered several CDBG projects as well as other Federal and State funded projects, including transportation planning projects, homeland security, hazard mitigation grants and park development.

Projects from the past several years include:

- CDBG Disaster Supplemental, CDBG (current)
- Homeland Security Regionalization Program, Region D, OHS (current)
- Transportation Planning Program, MoDOT (current)
- Planning Partners Program,
- Construction of Fair Grove Senior Center, CDBG (completed)
- Construction of Marshfield Senior Center, CDBG (completed)
- Construction of Chadwick Early Childhood Education Center, CDBG (completed)

20. Explain the extent to which the applicant accounts for and manages financial resources in accordance with approved financial management standards and the amount of potential monetary exposure to the Department. Consider Disaster Recovery Grant Reporting System (DRGR), GMS, OOR system, audit management systems, A-133 audits, findings that require

repayment or grant reduction and program income. Financial records, timeliness standards and expenditure rates as they relate to financial management and history of financial activities, Headquarters (HQ) reporting systems, and performance reports.
City of Branson follows GAAP (Generally Accepted Accounting Principles) GASB (Governmental Accounting Standards Board). The City utilizes a modified accrual accounting method. The Comprehensive Annual Financial defines it. The table of contents list the independent auditors report which defines the methods used as well as the City's MD&A (Manager Discussion & Analysis) which also speaks to it.

21. **Has the applicant received $25,000 or more in gross program income generated using CDBG-DR funds for the most recently completed grant year?**
    No

22. **During the last three grant years, has the applicant been timely in its submission of the required A-133 audits; OR has received a finding and/or has received recommendations in a management letter based on its current accounting practices?**
    N/A

23. **Have past CDBG/CDBG-DR funded projects met timelines and milestones per contract/service agreements about funds draw requests?**
    N/A

24. **Have Citizen Complaints have been received within the last 12 months through such sources as citizen letters, phone calls, hot line complaints, newspaper articles, internet postings, emails, etc.? Has the applicant responded to complaints and/or citizen inquiries within the prescribed timeframes?**
    N/A

Elevate Branson

	Task Name	Duration	Start	Finish
1	**Elevate Branson**	**520d**	**01/04/21**	**12/30/22**
2	Notice to Proceed	0	01/04/21	01/04/21
3	City Issue RFP for Engineering Services	0	01/04/21	01/04/21
4	Advertisement Period	15d	01/04/21	01/22/21
5	City Review Proposals and Recommend Consultant	10d	01/25/21	02/05/21
6	Consultant Contracting Period	15d	02/08/21	02/26/21
7	Council Approval - 2 Readings Required	20d	03/01/21	03/26/21
8	City Issues NTP for Consultant Contract	0	03/26/21	03/26/21
9	**Design and Bidding Phase**	**165d**	**03/29/21**	**11/12/21**
10	Environmental Investigation	25d	03/29/21	04/30/21
11	Review of Environmental Investigation	15d	05/03/21	05/21/21
12	Environmental Review Clearance	0	05/21/21	05/21/21
13	Schematic Design Phase	15d	03/29/21	04/16/21
14	City Review Period	10d	04/19/21	04/30/21
15	Design Development Phase	25d	05/03/21	06/04/21
16	City Review Period	10d	06/07/21	06/18/21
17	Construction Documents Phase	25d	06/21/21	07/23/21
18	City Review Period	10d	07/26/21	08/06/21
19	Address Comments and Resubmit Bidding Documents	10d	08/09/21	08/20/21
20	Bidding Phase	20d	08/23/21	09/17/21
21	Contracting Phase	20d	09/20/21	10/15/21
22	Council Approval - 2 Readings Required	20d	10/18/21	11/12/21
23	Award of Construction Contract	0	11/12/21	11/12/21
24	**Construction Phase**	**295d**	**11/12/21**	**12/30/22**
25	Start of Construction	0	11/12/21	11/12/21
26	Construction Phase (Up to 50% Completion)	125d	11/15/21	05/06/22
27	Construction Phase (100% Completion)	125d	05/09/22	10/28/22
28	Project Closeout	45d	10/31/22	12/30/22
29	**Project Complete**	**0**	**12/30/22**	**12/30/22**



RESIDENTIAL ANTIDISPLACEMENT AND RELOCATION ASSISTANCE PLAN

(An individual form is required for each jurisdiction in a multi-jurisdictional application.)

REQUIRED BY ALL APPLICANTS FOR FUNDING UNDER SECTION 104(d) OF THE HOUSING AND COMMUNITY DEVELOPMENT ACT OF 1974, AS AMENDED

The Applicant will replace all occupied and vacant occupiable low/moderate-income dwelling units demolished or converted to use other than low/moderate income housing as a direct result of activities assisted with funds provided under the Housing and Community Development Act of 1974, as amended.

All replacement housing will be provided within three years of the demolition of conversion. Before obligating or expending funds that will directly result in such demolition or conversion, the Applicant will make public and submit, to the CDBG-DR program, the following information in writing:

1. A description of the proposed assisted activity;
2. The general location on a map and approximate number of dwelling units by size (number of bedrooms) that will be demolished or converted to a use other than low/moderate-income dwelling units as a direct result of the assisted activity;
3. A time schedule for the commencement and completion of the demolition or conversion;
4. The general location on a map and approximate number of dwelling units by size (numberof bedrooms) that will be provided as Section 104(d) replacement dwelling units;
5. The source of funding and a time schedule for the provisions of Section 104(d) replacement dwelling units; and
6. The basis for concluding that each Section 104(d) replacement dwelling unit will remain a low/moderate income dwelling unit for at least 10 years from the date of initial occupancy.

The Applicant will provide relocation assistance, as described in Section 570.488, to each low/moderate-income household displaced by the demolition of housing or by the conversion of a low/moderate-income dwelling to another use as a direct result of assisted activities.

Consistent with the goals and objectives of activities assisted under the Act, the Applicant will take steps to minimize the displacement of persons from their homes.

(●) NO RESIDENTS WILL BE DISPLACED AS PART OF THIS PROJECT

( ) RESIDENTS WILL BE DISPLACED

(Insert addresses)

Certification & E-Verify

This form certifies that the applicant (city/county) and subapplicant (if relevant to the application/project) do not employ illegal aliens (undocumented workers)* and that the information contained in the application is true, correct and complete.

* In addition to certifying that your organization does not employ illegal aliens, **all applicants must:** 1) enroll in E-Verify, 2) check the box on the Certification confirming enrollment and participation in E-Verify, and 3) provide supporting documentation.

The **E-Verify Program**, conducted jointly by the U.S. Citizenship and Immigration Services (USCIS) Verification Division and the Social Security Administration (SSA), is designed to provide employment status information to determine the eligibility of applicants for employment.

E-Verify requires that participating commercial employers use the automated Verification Information System (VIS) to check the SSA and the USCIS databases to verify the employment authorization of **ALL** newly hired employees.

An employer's participation in E-Verify is voluntary and is currently free. To access the E-Verify website, go to: https://www.vis-dhs.com/employer_information.htm

The Certification form must be signed by the chief official of the applicant (and subapplicant if required) and notarized. **All applicants (and subapplicants) must complete this form and attach a copy of the e- verification memorandum to be eligible for the CDBG-DR program.**

ANTI-LOBBYING CERTIFICATION

The applicant certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards (at all tiers, including contracts under grants, loans, and cooperative agreements, subcontracts, and subgrants) over $100,000, and that all subrecipients shall certify and disclose accordingly.

This certification herein is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S.C. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

CERTIFICATION

I certify that I am an authorized representative of the applicant/subapplicant and as such am authorized to make the statement of affirmation contained herein.

I certify that the applicant/subapplicant does NOT knowingly employ any person who is an unauthorized alien and that the applicant/subapplicant has complied with federal law (8 U.S.C. § 1324a) requiring the examination of an appropriate document or documents to verify that each individual is not an unauthorized alien.

I certify that the applicant/subapplicant is enrolled and will participate in a federal work authorization program as defined in Section 285.525(6), RSMo, with respect to employees working in connection with the activities that qualify applicant/subapplicant for this program. I certify that the applicant/subapplicant will maintain and, upon request, provide the Department of Economic Development documentation demonstrating applicant's participation in a federal work authorization program with respect to employees working in connection with the activities that qualify applicant/subapplicant for this program.

I understand that, pursuant to section 285.530.5, RSMo, a general contractor or subcontractor of any tier shall not be liable under sections 285.525 to 285.550 when such general contractor or subcontractor contracts with its direct subcontractor who violates section 285.530.1, if the contract binding the contractor and subcontractor affirmatively states that the direct subcontractor is not knowingly in violation of section 285.530.1 and shall not henceforth be in such violation and the contractor or subcontractor receives a sworn affidavit under the penalty of perjury attesting to the fact that the direct subcontractor's employees are lawfully present in the United States.

I understand that if the applicant/subapplicant is found to have employed an unauthorized alien, applicant may subject to penalties pursuant to Sections 135.815, 285.025, and 285.535, RSMo.

I hereby agree to allow representatives of the Department of Economic Development access to the property and applicable records as may be necessary for the administration of this program.

I certify under penalties of perjury that the above statements and information contained in the application and attachments are complete, true, and correct to the best of my knowledge and belief.

Required Attachment:

Copy of the executed Memorandum of Understanding between the applicant/subapplicant and the United States Citizenship and Immigration Services (USCIS).

Name	Title
Signature	Date

STATE OF MISSOURI)
) ss.
COUNTY/CITY OF_____)

On this_____day of_____, 20____, before me,_____, a Notary Public in and for said state, personally appeared_____, known to me to be the person who executed the Certification and acknowledged and states on his/her oath to me that he/she executed the same for the purposes therein stated.

_____
Notary Public:

My commission expires:_____

Eligible Activity	CDBG-DR Funds	Sub-applicant's Cash Funds	Other State/ Federal Agency Grant Funds	Private (Cash) Funds	Amount
Property Survey		$ 4,400			$ 4,400
Appraisal		$ 750			$ 750
Private Roads		$ 220,000			$ 220,000
Construction (housing)			$ 1,856,000		$ 1,856,000
Foundations			$ 144,000		$ 144,000
Architectural Design		$ 50,000			$ 50,000
Construction (3-bay shop, art & woodworking studio, welcome center, community theater, chapel, storage units)				$ 2,450,000	$ 2,450,000
Water Distribution	$ 250,000.00				$ 270,000
ADC	$ 20,000.00				
Sanitary Sewer Collection	$ 250,000.00				$ 270,000
ADC	$ 20,000.00				
Storm Sewer	$ 100,000.00				$ 108,000
ADC	$ 8,000.00				
Streets (or Roads)	$ 150,000.00				$ 162,000
ADC	$ 12,000.00				
Lighting	$ 50,000.00				$ 50,000
Sidewalks	$ 100,000.00				$ 100,000
Site Preparations	$ 300,000.00				$ 300,000
Security Fencing	$ 100,000.00				$ 100,000
Electrical Distribution Lines	$ 250,000.00				$ 250,000
Subtotal of Public Facility Activities	**$ 1,610,000.00**	**$ 275,150.00**	**$ 2,000,000.00**	**$ 2,450,000.00**	**$ 6,335,150**
Engineering Design (8%)	$ 125,000.00				$ 125,000
Engineering/Construction Inspection (6%)	$ 100,000.00				$ 100,000
Other Professional Services	$ 25,000.00				$ 25,000
Total Public Facility Activities	**$ 250,000.00**	**$ -**	**$ -**	**$ -**	**$ 250,000**
Clearance and Demolition	$ 100,000.00				$ 100,000
Total Demolition Activities	**$ 100,000.00**				**$ 100,000**
CDBG-DR Grant Administration	$ 5,000.00				$ 5,000
Total Administration	**$ 5,000.00**	**$ -**	**$ -**	**$ -**	**$ 5,000**
TOTALS	**$ 1,965,000**	**$ 275,150**	**$ 2,000,000**	**$ 2,450,000**	**$ 6,690,150**

LOCAL EFFORT (page 1 of 3)

BLOCK 1: Taxes (must be completed by the applicant, regardless of the type of application)		
TAX TYPE	**A. TAX RATE**	**B. ACTUAL REVENUES RECEIVED IN 2019 OR LAST FISCAL YEAR**
1. SALES	1.0 %	$ 9,067,886
2. PROPERTY TAXES	$ 0.5416 PER 100 A.V.	$ 2,763,168
3. OTHER TAXES	%	$
4. ELECTRIC FRANCHISE	2.0 %	$ 885,873
5. GAS FRANCHISE	5.0 %	$ 183,368
6. OTHER FRANCHISE	Cable 3% Telecom. 5% %	$ 157,973

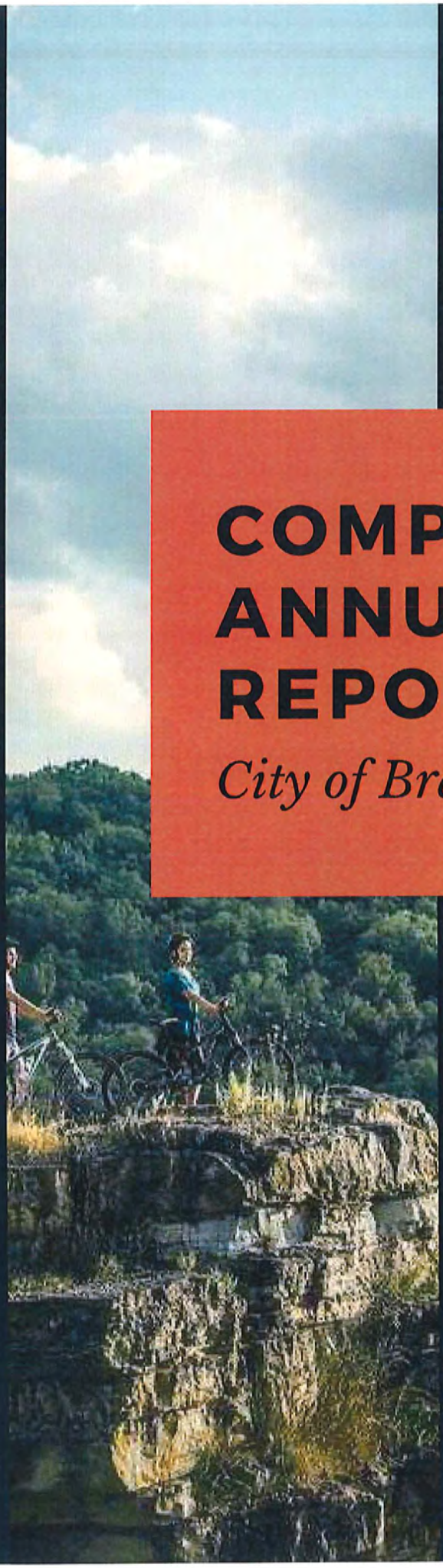
BLOCK 2: Budget Data (Must be completed for all projects by applicant, and/or other multi-jurisdictional applicant, as applicable)

Budget for January (month) 2019 (year), to December (month) 2019 (year). Adopted on November 28, 2018 (date of adoption or latest amendment)

A. DESCRIPTION	B. GENERAL FUND	C. WATER / Sewer FUND	D. SEWER FUND	E. ELECTRIC FUND	F. GAS FUND	G. Tourism FUND	H. _____ FUND	I. TOTAL
1. PREVIOUS YEAR BALANCE (PLUS ALL INVESTMENTS)	$ 5,493,560	$ 68,221,790	$	$	$	$ 12,374,986	$	$ 86,090,336
2. REVENUES	$ 20,226,956	$ 8,745,355	$	$	$	$ 14,009,590	$	$ 42,981,901
3. TRANSFERS IN FROM OTHER FUNDS	$ 186,540	$ 0	$	$	$	$ 0	$	$ 186,540
4. EXPENDITURES	$ 9,871,812	$ 14,069,163	$	$	$	$ 8,741,552	$	$ 32,682,527
5. TRANSFERS OUT TO OTHER FUNDS	$ 11,760,026	$ 1,786,000	$	$	$	$ 3,389,764	$	$ 16,935,790
6. 16% CONTINGENCY ALLOWANCE (16% MULTIPLIED BY EXPENDITURES)	$ 1,579,490	$ 2,251,066	$	$	$	$ 1,398,648	$	$ 5,229,204
7. BALANCE (1+2+3) – (4+5+6)	$ 2,695,728	$ 58,860,916	$	$	$	$ 12,854,612	$	$ 74,411,256

PROVIDE EXPLANATION OF ANY FUNDS INCLUDED IN THE BUDGET DATA ABOVE THAT ARE NOT USABLE (RESTRICTED AS DEFINED IN THE INSTRUCTIONS) FOR THE PROPOSED PROJECT:

PROVIDE EXPLANATION OF ANY NEGATIVE BALANCE:



FOR FISCAL YEAR ENDED
DECEMBER 31, 2018

COMPREHENSIVE ANNUAL FINANCIAL REPORT

City of Branson, Missouri

PREPARED BY:

Department of Finance

City of Branson, Missouri
Comprehensive Annual Financial Report
For the Year Ended December 31, 2018

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Introductory Section

BransonMo.gov

110 West Maddux St. • Suite 210 • Branson, Missouri 65616
(417) 334-3345 • Fax (417) 334-6095

July 30, 2019

Honorable Mayor
Members of the Board of Aldermen
Citizens of the City of Branson, Missouri

We are pleased to present the Comprehensive Annual Financial Report (CAFR) for the City of Branson, Missouri, (the City) for the fiscal year ended December 31, 2018. This report is submitted to you in compliance with Section 2-423 of the Branson City Code, which requires an annual report presentation to the Board of Aldermen on the financial condition of the City.

Responsibility to report complete and accurate financial data rests with the City. It is our belief that the information reported in this document fairly presents the financial position of the City in all material aspects on a government-wide and fund basis. To enhance the reader's understanding of these financial statements, note disclosures have been included as an integral part of this document.

To ensure reliability of the accounting data on which the City's financial statements are based, an internal control framework designed to protect the City's assets from loss, theft or misuse is utilized. The objective is to provide reasonable, rather than absolute, assurance that the transactions are accounted for properly and the city's assets are safeguarded. Additionally, the Finance Department staff prepared this report in conformity with generally accepted accounting principles (GAAP) in the United States of America, which are standard guidelines for financial reporting, further ensuring that the financial position of the City is presented fairly in all material aspects.

The independent auditing firm of Allen, Gibbs, & Houlik, L.C. audited the City of Branson's financial statements. The purpose of the audit was to provide reasonable assurance that the City's financial statements for the fiscal year ended December 31, 2018 are free of material misstatements. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the government-wide and fund financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion & Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in

conjunction with it. The City of Branson's MD&A can be found in the Financial Section immediately following the report of the independent auditors.

Profile of the City

The City of Branson (2010 population 10,520) is located in southwest Missouri, 35 miles south of Springfield within the heart of the Ozark Mountains. The city is 21 square miles (13,550 acres) and plays host to millions of visitors a year. Branson thrives as a tourism destination due to the scenic beauty including three prize-winning fishing and recreational lakes, as well as major family-oriented attractions including dozens of theatres offering live entertainment of all varieties, theme parks and shopping.

The City is governed by a Board of Aldermen-City Administrator form of government. The Board consists of the Mayor and six Board members who are elected on a nonpartisan basis. The Mayor serves a two-year term and is elected at large. Board members also serve a two year term with two members serving from each of three wards within the City, on a staggered two-year election rotation. The City Administrator is the chief executive officer of the City and is responsible for managing the city, enforcement of the laws and ordinances, direction of all officers, employees and departments, and for carrying out the policies of the Board of Aldermen.

As the legislative body, the Board of Aldermen is responsible for enacting all ordinances, resolutions and regulations governing the City, as well as for appointing or electing the members of various statutory and ordinance boards, the City Administrator, the City Attorney and the City Clerk.

The City of Branson provides the full range of services normally associated with a municipality, including police and fire protection, emergency communication center, public works street services, facilities maintenance, recycling center, parks and other recreational facilities, development services and general administrative services. The City also operates the sanitary sewage and water treatment and distribution system, all of which are accounted for in the financial statements as business-type activities.

The annual budget serves as the foundation for the City of Branson's financial planning and control. The City adopted Priority Based Budgeting in FY2015 for future budget years. Priority-Based Budgeting is an approach to local government financial management which emphasizes strategic planning and the prioritization of those plans to accomplish the goals and objectives identified by the community and city leaders. During the budget preparation process, each office, department, etc., of the City provides detailed requests for expenditures for evaluation by the City Administrator. These requests are based on the goals and strategies set forth in the Community Plan 2030, the annual Strategic Plan and the Priority Based Budgeting process. Each office, department, etc., also prepares a detailed 5-year Capital Budget Request Projection, which is submitted to the City Administrator. The City Administrator also reviews estimates for all pending capital projects and those recommended for approval in the next budget year. Prior to the beginning of each budget year, the City Administrator presents a proposed budget to the Finance and Budget Committee. The City Administrator, on behalf of the Finance and Budget Committee, then submits

to the entire Board of Aldermen a proposed budget. The budget is prepared by fund, department and function.

Factors Affecting Financial Condition

Local Economy— FY2016 was a high growth year in which the City reached peak growth, while 2017 remained stable from prior year and recent economic development activities. FY2018 again saw considerable growth with the announcement of several major economic development projects slated to open in FY2020.For 2018 performance, we look to previous year's activities as measured by state sales tax filings. Overall sales tax filings increased by 2.0% from calendar year 2017 and still outpaced 2016 filings. Branson's economy still continues to focus on the seasonal tourism industry.

Tourism—Branson and the Tri-Lakes Area attracted millions of visitors in 2018 who contributed over $2 billion into the local economy. Last year, Branson was named in the top twenty-five U.S. destinations by TripAdvisor for the eighth year in a row. In 2016 and 2017, Trivago named Branson as the number one best value city in the U.S. Situated in the heart of America and within an 8-hour drive of nearly 33% of the U.S. population, Branson has been a "rubber tire" destination with the vast majority of tourists arriving by vehicles, RV's and tour buses. An increasing number of visitors are now flying into the area each year. Opening in 2009, the Branson Airport, located a few miles southeast of Branson, now offers visitors a local commercial airport, along with the Springfield-Branson Regional Airport in Springfield, Missouri, the M. Graham Clark Downtown Airport at Point Lookout, Missouri, and the Harrison Regional Airport in Harrison, Arkansas. A geographical profile of Branson visitors shows the following:

Come from a radius of 100 miles or less	14.8%
Radius of 100 to 300 miles	28.7%
Radius of 300 to 650 miles	30.1%
Radius of 650 or more miles	26.3%

The growth in tourism and the related construction activity over the last decade has increased the tax revenues of the city, particularly sales and tourism 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 primarily by the increased revenues from sales, tourism, and tax increment financing activity taxes.

Area Theaters—the music industry's rapid expansion in the early 90's launched the Branson community into world-class tourism so fast it was called a phenomenon. Branson is now home to 34 music theaters with over 40,000 seats that conduct live performances, with a variety of music including country, pop, gospel, bluegrass, western, rock n' roll, classical jazz and Broadway. There's also comedy, magic, and dancing. Each theater hosts from one to three different shows daily. Collectively, they host more than 100 shows and offer live entertainment from early morning until late evening. Together, they create a diversity and balance to suit every musical and entertainment taste. Several of the nationally known performers who came to the 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.

Outdoor Activities- Boating, swimming, skiing, sailing, sunning, scuba diving, parasailing and sightseeing are just some of the activities that can be enjoyed on the area's three big lakes. Table Rock, Taneycomo and Bull Shoals offer some of the finest fishing in the nation, as well as any freshwater activity you can imagine.

Providing a wonderful venue for visitors of all ages, Silver Dollar City draws millions of visitors each year. Throughout the year various festivals are held highlighting themes such as Bluegrass & BBQ, Southern Gospel Picnic, the new Star Spangled Summer, and of course, Old Time Christmas. They feature unique crafters and artists, rides and amusements, live comedy and drama, dining, dozens of musicians and music shows, water attractions, and roller coasters.

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's many caves.

Golf- Golfing is one of the fastest-growing interests of vacationers to Branson. They can enjoy their favorite sport on a choice of courses within just a few miles of each other as more than a dozen golf courses are currently open in the Branson/Tri-Lakes Area. Country clubs, pro shops, lessons, restaurants and all amenities are available. Many of Branson's entertainers enjoy golf and are often seen on local courses. Included in the courses available in the Branson area is Buffalo Ridge Golf Course which was voted by Golf Digest as one of the top 100 public golf courses in America. Other golf courses in the area include Payne Stewart, Pointe Royale, Thousand Hills, Ledgestone, Top of the Rock, Holiday Hills, and Murder Rock.

Fishing & Hunting- The scene of many national fishing tournaments, Table Rock Lake is a freshwater fisherman's paradise. Fertile waters teaming 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.

With an average water temperature of 58 degrees, Lake Taneycomo is equally famous as a cold-water trout waterway, It is often called one of the best, if not the very best, cold water trout fisheries in the United States. Rainbow and brown trout abound. The Missouri Department of Conservation maintains a fish hatchery near Table Rock Dam, and a tour of this facility is always a tourist favorite.

Beginning where Taneycomo ends, Bull Shoals Lake, only a few miles away, offers much of the same recreational opportunities as Table Rock Lake. With less development than the Table Rock and Taneycomo areas, Bull Shoals offers comfortable resorts and campgrounds along its shorelines, as well as quaint fishing lodges that offer a chance to explore Ozark Mountain scenery.

The area has an abundance of deer, turkey, and other game, drawing hunters by the thousands each season. Sightseeing is always an option for people who prefer to see the outdoors from the comfort of their vehicles; all numbered highways offer scenic views of the Ozarks.

Shopping— From Historic Downtown Branson, with its unique family-owned and operated one-of-a-kind retail experience at Dick's 5 & 10 to Branson Landing, a 420 million dollar, 95-acre development of world-class shopping, dining, lodging, and a spectacular water, light, sound, and fire attraction, to two factory outlet malls, visitors consistently rank shopping among the most

popular activities of the area. Tourists and locals alike enjoy a unique shopping experience at Branson Landing as well as shopping the factory outlet stores located in Tanger Outlet Mall, and The Shoppes at Branson Meadows. The Branson Hills / Branson Shoppes development offers national brand retailers and presents a diversified mix of retail and food establishments. The development has easy access and is located on the north edge of Branson and has become a favorite shopping location. Shoppers can find contemporary goods and handcrafted items all year round.

Lodging and Restaurants—Visitors are afforded the opportunity to choose lodging from over 15,000 rooms in local motels, hotels, resorts, and bed and breakfast inns. The choices are endless, with room rates ranging from budget accommodations to luxurious suites overlooking Table Rock Lake. The current number of lodging facilities, excluding condominiums, time shares, and campgrounds in city limits is 116.

You cannot be hungry in Branson, as visitors have an endless variety of restaurants and food establishments from which to choose. There are 129 restaurants, food trucks, coffee shops, and ice cream establishments with over 25,000 seats within the city. Cuisines range from American home-cooking, Southern Bar-B-Q, and a 50's style diner to International fares such as Thai, Greek/Mediterranean, Chinese, Mexican, and Italian. Branson began allowing food trucks in 2017.

Conference Facilities— Branson, with an abundance of amenities and a nationally centralized location, is a popular place for holding meetings of all sizes. The Branson area has several conference center hotels in various locations offering a variety of options. Some of the larger conference facilities include the following. Located on the shores of beautiful Table Rock Lake, Chateau on the Lake, a conference center with a 302-room hotel, has the ability to accommodate up to 3,000 delegates. Located in the heart of the entertainment district, one block from the world famous Highway 76, Radisson Inn has meeting and conference capacity of 1,200. Adjacent to the Branson Landing, a waterfront development on Lake Taneycomo in downtown Branson, the City owns a 220,000 square foot convention and exhibition complex, including two exhibit halls totaling 50,000 square feet, which connects to a 23,000 square foot ballroom. There are 12 additional meeting rooms on the second floor. All combined, the Branson Convention Center has the ability to accommodate approx. 4,500 persons and is connected to one of the two Hilton Hotels which has a combined room total of 537 hotel rooms.

Long-term financial planning and debt administration

The City of Branson utilizes a five-year capital improvement program to prioritize public projects. In 2018, the city incorporated the concept of Priority-Based Budgeting into the budgetary approval process for capital requests. The City has also developed a 20-year capital improvement plan that is based on the 2030 Community Plan. The 2030 Community Plan was created in 2010 and is a guide to realize our vision for the future. Projects are scheduled over a number of years, and are financed on a pay-as-you-go basis whenever possible. The exception to this rule was the redevelopment of the Taneycomo Lakefront and construction of a Convention Center in the downtown district. This project, including all infrastructure, convention center and other public improvements, have been financed through a series of bond issues secured by the city's annual appropriation pledge and tax increment financing. These projects will be supported by City, State, County and other taxing district's economic activity taxes generated within the district. The City

always looks for creative funding solutions such as cost sharing with other governmental agencies, public-private cooperative efforts, and any other source of funding for projects that become available.

At year-end, the City has thirteen bonded debt issues and 5 note debt issues outstanding. These issues include $8,410,000 in revenue bonds for the Tourism Fund; $28,000,000 in special limited obligation bonds for refunding certain bonds previously issued for the Branson Landing redevelopment project, certain city facilities, and infrastructure project costs; and a total of $152,548,003 debt issuances that is included within the Tax Increment Financing District. The TIF District is considered a blended component unit included in with the governmental funds presentation. The City is financially accountable for the District because the City approves the District's annual budget. The City also has $12,091,512 in notes outstanding.

The City uses funding from the Tourism Tax and the Transportation Tax, to finance needed infrastructure extensions and improvements. Some of the projects during FY2018 included repairs to the city's aging water and sewer infrastructure.

Strategic Plan

The Board of Aldermen established guidelines for the Strategic Plan and the priorities needed to meet the goals of our city as described to us in our 2030 Community Plan. The departments have created an inventory of all the services performed on behalf of the city and then rated those services according to how well each service meets the needs and expectations of our community. The departments then used the following guidelines in the course of setting up their goals and as a basis for evaluating their performance. Below are the summarized priorities of our City:

1. Land Use
2. Tourism
3. Economic Development
4. Community Character
5. Parks, Open Space & Recreation
6. Community Needs: Safety, Health & Socio-Economic
7. Community Needs: Arts, Culture & Education
8. Transportation
9. Infrastructure & Environment
10. Good Governance.

Achievements and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Branson for its comprehensive annual financial report for the fiscal year ended December 31. This was the 13th consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The Government Finance Officers Association of the United States and Canada (GFOA) has also awarded a Distinguished Budget Presentation Award to the City of Branson. This award represents a significant achievement and reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting.

Our appreciation is extended to the Mayor, the Board of Aldermen, department directors and all city employees for their support concerning the financial condition of the City. Furthermore, the preparation of this report would not have been possible without the efficient and dedicated services of the various departments of the City, especially assistance from the staff of the Finance Department.

We would also like to thank our auditors, Allen, Gibbs & Houlik, L.C. for their help in formulating this report.

Respectfully submitted,

Stanley Dobbins
City Administrator

Jamie Rouch
Finance Director

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Branson

Missouri

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2017

Christopher P. Morrill

Executive Director/CEO

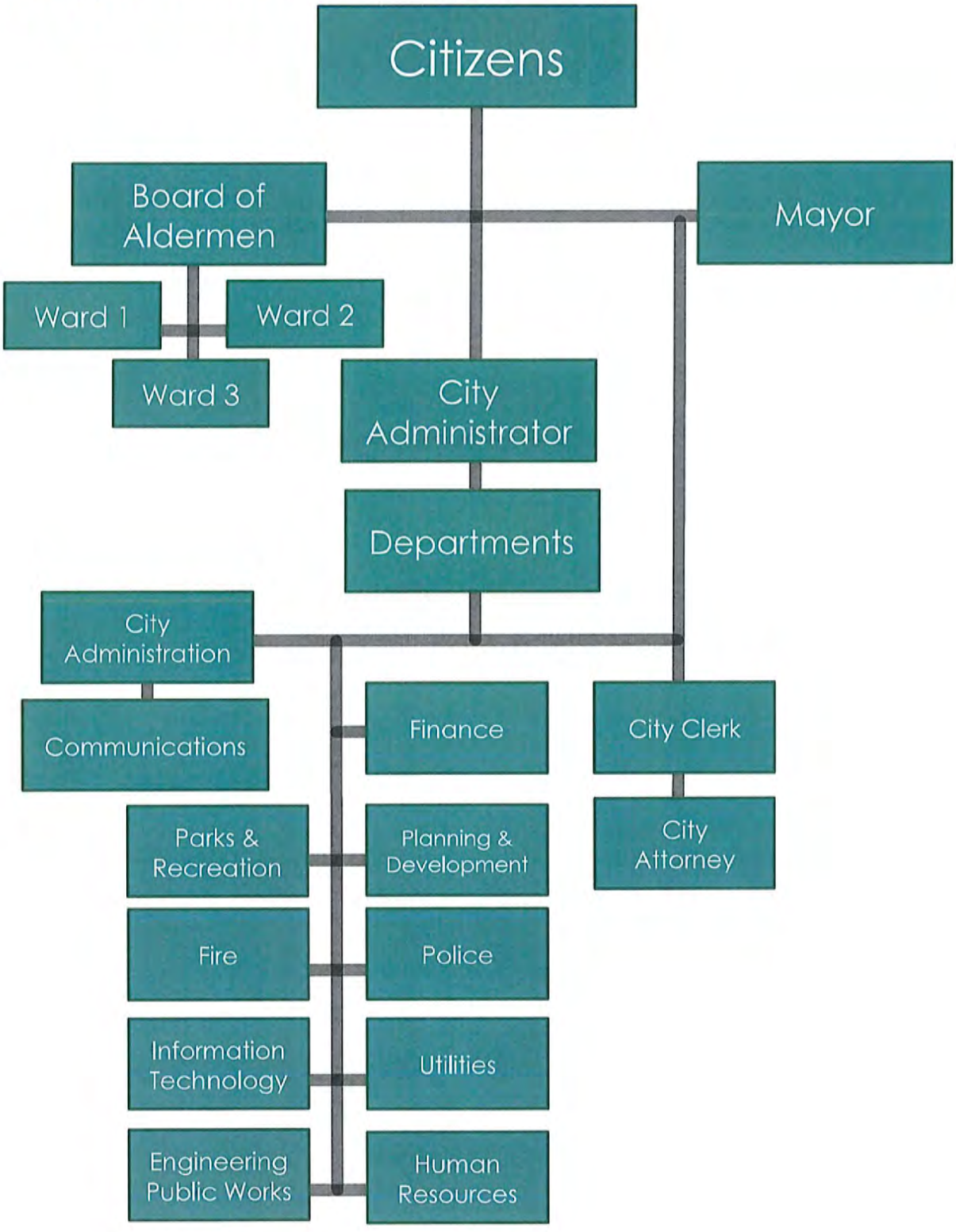
CITY OF BRANSON, MISSOURI

LIST OF PRINCIPAL OFFICIALS
As of December 31, 2018

Mayor	Karen Best
Alderman	Mike Booth
Alderman	Bob Simmons
Alderman	Cris Bohinc
Alderman	Rick Castillon
Alderman	Brian Clonts
Alderman	Kevin McConnell

City Administrator	Stanley Dobbins
City Attorney	Chris Lebeck
Finance Director	Jamie Rouch
Human Resources Director	Jan Fischer
City Engineer/Public Works Director	Keith Francis
Planning & Development Director	Joel Hornickel
Police Chief	Jeff Matthews
Fire Chief	Ted Martin
Utilities Director	Mike Ray
City Clerk	Lisa Westfall
Information Technology Director	Chad Forster
Parks & Recreation Director	Cindy Shook

Organizational Chart



Financial Section

AGH
CPAs & ADVISORS

INDEPENDENT AUDITOR'S REPORT

Board of Alderman
City of Branson, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Branson, Missouri (City), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Branson, Missouri, as of December 31, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information listed on the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements and schedules and the introductory and statistical sections as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules and the schedules of revenues, expenditures and changes in fund balances – budget and actual are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, such information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 30, 2019 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

Allen, Gibbs & Houlik, L.C.
CERTIFIED PUBLIC ACCOUNTANTS

July 30, 2019
Wichita, Kansas

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Branson, Missouri, (the City) we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2018. We encourage readers to consider the information presented here in conjunction with the additional information we have furnished in our transmittal letter as well as the financial statements that follow this section.

Financial Highlights

- On a government-wide basis, the City's assets and deferred outflows exceeded its liabilities and deferred inflows at the close of fiscal year 2018 by $105,928,693

- The City's total net position increased by $19,786,973. Of this amount, $21,125,931 was an increase in the City's "governmental activities", while the City's "business-type activities" decreased by $1,338,958

- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of $51,009,652. Approximately 12% of this total amount is unassigned.

- At December 31, 2018, the total unassigned fund balance for the General Fund was $6,327,148 or approximately 39% of general fund expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The **Statement of Net Position** presents information regarding the City's assets and deferred outflows of resources along with liabilities and deferred inflows of resources. The differences between these are reported as net position. The increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. Other factors to consider are changes in the City's tax base and changes in the condition of the City's infrastructure.

The **Statement of Activities** presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, engineering services, community development, culture and recreation, convention center, and tourism. The business-type activities of the City include a Water and Sewer Fund.

The government-wide financial statements can be found on pages 14-15 of this report.

Fund financial statements. Fund financial statements focus on individual parts of the City's government. A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. These funds are divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements.

The focus of governmental funds is narrower than that of the government-wide financial statements; therefore it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. This may enable the reader to better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City ten nine individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, public safety sales tax fund, tourism tax fund, transportation sales tax fund, capital projects fund and tax increment financing fund, which are considered to be major funds. Data from the Convention Center fund and the Parks and Recreation fund are combined with the General fund to provide a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining schedules elsewhere in this report.

The City adopts an annual budget for its general fund, debt service funds and special revenue funds. A budgetary comparison schedule has been provided for these funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 16 and 18 of this report.

Proprietary funds. The City maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's functions. The internal service fund is presented in a single column in the proprietary fund financial statements. The City uses an enterprise fund to account for its water and sewer system operations. The City uses an internal service fund to account for its fleet of vehicles. Because the internal service fund predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements.

Proprietary funds provide more detail of the City's business-type activities than the government-wide financial statements. The proprietary fund for water and sewer is a major fund of the City.

The basic proprietary fund financial statements can be found on pages 20-22 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on page 23 of this report.

Notes to the Basic Financial Statements. The notes provide additional information that is essential to obtain a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 24-53 of this report.

Required Supplementary and Other Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which includes budgetary schedules and a schedule of funding progress related to providing pension and other post-employment benefits to City employees. Required supplementary information can be found on pages 55-63 of this report. Other supplementary information includes certain combining and individual fund statements and schedules. These statements are found on pages 65-79 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At December 31, 2018, the City's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by $105,928,693. The largest portion of the City's net position $205,355,689 reflects its net investment in capital assets (e.g. land, construction-in-progress, buildings and fixtures, vehicles, furniture, infrastructure, land improvements and equipment), less any outstanding related debt used to acquire those assets. The City uses these capital assets to provide services to citizens; therefore these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Net Position

The following table reflects the condensed Statement of Net Position as of December 31, 2018 and 2017:

	12/31/2018	12/31/2017	12/31/2018	12/31/2017	12/31/2018	12/31/2017
Assets:						
Current and other assets	$ 61,435,375	$ 51,214,255	$ 10,761,271	$ 9,184,249	$ 72,196,646	$ 60,398,504
Capital assets	185,301,711	183,888,934	68,555,489	70,899,056	253,857,200	254,787,990
Total assets	246,737,086	235,103,189	79,316,760	80,083,305	326,053,846	315,186,494
Deferred outflows of resources:						
Deferred charge on refunding	4,414,584	4,892,115	-	-	4,414,584	4,892,115
Deferred outflows related to pensions	1,915,966	2,603,289	449,424	610,648	2,365,390	3,213,937
Total deferred outflows of resources	6,330,550	7,495,404	449,424	610,648	6,779,974	8,106,052
Liabilities:						
Long-term obligations	210,698,373	225,643,905	448,901	946,613	211,147,274	226,590,518
Other liabilities	4,050,607	4,484,407	2,412,683	1,623,057	6,463,290	6,107,464
Total liabilities	214,748,980	230,128,312	2,861,584	2,569,670	217,610,564	232,697,982
Deferred inflows of resources:						
Unavailable revenue - property taxes	1,982,688	2,953,610	-	-	1,982,688	2,953,610
Unavailable revenue - roadway	5,152,701	-	-	-	5,152,701	-
Deferred inflows related to pensions	1,662,634	581,970	390,000	136,512	2,052,634	718,482
Deferred inflows related to OPEB	86,297	-	20,243	-	106,540	-
Total deferred inflows of resources	8,884,320	3,535,580	410,243	136,512	9,294,563	3,672,092
Net Position:						
Net, investment in capital assets	136,800,200	129,168,601	68,555,489	70,899,056	205,355,689	200,067,657
Restricted	37,922,848	35,559,852	-	-	37,922,848	35,559,852
Unrestricted /(Deficit)	(145,288,712)	(155,793,752)	7,938,868	7,088,715	(137,349,844)	(148,705,037)
Total Net Position (deficit)	$ 29,434,336	$ 8,934,701	$ 76,494,357	$ 77,987,771	$ 105,928,693	$ 86,922,472

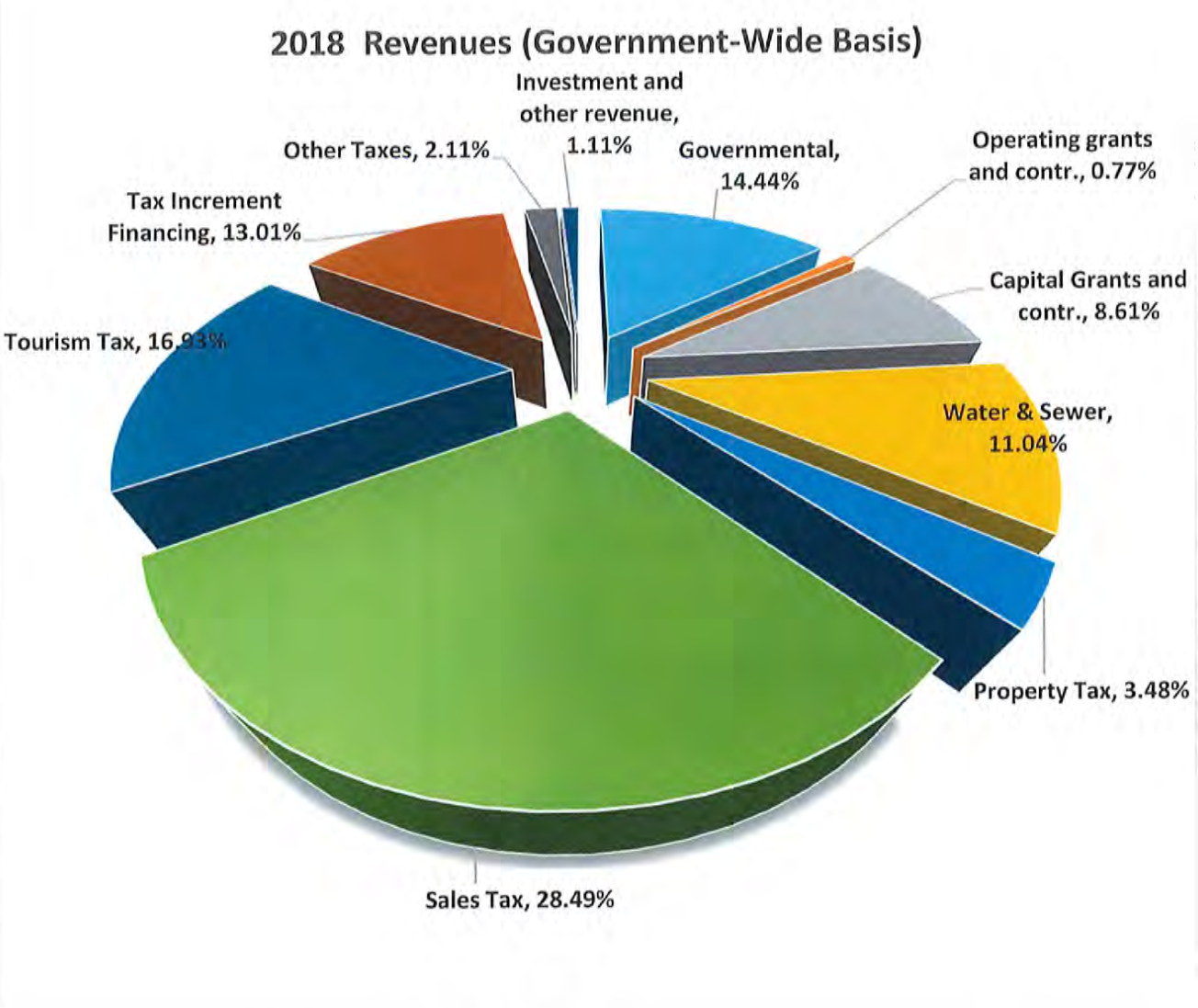
For the year ended December 31, 2018, the City's governmental activities net position increased by $21,125,931. The City's business-type activities net position decreased by $1,338,958, primarily as a result of operating expenses including depreciation exceeding operating revenues due to an increase in repairs and maintenance.

Changes in Net Position

The following table reflects the revenues and expenses for the fiscal years ended December 31, 2018 and 2017 from the City's activities:

City of Branson Statement of Activity

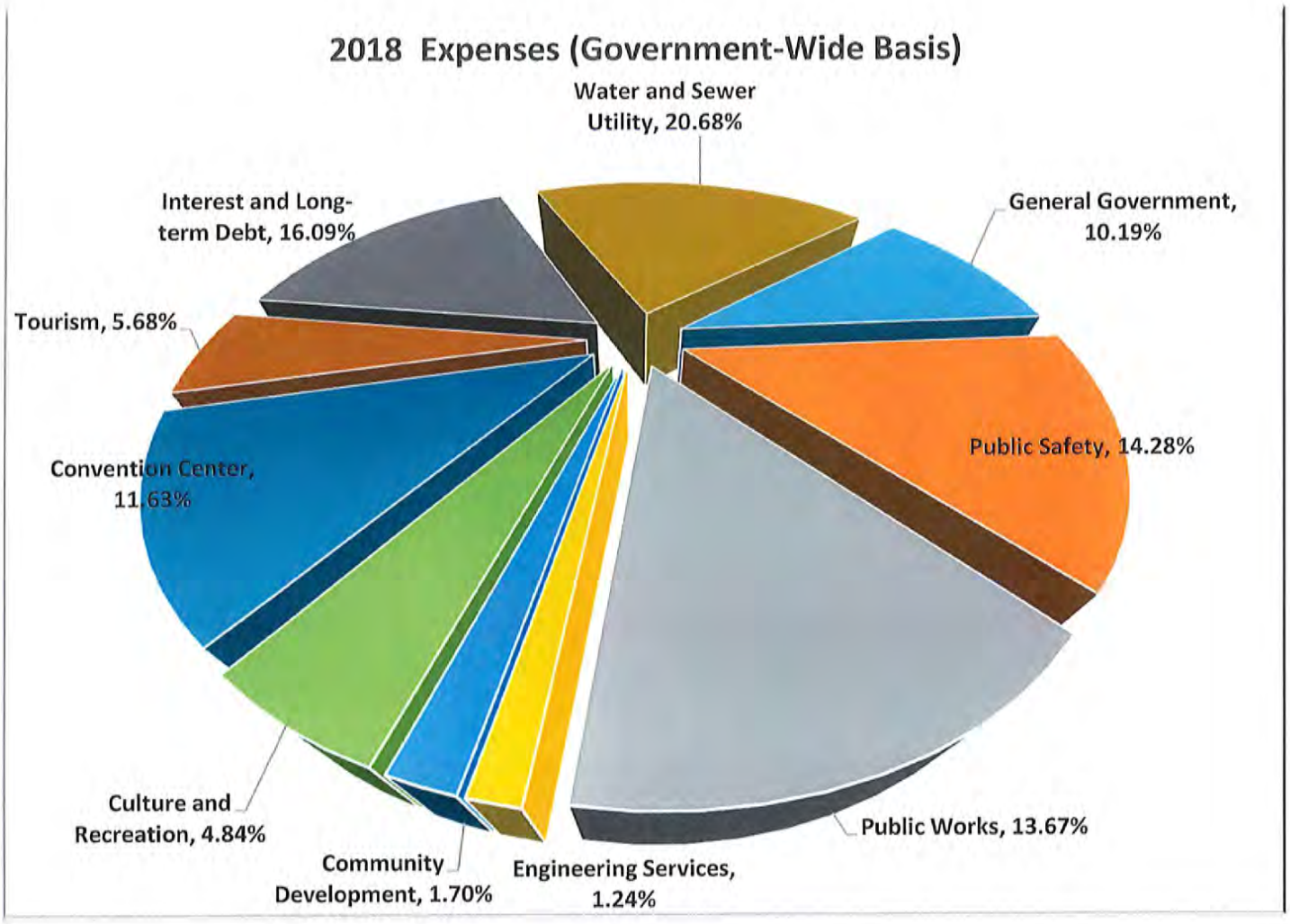
	Governmental Activities		Business-type Activities		Total	
	12/31/2018	12/31/2017	12/31/2018	12/31/2017	12/31/2018	12/31/2017
Program Revenues:						
Charges for services						
Governmental	$ 11,495,459	$ 11,471,492	$ -	$ -	$ 11,495,459	$ 11,471,492
Water and sewer	-	-	8,790,151	8,536,453	8,790,151	8,536,453
Capital grants and contr.	5,722,903	174,147	1,134,890	432,346	6,857,793	606,493
Operating grants and contr.	252,824	142,781	361,367	-	614,191	142,781
Genereal Revenues:						
Property tax	2,770,947	2,732,499	-	-	2,770,947	2,732,499
Sales tax	22,682,678	17,185,398	-	-	22,682,678	17,185,398
Tourism tax	13,479,554	13,115,362	-	-	13,479,554	13,115,362
Tax increment financing	10,363,039	10,422,701	-	-	10,363,039	10,422,701
Other taxes	1,676,491	1,686,608	-	-	1,676,491	1,686,608
Investment revenue	877,979	651,932	4,953	16,301	882,932	668,233
Other	13,464	10,130	-	-	13,464	10,130
Total revenues	69,335,338	57,593,050	10,291,361	8,985,100	79,626,699	66,578,150
Expenses:						
General government	6,095,805	7,057,095	-	-	6,095,805	7,057,095
Public safety	8,542,237	8,129,672	-	-	8,542,237	8,129,672
Public works	8,181,103	16,397,028	-	-	8,181,103	16,397,028
Engineering services	739,362	735,943	-	-	739,362	735,943
Community development	1,018,182	835,081	-	-	1,018,182	835,081
Culture and recreation	2,896,901	3,098,794	-	-	2,896,901	3,098,794
Convention center	6,961,319	6,892,726	-	-	6,961,319	6,892,726
Tourism	3,397,493	2,979,235	-	-	3,397,493	2,979,235
Interst and debt issuance costs	9,631,194	10,452,754	-	-	9,631,194	10,452,754
Water and sewer utility	-	-	12,376,130	11,926,162	12,376,130	11,926,162
Total expenses	47,463,596	56,578,328	12,376,130	11,926,162	59,839,726	68,504,490
Changes in net assets before transfers	21,871,742	1,014,722	(2,084,769)	(2,941,062)	19,786,973	(1,926,340)
Transfers	(745,811)	(109,654)	745,811	109,654	-	-
Change in net position	21,125,931	905,068	(1,338,958)	(2,831,408)	19,786,973	(1,926,340)
Net position, beginning	8,934,701	8,029,633	77,987,771	80,819,179	86,922,472	88,848,812
Prior period adjustment	(626,296)	-	(154,456)	-	(780,752)	-
Net position, ending	$ 29,434,336	$ 8,934,701	$ 76,494,357	$ 77,987,771	$ 105,928,693	$ 86,922,472



Governmental activities

Governmental activities increased the City's net position by $21,125,931

- Sales and property taxes increased approximately $5,535,728 mainly due to an increase in sales
- Tourism tax increased approximately $364,192 due to an increase in tourism
- Tax increment financing taxes decreased approximately $59,662, this represents a portion of sales and tourism taxes increases occurring outside of the TIF area
- Charges for services increased approximately $23,967 due to an increase in personnel and benefits rates with Administrative fees
- Investment earnings increased approximately $226,047 due to an increase in interest rates and higher account balances subject to interest income
- Capital grants increased approximately $5,548,756 due to the contribution of highway 76 from MODOT
- Public works expenses decreased approximately $8,215,925 mainly due to a decrease in projects
- Transfers to Water Sewer Capital increased by $636,157 from 2017.



Business-type activities.

For the fiscal year ended December 31, 2018 business-type activities decreased the City's net position by $1,338,958 due to an increase in repairs and maintenance.

Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The Fund Balance Classification Policy is designed to define fund balance classifications that can be applied to enhance fund balance information. The fund balance amounts will be classified according to GASB 54 with the following constraints:

- *Non-Spendable* – includes amounts that are legally or contractually required to be maintained
- *Restricted* – externally imposed constraints i.e., creditors, grantors
- *Committed* – can only be used for specific purposes imposed by formal action

(ordinance)

- *Assigned* – amounts constrained for the intent to be used for a specific purpose
- *Unassigned* – all amounts not included in other fund balance classifications

Governmental funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance of the general fund may serve as a useful measure of the City's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of $51,009,652. Of this amount, $6,327,148 or approximately 12% is the unassigned fund balance, which is available for spending at the government's discretion. The remaining fund balances include the City's non-spendable amount of $228,157, restricted amounts of $42,822,146 committed amounts of $710,377 and assigned amounts of $921,824.

The fund balance of the City's General Fund decreased $343,286 during the current fiscal year due an increase in expenses.

The tourism tax fund has a fund balance at December 31, 2018 of $12,374,986, an increase of $1,829,687 over 2017 due to a decrease in capital project expenditures in 2018. Committed fund balance totaling $710,377 is for tourism related purposes and $11,664,609 is restricted for debt service.

The transportation sales tax fund has a restricted fund balance of $2,104,452. This fund was extended by election in 2004 for the period of time necessary to construct and maintain the City's transportation infrastructure and to provide for debt service on capital projects.

The capital projects fund has a fund balance of $921,824, an increase of $583,726 from 2017 due to a decrease in capital outlay expenditures for various projects.

The tax increment financing fund has a fund balance of $22,780,634, an increase of $295,619 over the prior year. This balance is restricted for debt service.

The public safety fund was added in FY2018 as a result of a voter approved sales tax on the November 2017 ballot. The public safety fund balance ended December 31, 2018 at $3,651,613. This balance is restricted for Public Safety.

Proprietary funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The unrestricted net position of the Water and Sewer fund at the end of the year totaled $7,938,868, an increase of $850,153 from December 31, 2017. Factors concerning the finances of the Water and Sewer fund have been addressed in the discussion of the City's business-type activities.

General Fund Budgetary Highlights

Current fiscal year's revenues were down $293,958 from budget mostly due to a decrease in taxes. FY2018 expenditures were $371,353 less than budget due to sound management practices.

Capital Asset and Debt Administration

Capital assets - The City's capital assets for its governmental and business-type activities as of December 31, 2018 amount to $253,857,200 (net of accumulated depreciation). This investment in capital assets includes land, buildings and fixtures, vehicles, furniture, infrastructure, land improvements, equipment, park facilities, roads, highways, bridges, and construction-in-process. Major capital asset events during the current fiscal year included the following:

Governmental

- Server/SAN Hardware - $284,910
- Electronic Management Software $59,312
- The following projects will continue into FY2019 and beyond with the project to date totals listed below:
    - Downtown Streetscape - $12,847,044
    - Hwy 76 Revitalization – $20,786,473

Business Type

- Replace Well #11 Pump - $60,675
- Lift Station #17 and other pump rebuilds - $60,799
- Rebuild Cooper Creek Influent Pumps - $62,700
- Seal Cliff Drive Clearwell - $34,000
- Aqua Dam Storage Building - $25,372
- Replace Compton Sulfur Dioxide Feeders - $31,168
- Replace Lift Station #10 Generator – $75,625
- Rebuild Cooper Creek Aerators/Booster Upgrade - $39,235
- The following projects will continue into FY2019 and beyond with the project to date totals listed below:
    - Compton Flood Protection Study - $92,000
    - Cooper Creek Sewer Plant - $605,509
    - Cooper Creek Wastewater Treatment Plant Intermediate - $932,136
    - Sunset Lift Station Upgrade - $390,845
    - Lift Station #10 & #34 - $31,238

City of Branson Capital Assets
(net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	12/31/2018	12/31/2017	12/31/2018	12/31/2017	12/31/2018	12/31/2017
Land and right of way	$ 56,072,247	$ 54,773,468	$ 3,905,511	$ 3,905,511	$ 59,977,758	$ 58,678,979
Construction in progress	34,589,648	34,743,634	4,703,334	2,863,175	39,292,982	37,606,809
Buildings and fixtures	44,564,442	47,157,058	34,203,576	36,049,436	78,768,018	83,206,494
Equipment	3,545,343	2,647,257	3,528,244	3,572,861	7,073,587	6,220,118
Vehicles	1,291,961	1,563,500	-	-	1,291,961	1,563,500
Infrastructure	44,216,727	41,833,838	22,214,824	24,506,928	66,431,551	66,340,766
Furniture	9,765	38,286	-	-	9,765	38,286
Land improvements	1,011,578	1,131,893	-	-	1,011,578	1,131,893
Total	$ 185,301,711	$ 183,888,934	$ 68,555,489	$ 70,897,911	$ 253,857,200	$ 254,786,845

Additional information on the City's capital assets can be found in Note 5 of this report.

Debt Administration

The City's debt issues are discussed in Note 7 to the basic financial statements. The City does not have any General Obligation debt at year-end. Revenue bonds outstanding are serviced primarily by the tourism tax.

Long-term debt. At the end of the current fiscal year, the City had total bonded debt outstanding of $188,968,003.

City of Branson Outstanding Bonds

	Governmental Activities		Business-type Activities		Total	
	12/31/2018	12/31/2017	12/31/2018	12/31/2017	12/31/2018	12/31/2017
Bonds:						
Revenue	$ 8,410,000	$ 11,595,000	$ -	$ -	$ 8,410,000	$ 11,595,000
Tax increment financing	152,558,003	159,888,003	-	-	152,558,003	159,888,003
Special Limited Obligation	28,000,000	29,580,000	-	-	28,000,000	29,580,000
Total	$ 188,968,003	$ 201,063,003	$ -	$ -	$ 188,968,003	$ 201,063,003

Economic Factors and Next Year's Budget

- General Fund revenues for FY2019 are projected to be $20,413,496, an decrease of $163,448 from the FY2018 actual amount. The City budgeted a 1.5% growth in sales tax for FY2019.
- The FY2019 annual budget for the General Fund expenditures are estimated at $21,611,411 an increase of $3,088,122 from the 2018 actual amount.
- Health insurance expenses are budgeted at a 4.9% increase for the City for FY2018
- Water rates increased by 2% and Sewer rates increased 6% in 2018 as a result from the rate study in an effort to become self-sustaining in this fund.
- The City continues to use Priority Based Budgeting. This process allows for the budgets to be closely monitored and achieve the results given to us by the Community and the Board. The financial activities will continue to be closely monitored and reported monthly to the Finance Committee and quarterly to the Board of Aldermen.

Financial Contact

The City's financial statements are formatted to present users with a general overview of the City's finances and to demonstrate the City's accountability. Questions or requests for additional information should be directed to the Director of Finance, 110 W. Maddux, Branson, Missouri 65616.

CITY OF BRANSON, MISSOURI
Statement of Net Position
December 31, 2018

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	76 Entertainment Community Improvement District
Assets				
Cash and investments	$ 17,283,248	$ 9,258,070	$ **26,541,318**	$ 596,291
Receivables, net:				
Taxes	4,585,477	-	**4,585,477**	-
Leases	114,485	61,321	**175,806**	-
Intergovernmental	2,146,306	-	**2,146,306**	78,626
Other	6,685,853	465,892	**7,151,745**	-
Water and sewer	-	1,033,604	**1,033,604**	-
Internal balances	57,616	(57,616)	-	-
Prepaids and inventories	222,947	-	**222,947**	-
Restricted cash and investments	30,339,443	-	**30,339,443**	-
Capital Assets:				
Land and construction in progress, non-depreciable	90,661,895	8,608,844	**99,270,739**	-
Other capital assets, net of depreciation	94,639,816	59,946,645	**154,586,461**	-
Total assets	246,737,086	79,316,760	**326,053,846**	674,917
Deferred outflows of resources				
Deferred charge on refunding	4,414,584	-	**4,414,584**	-
Deferred outflows related to pensions	1,915,966	449,424	**2,365,390**	-
Total deferred outflows of resources	6,330,550	449,424	**6,779,974**	-
Liabilities				
Accounts payable and accrued expenses	2,653,350	1,083,535	**3,736,885**	2,743
Accrued interest payable	1,252,897	-	**1,252,897**	-
Deposits	144,360	1,084,006	**1,228,366**	-
Long-term liabilities:				
Due in one year	15,058,420	245,142	**15,303,562**	-
Due in more than one year	195,639,953	448,901	**196,088,854**	-
Total liabilities	214,748,980	2,861,584	**217,610,564**	2,743
Deferred inflows of resources				
Deferred revenue - property taxes	1,982,688	-	**1,982,688**	-
Deferred revenue - roadway	5,152,701	-	**5,152,701**	-
Deferred inflows related to OPEB	86,297	20,243	**106,540**	-
Deferred inflows related to pensions	1,662,634	390,000	**2,052,634**	-
Total deferred outflows of resources	8,884,320	410,243	**9,294,563**	-
Net Position (Deficit)				
Net investment in capital assets	136,800,200	68,555,489	**205,355,689**	-
Restricted for:				
Debt service	35,813,184	-	**35,813,184**	-
Tourism and transportation	2,104,454	-	**2,104,454**	-
Nonexpendable perpetual care	5,210	-	**5,210**	-
Unrestricted (deficit)	(145,288,712)	7,938,868	**(137,349,844)**	672,174
Total net position (deficit)	$ 29,434,336	$ 76,494,357	$ **105,928,693**	$ 672,174

See Accompanying Notes to the Basic Financial Statements

CITY OF BRANSON, MISSOURI
Statement of Activities
For the year ended December 31, 2018

Functions/Programs	Expenses	Program Revenues: Charges for Services, Fees, and Other	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Total	Component Unit: 76 Entertainment Community Improvement District
Governmental Activities								
General government	$ 6,095,805	$ 3,549,662	$ -	$ -	$ (2,546,143)	$ -	$ **(2,546,143)**	$ -
Public safety	8,542,237	25,375	-	-	(8,516,862)	-	**(8,516,862)**	-
Public works	8,181,103	565,405	-	5,722,903	(1,892,795)	-	**(1,892,795)**	-
Engineering	739,362	-	-	-	(739,362)	-	**(739,362)**	-
Community development	1,018,182	1,040,419	-	-	22,237	-	**22,237**	-
Culture and recreation	2,896,901	1,646,141	154,745	-	(1,096,015)	-	**(1,096,015)**	-
Convention center	6,961,319	4,668,457	98,079	-	(2,194,783)	-	**(2,194,783)**	-
Tourism	3,397,493	-	-	-	(3,397,493)	-	**(3,397,493)**	-
Interest and debt issuance costs	9,631,194	-	-	-	(9,631,194)	-	**(9,631,194)**	-
Total Governmental Activities	47,463,596	11,495,459	252,824	5,722,903	(29,992,410)	-	**(29,992,410)**	-
Business-Type Activities								
Water and sewer	12,376,130	8,790,151	361,367	1,134,890	-	(2,089,722)	**(2,089,722)**	-
Total Business-Type Activities	12,376,130	8,790,151	361,367	1,134,890	-	(2,089,722)	**(2,089,722)**	-
Total Primary Government	$ 59,839,726	$ 20,285,610	$ 614,191	$ 6,857,793	(29,992,410)	(2,089,722)	**(32,082,132)**	-
Component Unit								
76 Entertainment Community Improvement District	$ 284,967	$ -	$ -	$ -	-	-	-	(284,967)
General Revenues								
Taxes								
Property taxes					2,770,947	-	**2,770,947**	-
Sales taxes - general					11,674,001	-	**11,674,001**	-
Sales taxes - transportation					6,248,143	-	**6,248,143**	-
Sales taxes - public safety					4,760,534	-	**4,760,534**	-
Tourism taxes					13,479,554	-	**13,479,554**	-
Tax increment financing					10,363,039	-	**10,363,039**	-
Other taxes					1,676,491	-	**1,676,491**	516,256
Other					13,464	-	**13,464**	-
Unrestricted investment earnings					877,979	4,953	**882,932**	8,338
Transfers					(745,811)	745,811	-	-
Total general revenues and transfers					51,118,341	750,764	**51,869,105**	524,594
Changes in net position					21,125,931	(1,338,958)	**19,786,973**	239,627
Net position (deficit) - beginning of year					8,934,701	77,987,771	**86,922,472**	432,547
Prior period adjustment					(626,296)	(154,456)	**(780,752)**	-
Net position (deficit) - beginning of year, restated					8,308,405	77,833,315	**86,141,720**	432,547
Net position (deficit) - end of year					$ 29,434,336	$ 76,494,357	$ **105,928,693**	$ 672,174

See Accompanying Notes to the Basic Financial Statements

CITY OF BRANSON, MISSOURI
Balance Sheet - Governmental Funds
December 31, 2018

	General	Tourism Tax	Transportation Sales Tax	Capital Projects	Public Safety	Tax Increment Financing	Other Governmental Funds	Total Governmental Funds
Assets								
Cash and investments	$ 7,372,491	$ -	$ 1,311,349	$ 1,094,507	$ 2,490,110	$ 1,970,833	$ 2,588,504	**$ 16,827,794**
Receivables, net:								
Taxes	2,408,073	1,031,724	1,145,228	-	-	-	452	**4,585,477**
Leases	114,485	-	-	-	-	-	-	**114,485**
Intergovernmental	-	-	-	-	-	2,146,306	-	**2,146,306**
Other	244,661	-	5,158,719	-	1,282,473	-	-	**6,685,853**
Due from other funds	141,041	-	-	-	-	789,337	33,454	**963,832**
Advance receivable	-	710,377	-	-	-	-	-	**710,377**
Restricted cash and investments	-	11,708,069	-	-	-	18,627,736	3,638	**30,339,443**
Prepaids and inventories	222,947	-	-	-	-	-	-	**222,947**
Total assets	$ 10,503,698	$13,450,170	$ 7,615,296	$ 1,094,507	$ 3,772,583	$ 23,534,212	$ 2,626,048	**$ 62,596,514**
Liabilities								
Accounts payable	$ 752,796	$ 969,577	$ 100,499	$ 172,683	$ 77,583	$ 1,950	$ -	**$ 2,075,088**
Accrued liabilities	511,915	-	22,960	-	43,387	-	-	**578,262**
Deposits	144,360	-	-	-	-	-	-	**144,360**
Due to other funds	503,160	105,607	234,684	-	-	-	-	**843,451**
Advance payable	710,377	-	-	-	-	-	-	**710,377**
Total liabilities	2,622,608	1,075,184	358,143	172,683	120,970	1,950	-	**4,351,538**
Deferred inflows of resources								
Deferred roadway receivable	-	-	5,152,701	-	-	-	-	**5,152,701**
Deferred property tax receivable	1,330,995	-	-	-	-	751,628	-	**2,082,623**
Total deferred inflows	1,330,995	-	5,152,701	-	-	751,628	-	**7,235,324**
Fund Balances								
Nonspendable:								
Prepaids and inventory	222,947	-	-	-	-	-	-	**222,947**
Perpetual care	-	-	-	-	-	-	5,210	**5,210**
Restricted for:								
Public works	-	-	2,104,452	-	-	-	-	**2,104,452**
Debt service	-	11,664,609	-	-	-	22,780,634	2,620,838	**37,066,081**
Public Safety	-	-	-	-	3,651,613	-	-	**3,651,613**
Committed for:								
Advance receivable	-	710,377	-	-	-	-	-	**710,377**
Assigned for:								
Capital outlay	-	-	-	921,824	-	-	-	**921,824**
Unassigned (deficit)	6,327,148	-	-	-	-	-	-	**6,327,148**
Total fund balances (deficit)	6,550,095	12,374,986	2,104,452	921,824	3,651,613	22,780,634	2,626,048	**51,009,652**
Total liabilities, deferred inflows, and fund balances	$ 10,503,698	$13,450,170	$ 7,615,296	$ 1,094,507	$ 3,772,583	$ 23,534,212	$ 2,626,048	$ 62,596,514

See Accompanying Notes to the Basic Financial Statements

CITY OF BRANSON, MISSOURI
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position
December 31, 2018

Amounts reported for governmental activities in the statement of net position are different because:

Ending fund balances - total governmental funds	$ 51,009,652
Governmental funds report capital outlays as expenditures. However, in the Statement of Net Position the cost of those assets is capitalized and shown at cost, net of accumulated depreciation. This is the amount of net capital assets reported in the Statement of Net Position	185,301,711
Long-term assets are not available to pay for current period expenditures and are therefore deferred in the fund statements - property taxes	99,935
Other deferred outflows of resources are not due and payable in the current period and therefore are not reported in the funds:	
Deferred charge on refunding	4,414,584
Deferred outflows related to pensions	1,915,966
Long-term liabilities, including bonds and notes payable, are not due and payable in current period and, therefore, are not reported in the funds. This amount included the following long-liabilities and related items:	
Accrued interest payable	(1,252,897)
Long-term liabilities	(210,698,373)
Other deferred inflows of resources do not increase net position until a future period and therefore are not reported in the funds:	
Deferred inflows related to pensions	(1,662,634)
Deferred inflows related to OPEB	(86,297)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the Internal Service fund are reported with governmental activities in the statement of net position. Internal service fund capital assets of $46,229 are included above.	392,689
Total net position of governmental activities	$ 29,434,336

See Accompanying Notes to the Basic Financial Statements

CITY OF BRANSON, MISSOURI
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Funds
For the year ended December 31, 2018

	General	Tourism Tax	Transportation Sales Tax	Capital Projects	Public Safety	Tax Increment Financing	Other Governmental Funds	Total Governmental Funds
Revenues								
Taxes	$ 13,573,726	$12,364,279	$ 5,161,287	$ -	$ 4,760,534	$ 4,376,287	$ 186,866	$ 40,422,979
Tax increment financing	-	-	-	-	-	10,363,039	-	10,363,039
Licenses and permits	944,720	-	-	-	25,015	-	-	969,735
Court fines	169,310	-	-	-	-	-	-	169,310
Lease and rent	1,544,418	-	-	-	-	455,000	-	1,999,418
Charges for services	7,706,307	-	-	-	-	-	-	7,706,307
Intergovernmental	-	-	-	-	173,857	-	77,773	251,630
Interest income	187,684	114,384	-	-	12,729	558,917	4,265	877,979
Miscellaneous	252,861	98,079	565,405	-	13,464	-	-	929,809
Total revenues	24,379,026	12,576,742	5,726,692	-	4,985,599	15,753,243	268,904	63,690,206
Expenditures								
Current:								
General government	5,726,516	-	-	-	-	-	-	5,726,516
Public safety	-	-	-	-	8,373,794	-	-	8,373,794
Public works	734,072	-	4,239,264	-	-	-	-	4,973,336
Engineering	689,255	-	-	-	-	-	-	689,255
Community development	1,009,306	-	-	-	-	-	-	1,009,306
Culture and recreation	2,521,760	-	-	-	-	-	-	2,521,760
Convention center	5,166,315	-	-	-	-	-	-	5,166,315
Tourism	-	3,397,493	-	-	-	-	-	3,397,493
Capital outlay	-	-	-	297,675	1,826,418	-	-	2,124,093
Debt service:								
Principal retirement	236,420	4,402,401	-	-	-	7,330,000	1,580,000	13,548,821
Interest and fiscal charges	56,939	825,484	-	-	-	7,438,339	1,350,531	9,671,293
Total expenditures	16,140,583	8,625,378	4,239,264	297,675	10,200,212	14,768,339	2,930,531	57,201,982
Excess of revenues over (under) expenditures	8,238,443	3,951,364	1,487,428	(297,675)	(5,214,613)	984,904	(2,661,627)	6,488,224
Other financing sources (uses)								
Sale of assets	157,338	12,724	-	-	-	(9,832)	-	160,230
Transfers in	261,715	-	10,502	881,401	8,722,777	-	2,445,317	12,321,712
Transfers (out)	(9,000,782)	(2,134,401)	(1,252,887)	-	-	(679,453)	-	(13,067,523)
Total other financing sources (uses)	(8,581,729)	(2,121,677)	(1,242,385)	881,401	8,722,777	(689,285)	2,445,317	(585,581)
Net change in fund balances	(343,286)	1,829,687	245,043	583,726	3,508,164	295,619	(216,310)	5,902,643
Fund balances (deficit) - beginning of year	6,893,381	10,545,299	1,859,409	338,098	143,449	22,485,015	2,842,358	45,107,009
Fund balances (deficit) - end of year	$ 6,550,095	$12,374,986	$ 2,104,452	$ 921,824	$ 3,651,613	$ 22,780,634	$ 2,626,048	$ 51,009,652

See Accompanying Notes to the Basic Financial Statements

CITY OF BRANSON, MISSOURI
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities
For the year ended December 31, 2018

Amounts reported for governmental activities in the statement of activities are different because:	
Net changes in fund balances - total governmental funds	$ 5,902,643
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period:	
Capital outlay	8,223,962
Depreciation expense	(6,807,592)
The issuance of long-term debt (eg. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	
Principal payments	13,548,821
Changes in deferred charge on refunding, bond premiums and discounts, net	(71,353)
Change in accrued interest payable	111,452
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Change in accrued compensated absences	(93,222)
Change in net pension liability, deferred inflows and deferred outflows	(26,108)
Change in total OPEB liability, deferred inflows and deferred outflows	(118,126)
Internal service funds are used by management to charge the costs of vehicles and equipment replacement to individual funds. The net revenue of certain activities of the Internal Service fund is reported with governmental activities.	455,454
Total changes in net position of governmental activities	$ 21,125,931

CITY OF BRANSON, MISSOURI
Statement of Net Position
Proprietary Funds
December 31, 2018

	Enterprise Water and Sewer	Internal Service Equipment Replacement
Assets		
Current assets		
Cash and investments	$ 9,258,070	$ 455,454
Receivables (net of allowances for uncollectibles)		
Water and sewer billings	1,033,604	-
Leases and other	61,321	-
Other	465,892	-
Total current assets	10,818,887	455,454
Noncurrent assets		
Capital Assets		
Land and improvements and construction in progress	8,608,844	-
Other capital assets, net of depreciation	59,946,645	46,229
Total capital assets	68,555,489	46,229
Total noncurrent assets	68,555,489	46,229
Total assets	79,374,376	501,683
Deferred outflows of resources		
Deferred outflows related to pensions	449,424	-
Liabilities		
Current liabilities		
Accounts payable	938,454	-
Accrued liabilities	67,351	-
Utility deposits	1,084,006	-
Other liabilities	77,730	-
Due to other funds	-	120,381
Long-term liabilities due in one year	245,142	-
Total current liabilities	2,412,683	120,381
Noncurrent liabilities		
Long-term liabilities	448,901	-
Total noncurrent liabilities	448,901	-
Total liabilities	2,861,584	120,381
Deferred inflows of resources		
Deferred inflows related to pensions and OPEB	410,243	-
Net Position		
Net investment in capital assets	68,555,489	46,229
Unrestricted (deficit)	7,996,484	335,073
Total net position	76,551,973	$ 381,302
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	(57,616)	
Net position of business-type activities	$ 76,494,357	

See Accompanying Notes to the Basic Financial Statements

CITY OF BRANSON, MISSOURI
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the year ended December 31, 2018

	Enterprise	Internal Service
	Water and Sewer	Equipment Replacement
Operating revenues		
Charges for services (pledged as security for revenue bonds)		
Water	4,016,240	$ -
Sewer	4,598,702	-
Internal service	-	520,228
Miscellaneous	175,209	-
Total operating revenues	8,790,151	520,228
Operating expenses		
Personal services	3,420,335	-
Contractual services	3,355,822	64,774
Commodities	625,894	-
Depreciation	4,968,679	52,925
Total operating expenses	12,370,730	117,699
Operating income (loss)	(3,580,579)	402,529
Nonoperating revenues (expenses)		
Interest income	4,953	-
Intergovernmental	361,367	-
Gain (loss) on disposal of capital assets	(1,782)	-
Interest expense	(26)	-
Total nonoperating revenues (expenses)	364,512	-
Income (loss) before transfers and capital contributions	(3,216,067)	402,529
Transfers in	756,313	-
Transfers out	(10,502)	-
Capital grants and contributions	1,134,890	-
Change in net position	(1,335,366)	402,529
Total net position-beginning of year	78,041,795	(21,227)
Prior period adjustment	(154,456)	-
Total net position-beginning of year, restated	77,887,339	(21,227)
Total net position-end of year	76,551,973	$ 381,302
Change in net position	(1,335,366)	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	(3,592)	
Change in net position of business-type activities	(1,338,958)	

See Accompanying Notes to the Basic Financial Statements

CITY OF BRANSON, MISSOURI
Statement of Cash Flows -
Proprietary Funds
For the year ended December 31, 2018

	Enterprise Water and Sewer	Internal Service Equipment Replacement
Cash flows from operating activities		
Receipts from customers	$ 8,857,754	$ 520,228
Payments to suppliers	(3,495,339)	(64,774)
Payments to employees for services	(3,375,523)	-
Net cash provided by (used in) operating activities	1,986,892	455,454
Cash flows from capital and related financing activities		
Purchases of capital assets	(1,492,004)	-
Interest and bond cost paid on capital debt	(26)	-
Net cash (used in) capital and related financing activities	(1,130,663)	-
Cash flows from noncapital financing activities		
Transfers from other funds	745,811	-
Net cash provided by noncapital financing activities	745,811	-
Cash flows from investment activities		
Interest and dividends	4,953	-
Net cash provided by investing activities	4,953	-
Net increase in cash and cash equivalents	1,606,993	455,454
Cash and cash equivalents, beginning of year	7,651,077	-
Cash and cash equivalents, end of year	$ 9,258,070	$ 455,454
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities		
Operating income (loss)	$ (3,580,579)	$ 402,529
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	4,968,679	52,925
Pension and OPEB	33,831	
Change in assets and liabilities:		
Receivables (net)	26,379	-
Accounts and other payables	486,377	-
Accrued expenses	10,981	-
Utility deposits	41,224	-
Net cash provided by (used in) operating activities	$ 1,986,892	$ 455,454
Cash consists of		
Cash and investments	$ 9,258,070	$ 455,454
	$ 9,258,070	$ 455,454
Noncash capital and related financing activities		
Capital contribution	$ 35,065	$ -

See Accompanying Notes to the Basic Financial Statements

CITY OF BRANSON, MISSOURI
Statement of Net Position -
Agency Fund
December 31, 2018

	Agency Fund Landscape Trust
Assets	
Cash and cash equivalents	$ 862,742
Liabilities	
Due to others	$ 862,742

See Accompanying Notes to the Basic Financial Statements

1 - Summary of Significant Accounting Policies

The City of Branson, Missouri (the City) is a municipal corporation governed by an elected mayor and a six member Board of Aldermen. The City provides services to residents in many areas, including law enforcement, fire protection, water and sewer services, community enrichment and development, recreation and various social services.

The accounting and reporting policies of the City conform to accounting principles generally accepted in the United States of America (GAAP) applicable to local governments. The following is a summary of the more significant accounting and reporting policies and practices of the City.

The Financial Reporting Entity

In evaluating how to define the government for financial reporting purposes, management has considered all potential component units. Component units are separate legal entities which are included in the primary government's financial report. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic, but not only, criterion for including a potential component unit within the reporting entity is the City's financial accountability for the potential component unit. An entity is considered a component unit if City officials appoint a voting majority of the component unit's governing body and the City is able to impose its will upon the component unit. Additionally, if the entity provides specific financial benefits to or imposes specific financial burdens on the City, it may be considered a component unit.

This report includes the financial statements of the City (the primary government) and its blended component unit, the Tax Increment Financing Commission (the Commission). The City is financially accountable for the Commission because the City approves the Commission's annual budget and outstanding debt of the Commission is expected to be repaid from payments in lieu of taxes and economic activity taxes collected by the City.

The Commission is governed by an 11-member board, of which six members are appointed by the Board of Aldermen. The remaining five members (two from the county, two from the local school district and one from other taxing jurisdictions) are appointed by the respective taxing districts' boards. Financial transactions of the Commission are processed by the Finance Department of the City on the Commission's behalf. No separate financial statements are issued by the Commission.

The 76 Entertainment Community Improvement District (CID) is a discretely presented component unit of the City. The governing board of the CID is appointed by the Mayor and board of alderman. The CID's budget must be approved by the City. No separate financial statements are issued.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the City. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for services.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. The agency fund does not have a measurement focus, but does use the accrual basis of` accounting to present its financial statements. Revenues from exchange and exchange like transactions are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the fiscal year for which the taxes are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. A 90-day availability period is used for revenue recognition for all governmental fund revenues except property taxes for which a 60-day availability period is used. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, tourism taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period, and certain state and federal grants and entitlements are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are; however, essentially two types of these revenues. In one, monies must be expended for the specific purpose or project before any amounts will be paid to the City' therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed requirements. These resources are reflected as revenues at the time of receipt, or earlier if the susceptible to accrual criteria are met.

The City reports the following major funds:

Major Governmental Funds

General Fund – Is used to account for the general operations of the City and all unrestricted revenues and expenditures not required to be accounted for in other funds.

Tourism Tax Fund – is used to account for the proceeds of tourism tax requiring separate accounting because of legal or regulatory provisions, which provides funding for debt service on bonded debt on city infrastructure, pay-as-you-go infrastructure improvements as well as tourism marketing.

Transportation Sales Tax Fund – is used to account for the proceeds of transportation sales tax requiring a separate accounting because of legal or regulatory provisions or administrative action, which provides funding for routine road maintenance along with transfers to capital projects for pay-as-you-go infrastructure improvements.

Capital Projects Fund – is used to account for the acquisition, construction and renovation of major capital facilities.

Public Safety Fund - is used to account for the proceeds of public safety sales tax requiring a separate accounting because of legal or regulatory provisions or administrative action, which provides funding for public safety including activities related to police and fire departments.

Tax Increment Financing (TIF) Fund – is used to account for the accumulation of resources within the special TIF districts and the payment of principal and interest on the long-term debt associated with each district.

Major Proprietary Funds

Water and Sewer Fund – accounts for the activities of the water distribution system, the sewage treatment plant and the sewage pumping stations and collection systems.

Additionally, the government reports the following fund types:

Internal Service Fund - accounts for fleet management services provided to other departments on a cost reimbursement basis.

Agency Funds - are used to account for activities not involving the measurement of results of operations because they are custodial in nature. The City's agency fund is used to account for landscape and tree deposits held by the City as an agent for property owners who have applied for building permits.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's water and sewer function and various other functions of the government. Elimination of these charges would distort the direct cost and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services, producing, and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for the enterprise fund include the cost of sales and service, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Cash and Investments

Cash and investments of the individual funds are combined to form a pool, which is managed by the Finance Department. Each fund's equity in the pool is included in "cash and investments" in the financial statements. Investment earnings, including interest income, are allocated to the funds required to accumulate interest. If a fund is not required to account for its own earnings by law or regulation, the earnings are allocated to the General Fund.

The investments consist of short-term money market mutual funds held in trust for debt service reserve requirements. The money market mutual funds are recorded at fair value.

The City follows GASB 72, *Fair Value Measurement and Application*, which establishes a framework for measuring fair value that requires or permits fair value measurement and enhances disclosures about fair value measurements. Fair value is defined as the exchange price that would be received to sell an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction. There is a fair value hierarchy which requires an entity to maximize the use of the observable inputs when measuring fair value. The guidance requires three levels of fair value measurement based on the respective inputs.

Statement of Cash Flows

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Receivables and Payables

Outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade receivables are shown net of an allowance for uncollectible. An allowance of $1,672,937 is recorded at December 31, 2018.

Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method and consist of supplies and parts. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Restricted Cash and Investments

The City's restricted cash and investments primarily consist of amounts required for future debt service payments and related debt reserves.

Capital Assets

Capital assets, which include property, plant, equipment, infrastructure (e.g., roads, bridges, sidewalks and similar items) and construction in progress are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the proprietary fund financial statements. Capital assets are defined as assets with an initial individual cost of more than $5,000 and an estimated useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. The City capitalizes interest on the construction of business-type capital assets when material.

The City's capital assets are depreciated using the straight-line method over the estimated useful life of the capital assets. The estimated useful lives are:

Water and sewer treatment plants	40 - 50 years
Water and sewer mains and lines	20 - 40 years
Equipment	5 - 10 years
Buildings and fixtures	30 - 40 years
Furniture	5 - 10 years
Infrastructure	10 - 40 years
Vehicles	2 - 7 years

Compensated Absences

City policies permit full-time employees to accumulate sick pay benefits and vacation time based on the number of years of service. Accumulated vacation payable is recorded when incurred in the government-wide financial statements and proprietary fund statements. In the governmental fund financial statements, a liability is reported only if it has matured, for example, as a result of employee resignations and retirements. One-half of accumulated sick leave is paid to employees upon leaving the City in good standing. This amount of sick leave is recorded in the government-wide and proprietary fund statements with the amount due within one year estimated based on past payouts. See Note 7 for the accumulated obligation for compensated absences.

Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest and straight-line methods. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance cost, whether or not withheld from the accrual debt proceeds received, are reported as debt services expenditures. See Note 7 for information on the City's long-term obligations.

Pensions

The net pension liability is calculated as the difference between the actuarially calculated value of the projected benefit payments attributed to past periods of employee service and the plan's fiduciary net position. The total pension expense is comprised of the service cost or actuarial present value of projected benefit payments attributed to the valuation year, interest on the total pension liability, plan administrative expenses, current year benefit changes, and other changes in plan fiduciary net position less employee contributions and projected earnings on plan investments. Additionally, the total pension expense includes the annual recognition of outflows and inflows of resources due to pension assets and liability.

For purposes of measuring the collective net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Missouri Local Government Employees Retirement System (LAGERS) and additions to/deductions from LAGERS' fiduciary net position have been determined on the same basis as they are reported by LAGERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The government has two items that qualify for reporting in this category. The first is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second is deferred outflows related to pensions. See Note 8 for more information on this deferred outflow.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The deferred revenue items, which arises under the accrual and modified accrual basis of accounting that qualifies for reporting in this category, are reported in the governmental activities statement of net position and the governmental funds balance sheet. The governmental activities and governmental funds report deferred revenues from property taxes received in the current year that are not recognized as revenue until the period for which they are levied. The governmental funds also report deferred revenue for delinquent taxes, which is recognized as revenue for governmental activities. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The other items are deferred inflows related to pensions and OPEB. For more information, see Note 8 for deferred inflows related to pensions and Note 9 for deferred inflows related to OPEB

Net Position Classifications

In the government-wide statements, equity is shown as net position and classified into three components:

Net investment in capital assets – consisting of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgage notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position – consisting of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The City first utilizes restricted resources to finance qualifying activities.

Unrestricted net position – consisting of net position that does not meet the definition of "restricted net position" or "net investment in capital assets."

The City has a net position flow policy that provides guidance for programs with multiple revenue sources. The policy is to use restricted net position first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Fund Balances

The governmental funds report the following fund balance classifications:

Non-Spendable – includes amounts that are legally or contractually required to be maintained. Such constraints are binding until legal or contractual requirements are repealed or amounts become spendable or not in spendable form, including but not limited to, inventory, prepaid, supplies, and long-term receivables.

Restricted – Externally imposed constraints, including but not limited to, creditors, grantors, contributors, and constraints by law and regulations. Such constraints are binding unless modified or rescinded by external body, laws, or regulations.

Committed – Specific purpose imposed by formal action, adoption of an ordinance, of the Board of Aldermen. Such constraint is binding unless modified or rescinded, by adoption of an ordinance, by the Board of Aldermen.

Assigned – Constrained by the Board of Aldermen, Finance Committee, or City Administrator's expressed intent in accordance with the City's fund balance policy. Such constraint is binding unless modified or eliminated by the Board of Aldermen, Finance Committee, or City Administrator, whoever made the assignment.

Unassigned – All amounts not included in other fund balance classifications. The General Fund shall be the only fund to report positive unassigned fund balance. All other governmental funds my report negative unassigned fund balance.

The City has a fund balance policy that provides guidance for programs with multiple revenue sources. The policy is to use restricted resources first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. For purposes of fund balance classification expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and lastly unassigned fund balance.

The City has established an operating reserve and a contingency reserve policy consisting of the following:

When preparing the annual proposed budget, the City Administrator will maintain in the General Fund an operating reserve of 20% of the current adopted budgeted expenditures. An operating reserve of 20% is also maintained in the Water and Sewer Fund. An operating reserve of 10% is maintained in the Recreation Fund.

Pending Governmental Accounting Standards Board Statements

The Governmental Accounting Standards Board (GASB) has recently issued the following statements which may impact the City's financial reporting requirements in the future:

- GASB Statement No. 83 – *Certain Asset Retirement Obligations* – effective for the fiscal year beginning January 1, 2019.
- GASB Statement No. 84 – *Fiduciary Activities* – effective for the fiscal year beginning January 1, 2019.
- GASB Statement No. 87 – *Leases* – effective for the fiscal year beginning January 1, 2020.

- GASB Statement No. 88 – *Certain Disclosures Related to Debt, Including Borrowings and Direct Placements* – effective for the fiscal year beginning January 1, 2019.
- GASB Statement No. 89 – *Accounting for Interest Cost Incurred before the End of a Construction Period* – effective for the fiscal year beginning January 1, 2019.
- GASB Statement No. 90 – *Majority Equity Interest*- effective for the fiscal year beginning January 1, 2019
- GASB Statement No. 91 – *Conduit Debt Obligation*- effective for the fiscal year beginning January 1, 2021

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Reclassifications

The Public Safety Tax was passed in 2017 and the City started receiving collections in 2018. The City elected to create the Public Safety Fund which going forward will report all public safety activity. Previously this activity had been accounted for within the General Fund. Public Safety amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

2 - Stewardship, Compliance and Accountability

Budgetary Information

Missouri statutes require that all political subdivisions of the State prepare an annual budget. Governmental funds required to have legally adopted annual budgets are the general fund, the special revenue funds, and the debt service fund. Legally adopted annual budgets are not required for the capital projects fund and the permanent fund. Annual budgets for all governmental funds are adopted using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Budgeted expenditures cannot exceed budgeted revenues and unencumbered positive fund balances as required by Sanction 67.010 RSMo.

RSMo section 302.341 requires the City to annually calculate the percentage of its general revenue that comes from traffic violations. Any such revenues that exceed 30% of total general revenues are required to be transferred to the Director of the Missouri Department of Revenue. In the current year, the City has reported fines and forfeitures, which includes traffic violations and other additional items, in the amount of $169,310. This amount is approximately .7% of total general fund revenues of $24,379,026 and, accordingly, the City believes that they are in compliance with the requirements of the Statute.

3 - Deposits and Investments

As of December 31, 2018, the City's cash and investments consisted of the following:

	2018
Investments:	
Short-term investments held in trust	$ 25,782,524
Deposits	31,931,359
Petty cash	29,620
	$ 57,743,503

Deposits and investments of the City are reflected in the financial statements as follows:

	Government-wide statement of net position	Fiduciary fund statement of assets & liabilities	Total
Cash and investments	$ 26,541,318	$ 862,742	$ 27,404,060
Restricted cash and investments	30,339,443	-	30,339,443
	$ 56,880,761	$ 862,742	$ 57,743,503

Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the investment.

Level 1 inputs are quoted prices in active markets for identical assets;

Level 2 inputs are significant other observable inputs, either directly or indirectly observable, and fair value can be determined through the use of models or other valuation methodologies;

Level 3 inputs are significant unobservable inputs in situations where there is little or no market activity for the asset or liability and the entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

The City has the following recurring fair value measurement as of year-end:

Money market mutual funds are valued at Level 2 using pricing models that maximize the use of observable inputs for similar securities.

As of December 31, 2018, the City had the following investments and maturities:

Investment type	Fair value	Maturities	hierarchy
Insured sweep account	$ 9,052,480	N/A	N/A
Money market mutual funds	12,981,115	N/A	Level 2
	$ 22,033,595		

Investment Policy

Missouri State Statutes authorize the City to deposit funds in open accounts and certificates of deposit. Statutes also require that collateral pledged must have a fair value equal to 100% of the funds on deposit, less insured amounts. Collateral securities must be held by the City or a disinterested third party and must be of the kind prescribed by State Statutes and approved by the State.

The City maintains a cash and investment pool, which is available for use by most funds. Each fund type's portion of this pool is displayed as "cash and investments". Interest earned is retained by the General Fund, unless required to be maintained separately. All investments are carried at fair

value. Cash and investments are held separately by some of the City's funds. Additionally, certain restricted assets, related to bond ordinances and indentures and capital lease certificates, are held in escrow by financial institutions' trust departments.

Interest Rate risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At December 31, 2018, the City's investments consisted of short-term money market mutual funds held in trust.

Credit Risk

The credit risk for deposits and investments is the possibility that the issuer/counterparty to an investment will be unable to fulfill its obligations. Missouri statutes prohibit municipalities from investing in derivative, leveraged, or speculative securities. At December 31, 2018, the City's investments consisted of short-term money market mutual funds held in trust.

Concentration of Credit Risk

The City places no limit on the amount it may invest in any one issuer. At December 31, 2018, the City's investments consisted of short-term money market mutual funds which are not subject to such risks.

Custodial Credit Risk

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the City will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The City's policy is to collateralize demand deposits with securities held by the financial institution's agent and in the City's name.

As of December 31, 2018, the City's deposits were insured with Federal depository insurance or collateralized by securities held in the City's name by their financial institution's agent.

4 - Taxes

Taxes receivable as of December 31, 2018 were as follows:

Fund	Property Tax	Sales Tax	Tourism Tax	Total
General	$ 97,117	$ 2,310,956	$ -	$ 2,408,073
Tourism tax	-	-	1,031,724	1,031,724
Transportation sales tax	-	1,145,228	-	1,145,228
Debt Service Fund	-	452	-	452
Total	$ 97,117	$ 3,456,636	$ 1,031,724	$ 4,585,477

Tax revenues for the year ended December 31, 2018 were as follows:

Governmental Funds	Property Tax	Sales Tax	Tourism Tax	Franchise Tax	Other Tax	Total
General	$ 2,770,947	$ 9,428,829	$ -	$ 1,303,339	$ 70,611	$ 13,573,726
Tourism tax	-	-	12,364,279	-	-	12,364,279
Transportation sales tax	-	5,161,287	-	-	-	5,161,287
Public Safety Tax		4,760,534				4,760,534
Tax increment financing	-	3,261,012	1,115,275	-	-	4,376,287
Nonmajor funds	-	186,866	-	-	-	186,866
Total	$ 2,770,947	$ 22,798,528	$ 13,479,554	$ 1,303,339	$ 70,611	$ 40,422,979

The City's property tax is levied each year on the assessed value listed as of the prior January 1 for all real and personal property in the City. Assessed values are established by the Taney County Assessor's Office. The assessed values at January 1, 2017, upon which the 2017 levy was based and upon which the ad valorem tax revenues for the period ended December 31, 2018 are recorded, are as follows:

Real estate	$ 390,964,990
Personal property and business personal	52,436,014
	$ 443,401,004

Property taxes are due and payable on November 1 and become delinquent on January 1. On January 1, a lien attaches to all real property for which taxes are unpaid. Amounts received prior to December 31st related to the 2018 tax year are deferred as those amounts are not recognized as revenue until the period for which they are levied.

The 2017 tax levy per $ 100 assessed valuation was:

General	$ 0.6077

5 - Capital Assets

Capital asset activity for the year ended December 31, 2018 was as follows:

	Beginning Balance	Increases	Decreases and adjustments	Ending Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land and right of way	$ 54,773,468	$ 1,298,779	$ -	$ 56,072,247
Construction in progress	34,743,634	-	153,986	34,589,648
Total capital assets not being depreciated	89,517,102	1,298,779	153,986	90,661,895
Capital assets being depreciated:				
Buildings and fixtures	77,909,657	35,000	-	77,944,658
Equipment	13,957,010	1,331,898	255.481	15,033,426
Vehicles	3,112,891	67,141	-	3,180,032
Infrastructure	168,667,750	5,645,130	-	174,312,880
Furniture	2,954,716	-	-	2,954,716
Land improvements	3,092,108	-	-	3,092,108
Total capital assets being depreciated	269,694,132	7,079,169	255,481	276,517,820
Less accumulated depreciation for:				
Buildings and fixtures	30,752,598	2,627,618	-	33,380,216
Equipment	11,309,751	433,813	255,481	11,488,083
Vehicles	1,549,393	338,678	-	1,888,071
Infrastructure	126,833,913	3,262,240	-	130,096,153
Furniture	2,916,431	28,520	-	2,944,951
Land improvements	1,960,214	120,316	-	2,080,530
Total accumulated depreciation	175,322,300	6,811,185	255,481	181,878,004
Total capital assets being depreciated, net	94,371,832	267,984	-	94,639,816
Governmental activities capital assets, net	$ 183,888,934	$ 1,566,763	$ 153,986	$ 185,301,711

	Beginning Balance	Increases	Decreases and adjustments	Ending Balance
Business-type activities:				
Capital assets not being depreciated:				
Land and right of way	$ 3,905,511	$ -	$ -	$ 3,905,511
Construction in progress	2,863,174	1,840,159	-	4,703,333
Total capital assets not being depreciated	6,768,685	1,840,159	-	8,608,844
Capital assets being depreciated:				
Water and sewer treatment plants	76,285,846	60,270	-	76,346,116
Water and sewer mains and lines	60,026,380	35,065	-	60,061,445
Machinery and equipment	7,534,641	713,510	30,501	8,217,650
Total capital assets being depreciated	143,846,867	808,845	30,501	144,625,211
Less accumulated depreciation for:				
Water and sewer treatment plants	40,236,411	1,906,129	-	42,142,540
Water and sewer mains and lines	35,519,453	2,327,164	-	37,846,617
Machinery and equipment	3,960,632	735,386	6,609	4,689,409
Total accumulated depreciation	79,716,496	4,968,679	6,609	84,678,566
Total capital assets being depreciated, net	64,130,371	(4,159,834)	23,892	59,946,645
Business-type activities capital assets, net	$ 70,899,056	$ (2,319,675)	$ 23,892	$ 68,555,489

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General Government	$ 861,992
Public Safety	103,340
Public Works	3,610,562
Engineering	42,287
Culture and Recreation	345,076
Convention Center	1,795,003
Internal Service	52,925
Total depreciation expense - governmental activities	$ 6,811,185
Business-type activities:	
Water and sewer	$ 4,968,679

6 - Leases

Operating Leases

Non-cancellable operating revenue leases for City land expire in various years through 2034. These leases generally contain renewal options for periods ranging from five to thirty-five years and require the lessees to pay all executory cost (property taxes, maintenance and insurance). Lease income includes minimum rentals plus contingent rentals based on sales.

Future lease income on minimum rentals is approximately $439,000 per year.

The cost of the land the City leases is $4,000.

For the year ended December 31, 2018, lease income for all operating leases was approximately $1,135,453.

Capital Lease

The City has a lease agreement as a lessor on City property with Pointe Royale. This lease agreement qualifies as a capital lease and has therefore been recorded at the present value of the future minimum lease payments as of the inception date. At December 31, 2018 the lease receivable balance was $61,321.

Future minimum lease payments to be received are as follows:

2019	18,144
2020	18,688
2021	19,249
2022	5,240
Present value of minimum lease payments	$ 61,321

Branson Landing Lease – Branson Landing TIF Plan

The City and the Developer have entered into a 99 year master lease agreement related to the Branson Landing project. Under the agreement, commencing on January 2, 2010 and through year thirty (30) of the agreement, a base and contingent rental lease payment is due to the City. The lease payment will consist of an annual base amount of $252,000 plus a contingent lease payment of 1/4th of 1 percent of sales in excess of $15 million within the defined boundary area. The total annual lease payments cannot exceed $455,000. The City received $455,000 under this agreement for the year ended December 31, 2018.

The City has entered into various leases for equipment, which have bargain purchase options and have been classified in the financial statements as capital assets.

The following table details property under capital leases by major classification at December 31, 2018:

Assets under capital lease	Governmental Activities
Equipment	$ 605,747
Less Accumulated Deprecation	(134,758)
	$ 470,989

The future minimum lease obligations and the net present value of these lease payments as of December 31, 2018 were as follows:

Future Minimum Lease Payments	
Year Ending December 31:	Governmental Activities
2019	$ 125,896
2020	125,896
Total minimum lease payments	251,792
Less amounts representing interest	(6,410)
Present value of minimum lease payments	$ 245,382

7 - Long-Term Obligations

Long-term obligations activity for year ended December 31, 2018 was as follows:

	Restated Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds Payable					
Revenue Bonds	$ 11,595,000	$ -	$ 3,185,000	$ 8,410,000	$ 3,305,000
Special Limited Obligation Bonds	29,580,000	-	1,580,000	28,000,000	1,630,000
Discounts	(59,062)	-	(9,706)	(49,356)	-
Total bonds payable	41,115,938	-	4,755,294	36,360,644	4,935,000
Tax increment financing					
Bonds payable	159,888,003	-	7,330,000	152,558,003	6,900,000
Premiums	6,602,691	-	415,882	6,186,809	387,896
Total bonds payable	166,490,694	-	7,745,882	158,744,812	7,287,896
Notes payable	1,122,565	-	294,436	828,129	67,299
Certificates of Participation	12,000,000	-	982,000	11,018,000	1,060,000
Capital leases	422,767		177,385	245,382	121,636
Compensated absences**	1,493,367	93,222	-	1,586,589	1,586,589
Net pension liability**	2,131,373	1,264,274	3,006,156	389,491	-
Total OPEB Liability**	1,493,497	31,829	-	1,525,326	-
Governmental activities long-term obligations	226,270,201	1,389,325	16,961,153	210,698,373	15,058,420
Business-type activities:					
Compensated absences	251,044	235,792	241,694	245,142	245,142
Net pension liability	499,698	296,558	705,148	91,108	-
Total OPEB Liability	350,327	7,466	-	357,793	-
Business-type activities long-term obligations	1,101,069	539,816	946,842	694,043	245,142
Total Primary Government	$ 227,371,270	$ 1,929,141	$ 17,907,995	$ 211,392,416	$ 15,303,562

** For governmental activities, compensated absences, net pension liability, and total OPEB liability are generally liquidated by the general fund.

Revenue Bonds

Governmental activities

The City has pledged future tourism tax revenues, net of specified operating expenditures, to repay the bonds described below. The bonds are payable solely from tourism tax net revenues. Annual principal and interest remaining to be paid on the bonds is $8,410,000. For the year ended December 31, 2018, principal and interest paid were $3,185,000 and total tourism tax revenues for the year were $13,479,554 Bond indentures require restricted accounts in order to accumulate necessary payment funding. Restricted investment reserves related to these bonds was $10,603,943 at December 31, 2018. The City has issued the following revenue bonds for the purpose of funding various City infrastructure projects:

	Balance at December 31, 2018
Tourism Tax Revenue Bonds, Series 2007 of $1,840,000 issued March 2007; 4.45% interest payable semiannually. Principal amount due on January 1, 2019.	1,840,000
Tourism Tax Revenue bonds, Series 2010B of $7,540,000 issued March 2010; 3.0% to 4.35% interest payable semiannually, remaining principal payments due annually of $250,000 to $1,345,000. Final maturity January 1, 2022. Bonds maturing after January 1, 2016 and thereafter may be called at par.	6,570,000
	$ 8,410,000

Special Limited Obligation Bonds

The City has the following special limited obligation bonds related to its governmental activities:

	Balance at December 31, 2018
Special Limited Obligation Bonds (Missouri Development Finance Board Infrastructure Facilities Revenue Bonds) Series 2011A, $35,810,000 issued November 15, 2011; 3.0% to 5.0% interest payable semiannually, principal payments due annually ranging from $560,000 to $2,795,000 with final maturity on December 1, 2031.	$ 28,000,000

The bonds were issued by the Missouri Development Finance Board (MDFB) to refund certain bonds previously issued for the purposes of funding the City's Branson Landing redevelopment project and certain City facilities and infrastructure project costs. The City conveyed certain properties (including City Hall and a fire station) to the MDFB, and the MDFB leases those properties to the City. The City's lease payments are security for the required annual interest and principal payments on the bonds. Upon retirement of the bonds, the properties will revert to the City.

The MDFB 2012A and 2005B Branson Landing Tax Increment Financing Revenue Bonds contain certain pledged revenue and reserve fund priority provisions also known as the "Waterfall" provision. Under the Waterfall, as calculated prior to the next scheduled debt service requirements for the 2012A and 2005B bonds, should there be excess funds available after meeting the priority provisions, those excess funds can be used for debt service requirements of the 2011A bonds. During the year ended December 31, 2018, waterfall amounts of $679,453 were transferred to the City's Debt Service Fund from the Tax Increment Financing Fund to be used for the 2011A debt service requirements. Total waterfall amounts since inception is $7,835,198.

Tax Increment Financing Revenue Bonds

The tax increment financing revenue bonds obligation indebtedness are recorded as a liability of the TIF Commission to match revenue streams to the related obligations for which they have been pledged. The obligation of the City and the Commission to pay principal and interest on these bonds is generally limited solely to the tax increment financing (TIF) revenues generated from each project.

	Balance at December 31, 2018
Branson Landing TIF Plan	
Special Limited Obligation Bonds (Missouri Development Finance Board Infrastructure Facilities Refunding Bonds - City of Branson, Missouri - Branson Landing Project) Series 2012A, $33,450,000 issued December 6, 2012; 3.0% to 4.0% interest payable semiannually, remaining principal payments due annually ranging from $1,900,000 to $2,805,000 with final maturity on December 1, 2027. The bonds were issued by MDFB and the proceeds were made available to the City. The City's obligation to make payments is secured by an annual appropriation covenant, mortgages on a parking garage and a convention center, and certain pledged revenues. See discussions on the previous page regarding certain pledged revenue and reserve fund priority provision also know as the "Waterfall" provision.	$ 22,325,000
Special Limited Obligation Bonds (Missouri Development Finance Board Infrastructure Facilities Bonds - City of Branson, Missouri - Branson Landing Project) Series 2005A, $80,000,000 issued September 2005; 3.75% to 6.0% interest payable semiannually, remaining principal payments due annually ranging from $1,020,000 to $6,930,000 with final maturity on June 1, 2035. Bonds maturing on or after June 1, 2035 may be called on or after June 1, 2015 at par. The bonds were issued by the Missouri Development Finance Board and the proceeds were made available to the City. The City's obligation to make payments is secured by an annual appropriation covenant, mortgages on a parking garage and a convention center, and certain pledged revenues. See discussions on the previous page regarding certain pledged revenue and reserve fund priority provision also know as the "Waterfall" provision. On June 1, 2015, bonds with stated maturiites in the years after 2025 and thereafter int he aggregate principal amount of $67,110,000 were refunded and defeased.	4,185,000
Special Limited Obligation Bonds (Missouri Development Finance Board Infrastructure Facilities Bonds - City of Branson, Missouri - Branson Landing Project) Series 2015A, $62,560,000 issued June 1, 2015; 3.75% to 5.0% interest payable semiannually, remaining principal payments due annually ranging from $2,645,000 to $10,195,000 with final maturity on June 1, 2034. The bonds were issued by the Missouri Development Finance Board and the proceeds were made available to the City. The City's obligation to make payments is secured by an annual appropriation covenant, mortgages on a parking garage and a convention center, and certain pledged revenues. See discussions on the previous page regarding certain pledged revenue and reserve fund priority provision also know as the "Waterfall" provision.	62,020,000
Tax Increment Revenue Bonds (The Industrial Development Authority of the City of Branson, Missouri, Missouri Limited Obligation Tax Increment Revenue Bonds- Branson Landing Retail Project) Series 2005A , $18,560,000 issued August 2005; 5.25% to 5.50% interest payable semiannually, remaining principal payments due annually ranging from $555,000 to $1,760,000 with final maturity on June 1, 2029.	12,790,000
	101,320,000

	Balance at December 31, 2018
Branson Hills and Shoppes TIF Plan	
Tax Increment Revenue Bonds (The Industrial Development Authority of the City of Branson, Missouri, Missouri Limited Obligation Tax Increment Revenue Bonds- Branson Hills Redevelopment Project) Series 2005A, $14,760,000 issued March 2005; 6.25% to 7.05% interest payable semiannually, principal payment due with final maturity on May 1, 2027.	12,805,000
Tax Increment Revenue Bonds (The Industrial Development Authority of the City of Branson, Missouri, Missouri Limited Obligation Tax Increment Revenue Bonds - Branson Hills Redevelopment Project) Series 2005B, not to exceed $1,900,000 issued March 2005; 10% interest, principal payment due with final maturity on May 1, 2027. These bonds are subordinate to the Series 2005A Bonds.	1,899,338
Tax Increment Revenue Bonds (The Industrial Development Authority of the City of Branson, Missouri, Missouri Limited Obligation Tax Increment Revenue Bonds - Branson Hills Redevelopment Project) Series 2007A, $3,385,000 issued April 2007; 5.75% interest payable semiannually, principal due at final maturity on May 1, 2026	3,250,000
Tax Increment Refunding Revenue Bonds (The Industrial Development Authority of the City of Branson, Missouri, Missouri Limited Obligation Tax Increment Revenue Bonds - Branson Shoppes Redevelopment Project) Series 2017A, $28,025,000 issued August 2017; 3.0% to 4.0% interest payable semiannually, with final maturity on November 1, 2027.	25,100,000
Tax Increment Refunding Revenue Bonds (The Industrial Development Authority of the City of Branson, Missouri, Missouri Limited Obligation Tax Increment Revenue Bonds - Branson Shoppes Redevelopment Project) Series 2017B, $8,668,665 issued August 2017; 10% interest, principal payment due with final maturity on November 1, 2029. This bond is subordinate to the Series 2017A Bond.	8,183,665
	51,238,003
Total tax increment financing revenue bonds	$ 152,558,003

Notes Payable

The City has the following notes payable related to its governmental activities:

	Balance at December 31, 2018
Promissory note payable (Industrial Development Authority) in the amount of $1,091,000 issued July 20, 2011; 4.79%, principal payments due semiannually ranging from $18,659 to $71,609 with final maturity on October 1, 2026.	828,129
	$ 828,129

Certificate of Participation

Certificates of Participation in the amount of $12,000,000 were issued June 1, 2017; 3.57%, principal payments due annually ranging from $982,000 to $1,403,000, with a final maturity on June 1, 2027.	$11,018,000

The July 20, 2011 promissory note was issued by the Industrial Development Authority (IDA) and the proceeds were used to finance certain energy efficient improvements to City Hall and the Branson Convention Center. The note was purchased by the Ozark Mountain Bank (the Bank) and under the terms of the financing agreement the City will make payments to the Bank on behalf of the IDA.

Revenue, Special Limited Obligation Bonds, Tax Increment Financing, and Notes Payable debt service requirements to maturity are as follows:

	Governmental activities					
	Revenue Bonds		Special Limited Obligation		TIF - Branson Landing	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	3,305,000	286,667	1,630,000	1,300,631	4,915,000	4,549,200
2020	1,880,000	177,418	1,710,000	1,219,131	12,405,000	4,116,913
2021	1,880,000	98,458	1,795,000	1,133,631	5,130,000	3,690,813
2022	1,345,000	29,254	1,870,000	1,061,831	6,375,000	3,448,888
2023-2027	-	-	10,595,000	4,066,682	37,725,000	12,656,650
2028-2032	-	-	10,400,000	1,325,713	24,575,000	4,640,381
2033-2035	-	-	-	-	10,195,000	414,700
	$ 8,410,000	$ 591,797	$ 28,000,000	$ 10,107,619	$ 101,320,000	$ 33,517,545

	TIF - Branson Hill		Notes Payable		Primary Government Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	1,985,000	2,436,871	1,127,299	432,214	12,962,299	9,005,583
2020	2,045,000	2,377,321	1,173,215	391,043	19,213,215	8,281,826
2021	2,105,000	2,315,971	1,222,826	348,115	12,132,826	7,586,988
2022	2,165,000	2,252,821	1,273,181	303,291	13,028,181	7,096,085
2023-2027	30,164,338	9,160,614	7,049,608	774,708	85,533,946	26,658,654
2028-2032	12,773,665	1,069,524	-	-	47,748,665	7,035,618
2033-2035	-	-	-	-	10,195,000	414,700
	$ 51,238,003	$ 19,613,122	$ 11,846,129	$ 2,249,371	$ 200,814,132	$ 66,079,454

Tax Increment Financing Revenues

The City, other taxing districts and governmental entities have pledged a portion of future incremental property tax and sales tax revenues (TIF revenues) to repay the tax increment financing revenue bonds described above. TIF revenues, along with other funding sources for each issuance, were projected to produce sufficient funds to meet debt service requirements over the life of the bonds. Annual principal and interest payments remaining on these bonds total approximately $205.6 million. Should TIF revenues along with any other funding sources described not be sufficient to meet the required debt service obligations, the City is not legally obligated to make

such bond payments from any other sources of its revenues. However, the Branson Landing TIF Plan's $24,400,000 Series 2012A, $5,880,000 Series 2005A and $62,020,000 Series 2015A bonds contain an annual appropriation covenant obligating the City to make debt service payments from all legally available moneys of the City to the extent the City has appropriated and included such payments in its annual budget. Annual principal and interest payments remaining on the Series 2012A, 2005A and 2015A bonds total approximately $134.8 million. Incremental taxes are pledged to make payments on these obligations for a period not to exceed 23 years.

For the year ended December 31, 2018, principal and interest paid on tax increment financing bonds totaled approximately $7.3 million. Incremental tax revenues from the City totaled approximately $4.4 million. The remaining funds necessary to meet the current year debt service requirements were derived from city contributions, incremental tax revenues from other taxing districts and governmental entities, lease revenues, and interest income totaling approximately $11.4 million and from prior incremental tax revenues held in debt service funds by the bond trustees.

Bond Indebtedness Limitation

Article VI, Sections 26(b) and (c) of the Constitution of the State of Missouri limit the net outstanding amount of authorized general obligation indebtedness for a City to 10 percent of the assessed valuation of the City by a two-thirds (four-sevenths at certain elections) vote of the qualified voters. Article VI, Section 26(d) provides that a city may, by a two-thirds (four-sevenths at certain elections) vote of the qualified voters, incur indebtedness in an amount not to exceed an additional 10 percent for the purpose of acquiring rights-of-way, construction, extending and improving streets and avenues, and sanitary or storm sewer systems, provided the total general obligation indebtedness of a City does not exceed 20 percent of the assessed valuation. Article VI, Section 26(e) provides that a City may, by a two-thirds (four-sevenths at certain elections) vote of the qualified voters, incur indebtedness in an amount not exceeding an additional 10 percent for the purpose of purchasing or constructing waterworks, electric or other light plants to be owned exclusively by the City, provided that the total general obligation indebtedness of a City does not exceed 20 percent of the assessed valuation.

The City has no outstanding general obligation debt. The City has issued multiple series of Tourism Tax Revenue Bonds. Although they are not general obligation bonds, the outstanding Tourism Tax Revenue Bonds and any additional Tourism Tax Revenue Bonds are payable from a pledge of the City's Tourism Tax and therefore count against the indebtedness limits imposed by the Missouri Constitution. The legal debt capacity of 20% of the City's assessed valuation as of December 31, 2018, based on the 2017 valuation, was $88,680,200. The total net outstanding indebtedness of the City was $17,006,811 as of December 31, 2018, leaving a remaining available legal debt capacity of $71,673,389 as of that date.

8 - Defined Benefit Pension Plan

Plan Description

The City's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The City participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo. 70.600-70.755. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues

a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

Benefits provided

LAGERS provides retirement, death and disability benefits. Benefit provisions are adopted by the governing body of the employer, within the options available in the state statutes governing LAGERS. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 (55 for police and fire) with 5 or more years of service are entitled to an allowance for life based upon the benefit program information provided below. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance.

	2018 Valuation
Benefit Multiplier:	2.00%
Final Average Salary:	3 years
Member Contributions:	4.00%

Benefit terms provide for annual post retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

Employees covered by benefit terms

At June 30, 2018, the following employees were covered by the benefit terms:

	General	Police	Fire	Total
Inactive employees or beneficiaries currently receiving benefits	97	30	6	133
Inactive employees entitled to but not yet receiving benefits	60	31	12	103
Active employees	159	42	42	243
	316	103	60	479

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 4% of their gross pay to the pension plan. Employer contribution rates are 13.4% (General), 16.9 % (Police) and 8.1 % (Fire) of annual covered payroll.

Net Pension Liability

The employer's net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2018 and was rolled forward to June 30, 2018.

Actuarial assumptions

The total pension liability in the February 28, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25%
Salary Increase	3.25 % to 6.55 % including inflation
Investment rate of return	7.25 %

Mortality rates were based on the 2014 Mortality Table set back 3 years for both males and females.

The actuarial assumptions used in the February 28, 2018 valuation were based on the results of an actuarial experience study for the period March 1, 2010 through February 28, 2015.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity	43.00%	5.00%
Fixed Income	26.00%	3.00%
Real Assets	21.00%	3.25%
Strategic Investments	10.00%	5.60%

Discount rate

The discount rate used to measure the total pension liability is 7.25%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

Changes in the Net Pension Liability

	Total Pension Liability (a)	Increase (Decrease) Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at 12/31/2017	$ 46,411,114	$ 43,780,043	$ 2,631,071
Changes for the year			
Service Cost	1,525,600	-	1,525,600
Interest on Total Pension Liability	3,358,620	-	3,358,620
Difference between expected and actual experience	676,175	-	676,175
Benefit payments, including refunds of employee contributions	(1,699,265)	-	(1,699,265)
Contributions - employer	-	1,570,838	(1,570,838)
Contributions - employee	-	479,272	(479,272)
Net investment income	-	5,629,289	(5,629,289)
Benefit payments, including refunds of employee contributions	-	(1,699,265)	1,699,265
Pension Plan Administrative Expense	-	(35,259)	35,259
Other (Net Transfer)	-	66,727	(66,727)
Net changes	3,861,130	6,011,602	(2,150,472)
Balances at 12/31/2018	$ 50,272,244	$ 49,791,645	$ 480,599

Sensitivity of the net pension liability to changes in the discount rate

The following presents the Net Pension Liability of the employer, calculated using the discount rate of 7.25%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1 percentage point lower (6.25%) or one percentage point higher (8.25 %) than the current rate.

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
Total Pension Liability (TPL)	$58,187,484	$50,272,244	$43,823,442
Plan Fiduciary Net Position	$49,791,644	$49,791,645	$49,791,644
Net Pension Liability (Asset)(NPL)	$8,395,840	$480,599	$(5,968,202)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2018 the employer recognized pension expense of $1,628,771. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Governmental Activities		Business-type Activities	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	$ 731,783	$ (445,378)	$ 171,653	$ (104,471)
Differences in assumptions	531,066	-	124,571	-
Excess (deficit) investment returns	-	(1,217,256)	-	(285,529)
Contributions subsequent to the measurement date	653,117	-	153,200	-
Total	$ 1,915,966	$ (1,662,634)	$ 449,424	$ (390,000)

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the Net Pension Liability for the year ending 2018.

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

	Deferred Outflows (Inflows) of Resources	
	Governmental Activities	Business-type Activities
Year ended December 31:		
2019	$ 358,795	$ 84,162
2020	56,811	13,326
2021	(486,461)	(114,108)
2022	(314,153)	(73,690)
2023	(3,530)	(828)
Thereafter	(11,247)	(2,638)
	$ (399,785)	$ (93,776)

Payable to the Pension Plan

At December 31, 2018, the City reported a payable of $169,140 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2018.

9 - Post Employment Health Benefits

Plan Description

The City provides for a continuation of medical, prescription drug, hearing, vision, and dental insurance benefits to employees that retire from City employment and who participate in the Missouri Local Government Employees Retirement System (LAGERS) through a single employer plan. The Plan does not issue separate audited financial statements.

The City requires the retirees to pay 100% of the premiums charged to active employees. The rates being paid by retirees for benefits are typically lower than those for individual health insurance policies. (The retiree insurance is guaranteed issue; no medical questionnaire is required.) The difference between these amounts is the implicit rate subsidy, which is considered other post-employment benefits (OPEB) under Governmental Accounting Standards Board Statement No. 75 (GASB Statement 75). Retirees and spouses have the same benefits as active employees, and they are not required to terminate participation upon Medicare eligibility.

Funding Policy

The City does not pre-fund benefits. The current funding policy is to pay benefits directly from general assets on a pay-as-you-go basis and there is not a trust for accumulating plan assets.

Employees Covered by Benefit Terms

At December 31, 2018, the following employees were covered by the benefit terms:

Active Employees	261
Retirees and Surviving Spouses*	12
Spouses of Current Retirees**	8
Total	281

* 6 retirees with medical coverage and 12 with dental coverage
** 2 spouses with medical coverage and 8 with dental coverage

Total OPEB Liability

The City's total OPEB liability of $1,883,119 was measured as of September 30, 2018 and was determined by an actuarial valuation as of September 30, 2017.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the September 30, 2017 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation date	September 30, 2017
Actuarial cost method	Entry Age Normal
Inflation	2.50%
Salary increases	3.00%
Discount rate	4.18%
Healthcare cost trend rates	Medical cost trend rate of 6.9% for 2017, graudally decreasing to an ultimate rate of 4.0% for 2091 and beyond

The discount rate was based on the 20 Year Bond GO Index.

Mortality rates were based on the RP-2014 Mortality for Employees and Healthy Annuitants, with generational projection per Scale MP-2016.

Changes in the total OPEB liability are as follows:

	Governmental Activities	Business-Type Activities	Total
Total OPEB Liability - Beginning of Year	$ 1,493,497	$ 350,327	$ 1,843,824
Service cost	120,124	28,177	148,301
Interest	57,824	13,563	71,387
Changes in assumptions or other inputs	(95,547)	(22,412)	(117,959)
Benefit payments	(50,572)	(11,862)	(62,434)
Total OPEB Liability - End of Year	$ 1,525,326	$ 357,793	$ 1,883,119

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using the discount rate that is one percentage point lower (3.18%) or one percentage point higher (5.18%) than the current discount rate.

	1% Decrease 3.18%	Discount Rate 4.18%	1% Increase 5.18%
Total OPEB Liability	$ 2,108,892	$ 1,883,119	$ 1,686,903

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current cost trend rate.

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	$ 1,618,435	$ 1,883,119	$ 2,207,951

For the year ended December 31, 2018, the City recognized OPEB expense of $208,269.

Deferred Inflows of Resources

At December 31, 2018 the City reported deferred inflows related to OPEB from the following sources:

	Deferred Inflows of Resources
Changes of assumptions	$ (106,540)

Amount reported as deferred inflows of resources will be recognized in OPEB expense as follows:

Year Ended December 31,	Deferred Inflows of Resources
2019	$ (11,419)
2020	(11,419)
2021	(11,419)
2022	(11,419)
2023	(11,419)
Thereafter	(49,445)
	$ (106,540)

Prior Period Adjustment

The implementation of GASB 75 resulted in a prior period adjustment to the total OPEB liability and net position of $626,296 for Governmental Activities and $154,456 for Business-Type Activities as of January 1, 2018.

10 - Risk Management

The City is exposed to various risks of loss from torts' theft of, damage to or destruction of assets; errors and omissions; business interruption; employee injuries and health matters; and natural disasters. Commercial insurance coverage is purchased for claims arising from these matters. There have been no reductions in insurance converge from the prior year. Settlements have not exceeded insurance coverage for each of the last three years.

11 - Commitments and Contingencies

Branson Landing Master Lease

The City as landlord has entered into a Branson Landing lease with HCW Development Company, LLC as the tenant. The lease requires the City to pay 50% or up to $310,000 of the annual actual costs associated with the maintenance, upkeep and operations of the Main Fountain and the Town Square Fountain. The City will pay for the actual On-Site Public Improvements expense excluding those associated with the fountains listed above, up to $115,000 per calendar year. Beginning in the calendar year of the fifth anniversary of the lease commencement date (FY2010) and for each year thereafter the maximum fountain and maintenance contribution shall be recalculated by multiplying the maximum contributions by a fraction, the numerator being the Consumer Price Index (CPI) for the month of January for the current year, and the denominator being the CPI for the month of January for the prior year. For the year ended December 31, 2018, the City paid $455,000 under this lease agreement.

Capital Projects

Commitments have been made for future expenditures related to the City's Five Year Capital Improvement program. At December 31, 2018, the City had approximately $1.0 million in outstanding construction commitments.

Convention Center Operating Agreement

The City and convention center management has an agreement with SMG, a Pennsylvania general partnership with headquarters in West Conshohocken, PA. For the year ended December 31, 2018, the city paid to SMG $141,867 under this new management agreement.

Airport Pay for Performance Agreement

The City has entered into a Pay for Performance Agreement and a related Supplemental Agreement to the Pay for Performance Agreement, collectively, (the Agreement) with a private developer and the Branson, Missouri Regional Airport Transportation Development District (TDD). Under the Agreement, the City will pay a per passenger fee based on qualifying passenger arrivals on a semi-annual basis to the TDD. In no event shall the City's payment obligation under the Agreement exceed $2,000,000 on an annual basis. Total fees under the Agreement for 2018 were $54,392. In addition, any obligations under this Agreement are subject to annual appropriation by the Board of Aldermen.

Tri-Lakes Biosolids Coalition - Jointly Governed Organization

The City has entered into a Cooperation Agreement with Taney County and Cities located in Stone and Taney Counties to form the Tri-lakes Biosolids Coalition (Coalition). Under this agreement, the City will utilize the regional biosolids dewatering and drying facility to provide a long-term solution for the processing and handling of wastewater sludge generated form the City's wastewater treatment facilities. The City of Branson has contracted to operate the regional biosolids dewatering and drying facilities and to provide management, administrative and maintenance services. The Coalition's board is composed of one member from the governing board of each of the municipalities. The City paid $415,019 for processing and handling of wastewater sludge for the year ended December 31, 2018.

The City has a separate lease agreement with Taney County to lease property for the Tri-lakes Biosolids coalition facility. The County will lease property and an existing building at the Cooper Creek Wastewater Plant and also construct an addition to the existing building which after being combined will house the Tri-Lakes Biosolids Dewatering and Drying Facility. The City of Branson contributed $250,000 to upgrade the original construction and design of the addition to ensure its conformity to the same architectural style and quality of the existing building.

Encumbrances

Outstanding encumbrances at December 31, 2018 were as follows: General Fund $32,108, Transportation Sales Tax Fund $124,475, Public Safety Fund $1,876,947, and the Capital Project Fund $364,745.

Litigation

On January 14, 2010, a judgment was issued by the Circuit Court of Taney County - Taney County Circuit Court Case No. 03-CV-787034 regarding the rights to the title of certain real property located in Branson, Missouri. Although the City was not a party to the case at the time the judgment was issued, but a legal description of the land contained in the judgment of that case included certain real property owned by the City. In 2011, the Missouri Southern District Court of Appeals vacated the January 14, 2010 judgment and remanded the case back to the trial court, finding the City to have been a party for purposes of the trial court's January 14, 2010 judgment, and further finding the trial court committed plain error in entering that judgment. On March 31, 2011, a separate, but related, action was filed in the Circuit Court of Taney County, Case No. 11-AF-CC00244 which seeks to quiet title to certain real property south of the real property involved in the first case. In 2013, judgments were entered in favor of the City in both of the above cases. For the most part, these rulings were upheld on appeal. On October 30, 2015 the Southern District Court of Appeals generally upheld the legal findings of the district court in these matters, while deciding that the litigant, Douglas Coverdell, was entitled to argue his adverse possession claims. Those matters are

in the discovery stage. 11-AF-CC00244 was stayed by the Court of Appeals pending the resolution of the leftover claims in the 03-CV-78704 matter.

Related to the above cases, a federal lawsuit claiming ownership of certain properties within the Branson Landing development was filed against the City, HCW Development Company (HCW), and Empire District Electric Company. The suit was based on many of the same facts and circumstances in the 03-CV-787034 action. The plaintiff sought damages of $150 million. That case was dismissed by Federal Judge Gary Fenner on July 30, 2014 because the Federal Court lacked subject matter jurisdiction over the matter.

In association with the above, the City was involved in two separate litigation actions related to two title insurance companies on separate policies the City had on properties effected by the above lawsuits. Those cases sought claims related to fees paid and expenses incurred by the City to defend its title to its property upon which it held title insurance. In connection with litigation involving one of the title insurance companies, HCW has made a cross-claim against the City for alleged breach of the Master Lease Agreement between HCW and the City related to the Branson Landing. The City, HCW, and the title company engaged in mediation to resolve those matters and on August 29, 2014 an agreement was finalized to that end. Under the agreement, legal fees associated with the City's continued defense of its title to certain properties discussed above will be covered by title insurance, and the City will be issued a new 90 million dollar title policy to cover property at the Branson Landing. In addition, the City will share in recovery of monies recovered against the other title insurance company. The outcome and any potential amount the City might recover are not reasonably estimable at this time. In general, there are no reportable gains or losses that would impact the City's financial position as of December 31, 2018.

Branson Meadows TIF Plan

The Developer associated with the Branson Meadows TIF Plan contributed approximately $3.9 million to the project which qualifies under the plan as a reimbursable project cost. Any potential reimbursements to the Developer from available TIF revenues are subordinate to the related bond debt service requirements and any cumulative shortfalls covered by the City. The City does not believe that there will be sufficient revenues generated by the TIF Plan to retire this obligation. Accordingly, the City has not recorded an obligation.

12 - Interfund Activity

Interfund transfers for the year ended December 31, 2018, consisted of the following:

	Transfers From					
Transfers to	General	Tourism Tax	Transportation Sales Tax	Tax Increment Financing	Business-type Water and Sewer	Total
Governmental :						
General	$ -	$ 261,715	$ -	$ -	$ -	$ 261,715
Capital projects	278,005	571,509	31,887	-	-	881,401
Public Safety	8,722,777	-	-	-	-	8,722,777
Transportation Sales Tax	-	-	-	-	10,502	10,502
Other Governmental	-	544,864	1,221,000	679,453	-	2,445,317
Business-type:						
Water and Sewer	-	756,313	-	-	-	756,313
Total	$ 9,000,782	$ 2,134,401	$ 1,252,887	$ 679,453	$ 10,502	$ 13,078,025

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due including the waterfall provision discussed in Note 7, (3) use unrestricted revenues collected in the general fund finance various programs accounted for in other funds in

accordance with budgetary authorizations, (4) to fund capital and repair and maintenance needs including treatment plan expansion in the Water and Sewer Fund.

Interfund receivable and payable balances at December 31, 2018 were as follows:

	Interfund Payable				
Interfund Receivable	General	Tourism Tax	Transportation Sales Tax	Internal Service	Total
General	$ -	$ 20,660	$ -	$ 120,381	$ 141,041
Other governmental	33,454	-	-	-	33,454
Tax Increment Financing	469,706	84,947	234,684	-	789,337
	$ 503,160	$ 105,607	$ 234,684	$ 120,381	$ 963,832

The interfund payable due to the General Fund represents timing differences of when amounts are paid and reimbursed for current operating costs and for deficit pooled cash balances.

The Tourism Fund loaned the General Fund $1,000,000 to purchase a military statue, recorded as an advance receivable and payable in the respective funds. The interfund-loan is to be repaid in 10 annual payments, including 1% interest, commencing July 1, 2016. At December 31, 2018, the amount is $710,377.

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The City of Branson is committed to its citizens and to those who visit here, to ensure a safe and environmentally sound community. We will work as a team to maintain and promote the growth of our City, and to provide professional, courteous service to all through fair and open communication. We look to tomorrow, remembering yesterday, dedicated to excellence today.

Required Supplementary Information

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by GASB but are not considered a part of the basic financial statements.

Such information includes:

- Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund
- Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Tourism Fund
- Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Transportation Sales Tax Fund
- Schedule of Changes in Net Pension Liability and Related Ratios
- Schedule of Contributions
- Schedule of Changes in the City's Total OPEB Liability and Related Ratios

Budgeting

Missouri statutes require that all political subdivisions of the State prepare an annual budget. Governmental funds required to have legally adopted annual budgets are the general fund, the special revenue funds, and the debt service fund. Legally adopted annual budgets are not required for the capital projects fund and the permanent fund. Annual budgets for all governmental funds are adopted using the modified accrual basis of accounting, modified further by the encumbrance method of accounting.

The appropriated budget is prepared by fund, function, and department. State statutes set the legal level of budgetary control at the fund level (i.e., the level at which expenditures may not legally exceed appropriations). Management's level of budgetary control is at the departmental level. The City has elected to pursue a policy of requiring approval of the Board of Aldermen on major purchases exceeding $15,000.

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditures of funds are recorded in order to reserve that portion of the applicable appropriation, is utilized in the governmental funds financial statements. Encumbrances are reported as restricted, committed or assigned fund balance because they do not constitute expenditures or liabilities.

In connection with the implementation of GASB 54, the Convention Center Fund, Recreation Fund (combined funds) are reported in the General Fund as these separate fund activities do not qualify for reporting as special revenue funds. A reconciliation to Statement of Revenues, Expenditures and Changes in Fund Balances-Governmental Funds is as follows:

Change in General Fund balance-budget basis	$	(314,905)
Change in fund balance from combined funds-budget basis		52,031
Total reconciled change in fund balance-budget basis		(262,874)
Adjustments-encumbrances beginning of year		(112,520)
Adjustments-encumbrances end of year		32,108
Total reconciled change in fund balance-GAAP basis	$	(343,286)
Fund balance General Fund beginning of year -budget basis	$	5,776,357
Total reconciled change in fund balance-budget basis		(262,874)
Fund balance beginning of year from combined funds-budget basis		1,004,504
Total reconciled fund balance, beginning of year-budget basis		6,517,987
Adjustments-encumbrances end of year		32,108
Fund balance -end of year-GAAP basis	$	6,550,095

CITY OF BRANSON, MISSOURI
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - General Fund
For the year ended December 31, 2018

	Original Budget	Final Amended Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (negative)
Revenues:				
Taxes	$ 13,797,073	$ 13,797,073	$ 13,503,115	$ (293,958)
Licenses and permits:	910,477	910,477	931,887	21,410
City court fines	210,000	210,000	169,310	(40,690)
Lease and rent	1,582,143	1,582,143	1,544,418	(37,725)
Charges for services	1,565,409	1,565,409	1,404,541	(160,868)
Intergovernmental	-	-	-	-
Interest Income	235,000	235,000	187,684	(47,316)
Miscellaneous	116,986	116,986	98,117	(18,869)
Total revenues	18,417,088	18,417,088	17,839,072	(578,016)
Expenditures:				
General government:				
Mayor and Board	141,333	141,333	123,645	17,688
City Administration	442,684	442,684	495,069	(52,385)
Human Resources	606,455	606,455	513,588	92,867
Administrative Services	3,237,304	3,237,304	3,201,988	35,316
Finance	943,514	943,514	941,569	1,945
Legal	551,320	551,320	387,845	163,475
Total general government	5,922,610	5,922,610	5,663,704	258,906
Public works	770,713	770,713	734,980	35,733
Engineering	764,751	764,751	689,495	75,256
Community Development	854,380	854,380	991,558	(137,178)
Debt service	431,995	431,995	293,359	138,636
Total expenditures	8,744,449	8,744,449	8,373,096	371,353
Excess of revenues over (under) expenditures	9,672,639	9,672,639	9,465,976	(206,663)
Other Financing Sources (Uses):				
Sale of assets	-	-	157,338	157,338
Transfers in	161,926	161,926	392,208	230,282
Transfers (out)	(3,977,315)	(12,906,220)	(10,330,427)	2,575,793
Total other financing sources (uses)	(3,815,389)	(12,744,294)	(9,780,881)	2,963,413
Change in fund balances	$ 5,857,250	$ (3,071,655)	(314,905)	$ 2,756,750
Fund balance, beginning of year - budget basis			5,776,357	
Fund balance - end of year - budget basis			5,461,452	
Adjustments:				
Encumbrances			32,108	
Fund balance - end of year - GAAP basis			$ 5,493,560	
Net change in fund balance - budget basis			$ (314,905)	
Adjustments:				
Encumbrances - beginning of year			(111,520)	
Encumbrances - end of year			32,108	
Net change in fund balance - GAAP basis			$ (394,317)	

CITY OF BRANSON, MISSOURI
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Tourism Tax Fund
For the year ended December 31, 2018

	Original Budget	Final Amended Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (negative)
Revenues:				
Taxes	$ 13,376,743	$ 13,376,743	$ 12,364,279	$ (1,012,464)
Miscellaneous	-	-	8,079	8,079
Interest Income	289,619	289,619	127,108	(162,511)
Total revenues	13,666,362	13,666,362	12,499,466	(1,166,896)
Expenditures:				
Tourism	2,739,116	2,747,793	3,397,493	(649,700)
Capital outlay	-	-	-	-
Debt service:				
Principal	3,420,829	3,420,829	4,403,043	(982,214)
Interest and fiscal charges	436,483	436,483	824,842	(388,359)
Total expenditures	6,596,428	6,605,105	8,625,378	(2,020,273)
Excess of revenues over (under) expenditures	7,069,934	7,061,257	3,874,088	(3,187,169)
Other financing sources (uses):				
Bond proceeds	-	-	-	-
Transfers in		-	90,000	90,000
Transfers (out)	(3,648,341)	(3,648,341)	(2,134,401)	1,513,940
Total other financing sources (uses)	(3,648,341)	(3,648,341)	(2,044,401)	1,603,940
Change in fund balances	$ 3,421,593	$ 3,412,916	1,829,687	$ (1,583,229)
Fund balance, beginning of year			10,545,299	
Fund balance - end of year - budget basis			$ 12,374,986	

CITY OF BRANSON, MISSOURI
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Transportation Sales Tax Fund
For the year ended December 31, 2018

	Original Budget	Final Amended Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (negative)
Revenues:				
Taxes	$ 6,255,681	$ 6,255,681	$ 5,161,287	$ (1,094,394)
Intergovernmental	-	-	-	-
Miscellaneous	-	-	565,405	565,405
Total revenues	6,255,681	6,255,681	5,726,692	(528,989)
Expenditures:				
Public works	3,956,874	3,956,874	3,895,820	61,054
Total expenditures	3,956,874	3,956,874	3,895,820	61,054
Excess of revenues over expenditures	2,298,807	2,298,807	1,830,872	(467,935)
Transfer In	50,000	50,000	10,502	(39,498)
Transfers (out)	(2,348,807)	(2,469,807)	(1,252,887)	1,216,920
Total other financing sources (uses)	(2,298,807)	(2,419,807)	(1,242,385)	1,177,422
Change in fund balances	$ -	$ (121,000)	588,487	$ 709,487
Fund balance, beginning of year			1,391,490	
Fund balance - end of year - budget basis			1,979,977	
Adjustments:				
Encumbrances			124,475	
Fund balance - end of year - GAAP basis			$ 2,104,452	
Net change in fund balance - budget basis			$ 588,487	
Adjustments:				
Encumbrances - beginning of year			(467,919)	
Encumbrances - end of year			124,475	
Net change in fund balance - GAAP basis			$ 245,043	

CITY OF BRANSON, MISSOURI
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Public Safety Fund
For the year ended December 31, 2018

	Original Budget	Final Amended Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (negative)
Revenues:				
Taxes	$ -	$ -	$ 4,760,534	$ 4,760,534
Licenses and Permits			25,015	25,015
Intergovermental	-	-	173,857	173,857
Miscellaneous	-	-	12,729	12,729
Interest Income	-	-	13,464	13,464
Total revenues	-	-	4,985,599	4,985,599
Expenditures:				
Public safety:				
Police	8,302,564	8,302,564	10,239,830	(1,937,266)
Total public safety	8,302,564	8,302,564	10,239,830	(1,937,266)
Capital Outlay	-	-	1,826,418	(1,826,418)
Total expenditures	8,302,564	8,302,564	12,066,248	(3,763,684)
Excess of revenues over (under) expenditures	(8,302,564)	(8,302,564)	(7,080,649)	1,221,915
Other financing sources (uses):				
Transfers in	-	8,722,777	8,722,777	-
Transfers (out)	-	-	-	-
Total other financing sources (uses)	-	8,722,777	8,722,777	-
Change in fund balances	$ (8,302,564)	$ 420,213	1,642,128	$ 1,221,915
Fund balance, beginning of year			132,538	
Fund balance - end of year - budget basis			1,774,666	
Adjustments:				
Encumbrances			1,876,947	
Fund balance - end of year - GAAP basis			$ 3,651,613	
Net change in fund balance - budget basis			$ 1,642,128	
Adjustments:				
Encumbrances - beginning of year			(10,911)	
Encumbrances - end of year			1,876,947	
Net change in fund balance - GAAP basis			$ 3,508,164	

CITY OF BRANSON, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

Schedule of Changes in Net Pension Liability and Related Ratios*

Fiscal year ending December 31,	2018	2017	2016	2015
Total Pension Liability				
Service Cost	$ 1,525,600	$ 1,417,413	$ 1,352,747	$ 1,347,957
Interest on the Total Pension Liability	3,358,620	3,102,353	2,827,004	2,661,466
Difference between expected and actual experience	676,175	455,911	(479,297)	(461,358)
Assumption Changes	-	-	1,376,648	-
Benefit Payments	(1,699,265)	(1,295,988)	(1,325,410)	(1,210,854)
Net Change in Total Pension Liability	3,861,130	3,679,689	3,751,692	2,337,211
Total Pension Liability beginning	46,411,114	42,731,425	38,979,733	36,642,522
Total Pension Liability ending	$ 50,272,244	$ 46,411,114	$ 42,731,425	$ 38,979,733
Plan Fiduciary Net Position				
Contributions-employer	$ 1,570,838	$ 1,451,423	$ 1,391,471	$ 1,387,590
Contributions-employee	479,272	456,371	430,515	401,034
Pension Plan Net Investment income	5,629,289	4,611,656	(56,853)	721,022
Benefit Payments	(1,699,265)	(1,295,988)	(1,325,410)	(1,210,854)
Pension Plan Administrative expense	(35,259)	(34,560)	(32,222)	(34,206)
Other	66,727	18,678	77,322	234,691
Net Change in Plan Fiduciary Net Position	6,011,602	5,207,580	484,823	1,499,277
Plan Fiduciary Net Position beginning	43,780,043	38,572,463	38,087,640	36,588,363
Plan Fiduciary Net Position ending	$ 49,791,645	$ 43,780,043	$ 38,572,463	$ 38,087,640
Employer Net Pension Liability	$ 480,599	$ 2,631,071	$ 4,158,962	$ 892,093
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	99.04%	94.33%	90.27%	97.71%
Covered Payroll **	$ 11,493,657	$ 11,094,683	$ 10,044,006	$ 9,931,048
Employer's Net Pension Liability as a percentage of covered employee payroll	4.18%	23.71%	41.41%	8.98%

Notes to schedule:

* GASB 68 requires presentation of ten years. As of December 31, 2018, only four years of information is available

** Covered payroll is measured as of the measurement date ending 6/30

CITY OF BRANSON, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Actuarially determined contribution	$1,593,229	$1,556,515	$1,322,437	$1,387,947	$1,484,882	$1,486,822	$1,415,810	$1,344,555	$1,015,825	$928,942
Contributions in relation to the actuarially determined contribution	1,593,229	1,556,515	1,322,438	1,377,017	1,456,538	1,368,240	1,269,236	1,199,751	955,321	928,942
Contribution deficiency (excess)	$ -	$ -	$ (1)	$ 10,930	$ 28,344	$ 118,582	$ 146,574	$ 144,804	$ 60,504	$ -
Covered payroll	$12,202,879	$11,772,556	$10,623,124	$10,207,057	$10,295,108	$9,802,448	$9,762,376	$9,812,494	$9,148,437	$8,769,605
Contributions as a percentage of covered-employee payroll	13.06%	13.22%	12.45%	13.49%	14.15%	13.96%	13.00%	12.23%	10.44%	10.59%

* Covered payroll is presented as of the City's fiscal year end 12/31

Notes to Schedule of Contributions

Valuation Date	February 28, 2018
Notes:	The roll-forward of the total pension liability from February 28, 2018 to to June 30, 2018 reflects expected service cost and interest reduced by actual benefit payments.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal and Modified Terminal Funding
Amortization method	A level percentage of payroll amortization method is used to amortize the UAAL over a closed period of years. If the UAAL (excluding the UAAL associated with benefit changes) is negative, then this amount is amortized over the greater of (i) the remaining initial amortization period or (ii) 15 years.
Remaining amortization period	Multiple bases from 11 to 20 years
Asset valuation method	5-year smoothed market; 20% corridor
Inflation assumption	3.25% wage inflation; 2.5% price inflation
Salary increases	3.25% to 6.55% including wage inflation
Investment rate of return	7.25%, net of investment expense
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	The healthy retiree mortality tables, for post-retirement mortality, were the RP-2014 Healthy Annuitant mortality table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were the RP-2014 disabled mortality table for males and females. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females. Both the post-retirement and pre-retirement tables were adjusted for mortality improvement back to the observation period base year of 2006. The base year for males was then established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables.

CITY OF BRANSON, MISSOURI

Schedule of Changes in the City's Total OPEB Liability and Related Ratios
Last Ten Fiscal Years*

Total OPEB Liability	2018
Service cost	$ 148,301
Interest	71,387
Changes of assumptions	(117,959)
Benefit payments	(62,434)
Net change in total OPEB liability	39,295
Total OPEB liability - beginning	1,843,824
Total OPEB liability - ending	$ 1,883,119
Covered payroll	$ 12,117,565
Total OPEB liability as a percentage of covered payroll	16%

* - Data became available with the inception of GASB 75 during fiscal year 2018, therefore 10 years of data is unavailable.

Note: No assets are accumulated in a trust to pay related benefits for this plan.

Changes in assumptiosn and other inputs reflect the effects of changes in the discount rate each period:
- The discount rate increased from 3.64% on December 31, 2017 to 4.18% on December 31, 2018.

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Other Supplementary Information Combining and Individual Fund Statements and Schedules

CITY OF BRANSON, MISSOURI
Combining Balance Sheet - General Fund
December 31, 2018

	General	Convention Center	Recreation	Total
Assets				
Cash and investments	$ 5,946,831	$ 832,309	$ 593,351	**$ 7,372,491**
Receivables, net:				
Taxes	2,408,073	-	-	**2,408,073**
Leases	114,485	-	-	**114,485**
Other	194,709	36,320	13,632	**244,661**
Due from other funds	120,381	20,660	-	**141,041**
Prepaids and inventories	130,008	92,939	-	**222,947**
Total assets	$ 8,914,487	$ 982,228	$ 606,983	**$ 10,503,698**
Liabilities				
Accounts payable	$ 248,648	$ 433,527	$ 70,621	**$ 752,796**
Accrued liabilities	483,387	-	28,528	**511,915**
Deposits	144,360	-	-	**144,360**
Due to other funds	503,160	-	-	**503,160**
Advance payable	710,377	-	-	**710,377**
Total liabilities	2,089,932	433,527	99,149	**2,622,608**
Deferred inflows of resources				
Unavailable revenue - property taxes	1,330,995	-	-	**1,330,995**
Fund Balances				
Nonspendable:				
Prepaids and inventory	130,008	92,939	-	**222,947**
Other asset	-	-	-	**-**
Unassigned (deficit)	5,363,552	455,762	507,834	**6,327,148**
Total fund balances	5,493,560	548,701	507,834	**6,550,095**
Total liabilities, deferred inflows, and fund balances	$ 8,914,487	$ 982,228	$ 606,983	**$ 10,503,698**

CITY OF BRANSON, MISSOURI
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances -
General Fund
For the year ended December 31, 2018

	General	Convention Center	Recreation	Eliminations	Total
Revenues:					
Taxes	$ 13,503,115	$ -	$ 70,611	$ -	$ 13,573,726
Licenses and permits	931,887	-	12,833	-	944,720
Court fines	169,310	-	-	-	169,310
Lease and rent	1,544,418	-	-	-	1,544,418
Charges for services	1,404,541	4,668,458	1,633,308	-	7,706,307
Intergovernmental	-	-	-	-	-
Interest income	187,684	-	-	-	187,684
Miscellaneous	98,117	-	154,744	-	252,861
Total revenues	17,839,072	4,668,458	1,871,496	-	24,379,026
Expenditures:					
Current:					
General government	5,726,516	-	-	-	5,726,516
Public safety	-	-	-	-	-
Public works	734,072	-	-	-	734,072
Engineering	689,255	-	-	-	689,255
Community development	1,009,306	-	-	-	1,009,306
Culture and recreation	-	-	2,521,760	-	2,521,760
Convention center	-	5,166,315	-	-	5,166,315
Debt service:					
Principal retirement	236,420	-	-	-	236,420
Interest and fiscal charges	56,939	-	-	-	56,939
Total expenditures	8,452,508	5,166,315	2,521,760	-	16,140,583
Excess of revenues over (under) expenditures	9,386,564	(497,857)	(650,264)	-	8,238,443
Other financing sources (uses):					
Sale of assets	157,338	-	-	-	157,338
Transfers in	392,208	389,152	810,000	(1,329,645)	261,715
Transfers (out)	(10,330,427)	-	-	1,329,645	(9,000,782)
Total other financing sources (uses)	(9,780,881)	389,152	810,000	-	(8,581,729)
Net change in fund balances	(394,317)	(108,705)	159,736	-	(343,286)
Fund balances - beginning of year	5,887,877	657,406	348,098	-	6,893,381
Fund balances (deficit) - end of year	$ 5,493,560	$ 548,701	$ 507,834	$ -	$ 6,550,095

CITY OF BRANSON, MISSOURI
Combining Balance Sheet - Non-Major Governmental Funds
December 31, 2018

Assets	Debt Service	Perpetual Care	Total Other Governmental Funds
Cash and investments			
Receivables, net:	$ 2,583,294	$ 5,210	**$ 2,588,504**
Taxes	452	-	**452**
Due from other funds	33,454	-	**33,454**
Restricted Investments	3,638	-	**3,638**
Total assets	$ 2,620,838	$ 5,210	**$ 2,626,048**
Fund Balances			
Nonspendable:			
Perpetual care	-	5,210	**5,210**
Restricted for:			
Debt Service	2,620,838	-	**2,620,838**
Total fund balances	2,620,838	5,210	**2,626,048**
Total liabilities and fund balance	$ 2,620,838	$ 5,210	**$ 2,626,048**

CITY OF BRANSON, MISSOURI
Combining Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Non-Major Governmental Funds
For the year ended December 31, 2018

	Debt Service	Perpetual Care	Total Other Governmental Funds
Revenues:			
Taxes	$ 186,866	$ -	**$ 186,866**
Intergovernmental	77,673	100	**77,773**
Interest income	4,265	-	**4,265**
Total revenues	268,804	100.00	**268,904**
Expenditures:			
Debt service:			
Principal retirement	1,580,000	-	**1,580,000**
Interest and fiscal charges	1,350,531	-	**1,350,531**
Total expenditures	2,930,531	-	**2,930,531**
Excess of revenues over (under) expenditures	(2,661,727)	100.00	**(2,661,627)**
Other financing sources (uses):			
Transfers in	2,445,317	-	**2,445,317**
Total other financing sources (uses)	2,445,317	-	**2,445,317**
Net change in fund balances	(216,410)	100.00	**(216,310)**
Fund balances - beginning of year	2,837,248	5,110	**2,842,358**
Fund balances - end of year	$ 2,620,838	$ 5,210	**$ 2,626,048**

City of Branson, Missouri
Combining Balance Sheet
Tax Increment Financing Commission
December 31, 2018

	Branson Landing	Branson Hills	Total
Assets			
Cash and investments	$ 1,236,585	$ 734,248	**$ 1,970,833**
Receivables:			
Intergovernmental	1,278,642	867,664	**2,146,306**
Due from other funds	493,795	295,542	**789,337**
Restricted cash and investments	12,155,385	6,472,351	**18,627,736**
Total assets	$ 15,164,407	$ 8,369,805	**$ 23,534,212**
Liabilities			
Liabilities:			
Accounts payable	$ -	$ 1,950	**$ 1,950**
Total liabilities	-	1,950	**1,950**
Deferred inflows of resources			
Unavailable revenue - property taxes	528,945	222,683	**751,628**
Fund balances:			
Restricted for debt service	14,635,462	8,145,172	**22,780,634**
Total fund balances	14,635,462	8,145,172	**22,780,634**
Total deferred inflows, and fund balances	$ 15,164,407	$ 8,369,805	**$ 23,534,212**

City of Branson, Missouri
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -
Tax Increment Financing Commission
For the year ended December 31, 2018

	Branson Landing	Branson Hills	Total
Revenues:			
Taxes	$ 2,896,095	$ 1,480,192	**$ 4,376,287**
Tax increment financing	6,194,040	4,168,999	**10,363,039**
Lease revenues	455,000	-	**455,000**
Interest	448,405	110,512	**558,917**
Total revenues	9,993,540	5,759,703	**15,753,243**
Expenditures			
Debt service:			
Principal	4,500,000	2,830,000	**7,330,000**
Interest	4,794,713	2,643,626	**7,438,339**
Total expenditures	9,294,713	5,473,626	**14,768,339**
Excess of revenues over (under) expenditures	698,827	286,077	**984,904**
Other financing sources (uses):			
Capital contributions	(25,048)	15,216	**(9,832)**
Transfers out	(679,453)	-	**(679,453)**
Total other financing sources (uses)	(704,501)	15,216	**(689,285)**
Net change in fund balances	(5,674)	301,293	**295,619**
Fund balances - beginning of year	14,641,136	7,843,879	**22,485,015**
Fund balances - end of year	$ 14,635,462	$ 8,145,172	**$ 22,780,634**

CITY OF BRANSON, MISSOURI
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Convention Center Fund
For the year ended December 31, 2018

	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (negative)
Revenues:			
Charges for services	$ 4,599,134	$ 4,668,458	$ 69,324
Total revenues	4,599,134	4,668,458	69,324
Expenditures:			
Convention center	4,832,890	5,166,315	(333,425)
Total expenditures	4,832,890	5,166,315	(333,425)
Excess of revenues over (under) expenditures	(233,756)	(497,857)	(264,101)
Other financing sources (uses):			
Transfers in	897,000	389,152	(507,848)
Total other financing sources (uses)	897,000	389,152	(507,848)
Change in fund balances	$ 663,244	(108,705)	$ (771,949)
Fund balances, beginning of year		657,406	
Fund balances, end of year		$ 548,701	

CITY OF BRANSON, MISSOURI
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Recreation Fund
For the year ended December 31, 2018

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	$ 78,000	$ 70,611	$ (7,389)
Licenses and permits	-	12,833	12,833
Charges for services	1,624,000	1,633,308	9,308
Miscellaneous	-	154,744	154,744
Total revenues	1,702,000	1,871,496	169,496
Expenditures:			
Culture and recreation	2,606,486	2,520,760	85,726
Excess of revenues over (under) expenditures	(904,486)	(649,264)	255,222
Other financing sources (uses):			
Transfers in	810,000	810,000	-
Total other financing sources (uses)	810,000	810,000	-
Change in fund balances	$ (94,486)	160,736	$ 255,222
Fund balance, beginning of year		347,098	
Fund balance - end of year - budget basis		507,834	
Adjustments:			
Encumbrances		-	
Fund balance, end of year		$ 507,834	
Net change in fund balance - budget basis		$ 160,736	
Adjustments:			
Encumbrances - beginning of year		(1,000)	
Encumbrances - end of year		-	
Net change in fund balance - GAAP basis		$ 159,736	

CITY OF BRANSON, MISSOURI
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Debt Service Fund
For the year ended December 31, 2018

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	$ 212,259	$ 264,539	$ 52,280
Interest income	-	4,265	4,265
Total revenues	212,259	268,804	56,545
Expenditures:			
Debt Service:			
Principal	1,580,000	1,580,000	-
Interest	1,350,531	1,350,531	-
Total expenditures	2,930,531	2,930,531	-
Excess of revenues over (under) expenditures	(2,718,272)	(2,661,727)	56,545
Other Financing Sources (Uses)			
Transfers in	1,966,887	2,445,317	478,430
Total other financing sources (uses)	1,966,887	2,445,317	478,430
Change in fund balances	$ (751,385)	(216,410)	$ 534,975
Fund balance, beginning of year		2,837,248	
Fund balance, end of year		$ 2,620,838	

CITY OF BRANSON, MISSOURI
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Capital Projects Fund
For the year ended December 31, 2018

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Miscellaneous	$ -	$ -	$ -
Total revenues	-	-	-
Expenditures:			
Capital outlay	$ 990,000	$ 662,420	$ 327,580
Total expenditures	990,000	662,420	327,580
Excess of revenues over (under) expenditures	(990,000)	(662,420)	327,580
Other financing sources (uses):			
Transfers in	990,000	881,401	(108,599)
Total other financing sources (uses)	990,000	881,401	(108,599)
Change in fund balances	$ -	218,981	$ 218,981
Fund balance, beginning of year		338,098	
Fund balance - end of year		$ 557,079	
Adjustments:			
Encumbrances		364,745	
Fund balance - end of year - GAAP basis		$ 921,824	
Net change in fund balance - budget basis		$ 218,981	
Adjustments:			
Encumbrances - beginning of year		-	
Encumbrances - end of year		364,745	
Net change in fund balance - GAAP basis		$ 583,726	

CITY OF BRANSON, MISSOURI
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Branson Landing TIF Project
For the year ended December 31, 2018

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	$ 2,907,764	$ 2,896,095	$ (11,669)
Tax increment financing	6,325,297	6,194,040	(131,257)
Lease revenues	455,000	455,000	-
Investment income	369,000	448,405	79,405
Total revenues	10,057,061	9,993,540	(63,521)
Expenditures:			
Debt Service:			
Principal	4,500,000	4,500,000	-
Interest	4,796,663	4,794,713	1,950
Finance	3,000	-	3,000
Total expenditures	9,299,663	9,294,713	4,950
Excess of revenues over (under) expenditures	757,398	698,827	(58,571)
Other Financing Sources (Uses)			
Capital contributions	-	(25,048)	(25,048)
Transfers out	-	(679,453)	(679,453)
Total other financing sources (uses)	-	(704,501)	(704,501)
Change in fund balances	$ 757,398	(5,674)	$ (763,072)
Fund balance, beginning of year		14,641,136	
Fund balance, end of year		$ 14,635,462	

CITY OF BRANSON, MISSOURI
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Branson Hills TIF Project
For the year ended December 31, 2018

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	$ 801,050	$ 1,480,192	$ 679,142
Tax increment financing	4,822,828	4,168,999	(653,829)
Interest	37,269	110,512	73,243
Total revenues	5,661,147	5,759,703	98,556
Expenditures:			
Debt Service:			
Principal	2,830,000	2,830,000	-
Interest	2,643,626	2,643,626	-
Total expenditures	5,473,626	5,473,626	-
Other Financing Sources (Uses)			
Capital contributions	15,216	15,216	-
Total other financing sources (uses)	15,216	15,216	-
Change in fund balances	$ 202,737	301,293	$ 98,556
Fund balance, beginning of year		7,843,879	
Fund balance, end of year		$ 8,145,172	

CITY OF BRANSON, MISSOURI

Statement of Changes in Assets and Liabilities -
Agency Fund
For the year ended December 31, 2018

Landscape Trust Fund	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
Assets				
Cash and cash investments	$ 851,034	$ 28,813	$ 17,105	$ 862,742
Liabilities				
Due to others	$ 851,034	$ 28,813	$ 17,105	$ 862,742

City of Branson, Missouri
Balance Sheet
Component Unit
December 31, 2018

76 Entertainment Community Improvement District

Assets	
Cash and investments	$ 596,291
Intergovernmental receivables	78,626
Total assets	$ 674,917
Liabilities	
Liabilities:	
Accounts payable	$ 2,743
Total liabilities	2,743
Fund balances:	
Unestricted	672,174
Total fund balances	672,174
Total deferred inflows, and fund balances	$ 674,917

City of Branson, Missouri
Schedule of Revenues, Expenditures and Changes in Fund Balance - Component Unit
For the year ended December 31, 2018

76 Entertainment Community Improvement District

Revenues:	
Taxes	$ 516,256
Investment income	8,338
Total revenues	524,594
Expenditures	
General government	284,967
Total expenditures	284,967
Net change in fund balances	239,627
Fund balances - beginning of year	432,547
Fund balances - end of year	$ 672,174

Statistical Section

STATISTICAL SECTION

This part of the City of Branson's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information indicates about the City's overall financial health.

Contents	Table
Financial Trends	
These tables contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	1-4
Revenue Capacity	
These tables contain information to help the reader assess the City's most significant local revenue sources: sales tax, tourism tax. and property tax.	5-12
Debt Capacity	
These tables present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	13-16
Demographic and Economic Information	
These tables offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	17-18
Operating Information	
These tables contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	19-21

Sources: Unless otherwise noted, the information in these tables is derived from the comprehensive annual financial reports for the relevant year.

Table 1

CITY OF BRANSON, MISSOURI
Net Position by Component
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Government activities										
Net Investment in capital assets	$ 144,289,962	$ 129,557,224	$ 126,777,920	$ 123,688,092	$ 122,866,191	$ 115,739,014	$ 115,152,798	$ 127,898,033	$ 129,168,601	$ 136,800,200
Restricted	14,686,790	21,582,752	20,830,167	24,479,925	44,856,588	44,517,308	41,951,381	38,647,161	35,559,852	37,922,848
Unrestricted	14,845,152	9,950,868	5,922,405	2,753,471	(182,552,519)	(170,220,990)	(159,444,814)	(158,582,215)	(155,793,752)	(145,288,712)
Total governmental activities net position	$ 173,821,904	$ 161,090,844	$ 153,530,492	$ 150,921,488	$ (14,829,740)	$ (9,964,668)	$ (2,340,635)	$ 7,962,979	$ 8,934,701	$ 29,434,336
Business-type activities										
Net Investment in capital assets	$ 75,955,579	$ 81,930,467	$ 81,599,165	$ 79,235,984	$ 77,211,991	$ 74,602,930	$ 72,229,268	$ 72,789,732	$ 70,899,056	$ 68,555,489
Restricted	189,393	3,217,997	2,461,091	120,209	-	-	-	-	-	-
Unrestricted	4,123,488	4,435,196	4,765,345	7,205,369	7,380,807	8,476,846	9,659,818	8,029,447	7,088,715	7,938,868
Total business-type activities net position	$ 80,268,460	$ 89,583,660	$ 88,825,601	$ 86,561,562	$ 84,592,798	$ 83,079,776	$ 81,889,086	$ 80,819,179	$ 77,987,771	$ 76,494,357
Primary government										
Net Investment in capital assets	$ 220,245,541	$ 211,487,691	$ 208,377,085	$ 202,924,076	$ 200,078,182	$ 190,341,944	$ 187,382,066	$ 200,687,765	$ 200,067,657	$ 205,355,689
Restricted	14,876,183	24,800,749	23,291,258	24,600,134	44,856,588	44,517,308	41,951,381	38,647,161	35,559,852	37,922,848
Unrestricted (deficit)	18,968,640	14,386,064	10,687,750	9,958,840	(175,171,712)	(161,744,144)	(149,784,996)	(150,552,768)	(148,705,037)	(137,349,844)
Total primary government net position	$ 254,090,364	$ 250,674,504	$ 242,356,093	$ 237,483,050	$ 69,763,058	$ 73,115,108	$ 79,548,451	$ 88,782,158	$ 86,922,472	$ 105,928,693

Note: In 2008, the City's TIF Commission and tax increment financing activities were removed from the Primary Government presentation and shown as a discretely presented component unit. Amounts for 2007 have been reclassified. Amounts presented prior to 2007 have not been reclassified.
In 2013, the City implemented GASB 61; as a result of this the TIF Commission component unit is now blended with the Governmental activities.
Note: 2010-Reported on a calendar year basis. Prior Years reported September 30th Fiscal Year
October thru December 2009 are not reported in the statistical section as a comparison due to the change in the Fiscal Year to the Calendar basis.

Table 2

CITY OF BRANSON, MISSOURI
Changes in Net Position
LAST TEN FISCAL YEARS

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Expenses										
Governmental activities:										
General government	$ 4,813,249	$ 6,288,554	$ 6,508,380	$ 7,317,045	$ 7,559,988	$ 7,332,752	$ 6,095,239	$ 6,573,714	$ 7,057,095	$ 6,095,805
Public safety	5,656,388	6,717,714	6,566,479	6,946,404	7,058,754	6,685,683	6,673,594	7,372,503	8,129,672	8,542,237
Public works	2,663,332	9,482,818	14,784,274	9,678,260	8,766,285	8,661,621	9,362,157	7,974,953	16,397,028	8,181,103
Engineering services	606,672	658,103	552,491	585,196	603,529	540,389	628,328	673,679	735,943	739,362
Community development	1,293,578	1,430,800	825,744	1,381,794	824,607	734,863	777,043	919,153	835,081	1,018,182
Culture and recreation	2,099,264	2,643,310	2,784,808	2,781,959	2,748,371	2,420,135	2,453,437	2,871,391	3,098,794	2,896,901
Convention Center	5,348,111	7,471,163	8,389,119	9,790,922	8,376,158	6,893,851	6,758,400	6,754,370	6,892,726	6,961,319
Tourism	2,392,731	2,248,108	3,634,159	2,282,803	2,716,287	2,516,263	3,249,908	2,401,175	2,979,235	3,397,493
Interest on long-term debt	3,635,473	3,824,038	2,800,553	3,343,781	12,354,440	12,018,310	10,555,017	10,431,870	10,452,754	9,631,194
Total governmental expense	28,508,798	40,764,608	46,846,007	44,108,164	51,008,419	47,803,867	46,553,123	45,972,808	56,578,328	47,463,596
Business-type activities:										
Water & sewer services	8,526,666	8,270,508	9,228,202	9,438,946	10,394,694	10,486,575	11,165,608	11,551,798	11,926,162	12,376,130
Total business-type activities expense	8,526,666	8,270,508	9,228,202	9,438,946	10,394,694	10,486,575	11,165,608	11,551,798	11,926,162	12,376,130
Total primary governmental expense	$ 37,035,464	$ 49,035,116	$ 56,074,209	$ 53,547,110	$ 61,403,113	$ 58,290,442	$ 57,718,731	$ 57,524,606	$ 68,504,490	$ 59,839,726
Program Revenues										
Governmental activities:										
Charges for services:										
General government	$ 2,746,768	$ 2,802,297	$ 2,694,761	$ 3,683,018	$ 2,508,255	$ 2,705,888	$ 2,748,871	$ 2,834,494	$ 4,394,667	$ 3,549,662
Public safety	19,968	13,466	152,213	256,570	267,602	390,890	27,908	31,586	64,211	25,375
Public works	2,424	-	-	30,000	4,010	3,516	31,190	13,748	40,397	565,405
Engineering services	1,165	1,616	-	-	-	-	-	-	-	-
Community development	229,631	162,255	21,730	28,443	472,401	477,072	746,117	832,600	905,978	1,040,419
Culture and recreation	1,390,871	1,519,887	1,337,484	1,341,381	1,413,677	1,496,882	1,579,445	1,879,137	1,664,334	1,646,141
Convention center	4,001,137	4,637,819	4,986,726	6,648,205	5,038,015	3,709,824	4,556,378	4,337,371	4,401,905	4,668,457
Tourism	-	-	-	-	-	-	-	-	-	-
Operating grants & contributions	45,565	315,980	1,401,141	452,643	49,729	475,597	25,271	172,387	142,781	252,824
Capital grants & contributions	1,016,376	251,439	1,420,806	2,671,184	644,664	426,354	198,306	216,062	174,147	5,722,903
Total governmental program revenues	$ 9,453,905	$ 9,704,759	$ 12,014,861	$ 15,111,444	$ 10,398,353	$ 9,686,023	$ 9,913,486	$ 10,317,385	$ 11,788,420	$ 17,471,186

Changes in Net Position, Cont.

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Business-type activities:										
Charges for services - water & sewer	$ 5,856,243	$ 6,077,393	$ 6,991,270	$ 6,972,901	$ 7,100,903	$ 7,268,825	$ 7,376,804	$ 8,109,639	$ 8,536,453	$ 8,790,151
Capital grants & contributions	1,199,077	3,996,655	788,201	119,837	455,753	893,453	401,987	1,267,680	432,346	1,496,257
Total business-type activities program revenues	7,055,320	10,074,048	7,779,471	7,092,738	7,556,656	8,162,278	7,778,791	9,377,319	8,968,799	10,286,408
Total primary governmental program revenues	$ 16,509,225	$ 19,778,807	$ 19,794,332	$ 22,204,182	$ 17,955,009	$ 17,848,301	$ 17,692,277	$ 19,694,704	$ 20,757,219	$ 27,757,594
Net (expense)revenue										
Governmental activities	$ (19,054,893)	$ (31,059,849)	$ (34,831,146)	$ (28,996,720)	$ (40,610,066)	$ (38,117,844)	$ (36,639,637)	$ (35,655,423)	$ (44,789,908)	$ (29,992,410)
Business-type activities	(1,471,346)	1,803,540	(1,448,731)	(2,346,208)	(2,838,038)	(2,324,297)	(3,386,817)	(2,174,479)	(2,957,363)	(2,089,722)
Total primary governmental net expense	$ (20,526,239)	$ (29,256,309)	$ (36,279,877)	$ (31,342,928)	$ (43,448,104)	$ (40,442,141)	$ (40,026,454)	$ (37,829,902)	$ (47,747,271)	$ (32,082,132)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Property tax	$ 2,370,101	$ 2,560,923	$ 2,648,293	$ 2,553,081	$ 2,649,129	$ 2,548,007	$ 2,656,996	$ 2,705,460	$ 2,732,499	$ 2,770,947
Sales tax	12,102,118	12,321,436	12,478,162	12,459,908	12,696,407	16,402,367	16,896,104	17,662,010	17,185,398	22,682,678
Tourism tax	10,888,188	10,907,769	10,453,937	10,321,084	11,110,923	11,862,618	12,149,089	13,284,968	13,115,362	13,479,554
Other taxes	1,360,473	1,396,916	1,453,969	1,232,656	1,418,674	1,952,282	1,725,996	1,694,796	1,686,608	1,676,491
Intergovernmental Activity taxes	-	-	-	-	10,263,563	10,123,821	10,543,454	10,889,839	10,422,701	10,363,039
Other	-	-	-	-	9,297	-	-	8,151	10,130	13,464
(Loss)/gain on sale of capital assets	-	104,256	15,047	17,870	29,814	-	-	-	-	-
Unrestricted investment earnings	876,037	888,518	885,386	681,791	876,763	861,000	1,431,890	791,407	651,932	877,979
Insurance recoveries	-	-	-	-	-	31,780	-	-	-	-
Transfers out	(1,000,000)	(8,061,223)	(664,000)	(55,000)	(852,590)	(798,959)	(1,980,000)	(1,077,594)	(109,654)	(745,811)
Total governmental activities	26,596,917	20,118,595	27,270,794	27,211,390	38,201,980	42,982,916	43,423,529	45,959,037	45,694,976	51,118,341
Business-type activities:										
Unrestricted investment earnings	48,041	31,030	23,919	26,422	16,684	12,316	21,381	26,978	16,301	4,953
Gain of sale of capital assets	-	-	2,753	747	-	-	-	-	-	-
Transfers in	1,000,000	8,061,223	664,000	55,000	852,590	798,959	1,980,000	1,077,594	109,654	745,811
Total business-type activities	1,048,041	8,092,253	690,672	82,169	869,274	811,275	2,001,381	1,104,572	125,955	750,764
Total primary government	$ 27,644,958	$ 28,210,848	$ 27,961,466	$ 27,293,559	$ 39,071,254	$ 43,794,191	$ 45,424,910	$ 47,063,609	$ 45,820,931	$ 51,869,105
Change in Net Position										
Governmental activities	$ 7,542,024	$ (10,941,254)	$ (7,560,352)	$ (1,785,330)	$ (2,408,086)	$ 4,865,072	$ 6,783,892	$ 10,303,614	$ 905,068	$ 21,125,931
Business-type activities	(423,305)	9,895,793	(758,059)	(2,264,039)	(1,968,764)	(1,513,022)	(1,385,436)	(1,069,907)	(2,831,408)	(1,338,958)
Total primary government	$ 7,118,719	$ (1,045,461)	$ (8,318,411)	$ (4,049,369)	$ (4,376,850)	$ 3,352,050	$ 5,398,456	$ 9,233,707	$ (1,926,340)	$ 19,786,973

1 The increase from the prior period was caused by the opening of the new recreation complex.

2 The Convention Center opened in September 2007

Note: In 2008, the City's TIF Commission and tax increment financing activities were removed from the Primary Government presentation and shown as a discretely presented component unit.
Amounts for 2007 have been reclassified. Amounts presented prior to 2007 have not been reclassified.
In 2013, the City implemented GASB 61; as a result of this the TIF Commission component unit is now blended with the Governmental activities.
Note: 2010-Reported on a calendar year basis. Prior Years reported September 30th Fiscal Year.
October thru December of 2009 are not reported in the statistical section as a comparison due to the change in the Fiscal Year to a Calendar basis.

Table 3

City of Branson, Missouri
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2009
General Fund	
Reserved	$ 1,319,086
Unreserved	5,739,682
Total General Fund	$ 7,058,768
All other governmental funds	
Reserved	$ 19,583,280
Unreserved, reported in:	
Special revenue funds	5,357,555
Capital project funds	(10,675,562)
Debt service funds	56,553
Permanent funds	-
Total all other governmental funds	$ 14,321,826

	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Fund									
Nonspendable	$ 27,612	$ 1,242,963	$ 1,233,132	$ 1,201,990	$ 1,313,165	$ 1,344,852	$ 215,770	$ 214,907	$ 222,947
Committed	-	45,315	57,280	133,997	133,997	133,997	18,968	-	-
Assigned	65,075	130,506	36,896	30,384	30,384	30,384	39,497	-	-
Unassigned	5,463,010	6,688,556	5,662,339	4,736,771	4,795,385	5,793,474	6,600,566	6,821,923	6,327,148
	$ 5,555,697	$ 8,107,340	$ 6,989,647	$ 6,103,142	$ 6,272,931	$ 7,302,707	$ 6,874,801	$ 7,036,830	$ 6,550,095
All other governmental funds									
Nonspendable	$ 92,690	$ 4,660	$ 4,910	$ 4,910	$ 4,910	$ 1,005,110	$ 5,110	$ 5,110	$ 5,210
Restricted	22,597,488	20,825,507	24,475,015	44,851,678	45,549,880	42,384,413	39,949,331	36,919,091	42,822,146
Committed	463,660	-	-	428,847	-	-	904,418	807,880	710,377
Assigned	3,774,721	3,638,638	3,321,522	1,719,943	2,073,297	672,446	635,867	338,098	921,824
Unassigned (deficit)	-	(898,756)	(857,165)	(477,967)	556,997	-	-	-	-
	$ 26,928,559	$ 23,570,049	$ 26,944,282	$ 46,527,411	$ 48,185,084	$ 44,061,969	$ 41,494,726	$ 38,070,179	$ 44,459,557

Note: In 2008 the Tax Increment Financing funds were removed from the primary government presentation and shown as a discretely presented component unit.
In 2013, the City implemented GASB 61; as a result of this the TIF Commission component unit is now blended with the Governmental activities.
Note: In 2011 GASB 54 was implemented which changes the Fund Balance classifications. 2010 has been restated for the new categories as well.

Table 4

CITY OF BRANSON, MISSOURI
Changes in Fund Balances of Governmental Funds
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Revenues										
Taxes	$ 26,668,284	$ 27,076,663	$ 27,069,935	$ 26,635,541	$ 31,057,777	$ 32,556,847	$ 33,422,273	$ 35,342,355	$ 34,753,078	$ 40,422,979
Licenses and permits	648,553	594,662	630,822	752,465	751,652	952,870	661,590	783,214	852,069	969,735
Court fines	653,158	721,396	462,319	424,167	444,825	498,717	395,143	237,417	207,727	169,310
Charges for services	6,506,679	6,537,071	7,028,189	5,342,403	7,095,138	6,147,508	7,109,600	7,223,801	7,383,873	7,706,307
Lease and rent	1,202,484	1,299,524	1,270,272	1,082,494	1,538,945	1,633,637	1,658,575	1,732,489	1,870,966	1,999,418
Lease termination	-	-	1,420,806	-	-	-	-	-	-	-
Intergovernmental activity	216,243	315,981	67,057	1,292,613	10,263,563	10,123,821	10,543,454	10,889,839	10,779,731	10,614,669
Contributions from component unit	-	-	1,234,122	425,632	49,728					
Investment earnings	876,037	888,518	885,386	681,791	876,763	861,000	1,431,890	791,407	651,932	877,979
Miscellaneous and contributions	107,630	313,010	353,163	184,270	306,118	1,032,522	553,062	1,031,996	409,041	929,809
Total revenues	$ 36,879,068	$ 37,746,825	$ 40,422,071	$ 36,821,376	$ 52,384,510	$ 53,806,922	$ 55,775,587	$ 58,032,518	$ 56,908,417	$ 63,690,206
Expenditures										
General government	$ 4,813,249	$ 5,919,194	$ 5,399,751	$ 6,508,377	$ 6,705,697	$ 6,872,357	$ 5,514,797	$ 5,994,443	$ 5,938,293	$ 5,872,744
Public safety	5,656,388	5,980,396	6,452,560	6,917,136	6,837,956	6,638,367	6,822,224	7,236,632	7,715,134	8,373,794
Public works	2,663,332	3,128,528	3,875,368	4,166,290	4,119,375	3,913,635	5,324,229	4,160,826	5,231,650	4,973,336
Engineering	808,672	595,835	487,858	516,275	508,778	510,405	571,624	627,763	676,951	689,255
Community Development	1,293,578	1,359,711	825,744	1,376,767	820,381	732,572	771,982	919,153	830,492	863,078
Culture and recreation	2,089,264	2,020,121	2,141,406	2,217,011	2,194,652	2,146,143	2,225,512	2,519,170	2,683,548	2,521,760
Convention Center	5,348,111	5,385,970	5,645,608	7,163,096	5,698,650	4,596,620	4,685,516	4,736,154	4,944,870	5,166,315
Tourism	2,392,731	2,479,293	3,897,022	2,282,803	2,946,340	2,516,263	3,249,908	2,401,175	2,979,235	3,397,493
Capital outlay	6,224,332	745,892	6,588,219	372,336	4,619,594	2,267,075	6,843,694	10,341,417	15,705,541	2,124,093
Debt service:										
Principal	2,787,000	2,927,000	3,062,869	3,978,187	9,463,804	9,263,333	10,925,708	11,370,810	9,981,267	13,548,821
Cost of Issuance	-	-	691,412	-	-		425,741	-	-	-
Interest	3,635,473	3,683,624	2,745,690	3,254,415	12,173,553	11,782,615	10,151,445	10,444,343	10,261,690	9,671,293
Advance refunding payment	-	-	5,490,478	-	-	-	-	-	-	-
Total expenditures	$ 37,520,130	$ 34,225,564	$ 47,303,985	$ 38,752,693	$ 56,088,778	$ 51,239,385	$ 57,512,380	$ 60,751,886	$ 66,948,671	$ 57,201,982
Excess of revenues over (under) expenditures	(641,062)	3,521,261	(6,881,914)	(1,931,317)	(3,704,268)	2,567,537	(1,736,793)	(2,719,368)	(10,040,254)	6,488,224
Other financing sources (uses)										
Transfers in (out)	(1,000,000)	(8,061,223)	(664,000)	(55,000)	(852,590)	(852,590)	(1,971,081)	(1,069,139)	(99,533)	(745,811)
Notes Issuance								793,358	12,000,000	-
Proceeds from the sale of capital assets	-	-	-	8,084	46,319	46,319	1,419	-	64,271	160,230
Insurance recoveries	-	-	-	4,234,773	216,801	216,801	-	-	-	-
Capital contribution	-	-	-	-	-	-	-	-	(7,135,652)	-
Bonds issued	-	15,535,000	-	-	-	-	62,560,000	-	36,693,665	-
Issuance premium on bonds	-	(98,377)	-	-	-	-	6,822,564	-	335,837	-
Payments to refunded bond escrow agent	-	(7,854,917)	(35,788,589)	-	-	-	(68,769,444)	-	(35,080,852)	-
Bonds, notes or leases issued, net	-	-	42,527,636	-	139,099	139,099				
Total other financing sources (uses)	(1,000,000)	(479,517)	6,075,047	4,187,857	(450,371)	(450,371)	(1,356,552)	(275,781)	6,777,736	(585,581)
Net change in fund balances	$ (1,641,062)	$ 3,041,744	$ (806,867)	$ 2,256,540	$ (4,154,639)	$ 2,117,166	$ (3,093,345)	$ (2,995,149)	$ (3,262,518)	$ 5,902,643
Debt service as a percentage of noncapital expenditures	20.52%	19.75%	15.96%	18.84%	42.04%	42.98%	42.44%	43.28%	39.50%	42.16%

Note: In 2008, the City's tax increment financing activities were removed from the Primary Government presentation and shown as a component unit.

Amounts for 2007 have been reclassified. Amounts presented prior to 2007 have not been reclassified.

In 2013, the City implemented GASB 61; as a result of this the TIF Component Unit is now blended with the Governmental activities.

Note: 2010-Reported on a calendar year basis. Prior Years reported September 30th Fiscal Year.

October thru December of 2009 are not reported in the statistical section as a comparison due to the change in the Fiscal Year to a Calendar basis.

Table 5

CITY OF BRANSON, MISSOURI
Governmental Activities Tax Revenues By Source
LAST TEN FISCAL YEARS
(accrual basis of accounting)

Fiscal Year	Ad valorem Taxes	Sales Taxes	Motor Fuel Taxes	911 Taxes	Franchise Taxes	Cigarette Taxes	Tourism Taxes	Total
2009	2,370,101	12,102,118	233,944	217,454	807,533	101,542	10,888,188	26,720,880
2010	2,560,923	12,321,436	240,232	227,876	846,302	82,506	10,907,769	27,187,044
2011	2,683,867	12,478,162	237,976	228,641	908,505	78,847	10,453,937	27,069,935
2012	2,621,893	12,082,847	377,060	236,900	928,980	66,777	10,321,084	26,635,541
2013	2,658,259	12,314,581	381,136	226,779	1,032,038	74,701	10,294,447	26,981,941
2014	2,532,237	12,867,716	396,693	226,767	1,248,044	86,549	10,968,483	28,326,489
2015	2,648,771	13,225,121	412,662	220,278	1,209,287	98,325	11,201,343	29,015,787
2016	2,699,618	14,155,555	416,102	220,278	1,163,718	89,653	12,293,076	31,038,000
2017	2,745,181	13,691,359	424,453	249,427	1,196,737	73,166	12,072,872	30,453,195
2018	2,769,867	15,498,931	424,970	177,421	1,303,339	70,611	12,364,279	32,609,418

Note: In 2008, the City's tax increment financing activities were removed from the Primary Government presentation and shown as a component unit.
Amounts for 2007 have been reclassified. Amounts presented prior to 2007 have not been reclassified.
Note: 2010-Reported on a calendar year basis. Prior Years reported September 30th Fiscal Year.
October thru December of 2009 are not reported in the statistical section as a comparison due to the change in the Fiscal Year to a Calendar basis.
Note: Under the Sales Tax category, a Public Safety Tax was added in 2018.

Table 6

CITY OF BRANSON, MISSOURI
TAXABLE SALES BY CATEGORY
LAST TEN FISCAL YEARS

TAXPAYER CATEGORY		2009 TOTAL SALES	2010 TOTAL SALES	2011 TOTAL SALES	2012 TOTAL SALES	2013 TOTAL SALES	2014 TOTAL SALES	2015 TOTAL SALES	2016 TOTAL SALES	2017 TOTAL SALES	2018 TOTAL SALES
General Merchandise	Retail	$ 293,755,942	$ 305,409,447	$ 304,129,831	$ 304,221,868	$ 317,482,589	$319,781,532	$337,426,588	$352,651,695	$349,743,273	$361,032,683
Apparel Stores	Retail	149,567,706	159,559,192	160,920,220	161,241,244	160,710,474	163,101,294	157,707,986	151,660,682	140,202,575	137,370,741
Eating & Drinking Estab.	Restaurant	139,578,728	144,308,545	136,259,334	137,183,377	142,971,391	150,784,134	162,112,204	167,827,081	170,603,961	166,753,198
Lodging and Campgrounds	Lodging	136,213,320	144,420,254	137,644,396	132,745,848	143,412,507	150,132,785	158,358,112	166,525,286	165,874,988	167,776,898
Theaters & Live Entertainment	Theater	110,920,763	110,492,928	104,837,779	103,111,671	102,825,242	109,628,537	105,402,652	118,924,449	107,223,022	108,749,372
Non-Theater Entertainment	Amusement	39,744,145	27,375,675	26,159,203	38,938,056	40,162,361	45,659,229	48,297,569	52,811,878	58,496,889	59,069,260
Grocery & Liquor Stores	Grocery	30,043,796	40,811,110	40,072,158	18,226,500	29,887,999	33,575,712	31,593,662	30,358,203	28,914,245	28,309,017
Automtive Sales, Leasing & Service	Automotive	26,532,936	31,155,749	30,760,824	26,660,992	21,571,973	31,557,138	31,593,662	42,933,973	46,463,482	46,649,999
Ice Cream, Candy, Coffee Shops	Restaurant	9,507,717	9,396,129	9,051,637	9,465,643	10,000,439	10,727,287	11,577,803	11,663,155	12,434,540	14,370,936
Other	Other	57,355,398	66,595,045	68,319,561	71,427,996	70,359,000	69,697,715	72,424,943	74,846,211	77,441,740	82,379,751
Total		$ 993,220,451	$ 1,039,524,074	$1,018,154,943	$1,003,223,195	$1,039,383,975	$1,084,645,363	$1,116,495,181	$1,170,202,613	$1,157,398,715	$1,172,461,855

N/A - Information not available

City direct sales tax rate = 1.5%

Information provided by City of Branson based on business tax filings with the Missouri Dept. of Revenue

Note: 2010-Reported on a calendar year basis. Prior Years reported September 30th Fiscal Year.
October thru December of 2009 are not reported in the statistical section as a comparison due to the change in the Fiscal Year to a Calendar basis.

Table 7

City of Branson, Missouri
Direct and Overlapping Sales Tax Rates
Last Ten Fiscal Years

Fiscal Year	City Direct Rate	Taney County	Ambulance District	Missouri State	Tourism* Enhancement
2009	1.500%	1.500%	0.250%	4.225%	1.000%
2010	1.500%	1.625%	0.250%	4.225%	1.000%
2011	1.500%	1.625%	0.250%	4.225%	1.000%
2012	1.500%	1.625%	0.250%	4.225%	1.000%
2013	1.500%	1.625%	0.250%	4.225%	1.000%
2014	1.500%	1.625%	0.250%	4.225%	1.000%
2015	1.500%	1.625%	0.250%	4.225%	1.000%
2016	1.500%	1.625%	0.250%	4.225%	1.000%
2017	1.500%	1.625%	0.250%	4.225%	1.000%
2018	2.000%	1.625%	0.250%	4.225%	1.000%

Sources: City of Branson

Missouri State Sales Tax Exemption:

Motor fuel or special fuel subject to an excise tax of this state.
All sales of insulin and prosthethic or orthopedic devices, hearing aids and hearing aid supplies and all sales of drugs which may be legally dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to administer those items.

Additional Tourism Enhancement Tax Exemptions:

*All ticketed amusements, theater seats, hotel & overnight accommodations subject to the City of Branson tourism tax. *All sales of food & beverage are subject to enhancement tax rate of .875% instead of 1%.*
New or used motor vehicles
Trailers, boats or other outboard motors
All utilities, telephone and wireless services
Funeral services

City of Branson Sales Tax:

As of 2018, the City's tax consists of 1.0% General Sales, 0.5% Transportation and 0.5% Public Safety tax.

Table 8

CITY OF BRANSON, MISSOURI
TOURISM TAX SALES BY CATEGORY
Last Ten Fiscal Years

TAXPAYER CATEGORY	Rate	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Food & Beverage	0.5%	$185,492,490	$189,410,826	$185,915,054	$184,191,502	$192,692,662	$195,046,352	$207,816,296	$216,625,964	$218,547,992	$228,735,352
Hotel/Motel	4%	118,544,535	119,770,515	114,314,645	108,863,270	114,850,886	119,983,144	126,605,037	133,349,106	131,954,840	135,839,336
Theaters & Live Entertainment	4%	92,319,474	91,214,446	82,348,037	80,190,214	80,908,396	84,697,440	81,558,025	94,181,252	83,061,748	88,556,223
Amusements	4%	32,769,206	33,739,168	34,119,917	33,126,047	35,312,122	39,087,101	41,751,344	46,284,700	52,569,707	56,809,486
Overnight Rentals	4%	16,176,190	16,946,656	17,503,855	19,366,302	21,051,438	22,160,638	23,407,084	25,708,863	25,341,657	26,113,617
Campground	4%	2,516,223	2,772,319	2,222,503	2,384,765	2,535,074	2,856,730	2,949,664	3,270,352	3,280,101	3,556,751
Ticket & Package Resellers	4%	4,765,733	6,347,949	6,887,015	5,142,011	1,292,207	0	0	0	0	0
Total		**$452,583,851**	**$460,201,879**	**$443,311,026**	**$433,264,111**	**$448,642,785**	**$463,831,405**	**$484,087,450**	**$519,420,236**	**$514,756,045**	**$539,610,765**

Information provided by City of Branson.

Note: 2010-Reported on a calendar year basis. Prior Years reported September 30th Fiscal Year.

October thru December of 2009 are not reported in the statistical section as a comparison due to the change in the Fiscal Year to a Calendar basis.

Table 9

CITY OF BRANSON, MISSOURI
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year	Real Estate				Total Taxable Assessed Value	Total Direct Tax Rate		Estimated Actual Value	Assessed Value as a Percentage of Actual Value
	Residential	Commercial	Agriculture	Personal Property		Residential	Commercial		
2009	93,546,920	327,653,640	800,410	58,490,528	480,491,498	4.6112	4.7612	1,700,183,943	28.26%
2010	124,023,461	265,362,796	866,180	59,963,492	450,215,929	4.6266	4.7766	1,670,939,514	26.94%
2011	146,247,385	279,274,073	928,940	56,826,281	483,276,679	4.6875	4.8375	1,822,396,575	26.52%
2012	150,241,732	270,660,662	958,770	54,572,853	476,434,017	4.7930	4.9430	1,809,922,558	26.32%
2013	142,171,721	279,589,720	958,520	49,339,802	472,059,763	4.8846	5.0346	1,779,492,309	26.53%
2014	146,345,757	264,379,295	1,253,490	50,725,309	462,703,851	4.9636	5.1136	1,760,584,931	26.28%
2015	155,318,764	248,114,476	1,232,900	47,468,397	452,134,537	5.0358	5.1858	1,746,942,710	25.88%
2016	142,397,524	252,484,406	1,084,010	48,444,326	444,410,266	5.1299	5.2799	1,694,308,826	26.23%
2017	148,190,521	239,805,458	1,062,820	51,213,437	440,272,236	5.1793	5.3293	1,693,391,233	26.00%
2018	148,120,399	241,819,101	1,025,490	52,436,014	443,401,004	5.1926	5.3426	1,702,708,500	26.04%

1. *Assessed values are set by the Taney County Assessor as of May 14 each year as adjusted by the Taney County Board of Equalization.*
2. *Real estate ratios were finalized during reassessment in 1985 at 19% for residential, 32% for commercial and 12% for agriculture. Personal property ratio remained at 33.3%*
3. *Commerical Property was reduced by the amount of the Commercial Property in the TIF district.*

Table 10

CITY OF BRANSON, MISSOURI
PROPERTY TAX RATES DIRECT AND OVERLAPPING GOVERNMENTS
PER $100 ASSESSED VALUATION
LAST TEN FISCAL YEARS

Fiscal Year	City of Branson	Branson R-4	State Levy	Handicapped	Sr. Citizens Service Fund	Health	Total Levy Resident	Surtax	Total Levy Commercial
2009	0.4535	3.9000	0.0300	0.0873		0.1404	4.6112	0.1500	4.7612
2010	0.5116	3.8582	0.0300	0.0864		0.1404	4.6266	0.1500	4.7766
2011	0.5186	3.8605	0.0300	0.0880	0.0500	0.1404	4.6875	0.1500	4.8375
2012	0.5394	3.9436	0.0300	0.0896	0.0500	0.1404	4.7930	0.1500	4.9430
2013	0.5464	4.0280	0.0300	0.0898	0.0500	0.1404	4.8846	0.1500	5.0346
2014	0.5636	4.0886	0.0300	0.0910	0.0500	0.1404	4.9636	0.1500	5.1136
2015	0.5739	4.1489	0.0300	0.0926	0.0500	0.1404	5.0358	0.1500	5.1858
2016	0.5942	4.2222	0.0300	0.0931	0.0500	0.1404	5.1299	0.1500	5.2799
2017	0.6023	4.2566	0.0300	0.1000	0.0500	0.1404	5.1793	0.1500	5.3293
2018	0.6077	4.2645	0.0300	0.1000	0.0500	0.1404	5.1926	0.1500	5.3426

Information provided by Taney County, which is responsible for assessing and collecting such taxes by contract with the City.
Commercial property is assessed an additional $1.50 surtax to replace the merchants and manufacturers' inventory tax, which was repealed in 1985. The total commercial property rate for 2007-08 is $4.7612.
The Ambulance District levy was replaced by a $.25 sales tax in 2004.

Table 11

CITY OF BRANSON, MISSOURI
PRINCIPAL PROPERTY TAXPAYERS
FOR FISCAL YEAR ENDING 2018 AND NINE YEARS AGO

Taxpayer		2018 Taxable Assessed Value	2018 Rank	2018 Percentage of Total Taxable Assessed Value	2009 Taxable Assessed Value	2009 Rank	2009 Percentage of Total Taxable Assessed Value
Chateau on the Lake	Lodging	$ 8,195,970	1	1.85%	$ 8,961,060	2	1.86%
Tanger Mall	Retail	6,855,170	2	1.55%	$ 6,127,750	3	1.28%
Sight & Sound Theatre	Theater	6,217,210	3	1.40%	$ 11,905,900	1	2.48%
Branson Landing Hotel	Lodging	4,950,080	4	1.12%	N/A	N/A	N/A
Shoppes at Branson Meadows	Retail	N/A	N/A	N/A	3,850,020	7	0.80%
Factory Merchants (Red Roof)	Retail	N/A	N/A	N/A	3,779,880	8	0.79%
Wal-Mart	Retail	3,492,300	5	0.79%	5,035,630	5	1.05%
Grand Palace	Theater	N/A	N/A	N/A	3,086,770	10	0.64%
Summit Natural Gas	Utilities	2,994,580	6	0.68%	N/A	N/A	N/A
Branson Promenade Hotel/Condos	Lodging	2,951,790	7	0.67%	5,772,900	4	1.20%
Mansion America Theater	Theater	2,258,660	8	0.51%	3,354,640	9	0.70%
Welk Resort	Theater & Lodging	2,251,610	9	0.51%	N/A	N/A	N/A
Radisson Hotel	Lodging	2,240,000	10	0.51%	$ 4,178,350	6	0.87%
Totals		**$ 34,211,400**		**7.72%**	**$ 47,091,840**		**9.80%**

Information provided by the Taney County Assessors Office

Table 12

CITY OF BRANSON, MISSOURI
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year Ended	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy *
2009	2,302,621	2,247,701	97.61%	144,655	2,392,356	103.90%
2010	2,436,745	2,135,966	87.66%	366,827	2,502,793	102.71%
2011	2,501,491	2,396,963	95.82%	114,266	2,511,229	100.39%
2012	2,549,098	2,465,048	96.70%	86,656	2,551,704	100.10%
2013	2,555,077	2,459,780	96.27%	92,497	2,552,277	99.89%
2014	2,669,204	2,407,594	90.20%	33,771	2,441,365	91.46%
2015	2,557,410	2,527,505	98.83%	64,673	2,592,178	101.36%
2016	2,621,027	2,642,325	100.81%	96,344	2,738,669	104.49%
2017	2,712,328	2,675,349	98.64%	59,144	2,734,493	100.82%
2018	2,732,644	2,715,563	99.37%	-	2,715,563	99.37%

Collection data is presented on the cash basis.
Collection data is provided by Taney County Collector's Office.
** Total Tax Levy is provided by Taney County Collector's Office and is not changed from year to year even if more taxes have been levied in the following years.*

Table 13

CITY OF BRANSON, MISSOURI
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

	Governmental Activities			Business-Type Activities			
Fiscal Year	Special Revenue Bonds	Notes Payable	Tax Increment Financing	Water & Sewer Revenue Bonds	Total Primary Government	Percentage of Personal Income	Per Capita
2009	64,539,000	-	-	620,000	65,159,000	32.75%	8,764
2010	68,907,000	-	-	480,000	69,387,000	32.91%	8,993
2011	64,592,000	5,639,767	-	330,000	70,561,767	31.79%	8,961
2012	61,119,000	5,134,580	-	170,000	66,423,580	25.31%	6,314
2013	57,681,000	3,482,875	185,145,190	-	246,309,065	89.70%	22,380
2014	53,373,552	2,389,804	182,462,989	-	238,226,345	82.60%	21,119
2015	49,094,406	2,304,835	170,080,190	-	221,479,431	72.18%	19,406
2016	44,625,000	2,331,600	164,020,190	-	210,976,790	68.76%	18,486
2017	41,175,000	13,545,333	159,888,003	-	214,608,336	69.94%	18,776
2018	36,410,000	12,091,512	152,558,003	-	201,059,515	65.53%	16,914

Note: In 2008, the City's tax increment financing activities were removed from the Primary Government presentation and shown as a component unit.
Amounts for 2007 have been reclassified. Amounts presented prior to 2007 have not been reclassified.
In 2013, the City implemented GASB 61; as a result of this the TIF Component Unit is now blended with the Governmental activities.
Information provided by the City of Branson Economic Development Division and contains information from other sources.
Per Capita is calculated using the population of 7499
Note: 2010-Reported on a calendar year basis. Prior Years reported September 30th Fiscal Year.
October thru December of 2009 are not reported in the statistical section as a comparison due to the change in the Fiscal year to a calendar basis.

Table 14

CITY OF BRANSON, MISSOURI
Direct and Overlapping Governmental Activities Debt
December 31, 2018

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Debt repaid with property taxes:			
R-4 School District	73,885,000	69.16%	$ 51,096,148
Taney County	-	45.39%	-
Subtotal, overlapping debt			51,096,148
City of Branson - Direct debt			201,059,515
Total direct and overlapping debt			$ 252,155,663

Sources: Assessed value data used to estimate applicable percentages provided by the County and Assessment Debt outstanding data provided by the county.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Branson. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses, should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the entity's taxable assessed value that is within the city government's boundaries and dividing it by the entitie's total taxable assessed value.

Table 15

CITY OF BRANSON, MISSOURI
Legal Debt Margin Information
LAST TEN FISCAL YEARS

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Debt Limit	$ 90,043,186	$ 96,655,336	$ 96,655,336	$ 95,286,803	$ 94,411,953	$ 92,540,770	$ 90,426,907	$ 88,882,053	$ 88,054,447	$ 88,680,200
Total debt applicable to limit	19,888,233	24,751,072	22,107,137	24,466,076	22,249,262	16,609,967	23,811,083	12,330,596	22,545,442	17,006,811
Legal debt margin	$ 70,154,953	$ 71,904,264	$ 74,548,199	$ 70,820,727	$ 72,162,691	$ 75,930,803	$ 66,615,824	$ 76,551,457	$ 65,509,005	$ 71,673,389
Total net debt applicable to limit as a percentage of debt	22%	26%	23%	26%	24%	18%	26%	14%	26%	19%

Legal Debt Margin Calculation for Fiscal Year 2017

Assessed value	443,401,004
Debt limit (20% of total assessed value)	88,680,200
Obligations:	
Tourism revenue bonds	8,410,000
General obligation bonds	
Promissory note	12,091,512
Total bonded debt	20,501,512
Less:	
Debt reserve funds	(3,494,701)
Total net debt applicable to limit	17,006,811
Legal debt margin	$ 71,673,389

Note: Under state finance law, the city's outstanding general obligation debt should not exceed 10 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

Table 16

CITY OF BRANSON, MISSOURI
PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS

Tourism Tax Revenue Bonds

Fiscal Year	Tourism Tax Revenues	Operating Expenses	Net Available Revenue	Debt Service Requirements Principal	Interest	Total	Coverage
2009	10,888,188	3,913,635	8,495,457	2,357,000	1,545,988	3,902,988	2.18
2010	10,907,769	5,324,229	8,428,476	2,462,000	1,343,401	3,805,401	2.21
2011	10,453,937	4,160,826	6,556,915	2,455,000	1,591,946	4,046,946	1.62
2012	10,321,084	2,979,235	7,341,849	2,803,000	1,345,386	4,148,386	1.77
2013	10,294,447	2,946,338	7,348,109	2,878,000	1,192,948	4,070,948	1.81
2014	10,968,483	2,516,264	8,452,219	2,896,000	1,033,732	3,929,732	2.15
2015	11,201,343	3,249,908	7,951,435	2,955,000	871,863	3,826,863	2.08
2016	12,293,076	2,401,175	9,891,901	3,070,000	708,179	3,778,179	2.62
2017	12,072,872	2,979,234	9,093,638	1,915,000	515,832	2,430,832	3.74
2018	12,364,279	3,351,777	9,012,502	3,185,000	418,253	3,603,253	2.50

****Water & Sewer Revenue Bonds**

	Water & Sewer Revenues	Operating Expenses	Net Available Revenue	Debt Service Requirements Principal	Interest	Total	Coverage
2006	3,997,956	4,577,632	(579,676)	865,000	107,940	972,940	(0.60)
2007	4,616,278	4,934,497	(318,219)	115,000	64,605	179,605	(1.77)
2008	5,368,710	5,586,910	(218,200)	125,000	57,188	182,188	(1.20)
2009	5,663,961	4,878,421	785,540	130,000	60,720	190,720	4.12
2010	5,978,496	4,686,561	1,291,935	140,000	31,440	171,440	7.54
2011	6,935,185	5,438,532	1,496,653	150,000	15,720	165,720	9.03
2012	6,926,349	5,591,008	1,335,341	160,000	21,615	181,615	7.35
2013*	7,191,923	5,816,601	1,375,322	170,000	11,135	181,135	7.59

*Debt Obligation for the Water & Sewer Fund was paid off in 2013

*****Annual Appropriation Bonds**

	General Revenues	Operating Expenses	Net Available Revenue	Debt Service Requirements Principal	Interest	Total	Coverage
2009	36,879,068	24,873,325	12,005,743	430,000	2,064,110	2,494,110	4.81
2010	37,746,825	26,869,048	10,877,777	465,000	2,061,979	2,526,979	4.30
2011	39,301,255	28,725,317	10,575,938	-	2,043,377	2,043,377	5.18
2012	36,821,376	31,147,755	5,673,621	-	1,603,150	1,603,150	3.54
2013	37,304,650	34,451,421	2,853,229	560,000	1,534,931	2,094,931	1.36
2014	38,839,552	37,701,347	1,138,205	1,305,000	1,518,131	2,823,131	0.40
2015	39,798,581	43,400,498	(3,601,917)	1,340,000	1,478,981	2,818,981	(1.28)
2016	41,995,886	46,525,423	(4,529,537)	1,490,000	1,438,781	2,928,781	(1.55)
2017	41,341,507	53,175,249	(11,833,742)	1,535,000	1,394,081	2,929,081	(4.04)
2018	47,936,963	42,433,643	5,503,320	1,580,000	1,348,031	2,928,031	1.88

***The water and sewer fund has been supported by transfers from the tourism tax fund.*

**** In 2008, the City's tax increment financing activities were removed from the Primary Government presentation and shown as a component unit. Amounts for 2007 have been reclassified. Amount presented prior to 2007 have not been reclassified.*

Note: 2010-Reported on a calendar year basis. Prior Years reported September 30th Fiscal Year.
October thru December of 2009 are not reported in the statistical section as a comparison due to the change in the Fiscal Year to a Calendar basis.

Table 17

CITY OF BRANSON, MISSOURI
Demographic and Economic Statistics
Last Ten Fiscal years

FISCAL YEAR	POPULATION	PERSONAL INCOME	AVERAGE ANNUAL WAGE	MEDIAN AGE	EDUCATION LEVEL IN YEARS OF SCHOOLING (county)	PUBLIC SCHOOL ENROLLMENT	UNEMPLOYMENT RATE
2009	7,874	221,975,934	28,191	41.3	14.1	4,206	12.3%
2010	10,520	262,452,960	24,948	46.1	13.4	4,379	13.9%
2011	10,660	259,336,480	24,328	46.3	13.2	4,545	12.9%
2012	10,800	279,406,800	25,871	44.0	13.3	4,615	9.4%
2013	10,936	275,324,736	25,176	44.7	13.3	4,575	10.4%
2014	11,064	265,491,744	23,996	44.5	13.3	4,632	9.6%
2015	11,285	323,563,520	28,672	40.7	13.9	4,806	8.6%
2016	11,511	337,962,960	29,360	42.1	13.1	4,812	9.1%
2017	11,430	335,139,030	29,321	40.0	13.3	4,806	3.8%
2018	11,887	354,678,386	29,837	40.7	13.3	4,836	2.7%

Source: Census.gov, MissouriEconomy.org, TaneyCountyPartnership.com

Table 18

CITY OF BRANSON, MISSOURI (TANEY COUNTY)
Principal Employers in Branson Area
CURRENT YEAR AND NINE YEARS AGO

Taxpayer		2018 Number of Employees	2018 Rank	2018 Percentage of Total Employment	2009 Number of Employees	2009 Rank	2009 Percentage of Total Employment
Herschend Family Entertainment	Theme Parks	2,000	1	7.98%	400	5	1.80%
Kanakuk Kamps	Summer Camp	1,645	2	6.57%	N/A	N/A	0.00%
Big Cedar/Top of the Rock/Bass Pro	Hospitality/Retail	1,350	3	5.39%	550	4	2.47%
Cox Health (Skaggs)	Hospital/Medical	1,242	4	4.96%	1,139	1	5.11%
Branson Schools	Education	667	5	2.66%	558	3	2.50%
Wal-mart (2 stores)	Retail	541	6	2.16%	607	2	2.72%
Westgate Resorts	Lodging	475	7	1.90%	228	10	1.02%
Wyndham Resorts	Lodging	412	8	1.64%	231	9	1.04%
College of the Ozarks	Education	366	9	1.46%	258	7	1.16%
City of Branson	Government	350	10	1.40%	252	8	0.00%
Totals		7,048		28.13%	3,823		16.03%

Source: Branson Department of Public Relations
Missouri Economic Research and Information Center

Table 19

CITY OF BRANSON, MISSOURI
Full-time Equivalent City Government Employees by Function
Last Ten Fiscal years

	Full-time Equivalent Employees as of December 31, 2018									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
Administrative services	29	29	29	27	27	21	23	24	25	34
Finance	9	9	9	9	11	11	13	13	13	14
Planning	11	12	12	13	13	13	12	12	11	11
Police										
Officers	44	43	43	45	45	45	46	41	48	51
Civilians	12	15	15	15	15	15	15	22	17	20
Fire										
Firefighters	36	37	37	38	38	38	39	39	42	45
Civilians	2	2	2	2	2	2	1	2	2	2
Public Works/Utilities										
Facilities	20	11	11	10	10	10	8	8	10	2
Water	16	17	17	16	17	18	19	21	24	18
Wastewater	24	24	24	24	24	23	23	26	19	24
Other	5	8	8	13	13	21	22	24	21	22
Engineering	8	8	8	7	7	8	8	12	13	12
Parks & Recreation	11	18	18	18	18	18	18	20	20	22
TOTAL	227	233	233	237	240	243	247	264	265	277
Per City Budget	254	235	235	237	240	243	247	267	269	274

Sources: Various government departments.

Table 20

CITY OF BRANSON, MISSOURI
Operating Indicators by Function
Last Ten Fiscal years

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Function										
Police Department										
Physical arrests	1,338	1,771	1,682	1,263	1,281	1,407	927	1,441	1,425	1,612
Parking violations (CY)	2,103	2,192	1,845	2,076	2,225	2,125	4,007	2,511	2,989	2,328
Traffic violations	9,606	8,511	5,401	5,529	5,606	5,870	4,236	2,088	4,534	1,783
Fire Department										
Emergency Responses	3,296	3,574	2,402	3,627	3,215	3,745	4,077	4,398	4,428	4,868
Fires extinguished	66	56	76	77	98	63	18	31	56	62
Inspections	1,737	1,262	1,643	1,453	1,327	2,323	1,824	3,790	2,880	3,276
Planning & Development										
Building permits issued (CY)	1,740	1,506	1,438	1,882	1,488	1,438	1,367	1,439	1,459	1,677
Building inspections (CY)	3,598	3,900	3,390	3,685	2,628	3,408	3,825	3,550	4,051	4,491
Public Works										
Street Resurfacing	1.6	2	3.6	4.64	2.65	1.58	11.4	2.3	11	9.8
Potholes Repaired	1,912	1,080	2,606	7,273	3,854	4,223	2,241	3,493	351	348
New water connections	15	59	14	7	14	27	13	27	34	7
Water main breaks	47	112	101	74	68	120	62	80	101	16
Average daily consumption	3,357,000	3,468,906	3,464,452	3,463,386	3,443,134	3,451,852	3,349,000	3,424,169	3,248,273	3,212,246
Peak daily consumption	5,983,000	6,282,000	6,616,000	6,380,000	6,194,000	5,650,000	5,762,000	6,442,000	5,464,000	5,411,000
Average daily sewage treatment	4.16 mgd	4.12 mgd	4.46 mgd	3.83 mgd	4.06 mgd	3.76 mgd	7.05 mgd	5.36 mgd	5.36 mgd	5.36 mgd
Parks & Recreation										
Pool admissions	27,953	26,524	30,864	24,873	17,268	19,236	22,974	20,382	20,240	17,840
Golf - rounds	7,683	6,740	4,621	5,529	4,973	5,421	4,539	4,323	2,515	1,430
Athletic field - events	98	101	99	100	99	78	71	70	68	64

Sources: Various government departments.
Note: Indicators are not available for the general governmental function.

Table 21

CITY OF BRANSON, MISSOURI
Capital Asset Statistics by Function/Program
Last Ten Fiscal years

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Function										
Police Department										
Stations	1	1	1	1	1	1	1	1	1	1
Zone offices	2	2	0	0	0	0	0	0	0	0
Patrol Units	16	16	16	16	18	18	18	18	18	18
Fire Department										
Fire Stations	3	3	3	3	3	3	3	3	3	3
Public Works										
Street (miles)	0	97.5	97.5	97.5	88.55	88.55	88.55	94.5	94.5	94.5
Street Lights	0	1,631	1,643	1,625	1,633	1,676	1,675	1,664	1,662	1,662
* Traffic Signals	13	15	12	12	12	12	12	12	16	16
*Other traffic signals maintained by Missouri Dept of Transportation										
Utilities										
Water mains (miles)	95.3	93.86	95	95.15	95.15	95.15	100	102	103	106
Fire Hydrants	580	743	763	763	763	763	580	595	612	945
Storage capacity (thousand gals)	5,700,000	5,700,000	5,700,000	4,800,000	4,800,000	4,800,000	4,800,000	4,700,000	4,700,000	4,700,000
Utilities										
Sanitary sewers (miles)	172	231	233	233	234	234	210	210	210	218
Storm sewers (miles)	80	65	65	65	65	65	65	65	38.6	38.6
Treatment capacity (thousand gals)	8,700,000	8,700,000	8,700,000	8,700,000	8,700,000	8,700,000	8,700,000	8,700,000	8,700,000	8,700,000
Parks & Recreation										
Acreage	290	290	290	290	290	290	290	300	300	300
Playgrounds	9	9	9	9	9	9	9	10	11	11
Baseball/softball fields	8	8	8	8	8	8	8	8	6	6
Soccer/football fields	3	3	3	3	3	3	3	3	3	3
Community/recreation centers	2	2	2	2	2	2	2	2	2	2
Campgrounds/RV parks	1	1	1	1	1	1	1	1	1	1
Golf courses	1	1	1	1	1	1	1	1	1	0

Sources: Various government departments.
Note: Indicators are not available for the general governmental function.

AGH
CPAs & ADVISORS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable Mayor and Board of Alderman
City of Branson, Missouri

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Branson, Missouri (City) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated July 30, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Allen, Gibbs & Houlik, L.C.
CERTIFIED PUBLIC ACCOUNTANTS

July 30, 2019
Wichita, Kansas

CIVIL RIGHTS COMPLIANCE

TO DOCUMENT COMPLIANCE WITH TITLE VI OF THE CIVIL RIGHTS ACT OF 1964, PROVIDE THE INFORMATION IN THE SPACE BELOW.

REPORT TOTAL POPULATION AS FOUND IN CENSUS OR SURVEY. SHOULD MATCH PROJECT PROFILE, #6

	Total Applicant Population	Hispanic Applicant Population
ONE RACE		
White:	9,358	476
Black or African American:	207	37
Asian:	159	11
American Indian/Alaskan Native:	92	27
Native Hawaiian/Other Pacific Islander:	13	2
TWO OR MORE RACES		
American Indian/Alaskan Native & White:	80	0
Asian & White:	47	0
Black or African American & White:	42	0
American Indian/Alaskan Native & Black or African American:	0	0
Asian & Native Hawaiian/Other Pacific Islander:	2	0
All Others:	520	465
TOTAL	10,520	1,018
Female Head of Household:	2,922	
Handicapped/Disabled:	1,850	
Elderly/Age 62 or Older:	2,783	

PROVIDE INFORMATION IN THE SPACE BELOW FOR THE PERSONS TO BE SERVED BY THE PROJECT.

REPORT TOTAL PERSONS TO BE SERVED BY PROJECT IF DIFFERENT THAN QUESTION 1. SHOULD MATCH PROJECT PROFILE, #6

	Total Project Beneficiaries	Hispanic Project Beneficiaries
ONE RACE		
White:		
Black or African American:		
Asian:		
American Indian/Alaskan Native:		
Native Hawaiian/Other Pacific Islander:		
TWO OR MORE RACES		
American Indian/Alaskan Native & White:		
Asian & White:		
Black or African American & White:		
American Indian/Alaskan Native & Black or African American:		
Asian & Native Hawaiian/Other Pacific Islander:		
All Others:		
TOTAL		
Female Head of Household:		
Handicapped/Disabled:		
Elderly/Age 62 or Older:		

IDENTIFY THE MINORITY GROUP(S) POPULATIONS, OR PORTION THEREOF, RESIDING IN THE APPLICANTS JURISDICTION THAT WILL NOT BE SERVED BY ONE OR MORE OF THE PROPOSED ACTIVITIES AND EXPLAIN WHY. NOTE: "NOT APPLICABLE" IS NOT A SUFFICIENT RESPONSE.

Please note: An individual Civil Rights Compliance form is required for **each jurisdiction** in a multi-jurisdictional application.

COMMUNITY NEEDS ASSESSMENT (PAGE 1 OF 2)

1. APPLICANT NAME:

2. PERCENT OF LOW & MODERATE INCOME (LMI) PERSONS IN THE APPLICANT'S JURISDICTION (CITY/COUNTY):

Please complete all sections of this document except D, E, and part of H (which may be completed using census data) at the time of pre-application required public hearing and any subsequent meetings the community feels necessary to compile a representative response for the community. The responses should best reflect the consensus of the hearing participants as a whole. There are no right or wrong responses. The assessment should honestly reflect the public's opinion and perception. If the elected officials disagree with any majority answer, an explanation should be offered.

	QUALITY OF FACILITIES AFFECTING ENTIRE JURISDICTION (Check one)			
A. PUBLIC WORKS INFRASTRUCTURE	**DOESN'T EXIST**	**GOOD**	**FAIR**	**POOR**
1. Water System				
2. Sanitary Sewer System				
3. Storm Sewer/Drainage				
4. Streets				
5. Bridges				
6. Sidewalks				
B. PUBLIC SERVICES				
1. Fire Protection				
2. Police Services				
3. Code Enforcement				
4. Health Care				
5. Emergency Services				
6. Parking				
C. COMMUNITY FACILITIES				
1. Community Center				
2. Senior Citizen Center				
3. Sheltered Workshop				
4. Hospital(S)				
5. Infant/Day Care				
6. Mental Health Counseling Services				
7. Teen/Youth Center				
8. Drug Abuse Prevention/Rehabilitation				
9. Crime Prevention Program				
D. HOUSING				
1. Residential Rehabilitation				
2. Housing for Disabled				
3. Single Family Housing				
4. Affordable Rental Housing				
5. Lead-Based Paint Test/Abatement				
6. Energy Efficiency Improvements				
7. Homeownership Assistance				
8. Senior Housing				

COMMUNITY NEEDS ASSESSMENT (PAGE 2 OF 2)

E. EDUCATION PROFILES	DOESN'T EXIST	GOOD	FAIR	POOR
1. Preschools				
2. Public Schools				
3. Vocational Schools				
4. Community Colleges				
5. Universities				
6. Continuing Education				
7. Employer-Based Skills Training				
8. Cooperative School-Business Partnerships				
9. Entrepreneurship Training				
F. ECONOMIC DEVELOPMENT				
1. Job Creation				
2. Start Up Business Assistance				
3. Employment Training				
4. Other Economic Development Needs				

G. IDENTIFY THE COMMUNITY'S TOP FIVE PRIORITY NEEDS IN THIS ASSESSMENT – LIST IN ORDER OF IMPORTANCE AND INTENTION TO ADDRESS

1. Property Survey
2. Appraisal
3. Private Roads
4.
5.

H. DESCRIBE THE PROPOSED PROJECT AS IT RELATES TO THE TOP FIVE PRIORITIES:

I. IF THE PROPOSED PROJECT DOES NOT APPEAR IN THE TOP FIVE COMMUNITY PRIORITIES, PROVIDE AN EXPLANATION:

Application Certifications

I understand and certify:

- The information represented in this application is true to the best of myknowledge;
- I have read and understand the compliance requirements of the CDBG-DR Program;
- That the CDBG-DR funds are limited in scope and that the application represents the priority projects of the community;
- That, if awarded, the funds will be used solely for the purpose declared in this application;
- That DED reserves the right to reduce or change the award for any project;

The applicant further assures and certifies that the applicant agrees to abide by all applicable State and Federal rules and regulations, including the anti-lobbying certification included herein. The applicant also certifies that the project activities are designed to meet community development needs.

The Code of Federal Regulations applicable to the Department of Housing and Urban Development's Community Development Block Grant funds require that the following documents are attached with this application:

1. Public Hearing Notice(s), Minutes, and Sign-in Sheet
2. Financial Statement(s)
3. Section 3 Utilization (applicable only if requesting $200,000 or more in CDBG funds)
4. Risk Assessment
5. Fair Housing Ordinance/Resolution
6. Excessive Force Prohibition Resolution
7. E-Verify MOU
8. Procurement policy (if none exists currently, state so in writing)
9. Conflict of interest policy (if none exists currently, state so inwriting)
10. Readable map of the jurisdiction identifying the location of the proposed activities
11. Support letters from State Senator(s) and State Representative(s)
12. Most recent Single Audit or statement that no Single Audit has been required in the last three years
13. Preliminary Engineering/Architecture Report (applicable when involving any kind of construction)
14. Letters of Commitment from other funding sources (applicable if other funding sources are involved)
15. Proof of non-profit status (if applicable)

Name (typed or printed) Title

Signature, Mayor or Presiding Commissioner Date

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
FY2019 APPLICATION: FORM M – CERTIFICATION REGARDING SECTION 3 UTILIZATION

(APPLICABLE ONLY IF REQUESTING $200,000 OR MORE IN CDBG FUNDS)

(An individual Form M is required for each jurisdiction in a multi-jurisdictional application.)

The City/County of Branson **hereby certifies as an applicant for funding under the Missouri Community Development Block Grant program, that it will adhere to the goals and objectives of Section 3 of the Housing and Urban Development Act of 1968, as amended in 1992, which provides that "economic opportunities" (employment; job training, contracting, etc.) generated by certain HUD financial assistance shall, to the greatest extent feasible, be directed toward the following target groups:**

Section 3 Residents, *defined and prioritized as:*

- Low and Very Low-Income (LMI) persons residing in public housing within the grantee's jurisdiction;
- Other Low and Very Low-Income Persons residing in the project area, based on HUD's current Section 8 income limits for the county or Metropolitan Statistical Area (MSA) in which the project is located.

Section 3 Business, *defined and prioritized as:*

- A business that indicates it will provide specific economic opportunities for Section 3 residents located within the grantee's jurisdiction;
- A business that is at least 51% owned by Section 3 residents;
- A business whose current permanent, full-time employees include at least 30% Section 3 residents, or employees who were Section 3 residents within three years of the date of first employment;
- A business that provides evidence of a commitment to subcontract in excess of 25% of the dollar amount of the contract to Section 3 business.

If selected to receive program funding as a result of this application, the City/County of Branson **commits to achieving a target performance goal of 30% benefit to Section 3 residents and business from CDBG-generated economic opportunities, through active recruitment and direct solicitation within the project area (non-metropolitan county or MSA) done in a fashion consistent with existing Federal, State, and local laws and regulations. It is further understood that Section 3 performance and reporting requirements will apply to all businesses awarded contracts of $100,000 or above as a result of CDBG funding for this project.**

SIGNATURE, CHIEF ELECTED OFFICIAL

9-17-2020
DATE

BILL NO. 5099 **ORDINANCE NO. 2017-0003**

AN ORDINANCE AMENDING CHAPTER 50 OF THE BRANSON MUNICIPAL CODE PERTAINING TO FAIR HOUSING.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, MISSOURI, THE FOLLOWING:

Section 1: It is the intention of the Board, and it is hereby ordained, that the provisions of this ordinance shall become and be made a part of the Branson Municipal Code, and the sections of this ordinance may be renumbered to accomplish such intention.

Section 2: That Sections 50-2 – *Definitions,* 50-102 – *Unlawful housing practices,* and 50-103 – *Discrimination in commercial real estate loans* of the Branson Municipal Code is hereby amended to read as follows:

Sec. 50-2. Definitions.

The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning. For general definitions and rules of construction applicable throughout this Code, see section 1-2.

Aggrieved person means any person who is attempting to provide housing for himself or his family in the city.

Complainant means a person who has filed a complaint with the human rights commission alleging that another person has engaged in a prohibited discriminatory practice.

Covered multifamily dwelling means buildings consisting of four or more units if such buildings have one or more elevators; and ground floor units in other buildings consisting of four or more units.

Disability means a physical or mental impairment which substantially limits one or more of a person's major life activities, being regarded as having such an impairment, or a record of having such an impairment, which with or without reasonable accommodation does not interfere with performing the job, utilizing the place of public accommodation, or occupying the dwelling in question. For purposes of this chapter, the term "disability" does not include current illegal use of or addiction to a controlled substance as such term is defined by RSMo 195.010; however, a person may be considered to have a disability if that person:

(1) Has successfully completed a supervised drug rehabilitation program and is no longer engaging in the illegal use of, and is not currently addicted to, a controlled substance or has otherwise been rehabilitated successfully and is no longer engaging in such use and is not currently addicted;

(2) Is participating in a supervised rehabilitation program and is no longer engaging in illegal use of controlled substances; or

(3) Is erroneously regarded as currently illegally using, or being addicted to, a controlled substance.

Discrimination means any unfair treatment based on race, color, religion, national origin, ancestry, sex, age as it relates to employment, disability, or familial status as it relates to housing.

Familial status means one or more individuals who have not attained the age of 18 years being domiciled with:

(1) A parent or another person having legal custody of such individual; or

(2) The designee of such parent or other person having such custody, with the written permission of such parent or other person.

The protection afforded against discrimination on the basis of familial status shall apply to any person who is pregnant or is in the process of securing legal custody of any individual who has not attained the age of 18 years.

Housing for older persons.

(1) The term "housing for older persons" means housing:

a. Provided under any state or federal program that the human rights commission determines is specifically designed and operated to assist elderly persons, as defined in the state or federal program;

b. Intended for, and solely occupied by, persons 62 years of age or older; or

c. Intended and operated for occupancy by at least one person 55 years of age or older per unit.

(2) Housing qualifies as housing for older persons under this chapter if:

a. The housing has significant facilities and services specifically designed to meet the physical or social needs of older persons, or if the provision of such facilities and services is not practicable, that such housing is necessary to provide important housing opportunities for older persons;

b. At least 80 percent of the units are occupied by at least one person 55 years of age or older per unit; and

c. The owner or manager of the housing has published and adhered to policies and procedures which demonstrate an intent by the owner or manager to provide housing for persons 55 years of age or older.

Places of public accommodation means all places or businesses offering or holding out to the general public, goods, services, privileges, facilities, advantages or accommodations for the peace, comfort, health, welfare and safety of the general public or such public places providing food, shelter, recreation and amusement, including, but not limited to:

(1) Any inn, hotel, motel, or other establishment which provides lodging to transient guests, other than an establishment located within a building which contains not more than five rooms for rent or hire and which is actually occupied by the proprietor of such establishment as his residence;

(2) Any restaurant, cafeteria, lunchroom, lunch counter, soda fountain, or other facility principally engaged in selling food for consumption on the premises, including, but not limited to, any such facility located on the premises of any retail establishment;

(3) Any gasoline station, including all facilities located on the premises of such gasoline station and made available to the patrons thereof;

(4) Any motion picture house, theater, concert hall, sports arena, stadium, or other place of exhibition or entertainment;

(5) Any public facility owned, operated, or managed by or on behalf of this state or any agency or subdivision thereof, or any public corporation; and any such facility supported in whole or in part by public funds;

(6) Any establishment which is physically located within the premises of any establishment otherwise covered by this definition or within the premises of which is physically located any such covered establishment, and which holds itself out as serving patrons of such covered establishment.

Rent includes to lease, to sublease, to let and otherwise to grant for consideration the right to occupy premises not owned by the occupant.

Respondent means a person who is alleged to have engaged in a prohibited discriminatory practice in a complaint filed with the human rights commission.

Unlawful discriminatory practice means any act that is unlawful under this chapter.

Sec. 50-102. – Unlawful housing practices.

(a) It shall be an unlawful housing practice:

(1) To refuse to sell or rent after the making of a bona fide offer, to refuse to negotiate for the sale or rental of, or to deny or otherwise make unavailable a dwelling to any person because of race, color, religion, national origin, ancestry, sex, disability or familial status **of any person**.

(2) To discriminate against any person in the terms, conditions, or privileges of sale or rental of a dwelling, or in the provision of services or facilities in connection therewith, because of race, color, religion, national origin, ancestry, sex, disability, or familial status.

(3) To make, print, or publish, or cause to be made, printed, or published any notice, statement or advertisement, with respect to the sale or rental of a dwelling, that indicates any preference, limitation, or discrimination based on race, color, religion, national origin, ancestry, sex, disability, or familial status, or an intention to make any such preference, limitation, or discrimination.

(4) To represent to any person because of race, color, religion, national origin, ancestry, sex, disability, or familial status that any dwelling is not available for inspection, sale, or rental when such dwelling is in fact so available.

(5) **For profit,** ~~T~~ to induce or attempt to induce any person to sell or rent any dwelling by representations regarding the entry or prospective entry into the neighborhood of

persons of a particular race, color, religion, national origin, ancestry, sex, disability, or familial status.

(6) ~~To discriminate in the sale or rental, or to otherwise make unavailable or deny, a dwelling to any buyer or renter because of a disability of:~~

~~a. That buyer or renter;~~

~~b. A person residing in or intending to reside in that dwelling after it is so sold, rented, or made available; or~~

~~c. Any person associated with that buyer or renter.~~

Discriminate in the sale or rental of housing on the basis of a handicap of that buyer or renter; a person residing in or intending to reside in that dwelling after it is so sold, rented or made available; or any person associated with that buyer or renter. The design and construction of new multi-family dwellings containing four or more units is required to meet certain adaptability and accessibility requirements in accordance with Section 804 of the 1988 Fair Housing Amendments Act.

(7) ~~To discriminate against any person in the terms, conditions, or privileges of sale or rental of a dwelling, or in the provision of services or facilities in connection with such dwelling, because of a disability of:~~

~~a. That person;~~

~~b. A person residing in or intending to reside in that dwelling after it is so sold, rented, or made available; or~~

~~c. Any person associated with that person.~~

Discriminate in the sale or rental of housing on the basis of familial status or because a family has children, exempting certain types of buildings that house older persons (e.g. Section 202 housing) in accordance with Section 807 of the 1988 Fair Housing Amendments Act.

(b) For purposes of this division, discrimination includes:

(1) A refusal to permit, at the expense of the disabled person, reasonable modifications of existing premises occupied or to be occupied by such person if such modifications may be necessary to afford such person full enjoyment of the premises, except that, in the case of a rental, the landlord may, where it is reasonable to do so, condition permission for a modification on the renter's agreeing to restore the interior of the premises to the condition that existed before the modification, reasonable wear and tear excepted;

(2) A refusal to make reasonable accommodations in rules, policies, practices, or services, when such accommodations may be necessary to afford such person equal opportunity to use and enjoy a dwelling; or

(3) In connection with the design and construction of covered multifamily dwellings for first occupancy after March 13, 1991, a failure to design and construct those dwellings in such a manner that:

a. The public use and common use portions of such dwellings are readily accessible to and usable by disabled persons;

b. All the doors designed to allow passage into and within all premises within such dwellings are sufficiently wide to allow passage by disabled persons in wheelchairs; and

c. All premises within such dwellings contain the following features of adaptive design:

1. An accessible route into and through the dwelling;
2. Light switches, electrical outlets, thermostats, and other environmental controls in accessible locations;
3. Reinforcements in bathroom walls to allow later installation of grab bars; and
4. Usable kitchens and bathrooms such that an individual in a wheelchair can maneuver about the space.

(c) Compliance with the appropriate requirements of the American National Standard for Buildings and Facilities providing accessibility and usability for physically disabled people, commonly cited as ANSI A117.1, suffices to satisfy the requirements of subsection (b)(3) of this section.

(Code 1996, § 290.060; Code 2005, § 50-101)

State Law reference— Unlawful housing practices, RSMo 213.040.

Sec. 50-103. - Discrimination in commercial real estate loans.

It shall be unlawful for any bank, building and loan association, insurance company or other corporation, association, firm or enterprise whose business consists in whole or in part in the making of commercial real estate loans to deny a loan **to a person applying therefore for the purpose of purchasing, constructing, repairing or maintaining a dwelling, or to discriminate against any person in the fixing of the amount or conditions of such loan,** ~~or other financial assistance~~ because of race, color, religion, national origin, ancestry, sex, disability or familial status **of such person or of any person therein associated in connection with such financing.** ~~to a person applying therefor for the purpose of purchasing, constructing, improving, repairing, or maintaining a dwelling, or to discriminate against him in fixing of the amount, interest rate, duration or other terms or conditions of such loan or other financial assistance, because of the race, color, religion, national origin, ancestry, sex, disability, or familial status of such person or of any person associated with him in connection with such loan or other financial assistance, or of the present or prospective owners, lessees, tenants, or occupants of the dwellings in relation to which such loan or other financial assistance is to be made or given.~~

NOTE: LANGUAGE WHICH IS **BOLD, UNDERLINED** HAS BEEN ADDED; LANGUAGE WHICH IS [~~BRACKETED, STRICKEN~~] HAS BEEN REMOVED.

Section 3: This ordinance shall be in full force and effect from and after its passage by the Board of Aldermen and approval by the Mayor.

Read, this first time on this 13th day of December 2016.

Read, this second time, passed and truly agreed to by the Board of Aldermen of the City of Branson, Missouri on this 10th day of January, 2017.

Karen Best
Mayor

ATTEST:

Lisa K. Westfall
City Clerk

APPROVED AS TO FORM:

1-10-17

William T. Duston
City Attorney

BILL NO. 953 ORDINANCE NO. 91-30

AN ORDINANCE ESTABLISHING RULES AND REGULATIONS FOR THE USE OF EXCESSIVE FORCE DURING NONVIOLENT CIVIL RIGHTS DEMONSTRATIONS, AND PROVIDING PENALTIES FOR VIOLATIONS THEREOF.

Whereas, the City of Branson has received and is in the process of applying for Community Development Block Grant funds (CDBG) through the Department of Housing and Urban Development, and,

Whereas, as a condition of receiving these funds and "excessive force" ordinance is required to be adopted, and,

Whereas, the Board of Aldermen deem the passage of this ordinance and receipt of the CDBG funds to be in the best interest of protecting the health, safety and welfare of the residents of the City of Branson.

NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, AS FOLLOWS:

Section 1: The City of Branson hereby adopts and will enforce a policy prohibiting the use of excessive force by law enforcement agencies within it's jurisdiction against any individuals engaged in nonviolent civil rights demonstrations.

Section 2: Any person found to be violating any provision of this ordinance shall be served by the City with written notice stating the nature of the violation.

Section 3: Any person guilty of this violation shall be guilty of a misdemeanor, an on conviction thereof shall be fined in the amount not exceeding one hundred ($100.00) dollars for each violation. Each day in which any such violation shall continue shall be deemed a separate offense.

Section 4: Any person violating any of the provisions of this ordinance shall become liable to the City for any expense, loss or damage occasioned the City by reason of such violation.

Section 5: This ordinance shall be in full force and effect from and after its passage, approval, recording, and publication as provided by law.

Read this first time this 24th day of June, 1991.

Read this second time, passed and truly agreed by the Board of Aldermen of the City of Branson, on this 8th day of July, 1991.

Wade Meadows

Wade Meadows

ATTESTS: Sandra L. Williams

City Clerk

BILL NO. 955 ORDINANCE NO. 91-31

AN ORDINANCE APPROVING AN AGREEMENT WITH THE TANEY ECONOMIC PARTNERS CORP.

Whereas, the Taney Economic Partners Corp. is a non-profit corporation organized to encourage and support economic development in the area, and

Whereas, the Board of Aldermen of the City of Branson deem it to be in the best interest of protecting the health, safety and welfare of the residents of Branson to approve the attached agreement and make funds available to TEPCOR for an industrial park.

NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, AS FOLLOWS:

Section 1: The attached agreement between the City of Branson and TEPCOR is approved and the Mayor is authorized to execute same.

Section 2: The 1990-91 operating budget of the City of Branson is hereby amended to appropriate funds for the purpose outlined in the attached into the account outlined below at the listed amount:

Account to be Amended	Amount of Amendment
01-011-6015	+ $60,000

Section 3: The budget amendment amount shall be made available from undesignated General Fund balance.

Section 4: This ordinance shall be in full force and effect upon it's passage and approval.

Read this first time on this 8th day of July, 1991.

Read this second time and approved and duly passed and truly agreed to this 22nd day of July, 1991.

Mayor

ATTEST: Sandra L. Williams
City Clerk

INDUSTRIAL DEVELOPMENT GRANT

THIS AGREEMENT, entered into this 22nd day of July, 1991, by and between the CITY OF BRANSON, MISSOURI, a city of the Fourth Class, hereinafter referred to as "BRANSON", and TEPCOR, INC., a not-for-profit corporation, of Branson, Taney County, Missouri, hereinafter referred to as "TEPCOR".

WHEREAS, the CITY OF BRANSON is desirous of encouraging and supporting economic development in and around the City of Branson; and

WHEREAS, TEPCOR, has as its objectives, the development of industrial parks, industrial activity, and encouraging the influx of industry in and around the Branson area; and

WHEREAS, the CITY OF BRANSON and TEPCOR are desirous of entering into an agreement whereby grants of funds from the BRANSON to TEPCOR can be utilized to encourage, develop and support industrial and economic activity in and around the Branson area.

NOW, THEREFORE, in consideration of the covenants and agreements hereinafter set forth, it is mutually agreed as follows:

1. That the CITY OF BRANSON shall grant to TEPCOR the sum of SIXTY THOUSAND DOLLARS ($60,000.00) for the purposes and upon the conditions, restrictions, and agreements hereinafter made.

2. That TEPCOR shall use said funds for the purchase and acquisition of certain real estate situated in Taney County, Missouri, described as follows:

> All of the $E\frac{1}{2}$ of the $NE\frac{1}{4}$; and all that part of the $NW\frac{1}{4}$ of the $NE\frac{1}{4}$ lying and being East of the public road formerly designated as Highway 65,

except, that part described as follows: Beginning at the Northeast corner of said NW¼ of the NE¼; thence in a Westerly direction along the South side of a public lane for a distance of 275 feet; thence in a Southerly direction along the East side of the County Road for a distance of 770 feet; thence South for a distance of 110 feet to a water oak tree (the diameter at the base being 14" as of June 19, 1954); thence in a Northeasterly direction along the edge of a hollow for a distance of 698 feet to a point which is 259 feet due South of beginning point; thence due North for a distance of 259 feet to the point of beginning, all in Section 17, Township 22, Range 21, in Taney County, Missouri.

AND ALSO, a tract of land situated in the SW¼ of the NE¼ of Section 17, Township 22, Range 21, Taney County, Missouri, being more particularly described as follows: Beginning at the Northwest corner of said SW¼ of the NE¼; thence S88°07'54"E along the North line of said SW¼ of the NE¼ a distance of 1309.43 feet to the East line of the said SW¼ of the NE¼; thence S0°28'02"W along the said East line 200.06 feet; thence N88°07'54"W, 1309.79 feet to the West line of the said SW¼ of the NE¼; thence N0°32'48"E along the said West line 200.05 feet to the point of beginning, containing 6.01 acres, more or less. Said total land to be described as a tract of land being approximately 108 acres, more or less;

and for no other purpose.

3. That TEPCOR, once it shall have purchased said property, develop said property into a Branson/Hollister industrial park for resale, lease, or the like, for industrial development.

4. That upon acquiring said property, TEPCOR will immediately petition the City of Hollister for a voluntary annexation of said property into the City of Hollister and shall pursue said petition to completion.

5. That TEPCOR shall purchase all of said real estate for a sum of approximately TWO HUNDRED SIXTEEN THOUSAND DOLLARS ($216,000.00) and that the financing of all sums and the acquisition of said sums for said purpose shall be completed prior to receipt of the grant from BRANSON. In that regard, TEPCOR shall solicit funds, by grants, loans, or otherwise, from regional governmental agencies which have funds available for purchase and improvement of industrial property, to include the City of Hollister, the County of Taney, the State of Missouri, and any and all other governmental bodies, agencies or entities so situated.

6. That TEPCOR shall exercise its best judgment and activities to encourage the expanding of existing businesses currently located within the area of the Southwest Missouri region, with a primary goal of creating full time, year round employment for residents of Taney County and for the development and placement of industry which is compatible with the overall character of the region and which compliments the existing economy and is not nor will not be destructive of the present ecosystem.

7. That TEPCOR will, within ten (10) years of the date of this Agreement, return to BRANSON all sums granted hereby and shall provide and grant to the CITY OF BRANSON, the right of first refusal to purchase any and all undeveloped acreage within the above described real

estate at the end of ten (10) years of this Agreement if the grant shall not have been repaid. Such right of first refusal shall be subject to any normal and necessary financing requirements which shall be put in place upon said real estate by TEPCOR at the time of said grant.

8. That the grant herein described, and all agreements, covenants, promises and the like contained herein, shall be continuing and irrevocable, and shall survive the closing of this Agreement and the transfer of said grant and shall be fully enforceable by the CITY OF BRANSON, by suit for damages, or injunctive relief as the case may be.

9. That this Agreement cannot be assigned except by prior written consent of all parties. This Agreement shall be binding upon the parties, and their assigns, if so agreed.

IN WITNESS WHEREOF, the parties have hereunto affixed their signatures the day and year first above written.

THE CITY OF BRANSON

BY: _____
WADE MEADOWS - Mayor

TEPCOR, INC.

BY: _____
President

SEAL

ATTEST:
Sandra L. Williams
City Clerk

Company ID Number: 167001

THE E-VERIFY PROGRAM FOR EMPLOYMENT VERIFICATION

MEMORANDUM OF UNDERSTANDING

ARTICLE I

PURPOSE AND AUTHORITY

This Memorandum of Understanding (MOU) sets forth the points of agreement between the Social Security Administration (SSA), the Department of Homeland Security (DHS) and **City of Branson** (Employer) regarding the Employer's participation in the Employment Eligibility Verification Program (E-Verify). E-Verify is a program in which the employment eligibility of all newly hired employees will be confirmed after the Employment Eligibility Verification Form (Form I-9) has been completed.

Authority for the E-Verify program is found in Title IV, Subtitle A, of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (IIRIRA), Pub. L. 104-208, 110 Stat. 3009, as amended (8 U.S.C. § 1324a note).

ARTICLE II

FUNCTIONS TO BE PERFORMED

A. RESPONSIBILITIES OF THE SSA

1. Upon completion of the Form I-9 by the employee and the Employer, and provided the Employer complies with the requirements of this MOU, SSA agrees to provide the Employer with available information that allows the Employer to confirm the accuracy of Social Security Numbers provided by all newly hired employees and the employment authorization of U.S. citizens.

2. The SSA agrees to provide to the Employer appropriate assistance with operational problems that may arise during the Employer's participation in the E-Verify program. The SSA agrees to provide the Employer with names, titles, addresses, and telephone numbers of SSA representatives to be contacted during the E-Verify process.

3. The SSA agrees to safeguard the information provided by the Employer through the E-Verify program procedures, and to limit access to such information, as is appropriate by law, to individuals responsible for the verification of Social Security Numbers and for evaluation of the E-Verify program or such other persons or entities who may be authorized by the SSA as governed by the Privacy Act (5 U.S.C. § 552a), the Social Security Act (42 U.S.C. 1306(a)), and SSA regulations (20 CFR Part 401).

4. SSA agrees to establish a means of automated verification that is designed (in conjunction with DHS's automated system if necessary) to provide confirmation or tentative nonconfirmation of U.S. citizens' employment eligibility and accuracy of SSA records for both citizens and aliens within 3 Federal Government work days of the initial inquiry.

5. SSA agrees to establish a means of secondary verification (including updating SSA records as may be necessary) for employees who contest SSA tentative nonconfirmations that is designed to provide final confirmation or nonconfirmation of U.S. citizens' employment eligibility and accuracy of SSA records for both citizens and aliens within 10 Federal Government work days of the date of referral to SSA, unless SSA determines that more than 10 days may be necessary. In such cases, SSA will provide additional verification instructions.

B. RESPONSIBILITIES OF THE DEPARTMENT OF HOMELAND SECURITY

1. Upon completion of the Form I-9 by the employee and the Employer and after SSA verifies the accuracy of SSA records for aliens through E-Verify, DHS agrees to provide the Employer access to selected data from DHS's database to enable the Employer to conduct:

- Automated verification checks on newly hired alien employees by electronic means, and
- Photo verification checks (when available) on newly hired alien employees.

2. DHS agrees to provide to the Employer appropriate assistance with operational problems that may arise during the Employer's participation in the E-Verify program. DHS agrees to provide the Employer names, titles, addresses, and telephone numbers of DHS representatives to be contacted during the E-Verify process.

3. DHS agrees to provide to the Employer a manual (the E-Verify Manual) containing instructions on E-Verify policies, procedures and requirements for both SSA and DHS, including restrictions on the use of E-Verify.. DHS agrees to provide training materials on E-Verify.

4. DHS agrees to provide to the Employer a notice, which indicates the Employer's participation in the E-Verify program. DHS also agrees to provide to the Employer anti-discrimination notices issued by the Office of Special Counsel for Immigration-Related Unfair Employment Practices (OSC), Civil Rights Division, and U.S. Department of Justice.

5. DHS agrees to issue the Employer a user identification number and password that permits the Employer to verify information provided by alien employees with DHS's database.

6. DHS agrees to safeguard the information provided to DHS by the Employer, and to limit access to such information to individuals responsible for the verification of alien employment eligibility and for evaluation of the E-Verify program, or to such other persons or entities as may be authorized by applicable law. Information will be used only to verify the accuracy of Social Security Numbers and employment eligibility, to enforce the Immigration and Nationality Act and federal criminal laws, and to ensure accurate wage reports to the SSA.

7. DHS agrees to establish a means of automated verification that is designed (in conjunction with SSA verification procedures) to provide confirmation or tentative nonconfirmation of employees' employment eligibility within 3 Federal Government work days of the initial inquiry.

8. DHS agrees to establish a means of secondary verification (including updating DHS records as may be necessary) for employees who contest DHS tentative nonconfirmations and photo non-match tentative nonconfirmations that is designed to provide final confirmation or nonconfirmation of the employees' employment eligibility within 10 Federal Government work days of the date of referral to DHS, unless DHS determines that more than 10 days may be necessary. In such cases, DHS will provide additional verification instructions.

C. RESPONSIBILITIES OF THE EMPLOYER

1. The Employer agrees to display the notices supplied by DHS in a prominent place that is clearly visible to prospective employees.

2. The Employer agrees to provide to the SSA and DHS the names, titles, addresses, and telephone numbers of the Employer representatives to be contacted regarding E-Verify.

3. The Employer agrees to become familiar with and comply with the E-Verify Manual.

4. The Employer agrees that any Employer Representative who will perform employment verification queries will complete the E-Verify Tutorial before that individual initiates any queries.

A. The employer agrees that all employer representatives will take the refresher tutorials initiated by the E-Verify program as a condition of continued use of E-Verify.

B. Failure to complete a refresher tutorial will prevent the employer from continued use of the program.

5. The Employer agrees to comply with established Form I-9 procedures, with two exceptions:

- If an employee presents a "List B" identity document, the Employer agrees to only accept "List B" documents that contain a photo. (List B documents identified in 8 C.F.R. § 274a.2 (b) (1) (B)) can be presented during the Form I-9 process to establish identity).
- If an employee presents a DHS Form I-551 (Permanent Resident Card) or Form I-766 (Employment Authorization Document) to complete the Form I-9, the Employer agrees to make a photocopy of the document and to retain the photocopy with the employee's Form I-9. The employer will use the photocopy to verify the photo and to assist the Department with its review of photo non-matches that are contested by employees. Note that employees retain the right to present any List A, or List B and List C, documentation to complete the Form I-9. DHS may in the future designate other documents that activate the photo screening tool.

6. The Employer understands that participation in E-Verify does not exempt the Employer from the responsibility to complete, retain, and make available for inspection Forms I-9 that relate to its employees, or from other requirements of applicable regulations or laws, except for the following modified requirements applicable by reason of the Employer's participation in E-Verify: (1) identity documents must have photos, as described in paragraph 5 above; (2) a

rebuttable presumption is established that the Employer has not violated section 274A(a)(1)(A) of the Immigration and Nationality Act (INA) with respect to the hiring of any individual if it obtains confirmation of the identity and employment eligibility of the individual in compliance with the terms and conditions of E-Verify ; (3) the Employer must notify DHS if it continues to employ any employee after receiving a final nonconfirmation, and is subject to a civil money penalty between $500 and $1,000 for each failure to notify DHS of continued employment following a final nonconfirmation; (4) the Employer is subject to a rebuttable presumption that it has knowingly employed an unauthorized alien in violation of section 274A(a)(1)(A) if the Employer continues to employ any employee after receiving a final nonconfirmation; and (5) no person or entity participating in E-Verify is civilly or criminally liable under any law for any action taken in good faith on information provided through the confirmation system. DHS reserves the right to conduct Form I-9 compliance inspections during the course of E-Verify, as well as to conduct any other enforcement activity authorized by law.

7. The Employer agrees to initiate E-Verify verification procedures within 3 Employer business days after each employee has been hired (but after both sections 1 and 2 of the Form I-9 have been completed), and to complete as many (but only as many) steps of the E-Verify process as are necessary according to the E-Verify Manual. The Employer is prohibited from initiating verification procedures before the employee has been hired and the Form I-9 completed. If the automated system to be queried is temporarily unavailable, the 3-day time period is extended until it is again operational in order to accommodate the Employer's attempting, in good faith, to make inquiries during the period of unavailability. In all cases, the Employer must use the SSA verification procedures first, and use DHS verification procedures and photo screening tool only after the the SSA verification response has been given.

8. The Employer agrees not to use E-Verify procedures for pre-employment screening of job applicants, support for any unlawful employment practice, or any other use not authorized by this MOU. The Employer must use E-Verify for all new employees and will not verify only certain employees selectively. The Employer agrees not to use E-Verify procedures for re-verification, or for employees hired before the date this MOU is in effect. The Employer understands that if the Employer uses E-Verify procedures for any purpose other than as authorized by this MOU, the Employer may be subject to appropriate legal action and the immediate termination of its access to SSA and DHS information pursuant to this MOU.

9. The Employer agrees to follow appropriate procedures (see Article III.B. below) regarding tentative nonconfirmations, including notifying employees of the finding, providing written referral instructions to employees, allowing employees to contest the finding, and not taking adverse action against employees if they choose to contest the finding. Further, when employees contest a tentative nonconfirmation based upon a photo non-match, the Employer is required to take affirmative steps (see Article III.B. below) to contact DHS with information necessary to resolve the challenge.

10. The Employer agrees not to take any adverse action against an employee based upon the employee's employment eligibility status while SSA or DHS is processing the verification request unless the Employer obtains knowledge (as defined in 8 C.F.R. § 274a.1 (l)) that the employee is not work authorized. The Employer understands that an initial inability of the SSA or DHS automated verification to verify work authorization, a tentative nonconfirmation, or the finding of

a photo non-match, does not mean, and should not be interpreted as, an indication that the employee is not work authorized. In any of the cases listed above, the employee must be provided the opportunity to contest the finding, and if he or she does so, may not be terminated or suffer any adverse employment consequences until and unless secondary verification by SSA or DHS has been completed and a final nonconfirmation has been issued. If the employee does not choose to contest a tentative nonconfirmation or a photo non-match, then the Employer can find the employee is not work authorized and take the appropriate action.

11. The Employer agrees to comply with section 274B of the INA by not discriminating unlawfully against any individual in hiring, firing, or recruitment or referral practices because of his or her national origin or, in the case of a protected individual as defined in section 274B(a)(3) of the INA, because of his or her citizenship status. The Employer understands that such illegal practices can include selective verification or use of E-Verify, discharging or refusing to hire eligible employees because they appear or sound "foreign", and premature termination of employees based upon tentative nonconfirmations, and that any violation of the unfair immigration-related employment practices provisions of the INA could subject the Employer to civil penalties pursuant to section 274B of the INA and the termination of its participation in E-Verify. If the Employer has any questions relating to the anti-discrimination provision, it should contact OSC at 1-800-255-7688 or 1-800-237-2515 (TDD).

12. The Employer agrees to record the case verification number on the employee's Form I-9 or to print the screen containing the case verification number and attach it to the employee's Form I-9.

13. The Employer agrees that it will use the information it receives from the SSA or DHS pursuant to E-Verify and this MOU only to confirm the employment eligibility of newly-hired employees after completion of the Form I-9. The Employer agrees that it will safeguard this information, and means of access to it (such as PINS and passwords) to ensure that it is not used for any other purpose and as necessary to protect its confidentiality, including ensuring that it is not disseminated to any person other than employees of the Employer who are authorized to perform the Employer's responsibilities under this MOU.

14. The Employer acknowledges that the information which it receives from SSA is governed by the Privacy Act (5 U.S.C. § 552a (i) (1) and (3)) and the Social Security Act (42 U.S.C. 1306(a)), and that any person who obtains this information under false pretenses or uses it for any purpose other than as provided for in this MOU may be subject to criminal penalties.

15. The Employer agrees to allow DHS and SSA, or their authorized agents or designees, to make periodic visits to the Employer for the purpose of reviewing E-Verify -related records, i.e., Forms I-9, SSA Transaction Records, and DHS verification records, which were created during the Employer's participation in the E-Verify Program. In addition, for the purpose of evaluating E-Verify, the Employer agrees to allow DHS and SSA or their authorized agents or designees, to interview it regarding its experience with E-Verify, to interview employees hired during E-Verify use concerning their experience with the pilot, and to make employment and E-Verify related records available to DHS and the SSA, or their designated agents or designees. Failure to comply with the terms of this paragraph may lead DHS to terminate the Employer's access to E-Verify.

Company ID Number: 167001

ARTICLE III

REFERRAL OF INDIVIDUALS TO THE SSA AND THE DEPARTMENT OF HOMELAND SECURITY

A. REFERRAL TO THE SSA

1. If the Employer receives a tentative nonconfirmation issued by SSA, the Employer must print the tentative nonconfirmation notice as directed by the automated system and provide it to the employee so that the employee may determine whether he or she will contest the tentative nonconfirmation.

2. The Employer will refer employees to SSA field offices only as directed by the automated system based on a tentative nonconfirmation, and only after the Employer records the case verification number, reviews the input to detect any transaction errors, and determines that the employee contests the tentative nonconfirmation. The Employer will transmit the Social Security Number to SSA for verification again if this review indicates a need to do so. The Employer will determine whether the employee contests the tentative nonconfirmation as soon as possible after the Employer receives it.

3. If the employee contests an SSA tentative nonconfirmation, the Employer will provide the employee with a referral letter and instruct the employee to visit an SSA office to resolve the discrepancy within 8 Federal Government work days. The Employer will make a second inquiry to the SSA database using E-Verify procedures on the date that is 10 Federal Government work days after the date of the referral in order to obtain confirmation, or final nonconfirmation, unless otherwise instructed by SSA or unless SSA determines that more than 10 days is necessary to resolve the tentative nonconfirmation..

4. The Employer agrees not to ask the employee to obtain a printout from the Social Security Number database (the Numident) or other written verification of the Social Security Number from the SSA.

B. REFERRAL TO THE DEPARTMENT OF HOMELAND SECURITY

1. If the Employer receives a tentative nonconfirmation issued by DHS, the Employer must print the tentative nonconfirmation notice as directed by the automated system and provide it to the employee so that the employee may determine whether he or she will contest the tentative nonconfirmation.

2. If the Employer finds a photo non-match for an alien who provides a document for which the automated system has transmitted a photo, the employer must print the photo non-match tentative nonconfirmation notice as directed by the automated system and provide it to the employee so that the employee may determine whether he or she will contest the finding.

3. The Employer agrees to refer individuals to DHS only when the employee chooses to contest a tentative nonconfirmation received from DHS automated verification process or when

the Employer issues a tentative nonconfirmation based upon a photo non-match. The Employer will determine whether the employee contests the tentative nonconfirmation as soon as possible after the Employer receives it.

4. If the employee contests a tentative nonconfirmation issued by DHS, the Employer will provide the employee with a referral letter and instruct the employee to contact the Department through its toll-free hotline within 8 Federal Government work days.

5. If the employee contests a tentative nonconfirmation based upon a photo non-match, the Employer will provide the employee with a referral letter to DHS. DHS will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.

6. The Employer agrees that if an employee contests a tentative nonconfirmation based upon a photo non-match, the Employer will send a copy of the employee's Form I-551 or Form I-766 to DHS for review by:

- Scanning and uploading the document, or
- Sending a photocopy of the document by an express mail account (furnished and paid for by DHS).

7. The Employer understands that if it cannot determine whether there is a photo match/non-match, the Employer is required to forward the employee's documentation to DHS by scanning and uploading, or by sending the document as described in the preceding paragraph, and resolving the case as specified by the Immigration Services Verifier at DHS who will determine the photo match or non-match.

ARTICLE IV

SERVICE PROVISIONS

The SSA and DHS will not charge the Employer for verification services performed under this MOU. The Employer is responsible for providing equipment needed to make inquiries. To access the E-Verify System, an Employer will need a personal computer with Internet access.

ARTICLE V

PARTIES

This MOU is effective upon the signature of all parties, and shall continue in effect for as long as the SSA and DHS conduct the E-Verify program unless modified in writing by the mutual consent of all parties, or terminated by any party upon 30 days prior written notice to the others. Any and all system enhancements to the E-Verify program by DHS or SSA, including but not limited to the E-Verify checking against additional data sources and instituting new verification procedures, will be covered under this MOU and will not cause the need for a supplemental MOU that outlines these changes. DHS agrees to train employers on all changes made to E-Verify through the use of mandatory refresher tutorials and updates to the E-Verify manual. Even

without changes to E-Verify, the Department reserves the right to require employers to take mandatory refresher tutorials.

Termination by any party shall terminate the MOU as to all parties. The SSA or DHS may terminate this MOU without prior notice if deemed necessary because of the requirements of law or policy, or upon a determination by SSA or DHS that there has been a breach of system integrity or security by the Employer, or a failure on the part of the Employer to comply with established procedures or legal requirements. Some or all SSA and DHS responsibilities under this MOU may be performed by contractor(s), and SSA and DHS may adjust verification responsibilities between each other as they may determine.

Nothing in this MOU is intended, or should be construed, to create any right or benefit, substantive or procedural, enforceable at law by any third party against the United States, its agencies, officers, or employees, or against the Employer, its agents, officers, or employees.

Each party shall be solely responsible for defending any claim or action against it arising out of or related to E-Verify or this MOU, whether civil or criminal, and for any liability wherefrom, including (but not limited to) any dispute between the Employer and any other person or entity regarding the applicability of Section 403(d) of IIRIRA to any action taken or allegedly taken by the Employer.

The employer understands that the fact of its participation in E-Verify is not confidential information and may be disclosed as authorized or required by law and DHS or SSA policy, including but not limited to, Congressional oversight, E-Verify publicity and media inquiries, and responses to inquiries under the Freedom of Information Act (FOIA).

The foregoing constitutes the full agreement on this subject between the SSA, DHS, and the Employer.

The individuals whose signatures appear below represent that they are authorized to enter into this MOU on behalf of the Employer and DHS respectively.

To be accepted as a participant in E-Verify, you should only sign the Employer's Section of the signature page. If you have any questions, contact E-Verify Operations at 888-464-4218.

Employer City of Branson

Dean P Kruithof	
Name (Please type or print)	Title
Electronically Signed	**11/25/2008**
Signature	Date

Department of Homeland Security – Verification Division

Company ID Number: 167001

USCIS Verification Division	
Name (Please type or print)	Title
Electronically Signed	**11/25/2008**
Signature	Date

Company ID Number: 167001

INFORMATION REQUIRED
FOR THE E-VERIFY PROGRAM

Information relating to your Company:

Company Name: **City of Branson**

Company Facility Address: **110 W Maddux St Suite 210**
Branson, MO 65616

Company Alternate Address:

County or Parish: **TANEY**

Employer Identification Number: **446000142**

North American Industry Classification Systems Code: **921**

Parent Company:

Number of Employees: **100 to 499**

Number of Sites Verified for: **1**

Are you verifying for more than 1 site? If yes, please provide the number of sites verified for in each State.

- MISSOURI 1 site(s)

Information relating to the Program Administrator(s) for your Company on policy questions or operational problems:

Name:	**Dean P Kruithof**		
Telephone Number:	**(417) 334 - 3345 ext. 521**	Fax Number:	**(417) 337 - 5466**
E-mail Address:	**dkruithof@cityofbranson.org**		
Name:	**Rebecca A Iverson**		
Telephone Number:	**(417) 334 - 3345 ext. 317**	Fax Number:	**(417) 337 - 5466**
E-mail Address:	**biverson@cityofbranson.org**		
Name:	**Karen L Shinnebarger**		
Telephone Number:	**(417) 337 - 8555**	Fax Number:	**(417) 337 - 5466**
E-mail Address:	**kshinn@cityofbranson.org**		
Name:	**Deborah S Durler**		

Company ID Number: 167001

Telephone Number:	(417) 334 - 3345 ext. 520	Fax Number:	(417) 337 - 5466
E-mail Address:	ddurler@cityofbranson.org		

DIVISION 3. - PURCHASING AND PROCUREMENT

Sec. 2-350. - Appointment of purchasing agent; general authority.

The purchasing agent shall be appointed by the city administrator. The purchasing agent, when authorized, shall solicit for bids and procure for the city all supplies and contractual services needed by the city, in accordance with the procedures prescribed by this division or required by law.

(Code 1988, § 110.090(A); Code 1996, § 160.010; Code 2005, § 2-451; Ord. No. 650, § 1, 5-29-1984; Ord. No. 93-68, § 1, 7-26-1993; Ord. No. 97-059, § 1, 10-27-1997)

Sec. 2-351. - Specific powers and duties of purchasing agent.

In addition to the purchasing authority conferred in section 2-350, and in addition to any other powers and duties conferred by this division or any other ordinance, the purchasing agent shall:

(1) Act to procure for the city the highest quality in supplies and contractual services at the least expense to the city.

(2) Prepare and adopt written specifications for all supplies and services.

(3) Discourage uniform bidding and endeavor to obtain as full and open competition as possible on all purchases and sales.

(4) Keep informed of current developments in the field of purchasing, prices, market conditions and new products, and secure for the city the benefits of research done in the field of purchasing by other governmental jurisdictions, national technical societies, trade associations, and private businesses and organizations.

(5) Prescribe and maintain such forms necessary for the operation of the purchasing function.

(6) Prepare, account, and maintain a vendors' catalog file. The catalog shall be filed according to materials and shall contain descriptions of vendors' commodities, prices, and discounts.

(7) Exploit the possibilities of buying in bulk so as to take full advantage of discounts.

(8) Act so as to procure for the city all federal and state tax exemptions to which it is entitled.

(9) Have the authority to declare vendors who default on their quotations irresponsible bidders and to disqualify them from receiving any business from the city for a stated period of time.

(10) Inspect or supervise the inspections of all deliveries with regard to quantity, quality and conformance to specifications.

(11) Pursue all appropriate claims against the supplier, shipper or carrier.

(Code 1988, § 110.090(B); Code 1996, § 160.020; Code 2005, § 2-452; Ord. No. 650, § 2, 5-29-1984; Ord. No. 93-68, § 1, 7-26-1993)

Sec. 2-352. - Requisitions and estimates.

(a) Each city department or agency shall file with the purchasing agent detailed requisitions or estimates of its requirements in supplies and contractual services in such manner, at such times, and for such future periods as the purchasing agent shall prescribe.

(b) A city department or agency shall not be prevented from filing, in the same manner, with the purchasing agent, at any time, a requisition or estimate for any supplies and contractual services, the need for which was not foreseen when the detailed estimates were filed.

(c) The purchasing agent shall examine each requisition or estimate and shall have the authority to revise it as to quantity, quality, or estimated cost.

(Code 1988, § 110.090(C); Code 1996, § 160.030; Code 2005, § 2-453; Ord. No. 650, § 3, 5-29-1984; Ord. No. 93-68, § 1, 7-26-1993)

Sec. 2-353. - Competitive bidding required; exceptions.

(a) *Competitive bidding required.* Except as set forth in this section, when the city negotiates any purchase or other contract, there shall be provided ample opportunity for competitive bidding in the following manner:

(1) If the consideration is not more than $5,000.00, the purchase shall be procured in the most expedient manner with due regard for competitive prices and quality.

(2) If the consideration is for more than $5,000.00, but less than $10,000.00, at least three bids shall be solicited with a written confirmation from three prospective vendors. The purchase shall be approved by the director.

(3) If the consideration is $10,000.00 or more, but less than $15,000.00, three written bids shall be solicited. The purchase shall be approved by the city administrator.

(4) All supplies and contractual services estimated to cost $15,000.00 or more shall be purchased by formal, written contract from the lowest and best responsible bidder, after due notice as defined by section 2-354, inviting proposals. Whenever possible, at least three bids should be obtained from prospective qualified vendors. The board shall award the contract or purchase.

(5) Individual contracts, purchases, or sales, be they for goods, supplies, commodities, or services, shall not be excluded from the requirement of competitive bidding described in this section, except as set forth in subsection (b) of this section.

(6) Individual contracts or purchases shall not be subdivided for the purpose of evading the requirement of competitive bidding.

(b) *Exceptions.* The following purchases shall be excluded from the requirement of competitive bidding when funds for such purchases have been approved by the board in the annual budget:

(1) *Professional services.* Services of individuals professionally licensed under the laws of the state within the scope of practice of architecture, professional engineering, accountant, attorney, registered land surveyor, licensed real estate salesperson, or other professional services allowed per state statute.

a. In the procurement of professional services, the city may encourage firms engaged in the lawful practice of these professions to submit annual statements of qualifications and performance data or may request such information as needed for a particular public project.

b. The city is not required to use competitive bidding for the procurement of professional services allowed per state statute.

(2) *Sole source vendor.* When the goods or services are not available except from a vendor who is the exclusive marketer of the good or service. This shall be approved by the purchasing agent and retained in the bid file.

(Code 1988, § 110.090(H); Code 1996, § 160.080; Code 2005, § 2-455; Ord. No. 650, § 8, 5-29-1984; Ord. No. 93-68, § 1, 7-26-1993; Ord. No. 97-059, § 2, 10-27-1997; Ord. No. 99-665, § 3, 4-12-1999; Ord. No. 99-959, § 3, 10-11-1999; Ord. No. 2009-098, § 1, 12-8-2009)

Sec. 2-354. - Notice inviting bids.

The notice required by section 2-353 shall consist of the following:

(1) Notice inviting bids shall be published once in the newspaper at least ten days preceding the last day set for the receipt of proposals. The newspaper notice required in this section shall include a general description of the articles to be purchased or sold, and shall state where bid blanks and specifications may be secured, and the time and place for opening bids.

(2) The purchasing agent shall also solicit sealed bids from all responsible prospective suppliers who have requested their names be added to a bidders' list which the purchasing agent shall maintain, by sending them a copy of such newspaper notice or such other notice as will acquaint them with the proposed purchase or sale. In any case, invitations sent to the vendors on the bidders' list shall be limited to commodities that are similar in character and ordinarily handled by the trade group to which the invitations are sent.

(Code 1988, § 110.090(I); Code 1996, § 160.090; Code 2005, § 2-456; Ord. No. 650, § 9, 5-29-1984; Ord. No. 93-68, § 1, 7-26-1993)

Sec. 2-355. - Bid opening procedure.

Bids shall be submitted sealed to the city clerk and shall be identified as bids on the envelope. They shall be opened in public at the time and place stated in the public notices.

(Code 1988, § 110.090(J); Code 1996, § 160.100; Code 2005, § 2-457; Ord. No. 650, § 10, 5-29-1984; Ord. No. 93-68, § 1, 7-26-1993)

Sec. 2-356. - Determination of lowest and best responsible bidder.

The city reserves the right to reject any or all bids. Bids may be awarded to the lowest and best responsible bidder. Bids shall not be accepted from, nor contract awarded to, a contractor who is in default on the payment of taxes, licenses or other monies due the city. In determining the lowest and best responsible bidder, in addition to price, the following shall be considered:

(1) The ability, capacity and skill of the bidder to perform the contract or provide the service required.

(2) Whether the bidder can perform the contract or provide the service promptly, or within the time specified, without delay or interference.

(3) The character, integrity, reputation, judgment, experience and efficiency of the bidder.

(4) The quality performance of previous contracts or services.

(5) The previous and existing compliance by the bidder with laws and ordinances relating to the contract or service.

(6) The sufficiency of the financial resources and ability of the bidder to perform the contract or provide the service.

(7) The quality, availability and adaptability of the supplies, or contractual services, to the particular use required.

(8) The ability of the bidder to provide future maintenance and service for the use of the subject of the contract.

(9) The number and scope of conditions attached to the bid.

(Code 1988, § 110.090(K); Code 1996, § 160.110; Code 2005, § 2-458; Ord. No. 650, § 11, 5-29-1984; Ord. No. 93-68, § 1, 7-26-1993)

Sec. 2-357. - Justification of award.

When the award is not given to the lowest bidder, documentation stating the reasons shall be provided and retained in the bid file.

(Code 1988, § 110.090(L); Code 1996, § 160.120; Code 2005, § 2-459; Ord. No. 650, § 12, 5-29-1984; Ord. No. 93-68, § 1, 7-26-1993)

Sec. 2-358. - Tie bids.

If all bids received or the lowest bids received are for the same total amount or unit price, quality and service being equal, the bid shall be awarded to a local bidder. Where there is no local low bidder, the award shall be made on the basis of a drawing, to be held in public.

(Code 1988, § 110.090(M); Code 1996, § 160.130; Code 2005, § 2-460; Ord. No. 650, § 13, 5-29-1984; Ord. No. 93-68, § 1, 7-26-1993)

Sec. 2-359. - Emergency purchases.

Emergency purchases are purchases necessitated by non-recurring emergency situations posing a substantial danger to the health, safety and welfare of citizens or of a risk of substantial financial loss to the city unless the required supplies, materials, equipment or services are obtained as expeditiously as possible. By written approval, the city administrator may authorize the purchase as outlined below.

(1) For purchases under $15,000.00, the department director requesting an emergency purchase shall document by a memorandum to the city administrator which sets forth the nature of the emergency and that the lowest price was obtained when possible. All documentation shall be submitted to the city clerk for retention.

(2) For purchases $15,000.00 and over, the department director requesting an emergency purchase shall document by a memorandum to the city administrator which sets forth the nature of the emergency and that the lowest price was obtained when possible. The purchase may be done without following the competitive bid provisions and without a formal contract approved by the board. A memo with the full explanation of the circumstance of the emergency purchase shall be made to the board and submitted to the city clerk for retention along with all related documentation.

(3) At no time when using this section may prevailing wage requirements be waived.

(Code 1988, § 110.090(N); Code 1996, § 160.140; Code 2005, § 2-461; Ord. No. 650, § 14, 5-29-1984; Ord. No. 93-68, § 1, 7-26-1993)

Sec. 2-360. - Cooperative procurement.

The purchasing agent shall have the authority to join with other units of government in cooperative purchasing when the best interest of the city would be served; provided that they meet the city's competitive bidding process, including "piggy-back" bids.

(Code 1988, § 110.090(O); Code 1996, § 160.150; Code 2005, § 2-462; Ord. No. 650, § 15, 5-29-1984; Ord. No. 93-68, § 1, 7-26-1993)

Sec. 2-361. - Contracts for municipal services to property outside city limits.

(a) The board is authorized to enter into contracts with customers for municipal services to property outside the city limits. The city administrator may be authorized under specific circumstances to enter into such contracts as allowed by code.

(b) No contract shall be authorized unless the following conditions are met:

(1) The contract must be in writing with the owner or entity of the unincorporated area that is legally responsible for the payment of bills incurred by the city or fees and charges established by the city.

(2) The contract shall never be such as to exceed the debt limits of the city.

(3) The rates for such services shall be as established by code and in greater sum always than the rates paid by citizens of the city who receive the same services.

(Code 1988, § 100.070; Code 1996, § 100.050; Code 2005, § 2-463; Ord. No. 694, §§ 1—4, 1-27-1986; Ord. No. 2011-051, § 1, 5-24-2011; Ord. No. 2017-0046 , § 2, 3-28-2017)

Sec. 2-362. - Sale of surplus property; real property.

(a) A department head having charge of any surplus, obsolete or unused supplies, materials or equipment may request the purchasing agent to dispose of the property.

(1) The purchasing agent is authorized to sell the personal property if the value is $1,500.00 or less to the highest bidder through any form of open market competition. The purchasing agent may set a minimum sale price and may reject any bid that, if in the purchasing agent's judgment, is not a fair sale price.

(2) Individual pieces of personal property valued greater than $1,500.00 may be sold by the city administrator with board approval by the adoption of a resolution.

(b) Real property may be sold only with the approval of the board by ordinance.

(Code 1988, § 110.090(H); Code 1996, § 160.080; Code 2005, § 2-455; Ord. No. 650, § 8, 5-29-1984; Ord. No. 93-68, § 1, 7-26-1993; Ord. No. 97-059, § 2, 10-27-1997; Ord. No. 99-665, § 3, 4-12-1999; Ord. No. 99-959, § 3, 10-11-1999; Ord. No. 2009-098, § 1, 12-8-2009)

Sec. 2-363. - Ecological impact to be considered when making purchases.

The city shall encourage responsible growth and make sensible efforts to create a more sustainable community. Use of environmentally preferable products will be urged when they have a less adverse impact on the environment. Products containing post-consumer waste are supported where possible. Products that utilize recycled materials or materials diverted from the waste stream, in its manufacture and construction, will be promoted when it is not detrimental to the intended use.

Secs. 2-364—2-380. - Reserved.

BILL NO. 5553 **ORDINANCE NO. 2019-0044**

AN ORDINANCE REGARDING STATE REQUIREMENTS FOR FINANCIAL INTEREST DISCLOSURE FOR MUNICIPAL OFFICIALS.

WHEREAS, the Missouri Ethics Commission requires municipalities with an operating budget of more than $1 million, annually, to readopt ethics legislation every two years; and

WHEREAS, the provisions of Missouri State Statute 105.483 require political subdivisions with an operating budget in excess of $1 million to comply with a disclosure procedure or adopt one of its own; and

WHEREAS, the City of Branson with an operating budget of more than $1 million is subject to the requirements of Missouri State Statute 105.483; and

WHEREAS, the Board of Aldermen considers the adoption of this model ordinance to be in the best interests of the City of Branson in complying with Missouri State Statute 105.483.

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, AS FOLLOWS:

Section 1: Declaration of Policy. The proper operation of municipal government requires that public officials and employees be independent, impartial and responsible to the people; that government decisions and policy be made in the proper channels of the governmental structure; that public office not be used for personal gain; and that the public have confidence in the integrity of its government. In recognition of these goals, there is hereby established a procedure for disclosure by certain officials and employees of private financial or other interests in matters affecting the city.

Section 2: Conflicts of Interest.

a. All elected and appointed officials as well as employees of a political subdivision must comply with conflict of interest statutes under Chapter 105 of Missouri Revised Statutes as well as any other state law governing official conduct.

b. Any member of the governing body of a political subdivision who has a "substantial personal or private interest" in any measure, bill, order or ordinance proposed or pending before such governing body must disclose that interest to the secretary or clerk of such body and such disclosure shall be recorded in the appropriate journal of the governing body. Substantial or private interest is defined as ownership by the individual, his spouse, or his dependent children, whether singularly or collectively, directly or indirectly of: (1) 10% or more of any business entity; or (2) an interest having a value of $10,000 or more; or (3) the receipt of a salary, gratuity, or other compensation or remuneration of $5,000 or more, per year from any individual, partnership, organization, or association within any calendar year.

Section 3: Disclosure Reports. Each elected official, candidate for elective office, the chief administrative officer, the chief purchasing officer and the full-time general counsel shall disclose the following information by May 1, or the appropriate deadline as referenced in Section 105.487 RSMo, if any such transactions occurred during the previous calendar year:

a. For such person, and all persons within the first degree of consanguinity or affinity of such person, the date and the identities of the parties to each transaction with a total value in excess of five hundred dollars, if any, that such person had with the political subdivision, other than compensation received as an employee or payment of any tax, fee or penalty due to the political subdivision, and other than transfers for no consideration to the political subdivision; and

b. The date and the identities of the parties to each transaction known to the person with a total value in excess of five hundred dollars, if any, that any business entity in which such person had a substantial interest, had with the political subdivision, other than payment of any tax, fee or penalty due to the political subdivision or transactions involving payment for providing utility service to the political subdivision, and other than transfers for no consideration to the political subdivision.

c. The chief administrative officer, chief purchasing officer, and candidates for either of these positions also shall disclose by May 1, or the appropriate deadline as referenced in Section 105.487, RSMo., the following information for the previous calendar year:

1) The name and address of each of the employers of such person from whom income of one thousand dollars or more was received during the year covered by the statement;

2) The name and address of each sole proprietorship that he owned; the name, address and the general nature of the business conducted of each general partnership and joint venture in which he was a partner or participant; the name and address of each partner or co-participant for each partnership or joint venture unless such names and addresses are filed by the partnership or joint venture with the secretary of state; the name, address and general nature of the business conducted of any closely held corporation or limited partnership in which the person owned ten percent or more of any class of the outstanding stock or limited partnership units; and the name of any publicly traded corporation or limited partnership that is listed on a regulated stock exchange or automated quotation system in which the person owned two percent or more of any class of outstanding stock, limited partnership units or other equity interests.

3) The name and address of each corporation for which such person served in the capacity of a director, officer or receiver.

Section 4: Filing of Reports.

a. The financial interest statements shall be filed at the following times, but no person is required to file more than one financial interest statement in any calendar year:

1) Every person required to file a financial interest statement shall file the statement annually not later than May 1 and the statement shall cover the calendar year ending the immediately preceding December 31; provided that any member of the (council/board) may supplement the financial interest statement to report additional interests acquired after December 31 of the covered year until the date of filing of the financial interest statement.

2) Each person appointed to office shall file the statement within thirty days of such appointment or employment covering the calendar year ending the previous December 31.

3) Every candidate required to file a personal financial disclosure statement shall file no later than fourteen days after the close of filing at which the candidate seeks nomination or election or nomination by caucus. The time period of this statement shall cover the twelve months prior to the closing date of filing for candidacy.

b. Financial disclosure reports giving the financial information required in Section 3 shall be filed with the local political subdivision and with the Missouri Ethics Commission. The reports shall be available for public inspection and copying during normal business hours.

Section 5: Filing of Ordinance. A certified copy of the ordinance (order/resolution), adopted prior to September 15th, shall be sent within ten days of its adoption to the Missouri Ethics Commission.

Section 6: Effective Date. This ordinance shall be in full force and effect from and after the date of its passage and approval and shall remain in effect for two years from the date of passage.

Read, this first time on this 26th day of March, 2019.

Read, this second time, passed and truly agreed to by the Board of Aldermen of the City of Branson, Missouri this 9th day of April, 2019.

Karen Best
Mayor

ATTEST:

Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

#3184 4/9/19

Chris Lebeck #51831
City Attorney

Jenson, Brandon L

From: Jamie Rouch <jrouch@bransonmo.gov>
Sent: Tuesday, August 4, 2020 11:21 AM
To: Jenson, Brandon L
Subject: Single Audit Question

CAUTION: External Sender

Brandon,

We have only had one single audit and that was 2014 Fiscal year and the audit had no findings and was clean. We have not exceeded the threshold since then.

Jamie Rouch
Director of Finance
City of Branson
o. 417-337-8538
c. 417-239-9213
jrouch@bransonmo.gov

This message originated outside Missouri State University. Please use caution when opening attachments, clicking links, or replying.

PRELIMINARY ENGINEERING REPORT

PUBLIC INFRASTRUCTURE IMPROVEMENTS

FOR

Elevate Branson

CITY OF BRANSON, TANEY COUNTY, MISSOURI

PREPARED FOR

Elevate Branson
1440 ST HWY 248 STE Q 442
Branson, Missouri 65616

DATE PREPARED

October 13, 2020



PREPARED BY

CPWG ENGINEERING
301 West Pacific Street, Suite B
Branson, Missouri 65616

CPWG ENGINEERING PROJECT # 200058

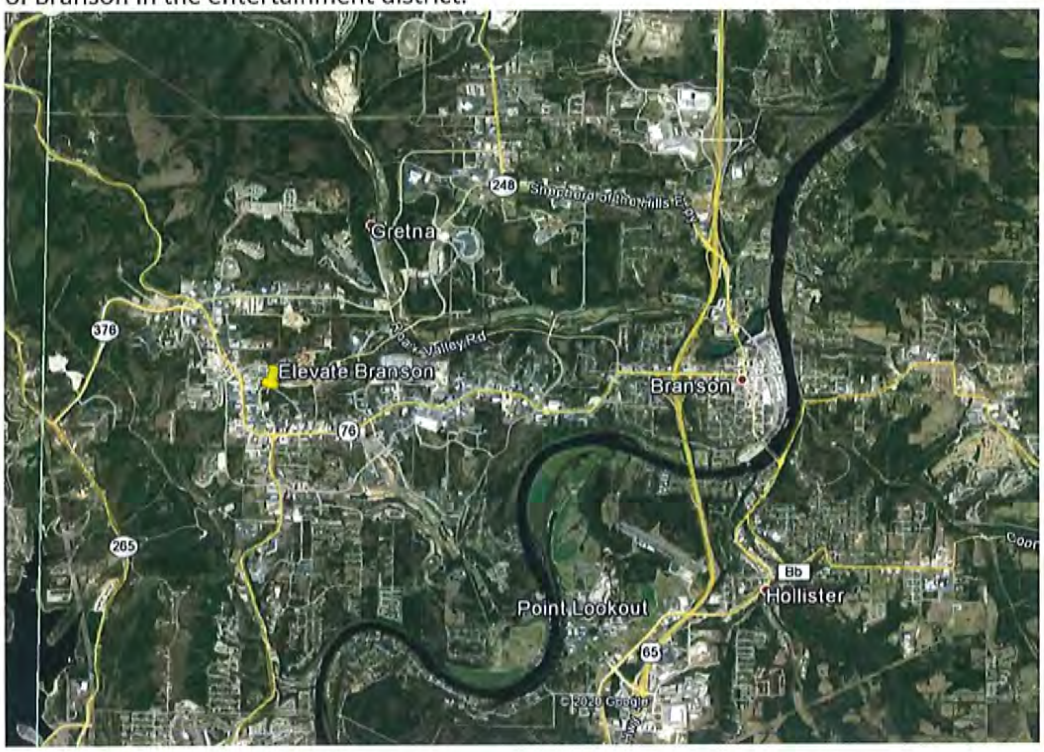
cpwg
AT THE READY.

Preliminary Engineering Report

Project: Elevate Branson Proposed Affordable Housing Development

Existing Description – Project Site

The proposed project site is located on an undeveloped property with direct access to Gretna Road, a public street maintained by the City of Branson. The site is 4.6 acres with the property sloping from the west to the east. The site consists of rock outcrops indicating that any subsurface activity such as utility installation will require rock excavation. The site is also cover with heavy vegetation and trees that will need to be removed in order to develop the site. In addition, the property appears to be a camp location for some of the area's homeless population likely due to the proximity to the entertainment district. The images below show the site, which is located on the west side of Branson in the entertainment district.



- Athletic Complexes
- Commercial Development
- Construction Management
- Environmental Services and Water Resources
- Landscape Architecture
- Land Development
- Municipal
- Parks and Recreation
- Pavement Management
- Planning
- Roadway design
- Stormwater
- Survey and Mapping
- Transportation
- Utilities

AT THE READY.
301 W. Pacific Street, Ste B, Branson, MO 65616
P: 417-320-6065

cpwg
AT THE READY.



Description of Need

The City of Branson and Taney County currently have a shortage of affordable housing, which is critical for the tourism industry to support and provide a safe solution for workers. There is currently a significant number of workers currently living in deteriorating weekly rental hotels that are havens for crime in the community. As the area continues to grow, more employees will be needed for staffing the nearby restaurants, shops, shows, attractions, and hotels. The location of this site is within easy walking distance to many of the popular shows, attractions, and restaurants making this an ideal location to develop affordable and safe housing options.

In order to assist with construction of this project, a CDBG-DR grant is being requested to help offset the costs required to build the necessary public infrastructure. The following is a summary of the required infrastructure improvements required for the development:

Public Street and Sewer

The proposed project will require construction of both a public street extending from Gretna Road as well as a private street that loops thru the development. These streets will be designed and constructed per the City of Branson's design criteria for local streets and consist of asphalt pavement with concrete curb and gutter to control stormwater runoff.

Storm sewer improvements will be designed and constructed as required by the City of Branson in order to direct storm water runoff to a proposed detention pond. This will ensure runoff leaving the site is at

a rate less than pre-development runoff rates. A mid-block pedestrian crossing will be studied as part of the development to ensure residents can safely cross the street due to the close proximity of jobs.

Public Water

There is an existing 12" diameter water main maintained by the City of Branson that runs along the west side of the property as shown in the below image. There is also an existing fire hydrant at the location of the proposed entrance. This development will require the installation of an 8" public water main extension required to provide public water to each of the residential units. This public water main extension will be designed, constructed, and tested per City of Branson and the Missouri Department of Natural Resources requirements for public water main extensions. The preliminary design includes the installation of three (3) proposed fire hydrants for use in emergency situations.





cpwg
AT THE READY.

Public Sewer

There is an existing gravity sewer manhole maintained by the City of Branson located on the adjacent property just east of the site. In order to provide access to public sewer for the proposed development, a public sewer main extension consisting of an 8" gravity sewer main with manholes will be required. Based on a preliminary analysis, it appears the development will be all served via gravity sewer service lines that tie into this proposed sewer main extension.





AT THE READY.
301 W. Pacific Street, Ste B, Branson, MO 65616
P: 417-320-6065

Electric

The property will be served by an existing overhead power line located on the west side of the property near the proposed entrance. The overhead line is maintained by Liberty Utilities and it is likely that this project will be designed using underground facilities fed by a riser that will be installed on the existing power pole. The image below shows the existing power pole.



Projected Population

The proposed development will consist of 48 monthly rental units as well as community amenities funded thru sponsorships and donations by various organizations throughout the region.

Alternatives Considered

Option 1 - No Build

Option 2 – Construction of 24 Units

Option 3 – Construction of 48 Units

Option 4 – Construction of 72 Units

Recommended Alternative for Proposed Project

Option 3 – Construction of 48 affordable rental units.

Reason for Selection of the Recommended Alternative

Option 3 is the recommended alternative for this project based on community need, density of the current property, and the ability to develop the property in a reasonable amount of time. By constructing the option with 48 units, the community will benefit from this project by providing an affordable and safe rental housing community within walking distance to many nearby jobs. There are limited options for safe and affordable rental housing within walking distance to employers in the area so it is critical to maximize density when considering these types of projects. The benefit they provide the entire community far outweighs the cost to construct the development.

Total Project Cost and Anticipated Annual Operation/Maintenance Cost of Project

The total anticipated project cost associated with the public improvements required to construct the development is $1,965,000 and is detailed in the Engineer's Estimate. In order to minimize costs associated with future maintenance of the property, the project will be designed with a public street bisecting the property as well as public water main and public sewer main. These public infrastructure items will be maintained by the City of Branson following acceptance by the City of Branson.

Project Financing –

Refer to the Overall Cost Breakdown exhibit which provides the various funding mechanisms for the entire project budget of $6,690,150. Based on the current project budget, 29% will be funded utilizing the CDBG-DR grant. Construction of this project as shown in the conceptual site plan will not be possible if this project is not funded partially through the CDBG-DR grant program.

Environmental Review –

No major environmental impacts are anticipated with this project since the property is undeveloped. Upon notification of grant award, a Phase 1 Environmental Site Assessment will be performed in order to identify any unforeseen environmental concerns.

Conclusion

After reviewing the project and looking at all engineering aspects, this appears to be a great project for the community providing affordable housing within walking distance to many jobs. We do not anticipate any roadblocks during the construction of this project.

If you have any questions regarding this report, please contact me by email at todd.chandler@madridcpwg.com or by phone at 417-320-6065.

Best Regards,

Todd M. Chandler, PE

Central Region Practice Leader

Cell: (816) 519-1601 | Office: (417) 320-6065

email: todd.chandler@cpwgengineering.com

301 West Pacific, Suite B, Branson, Missouri 65616

Missouri: Branson | Arkansas: Springdale

Florida: Blountstown | Clermont | Oviedo | Tampa

Affordable Housing Program
Memorandum of Understanding

Project Name: Elevate Community Village
Sponsor: Elevate Branson (EB)

► ***Detail only the service selected below on this form; a separate MOU is required for each empowerment service and must be uploaded to that particular service in AHP Online.***

► ***Complete the MOU in order; some dropdowns will change the information requested.***

► ***Each MOU must be printed, signed by the Sponsor and Service Provider, scanned with supporting documentation, and attached as a .pdf file to the empowerment service checked in AHP Online.***

► ***Refer to the Guide for Sponsor Applicants for additional guidance and suggested documentation.***

Empowerment Activity: Case Management

Sponsor and Service Provider (if applicable) certify that the provision of the above-identified service will meet FHLBDM requirements in order to receive points:

Case management initiatives including economic empowerment or self-sufficiency training,welfare-to work initiatives, family-self-sufficiency programs, or life skill classes.

Organizational Information for Service Provider

Name of Service Provider: Elevate Branson

Location: City: Branson State: MO Zip: 65615

Is there an affiliate relationship between sponsor and service provider? Yes

Please explain:
Elevate Branson will provide services to Elevate Community Village

Describe service provider's experience and history with providing the specific service, including number of years and in what geographic area(s) service has been provided:

EB Elevate Branson has a history of providing an innovative Community Connections program, modeled after the centralized coordinated entry system, which is identified as a best-practice by the National Alliance to End Homelessness and U.S. Housing and Urban Development. Coordinated entry ensures that all people experiencing homelessness are quickly identified, assessed, referred, and connected to housing, health and other services based on their strengths and needs. Centralized coordinated entry, and ongoing case management, increases the likelihood that individuals and families will receive the right services quicker without visits to multiple agencies. This approach meets the immediate needs and provides long-term solutions to employment and increased income, allowing participating individuals/families to secure permanent housing after their financial situation has improved. EB is the central entry point for 3000 individuals/families annually to all other health, housing, and human service agencies in the Branson area. Elevate Branson will provide the following direct services: (1) Case management including economic empowerment or self-sufficiency component, Welfare-to-work initiatives; Family self-sufficiency programs or Life Skill classes; (2) Education GED, Education ESL or Literacy Program; and (3) Employment Counseling/referral, Employment Training or Job Placement. These services are existing services. Service and staff costs are already a part of EB's general operating budget.

Adjust the height of text boxes as necessary to ensure full explanations are visible before converting to PDF.

Service Provision

Services should be made accessible and attractive to all AHP-assisted households. Proposed services must be appropriate for the target population of project. Answer the following questions with information on the specific service.

Indicate who is eligible to access the service:

Those eligible for EB services through the project are eligible for project services.

How will households be informed of and engaged in services offered?

Households eligible will be provided information regarding these services through EB project service enrollment procedures (I.e. intake paperwork, etc). Households will also be made aware of services (where applicable) in EB project promotional material.

What type of documentation will be available to FHLBDM to evidence the service(s) are available and have been offered? Select all that apply:

Marketing Materials
Service Agreements
Other (describe below)
Sign in sheets or log books
Payment documentation for services delivered

Marketing Materials; Service Agreements; Sign in sheets (when classes/group/outside activities); Payment documentation for services (when provided by a provider other than EB); Other (Case Management Logs and services tracked by "Charity Tracker" case management software).

Where will the service be provided? On-Site

Describe how the services will be made attractive and accessible to residents, including days and times of service provision:

Case management occurs weekly with each resident and group as well as individual classes meet weekly. Case managers on site will also be available at any time of service need.

How often will service be provided? Weekly

Provide additional explanation as necessary:

Describe the content and/or curriculum of the service:

In the fall of 2020, EB will be lauching its own 'Elevate Work' curriculum. The curriculum has been modeled afte the Jobs for Life program. The curriculum includes a wokbood and 9 week class on character, attitude, soft skills, employability, and conflict resolution. Participants are paired with a mentor who provides coaching and guidance throught the 9 week program.

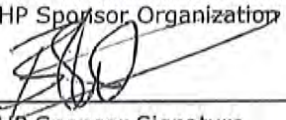
Indicate computer use: Service does not require the use of a computer

Provide any additional pertinent information:

EB, along with other social service and health providers in the Branson area, utilize Charity Tracker. This online case management system allows all social service providers in the region to track services provided to area individuals at various locations. This software prevents the misuse or duplication of resources to area participants, ensuring that funds are used appropriately, effectively, and efficiently. This software also allows for various tracking and reporting options that can be provided to funders and other key stakeholders related to project activities and the use of funds.

Agreement to Provide Services

The intent to provide the above-outlined programs and/or services is hereby affirmed and agreed to by the AHP Project Sponsor and Service Provider Organization (if applicable).

Elevate Branson (EB)	Elevate Branson
AHP Sponsor Organization	Service Provider Organization
X 	X 
AHP Sponsor Signature	Service Provider Signature
Bryan Stallings/Executive Director	Bryan Stallings/Executive Director
Printed Name/Title	Printed Name/Title
5/13/2020	5/13/2020
Date (mm/dd/yyyy)	Date (mm/dd/yyyy)

In order to be considered eligible for points for empowerment, the Sponsor must:

- ***Complete an MOU for each service to be provided.***
- ***Print the document and obtain authorized signatures from the Sponsor, and the Service Provider (if applicable).***

Note: Before printing, make sure that text within comment boxes is fully visible. Adjust the height of the row until all text is visible.

- ***Scan each signed MOU together with any supporting documentation and save as a .pdf file.***

Note: See the Guide for Applicants for review criteria and required forms of documentation.

- ***Attach a .pdf file for each service provided by the Sponsor in the Promotion of Empowerment tab within AHP Online.***

IRS Department of the Treasury
Internal Revenue Service
P.O.Box 2508,M/S 6403
Cincinnati OH 45201

In reply refer to: 4077952422
Apr. 14, 2020 LTR 4168C 0
26-4727548 000000 00
00008374
BODC: TE

ELEVATE BRANSON
% BRYAN STALINGS
1440 STATE HWY 248 SUITE Q442
BRANSON MO 65616-9655

059274

Employer ID number: 26-4727548
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Apr. 01, 2020, about your tax-exempt status.

We issued you a determination letter in August 2009, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely yours,

Stephen A. Martin

Stephen A. Martin
Director, EO Rulings & Agreements

Missouri Department
of Economic Development
Business and Community Solutions Division

MICHAEL L. PARSON
Governor

ROBERT B. DIXON
Director

MICHAEL B. LANAHAN
Division Director

AGREEMENT BETWEEN APPLICANT AND SUBAPPLICANT

This Agreement, made and entered into this_____day of_____, 20____, by and between

_____, hereinafter called the "Applicant," Elevate Branson and hereinafter called the "Sub-applicant."

Whereas, the Applicant is applying for a Community Development Block Grant from the State of Missouri under CDBG-Disaster Recovery Infrastructure, and it is the Applicant's desire to relinquish certain responsibilities as allowed by the program and the State statutes;

Whereas, the Sub-applicant will benefit from the grant proceeds and finds it in the best interest of both parties to assume these responsibilities;

Now, therefore, the parties hereto agree as follows:

1. In addition to the above, the Applicant agrees to retain all financial responsibilities of the grant program, with the understanding that all invoices (financial indebtedness) must be paid through the Applicant's established method;
2. Responsibilities not listed on the attached Grant Agreement, but which the Sub-applicant agrees to carry out on behalf of the Applicant, are as follows:

_____

_____

_____

_____

_____

The Applicant also acknowledges, as part of this Agreement, that liability for the grant is wholly within its realm and the Sub-applicant hereby assumes responsibility to see that all terms listed herein are met, with the above exceptions. This Agreement shall be valid until successful project completion and grant close-out.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year indicated above.

_____ _____

Applicant Sub-applicant

Attest: _____ Attest: Wanda Spencer

STAFF REPORT

ITEM/SUBJECT: **A RESOLUTION APPROVING THE ANNUAL OPERATING & CAPITAL BUDGETS OF THE BRANSON CONVENTION CENTER FROM JANUARY 1, 2021 TO DECEMBER 31, 2021.**

INITIATED BY: **FINANCE DEPARTMENT**

DATE: **OCTOBER 27, 2020**

EXECUTIVE SUMMARY:

- The 2021 Branson Convention Center's (BCC) Operating & Capital Budgets are presented after review of staff and the Budget & Finance and Capital Improvement Committees.
- Attached to this resolution are the summary pages of the 2021 BCC budget to be considered by the Board of Alderman for approval.
- BCC staff will continue to report, on a regular basis, to the Budget & Finance Committee and the Board of Aldermen on the financial condition of the 2021 budget.

FINANCIAL IMPACT:

_x_ **No impact/Not applicable**
___ **Budgeted in the current year's budget**
___ **Other (see additional explanation)**

STAFF RECOMMENDATION:

_x_ **Recommended**
____ **Not Recommended**
____ **Neutral/None**

COMMUNITY PLAN 2030: Supports the Convention Center and other meeting facilities that serve as an economic driver adding to the economic health of the City

ATTACHED EXHIBITS: Exhibit 1 - Powerpoint

2021 Budget

BRANSON CONVENTION CENTER

ASM GLOBAL



Budgeted 2021 vs. 2020 Estimated Actual YE vs 2019 YE Actual

Covid Consideration - Risk Level Moderate

This budget assumes business levels are moderately impacted by Covid Q1 and then relatively consistent with "Non-Covid" years but not as robust. Additional consideration (unknown at this time) may be needed related to ongoing or increased Covid issues related to cancellations, travel restrictions or civil, political or financial unrest.

	***2021 Budgeted Year-End** Total	**2020 Projected Year-End** Total	**2019 Actuals Year-End** Total
Adjusted Gross Income	2,987,982	1,456,360	3,823,148
Net Salaries and Benefits	1,964,777	1,376,844	2,173,544
Total Indirect Expenses	3,335,288	2,357,761	3,701,816
Net Income (Loss) from Operations	***(347,306)**	**(901,401)**	**121,332**
Marketing Fund Expenditures	495,000	91,230	152,502

BRANSON CONVENTION CENTER

Branson Convention Center 2021 Highlights

2021 Budget Highlights

- Forecasted number of event days **240** vs 156 actual 2020
- Forecasted attendance **54,000** vs 38,000 Est Actual 2020 YE
- Net Income Gain/(Loss) Projected Year End **($347,306)** vs ($901,401) Est Actual 2020 YE (not including marketing fund expenditures)

2021 Budget Highlights- Notable Events

- 21 events rescheduled from 2020 to 2021 due to Covid
- Return of American Corn Hole Competition Memorial Day weekend
- Assemblies of God Senior Adult Ministries (1200 attendees, first time BCC to host)
- Destination Meets (North Star)- Midwest meeting planner reverse tradeshow.
- First time host for Missouri Coalition of Behavioral Health, 600 persons and growing
- Return of Missouri Baptist Convention
- First time host for MOREnet, large educational software company
- Rebooking large sporting/dance/cheer, as well as two Waldrep Ministries programs



BRANSON CONVENTION CENTER

2021 Initiatives in an uncertain business environment



Minimize Expenses

- **Reorganize** operating staff structure (40% reduction vs 2019)
- Continue **furloughs** and salary **reductions when necessary**
- Utilities **Audit** and **Controls**
- Vendor Agreements **audit** and **renegotiation**
- Critical **needs** (not wants)

Increase Revenues



- Create client safety **confidence** within operations to reduce or eliminate cancellations: **ASM Global VenueShield** Program
- Utilize **Marketing Fund** to actively (not passively), directly gain business
- Create a **"Triad"** team sales approach consisting of Chamber/CVB, Branson Convention Center and Hilton Sales Teams
- **Team Sales Blitz** : Goal is to prospect 3,000 contacts (lost business, date conflict, out of rotation, other). Chamber/CVB, BCC, Hilton
- **Sponsorships and Advertising** opportunities within the venue

BRANSON CONVENTION CENTER



Branson Convention Center Economic Impact 2019

(Pre-Covid-19) *Includes Only Chamber/CVB Assisted Events



Branson Convention Center Economic Impact

Oct 1-Dec 31, 2020

(Covid-19)

*Includes ALL Events

BRANSON CONVENTION CENTER

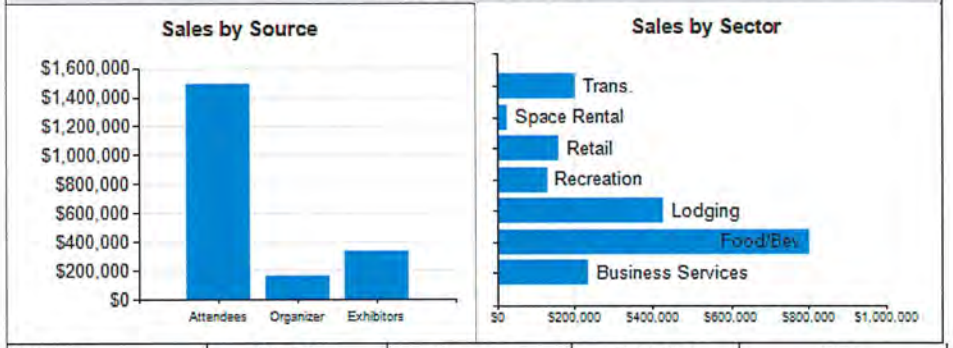
Economic Impact Detail Example: Crappie Expo

Event Impact Summary

Destination: Branson Lakes Area Convention & Visitors Bureau

Event Parameters		Key Results	
Event Name:	Crappie Expo 2020 - 10,000	Business Sales (Direct):	$1,986,284
Organization:	Mr. Crappie	Business Sales (Total):	$2,912,756
Event Type:	Convention	Jobs Supported (Direct):	1,218
Start Date:	10/30/2020	Jobs Supported (Total):	1,344
End Date:	11/1/2020	Local Taxes (Total):	$111,109
Overnight Attendees:	6300	Net Direct Tax ROI:	$55,427
Day Attendees:	1300	Estimated Room Demand:	6,232

Direct Business Sales



Industry	Attendees	Organizer	Exhibitor	Total
Lodging	$411,290	$15,856	$0	$427,146
Transportation	$141,324	$10,571	$52,174	$204,068
Food & Beverage	$649,283	$40,000	$116,322	$805,605
Retail	$161,660	$0	$0	$161,660
Recreation	$127,432	$0	$0	$127,432
Space Rental	$0	$0	$24,443	$24,443
Business Services	$0	$98,086	$137,844	$235,929
TOTAL	$1,490,990	$164,512	$330,782	$1,986,284

Methodology

- *Numbers calculated are based upon information given from contracted groups at BCC and are **estimates** as these groups have not occurred yet. Therefore, actual numbers are not possible to report*
- *Overnight Visitors are defined as- Number of visitors staying at least one night in paid accommodations*
- *Model uses attendees rather than hotel nights for accuracy as some attendees do not book within the group room block*
- *An overnight attendee staying multiple nights is counted as one attendee, as the model assumes a length of stay for all overnight attendees. This length of stay depends on the type of meeting and the length of the event. Overnight attendees will directly affect metrics like rooms booked and accommodation taxes*
- *Attendees staying either at home or in nonpaid accommodations are treated as day attendees*

BRANSON CONVENTION CENTER

RESOLUTION NO. _____

A RESOLUTION APPROVING THE ANNUAL OPERATING & CAPITAL BUDGETS OF THE BRANSON CONVENTION CENTER FROM JANUARY 1, 2021 TO DECEMBER 31, 2021.

WHEREAS, the contract with the Branson Convention Center requires the City of Branson to review and approve their Operating & Capital Budgets annually; and

WHERAS, the 2021 budgets were submitted and reviewed by the Budget & Finance and Capital Improvement Committees; and

WHEREAS, the Board of Aldermen wish to approve the annual Operating & Capital Budgets of the Branson Convention Center from January 1, 2021 to December 31, 2021.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, MISSOURI, THE FOLLOWING:

Section 1: The Board of Aldermen for the City of Branson hereby approves the annual Operating & Capital Budgets of the Branson Convention Center from January 1, 2021 to December 31, 2021 attached as Exhibit '1'.

Section 2: This resolution shall be in full force and effect after its passage and approval.

ADOPTED by the Board of Aldermen of the City of Branson, Missouri, on this ____ day of _____, 20____.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

_____
Chris Lebeck #51831
City Attorney

Exhibit "1"

Branson Convention Center

Budget in F/S Format

December 31, 2021

Draft Budget for City of Branson's Review

	January	February	March	April	May	June	July	August	September	October	November	December	2021 Budgeted Year-End Total	Based on forecast at Aug 2020 2020 Projection Year-End Total	2019 Actuals Year-End Total
EVENT INCOME															
Direct Event Income															
Rental Income	8,500	28,011	64,860	83,055	11,930	97,521	80,520	27,930	50,930	33,000	8,930	0	495,187	323,068	558,748
Service Revenue	10,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	50,000	20,000	0	360,000	176,369	367,392
Service Expenses	(5,000)	(17,500)	(17,500)	(17,500)	(17,500)	(17,500)	(17,500)	(17,500)	(17,500)	(25,000)	(10,000)	0	(180,000)	(128,955)	(237,016)
Total Direct Event Income	13,500	45,511	82,360	100,555	29,430	115,021	98,020	45,430	68,430	58,000	18,930	0	675,187	370,482	689,124
Ancillary Income															
F & B Concessions	6,500	15,339	14,080	12,717	11,310	18,697	9,384	0	7,712	7,448	0	10,530	113,717	62,705	127,257
F & B Catering	26,033	127,422	148,769	174,826	119,187	301,151	98,102	195,644	293,726	209,087	104,844	68,363	1,867,153	815,889	2,556,747
Parking	6,600	17,950	29,850	27,621	19,622	27,771	23,272	14,371	21,572	14,100	10,771	6,500	220,000	139,268	286,143
Audio Visual	0	8,418	4,475	4,623	768	2,856	318	10,103	6,901	9,989	1,866	4,543	54,860	19,986	73,147
Internet Services	0	2,135	1,530	3,620	255	3,939	3,562	4,308	1,574	2,248	137	1,258	24,566	14,110	42,882
Equipment Rental	0	2,052	1,470	3,477	245	3,783	1,065	4,139	368	2,160	132	1,208	20,099	24,594	35,157
Other Ancillary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Ancillary Income	39,133	173,317	200,173	226,884	151,387	358,197	135,703	228,565	331,853	245,032	117,750	92,401	2,300,395	1,076,552	3,121,333
Other Event Income															
Ticket Rebates	0	0	0	950	0	0	0	0	0	1,050	0	0	2,000	0	2,063
Facility Fees	0	0	0	0	0	0	0	1,000	0	0	0	0	1,000	79	1,073
Total Other Event Income	0	0	0	950	0	0	0	1,000	0	1,050	0	0	3,000	79	3,136
Total Event Income	52,633	218,828	282,533	328,389	180,817	473,218	233,723	274,995	400,283	304,082	136,680	92,401	2,978,582	1,447,113	3,813,593
OTHER OPERATING INCOME															
Total Other Operating Income	783	783	783	783	783	783	783	783	783	783	783	787	9,400	9,247	9,555
Adjusted Gross Income	53,416	219,611	283,316	329,172	181,600	474,001	234,506	275,778	401,066	304,865	137,463	93,188	2,987,982	1,456,360	3,823,148
INDIRECT EXPENSES															
Salaries & Wages	124,923	124,923	124,923	124,923	124,923	124,923	124,923	124,923	124,923	124,923	124,923	124,928	1,499,081	1,048,125	1,603,836
Payroll Taxes & Benefits	38,810	38,810	38,810	38,810	38,810	38,810	38,810	38,810	38,810	38,810	38,810	38,786	465,696	328,719	569,708
Net Salaries and Benefits	163,733	163,733	163,733	163,733	163,733	163,733	163,733	163,733	163,733	163,733	163,733	163,714	1,964,777	1,376,844	2,173,544
Contracted Services	6,325	7,325	5,925	5,925	5,925	6,125	5,925	7,125	5,925	5,925	5,925	6,325	74,700	54,006	104,385
General and Administrative	13,254	13,254	13,254	15,004	13,254	13,754	13,254	13,254	13,254	13,254	13,254	13,231	161,280	122,534	228,412
Operations	11,132	9,142	9,279	9,225	10,338	9,142	9,308	9,225	9,279	9,225	12,795	9,191	117,281	60,089	164,756
Repairs & Maintenance	6,655	7,374	7,366	9,015	6,574	6,574	6,655	6,574	8,474	9,015	6,574	4,984	85,834	51,280	122,455
Operational Supplies	4,062	4,062	4,062	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,604	47,350	33,471	46,103
Insurance	11,825	11,825	11,825	11,825	11,825	11,825	11,825	11,825	11,825	11,825	11,825	11,825	141,900	162,714	130,743
Utilities	54,285	51,004	52,098	41,161	42,255	58,659	55,378	53,191	47,723	43,349	46,629	50,999	596,726	352,823	589,806
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SMG Management Fees	12,120	12,120	12,120	12,120	12,120	12,120	12,120	12,120	12,120	12,120	12,120	12,120	145,440	144,000	141,612
Total Indirect Expenses	283,391	279,839	279,662	271,953	269,969	285,877	282,143	280,992	276,278	272,391	276,800	275,993	3,335,288	2,357,761	3,701,816
Net Income (Loss) from Operations	(229,975)	(60,228)	3,654	57,219	(88,369)	188,124	(47,637)	(5,214)	124,788	32,474	(139,337)	(182,805)	**(347,306)**	**(901,401)**	**121,332**
Marketing Fund Expenditures	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250	495,000	91,230	152,502
Net Income (Loss) after Marketing Expenditures	**(271,225)**	**(101,478)**	**(37,596)**	**15,969**	**(129,619)**	**146,874**	**(88,887)**	**(46,464)**	**83,538**	**(8,776)**	**(180,587)**	**(224,055)**	**(842,306)**	**(992,631)**	**(31,170)**

STAFF REPORT

ITEM/SUBJECT: **A RESOLUTION APPROVING THE DISPOSITON OF SURPLUS PROPERTY.**

INITIATED BY: **FINANCE DEPARTMENT**

DATE: **OCTOBER 27, 2020**

EXECUTIVE SUMMARY:

- This resolution authorizes the disposition of surplus property as required by Branson Municipal Code section 2-362 for individual pieces of personal property valued greater than $1,500.

- A detailed listing of the surplus property is attached to the Resolution.

FINANCIAL IMPACT:

_X_ No impact/Not applicable
___ Budgeted in the current year's budget
___ Other (see additional explanation)

STAFF RECOMMENDATION:

_X_ Recommended
____ Not Recommended
____ Neutral/None

COMMUNITY PLAN 2030: Develop sustainable fiscal and operational policies that fosters trust and transparency by ensuring accountability, efficiency, integrity, innovation and responsiveness in all operations.

ATTACHED EXHIBITS:

RESOLUTION NO. _____

A RESOLUTION APPROVING THE DISPOSITION OF SURPLUS PROPERTY.

WHEREAS, pursuant to Section 2-362 of the Branson Municipal Code, the City Administrator has determined that the property listed below is surplus property, and appropriate for disposition; and

WHEREAS, pursuant to Section 2-362 (2) of the Branson Municipal Code, the Board of Alderman desires to approve said disposition of surplus property.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, MISSOURI, THE FOLLOWING:

Section 1: The Board of Aldermen for the City of Branson hereby approves the City Administrator to dispose of the surplus property listed in Exhibit "A" in the manner prescribed by the Branson Municipal Code.

Section 2: This resolution shall be in full force and effect after its passage and approval.

ADOPTED by the Board of Aldermen of the City of Branson, Missouri, on this ____ day of _____, 20____.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

_____
Chris Lebeck #51831
City Attorney

Surplus Property
Exhibit "A"

Qty	Year	Item Description	City I.D. #
1	2006	Ford F550 XL Super Duty with Utility Bed	217
1	2010	Ford F150 Extended Cab - bad transmission - no forward gears	259
1	2007	Ford Ranger 4x4	221
1	2008	Ford Ranger 4x4 - bad computer, not operational	152
1	1994	John Deere 510D Backhoe - 6974 hours. Was in flood, all issues related to flood damage repaired at Murphy Tractor. Is in Running Condition	108
1	2013	Ford Interceptor - various dents, scratches, and fading paint. Vehicle starts and runs but the transmission is going out.	299
1		Summa 575D 36" Plotter - was replaced in 2017, needs new rollers	
1		Summa DC4 54" Thermal Printer - needs new printer head	
1		Pearlcoder T1000 Microcassette Transcriber	2813
7		Cloth Seat / Cloth Back Chair (5 blue, 2 grey) - Recommended Disposal	
2		Ithaca 152-P Receipt Printers with case of 2-Ply Receipt Paper – 1 printer not feeding paper consistently	

BILL NO. 5900

STAFF REPORT

ITEM/SUBJECT: **READING OF A BILL ADOPTING A BUDGET, A CAPITAL PROGRAM, A PAY/MERIT PLAN AND A RESERVE POLICY FOR THE CITY OF BRANSON, MISSOURI FOR THE FISCAL YEAR JANUARY 1, 2021 THROUGH DECEMBER 31, 2021.**

INITIATED BY: **FINANCE DEPARTMENT**

FIRST READING: **OCTOBER 27, 2020** **FINAL READING:** **NOVEMBER 10, 2020**

EXECUTIVE SUMMARY:

- A special budget meeting was held on October 17 between the Board of Aldermen, Budget & Finance Committee and Capital Committee to discuss the proposed budget.
- The ordinance adopts the 2020 Budget and the 2020 Capital Program as attached to the ordinance.

.

FINANCIAL IMPACT:

_x_ No impact/Not applicable
___ Budgeted in the current year's budget
___ Other (see additional explanation)

STAFF RECOMMENDATION:

__x_ Recommended
____ Not Recommended
____ Neutral/None

COMMUNITY PLAN 2030: Accountability and Financial Stewardship: We will ensure the efficient and appropriate use of public funds by being good stewards on behalf of our residents and businesses.

ATTACHED EXHIBITS:

ITEM/SUBJECT: **READING OF A BILL ADOPTING A BUDGET, A CAPITAL PROGRAM, A PAY/MERIT PLAN AND A RESERVE POLICY FOR THE CITY OF BRANSON, MISSOURI, FOR THE FISCAL YEAR JANUARY 1, 2021 THROUGH DECEMBER 31, 2021.**

DETAILED ANALYSIS:

This ordinance adopts the Budgets for January 1, 2021 through December 31, 2021 and appropriates amounts for the purpose as set forth therein. A public hearing notice has been published and will occur prior to approval of the first reading.

A special budget meeting was held with the Budget & Finance Committee, which also included the Capital Committee and the Board of Aldermen. This meeting was held to answer questions and consider appropriations for these budgets. Additionally, the annual tax levy has been approved and is reflected in this budget.

The budget has been balanced and includes $454,500 in General Fund Capital items, all of which have been identified in the Capital Program Summary. In addition, there are $120,020 in Public Safety Fund one-time expenditures.

Attached to the ordinance are the summary pages for each fund to be considered by the Board of Aldermen for adoption. Also included are the Capital Programs Summary and Reserve Policy. Staff will continue to report, on a regular basis, to the Board of Aldermen and Budget & Finance Committee on the financial condition of the 2021 budget.

BILL NO. 5900 **ORDINANCE NO. _____**

AN ORDINANCE ADOPTING A BUDGET, A CAPITAL PROGRAM, A PAY/MERIT PLAN AND A RESERVE POLICY FOR THE CITY OF BRANSON, MISSOURI, FOR THE FISCAL YEAR JANUARY 1, 2021 THROUGH DECEMBER 31, 2021.

WHEREAS, the City Administrator of the City of Branson, Missouri, submitted to the Board of Aldermen a budget for the Fiscal Year 2021, including a reserve policy; and

WHEREAS, a public hearing was held on the budget on October 27 2020.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, AS FOLLOWS:

Section 1: That a budget for the Fiscal Year 2021 for the City of Branson, Missouri is hereby adopted, a copy of which is on file with the City Clerk. A summary of the budgeted appropriations is attached hereto and incorporated herein as Exhibit "1".

Section 2: That the Capital Program Summary is hereby approved and attached hereto and incorporated herein as Exhibit "2".

Section 3: That a Pay Plan/Merit plan for the Fiscal Year 2020 are hereby approved and attached hereto and incorporated herein as Exhibit "3".

Section 4: That the Reserve Policy is hereby approved and attached hereto and incorporated herein as Exhibit "4".

Section 5: That from the effective date of the budget, to wit: January 1, 2021, amounts shown therein are appropriated for the various departments, offices and agencies specified therein and their expenditure is hereby authorized. All expenditures for the city shall be limited to the total appropriation as shown.

Section 6: The City Administrator is directed to cause the proper accounting entries to be made in the books and records of the City so as to reflect the budget as adopted for the aforesaid fiscal year.

Read, this first time on this _____ day of _____, 2020.

Read, this second time, passed and truly agreed to by the Board of Aldermen of the City of Branson, Missouri this _____ day of _____, 2020.

E. Edd Akers
Mayor

ATTEST:

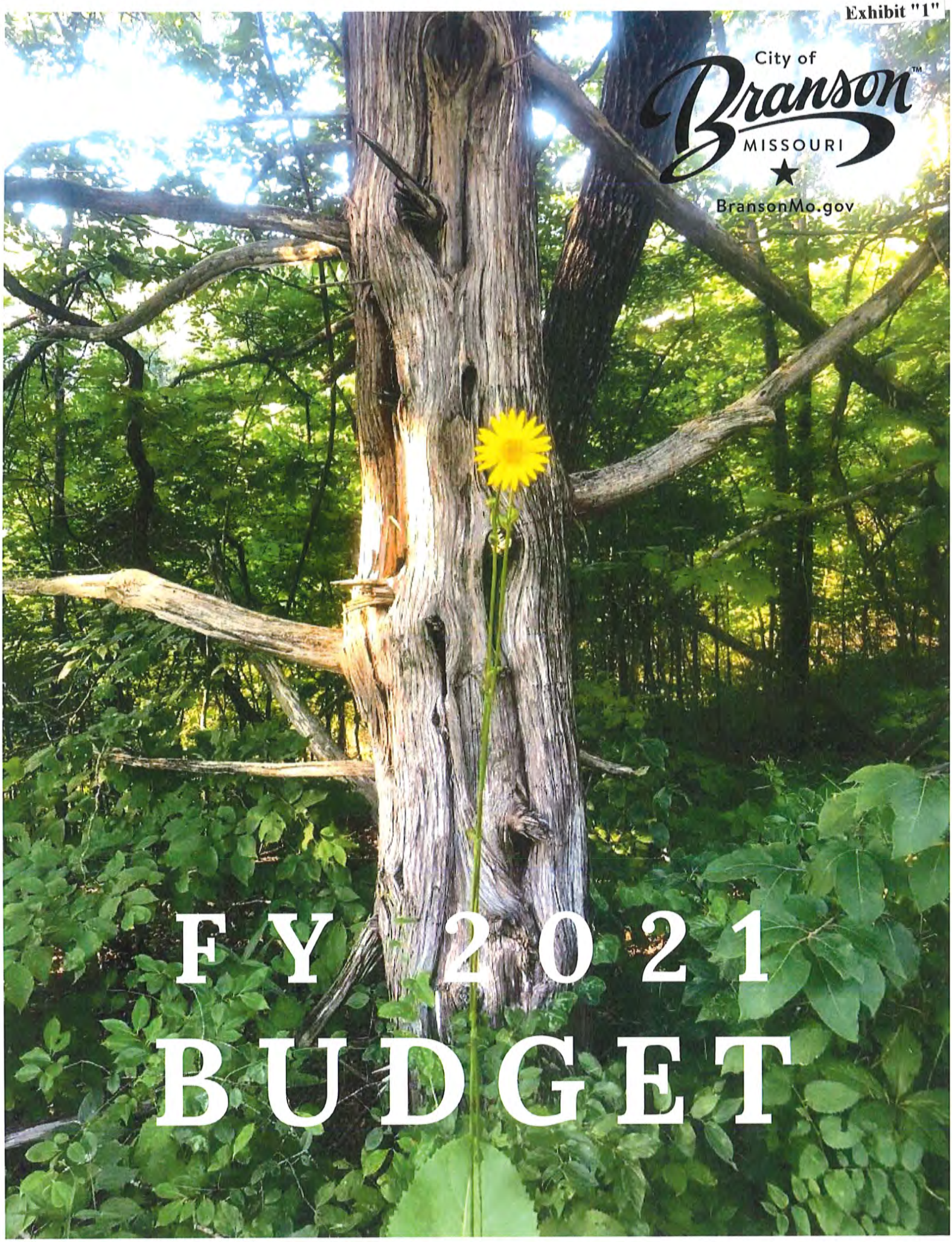
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

#51831 10/21/20

Chris Lebeck #51831
City Attorney

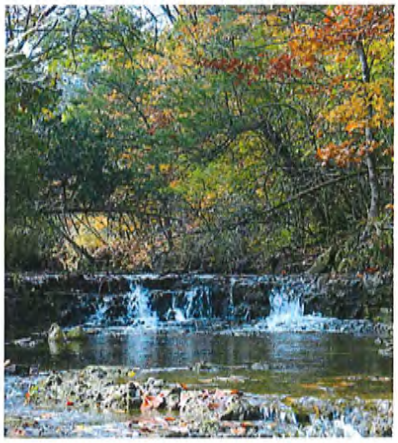
Exhibit "1"




POLICE


DEERE









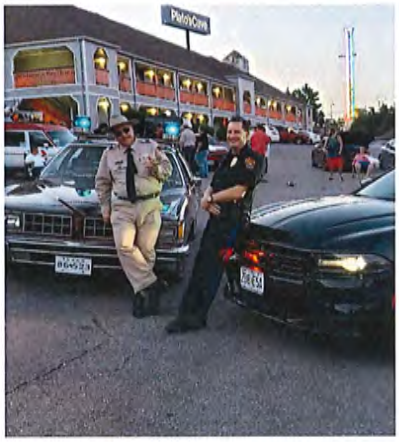









BRANSON


Patriot Cinema

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Finance Director completes budget analysis

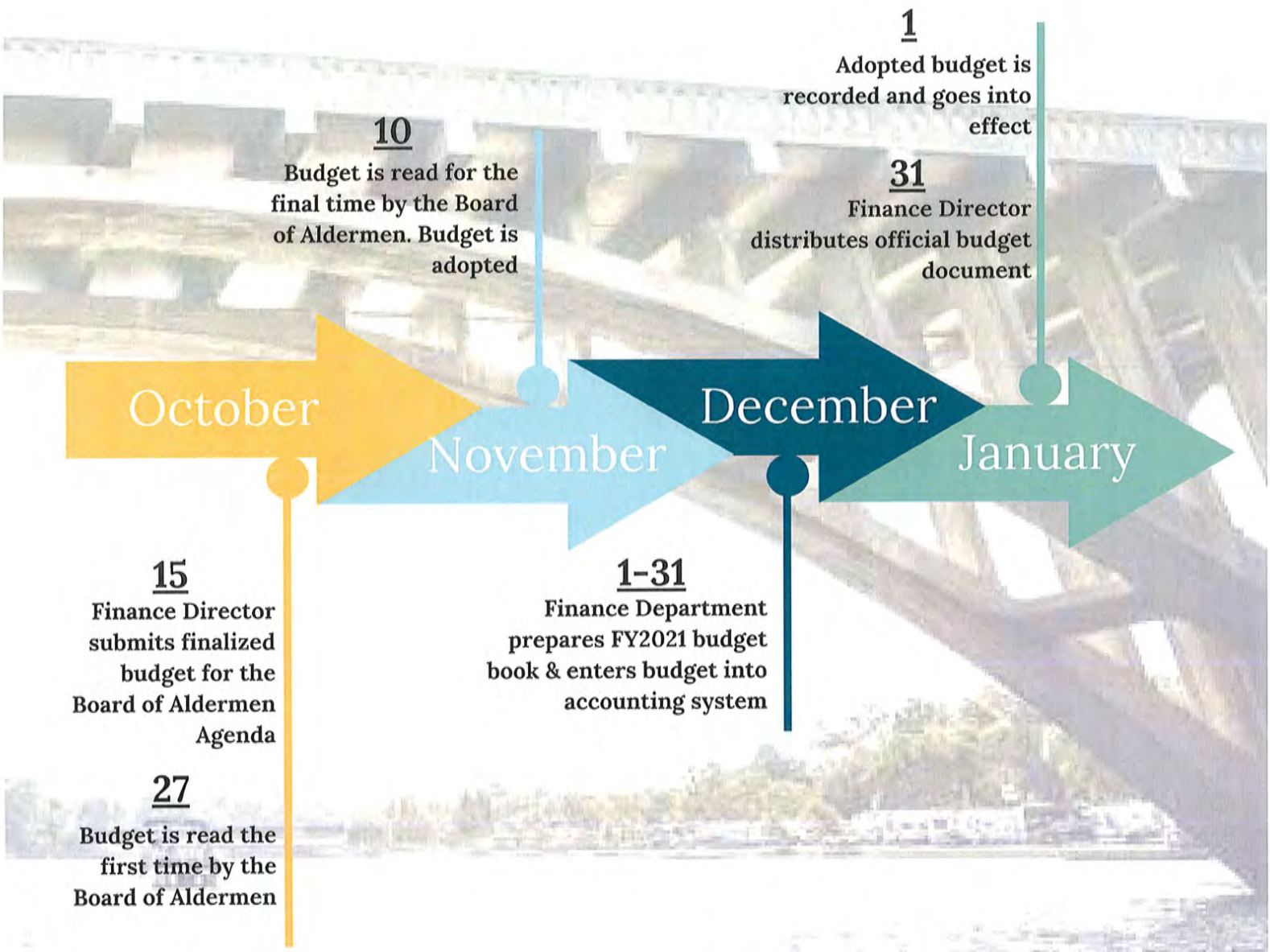
3-7
Department Heads brief City Administrator and Finance Director on respective budgets

6
Human Resources Director submits the FY21 final insurance rates, health & wellness incentives to the Finance Director

10
Budget & Finance and Capital Committees review the proposed budget

24
Budget workshop to discuss the final proposed budget

The annual budget process is designed to meet the requirements of the ordinances of the City of Branson and the statutes of the State of Missouri. Beginning in FY2017, the City moved to a biennial budget process which required all departments to create their budgets for a two year time span.



Finance Director's Note

The FY2021 budget has been prepared and crafted in an environment where strategic thinking is necessary. Through this difficult year in which our budget has been compressed as a result of a worldwide pandemic, the City of Branson is faced with difficult challenges in an effort to sustain our ongoing operations and still provide the high quality municipal services given to us as a result of the Community Plan 2030.

The City of Branson has a responsibility to work through these challenges and implement sustainable and ongoing solutions. The Priority-Based Budgeting tool is a great resource to find the solutions to guide our city forward into a financially successful future. This tool directs financial decisions based upon our city's priorities. It is important that we as a City use this tool in it's entirety. Once the priorities have been established, and the data is then presented by program, then the difficult and final piece of this process is making the decisions that are best for the entire city, while keeping to the goals given to us by our community. Priority-based budgeting has given our city opprotunities to change our mindset from what we have always done and to re-purpose and reallocate necessary funds for future long-term needs.

The next year continues to hold financial challenges due to continued uncertainties. It remains vitally important to take inventory of all the programs our City offers and ask the important questions: Why do we do what we do: How do the programs we provide impact the overall goals that our community has given us?

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

Lastly, we want to thank all of our departments and our city leadership that have taken the time to be involved in the budget process this year. It's a complicated effort that takes cooperation from all departments and staff levels to create this document.

Jamie Rouch
Finance Director

GENERAL FUND

FY2020

ASSUMPTIONS & PROJECTIONS

01. SALES TAX
Per the COVID financials assumes a 45% reduction in sales tax receipts of original FY2020 budgeted receipts

02. YEAR-END PROJECTIONS
All departments completed 2020 year-end projections.

03. PERSONNEL
3% Maximum merit increase for 2020
2% Market adjustment

04. ADDITIONAL PERSONNEL CHANGES
Hiring freeze for 22 full-time positions in FY2020 per COVID financials

Projected Reserve

30%

The 2020 year-end reserve balance is projected to be 30%. In multi-year budget projections, the reserve is estimated to decrease to 26% by 2025 as a result of capital and one-time expenditures. Operational expenditures for 2021-2025 are balanced with the revenues.



GENERAL FUND

FY2021 BUDGET

FY21 Market Adjustment	0.0%
FY21 Max Merit Increase	3.0%
FY21 Sales Tax Increase*	-22.0%
FY21 Health Insurance Increase	0.0%

No new employees are budgeted in the General Fund for the 2021 budget year.

***calculated based on FY2019 actual receipts**

$238,580	DEBT SERVICE
$400,000	CONVENTION CENTER SUBSIDY
$750,000	PARKS & RECREATION SUBSIDY
$5,735,833	PUBLIC SAFETY SUBSIDY
$163,717	PUBLIC SAFETY TRANSFER (CODE ENFORCE)
$290,000	BALLPARKS OF AMERICA SUBSIDY
$0	CAPITAL EXPENDITURES
$0	INTERNAL SERVICE FUND TRANSFER
$34,000	ONE-TIME EXPENDITURES

The City also budgets dollars on an annual basis to assist various social agencies located within Branson. Below is a breakdown of dollars budgeted for this function in 2021:

TANEY COUNTY PARTNERSHIP	$10,000
TANEY COUNTY AIRPORT	$10,000
HEALTH DEPARTMENT	$180,000
HOUSING AUTHORITY	$90,000
SERVICE AGENCIES	$70,000

WATER/SEWER FUND
FY2021 BUDGET

FY21 Market Adjustment..... 0.0%
FY21 Max Merit Increase..... 3.0%

FY21 Water Rate Increase..... 2.0%
FY21 Sewer Rate Increase.....7.0%

$1.3M*
FY21
Total Capital

Contingent upon grant approval and Taney County approval

TRANSPORTATION FUND
FY2021 BUDGET

FY21 Market Adjustment..... 0.0%
FY21 Max Merit Increase..... 3.0%
FY21 Sales Tax Decrease*.....-20.0%

calculated based on FY2019 actual receipts

$0
FY21
Total Capital

PUBLIC SAFETY FUND
FY2021 BUDGET

FY21 Market Adjustment..... 0.0%
FY21 Max Merit Increase..... 3.0%
FY21 Sales Tax Decrease*..... -19.0%

One-Time Expenditures..... $150,240

calculated based on FY2019 actual receipts

751K
FY21
Total Capital

TOURISM FUND
FY2021 BUDGET

FY21 Tax Decrease*..... -44.0%

FY21 Tourism Marketing..... $1,503,980
FY21 Debt Service..... $3,438,296

calculated based on FY2019 actual receipts

$0
FY21
Total Capital

2021 Economic Outlook

There are many economic growth indicators for 2021, although it is difficult to know the lasting effects of the global pandemic on the city's economy. Even with the pandemic, there have been several positive developments that have occurred in 2020. For example, WonderWorks opened in the location of a previously closed theater; Silver Dollar City added a new, multi-million dollar attraction, the Aquarium on the Boardwalk is slated to open in October; and the expansion of the 76 Entertainment Community Improvement District concluded in June.

Travel is expected to continue to be much more restricted.



Photo courtesy of WonderWorks



Photo of Ball Parks of America courtesy of Branson Chamber of Commerce

2021 Factors

PANDEMIC

It's expected the Cornavirus pandemic will continue to have effects on the local, regional, national and global economies into 2021. Several different factors, including a possible vaccine, may potentially change the outlook. At this time, it's difficult to know the exact impact.

NATURAL DISASTERS

The city's Emergency Response Team keeps a cautious eye on expected rain patterns and potential severe weather outlooks that may affect the local economy. The team is constantly practicing drills and other disaster mitigation measure to reduce potential impacts.

LEGISLATIVE AGENDA

The city must continue to watch legislative activity at the state and local level for potential legislation that may have adverse effects on the local economy. For example, with the shut-down and an even greater shift to online shopping, a state-wide use tax for each taxing jurisdiction would ease financial woes brought on by the inability to collect sales tax on certain purchases.

UNEMPLOYMENT

As of the August jobs report, national unemployment fell to 8.4% in August. This may be a sign that the economy is reopening and potential for further jobs gains.

Economic Forecast

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Forecast 2020	Forecast *2021*	Forecast *2022*
Branson Sales Tax Growth	2.0%	-0.4%	2.0%	1.2%	-36.0%	26.7%	20.0%
Branson Tourism Tax Growth	9.1%	-1.9%	4.9%	-4.4%	-45.0%	1.0%	44.4%
Branson Average	**5.6%**	**-1.2%**	**3.5%**	**-1.6%**	**-40.5%**	**13.9%**	**32.2%**
Kiplinger Report					-5.8%		
CBO (Jan. 2019)					-5.9%	4.8%	2.2%
Real U.S. GDP Growth (World Bank)					-5.2%	4.2%	
Mar. 2019 Federal Reserve Projections					-6.5%	5.0%	3.5%
Missouri FY20 Budget Document					1.9%	2.1%	
Apr. 2019 WSJ Econ. Forecast Survey					-5.6%	4.7%	3.2%
National - Avg. Forecast of Others	**1.6%**	**2.3%**	**2.9%**	**2.3%**	**-5.8%**	**4.2%**	**3.0%**
Branson Compared to National Avg.	**4.0%**	**-3.5%**	**0.6%**	**-3.9%**			

*** For City of Branson forecasts, although there are large expected growth percentages in 2021 and 2022, sales & tourism tax revenues are not expected to return to pre-COVID (2019) levels until at least FY 2023.**

FISCAL HEALTH



One way the city monitors fiscal health is to determine how financial decisions today impact ability to not only provide current services, but future services as well. Through PBB, the city can map revenues and expenses as well as future projections for fund reserves. In this section, we provide summaries for the four main operating funds the city is required to maintain minimum reserves per municipal code.

01 GENERAL FUND

The General Fund is required to maintain a 20% reserve by municipal code. The city's Reserve Policy states that operating reserves may only be used for emergency purposes resulting from the following: adverse impact on expenditures from a natural disaster such as flooding or a tornado; unexpected loss or reduction of a key revenue source; price changes mandated by another governmental entity; volatility in certain special program funding; unexpected lawsuit liability.

02 PUBLIC SAFETY FUND

The Public Safety Fund is required to maintain a 20% reserve by municipal code. The fund's revenue sources are the 0.5% Public Safety Sales Tax and an annual transfer of $7.7 million from the General Fund.

03 PARKS FUND

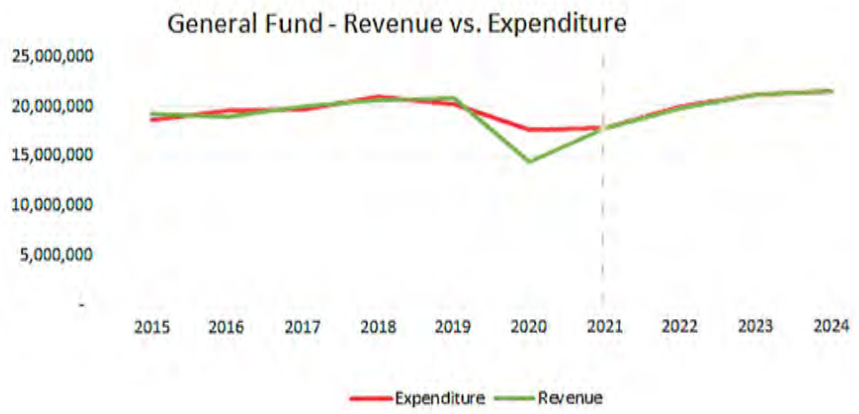
The Parks Fund is required to maintain a 10% reserve by municipal code. The fund's revenue sources are mostly made up of user fees and an annual subsidy from the General Fund.

04 TRANSPORTATION FUND

The Transportation Fund is not required by code to maintain a minimum reserve balance. The funds revenue sources include the 0.5% city-wide Transportation Sales Tax and transfers from the Tourism Fund.

General Fund

The graph to the right (GF-Revenues VS. Expenditures) represents the city's total annual revenues compared to total expenses. Expenditures outpaced revenues in 2016, 2018, 2019 and are expected to exceed revenues again in 2020.

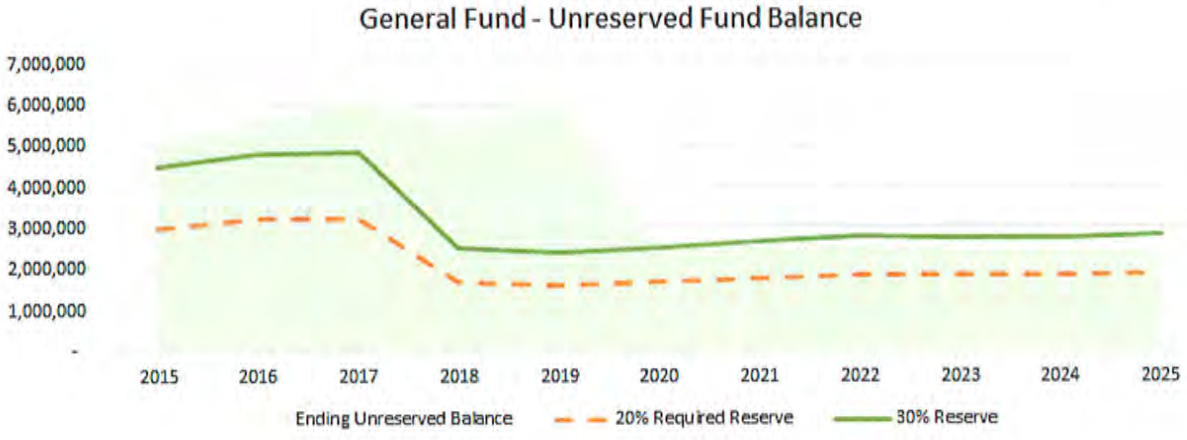


General Fund revenues are largely made up of the 1% General Sales Tax, Property Taxes, and fees for services. Decreases to business activity, as a result of COVID-19, have caused a sharp decline in revenues for the fund. It's expected that for each month the fund sees reduced revenue, it will take 5-6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

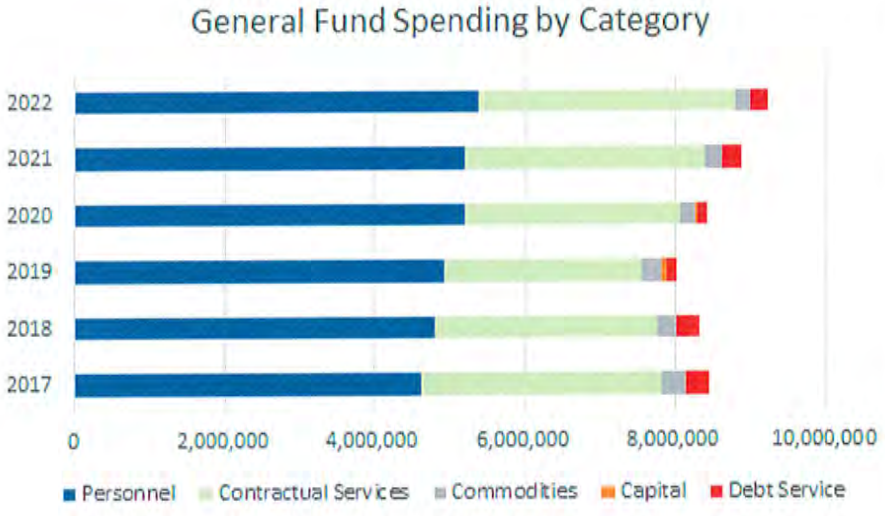
Each year, the city is required to pass a balanced budget. Revenues and Expenditures typically become out of balance due to budget amendments.

When expenditures exceed available revenue, the fund must use its reserves. By ordinance, the General Fund must maintain a 20% reserve.

A reserve amount is calculated based on annual operational expenditures. Operational expenditures do not include one-time purchases or dollars spent on capital items. The graph below shows the General Funds ending unreserved balance for years 2015 - 2025.

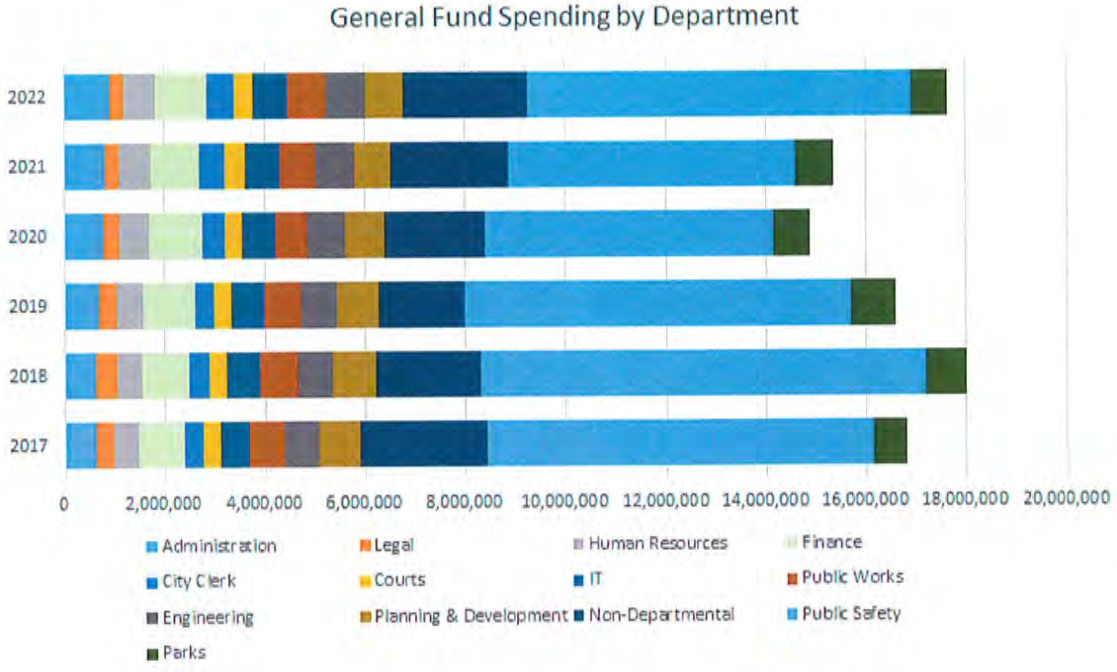


General Fund cont'd



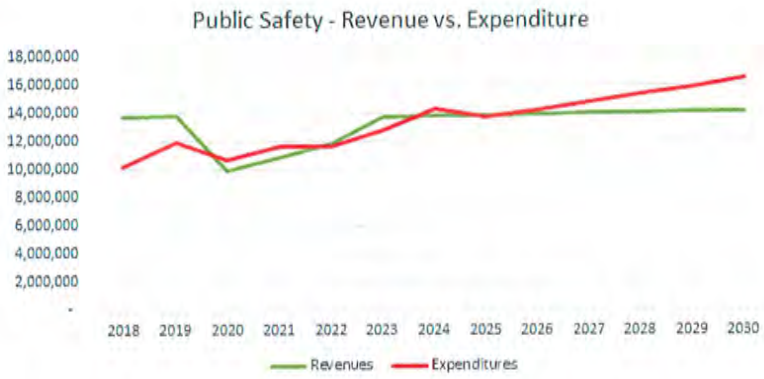
For FY2021, personnel expenses account for 58.8% of General Fund (GF) operational expenditures and only 58.1% of operational expenditures in FY2022. Contractual services make up the next largest category of GF spending, followed by commodities and debt service.

The General Fund (GF) is the primary funding source for many departments. Total operational expenses from the GF for FY2021 are $8,860,930. Operational expenses in the GF have grown by an average of 1.7% annually. These operational expenses include debt service and city-wide contractual services. Additionally, the GF will transfer $5.9 million to the Public Safety Fund (which includes the Police and Fire Departments) and $750,000 to the Parks and Recreation Fund to fund the operations of those departments.



Public Safety Fund

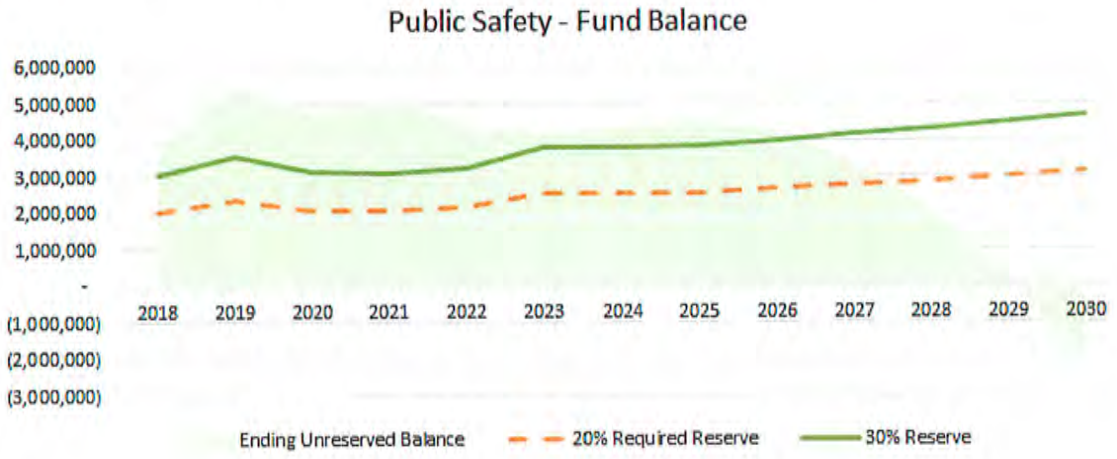
The graph below (Public Safety-Revenue vs. Expenditure) represents the city's total annual revenues compared to total expenses for the Public Safety Fund. The Public Safety Fund is the newest fund created after the passage of the Public Safety Sales Tax.



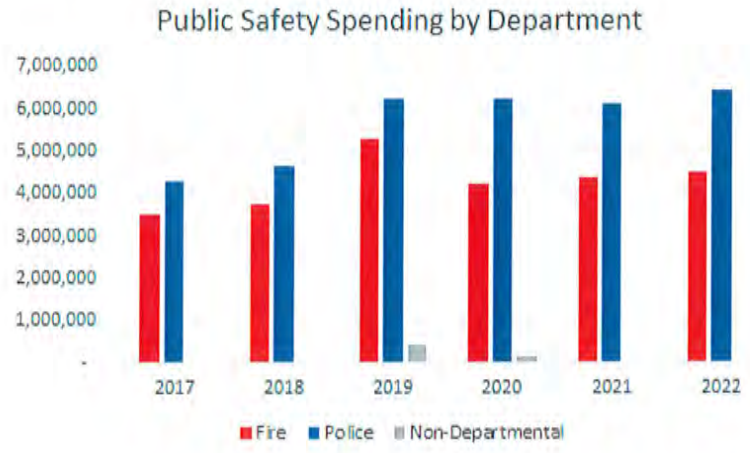
Revenues in the fund are made up solely of tax receipts from the Public Safety Sales Tax and an additional annual transfer-in from the General Fund of nearly $7.7 million, although this amount will be decreased in FY2021 due to an overall decrease in revenues due to COVID-19.

By 2024, the revenue and expenditure gap begins to close and in 2024 expenditures will outpace revenues. Debt associated with the new planned Police and Fire Stations is a significant contributing factor for expenditures outpacing revenues. Additionally, operational expenditures associated with the hiring of new staff also contribute to the imbalance.

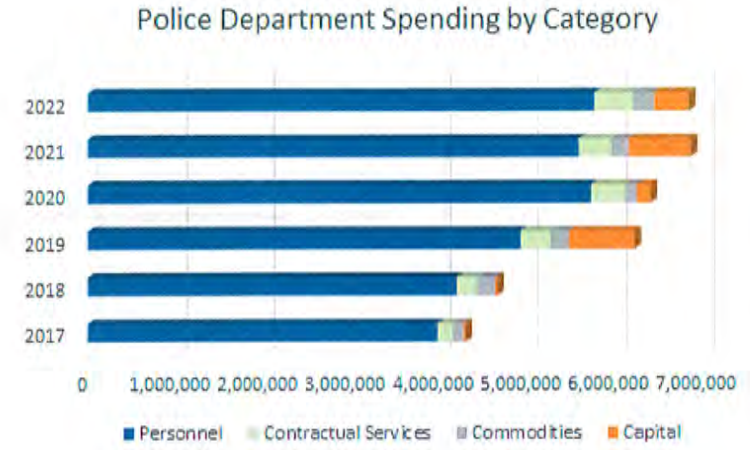
Like the General Fund, the Public Safety Fund's budget must maintain a 20% reserve and must be balanced on an annual basis for approval. Budgetary considerations for future years that will affect the fund's unreserved fund balance is debt service on a new Fire Station #4 and a new centrally-located, larger police station.



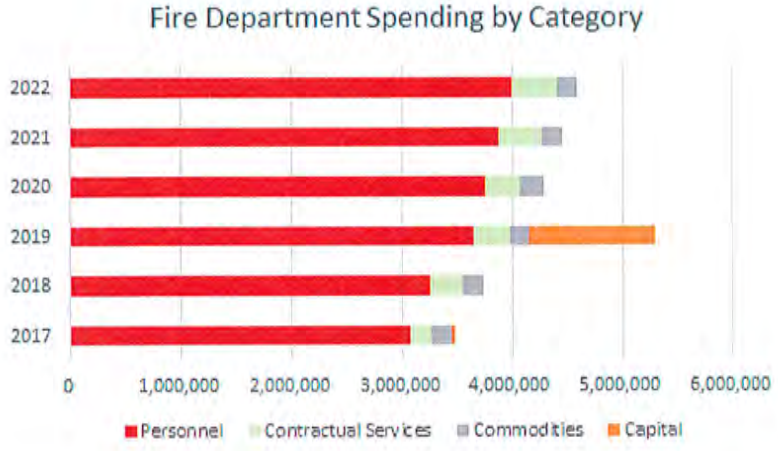
Public Safety Fund cont'd



For FY2021, the Fire Department accounts for 41.7% of Public Safety expenditures and the Police Department accounts for 58.3%. Total average growth for the funds expenditures are 6.2% annually since the Public Safety Sales Tax was approved by voters in 2018.



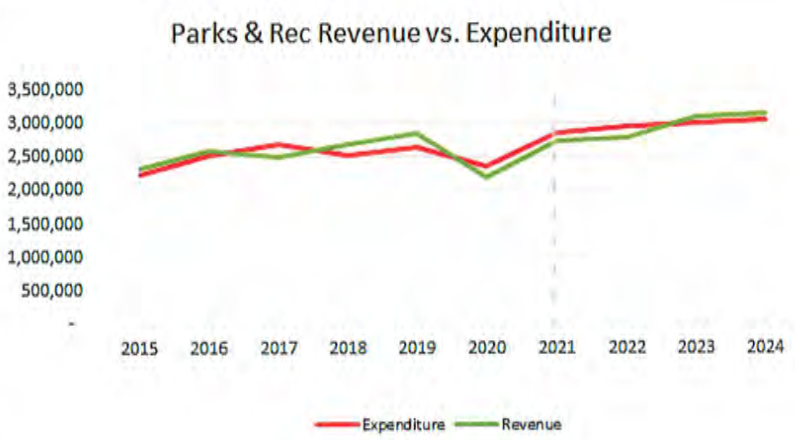
Police personnel expenses account for 91.4% of all departmental expenditures in FY2021. Average annual growth in the departmental budget is 11.8% since 2018, or an increase in the annual budget in FY21 of $2.2 million over 2018 actual expenditures.

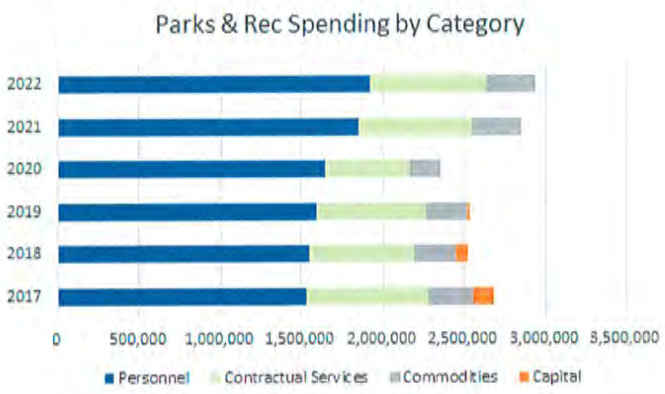


Fire personnel expenses account for 88.9% of all departmental expenditures in FY2021. Average annual growth in the departmental budget is 4.8% since the new Public Safety Sales Tax was approved by voters in 2018, or an increase in the annual budget in FY21 of $724 thousand.

Parks Fund

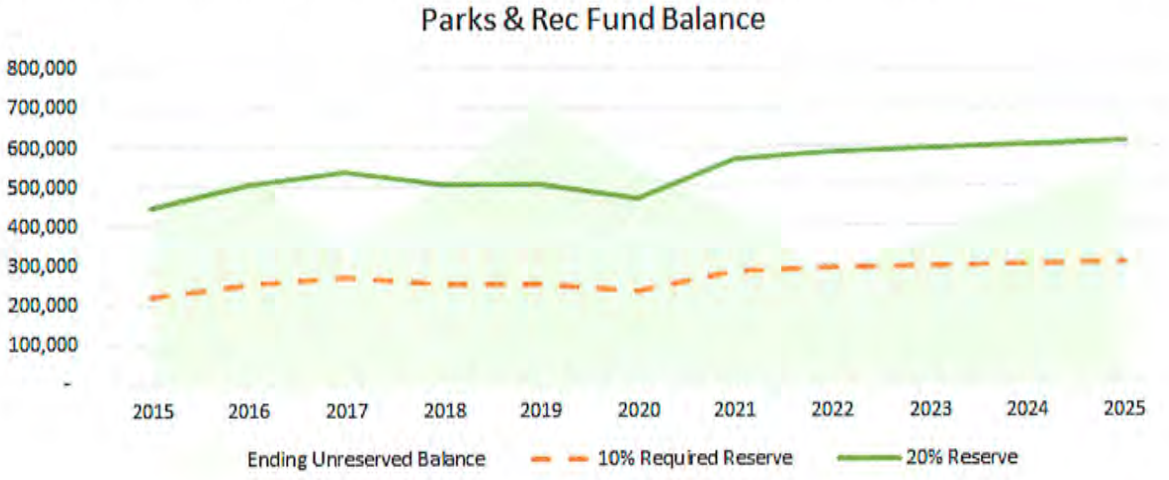
The graph to the right represents the city's total annual revenues compared to total expenses for the Parks Fund. Revenues for the Parks Fund come from various fees charged to customers, such as Campground customers and those utilizing other services such as the pool and ball programs





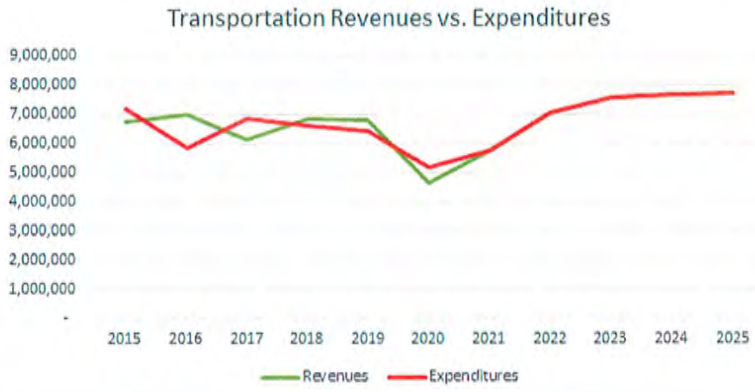
Parks & Rec personnel expenses account for 64.9% of all departmental expenditures in FY2021, followed by contractual services, commodities and capital projects. The average annual growth in the departmental budget is 3.2% since 2018, or an increase in the annual budget in FY21 of $323 thousand.

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

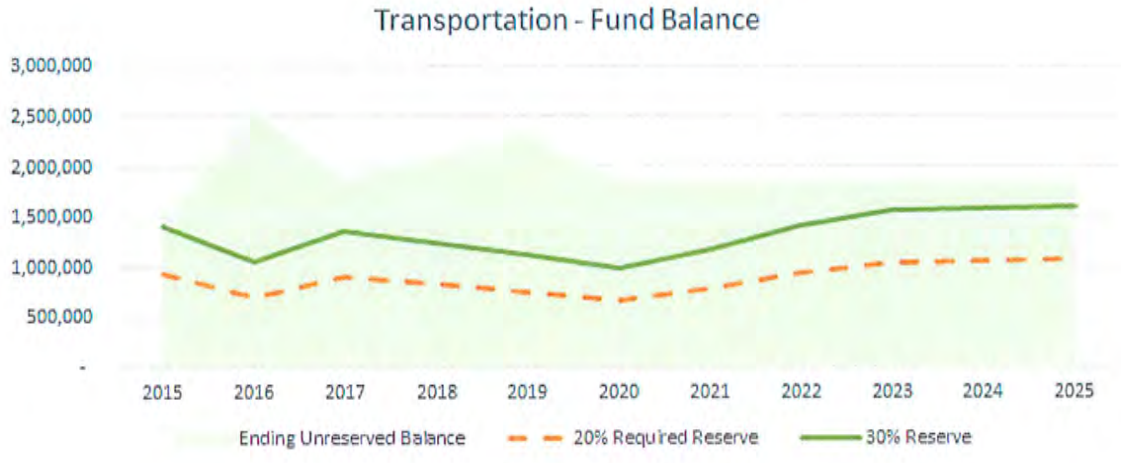


Transportation Fund

The graph to the right (Transportation-Revenue vs. Expenditure) represents the city's total annual revenues compared to total expenses for the Transportation Fund. The revenues for the Transportation Fund come from the City's 0.5% Transportation Sales Tax and County Aid Road Trust (C.A.R.T.) Funds distributed by the State of Missouri from the state's gas tax.

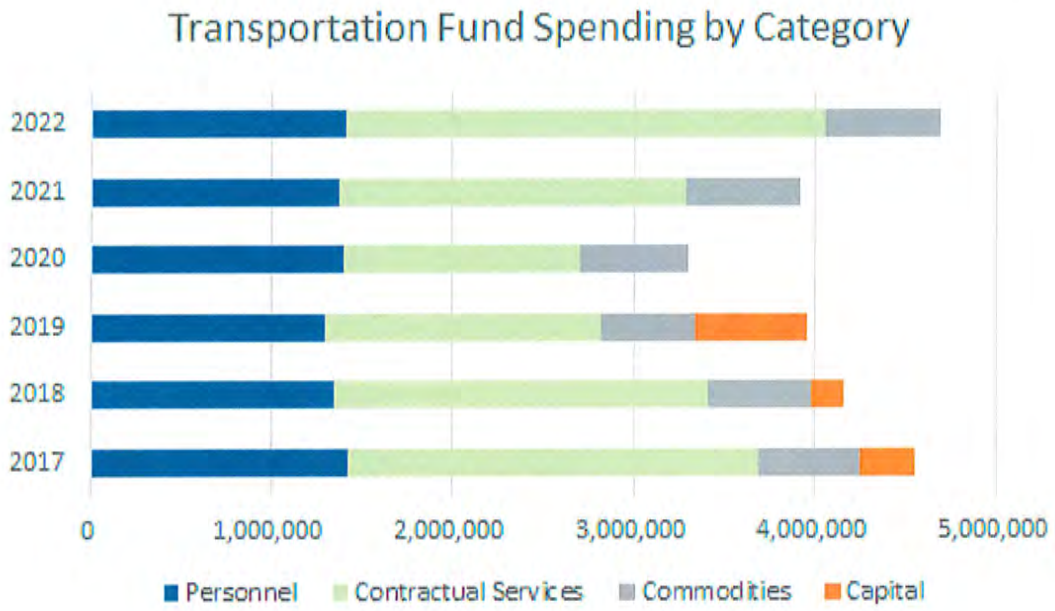


The Transportation Fund relies on an annual transfer from the Tourism Fund. The Tourism Fund receives revenues from the city's Tourism Tax and is required by state statute. The revenues from the Tourism Tax are restricted to marketing and infrastructure expenditures. Thus, the Tourism Fund transfers dollars to be used on projects such as roads, sidewalks, bridges and other infrastructure-related expenses. Unlike the other funds discussed, there is no minimum reserve requirement per municipal code for the Transportation Fund.



Transportation Fund cont'd

Transportation personnel expenses account for 35.0% of all departmental expenditures in FY2021, followed by contractual services, commodities and capital projects. The average annual growth in the fund's budget has decreased by is 1.4% since 2018.



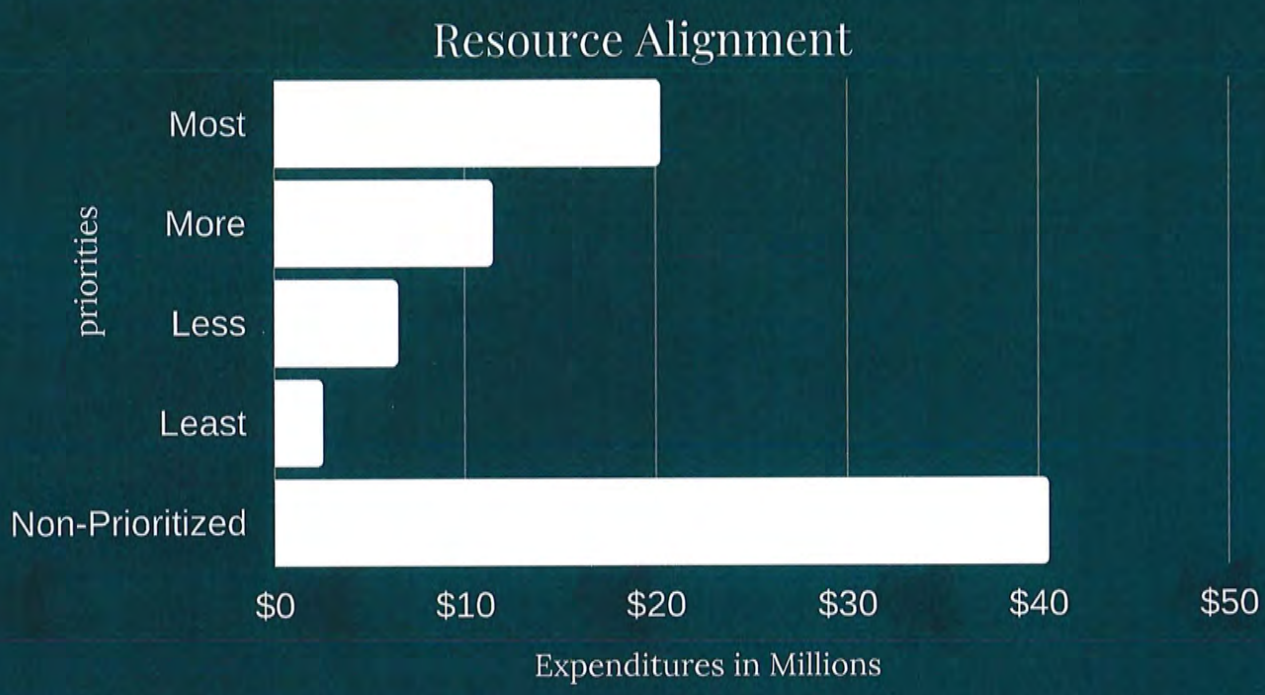
The decrease in average expenditure growth is mostly attributed to the decrease in dollars available for capital expenditures in 2020 and 2021 due to COVID-19. Personnel, contractual services and commodities have stayed roughly flat each year since 2018, or seen only minimal growth.

About Priority-Based Budgeting

Public budgeting has traditionally been incremental in nature - the last year's budget serves as the basis for the budget of the following year. This method, however, rarely supports the complex nature of funding government services.

Branson utilizes a priority-based budgeting (PBB) model because it provides a comprehensive review of the entire organizations operating budget, identifying and ranking services (programs) offered on the basis of the community's priorities. The process enables the city to link funding decisions to priorities in the strategic plan. The city identifies "Results", which are the fundamental reason our organization exists and what we are in business to provide. Result definitions detail and expand on the factors influencing the results our organization aims to achieve - and for which all services/programs would then be gauged by and ranked on.

In the graph below, about $40.1 million dollars of the city's 2020 budget could be prioritized into programs/services provided by the city.



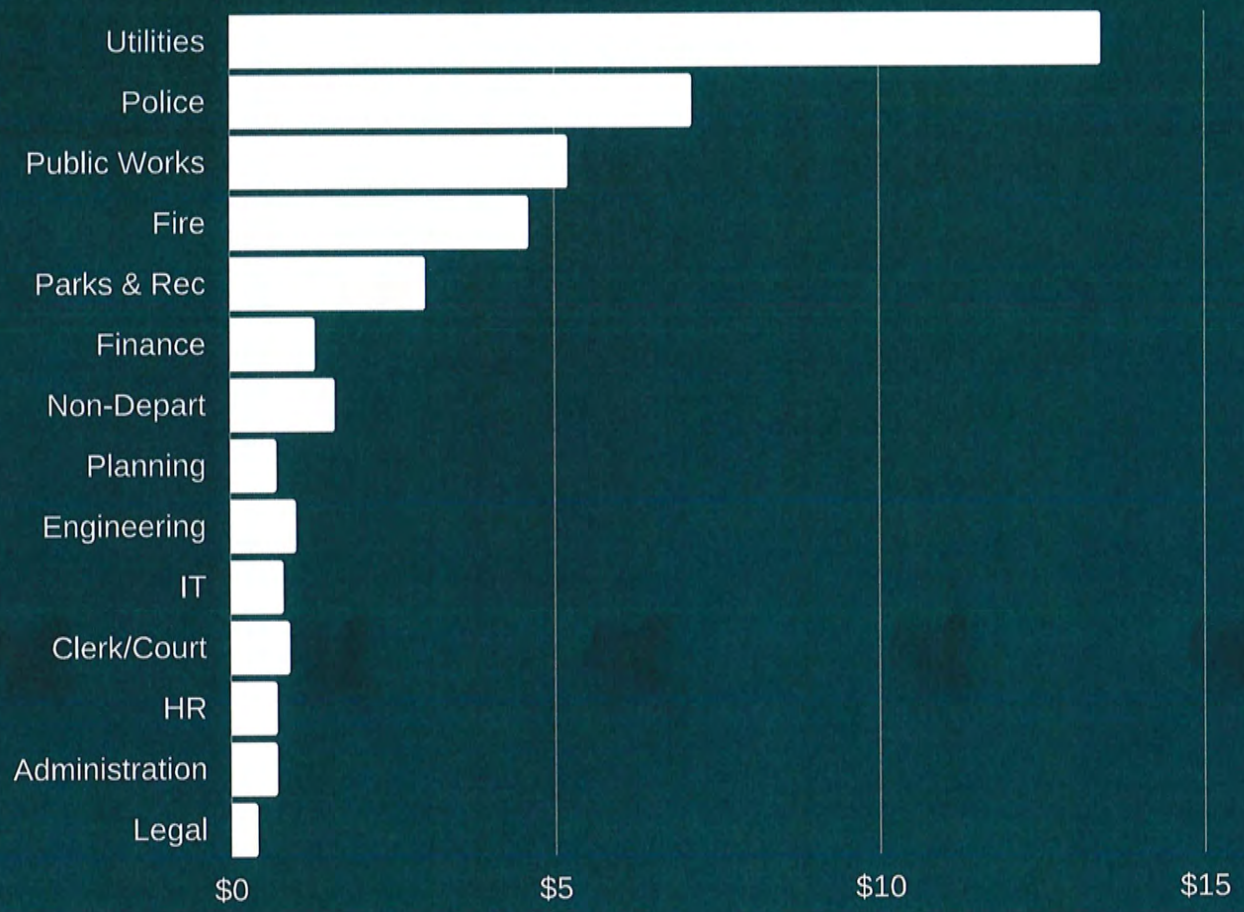
The remaining $40.5 million of non-prioritized dollars are attributed to specific funds and other expenditures that cannot be prioritized, such as debt service.

NOTE: The graphs below only represent "prioritized" costs and do not represent the city's entire annual operating and capital budgets and/or expenditures. **These costs were assigned based on the original 2020 budget and do not reflect budget cuts as a result of COVID-19.**

Program Cost by Type (all funds)



Program Cost by Department (all funds)



5 STEPS PROCESS OVERVIEW
PRIORITY-BASED BUDGETING

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



01

Determine & Clarify Vision/Results

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

02

Identify Programs & Services

Each department then sets out to develop a comprehensive list of programs and services offered by that department (what exactly we do). These "Program Inventories" build a common understanding of what the organization is offering to the community and in support of internal operations and procedures. The inventories include description of the program including services provided, and identify the program as either community or government-centered.

03

Allocate Costs/Resources to Programs

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

04

Score Programs Based on Results

In this step, departments then evaluate each program on how the prgoram contributes to achieving each results. Departments also score other attributes of each program, such as level of mandate , the amount of cost recovery, change in demand, and the portion of community served by the program. Once departments score their programs based on the Results, multi-departmental teams conduct follow-up review and validation.

05

Resource Alignment Diagnostic Tool

In the final step, program costs and scores are combined into a comprehensive Resource Alignment Diagnostic Tool. This tool allows for multiple methods of sorting information, gives a visual representation of how the organization allocates money to each program, and how those programs rank relative to each other in order of highest to lowest priority.

Impact of Re-Purposing Budget Dollars

The City has many success stories since first implementing priority-based budgeting in 2014. As of August 2019, the city was one of the first of five cities practicing PBB to reallocate and re-purpose over 10% of their budget dollars.

Two ways that the City has made better use of funds is through reallocation/re-purposing of resources and the creation of partnerships. The unprecedented impact of the global pandemic on local government budgets has resulted in cities making difficult financial decisions. The struggle to balance decreasing revenues and maintaining public services provides the perfect atmosphere to review ongoing programs and services.

Global impact on local and regional economies means that local governments must adapt to changing patterns faster than ever before. In the case of the pandemic, there is significant economic impact in the way of revenues (especially sales tax receipts) and rapidly changing demands in service and types-of-service levels in the city.

So don't let anybody tell you that the County is broke – We are FAR from broke.

We want our lower priority programs to be the funding source for our most impactful, highest priority initiatives.

Brad Karger,
Marathon County Colorado Administrator

The quote above comes from the Administrator of Marathon County Colorado, Brad Karger. Karger's argument is not that the county is out of money to fund the services provided, but instead that the county should focus first on the most impactful, highest priority programs and ensure that public dollars are not directed toward the lower priority programs. It will take constant review of the programs the city provides to determine if we are achieving community needs in light of changing conditions. This may mean difficult decisions to be made by citizens and leadership to what programs and services will continue and those that should end.

The easiest way to accomplish this task is to review existing programs provided by the city. First, we should identify the programs that score the lowest against our community priorities. Next, there are a series of questions that we can ask ourselves to determine the continued viability of each program. The next page identifies various policy questions that we can utilize to identify which programs to continue, which to end and those that simply need to be modiified.

Policy Questions to Ask

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

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

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

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

Are there service sharing options with other political organizations?

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

Are there public-private partnership opportunities?

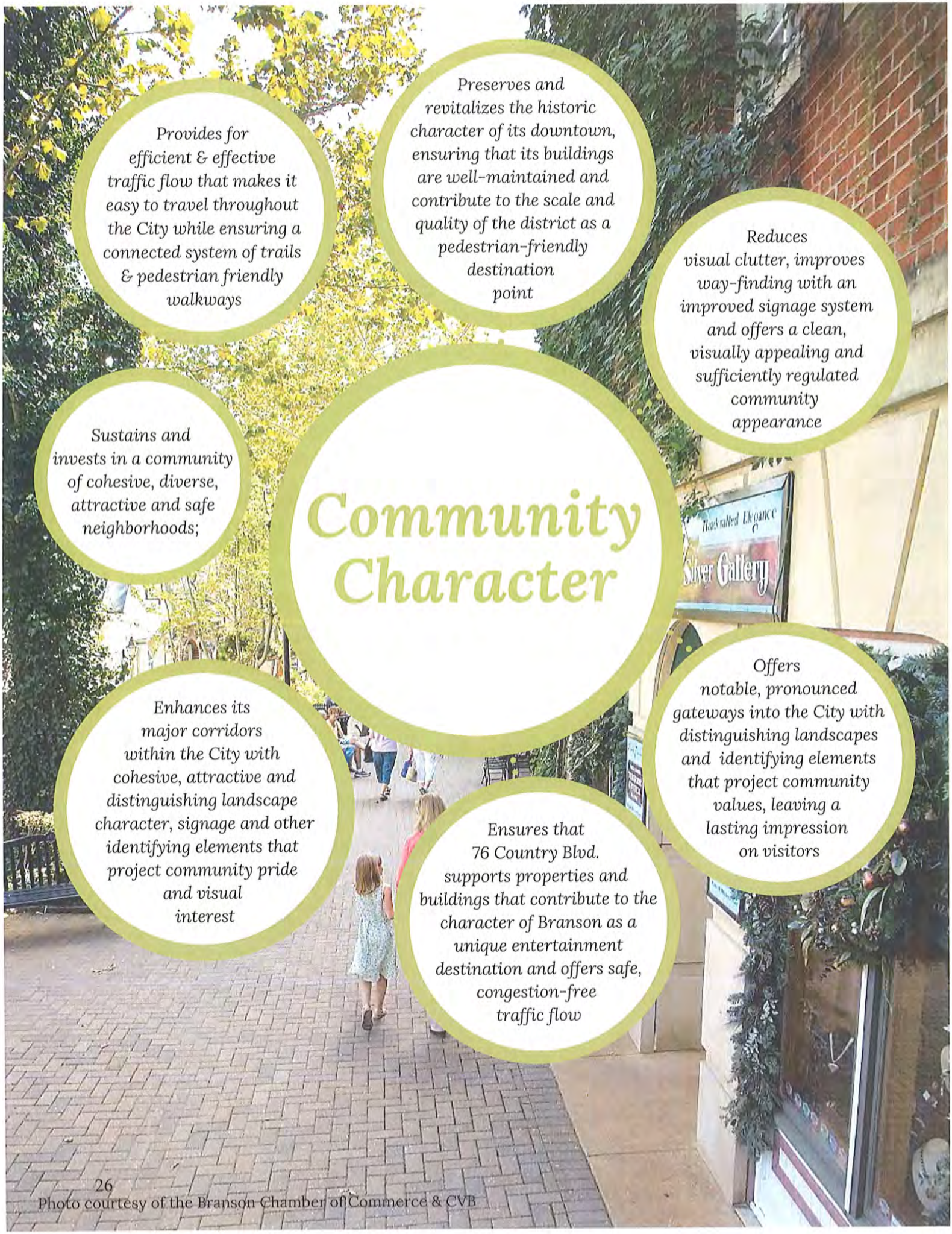
Along the same lines as the previous question, there may be some services that the city wishes to provide, but lacks the expertise or ability to provide. An example of this type of service is the public-private partnership with a management company to operate the Branson Convention Center.

Are there programs best provided by the private sector?

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

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

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



Community Character

Provides for efficient & effective traffic flow that makes it easy to travel throughout the City while ensuring a connected system of trails & pedestrian friendly walkways

Preserves and revitalizes the historic character of its downtown, ensuring that its buildings are well-maintained and contribute to the scale and quality of the district as a pedestrian-friendly destination point

Reduces visual clutter, improves way-finding with an improved signage system and offers a clean, visually appealing and sufficiently regulated community appearance

Sustains and invests in a community of cohesive, diverse, attractive and safe neighborhoods;

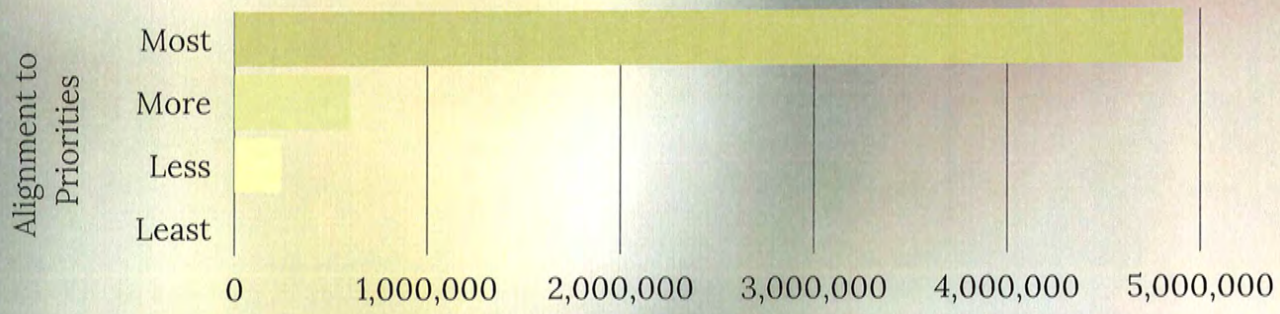
Enhances its major corridors within the City with cohesive, attractive and distinguishing landscape character, signage and other identifying elements that project community pride and visual interest

Offers notable, pronounced gateways into the City with distinguishing landscapes and identifying elements that project community values, leaving a lasting impression on visitors

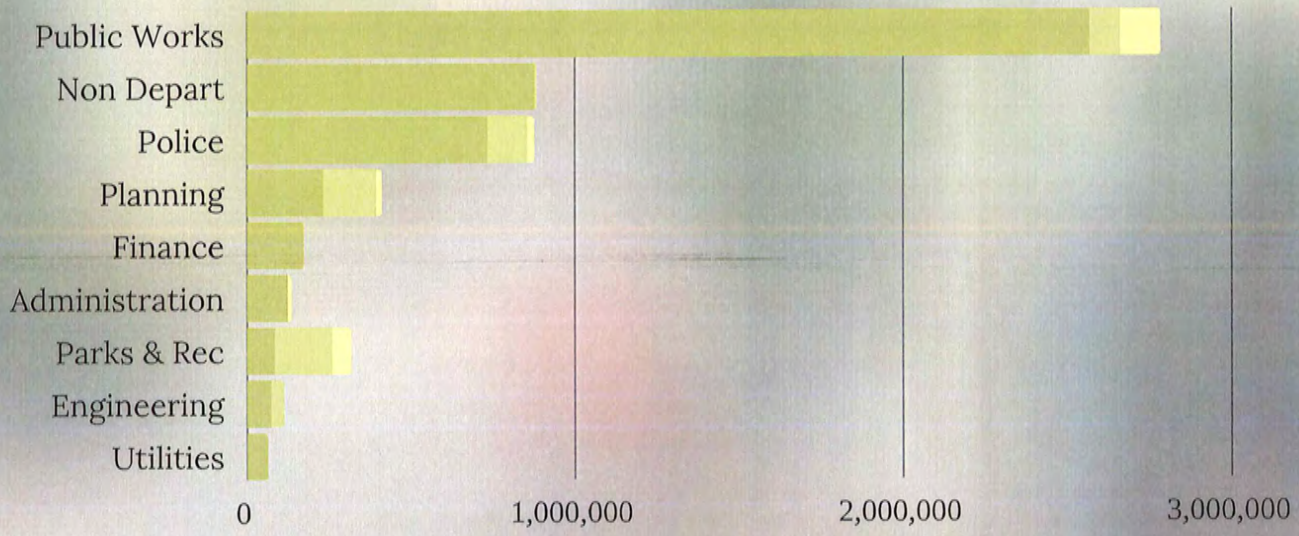
Ensures that 76 Country Blvd. supports properties and buildings that contribute to the character of Branson as a unique entertainment destination and offers safe, congestion-free traffic flow

Photo courtesy of the Branson Chamber of Commerce & CVB

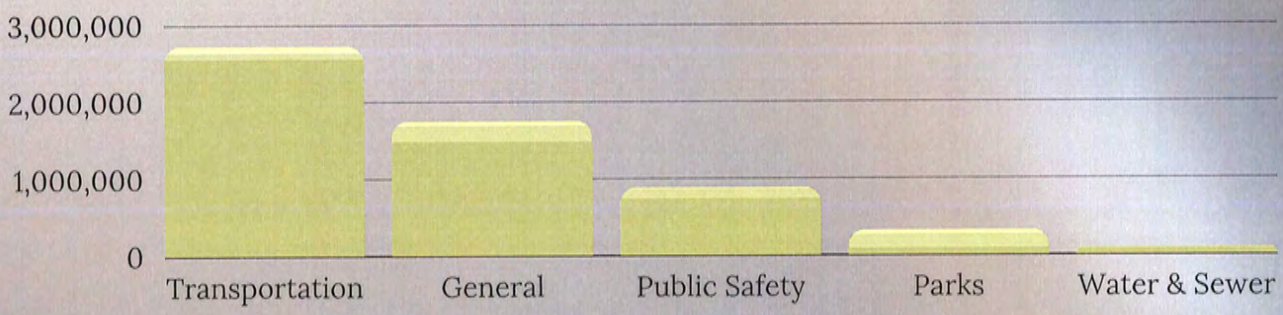
SPENDING BY LEVEL OF CONTRIBUTION TO COMMUNITY CHARACTER:

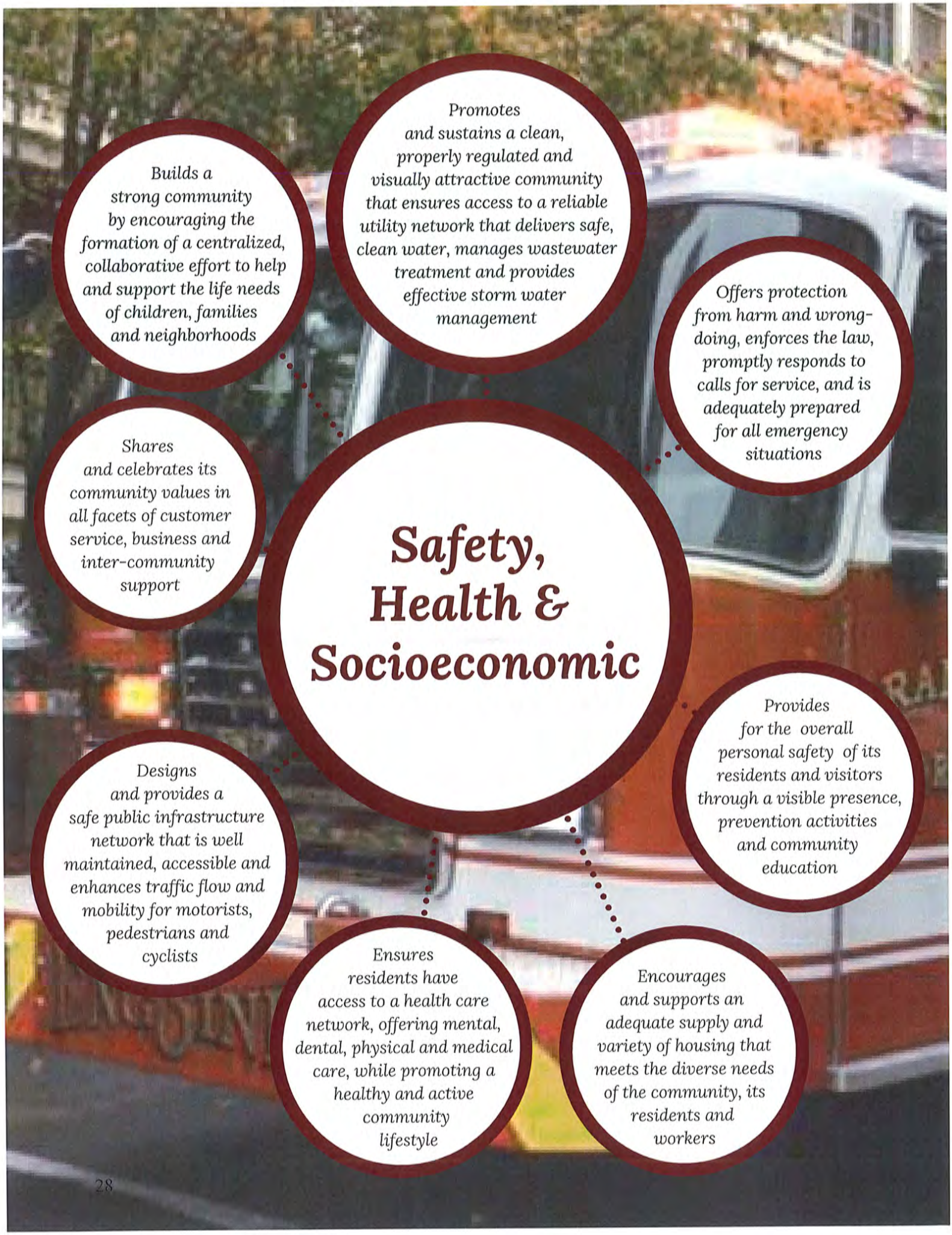


COMMUNITY CHARACTER CONTRIBUTION BY DEPARTMENT:

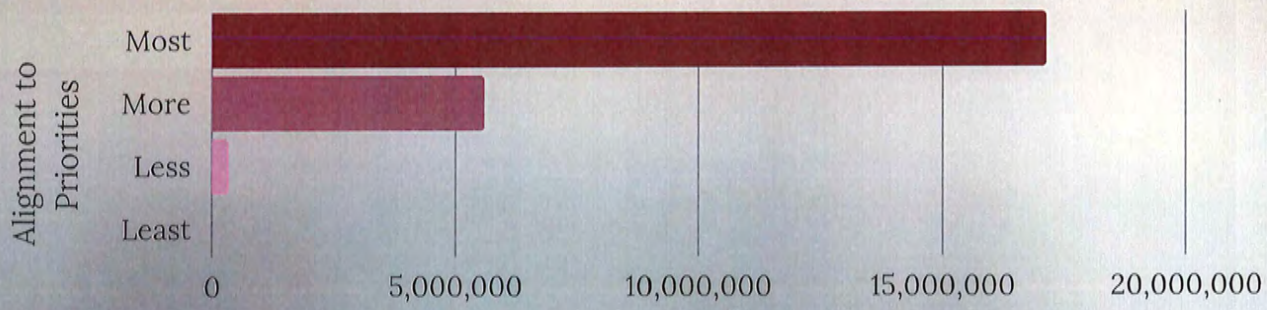


COMMUNITY CHARACTER SPENDING BY FUND:

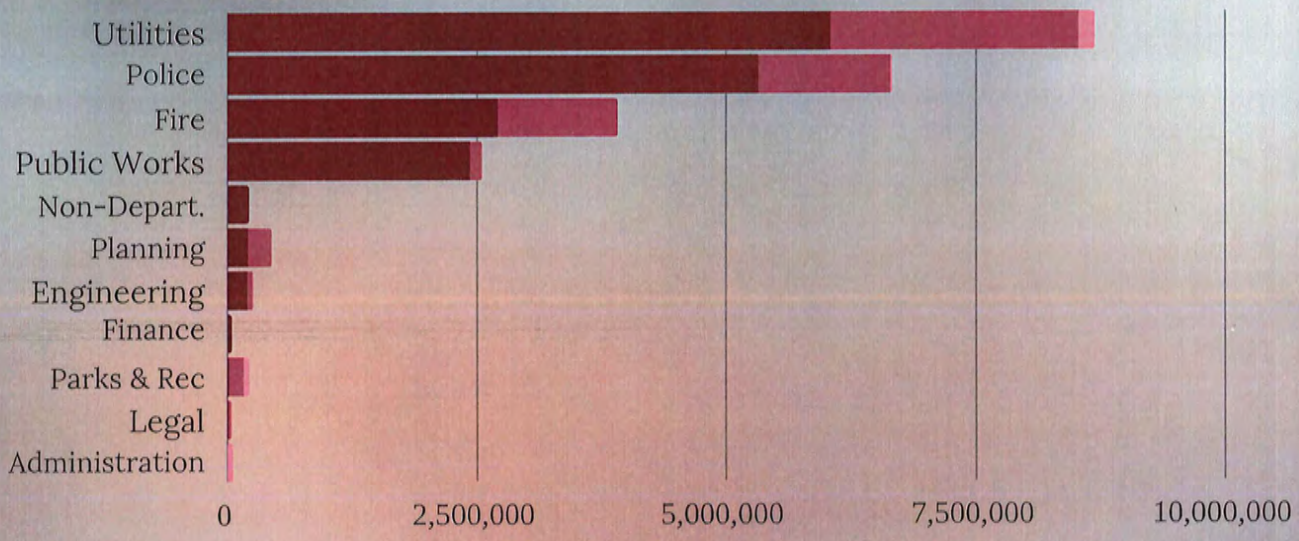



Builds a strong community by encouraging the formation of a centralized, collaborative effort to help and support the life needs of children, families and neighborhoods
Promotes and sustains a clean, properly regulated and visually attractive community that ensures access to a reliable utility network that delivers safe, clean water, manages wastewater treatment and provides effective storm water management
Offers protection from harm and wrong-doing, enforces the law, promptly responds to calls for service, and is adequately prepared for all emergency situations
Shares and celebrates its community values in all facets of customer service, business and inter-community support
Safety, Health & Socioeconomic
Provides for the overall personal safety of its residents and visitors through a visible presence, prevention activities and community education
Designs and provides a safe public infrastructure network that is well maintained, accessible and enhances traffic flow and mobility for motorists, pedestrians and cyclists
Ensures residents have access to a health care network, offering mental, dental, physical and medical care, while promoting a healthy and active community lifestyle
Encourages and supports an adequate supply and variety of housing that meets the diverse needs of the community, its residents and workers

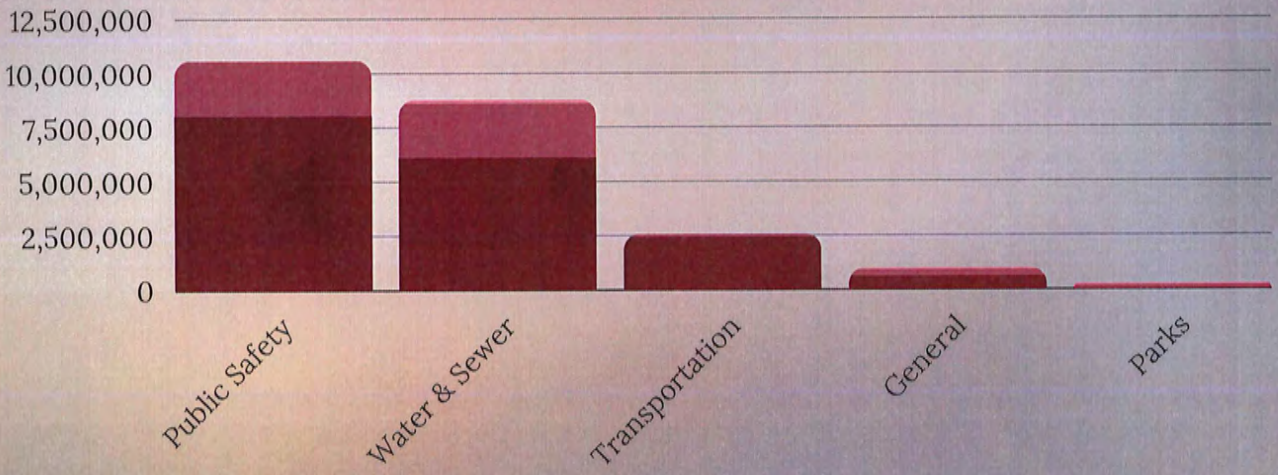
SPENDING BY LEVEL OF CONTRIBUTION TO SAFETY, HEALTH & SOCIO-ECONOMIC:



SAFETY, HEALTH & SOCIO-ECONOMIC CONTRIBUTION BY DEPARTMENT:



SAFETY, HEALTH & SOCIO-ECONOMIC SPENDING BY FUND:



Arts, Culture & Education

Ensures that all levels and types of education are available, accessible and attainable, serving all ages, abilities and demographics in a safe environment

Offers diverse opportunities for life-long learning, access to informational resources and community education, involvement and participation

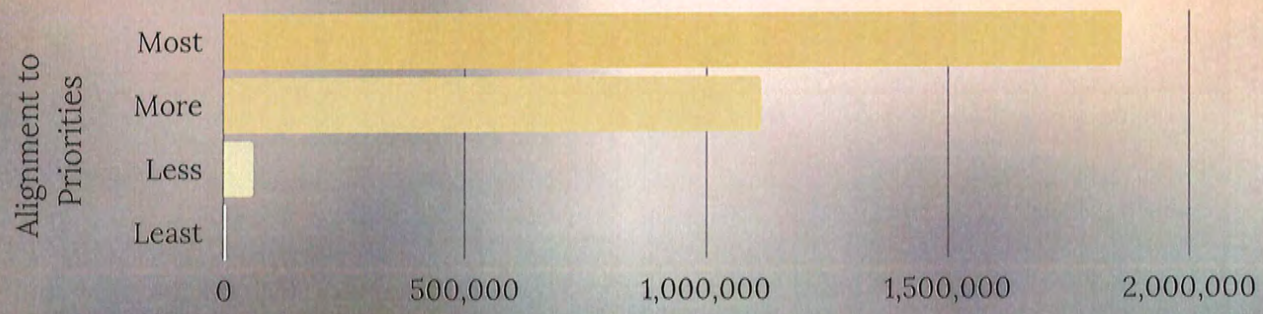
Supports and encourages cultural enrichment, the performing arts and artistic activities that contribute to the local economy and are accessible for residents and visitors to patronize



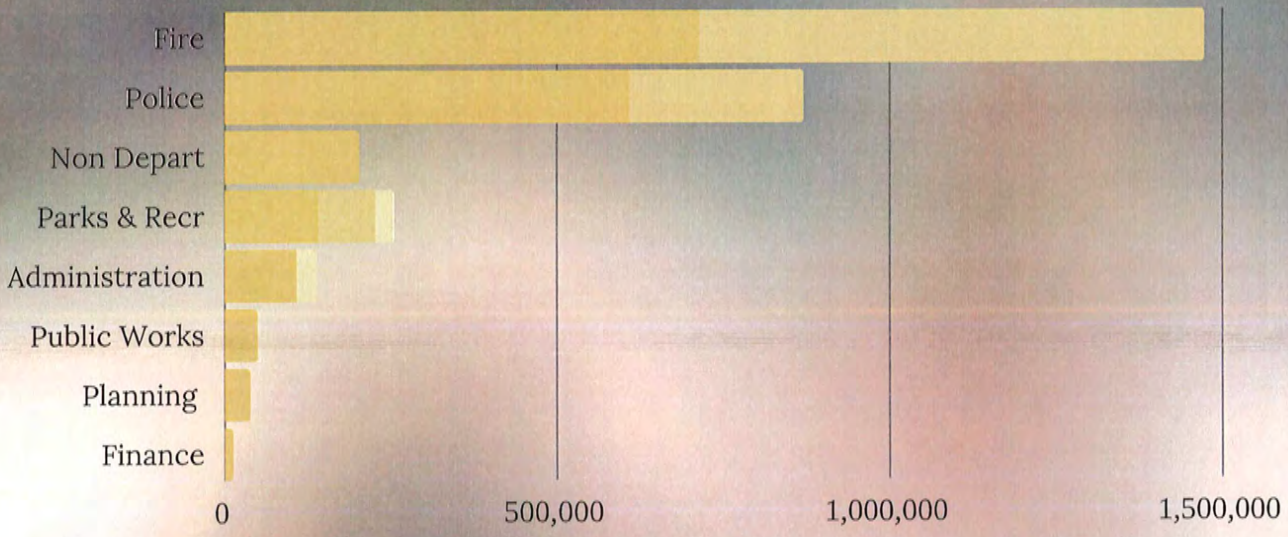
Provides for the preservation of the community's unique history and heritage

Photo courtesy of the Branson Chamber of Commerce & CVB

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



ARTS, CULTURE & EDUCATION CONTRIBUTION BY DEPARTMENT:



ARTS, CULTURE & EDUCATION SPENDING BY FUND:

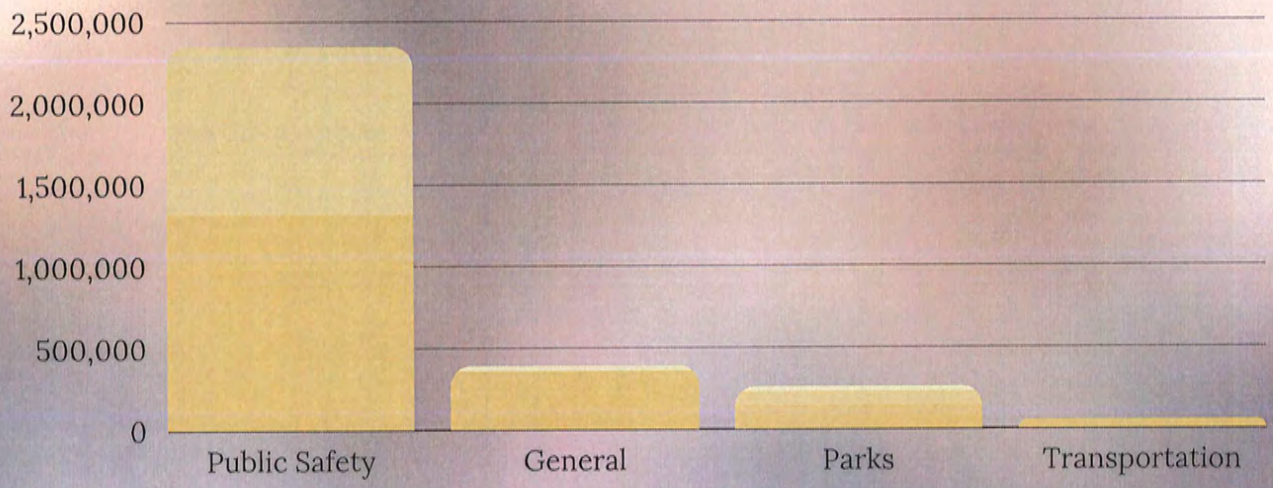
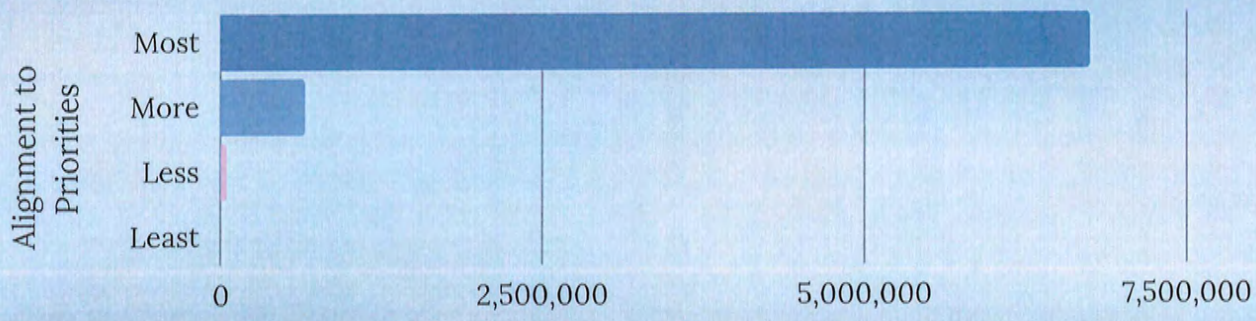
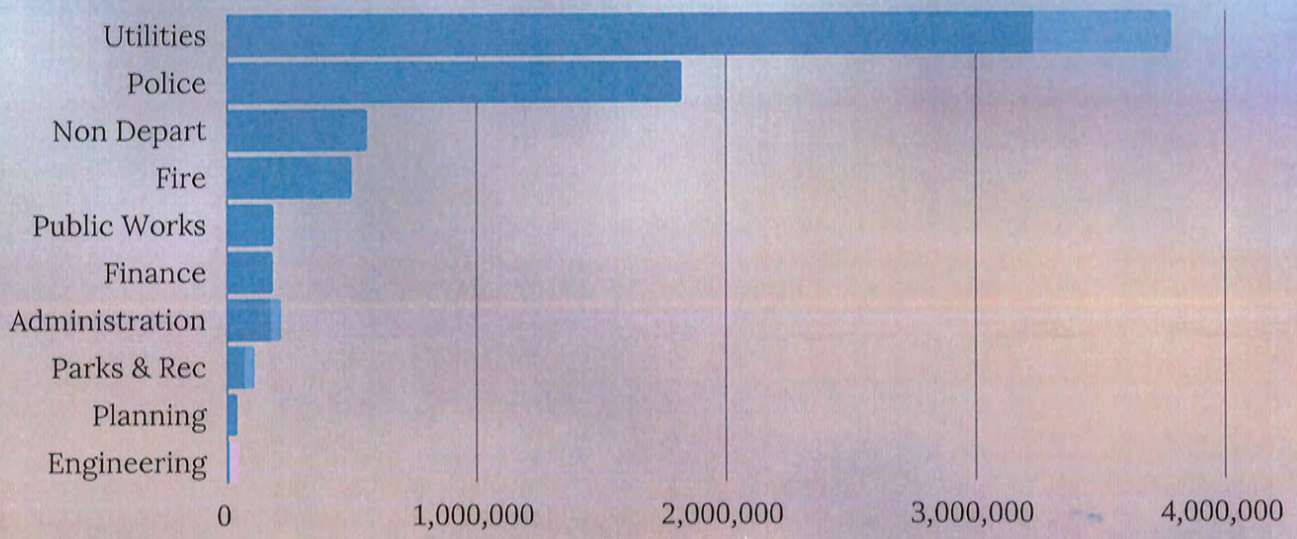



Photo courtesy of the Branson Chamber of Commerce & CVB
Economic Development
Stimulates economic growth through well-planned, sustainable development, redevelopment and revitalization of the community
Encourages and maintains a diverse balance of retail, dining, entertainment and business services that support the resident population in order to maintain their quality of life
Offers a safe, welcoming environment that is receptive to a variety of development incentives that encourage desired growth but that do not put the City, or other community entities at financial risk
Strives to balance the desired service levels with changing costs and revenues
Partners with the community to support and encourage the growth of the local economy, setting the stage for business development (attraction, retention and expansion), job creation and fostering a thriving entrepreneurial environment

SPENDING BY LEVEL OF CONTRIBUTION TO ECONOMIC DEVELOPMENT:



ECONOMIC DEVELOPMENT CONTRIBUTION BY DEPARTMENT:



ECONOMIC DEVELOPMENT SPENDING BY FUND:

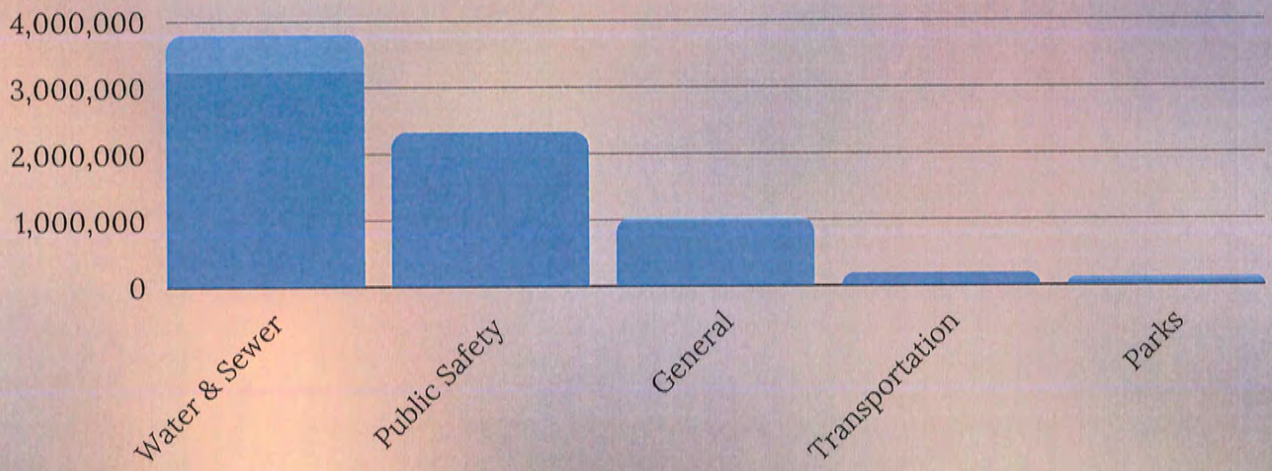
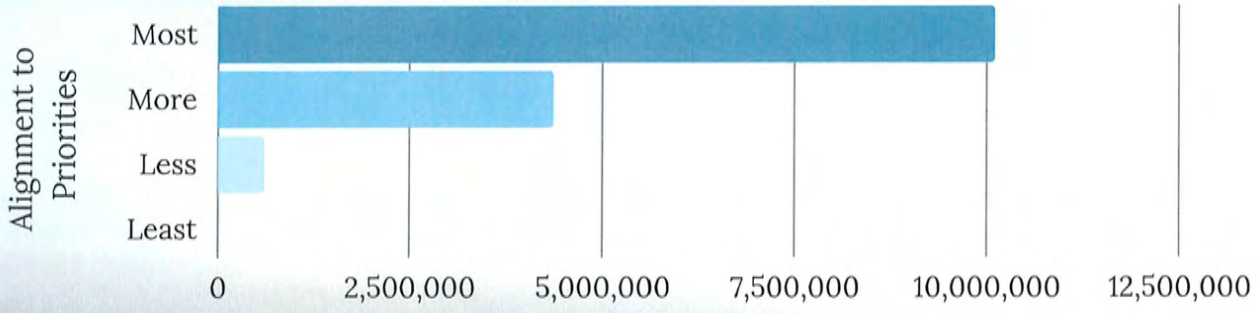


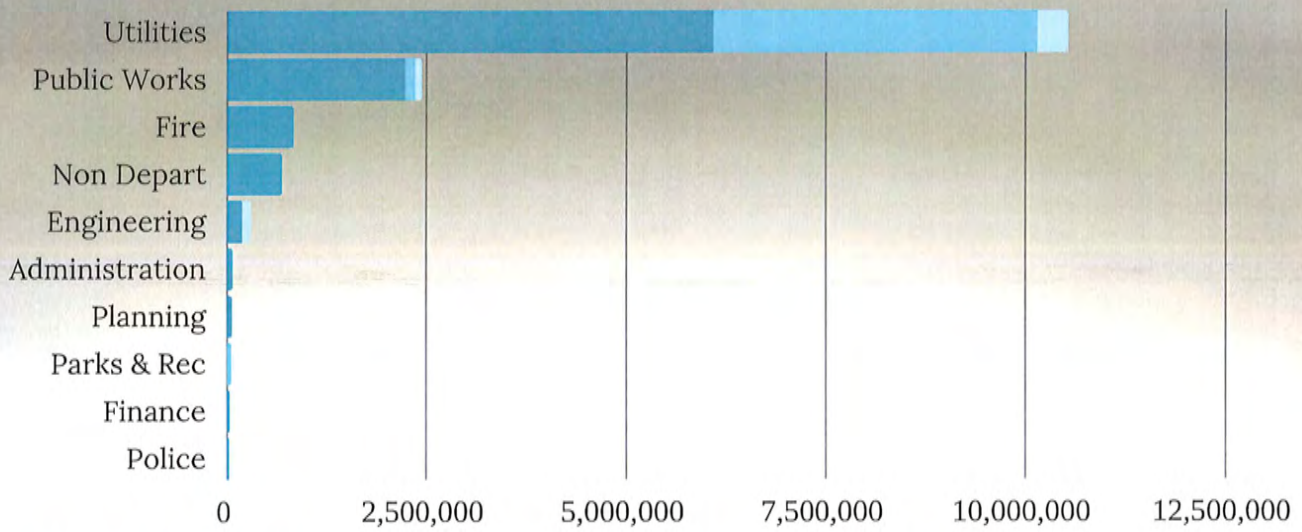
Photo courtesy of the Branson Chamber of Commerce & CVB



SPENDING BY LEVEL OF CONTRIBUTION TO INFRASTRUCTURE & ENVIRONMENT:



INFRASTRUCTURE & ENVIRONMENT CONTRIBUTION BY DEPARTMENT:



INFRASTRUCTURE & ENVIRONMENT SPENDING BY FUND:

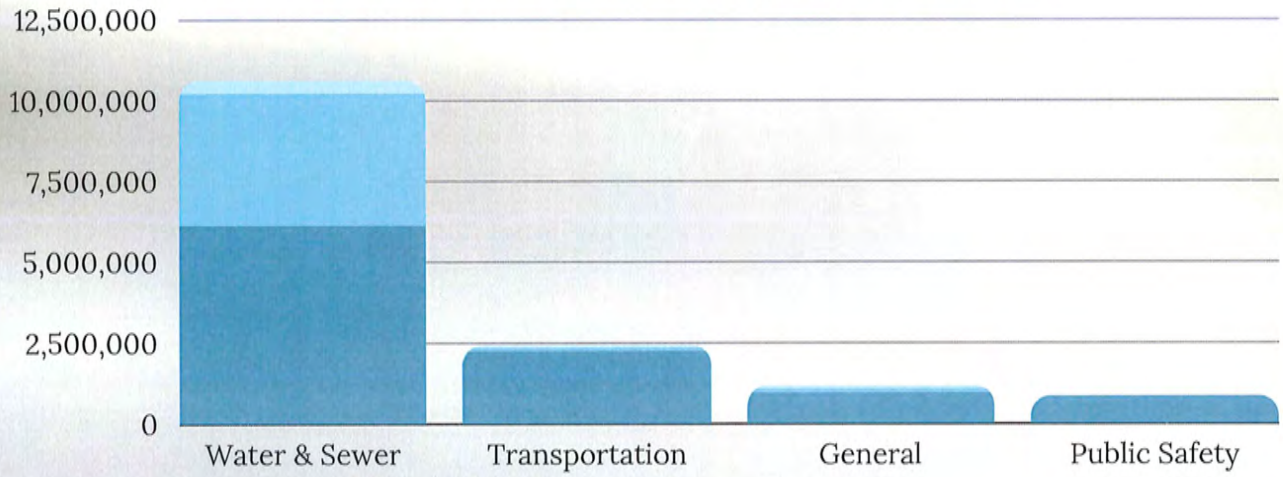
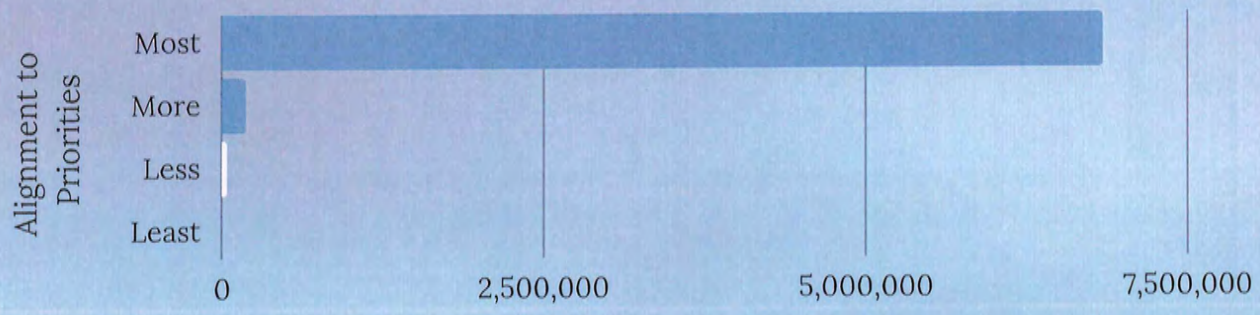


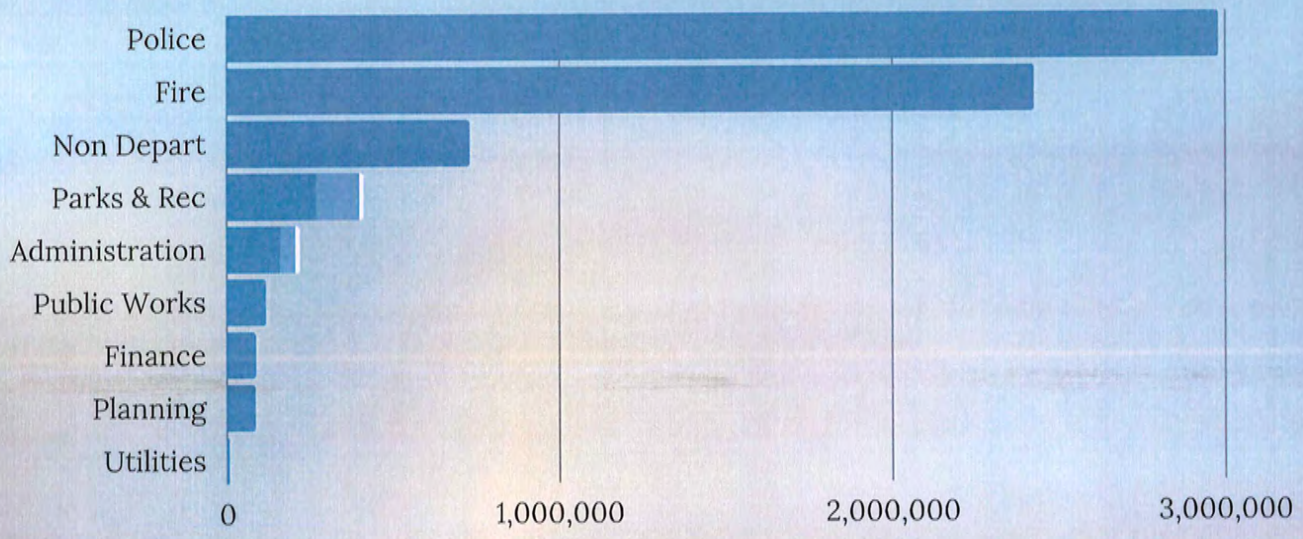


Photo courtesy of the Branson Chamber of Commerce & CVB

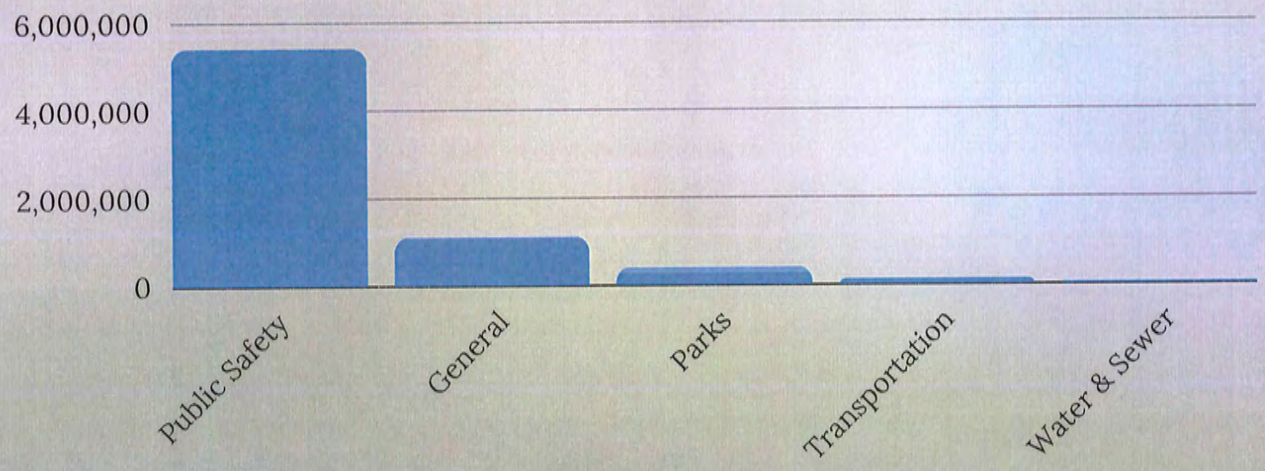
SPENDING BY LEVEL OF CONTRIBUTION TO TOURISM:



TOURISM CONTRIBUTION BY DEPARTMENT:



TOURISM SPENDING BY FUND:





Parks, Open Space & Recreation

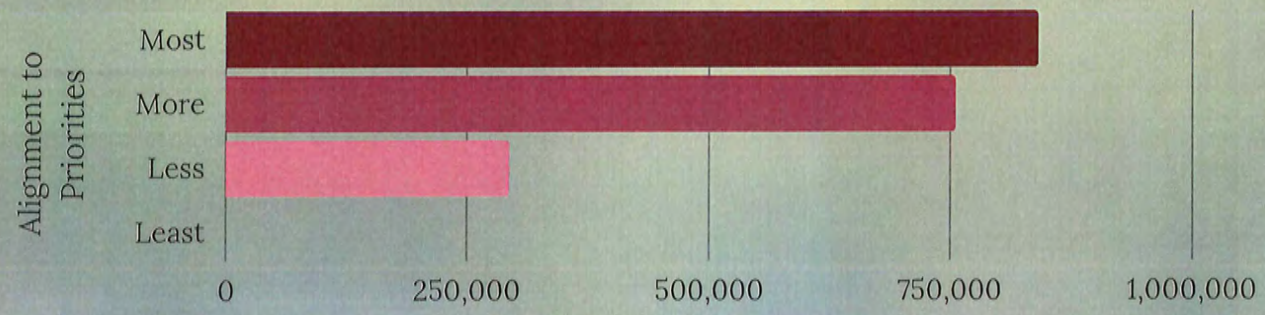
Develops an extensive, connected open space network that reinforces its resident's quality of life

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

Provides a City-wide trail network that is contiguous, connecting neighborhoods, community facilities, parks and open spaces and offering an alternative to the automobile for residents and visitors

Offers and supports a diverse variety of recreation programs and leisure activities that provide "things to do" for residents and visitors alike

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



PARKS, OPEN SPACE & RECREATION CONTRIBUTION BY DEPARTMENT:



PARKS, OPEN SPACE & RECREATION SPENDING BY FUND:

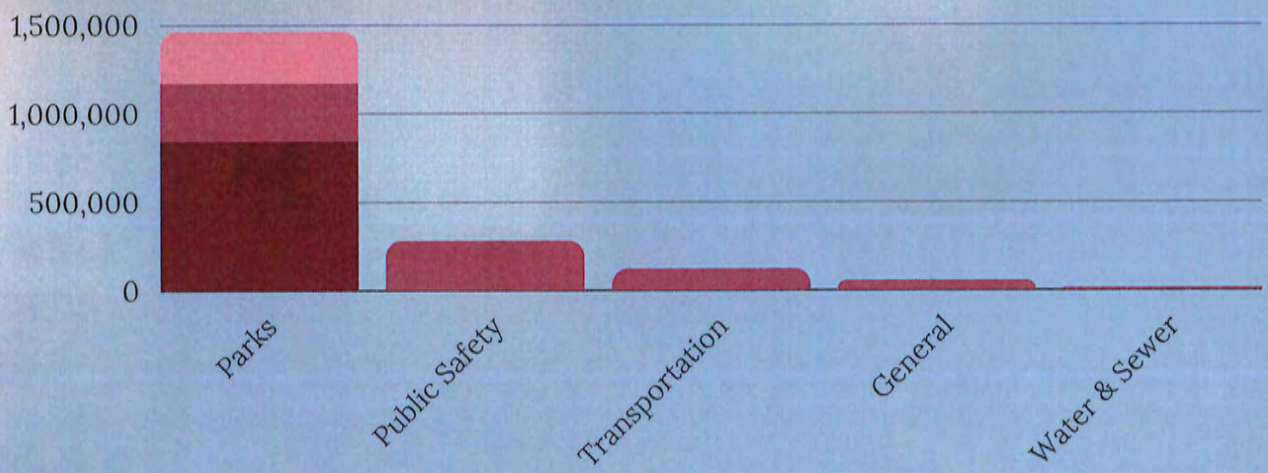
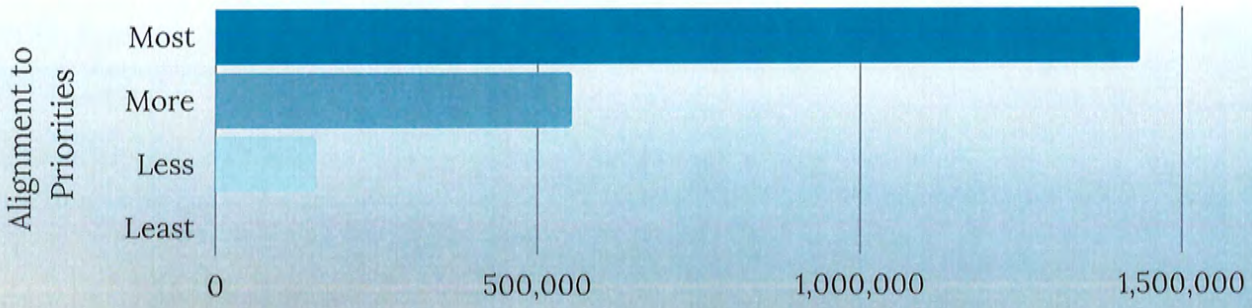


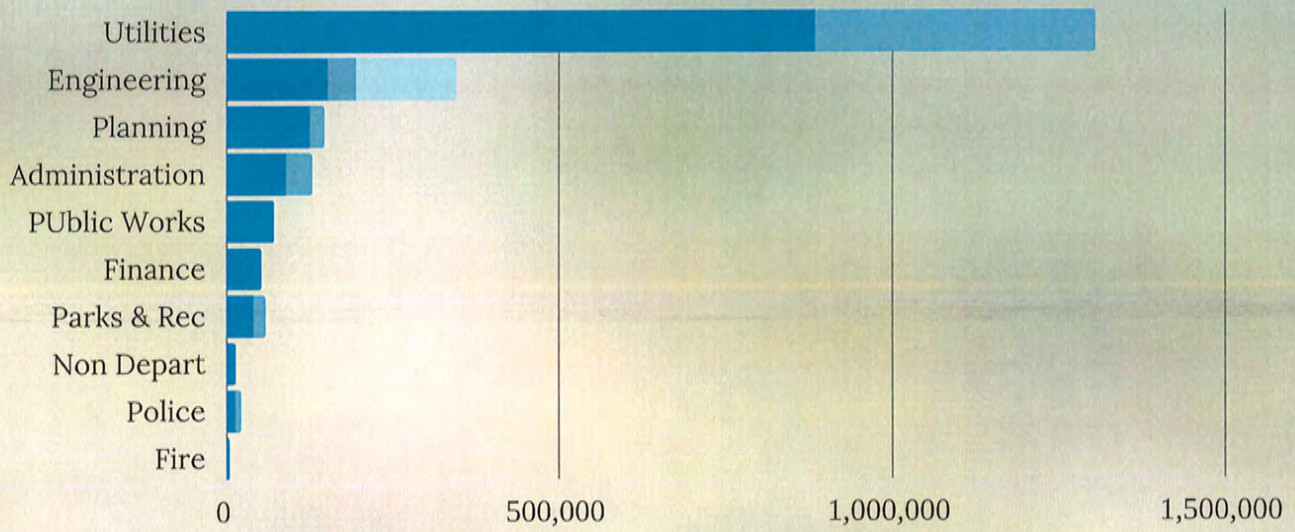


Photo courtesy of the Branson Chamber of Commerce & CVB

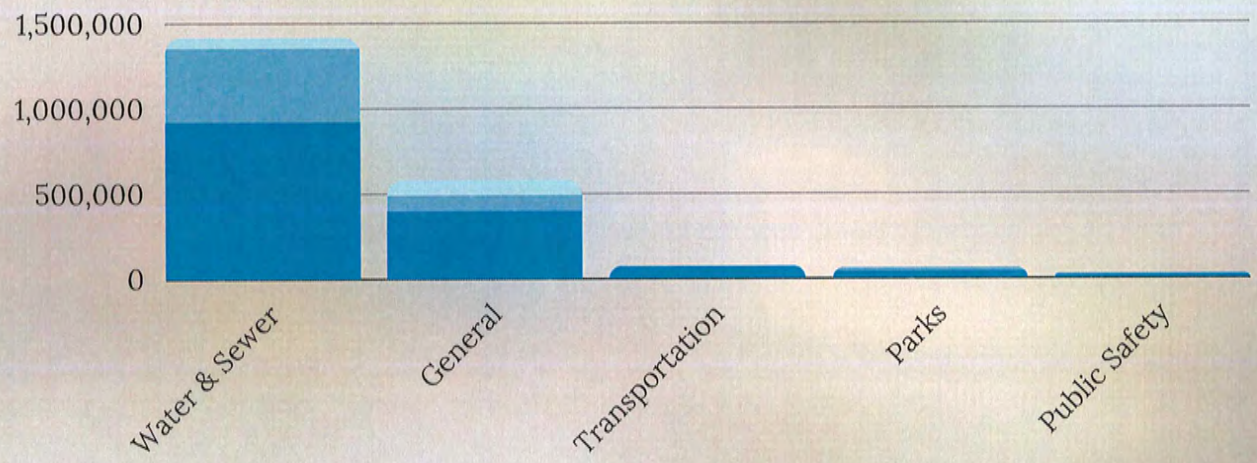
SPENDING BY LEVEL OF CONTRIBUTION TO LAND USE:

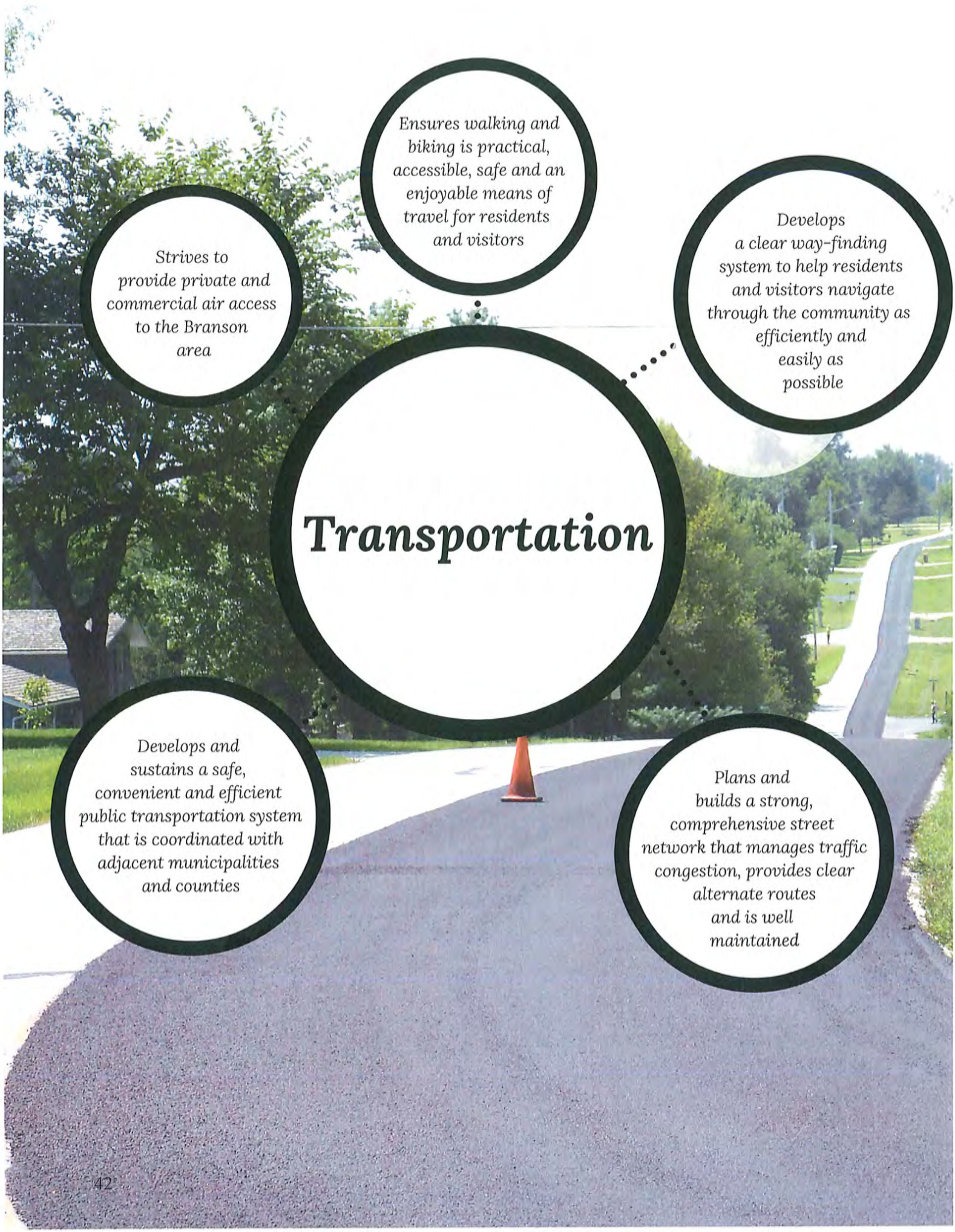


LAND USE CONTRIBUTION BY DEPARTMENT:

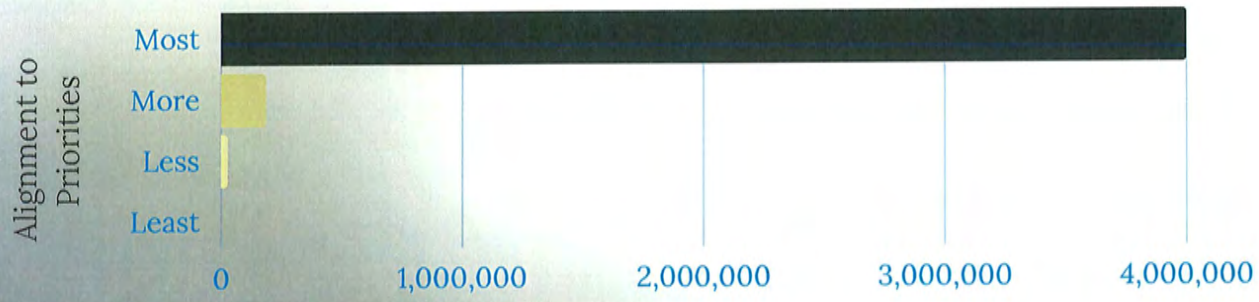


LAND USE SPENDING BY FUND:

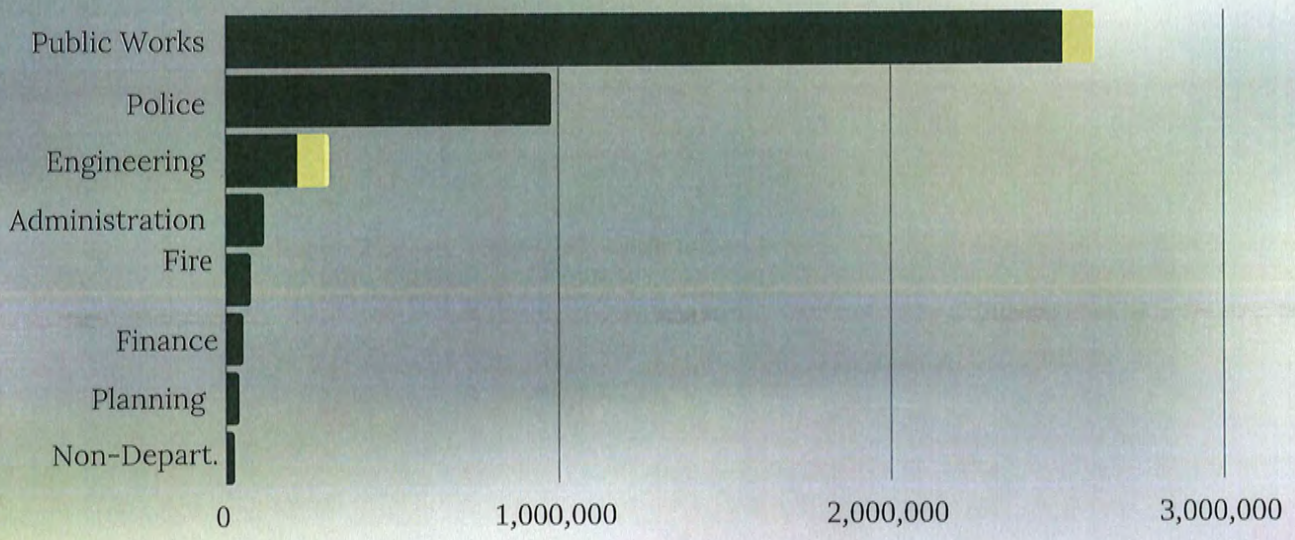



Ensures walking and biking is practical, accessible, safe and an enjoyable means of travel for residents and visitors
Strives to provide private and commercial air access to the Branson area
Develops a clear way-finding system to help residents and visitors navigate through the community as efficiently and easily as possible
Transportation
Develops and sustains a safe, convenient and efficient public transportation system that is coordinated with adjacent municipalities and counties
Plans and builds a strong, comprehensive street network that manages traffic congestion, provides clear alternate routes and is well maintained

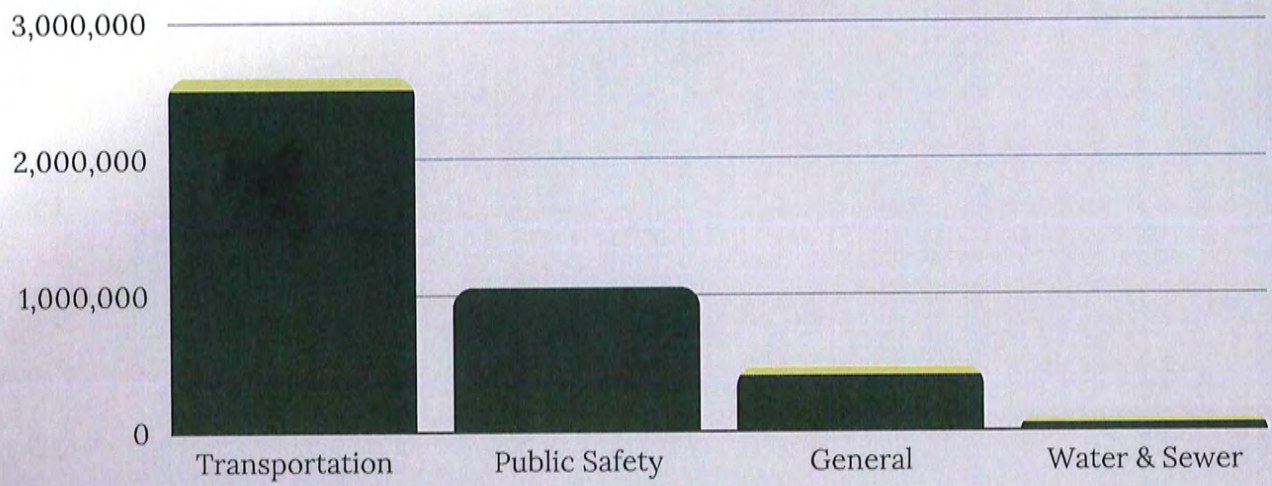
SPENDING BY LEVEL OF CONTRIBUTION TO TRANSPORTATION:



TRANSPORTATION CONTRIBUTION BY DEPARTMENT:

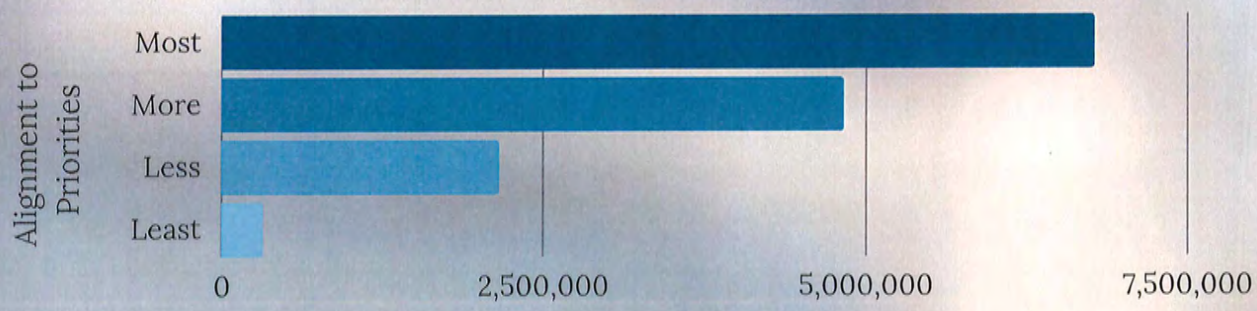


TRANSPORTATION SPENDING BY FUND:

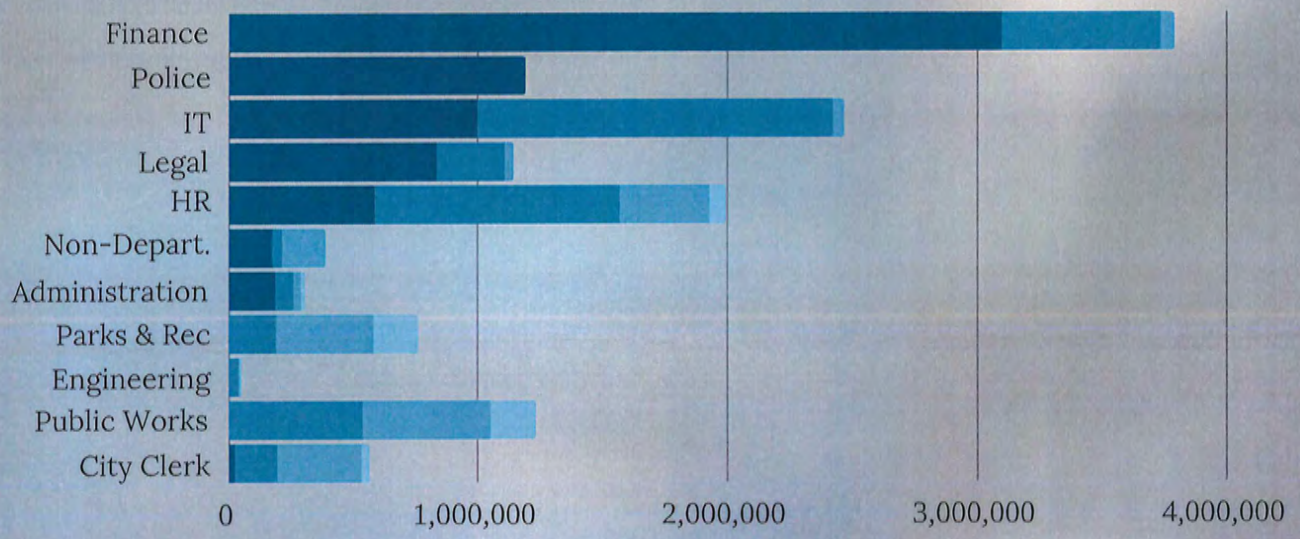



Provides responsive and accountable leadership, advances City interests through regional partnerships and facilitates timely and effective two-way communication and community engagement
Provides assurance of regulatory and policy compliance to minimize and mitigate risk
Supports decision-making with timely and accurate short-term and long-range analysis that enhances vision and planning
Good Governance
Develops sustainable fiscal and operational policies and fosters trust and transparency by ensuring accountability, efficiency, integrity, innovation and responsiveness in all operations
Attracts, motivates, develops and retains a high-quality, engaged and productive workforce
Protects, manages, optimizes and invests in its human, financial, physical and technology resources

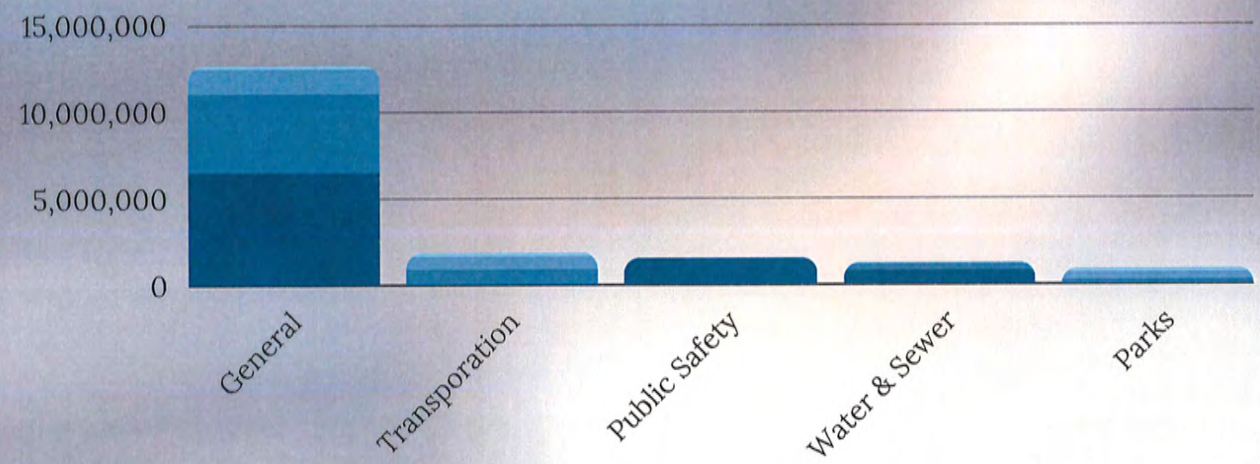
SPENDING BY LEVEL OF CONTRIBUTION TO GOOD GOVERNANCE:



GOOD GOVERNANCE CONTRIBUTION BY DEPARTMENT:



GOOD GOVERNANCE SPENDING BY FUND:



Section

01 2021 Budget

City of Branson™ MISSOURI

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City of Branson

Combined Statement of Budgeted Revenues and Expenditures - General Fund	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**5,493,560**	**4,548,828**	**6,113,040**	**2,563,430**	**2,559,431**
REVENUES:					
Taxes & Franchise Fees	15,556,075	15,983,432	11,023,830	13,554,446	15,462,954
Licenses and Permits	1,223,974	988,340	674,571	803,340	823,220
Court Receipts	184,090	185,000	100,332	185,000	186,850
Lease and Rents	1,559,308	1,504,658	979,796	1,459,981	1,470,749
Charges for Services	1,535,059	1,367,485	1,168,574	1,312,327	1,368,480
Intergovernmental	6,356	0	16,620	0	0
Interest Income	505,905	231,252	200,000	210,000	210,000
Bond Proceeds	0	0	0	0	0
Misc. Revenue	123,917	43,034	35,630	43,034	43,465
TOTAL REVENUE	**20,694,683**	**20,303,201**	**14,199,353**	**17,568,128**	**19,565,717**
TOTAL AVAILABLE FUNDS	**26,188,243**	**24,852,029**	**20,312,393**	**20,131,559**	**22,125,148**
EXPENDITURES					
Mayor & Board	114,779	143,164	113,164	108,364	158,856
City Administration	476,485	593,072	575,072	597,374	630,492
Communications	88,756	103,906	92,405	92,391	95,180
City Clerk	396,878	452,989	417,839	508,205	520,145
Municipal Court	345,527	394,001	370,051	390,666	398,385
IT	652,735	703,221	664,421	701,534	687,663
Legal	334,505	364,366	300,366	301,731	310,079
Finance	1,023,811	1,116,626	1,096,796	998,421	1,044,607
Human Resources	552,644	657,684	591,720	608,126	623,130
Police	0	0	0	0	0
Fire	0	0	0	0	0
Public Works	731,080	738,948	636,765	711,637	744,484
Planning & Development	837,736	781,460	757,460	737,429	758,600
Engineering	715,899	784,039	747,560	781,905	810,981
Debt Service--Principal, Interest & Fiscal Charges	113,274	111,757	111,757	238,580	238,580
Non-Depart.	1,606,814	1,867,610	1,899,610	2,054,567	2,214,089
Operating Expenditures	7,990,924	8,812,844	8,374,987	8,830,930	9,235,271
TOTAL EXPENDITURES	**7,990,924**	**8,812,844**	**8,374,987**	**8,830,930**	**9,235,271**
Transfers From Other Funds	138,307	137,905	123,587	137,905	139,284
Transfers To Other Funds	12,222,587	12,327,762	3,598,012	2,945,553	4,570,180
Transfer to Public Safety Fund		0	5,899,550	5,899,550	5,899,550
ENDING UNRESERVED FUND BALANCE	6,113,040	3,849,328	2,563,430	2,593,431	2,559,431
Reserve %			31%	29%	28%
30% RESERVE			**2,512,496**	**2,649,279**	**2,770,581**
AVAILABLE FOR CAPITAL OUTLAY			**50,934**	**(55,848)**	**(211,151)**
Capital Expenditure			**(23,640)**	**0**	**0**
Internal Service Fund			**0**	**0**	**0**
One Time Expenditure			**0**	**(34,000)**	**(50,000)**
Reserve %			30%	29%	27%

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Transportation Fund	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**2,104,452**	**1,382,155**	**2,334,356**	**1,844,674**	**1,844,674**
REVENUES:					
Taxes & Franchise Fees	6,659,351	6,787,693	4,656,603	5,705,443	6,673,887
Misc. Revenue					
TOTAL REVENUE	**6,659,351**	**6,787,693**	**4,656,603**	**5,705,443**	**6,673,887**
TOTAL AVAILABLE FUNDS	**8,763,803**	**8,169,848**	**6,990,959**	**7,550,117**	**8,518,561**
EXPENDITURES:					
Public Works	3,709,506	4,763,613	3,302,091	3,888,676	4,688,194
TOTAL EXPENDITURES	**3,709,506**	**4,763,613**	**3,302,091**	**3,888,676**	**4,688,194**
Transfers From Other Funds	**23,099**	**330,000**	**-**	**50,000**	**360,000**
Transfers To Other Funds	**2,743,040**	**2,845,930**	**1,844,194**	**1,845,767**	**2,495,693**
ENDING UNRESERVED FUND BALANCE	**2,334,356**	**890,305**	**1,844,674**	**1,865,674**	**1,694,674**
Reserve %				**48%**	**36%**
30% MINIMUM RESERVE REQUIREMENT				**1,166,603**	**1,406,458**
AVAILABLE FOR CAPITAL OUTLAY				**699,072**	**288,216**
Capital Expenditure				**-**	**-**
Internal Service Fund Transfer				**-**	**(150,000)**
One Time Expenditure				**(21,000)**	**-**
Reserve %				**47%**	**33%**

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Capital Projects - 140	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	921,824	1,157,845	1,105,289	871,218	871,343
REVENUES:					
Taxes & Franchise Fees					
Licenses and Permits					
Court Receipts					
Leases and Rents					
Lease Termination					
Charges for Services					
Intergovernmental	-	-	-	-	-
Interest Income					
Misc. Revenue	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-
TOTAL AVAILABLE FUNDS	921,824	1,157,845	1,105,289	871,218	871,343
EXPENDITURES:					
Capital Outlay	777,371	3,527,371	268,661	-	-
Debt Service--Principal, Interest & Chg.					
Non-Departmental					
TOTAL EXPENDITURES	777,371	3,527,371	268,661	-	-
Transfers From Other Funds	960,837	3,291,352	34,589	125	125
Transfers To Other Funds					
ENDING UNRESERVED FUND BALANCE	1,105,289	921,826	871,218	871,343	871,468

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Debt Service Fund BM-160	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**2,620,838**	**2,295,081**	**2,290,285**	**1,869,168**	**979,283**
REVENUES:					
Taxes & Franchise Fees	1,554	1,000	550	75	100
Interest Income					
Bond Proceeds					
Misc. Revenue					
TOTAL REVENUE	**1,554**	**1,000**	**550**	**75**	**100**
TOTAL AVAILABLE FUNDS	**2,622,392**	**2,296,081**	**2,290,835**	**1,869,243**	**979,383**
EXPENDITURES:					
Cost of Issue/Advance Refunding	-	-	-	-	-
Debt Service--Principal	1,630,000	1,710,000	1,710,000	1,795,000	1,870,000
Debt Service--Interest & Fiscal Charges	1,303,131	1,221,631	1,221,631	1,136,131	1,064,331
Non-Departmental	-	-	-	-	-
TOTAL EXPENDITURES	**2,933,131**	**2,931,631**	**2,931,631**	**2,931,131**	**2,934,331**
Other Fin. Sources--Refunded Bonds	**-**	**-**	**-**	**-**	**-**
Transfers To Other Funds	**0**	**0**	**0**	**0**	**0**
Transfers From Other Funds	**2,601,024**	**1,964,680**	**2,509,963**	**2,041,172**	**2,538,261**
ENDING UNRESERVED FUND BALANCE	**2,290,285**	**1,329,130**	**1,869,168**	**979,283**	**583,314**

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Debt Service Fund-BL 165/171	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**14,635,463**	**14,778,584**	**15,057,128**	**5,306,297**	**4,136,202**
REVENUES:					
Taxes & Franchise Fees	2,889,896	2,866,031	2,465,222	2,550,005	2,892,187
Licenses and Permits					
Court Receipts					
Leases and Rents	455,000	455,000	455,000	455,000	455,000
Lease Termination					
Charges for Services					
Intergovernmental	3,615,076	3,564,106	2,437,379	2,711,307	3,615,076
Interest Income	484,664	410,000	225,500	250,400	250,400
Unrealized Gain/(Loss)	17,242	-	-	-	-
TOTAL REVENUE	**7,461,878**	**7,295,137**	**5,583,101**	**5,966,712**	**7,212,663**
TOTAL AVAILABLE FUNDS	**22,097,341**	**22,073,721**	**20,640,228**	**11,273,009**	**11,348,865**
EXPENDITURES:					
Finance	-	3,000	29,301	3,000	3,000
Cost of Issue/Advance Refunding	-	-	-	-	-
Debt Service--Principal	4,915,000	12,405,000	12,405,000	5,130,000	6,375,000
Debt Service--Interest & Fiscal Chg	4,565,950	4,132,113	4,132,113	3,706,013	3,464,088
Non-Departmental	-	-	-	-	-
TOTAL EXPENDITURES	**9,480,950**	**16,540,113**	**16,566,414**	**8,839,013**	**9,842,088**
Other Fin. Sources--Refundings	-	-	-	-	-
Transfers From Other Funds	3,306,731	3,061,598	1,841,669	1,706,106	3,068,175
Transfers To Other Funds	865,994	-	609,186	3,900	3,900
ENDING UNRESERVED FUND BALANCE	**15,057,128**	**8,595,206**	**5,306,297**	**4,136,202**	**4,571,052**

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Debt Service Fund-BH 170	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**8,145,171**	**9,357,462**	**8,249,647**	**9,378,783**	**10,365,076**
REVENUES:					
Taxes & Franchise Fees	784,780	789,233	789,233	735,100	735,100
Licenses and Permits					
Bond/Loan Issuance	-	-	-	-	-
Leases and Rents					
Lease Termination					
Charges for Services					
Intergovernmental	3,601,595	3,537,448	3,537,448	3,369,296	3,352,638
Interest Income	159,014	100,000	90,139	91,041	91,951
Misc. Revenue					
TOTAL REVENUE	**4,545,389**	**4,426,681**	**4,416,821**	**4,195,437**	**4,179,689**
TOTAL AVAILABLE FUNDS	**12,690,560**	**13,784,143**	**12,666,467**	**13,574,219**	**14,544,765**
EXPENDITURES:					
Finance					
Cost of Issue/Advance Refunding	-	-	-	-	-
Debt Service--Principal	3,450,000	2,045,000	2,045,000	2,105,000	2,165,000
Debt Service--Interest & Fiscal Chg	2,547,282	2,053,759	2,053,759	1,917,180	1,855,153
Non-Departmental	-	-	-	-	-
TOTAL EXPENDITURES	**5,997,282**	**4,098,759**	**4,098,759**	**4,022,180**	**4,020,153**
Other Fin. Sources--Refundings	-	-	-	-	-
Transfers From Other Funds	1,556,368	1,474,679	811,074	813,037	1,463,615
Transfers To Other Funds					
ENDING UNRESERVED FUND BALANCE	**8,249,647**	**11,160,063**	**9,378,783**	**10,365,076**	**11,988,227**

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Parks & Recreation	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	507,834	523,073	718,149	546,048	437,052
REVENUES:					
Cigarette Tax	75,827	70,000	72,000	75,000	75,000
Campground	915,092	830,875	743,366	927,200	927,200
Intergovernmental -- Grants/Misc Revenue	22,652	0	0	0	0
Rents & Leases	138,789	138,145	130,736	140,836	142,336
Contributions	72,098	65,000	51,790	55,000	55,000
Pool Admissions	116,756	123,900	66,944	128,600	138,760
Swim Team	10,786	19,700	3,255	17,900	17,900
Ball Programs	142,018	135,580	98,115	172,100	172,100
Golf	0	0	0	0	0
Tennis Revenue	5,903	1,500	9,515	16,000	16,000
Recreation Center/Tournaments	146,508	128,160	88,006	137,100	137,100
Concessions	186,895	198,250	120,500	190,000	210,000
Day Camp	64,245	74,400	8,720	65,000	72,800
Dog Park	7,275	5,500	2,500	6,200	6,200
Community Center	29,491	26,000	15,286	27,000	29,000
Special Events	15,456	11,500	16,750	14,500	15,775
Cheerleading	0	0	0	0	0
TOTAL REVENUE	1,949,790	1,828,510	1,427,483	1,972,436	2,015,171
TOTAL AVAILABLE FUNDS	2,457,624	2,351,583	2,145,632	2,518,484	2,452,223
EXPENDITURES					
Parks & Recreation Administration	404,568	420,240	401,013	427,724	444,223
Recreation Center/Tournaments/Concessions	718,543	826,443	684,940	817,760	845,892
Day Camp	67,312	84,073	16,176	82,116	86,760
Ball Program	142,266	163,441	134,803	163,114	165,795
Campground	358,714	366,647	309,457	358,988	370,151
Park Programs/Parks	552,639	718,978	593,730	694,060	713,149
Liberty Plaza	10,600	9,100	4,216	10,000	8,300
Community Center	90,815	90,234	77,158	90,830	93,575
Swimming Pool	145,866	153,653	107,594	155,828	164,410
Golf Course	444	0	0	0	0
Swim Team	17,194	28,423	7,240	23,970	24,173
Dog Park	3,426	5,324	4,824	6,762	5,688
Special Events/Programs	11,730	17,033	13,433	13,929	14,183
Cheerleading	0	0	0	0	0
Operating Expenditures	2,524,116	2,883,590	2,354,584	2,845,082	2,936,299
Capital Expenditures	5,800	55,000	0	0	0
TOTAL EXPENDITURES	2,529,916	2,938,590	2,354,584	2,845,082	2,936,299
Transfers From Other Funds	**890,441**	**1,050,000**	**755,000**	**763,650**	**763,650**
Transfers To Internal Service Funds	**100,000**	**0**	**0**	**0**	**0**
ENDING UNRESERVED FUND BALANCE	718,149	462,993	546,048	437,052	279,574
			Reserve %	15%	10%

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Tourism Fund	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	12,374,986	13,855,391	14,468,528	13,865,047	14,348,936
REVENUES:					
Taxes & Franchise Fees	13,061,961	13,159,794	7,237,887	7,310,266	13,159,794
CID Taxes	-	-	-	-	-
Court Receipts					
Leases and Rents					
Lease Termination					
Charges for Services					
Intergovernmental					
Gain/Loss Sale of Asset	27,712				
Interest Income	226,949	161,420	88,781	50,844	74,421
Bond Proceeds	-	-	-	-	-
Miscellaneous	180,000	180,000	180,000	180,000	180,000
TOTAL REVENUE	13,496,622	13,501,214	7,506,668	7,541,109	13,414,215
TOTAL AVAILABLE FUNDS	25,871,608	27,356,605	21,975,196	21,406,157	27,763,151
EXPENDITURES:					
Tourism	3,671,002	3,095,874	1,758,981	1,775,800	1,908,325
76 Project Maintenance	-	-	-	-	-
Cost of Issuance	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service--Principal	4,366,750	2,980,500	2,980,500	3,020,500	2,525,500
Debt Service--Interest & Fiscal Chg.	681,010	535,919	535,919	417,796	308,001
TOTAL EXPENDITURES	8,718,762	6,612,293	5,275,400	5,214,096	4,741,826
Transfers From Other Funds					
Transfers To Other Funds	2,684,318	7,393,015	2,834,749	1,843,125	2,675,836
ENDING UNRESERVED FUND BALANCE	14,468,528	13,351,297	13,865,047	14,348,936	20,345,490

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Public Safety Fund	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	3,651,613	2,722,798	5,512,467	4,574,021	3,365,187
REVENUES:					
Taxes	5,671,869	5,729,275	3,750,000	4,750,000	5,698,113
Licenses and Permits	26,592	26,845	23,264	23,497	24,731
Intergovernmental	259,125	-	165,415	100,000	100,000
Interest Income	79,066	9,000	36,514	45,000	45,450
Bond Proceeds	-	-		-	-
Misc. Revenue	31,728	8,372	4,837	4,886	4,935
TOTAL REVENUE	6,068,380	5,773,493	3,980,031	4,923,383	5,873,228
EXPENDITURES					
Police	6,214,331	6,402,925	6,239,129	6,072,033	6,378,936
Fire	5,281,044	4,430,153	4,193,002	4,359,493	4,487,992
Non-Depart.	409,799	1,473,040	125,896	-	-
Operating Expenditures	11,905,174	12,306,117	10,558,027	10,431,526	10,866,928
TOTAL EXPENDITURES	11,905,174	12,306,117	10,558,027	10,431,526	10,866,928
Transfers From Other Funds	7,697,649	7,811,494	5,899,550	5,899,550	5,899,550
Transfers To Other Funds	0	750,000	260,000	0	0
ENDING UNRESERVED FUND BALANCE	5,512,467	3,251,667	4,574,021	4,965,427	4,271,037
Reserve %				48%	39%
30% RESERVE				3,129,458	3,260,078
AVAILABLE FOR CAPITAL OUTLAY				1,835,969	1,010,959
Capital Expenditure				(700,000)	(400,000)
Internal Service Fund				(750,000)	(665,846)
One Time Expenditure				(150,240)	(128,650)
Reserve %				32%	28%

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - COMBINED Water/Sewer 620 Operations, 145 and 146 Capital	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	**76,551,974**	**74,184,676**	**73,297,544**	**68,053,369**	**62,689,775**
REVENUES:					
Charges for Services:					
Water	4,013,120	3,971,021	2,819,196	2,881,676	2,943,849
Sewer	4,587,384	4,972,170	4,003,901	4,283,000	4,454,200
Rental Income					
Misc. Revenue	89,893	69,000	39,238	74,750	75,830
Unrealized Gain/(Loss)	26,960	-	-	-	-
Nonoperating Revenues (Expenditures)					
Water Connection Charges (145 Fund)	85,617	87,464	1,000	1,010	
Sewer Capacity Fees					
Sewer Connection Charges (145 Fund)	340,486	328,081	331,939	335,258	
Interest Income	107,264	25,000	35,750	27,000	35,000
Donated Funds	178,401	-	-	-	-
Intergovernmental	314,604	500,000	728,992	1,325,000	-
Gain on Disposal of Capital Asset	-	-	-	-	-
Income (loss) before Transfers					
TOTAL REVENUE	**9,743,729**	**9,952,736**	**7,960,015**	**8,927,694**	**7,508,879**
TOTAL AVAILABLE FUNDS	**86,295,703**	**84,137,412**	**81,257,559**	**76,981,063**	**70,198,654**
EXPENDITURES:					
Operation Expenditures:					
Personal Services	3,839,966	3,762,721	3,770,881	3,804,374	3,925,967
Contractual Services	3,055,047	3,481,612	2,831,552	2,875,686	2,941,217
Commodities	675,882	673,134	522,685	536,366	591,695
Capital	1,081,641	6,350,834	1,000,000	1,325,000	-
Contra Capital Expense	(1,084,735)	-	-	-	
Depreciation	5,012,032	5,515,959	5,515,959	5,699,862	5,844,999
Operating Income (loss)	-	-	-	-	-
TOTAL EXPENDITURES	**12,579,834**	**19,784,259**	**13,641,077**	**14,241,288**	**13,303,879**
Transfers From Other Funds	**2,605,167**	**6,024,834**	**500,000**	**-**	**-**
Transfers To Other Funds	**3,023,492**	**3,714,834**	**63,114**	**50,000**	**50,000**
ENDING UNRESERVED FUND BALANCE	**73,297,544**	**66,663,153**	**68,053,369**	**62,689,775**	**56,844,776**

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Internal Service Fund - 601 Water/Sewer	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	170,998	1,130,635	1,139,572	1,072,791	927,304
REVENUES:					
Taxes & Franchise Fees					
Licenses and Permits					
Court Receipts					
Leases and Rents					
Lease Termination					
Charges for Services					
TOTAL REVENUE	-	-	-	-	-
TOTAL AVAILABLE FUNDS	170,998	1,130,635	1,139,572	1,072,791	927,304
EXPENDITURES:					
Capital Outlay	85,509	210,321	129,895	145,487	143,863
Debt Service--Principal, Interest & Chg.					
Non-Departmental					
TOTAL EXPENDITURES	85,509	210,321	129,895	145,487	143,863
Transfers From Other Funds	1,054,083	626,000	63,114	-	-
Transfers To Other Funds					
ENDING UNRESERVED FUND BALANCE	1,139,572	1,546,314	1,072,791	927,304	783,441

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Internal Service Fund - 602 Public Safety	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	110,266	241,893	277,317	407,003	1,028,950
REVENUES:					
Taxes & Franchise Fees					
Licenses and Permits					
Court Receipts					
Leases and Rents					
Lease Termination					
Charges for Services					
TOTAL REVENUE	-	-	-	-	-
TOTAL AVAILABLE FUNDS	110,266	241,893	277,317	407,003	1,028,950
EXPENDITURES:					
Capital Outlay	89,047	198,335	120,314	128,053	130,832
Debt Service--Principal, Interest & Chg.					
Non-Departmental					
TOTAL EXPENDITURES	89,047	198,335	120,314	128,053	130,832
Transfers From Other Funds	256,098	286,000	250,000	750,000	665,846
Transfers To Other Funds					
ENDING UNRESERVED FUND BALANCE	277,317	329,558	407,003	1,028,950	1,563,964

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Internal Service Fund - 603 Parks	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	(10,434)	(8,944)	163,641	132,033	113,523
REVENUES:					
Taxes & Franchise Fees					
Licenses and Permits					
Court Receipts					
Leases and Rents					
Lease Termination					
Charges for Services					
TOTAL REVENUE	-	-	-	-	-
TOTAL AVAILABLE FUNDS	(10,434)	(8,944)	163,641	132,033	113,523
EXPENDITURES:					
Capital Outlay	18,510	40,510	31,608	18,510	18,510
Debt Service--Principal, Interest & Chg.					
Non-Departmental					
TOTAL EXPENDITURES	18,510	40,510	31,608	18,510	18,510
Transfers From Other Funds	192,585	155,000	-	-	-
Transfers To Other Funds					
ENDING UNRESERVED FUND BALANCE	163,641	105,546	132,033	113,523	95,013

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Internal Service Fund - 604 Transportation	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	112,005	224,725	207,294	156,592	105,890
REVENUES:					
Taxes & Franchise Fees					
Licenses and Permits					
Court Receipts					
Leases and Rents					
Lease Termination					
Charges for Services					
TOTAL REVENUE	-	-	-	-	-
TOTAL AVAILABLE FUNDS	112,005	224,725	207,294	156,592	105,890
EXPENDITURES:					
Capital Outlay	37,778	50,988	50,702	50,702	50,702
Debt Service--Principal, Interest & Chg.					
Non-Departmental					
TOTAL EXPENDITURES	37,778	50,988	50,702	50,702	50,702
Transfers From Other Funds	133,067	150,000	-	-	-
Transfers To Other Funds					
ENDING UNRESERVED FUND BALANCE	207,294	323,737	156,592	105,890	55,188

City of Branson

Combined Statement of Budgeted Revenues and Expenditures - Internal Service Fund - 605 General Fund	2019 ACTUAL	2020 BUDGET	2020 PROJECTED	2021 BUDGET	2022 BUDGET
BEGINNING FUND BALANCE	-	284,395	111,324	98,559	85,793
REVENUES:					
Taxes & Franchise Fees					
Licenses and Permits					
Court Receipts					
Leases and Rents					
Lease Termination					
Charges for Services					
TOTAL REVENUE	-	-	-	-	-
TOTAL AVAILABLE FUNDS	-	284,395	111,324	98,559	85,793
EXPENDITURES:					
Capital Outlay	12,901	27,450	12,766	12,766	12,987
Debt Service--Principal, Interest & Chg.					
Non-Departmental					
TOTAL EXPENDITURES	12,901	27,450	12,766	12,766	12,987
Transfers From Other Funds	124,225	350,000	-	-	-
Transfers To Other Funds					
ENDING UNRESERVED FUND BALANCE	111,324	606,945	98,559	85,793	72,806

2021 INTERNAL ONE TIME EXPENDITURES(FUNDED)

DEPT.	ITEM DESCRIPTION	COST
ENGINEERING		
	Hydrology Software	3,500
	TOTAL ENGINEERING	**$ 3,500**
PLANNING		
		-
	TOTAL PLANNING	**$ -**
IT		
	Computers, Monitors, Mobile devices	30,500
	TOTAL IT	**$ 30,500**
	TOTAL GENERAL FUND ONE TIME EXPENDITURE	**$ 34,000**
TRANSPORTATION		
	Quickie Saw	$1,000.00
	Material-Spray Applicator "Bridge decks/parking lots"	$3,000.00
	Plate tamper	$2,000.00
	Sprayer tank Chemical	$300.00
	Welder Mig	$600.00
	Steel Road plate (2)	$4,700.00
	Tool Boxes for Trucks/ Trailers	$900.00
	Bobcat Harley rake	$4,700.00
	Case backhoe Opposable Thumb (Attachment)	$3,800.00
	TOTAL TRANSPORTATION	**$ 21,000**
	TOTAL TRANSPORTATION FUND ONE TIME EXPENDITURE	**$ 21,000**
POLICE		
	Patrol/Drone Transmitting software (yearly)	$2,400.00
	Patrol/Active Shooter Kits (5)	$6,000.00
	Patrol/Stalker Radar (handheld) (3)	$13,000.00
	Face Covers for Ballistic Helmets	$1,000.00
	Investigations/Interview Room Equipment	$5,540.00
	SWAT/Marksman Rifle Plates (2)	$4,400.00
	SWAT/Marksman rifle with Optics	$2,900.00
	SWAT/Pole Cameras	$4,000.00

DEPT.	ITEM DESCRIPTION	COST
	Patrol/223 Drop-in Bolts for SIMS	$2,000.00
	Patrol/Handgun Ammo for SIMS	$3,500.00
	Patrol/SIMS Protective Equipment	$1,500.00
	Support/Replace Door Locks	$2,000.00
	Patrol/Turtle Gear (3-5 sets)	$3,000.00
	TOTAL POLICE	**$51,240.00**
FIRE DEPT.		
	Active 911	2,500
	Annual Ladder Testing	4,000
	Medical Call & AED Supplies	14,000
	Fire Hose	9,000
	Apparatus Equipment (saws/hooks/nozzles)	20,000
	Technical Rescue Equipment	7,000
	Personal Protective Gear	30,000
	Annual Calibrations on Weather Stations	2,000
	Replace Building Furnishings	10,500
	TOTAL FIRE	**$99,000.00**
	TOTAL PUBLIC SAFETY ONE TIME EXPENDITURE	**$150,240.00**

Section

02 2021 Capital Request Summary

City of Branson™ MISSOURI

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2021 Capital Requests (Unfunded)

Prog #	Score	Quartile	Type	Department	ProgName	Cost
2139	41.667	1	Comm	Utilities	Sewer Collection Rehabilitation	350,000
2152	42.708	1	Comm	Parks & Rec	Eiserman Park Porous Walking Path	25,000
2164	42.708	1	Comm	Fire	Fire Engine replacement	860,000
2105	43.75	1	Comm	Utilities	Dewey Bald Water Tower (phase 1 of 2)	2,025,360
2150	43.75	1	Comm	Utilities	Rec Plex Water Tower renovation	450,000
2115	44.79	1	Comm	Public Works	Hwy. 165 & Hwy. 76 Intersection Improvements	600,000
2153	46.875	1	Comm	Parks & Rec	Cantwell Park Rehabilitation Project	60,000
2258	46.875	1	Comm	Public Works	76 Entertainment District Segment 1 &2 Construction	5,200,000
2118	47.92	1	Comm	Public Works	Plotter Upgrade - Replace OCE Scanner/Printer	35,000
2162	51.04	1	Comm	Parks & Rec	Parnell Park Improvements	30,000
2130	53.13	1	Comm	Public Works	Hwy. 76 Utility Undergrounding Segment 3	1,800,000
2166	53.125	1	Comm	Fire	Outdoor Warning Siren Replacement	50,000
2151	55.21	1	Comm	Utilities	Compton Drive Flood Protection	480,000
2159	55.21	1	Comm	Parks & Rec	Campground Site Improvements	20,000
2128	56.25	1	Comm	Public Works	Fire Station & Police Headquarters Design and Construction	1,255,932
2125	58.33	1	Comm	Public Works	Transportation Master Plan	300,000
2129	69.79	1	Comm	Public Works	Hwy. 76 Segment 1, & 2 Design	500,000
2173	77.08	1	Gov	IT	Intrusion Detection & Prevention Appliance	80,000
2174	77.08	1	Gov	IT	Cisco Network Switch Replacements	80,000
2132	28.13	2	Comm	Utilities	Lift Station #46 - Install Pumps and Controls	430,000
2156	30.21	2	Comm	Parks & Rec	Community Center Access Road	25,000
2113	31.25	2	Comm	Public Works	Painting Branson Landing Boulevard & Veterans Bridge Pedestrian Railing	60,000
2116	31.25	2	Comm	Public Works	Celtic Bridge Replacement	165,000
2117	31.25	2	Comm	Public Works	Paint Striper	68,000
2170	31.25	2	Comm	Utilities	Cooper Creek - Intermediate Upgrades UV Refurbishment	210,000
2100	32.29	2	Comm	Planning	New vehicle (replace Unit 162)	25,000
2114	32.29	2	Comm	Public Works	Caudill Way Low Water Crossing	145,000
2127	32.29	2	Comm	Public Works	Replace 2011 Ford F-350 Pickup with Plow - Unit #279	48,000
2134	32.29	2	Comm	Utilities	Rebuild/Replace Lift Station 21 Pump	32,000
2134	32.29	2	Comm	Utilities	Scheduled Lift Station Pump rebuild/replacement	32,000
2160	32.29	2	Comm	Parks & Rec	RecPlex Exterior Building Painting	30,000
2144	33.33	2	Comm	Utilities	Water System GPS Unit	18,000
2101	35.42	2	Comm	Planning	Vehicle Replacement (Unit #189)	25,000
2155	35.42	2	Comm	Parks & Rec	Replace Vehicle #152	26,000
2158	35.42	2	Comm	Parks & Rec	Hydraulic Dump Trailer	7,500
2107	36.46	2	Comm	Utilities	Rebuild Compton Effluent Pumps	24,000
2178	36.46	2	Comm	Police	Patrol Replacement Vehicles	250,000
2161	38.54	2	Comm	Parks & Rec	Replacement Vehicle #205 (trash truck)	115,000
2179	38.54	2	Comm	Police	City-wide unmanned aerial vehicle	36,000
2112	65.63	2	Gov	Public Works	City Hall Boiler Unit	30,000
2172	67.71	2	Gov	IT	WIFI Hardware Upgrades	25,000
2126	15.63	3	Comm	Public Works	Replace Unit #88 - Olathe Brush Chipper	70,000
2176	15.63	3	Comm	Police	Less lethal launcher	6,000
2181	15.63	3	Comm	Police	Interview Room Equipment	5,540
2246	15.63	3	Comm	Fire	Fire Engine	800,000
2123	17.71	3	Comm	Public Works	Replace 2005 Chevrolet Trailblazer – Unit #199	35,000
2111	18.75	3	Comm	Utilities	Stairway Repairs for Pacific Street Water Tower	50,000

Prog #	Score	Quartile	Type	Department	ProgName	Cost
2131	18.75	3	Comm	Utilities	Rebuild Compton Drive Return Pumps (4)	60,000
2133	18.75	3	Comm	Utilities	Lift Station #4 Gravity Sewer - Eng Construction	30,000
2104	19.79	3	Comm	Utilities	Demo of Concrete Tanks Lift Station #31 & #36	60,000
2109	19.79	3	Comm	Utilities	WD/SC Maintenance Facility - Build #2 Eng	32,000
2102	20.83	3	Comm	Utilities	Additional Sewer Camera Equipment and Trailer System	121,000
2214	20.83	3	Comm	Utilities	Compton Drive Flood Protection	10,119,000
2103	21.88	3	Comm	Utilities	Advanced Metering Infrastucture (AMI) System	165,000
2137	21.88	3	Comm	Utilities	Spring Creek Sewer Mains - Construction	500,000
2148	21.88	3	Comm	Utilities	Repair Meadows Filter Rehab/Walls	30,000
2167	21.88	3	Comm	Fire	SCBA Compressor and Cascade System	75,000
2119	22.92	3	Comm	Public Works	Replace 2009 Radar Trailer	15,000
2120	22.92	3	Comm	Public Works	Replace 2014 6" Zero Turn Mower	10,000
2140	22.92	3	Comm	Utilities	Rebuild/Replace Compton Drive Aerators (2)	40,000
2141	22.92	3	Comm	Utilities	Rebuild/Replace Compton Drive Waste Sludge Pumps	20,000
2146	22.92	3	Comm	Utilities	Add Valve Excercizer/Vac Trailer	120,000
2169	23.96	3	Comm	Utilities	Spring Creek Water Mains - Construction	500,000
2177	23.96	3	Comm	Police	Motorola/Cody Systems Interface	17,500
2110	25.00	3	Comm	Utilities	WT Chlorine Leak Scrubber	250,000
2142	25	3	Comm	Utilities	Compton Drive Sludge Basin Aeration Blowers	30,000
2157	25	3	Comm	Parks & Rec	Replacement Utility Terrain Vehicles	16,000
2165	25	3	Comm	Fire	Fire Marshall Vehicle Replacement	35,000
2175	25	3	Comm	Police	Analytics software	9,700
2121	26.04	3	Comm	Public Works	Replace Bucket Truck - Unit #86	85,000
2154	26.04	3	Comm	Parks & Rec	Replacement Mower #260	11,200
2180	26.04	3	Comm	Police	Watchgaurd 4RE LPR Integration	6,210
2182	26.04	3	Comm	Administration	Housing Project Parking Lot	175,000
2106	27.08	3	Comm	Utilities	Ground Water Well Service Fund	35,000
2171	51.04	3	Gov	IT	Camera System Replacement for City Hall	50,000
2243	0	4	Comm	Parks & Rec	Replace Vehicle #255	32,000
2237	2.08	4	Comm	Parks & Rec	Campground WiFi Equipment Replacement	20,000
2244	2.08	4	Comm	Parks & Rec	Utility Tractor Replacement	22,000
2241	3.13	4	Comm	Parks & Rec	Replacement Flooring at the RecPlex	68,000
2122	5.21	4	Comm	Public Works	Replace 2001 Ford Explorer - Unit #98	35,000
2202	5.21	4	Comm	Public Works	City Hall Carpeting	400,000
2124	6.25	4	Comm	Public Works	Replace 2012 Ford Escape - Unit #288	28,000
2136	6.25	4	Comm	Utilities	Replace Unit 179 - 2008 Ford F-250 Pickup	38,000
2149	6.25	4	Comm	Utilities	Replace Unit #297 - 2012 Dodge Ram 1500 Truck	38,000
2215	6.25	4	Comm	Utilities	Water System GPS Unit	20,000
2219	6.25	4	Comm	Utilities	Scheduled Lift Station Pump Rebuilds/Replacement	140,000
2220	6.25	4	Comm	Utilities	WD/SC Maintenance Facility - Build #2 Construction	500,000
2224	6.25	4	Comm	Utilities	Rebuild Compton Drive Effluent Pumps (moved from 2020)	26,000
2232	6.25	4	Comm	Utilities	Repair Meadows Filter Rehab/Walls	30,000
2230	7.29	4	Comm	Utilities	Replace Unit #294 2012 International Dump Truck	118,000
2235	7.29	4	Comm	Utilities	Replace Unit #291 Ford F250 Utility Truck	50,000
2239	7.29	4	Comm	Parks & Rec	Trail Improvements- Roark Creek Trail	50,000
2240	7.29	4	Comm	Parks & Rec	Athletic Field Lighting Improvements	21,250
2242	7.29	4	Comm	Parks & Rec	Replace Roof at Community Center	50,000
2163	8.33	4	Comm	Fire	Command Staff Vehicle Replacement	55,000
2209	8.33	4	Comm	Public Works	Replace 2014 61" Zero Turn Mower – Unit #342	10,000
2210	8.33	4	Comm	Public Works	Replace 2015 61" Zero Turn Mower Unit #343	10,000

Prog #	Score	Quartile	Type	Department	ProgName	Cost
2223	8.33	4	Comm	Utilities	Intermediate Upgrades - Odor Control System Relocate	90,000
2225	8.33	4	Comm	Utilities	Rebuild Cooper Creek Influent Pumps	25,000
2226	8.33	4	Comm	Utilities	Rebuild/Replace Cooper Creek Aerators (2)	47,000
2227	8.33	4	Comm	Utilities	Replace Unit #212 2005 Freightliner Pump Truck	165,000
2231	8.33	4	Comm	Utilities	Meadows Intake - Alluvial Well feed System Feasibility	25,000
2234	8.33	4	Comm	Utilities	Rebuild Cliff Drive Intake Pump	27,000
2238	8.33	4	Comm	Parks & Rec	Pool Grate Replacement	30,000
2245	8.33	4	Comm	Fire	Command Staff Vehicle - Battalion Chiefs	55,000
2245	8.33	4	Comm	Parks & Rec	Soccer Field Turf	55,000
2254	8.33	4	Comm	Police	SWAT Operator Equipment	18,200
2255	8.33	4	Comm	Public Works	Hwy. 76 Utility Undergrounding Segments 1 & 2	150,000
2207	9.38	4	Comm	Public Works	Replace 2008 Ford F350 - Unit #175	43,000
2216	9.38	4	Comm	Utilities	Ground Water Well Service Fund	35,000
2217	9.38	4	Comm	Utilities	Lift Station #10 Equipment & Generator Upgrade Construction	400,000
2218	9.38	4	Comm	Utilities	Lift Station #34 Equipment & Generator Upgrade Construction	350,000
2222	9.38	4	Comm	Utilities	Replace Unit #296 2012 Vac Truck Blower/Truck	455,000
2236	9.38	4	Comm	Utilities	Crosby Tower Renovation	350,000
2247	9.38	4	Comm	Fire	Fire Station 3 Driveway Replacement	20,000
2138	10.42	4	Comm	Utilities	Replace Unit #328 2014 Polaris UTV	26,000
2205	10.42	4	Comm	Public Works	Replace 2002 Chevrolet C7500 Flatbed – UNIT #166	130,000
2206	10.42	4	Comm	Public Works	Replace 2002 John Deere Backhoe – Unit #173	102,000
2212	10.42	4	Comm	Utilities	Roark Watershed Sewer Collection Equalization Tank	1,200,000
2213	10.42	4	Comm	Utilities	Dewey Bald Water Tower (phase 2of 2)	2,025,360
2233	10.42	4	Comm	Utilities	Meadows Raw Water Basin Sealing	30,000
2248	10.42	4	Comm	Fire	Fire Marshal Vehicle Replacement	35,000
2256	10.42	4	Comm	Engineering	Construction Fire Station	3,701,000
2257	10.42	4	Comm	Engineering	Construction Police Headquarters	3,000,000
2250	10.42	4	Gov	IT	Financial & Operational Transparency Platform	50,000
2200	11.46	4	Comm	Utilities	Wastewater Conveyance Study	70,000
2203	11.46	4	Comm	Public Works	Pavement Management System Update	85,000
2204	11.46	4	Comm	Public Works	Replace 2008 Ford F350 – Unit #154	45,000
2228	11.46	4	Comm	Utilities	Water Mains Hwy 76 Complete Streets	998,000
2251	11.46	4	Comm	Police	CSI Evidence Vehicle	40,000
2145	12.50	4	Comm	Utilities	Add 3/4 ton Utility Truck	50,000
2201	12.50	4	Comm	Utilities	Water Master Plan Update	70,000
2208	12.50	4	Comm	Public Works	Replace 2012 International Dump Truck - Unit with Plow - Unit #304	160,000
2211	12.50	4	Comm	Utilities	Advanced Metering Infrastucture (AMI) System (FY2022)	165,000
2221	12.50	4	Comm	Utilities	Sewer Collection Rehabilitation	350,000
2229	12.50	4	Comm	Utilities	Downtown Water Mains	125,000
2249	12.50	4	Comm	Fire	Outdoor Warning Siren Replacement	55,000
2252	12.50	4	Comm	Police	Online Reporting Software	11,500
2253	13.54	4	Comm	Police	Patrol Replacement Vehicles	150,000
2143	14.58	4	Comm	Utilities	Replace Unit #214 - 2009 Freightliner Dump Truck to WWT	112,000
2147	14.58	4	Comm	Utilities	Pacific Street Tower AC Duct Replacement	40,000

Section

03 2021 Pay Plan/Merit

City of Branson™ MISSOURI

BransonMo.gov

2020 MERIT MATRIX				
Rating	5.00-6.00	4.00-4.99	3.00-3.99	0.00-2.99
Increase	3.00%	2.50%	2.00%	0.00%

Section

04 2021 Reserve Policy

City of Branson™ MISSOURI

BransonMo.gov

OVERVIEW

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

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

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

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

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

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

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

POLICY STATEMENT

1. Per Branson Code Sec. 2-426 - Operating Reserve funds, the City will maintain fund balances in the General Fund, Recreation Fund, and the Water Fund at a level which will avoid issuing short-term debt to meet the cash flow needs of the current operating budget. An Operating Reserve fund balance shall be composed of a minimum General Fund and Water Sewer Fund balance of 20% of the operating

expenditures of the current adopted budget (established per Ordinance). The Parks & Recreation Fund shall be composed of a minimum Fund balance of 10% (established per Ordinance).

2. Actual approval of the Contingency Reserve balance each fiscal year is through the advisement of the Board of Aldermen and then through the final adoption of the budget.

3. Funds in any of the Reserves cannot be used without specific direction from the Board of Aldermen.

4. Funds in all of the Reserves will be replenished as described below.

5. The Board of Aldermen will annually review the adequacy of all reserve balances.

USE, WITHDRAWAL AND REPLENISHMENT REQUIREMENTS

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

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

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

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

ADMINISTRATIVE RESPONSIBILITIES

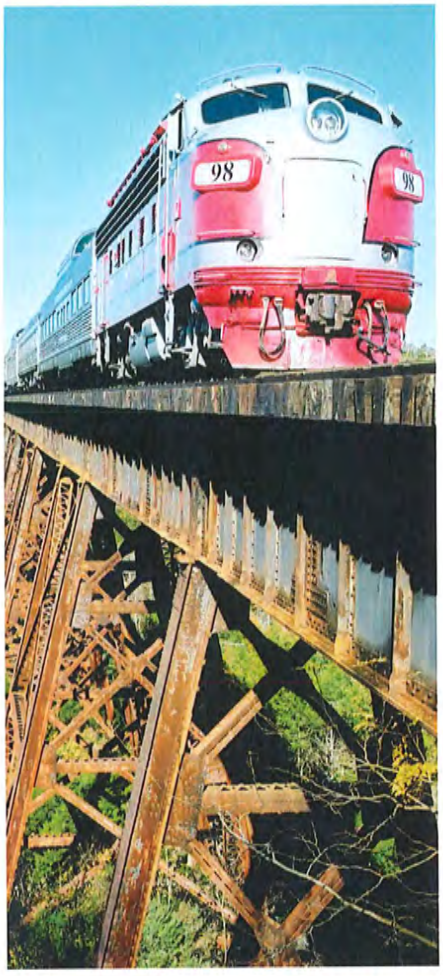
The Finance Director shall be responsible for monitoring and reporting the City's various reserves to the Finance Committee on at least a quarterly basis. The City Administrator is directed to make recommendations to the Finance Committee and the Board of Aldermen on the use of reserve funds both as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

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



LOOKING FORWARD







Thank you to all that make this annual process possible.









CITY OF BRANSON, MISSOURI



The City of Branson (population 10,520; with millions of visitors annually and growing) is located in southwest Missouri, 35 miles south of Springfield within the heart of the Ozark Hills. Branson serves as the job, service and shopping center for a two-county area with 80,000 year-round residents. Branson is surrounded by three prize winning fishing lakes - Lake Taneycomo, Table Rock Lake and Bull Shoals Lake.

The city has an incorporated boundary of over 21 square miles. It has become the focus of international attention as both a major development area and an entertainment and tourism destination. The reasons are numerous and range from the scenic natural beauty to the variety of live entertainment options and family oriented entertainment offerings.

www.bransonmo.gov
110 W. Maddux, Branson, MO 65616

BILL NO. 5901

STAFF REPORT

ITEM/SUBJECT: READING OF A BILL AMENDING THE ADOPTED 2020 BUDGET FOR THE CITY OF BRANSON TO ADJUST MONIES FOR VARIOUS FUNDS.

INITIATED BY: FINANCE DEPARTMENT

FIRST READING: OCTOBER 27, 2020 **FINAL READING:** NOVEMBER 10, 2020

EXECUTIVE SUMMARY:

PUBLIC SAFETY FUND

- In 2018 the Taney County 911 Board made the decision to purchase and update the 911 Equipment totaling approximately $315,000. Branson agreed to pay a portion of the equipment cost.

- The portion being billed to the City of Branson is $52,607.48. If the City agrees to reimburse Taney County 911 for this portion of the equipment expense, a budget amendment is needed to cover this expense.

- If approved, the fund balance in the Public Safety Fund will be lowered by $52,608

WATER SEWER FUND/INTERNAL SERVICE FUND

- Prior to the COVID-19 related City of Branson shut-down in March, the scheduled Lift Station pump replacement/rebuild bid was awarded to JCI Industries, Inc. and the contract was scheduled to go to the Board for approval. The original contract was for $132,000 to repair/replace selected Lift Station pumps. This item was removed from the agenda and brought back for approval in July 2020. Due to the COVID financials, capital was removed for 2020, however, Utilities indicates two of the pumps in this contract are in need of replacement due to equipment failures and a third pump is in critical need of rebuild totaling $49,826.

- We are recommending using the Water/Sewer Internal Service Fund for these pump replacements.

- If approved, the fund balance in the Water/Sewer Internal Service Fund will be lowered by $49,826

GENERAL FUND/CAPITAL PROJECT FUND

- In 2018 when preparing the FY2019 budget, an estimate of $17,000 was given to replace the carpeting in City Hall. At the end of 2019, a bid was done and awarded to Stoneridge Carpet in the amount of $21,012.46. A capital project was set up for the $17,000 and funds were transferred from the General Fund to the Capital Project Fund. Now that the project is ready to be completed, a budget amendment is needed for the additional $4,012.46.

- If approved, the fund balance in the General Fund will be lowered by $4,012.46.

FINANCIAL IMPACT:

___ No impact/Not applicable
___ Budgeted in the current year's budget
_X_ Other (see additional explanation)

STAFF RECOMMENDATION:

__X_ Recommended
____ Not Recommended
____ Neutral/None

COMMUNITY PLAN 2030: Accountability and Financial Stewardship: We will ensure the efficient and appropriate use of public funds by being good financial stewards on behalf of our residents and businesses.

ATTACHED EXHIBITS:

BILL NO. 5901 ORDINANCE NO. _____

AN ORDINANCE AMENDING THE ADOPTED 2020 BUDGET FOR THE CITY OF BRANSON, TO ADJUST MONIES FOR VARIOUS FUNDS.

WHEREAS, Section 2-307 of the Branson Municipal code states that any increase in appropriation within a budgeted fund shall require the approval of the Board of Aldermen; and

WHEREAS, it is necessary to adjust monies for various funds in the 2020 budget.

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, THAT THE 2020 BUDGET FOR THE CITY OF BRANSON IS HEREBY AMENDED AS FOLLOWS:

Section 1: The following amendment is authorized to adjust monies in the 2020 budget for various funds.

Public Safety Fund

	Increase
262-2022-520-4010 (Public Safety Fund)	$52,608
Fund Balance (Public Safety Fund)	($52,608)

Water Sewer/Internal Service Fund

601-0750-510-9011 (Water/Sewer Capital)	$49,826
Fund Balance (W/S Internal Service Fund)	($49,826)

General Fund/Capital Projects Fund

101-1095-510-9140 (Transfer to Capital Projects Fund)	$4,013
Fund Balance (General Fund)	($4,013)
140-5010-510-9011 (Capital Projects)	$4,013
140-0000-499-4101 (Transfer from General Fund)	($4,013)

Section 2: This ordinance shall be in full force and effect upon and after its passage and approval.

Read, this first time on this _____ day of _____, 2020.

Read, this second time, passed and truly agreed to by the Board of Aldermen of City of Branson, Missouri this _____ day of _____, 2020.

E. Edd Akers
Mayor

ATTEST:

Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

CL/L #51831 10/21/20

Chris Lebeck #51831
City Attorney

ITEM NO. 32

First Reading of Bill No. 5902 calling an Election in the City of Branson, Missouri on the question of authorizing the City to issue bonds and imposing a Tourism Tax.

IS STILL BEING WORKING ON AND WILL BE POSTED SOON

BILL NO. 5903

STAFF REPORT

ITEM/SUBJECT: **READING OF A BILL APPROVING THE CONTRACT FOR THE EXPENDITURE FROM THE CITY'S TOURISM TAX CONTINGENCY FUND TO THE DOWNTOWN BRANSON BETTERMENT ASSOCIATION AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.**

INITIATED BY: **FINANCE DEPARTMENT**

FIRST READING: **OCTOBER 27, 2020** **FINAL READING:** **NOVEMBER 10, 2020**

EXECUTIVE SUMMARY:

- The city budgets $125,000 annually to be held in the Tourism Tax Contingency Fund to fund special attractions, events, projects and activities. To-date there is $50,000 in remaining funds.

- The Downtown Branson Betterment Association (DBBA) is requesting a total of $38,000 in funds from the contingency fund. This includes $28,000 for various Christmas décor to be used in the Downtown area and an additional $10,000 in marketing funds to be utilized by the CVB.

FINANCIAL IMPACT:

___ **No impact/Not applicable**
___ **Budgeted in the current year's budget**
_X_ **Other (see additional explanation)**

STAFF RECOMMENDATION:

____ **Recommended**
____ **Not Recommended**
_X_ **Neutral/None**

COMMUNITY PLAN 2030: Good Governance: Supports decision-making with timely and accurate short-term and long-range analysis that enhances vision and planning.

ATTACHED EXHIBITS:

BILL NO. 5903 **ORDINANCE NO.** _____

AN ORDINANCE APPROVING THE CONTRACT FOR THE EXPENDITURE FROM THE CITY'S TOURISM TAX CONTINGENCY FUND TO THE DOWNTOWN BRANSON BETTERMENT ASSOCIATION AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.

WHEREAS, the City of has held 2% of tourism tax marketing revenues as a contingency to be utilized for special tourism promotional projects authorized by the Board; and

WHEREAS, the Board of Aldermen wishes to authorize the expenditure of these tourism tax contingency funds for the Downtown Branson Betterment Association; and

WHEREAS, the Board of Aldermen desires to approve the contract.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, MISSOURI, AS FOLLOWS:

Section 1: The Board of Aldermen hereby approves the contract with the Downtown Branson Betterment Association for a marketing program in the amount not to exceed $38,000.00 and authorizes the Mayor to execute the contract in the form attached as Exhibit "1".

Section 2: This ordinance shall be in full force and effect upon and after its passage and approval.

Read, this first time on this _____day of _____, 20___.

Read, this second time, passed, and truly agreed to by the Board of Aldermen of City of Branson, Missouri this _____day of _____, 20___.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

CLL #51831 10/11/16
_____
Chris Lebeck #51831
City Attorney

DOWNTOWN BRANSON BETTERMENT ASSOCIATION AGREEMENT FOR THE USE OF TOURISM TAX CONTINENCY FUNDS

THIS AGREEMENT, made as of the ___ day of _____, 20____ between the City of Branson, a municipal corporation (hereinafter referred to as the "**City**"), and the Downtown Branson Betterment Association (hereinafter referred to as ("**DBBA**").

WHEREAS, the City allocates $125,000.00 annually of the City's tourism tax marketing funds as a contingency to be utilized for special tourism promotional projects authorized by the Board of Aldermen; and

WHEREAS, DBBA shall enhance "America's Christmas Tree City" in historic downtown; and

WHEREAS, the enhancements should bring people to the area thereby enhancing tourism in Branson; and

WHEREAS, the Board of Aldermen has authorized expenditure of the City's tourism tax contingency funds to the DBBA for expenses incurred for advertising, marketing and production of the holiday enhancements in historic downtown, such funds not in any case to exceed Thirty Eight Thousand Dollars ($38,000.00).

NOW, THEREFORE, for the consideration herein expressed the City agrees to commit Thirty Eight Thousand Dollars ($38,000.00) for advertising, marketing and production expenses relating to the holiday enhancements in historic downtown.

1. **QUALIFIED EXPENSES.** This Agreement authorizes payment of Thirty Eight Thousand Dollars ($38,000.00) of contingency funds to DBBA for use in advertising, marketing and production for the holiday enhancements in historic downtown upon submission of receipts and invoices. A copy of the proposal submitted by DBBA to the City is attached hereto and incorporated herein as Exhibit "A".

2. **COMMITMENT TO SEEK CONTRIBUTIONS/ SURPLUS FUNDS.** The DBBA shall continue to seek monetary contributions and sponsorships from other sources so that the holiday enhancements will be successful. If there are surplus funds from the DBBA so that the DBBA would make a profit from this event beyond the expenses provided in the proposal to the Board of Aldermen, the City of Branson shall have first priority over all other entities or individuals for reimbursement of the surplus funds up to and including the Thirty Eight Thousand Dollars ($38,000.00) previously paid by the City to the DBBA In the event that the DBBA holiday enhancements do not occur, or any other conditions cannot be met, the City will be refunded the full amount of all monies paid by the City.

3. **RELATIONSHIP OF THE PARTIES.** This Agreement does not create a joint venture, partnership or any other relationship between the parties. It is the express purpose of this Agreement to memorialize a one time, non-renewable conveyance of funds from the City of Branson to the DBBA for the holiday enhancements. It is understood that all permits required by the City if applicable will need to be obtained.

4. **LIABILITY AND INDEMNITY.** The parties mutually agree to the following:

a. In no event shall the City be liable to the DBBA for special, indirect, or consequential damages, except those caused by the City's gross negligence or willful or wanton misconduct arising out of or in any way connected with a breach of this Agreement. The maximum liability of the City shall be limited to the amount of money to be paid by the City under this Agreement.

b. The DBBA shall defend, indemnify, and hold the City harmless from and against all claims, losses, and liabilities arising out of personal injuries, including death, and damage to property which are caused by, associated with or in any way connected to the holiday enhancements and/or any entities or individuals associated with or participating in the holiday enhancements. DBBA further agrees to defend, indemnify, and hold the City harmless from and against any claims, losses and liabilities arising out of the award of this Agreement to the DBBA.

5. **INSURANCE.** The DBBA shall procure and maintain all insurance (if applicable) to satisfy requirements, and to protect the City from any liability exposure resulting from the holiday enhancements.

6. **TERMINATION OF AGREEMENT.** The parties mutually agree to the following:

a. Termination for breach. Failure of the DBBA to fulfill their obligations under this Agreement in a timely and satisfactory manner shall constitute a breach of the Agreement, and the City shall thereupon have the right to immediately terminate the Agreement. The City shall give written notice of termination to the DBBA by U.S. mail or by hand delivering a copy of the same. City shall be refunded the full amount of all monies paid by the City in the event that City terminated this Agreement. The DBBA shall not be relieved of liability to the City for damages sustained by the City by virtue of any such breach of the Agreement.

b. Right to terminate in the absence of breach. The City may terminate this Agreement for any reason, by serving notice of intent to terminate upon the DBBA by the means specified in the preceding paragraph. Such notice shall specify the date of termination, but in no event shall the City terminate the Agreement under this provision upon less than thirty (30) days' notice to the DBBA.

c. Surviving Terms. Notwithstanding any provisions to the contrary, provisions pertaining to liability and indemnity shall survive the termination of this Agreement.

7. **ENTIRE AGREEMENT.** This Agreement contains the entire Agreement of the parties. No modification, amendment, or waiver of any of the provisions of this Agreement shall be effective unless in writing specifically referring hereto, and signed by both parties.

8. **REPORTING REQUIREMENT.** The DBBA shall, upon request by the City, provide a report to the City on the financial success or failure of the holiday enhancements.

9. **SEVERABILITY.** If any provision of this Agreement is invalid or unenforceable with respect to any party, the remainder of this Agreement or the application of such provision to persons other than those as to whom it is held invalid or unenforceable, shall not be affected and each provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

10. **CONSENT.** In any case where the approval or consent of one party hereto is required, requested or otherwise to be given under this Agreement, such party shall not unreasonably delay or withhold its approval or consent.

11. **NOTICE.** Any notice or demand required to be given herein shall be made by certified or registered mail, return receipt requested, or reliable overnight courier to the address of the respective parties set forth below:

City of Branson
Attn: City Administrator
110 W. Maddux Street
Suite 210
Branson, MO 65616

Downtown Branson Betterment Association
Jessica Luthardt
112 West College Street
Branson, MO 65616

12. **ATTORNEY'S FEE.** The parties agree that if the enforcement of this Agreement is turned over to an attorney, the prevailing party shall be entitled to have their reasonable attorney's fee paid by the other party.

13. **VENUE.** The parties agree that venue of any claims, disputes, causes of action, and suits concerning or arising out of the terms, conditions, provisions, obligations, requirements or duties of either party under this Agreement shall be the Circuit Court of Taney County, Missouri.

14. **MISSOURI IMMIGRATION LAW AFFIDAVIT.** Pursuant to 285.530.2, RSMo, the DBBA agrees to provide the City a signed affidavit stating that the DBBA does not knowingly employ any person who is an unauthorized alien in connection with this contract.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals the day and year first written above.

THE CITY OF BRANSON, MISSOURI

_____ _____
E. Edd Akers — Date
Mayor

ATTEST:

_____ _____
Lisa K Westfall — Date
City Clerk

APPROVED AS TO FORM

CQL (#51631) 10/15/12
Chris Lebeck #51831 — Date
City Attorney

DOWNTOWN BRANSON BETTERMENT ASSOCIATION

By: Jessica Luthardt 10/16/12
(Signature) Date

Name: Jessica Luthardt
(Printed Name)

Title: Executive Director

Address: 112 W College St
Branson, MO 65616

Phone: 417-334-1548

E-Mail: admin@downtownbranson.org

Tax ID: 43-1830580

Exhibit "A"

City of Branson MISSOURI
BransonMo.gov

CITY OF BRANSON
110 W. Maddux, Suite 200
Branson, MO 65616
417-334-3345
417-334-6095 Fax

APPLICATION FOR TOURISM TAX CONTINGENCY FUNDS

Overview:

The Branson Board of Aldermen established a set-aside of the City's tourism tax marketing revenues ("Contingency Fund") to fund special attractions, events, projects and activities designed to attract additional visitors to Branson and provide increased exposure and added marketing and promotional value for the City. These funds are available in recognition that possible visitor attraction, marketing and promotional opportunities may present themselves to the City but require financial assistance to be successful as projects or one-time event and attraction or to become successfully established as a self-supporting and reoccurring event or attraction.

Guidelines:

1. Applications for funding shall only be accepted from organizations that have a not-for-profit designation.
2. Individuals may apply for funding only as long as there is clearly no personal financial gain or benefit to the individual from the event, attraction or project for which funding is requested.
3. The Board of Aldermen does not provide monies from the Contingency Fund to finance ongoing operational expenses for applicant organizations or individuals.
4. The Board of Aldermen look favorably on Contingency Fund requests where a portion of the funds needed for the project have already been raised.
5. Funding will only be considered if the event, attraction or project cannot happen without the assistance of Contingency Fund monies.
6. Contingency Funds allocated to the applicant cannot be diverted from their original purpose by the applicant unless approved by the Board of Aldermen.
7. Excess funds generated from the event, attraction or project must be returned to the City up to the amount provided by the City. However, it may be requested by the applicant that the City allow excess revenues generated by the event, attraction or project to be used by the applicant for the specific start-up cost for the same reoccurring event, attraction or project if it can be demonstrated that no other funding opportunities are available and that the event, attraction or project met or exceeded the projected visitor attraction, promotional or marketing estimates.

8. The applicant must be able to show a funding plan that clearly demonstrate that applicant is exhausting all efforts to obtain funding from all other possible revenue sources such as grants, sponsors, etc.
9. If monies are provided, applicant will be required to enter into a binding contract defining terms of expenditure and disbursement of monies, documentation, accountability, reporting, etc.

Applicant Information:

Name of Organization: Downtown Branson Betterment Association
Street Address: 112 W College St
City/State/Zip: Branson MO 65616
Phone Number: 417-334-1548
Email Address: admin@downtownbranson.org
Primary Contact Person: Jessica Luthardt
Corporate Status: 501c3 Non-Profit
State of Incorporation: Missouri
Tax Identification Number: 43-1830580
Amount requested from the Contingency Fund: _____

Proposal:

Please provide a written narrative with the following information:

- A clear business plan and outline of the event, attraction or project to be funded.
- A brief history of your organization (or your background if an individual), including development, accomplishments and mission.
- What personnel, resources, and experience does your organization (or you if an individual) have available to ensure that the project will be carried out according to plan?
- A description of the people or community that you or your organization serves or benefits.
- A list of the expected results if the event, attraction or project takes place (e.g. number of visitors being brought to Branson, anticipated expenditure amounts, amount of promotional or marketing benefit, etc. that the City will receive).
- Planned changes to the major board, staff or organizational structure in the next 18 months, if any.
- Short and Long-term strategies for funding this event, attraction or project if more than a one-time occurrence.
- What is the anticipated return on investment ("ROI") for this event, attraction or project and quantify how you will measure the return.

Please provide the following:

- The most recent audited financial statements (if available, if not available please explain).

- The current operating budget for the organization.
- Event, attraction or project budget
- IRS determination letter of not-for-profit.
- A copy of the organizations certificate of good standing.
- A copy of the organizations most recent annual report.

Reporting Process:

An applicant that receives Contingency Funds must use those funds as approved by the Board of Aldermen. A contract will be drawn between the City of Branson and the Applicant that outlines the requirements for the use of these funds, use of excess funds if any, dissemination of funds, accountability, reporting requirements, etc. If Contingency Funds are received, applicant will submit a report to the Board of Aldermen following the completion on the event, attraction or project as agreed upon in the contract so that the Board of Aldermen can evaluate the success of the event, attraction or project.

Acknowledgement Agreement

The applicant certifies that all information provided in this application is true and complete.

Jessica Suthardt

Applicant's signature

Please mail information to:

City of Branson
110 West Maddux Street
Suite 200
Branson, Missouri 65616

Enhancing "America's Christmas Tree City" in Historic Downtown

The Downtown Branson Betterment Association, established as a non-profit organization in 1985 for the promotion and betterment of the historic downtown district of Branson, has been decorating the downtown district for the Christmas season for decades. The last few years in Branson, coalitions have strived to brand Branson as "America's Christmas Tree City". The Downtown Association would like to further establish this branding with a 30 foot tower pre-lit tree to be placed in Liberty Plaza as a focal celebration point in historic downtown. Liberty Plaza was a multi-million dollar investment the City made for the revitalization of historic downtown and the infrastructure was placed in the ground and around Liberty Plaza to host a large, focal Christmas tree. This would be a great addition to the downtown decorations and bring more visitors to downtown to view the tree, have a meal, shop and stay adding to revenues. With its 30 foot size, this tree would be one of the Top 10 Trees to be viewed in Branson and would add to the marketing assets of Branson as "America's Christmas Tree City". The Downtown Branson Betterment Association would also add to historic downtown's Christmas atmosphere and attraction by placing 36" double-facing green wreaths and garland on the four (4) large poles on the corners of Main and Commercial Streets where the City placed bump-outs as part of a planned infrastructure replacement and streetscape improvement. These four poles were too large to be included in the previous lights and garland and banners. These additional wreaths and garlands will make a great statement and focal point from all directions.

The Downtown Branson Betterment Association in discussions believes this enhancement of Downtown Branson's Christmas would lead to additional ROI marketing for Downtown. The Association would gather a coalition for a grand ceremony to welcome the new décor and promote visitors to come and visit downtown. The grand ceremony to light would be in conjunction with Adoration Parade celebration December 6th. Aligned with the Branson Christmas Coalitions Old School Park lighting and Community Christmas Tree display, this would be an added boost for the Downtown Branson businesses and would add to the marketing ability of the CVB. Due to the extenuating circumstances of 2020, we feel like this is a good starting boost to the economy. This project would be a first phase in the Downtown Branson branding of Christmas. In the year 2021, we will have a phase two plan to light the rooftops in Downtown.

Budget for Funds

30 Foot Tower Christmas Tree Pre-lit with white, warm lights	$19,500.00
Tree delivery and set up	$ 5,700.00
36" Green Christmas Wreaths (8) pre-lit white lights	$ 1,800.00
Garland for 4 Poles (Main & Commercial)	$ 1,000.00
	$28,000.00
Requested additional marketing funds directed by the DBBA to spend by CVB	$10,000.00
TOTAL REQUEST	**$38,000.00**



"Downtown – Explore Branson Like A Local"

Mission Statement

The mission of the Downtown Branson Betterment Association is to preserve and protect the history and family atmosphere of the historic downtown as well as promote economic growth and revitalization of the Historic Business District making it a destination and a better place to work and live.

Historic Downtown Branson is the beginning of Branson with a rich local presence.

- DBBA hosts community events each year:
  - Plumb Nellie Days Arts, Craft and Music Festival, three days in May
  - Marble and Glass Festival, two days in June
  - Autumn Daze, Arts, Craft and Music Festival, three days in September
  - Piccadilly Gala, one extraordinary night in October
  - Classic Christmas in Historic Downtown Branson Nov & Dec
- Along with the city of Branson the DBBA provides a family friendly trolley called Sparky, for transportation within the historic district.
- Local schools had a trolley naming contest and "Sparky" was named.
- DBBA hosts Arts, Crafts and Music Festivals in May and September with over 100 Arcticians and Crafters, food vendors, music all day for three days from the entertainment stage and a talent contest. The event is historically attended by over 10,000 people.
- DBBA hosts the only all women Piccadilly Gala each October with a wine and cheese reception, silent and live auction that is attended by 450 ladies.
- The DBBA is supportive of the veteran organizations and incorporates veteran celebrations into its events.

State of Missouri

LIMITED EXEMPTION
FROM MISSOURI SALES AND USE TAX ON PURCHASES AND SALES
(Civic)

Issued to:

Missouri Tax I.D.: 17040264

DOWNTOWN BRANSON BETTERMENT ASSOCIATION
112 W COLLEGE ST
BRANSON MO 65616

Effective Date: 12/01/2014

Your application for sales/use tax exempt status has been approved pursuant to Section 144.030.2(21), RSMo. This letter is issued as documentation of your organization's exempt status. Your organization must adhere to all requirements of your exempt status.

This is a continuing exemption subject to legislative changes and review by the Director of Revenue. Outlined below are specific requirements regarding this exemption. This summary is not intended as a complete restatement of the law. You should review the law to ensure your understanding and compliance.

- This exemption is not assignable or transferable. It is an exemption from sales and use taxes only and is not an exemption from real or personal property tax.
- Purchases by your organization are not subject to sales or use tax if conducted within your organization's exempt civic or charitable functions and activities. When purchasing with this exemption, furnish all sellers or vendors a copy of this letter.
- Individuals making personal purchases may not use this exemption.
- Agents or contractors may not claim or benefit from your organization's exempt status. Contractors paying for construction materials to fulfill a contract with your organization must pay sales and use tax on all such materials. Only purchases of construction materials that are directly billed to your organization may be purchased exempt from sales tax.
- Sales by your organization are not subject to sales or use tax if conducted within your organization's exempt civic or charitable functions and activities.
- Sales not directly related to your exempt function that are made only to raise funds for your organization, are not exempt unless such sales are occasional or isolated sales.
- If your organization engages in a competitive commercial business that serves the general public, even if the profits are used for purposes of your exempt function, you must obtain a Missouri Retail Sales Tax License and collect and remit sales tax.
- Any alteration to this exemption letter renders it invalid.

If you have any questions regarding the use of this letter, please contact the Taxation Division, P.O. Box 358, Jefferson City, Missouri 65105-0358, Email salestaxexemptions@dor.mo.gov, or call 573-751-2836.

(D7650I)

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

...uary 2020)
Department of the Treasury
Internal Revenue Service

OMB No. 1545-0047

2019

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning , and ending

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: DOWNTOWN BRANSON BETTERMENT ASSOC

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): P.O. BOX 1034

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: BRANSON MO 65615

D Employer identification number: 43-1830580

E Telephone number: 417-334-1548

G Gross receipts$ 127,225

F Name and address of principal officer:
NANCY TOWN
PO BOX 1034
BRANSON MO 65616

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. (see instructions)

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.DOWNTOWNBRANSON.ORG

H(c) Group exemption number ▶

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1998

M State of legal domicile: MO

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
REVITALIZATION OF DOWNTOWN AREA AND SUPPORT ECONOMIC DEVELOPMENT OF HISTORIC DISTRICT

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	6
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	6
5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	2
6	Total number of volunteers (estimate if necessary)	6	25
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, line 39	7b	0

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	130,925	63,354
9	Program service revenue (Part VIII, line 2g)		0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5	0
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	19,358	23,436
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	150,288	86,790
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	58,839	49,182
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	57,973	28,930
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	116,812	78,112
19	Revenue less expenses. Subtract line 18 from line 12	33,476	8,678

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	64,295	24,246
21	Total liabilities (Part X, line 26)	14,285	1,152
22	Net assets or fund balances. Subtract line 21 from line 20	50,010	23,094

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Signature of officer — Date

▶ NANCY TOWN PRESIDENT
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
KERRY KOONE, CPA	KERRY KOONE, CPA	08/13/20		P00422581

Firm's name ▶ STONE FINANCIAL BRANSON LLC — Firm's EIN ▶ 82-3500563

Firm's address ▶ 528 BRANSON LANDING BLVD BRANSON, MO 65616-2476 — Phone no. 417-334-7092

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

BILL NO. 5904

STAFF REPORT

ITEM/SUBJECT: **READING OF A BILL APPROVING AN INTERGOVERNMENTAL AGREEMENT WITH BRANSON/LAKES AREA TOURISM COMMUNITY ENHANCEMENT DISTRICT TO LICENSE THE EXPLORE BRANSON DOMAIN NAME AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.**

INITIATED BY: **IT DEPARTMENT**

FIRST READING: **OCTOBER 27, 2020** **FINAL READING:** **NOVEMBER 10, 2020**

EXECUTIVE SUMMARY:

- The attached contract is a 5-year agreement with Branson/Lakes Area Tourism Community Enhancement District (TCED) to license the use of the domains explorebranson.com, explorebranson.net, and explorebranson.org for the use of marketing tourism.
- The agreement utilizes the same terms as previous contracts, which requires the Branson/Lakes Area Tourism Enhancement District to pay the City of Branson a licensing fee of $1 per year. It also requires the licensee to pay all domain registration and renewal fees and any other costs or expenses associated with the use of the domains during the contract.
- This agreement is a 5-year term, expiring on December 31, 2025.
- The contract allows both parties to terminate the agreement with 30 days notice.

FINANCIAL IMPACT:

_X_ No impact/Not applicable

___ Budgeted in the current year's budget

___ Other (see additional explanation)

STAFF RECOMMENDATION:

__X_ Recommended

____ Not Recommended

____ Neutral/None

COMMUNITY PLAN 2030: W3.1

BILL NO. 5904 **ORDINANCE NO. _____**

AN ORDINANCE APPROVING AN INTERGOVERNMENTAL AGREEMENT WITH BRANSON/LAKES AREA TOURISM COMMUNITY ENHANCEMENT DISTRICT TO LICENSE THE EXPLOREBRANSON DOMAIN NAME AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.

WHEREAS, in January of 2020, the City of Branson and the Branson/Lakes Area Tourism Community Enhancement District entered into a one year agreement to license the use of the domains explorebranson.com, explorebranson.net, and explorebranson.org for the use of marketing tourism; and

WHEREAS, the contract expires December 31, 2020 and a new contract is needed; and

WHEREAS, the Board of Aldermen desires to execute a five year intergovernmental agreement with Branson/Lakes Area Tourism Community Enhancement District for Explore Branson domain names.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, AS FOLLOWS:

Section 1: The Board of Aldermen hereby approves an intergovernmental agreement with Branson/Lakes Area Tourism Community Enhancement District for Explore Branson domain names in the amount of $1.00 and authorizes the Mayor to execute the contract attached hereto as Exhibit "1".

Section 2: This ordinance shall be in full force and effect upon and after its passage and approval.

Read, this first time on this _____ day of _____, 2020.

Read, this second time, passed and truly agreed to by the Board of Aldermen of the City of Branson, Missouri this _____ day of _____, 2020.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

#51831 12/11/20
_____
Chris Lebeck #51831
City Attorney

EXPLOREBRANSON DOMAIN NAME LICENSE AGREEMENT

THIS CONTRACT made and entered into this _____ day of _____, 20___, by and between the City of Branson, Missouri (the "Licensor") and **Branson/Lakes Area Tourism Community Enhancement District** ("Licensee").

WITNESSETH:

THAT, WHEREAS, the City of Branson desires to engage the Licensee to provide certain services hereafter more particularly described in **Exhibit A**; and

WHEREAS, the Licensee made certain representations and statements to the Licensor with respect to the provision of such services and the Licensor has accepted said proposal;

NOW, THEREFORE, for the considerations herein expressed, it is agreed by and between the Licensor and the Licensee as follows:

1. **Scope Of Work**. The Licensor agrees to engage the work of the Licensee and the Licensee agrees to provide the services hereinafter set forth in **Exhibit A**.

2. **Exchange of Data**. All information, data, and reports as are existing, available and necessary for the carrying out of the work, shall be furnished to the requesting party without charge, and the parties shall cooperate with each other in every way possible in carrying out the scope of work.

3. **Payment for Labor and Materials**. The Licensee agrees and binds itself to secure and pay for all personnel, labor, materials and supplies required to perform the services called for under this contract by Licensee. Such personnel shall not be employees of or have any contractual relationship with the Licensor except as employees, subcontractors or agents of the Licensee. All of the work required hereunder will be performed by the Licensee or under Licensee's direct supervision and all personnel engaged in the work shall be fully qualified and shall be authorized under state and local law to perform such work.

4. **Term**. The work of the Licensee shall commence as soon as practicable after the execution of this contract, unless otherwise directed in writing, and shall be undertaken and completed in such sequence as to assure their expeditious completion in the light of the purposes of the contract. **The term of the contract will be from a date beginning on January 1, 2021 to a date ending December 31, 2025.**

5. **Payment**.
A. Conditioned upon acceptable performance. The Licensee agrees to pay the Licensor in accordance with the terms set forth in **Exhibit A.**

6. **Termination of Contract.**
A. Termination for breach. Failure of the Licensee to fulfill Licensee's obligations under this contract in a timely and satisfactory manner in accordance with the schedule and description of work set forth in **Exhibit A** shall constitute a breach of the contract, and the Licensor shall thereupon have the right to immediately terminate the contract. The Licensor shall give written notice of termination to the Licensee by one of three different means: Facsimile Transmission ("FAX") if Licensee has a FAX number; U.S. Postal Service Mails; or by

hand delivering a copy of the same to the Licensee; or may give notice by any combination of the above methods. The date of termination shall be the date upon which notice of termination is hand delivered to Licensee or given by FAX, or the third day following mailing of the notice of termination, whichever first occurs. In the event of termination for breach, all finished or unfinished documents, data, studies, surveys, drawings, maps, models, photographs, and reports or other materials prepared by the Licensee under this contract shall at the option of the Licensor become its property, and the Licensee shall be entitled to receive just and equitable compensation for any satisfactory work completed on such documents and other materials; provided, that the Licensee shall not be relieved of liability to the Licensor for damages sustained by the Licensor by virtue of any such breach of the contract by the Licensee.

B. Right to terminate in the absence of breach. Either party may terminate this contract for any reason, by serving notice of intent to terminate upon the other party by the means specified in paragraph A of this section. Such notice shall specify the date of termination, but in no event shall either party terminate the contract under this provision upon less than thirty (30) days' notice to the other party; provided, that the parties may mutually agree to waive the thirty (30) day requirement and to shorten the time for notice of termination, in the event of termination in the absence of breach.

C. Surviving Terms. Notwithstanding any provisions to the contrary, provisions pertaining to liability and indemnity shall survive the termination of this contract.

7. **Conflicts**. Any bidder or signee of this contract shall disclose any financial relationship (direct or indirect) to salaried officer, employee of the Licensor or member of the City Board of Aldermen in writing at the time of the execution of this contract. A violation of this provision renders the contract void. Any federal regulations, and applicable provisions in Section 105.450 et seq. RSMo. shall not be violated. Licensee covenants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of work to be performed under this contract. The Licensee further covenants that in the performance of this contract no person having such interest shall be employed.

8. **Assignment**. The Licensee shall not assign any interest in this contract, and shall not transfer any interest in the same (whether by assignment or novation), without prior written consent of the Licensor thereto. Provided, however, that claims for money due or to become due to the Licensee from the Licensor under this contract may be assigned to a bank, trust company, or other financial institution without such approval. Notice of such assignment or transfer shall be furnished in writing promptly to the Licensor. Any such assignment is expressly subject to all rights and remedies of the Licensor under this agreement, including the right to change or delete activities from the contract or to terminate the same as provided herein, and no such assignment shall require the Licensor to give any notice to any such assignee of any actions which the Licensor may take under this agreement, though Licensor will attempt to so notify any such assignee.

9. **Performance.** It is understood by the parties that time is of the essence in this contract.

10. **Discrimination.** The Licensee agrees in the performance of this contract not to discriminate on the ground or because of race, creed, color, national origin or ancestry, sex, religion, handicap, age, or political opinion or affiliation, against any employee of Licensee or applicant for employment and shall include a similar provision in all subcontracts let or awarded hereunder.

11. **General Independent Service Provider Clause**. This contract does not create an employee/employer relationship between the parties. It is the parties' intention that the Licensee will be an independent Licensee and not the Licensor's employee for all purposes, including, but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, Missouri revenue and taxation laws, Missouri workers' compensation and unemployment insurance laws. The Licensee will retain sole and absolute discretion in the judgment of the manner and means of carrying out the Licensee's activities and responsibilities hereunder. The licensee agrees that it is a separate and independent enterprise from the public employer, that it has a full opportunity to find other business, that it has made its own investment in its business, that this agreement shall not be construed as creating any joint employment relationship between the Licensee and the Licensor, and the Licensor will not be liable for any obligation incurred by the Licensee.

12. **City Benefits**. The Licensee shall not be entitled to any of the benefits established for the employees of the Licensor nor be covered by the Worker's Compensation Program of the Licensor.

13. **Liability and Indemnity**. The parties mutually agree to the following:

A. In no event shall the Licensor be liable to the Licensee for special, indirect, or consequential damages, except those caused by the Licensor's gross negligence or willful or wanton misconduct arising out of or in any way connected with a breach of this contract. The maximum liability of the Licensor shall be limited to the amount of money to be paid by the Licensor under this contract. All of the provisions in the agreement are subject to the terms of Missouri Sovereign Immunity as set forth in section 537.610.2 and 537.610.5 of the Missouri Revised Statutes.

B. The Licensee shall defend, indemnify, and hold the Licensor harmless from and against all claims, losses, actions, causes of action, demands and liabilities arising out of personal injuries, including death, and damage or impairment to property or any rights which are caused by the Licensee arising out of or in any way connected with this contract. Licensee further agrees to defend, indemnify and hold the Licensor harmless from and against any claims, losses and liabilities (including without limitation the tangible, intangible and intellectual property and including the loss of use), whatever the cause may be, arising out of the award of this contract to the Licensee and/or Licensee's use of the Domains.

C. The Licensee shall indemnify and hold the Licensor harmless from all wages or overtime compensation due its employees and from any and all claims by Subcontractors in rendering work pursuant to this agreement, including payment of reasonable attorneys' fees and costs in the defense of any claim made under the Fair Labor Standards Act or any other federal or state law.

14. **Notices**. All notices required or permitted herein under and required to be in writing may be given by FAX or by first class mail addressed to Licensor and Licensee at the addresses provided. The date of delivery of any notice given by mail shall be the date falling on the third day after the day of its mailing. The date of delivery of notice by FAX transmission shall be deemed to be the date transmission occurs, except where the transmission is not completed by 4:30 p.m. on a regular business day at the terminal of the receiving party, in which case the date of delivery shall be deemed to fall on the next regular business day for the receiving party.

16. **Jurisdiction**. This contract and every question arising hereunder shall be construed or determined according to the laws of the State of Missouri. Should any part of this agreement be litigated, venue shall be proper only in the Circuit Court of Taney County, Missouri.

17. **Entire Agreement**. This agreement contains the entire agreement of the parties. No modification, amendment, or waiver of any of the provisions of this agreement shall be effective unless in writing specifically referring hereto, and signed by both parties.

19. **Compliance with Laws**. Licensee agrees to comply with all applicable federal, state and local laws or rules and regulations applicable to the provision of services and products hereunder. Licensee affirmatively states that payment of all local, state and federal taxes and assessments owed by Licensee is current.

20. **Safety.** Contractor and subcontractors performing service for the Licensor are required and shall comply with all applicable Occupational Safety and Health Administration (OSHA). All contractors and subcontractors shall be held responsible for the safety of their employees and any unsafe acts or conditions that may cause injury or damage to any persons or property within and around the work site.

21. **Contact Information:**

City of Branson
Attn: Contract Management
110 W Maddux St., Ste 205
Branson, MO 65616
417-337-8522
fax: 417-335-4354 – Attn: Contract Management

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day and year herein stated.

LICENSEE:

By: Derek Smith 10/2/20

By: Karen K. Hall 9/30/20
(Signature) Date

Derek Smith
Name: Karen K. Hall
(Printed Name)

President
Title: Secretary

Company

Address:

Branson/Lakes Area Tourism Community Enhancement District
176 Corporate Place Branson, MO 65616

Phone: 417-239-0032

E-Mail: jbenson@blated.com

Tax ID: 20-4176477

CITY OF BRANSON, MISSOURI

E. Edd Akers — Date
Mayor

ATTEST:

Lisa K Westfall — Date
City Clerk

APPROVED AS TO FORM:

#51831 — 9/25/20
Chris Lebeck #51831 — Date
City Attorney

Exhibit A

SCOPE OF WORK

Licensor is the owner of the Internet domain names ExploreBranson.com, ExploreBranson.net and ExploreBranson.org, hereinafter called "the Domains", and the web pages currently being accessed through the Domains.

Licensee shall pay Licensor One Dollar ($1.00) per year for and in consideration for the use of the Domains and associated web pages.

Therefore, for good and valuable consideration, including the promises and mutual covenants set forth in this Agreement, the receipt and sufficiency of which are acknowledged by the parties, the parties agree as follows:

1. **License** Licensor hereby grants to Licensee an exclusive worldwide license to use the Domains in connection with the performance of its statutory marketing duties in any lawful manner it deems appropriate subject only to the terms and conditions contained herein. This Agreement and the license granted hereunder shall commence on the execution date of the contract and shall continue until terminated in accordance with the provisions of this Agreement.

2. **Web Pages** Licensor hereby grants the Licensee a revocable, exclusive, worldwide license to use the web pages currently associated with the Domains. The web pages will be preserved and stored on electronic media in their form as of the execution date of the contract and shall constitute the property owned by the Licensor. The Licensee shall have the right to change, modify or update the web pages in any manner at its expense and will be the owner of any such changes, modifications or updates to the original web pages. Any such modified system shall then become the exclusive property of the Licensee and the Licensor shall not have any claim, right, title or interest in the modified system.

3. **Conditions of Use**

   a) Licensee hereby acknowledges Licensor's right, title and interest in and to the Domains and Licensor's exclusive right to license the use of the Domains. Licensee agrees not to claim any title to the Domains or any right to use the Domains except as permitted by this Agreement, and shall not contest or deny the validity or enforceability of Licensor's rights in the Domains except as permitted or authorized herein.

   b) Licensee shall comply at all times at its sole expense with all applicable laws and regulations pertaining to the use of the Domains.

   c) The parties acknowledge that the Licensee shall be responsible for all maintenance, upkeep, license fees, domain renewal fees and any other costs or

expenses associated with the use of the Domains during the period of this Agreement.

d) The Licensor shall remain as the "Owner" of the Domains on the documents pertaining to the registration of the Domains.

e) The Licensor shall cause the Licensee to be named as the "Administrative, Technical and Billing" contact on the registration documents pertaining to the Domain Names. It is the intent of both the Licensor and Licensee that the Licensee shall have full and total control of the Domains and all associated web pages during the period covered by this Agreement. The Licensor agrees that the Licensee shall have the right to move the Domains and web pages to any internet service provider that it the Licensee deems suitable.

f) Both Licensor and Licensee acknowledge that it is the intent of the Licensee to use the Domains and web pages of the Licensor covered under this Agreement to develop its own web site to help meet its statutory duties to market tourism in the District. Licensor acknowledges that such marketing will be done, among other ways, through the redirection of the Domains traffic to the new web sites of the Licensee and may result in a substantial reduction in the value of the Domains and web pages of Licensor covered under this Agreement.

4. **Warranty Disclaimer and Indemnification**

(a) LICENSOR SHALL HAVE NO LIABILITY TO LICENSEE FOR OR IN RESPECT OF ANY CLAIM BY ANY THIRD PARTY THAT LICENSEE'S USE OF THE DOMAINS PURSUANT TO THIS AGREEMENT INFRINGES UPON OR OTHERWISE VIOLATES ANY PROPRIETARY OR OTHER RIGHTS OF SUCH THIRD PARTY.

5. **Effects of and Procedure on Termination**

Termination Upon the termination of this Agreement in accordance with the conditions and provisions contained herein, all rights of Licensee granted hereunder shall terminate and automatically revert to Licensor and Licensee shall immediately discontinue the use of the Domains and thereafter shall no longer use or have the right to use the Domains. The Licensee shall then return to Licensor the web pages as stored on the electronic media as provided for in Section 2 herein.

BILL NO. 5905

STAFF REPORT

ITEM/SUBJECT: **READING OF A BILL APPROVING A CONTRACT RENEWAL WITH DAZZEE INTEGRATIONS PERTAINING TO INFORMATION TECHNOLOGY MANAGED NETWORK AND SECURITY SERVICES AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.**

INITIATED BY: **IT DEPARTMENT**

FIRST READING: **OCTOBER 27, 2020** **FINAL READING:** **NOVEMBER 10, 2020**

EXECUTIVE SUMMARY:

- The following is an agreement with Dazzee Integrations to provide managed network and security services to the City's network infrastructure. The contract provides support to the IT Department for advanced network engineering, configuration, and maintenance. It also ensures critical network and server hardware is configured to operate optimally and properly secured to mitigate cybersecurity risks.

- Overview of other services included: 24/7/365 support for business critical issues, monitoring of all servers, VoIP telephone system administration, network analysis, server event log monitoring, patch monitoring, monthly network and systems reports, and quarterly business reviews.

- This agreement covers both the City's network infrastructure and the Convention Center with the Convention Center covering their costs.

- These services were bid in 2019 and this agreement is the second of three optional contract renewals. The total monthly recurring cost for this agreement is $3,500. The contract does include additional funds to accommodate any unforeseen network changes or services not included in the scope of agreement.

- The term of this agreement will be from January 1, 2021 to December 31, 2021. The annual not-to-exceed amount is $55,000. Funds are included in the 2021 budget appropriations.

FINANCIAL IMPACT:

___ **No impact/Not applicable**

_X_ **Budgeted in next year's budget**

___ **Other (see additional explanation)**

STAFF RECOMMENDATION:

__X_ **Recommended**

____ **Not Recommended**

____ **Neutral/None**

COMMUNITY PLAN 2030: W3.1

BILL NO. 5905 **ORDINANCE NO. _____**

AN ORDINANCE APPROVING A CONTRACT RENEWAL WITH DAZZEE INTEGRATIONS PERTAINING TO INFORMATION TECHNOLOGY MANAGED NETWORK AND SECURITY SERVICES AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.

WHEREAS, the City of Branson is approving the contract renewal with Dazzee Integrations pertaining to Information Technology Managed Network and Security Services; and

WHEREAS, Dazzee Integrations has been recommended for approval as lowest qualified bidder by staff; and

WHEREAS, the Board of Aldermen desires to award the contract renewal.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, AS FOLLOWS:

Section 1: The Board of Aldermen hereby approves a contract renewal with Dazzee Integrations pertaining to Information Technology Managed Network and Security Services in an amount not to exceed $55,000.00 and authorizes the Mayor to execute the contract attached hereto as Exhibit "A".

Section 2: This ordinance shall be in full force and effect upon and after its passage and approval.

Read, this first time on this _____ day of _____, 2020.

Read, this second time, passed and truly agreed to by the Board of Aldermen of the City of Branson, Missouri this _____ day of _____, 2020.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

_____
Chris Lebeck #51831
City Attorney

Master Contract Number: C2020-0059
Sub-Contract Number: _____

Exhibit "A"

NOTICE OF CONTRACT RENEWAL
SERVICES CONTRACT

THIS RENEWAL made and entered into this _____ day of _____, 20___, by and between the City of Branson, Missouri (the "City") and **DaZZee Integrations** ("Service Provider") for renewal period **One** from **January 1, 2021** to **December 31, 2021.**

NOW, THEREFORE, for the considerations herein expressed, it is agreed by and between the City and the Service Provider as follows:

1. **Renewal**. The City agrees to engage the work of the Service Provider and the Service Provider agrees to provide the services and assume the responsibilities as referenced in the original contract attached as **Exhibit 1.**

2. **Total compensation not to exceed**. It is expressly understood that in no event will the total compensation and reimbursement to be paid to the Service Provider under the terms of this contract exceed the sum of **Fifty Five Thousand Dollars ($55,000.00), all of which is dependent upon budget appropriations.**

3. **Bonds and Insurance**. The Service Provider shall procure and maintain all insurance and bonds (if applicable) to satisfy statutory bonding requirements, and to protect the City from any liability exposure resulting from the Service Provider's activities as outlined in the original contract and provide the City the most up-to-date insurance certificates and to keep them current.

4. **Missouri Immigration Law Affidavit.** After January 1, 2009, the service provider takes note that Section 285.530.2 of the Missouri Revised Statutes requires a political subdivision as a condition of a contract or grant in excess of $5,000 awarded after January 1, 2009, to require the business entity to affirm by sworn affidavit and provision of documentation the business entity has enrolled and participated in a federal work authorization program with respect to its employees who work in connection with the contracted services. To that end, the services provider will provide a signed affidavit affirming that it does not knowingly employ any person who is an unauthorized alien in connection with the contract. The service provider will provide with their bid specifications and bonding information a statement that the company has such a program, documentation for the program, and that it will not employ unauthorized aliens in connection with the work.

☐ ____ If this box is checked, then the requirement for an Immigration Law Affidavit does not apply because the dollar value of the contract is less than the $5,000 minimum.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day and year herein stated.

SERVICE PROVIDER:

By: Shane Naugher 9/29/20
(Signature) Date

Name: Shane Naugher
(Printed Name)

Title: President

Company Name: DaZZee Integrations

Address: 1015 State Hwy 248 ste 1A. Branson MO 65616

Phone: 417-334-0494

E-Mail: Shane@DaZZee.com

CITY OF BRANSON, MISSOURI

_____ _____
E. Edd Akers Date
Mayor

ATTEST:

_____ _____
Lisa K Westfall Date
City Clerk

APPROVED AS TO FORM:

CLL #51831 9/29/20
Chris Lebeck #51831 Date
City Attorney

Master Contract Number: C2020-0059

SERVICES CONTRACT

THIS CONTRACT made and entered into this 26th day of November, 2019, by and between the City of Branson, Missouri (the "City") and **DaZZee Integrations** ("Service Provider").

WITNESSETH:

THAT, WHEREAS, the City of Branson desires to engage the Service Provider to provide certain services hereafter more particularly described in **Exhibit A**; and

WHEREAS, the Service Provider made certain representations and statements to the City with respect to the provision of such services and the City has accepted said proposal;

NOW, THEREFORE, for the considerations herein expressed, it is agreed by and between the City and the Service Provider as follows:

1. **Scope Of Work**. The City agrees to engage the work of the Service Provider and the Service Provider agrees to provide the services and assume the responsibilities hereinafter set forth in **Exhibit A**.

2. **Addition to Work**. The City and the Service Provider may amend the scope of work set forth in **Exhibit A**, provided that the total cost of such work does not exceed the total cost allowance as specified in Paragraph 7B of this contract. Any amendments shall be in written form and prepared and approved by the appointed City Officials and countersigned by the Service Provider.

3. **Exchange of Data**. All information, data, and reports as are existing, available and necessary for the carrying out of the work, shall be furnished to the requesting party without charge, and the parties shall cooperate with each other in every way possible in carrying out the scope of work.

4. **Payment for Labor and Materials**. The Service Provider agrees and binds itself to secure and pay for all personnel, labor, materials and supplies required to perform the services called for under this contract by Service Provider. Such personnel shall not be employees of or have any contractual relationship with the City except as employees of the Service Provider. All of the work required hereunder will be performed by the Service Provider or under Service Provider's direct supervision and all personnel engaged in the work shall be fully qualified and shall be authorized under state and local law to perform such work. None of the work or services covered by this contract shall be subcontracted without the written approval of the City.

5. **Term**. The work of the Service Provider shall commence as soon as practicable after the execution of this contract, unless otherwise directed in writing, and shall be undertaken and completed in such sequence as to assure their expeditious completion in the light of the purposes of the contract. **The term of the contract will be from a date beginning on January 1, 2020 to a date ending December 31, 2020, with the option to renew the contract for three (3) additional one-year periods, or part thereof. Each additional year will require a contract and Board of Aldermen approval. In the event the contract is renewed, all terms, conditions, and provisions of the original contract shall remain the same and apply during the renewal period.**

6. **Costs not to Exceed**. The City is limited by law with respect to the amount of money it can pay. Therefore, the City has established a fixed sum for this contract which cannot be exceeded unless this contract is amended. The Service Provider providing work hereunder shall be required to keep track of the amount of work performed under this contract at all times; and any work, materials, supplies or expenses in excess of the fixed sum shall not be eligible for payment. The Service Provider shall notify the City if Service Provider anticipates that the contract amount may be exceeded, in order to determine whether or not the City is prepared to increase the total compensation. The Service Provider shall establish a billing system showing the amount of money remaining on the contract which shall be shown in each monthly billing.

7. **Payment**.

A. Conditioned upon acceptable performance. The City agrees to pay the Service Provider in accordance with the terms set forth in **Exhibit B**, which shall constitute complete compensation for all work to be rendered under this contract; provided, that where payments are to be made periodically to Service Provider for work rendered under this contract, the City expressly reserves the right to disapprove in whole or in part a request for payment where the work performed during the period for which payment is claimed are not performed in a timely and satisfactory manner in accordance with the schedule and description of work set forth in **Exhibit A**.

B. **Total compensation not to exceed**. It is expressly understood that in no event will the total compensation and reimbursement to be paid to the Service Provider under the terms of this contract exceed the sum of **Fifty Five Thousand Dollars ($55,000.00), all of which is dependent upon budget appropriations.**

8. **Termination of Contract.**

A. Termination for breach. Failure of the Service Provider to fulfill Service Provider's obligations under this contract in a timely and satisfactory manner in accordance with the schedule and description of work set forth in **Exhibit A** shall constitute a breach of the contract, and the City shall thereupon have the right to immediately terminate the contract. The City shall give written notice of termination to the Service Provider by one of three different means: Facsimile Transmission ("FAX") if Service Provider has a FAX number; U.S. Postal Service Mails; or by hand delivering a copy of the same to the Service Provider; or may give notice by any combination of the above methods. The date of termination shall be the date upon which notice of termination is hand delivered to Service Provider or given by FAX, or the third day following mailing of the notice of termination, whichever first occurs. In the event of termination for breach, all finished or unfinished documents, data, studies, surveys, drawings, maps, models, photographs, and reports or other materials prepared by the Service Provider under this contract shall at the option of the City become its property, and the Service Provider shall be entitled to receive just and equitable compensation for any satisfactory work completed on such documents and other materials; provided, that the Service Provider shall not be relieved of liability to the City for damages sustained by the City by virtue of any such breach of the contract by the Service Provider.

B. Right to terminate in the absence of breach. Either party may terminate this contract for any reason, by serving notice of intent to terminate upon the other party by the means specified in paragraph A of this section. Such notice shall specify the date of termination, but in no event shall either party terminate the contract under this provision upon less than thirty (30) days' notice to the other party; provided, that the parties may mutually agree to waive the thirty (30) day requirement and to shorten the time for notice of termination, in the event of termination in the absence of breach.

C. Surviving Terms. Notwithstanding any provisions to the contrary, provisions pertaining to liability and indemnity shall survive the termination of this contract.

9. **Conflicts**. Any bidder or signee of this contract shall disclose any financial relationship (direct or indirect) to salaried officer, employee of the City or member of the City Board of Aldermen in writing at the time of the execution of this contract. A violation of this provision renders the contract void. Any federal regulations, and applicable provisions in Section 105.450 et seq. RSMo. shall not be violated. Service Provider covenants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of work to be performed under this contract. The Service Provider further covenants that in the performance of this contract no person having such interest shall be employed.

10. **Assignment**. The Service Provider shall not assign any interest in this contract, and shall not transfer any interest in the same (whether by assignment or novation), without prior written consent of the City thereto. Provided, however, that claims for money due or to become due to the Service Provider from the City under this contract may be assigned to a bank, trust company, or other financial institution without such approval. Notice of such assignment or transfer shall be furnished in writing promptly to the City. Any such assignment is expressly subject to all rights and remedies of the City under this agreement, including the right to change or delete activities from the contract or to terminate the same as provided herein, and no such assignment shall require the City to give any notice to any such assignee of any actions which the City may take under this agreement, though City will attempt to so notify any such assignee.

11. **Performance.** It is understood by the parties that time is of the essence in this contract.

12. **Discrimination.** The Service Provider agrees in the performance of this contract not to discriminate on the ground or because of race, creed, color, national origin or ancestry, sex, religion, handicap, age, or political opinion or affiliation, against any employee of Service Provider or applicant for employment and shall include a similar provision in all subcontracts let or awarded hereunder.

13. **General Independent Service Provider Clause.** This contract does not create an employee/employer relationship between the parties. It is the parties' intention that the Service Provider will be an independent Service Provider and not the City's employee for all purposes, including, but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, Missouri revenue and taxation laws, Missouri workers' compensation and unemployment insurance laws. The Service Provider will retain sole and absolute discretion in the judgment of the manner and means of carrying out the Service Provider's activities and responsibilities hereunder. The Service Provider agrees that it is a separate and independent enterprise from the public employer, that it has a full opportunity to find other business, that it has made its own investment in its business, that this agreement shall not be construed as creating any joint employment relationship between the Service Provider and the City, and the City will not be liable for any obligation incurred by the Service Provider.

14. **City Benefits.** The Service Provider shall not be entitled to any of the benefits established for the employees of the City nor be covered by the Worker's Compensation Program of the City.

15. **Liability and Indemnity**. The parties mutually agree to the following:

A. In no event shall the City be liable to the Service Provider for special, indirect, or consequential damages, except those caused by the City's gross negligence or willful or wanton misconduct arising out of or in any way connected with a breach of this contract. The maximum liability of the City shall be limited to the amount of money to be paid by the City under this contract. All of the provisions in the agreement are subject to the terms of Missouri Sovereign Immunity as set forth in section 537.610.2 and 537.610.5 of the Missouri Revised Statutes.

B. The Service Provider shall defend, indemnify, and hold the City harmless from and against all claims, losses, actions, causes of action, demands and liabilities arising out of personal injuries, including death, and damage or impairment to property or any rights which are caused by the Service Provider arising out of or in any way connected with this contract. Service Provider further agrees to defend, indemnify and hold the City harmless from and against any claims, losses and liabilities arising out of the award of this contract to the Service Provider.

C. The Service Provider shall indemnify and hold the city harmless from all wages or overtime compensation due its employees and from any and all claims by Subcontractors in rendering work pursuant to this agreement, including payment of reasonable attorneys' fees and costs in the defense of any claim made under the Fair Labor Standards Act or any other federal or state law.

16. **Bonds and Insurance**. The Service Provider must have and maintain, at the Service Provider's expense, adequate liability insurance and bonds (if applicable) to satisfy statutory bonding requirements, of section 537.610.2 and 537.610.5 of the Missouri Revised Statutes to protect the City and the general public against any loss, damage and/or expense related to the Service Provider's performance under this contract. The insurance coverage shall include, but need not be limited to, the following coverage's in the amounts specified. Such insurance must indemnify the City to the fullest extent possible under the laws of the State of Missouri.

A. General Liability Insurance with a company authorized to do business in the State of Missouri with limits of liability not less than Two Million Dollars ($2,000,000.00) per occurrence for personal injuries (including death) and property damage, and Two Million Dollars ($2,000,000.00) aggregate. The City of Branson must be named as an additional insured.

B. Automobile Liability Insurance with a company authorized to do business in the State of Missouri having limits of liability not less than One Million Dollars ($1,000,000.00) per occurrence for personal injuries (including death). The City of Branson must be named as an additional insured.

C. Workers' Compensation Insurance with a company authorized to do business in the State of Missouri having limits not less than One Million Dollars ($1,000,000.00), including occupational disease provisions for all employees of the Service Provider(s) and Sub-Service Provider(s).

D. The Service Provider will require all Sub-Service Providers to provide and maintain like insurance as set forth above unless the Service Provider's policies extend to claims made against or growing out of operations of the Sub-Service Provider.

E. Written evidence of the required insurance coverage must be submitted before or upon award of the contract. Such policy(ies) shall name the City of Branson as additionally insured. Failure to maintain required insurance coverage shall be considered a breach of this contract.

F. Service Provider understands and agrees that the insurance required under the terms of the contract in no way precludes the Service Provider from carrying such other insurance as may be deemed necessary by the Service Provider for the operation of the Service Providers business or for the benefit of the Service Provider's employees.

G. Notwithstanding any other provision of the contract to the contrary, no insurance procured by the Service Provider shall be construed to constitute a waiver of any sovereign immunity as set forth in section 537.600 through 537.650 of the Missouri Revised Statutes, or any other governmental or official immunity, which is barred under said doctrines of sovereign, governmental or official immunity available to the City, its Board of Aldermen, salaried officers or employees, nor constitute waiver of any available defense. The Service Provider shall cause all policies of insurance related to the contract to be endorsed in accord to this subparagraph.

H. If this is a multi-year contract then the Service Provider shall further require the upper limits of coverage of such policies to be adjusted on an annual basis to be at least equal to the limits of liability set forth in section 537.610.2 and 537.610.5 of the Missouri Revised Statutes as amended from time to time.

I. Insurance Certificates. It is the sole responsibility of the Service Provider to provide the City with the most up-to-date insurance certificates and to keep them current throughout the term of the contract and for any renewal periods. Any failure to maintain insurance coverage shall not relieve any contractual responsibility, obligation or liability under the contract documents. Insurance Certificates must be faxed or mailed to the address provided.

17. **Notices**. All notices required or permitted herein under and required to be in writing may be given by FAX or by first class mail addressed to City and Service Provider at the addresses provided. The date of delivery of any notice given by mail shall be the date falling on the third day after the day of its mailing. The date of delivery of notice by FAX transmission shall be deemed to be the date transmission occurs, except where the transmission is not completed by 4:30 p.m. on a regular business day at the terminal of the receiving party, in which case the date of delivery shall be deemed to fall on the next regular business day for the receiving party.

18. **Jurisdiction**. This contract and every question arising hereunder shall be construed or determined according to the laws of the State of Missouri. Should any part of this agreement be litigated, venue shall be proper only in the Circuit Court of Taney County, Missouri.

19. **Missouri Immigration Law Affidavit.** After January 1, 2009, the service provider takes note that Section 285.530.2 of the Missouri Revised Statutes requires a political subdivision as a condition of a contract or grant in excess of $5,000 awarded after January 1, 2009, to require the business entity to affirm by sworn affidavit and provision of documentation the business entity has enrolled and participated in a federal work authorization program with respect to its employees who work in connection with the contracted services. To that end, the services provider will provide a signed affidavit affirming that it does not knowingly employ any person who is an unauthorized alien in connection with the contract. The service provider will provide with their bid specifications and bonding information a statement that the company has such a program, documentation for the program, and that it will not employ unauthorized aliens in connection with the work.

☐ ____ If this box is checked, then the requirement for an Immigration Law Affidavit does not apply because the dollar value of the contract is less than the $5,000 minimum.

20. **Entire Agreement**. This agreement contains the entire agreement of the parties. No modification, amendment, or waiver of any of the provisions of this agreement shall be effective unless in writing specifically referring hereto, and signed by both parties.

21. **Compliance with Laws**. Contractor agrees to comply with all applicable federal, state and local laws or rules and regulations applicable to the provision of services and products hereunder. Contractor affirmatively states that payment of all local, state and federal taxes and assessments owed by Contractor is current.

22. **Safety.** Contractor and subcontractors performing service for the City are required and shall comply with all applicable Occupational Safety and Health Administration (OSHA). All contractors and subcontractors shall be held responsible for the safety of their employees and any unsafe acts or conditions that may cause injury or damage to any persons or property within and around the work site.

23. **Contact Information:**

City of Branson
Attn: Contract Management
110 W Maddux St., Ste. 205
Branson, MO 65616
417-337-8522

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day and year herein stated.

SERVICE PROVIDER:

By: Shane Naugher (Signature) 10/16/19 Date

Name: Shane Naugher (Printed Name)

Title: President

Company Name: DaZZee I.T. Services

Address: 1015 State Hwy 248 Ste A Branson MO 65616

Phone: 417-334-0494

E-Mail: shane@dazzee.com

Tax ID: 43-1894816

CITY OF BRANSON, MISSOURI

E. Edd Akers 11/26/19 Date
Mayor

ATTEST:

Lisa K Westfall 11/26/19 Date
City Clerk

CITY OF BRANSON INCORPORATED MISSOURI 1912 SEAL

APPROVED AS TO FORM:

Chris Lebeck #51831 10/10/19 Date
City Attorney

DaZZee Integrations, LLC
1015 MO-248 A
Branson, MO 65616

SCOPE OF WORK

1. Purpose: DaZZee Integrations agrees to provide managed services surrounding the City of Branson's information technology network infrastructure per the following general requirements.

2. Description of Current Network Environment:

   The City of Branson's computer network consists of a Cisco routing and switching infrastructure that includes (16) physical locations that communicate using a mixture of leased metro-ethernet, VPN, and City-owned fiber-optics. All switching and routing are built on Cisco hardware. The infrastructure also consists of (40) Windows Servers virtualized using VMware. The physical servers are Cisco UCS. Shared storage is achieved using a Nimble storage SAN. A Cisco BE6000 phone system is used for all telecommunications. Data is replicated to a secure offsite data center that hosts duplicate hardware. Also, the following Barracuda branded technologies are used: Barracuda Vx Spam Firewall, Barracuda Web Filter Appliance, and Barracuda Backup Appliance. Two Windows domains are in use to provision network shares, users, and printers.

   The City also owns and operates the Branson Convention Center. The Convention Center is currently operating as a separate network hosting separate servers and network resources. The network is very similar to the City's core network described above. A Windows domain is in use to provision network shares, users, and printers. Cisco branded switching and routing hardware, VMware, Cisco servers, wireless, and an EMC SAN are also used. Telecommunications is achieved using a Cisco BE6000 VoIP PBX.

3. General Requirements:

   The services will be performed in accordance with the following:

   The network is comprised of multiple locations located throughout the City. The City recognizes the need to maintain a stable, reliable network as it is critical to the City's everyday business needs.

   DaZZee Integrations will supplement the City's existing Information Technology Department with the responsibility of managing the City's server and network infrastructure security. Service expectations include, but are not limited to; keeping the network functionally secure. This should include ongoing proactive review and remediation of all aspects of network and server configurations. DaZZee Integrations will also coordinate with the IT Director to maintain a comprehensive data backup

strategy, assist with disaster recovery planning, and maintain accessibility to all network resources.

4. Roles and Responsibilities will include but not be limited to:

4.1 Internal and external network vulnerability scanning and rededication of internal and external of all network hardware resources
4.2 Quarterly penetration testing to include a written report of results and documented remediation steps
4.3 Monthly dark web scan reporting
4.4 Management of all firewalls and security appliances
  4.4.1 Quarterly updates to firmware
  4.4.2 Urgent updates applied weekly
  4.4.3 Ensure secure configuration for ongoing operations
4.5 Proactive management of all security updates to network, firewall, and server infrastructure components
4.6 Secure hardening of virtualization infrastructure
4.7 Provide escalation support for network infrastructure configuration
4.8 Provide escalation support and emergency response for the server environment, including:
  4.8.1 Active Directory
  4.8.2 Virtualization environment
  4.8.3 SAN storage administration
4.9 Manage VMware Site Recovery Manager & Nimble SAN replication between the City's main data center and backup datacenter
  4.9.1 Monthly status checks to ensure configuration and data integrity
  4.9.2 Testing of backup datacenter
  4.9.3 Remediation of any issues identified
4.10 Troubleshooting and maintenance of network system
4.11 Escalation support for Cisco VoIP telephone system administration
  4.11.1 Management, oversight, and assistance for issues related to Cisco VoIP BE6K telephone system environment
4.12 Mitigation and resolution of detected issues
4.13 Network infrastructure security design and planning consulting services
4.14 CJIS & PCI compliance auditing and remediation
4.15 Security incident response and remediation
4.16 Emergency response for critical infrastructure component problems
  4.16.1 Emergency response required within 2 hours of opening ticket
4.17 Comprehensive documentation of network environment including configurations, devices, and change logs.
4.18 Providing quality assurance on all work

5. Network Problem Identification, Troubleshooting, and Predictive Failure Monitoring

5.1 DaZZee Integrations shall have and use current industry-standard diagnostic tools that are appropriate for use in diagnosing and providing resolution to server or network security problems
5.2 DaZZee Integrations shall when required, participate in conference calls during mitigation actions or network/network security related issues
5.3 DaZZee Integrations, upon request, shall provide after-action reports regarding resolution actions during and/or after server or network related event

6. Network Administration

6.1 Perform network design changes as required for current and future IT projects
6.2 Assist IT Director with technology planning as needed
6.3 Provide escalation support for advanced troubleshooting

7. Server Security Administration

7.1 Ensure scheduled preventive maintenance related to security for hardware and software is properly and promptly performed; coordinate with City IT Department to maintain appropriate maintenance records on the equipment and track equipment inventory; develop operations, administrative, and quality assurance back-up plans and procedural documentation.
7.2 Configuration management, including changes, upgrades, group policy configuration, patches, etc.
7.3 Support specialized local government software products. This includes dedicated applications for various departments, such as Finance, Human Resources, Community Services, Courts, Police, Facilities Maintenance, etc.

8. Network Security

8.1 Responsible for the overall security of network infrastructure components; including the support of all servers, routers, switches, firewalls, e-mail, web filtering, etc.
8.2 Maintain secure remote access environment and provide remote access administration

9. Cisco VoIP Telephone System Administration

9.1 Maintain network and system diagram of key VoIP system components
9.2 Perform preventative maintenance, patching, and upgrades

9.3 Ensure network and BE6000 VoIP PBX is properly configured for optimal performance
9.4 IT Department staff will assist with maintaining handsets and handset configuration as needed but will require oversight to ensure handsets are provisioned properly
9.5 Maintain auto-attendant and make changes when necessary
9.6 Maintain voicemail system
9.7 Maintain any software relating to VoIP telephone system
9.8 Coordinate with IT Director to provide proper planning for growth and reliability

10. Strategic Planning

10.1 Provide planning assistance with major system enhancements; including installations and upgrades of new or existing systems. Examples include server upgrades, migrations, storage system upgrades, redesign of legacy systems, etc.

11. Service Hours and Response

11.1 24x7x365 support for business-critical issues will be responded to as soon as a Service Provider technician is notified either by automatic monitoring alerts or by City staff
11.2 Business-critical issues impacting more than one department or issues that impact the ability for emergency services (Police and Fire) to properly respond to emergency calls shall be responded to immediately upon notification. It shall be understood that business-critical issues impacting emergency services are critical to the City's ability to properly respond to the emergencies of our visitors and citizens and shall be addressed at the highest priority possible until complete resolution of the issue at the satisfaction of the City's IT Director.
11.3 Support for non-business critical issues will be responded to within 2 hours after a Service Provider technician is notified either by automatic monitoring alerts or by City staff

12. Hardware Replacement Cost

12.1 Costs associated with hardware replacement are not included in this agreement.

13. Experience and Qualifications:

The City of Branson prefers dedicated network engineers to provide services with the goal to provide sustained continuity in communication and increased familiarity with specific network environment details.

All individuals accessing the City of Branson's network must pass a background check as required per Police Department CJIS requirements. Documentation must be kept on file with the City of Branson Police Department.

Exhibit B

PRICING PAGE

Setup Fee

Description	Price	Qty	Ext. Price
One Time Setup Fee to provision and implement SOC	$1,450.00	1	$1,450.00
		Subtotal:	$1,450.00

Monthly Pricing Structure

Description	Recurring	Qty	Ext. Recurring
Secure I.T. - DaZZee Managed Network and Security Services - City Locations	$2,875.00	1	$2,875.00
Secure I.T. - DaZZee Managed Network and Security Services - Branson Convention Center	$625.00	1	$625.00

Recurring Subtotal: $3,500.00

BILL NO. 5906

STAFF REPORT

ITEM/SUBJECT: **READING OF A BILL APPOINTING THOMAS MOTLEY AS MUNICIPAL COURT JUDGE AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.**

INITIATED BY: **CITY CLERK**

FIRST READING: **OCTOBER 27, 2020** **FINAL READING:** **NOVEMBER 10, 2020**

EXECUTIVE SUMMARY:

- This item is for the appointment of Tom Motley for Judge of the Municipal Court. The contract is the same as the current contract that expires at the end of December.
- The contract has a required minimum number of 40 court dates which is consistent with prior contracts and allows for adjustments if warranted throughout the year.
- Judge Motley has served as Municipal Judge for the City for eighteen years and has held several Board positions on the state Judge's Association throughout the years.

FINANCIAL IMPACT:

___ **No impact/Not applicable**
_X_ **Budgeted in the current year's budget**
___ **Other (see additional explanation)**

STAFF RECOMMENDATION:

_X_ **Recommended**
____ **Not Recommended**
____ **Neutral/None**

COMMUNITY PLAN 2030: C Strategy 1.3 – Public Safety

ATTACHED EXHIBITS:

BILL NO. 5906 **ORDINANCE NO. _____**

AN ORDINANCE APPOINTING THOMAS MOTLEY AS MUNICIPAL COURT JUDGE AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.

WHEREAS, pursuant to Section 30-55 of the Branson Municipal Code, the Municipal Judge for the City of Branson shall be appointed by the Mayor, with the consent and approval of the members of the Board of Aldermen; and

WHEREAS, Thomas Motley currently presides as the City of Branson Municipal Court Judge; and

WHEREAS, the Mayor desires to appoint Thomas Motley.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON AS FOLLOWS:

Section 1: Thomas Motley is hereby appointed to the position of Municipal Court Judge for a term ending December 31, 2021.

Section 2: The Board of Aldermen hereby authorizes the Mayor to execute the Municipal Judge Contract with Judge Motley in the form as attached hereto as Exhibit "1", and incorporated herein by reference.

Section 3: This ordinance shall be in full force and effect from and upon its passage and approval.

Read, this first time on this _____ day of _____, 2020.

Read, this second time, passed and truly agreed to by the Board of Aldermen of the City of Branson, Missouri this _____ day of _____, 2020.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

CG #51831 10/21/20

_____
Chris Lebeck #51831
City Attorney

MUNICIPAL JUDGE AGREEMENT

THIS AGREEMENT, made and entered into on this _____ day of _____, 20___, by and between the City of Branson, Missouri, a Fourth Class City of the State of Missouri, hereinafter referred to as "City", and The Motley Law Firm, P.C. a Missouri Professional Corporation, hereinafter referred to as "the Company" and Thomas Motley, sole shareholder of the Company and a duly licensed attorney-at-law in the State of Missouri, hereinafter referred to as "Judge".

WHEREAS, Section 30-55 of the Branson City Code of Ordinances provides that the Mayor may appoint a municipal judge, upon the consent of the members of the Board of Aldermen, to a term ending December 31, 2021; and,

WHEREAS, the Mayor has re-appointed to the position of Municipal Judge Thomas Motley, a duly licensed attorney in the State of Missouri, and the Board of Aldermen have authorized the Mayor to execute an agreement with the Company to provide the Judge; and,

WHEREAS, Judge has affirmed that he is ready, willing and able to fulfill the duties as the Municipal Court Judge for the City of Branson.

NOW, THEREFORE, IN CONSIDERATION OF THE MUTUAL COVENANTS CONTAINED HEREIN AND SUBJECT TO THE TERMS AND CONDITIONS STATED BELOW IT IS AGREED BY THE PARTIES AS FOLLOWS:

1. Service as Municipal Court Judge. The Company has agreed to furnish the Judge, and the Judge agrees to serve as the presiding Municipal Judge for City. The Judge further agrees to comply with the Code of Judicial Conduct and the Canons of Ethics of the State of Missouri, to uphold the ordinances of the City, and all orders, rules, and judgments entered in municipal court, and to be available for the purposes of administering warrants for arrest and motions or requests for emergency orders.

2. Maintaining Qualifications. The City, the Company and Judge agree that the obligations of each party under this Agreement are contingent upon the Judge maintaining the qualifications to serve as City's Municipal Court Judge pursuant to the statutes of the State of Missouri and the ordinances of the City of Branson.

3. Term. The Company agrees to furnish the Judge for a term from January 1, 2021 to December 31, 2021, upon appointment by the Mayor and Judge agrees he shall serve for a term from January 1, 2021 to December 31, 2021 upon the appointment by the Mayor. The Mayor shall have the discretion to remove the Judge from office during said term upon the consent of the majority of the members elected to the Board of Aldermen by giving sixty (60) days written notice to the Judge and to the Company. The Company and the Judge shall also have the discretion to terminate the appointment herein contemplated or resign by giving sixty (60) days written notice to the City Administrator.

4. Court. The Judge agrees that municipal court shall be convened in the chambers provided by the City. A minimum of 40 (forty) court dates for every (12) twelve months will be established in agreement with the City Administrator and City Clerk and within the budgetary constraints of the department.

5. Payment for Court Service. The City shall pay to the Company, and the Company agrees to accept as full payment for the service furnished under this agreement by Judge, the sum of One Thousand Two Hundred Dollars ($1,200.00) for each day of court convened by the Judge as described in Paragraph 4 above. If any additional half days and/or hours of court are convened by the Judge, the Company will be paid a minimum of a half day of Six Hundred Dollars ($600.00).

6. Membership and Conference. The City shall pay for the Judge's membership dues for the Missouri Municipal and Associate Circuit Judges Association (MMACJA) and shall pay for the Judge to attend MMACJA Annual Courts Conference including expenses. These expenses will be in accordance with the City's Human Resource Policy for payment of travel expenses.

7. Status of Judge. The parties hereto agree this Agreement does not create an employee/employer relationship. It is the parties' intention that the Company and/or the Judge will be an independent contractor and not the City's employee for all purposes.

8. Administrative Responsibility. The Judge shall be responsible for the efficient and ethical administration of municipal court proceedings, and shall be subject to the supervision of the presiding circuit court judge for Taney County, Missouri, as to the administration of municipal court proceedings. The City, through its City Administrator, shall be responsible for staffing the municipal court office with personnel and for the municipal court budget, and for the supervision of said personnel except as relating to municipal court proceedings administered by the Judge. For the purposes of this Agreement, "municipal court proceedings" shall refer to the docketing of cases and court sessions, filing of motions, orders, and other papers, issuance of arrest warrants and bonds, convening of municipal trials and hearings, sentencing of defendants, or ruling upon motions, orders, and appeals.

9. Jurisdiction and Venue. The parties hereto agree that this Agreement has been made and entered into in the State of Missouri, and that the laws of this state shall apply to any interpretation hereof. The parties further agree that the venue for any claims, suits, or proceedings in court filed as a result of or involving this Agreement, or any term, provision, or portion hereof, shall be in the Circuit Court of Taney County, Missouri.

10. Entire Agreement. This Agreement contains the entire agreement and understanding of the parties. No modification, amendment, or waiver of any of the provisions of this Agreement shall be effective unless in writing specifically referring hereto, and signed by both parties.

11. Judge agrees that he shall be the only person that will be performing the duties described herein.

INTENTIONALLY LEFT BLANK

IN WITNESS WHEREOF, the parties hereto have executed this agreement the day and year first above written.

CITY OF BRANSON, MISSOURI

E. Edd Akers — Date
Mayor

ATTEST:

Lisa K Westfall — Date
City Clerk

APPROVED AS TO FORM:

Chris Lebeck #51831 — Date
City Attorney

Thomas Motley, sole shareholder — Date: 10.14.20
The Motley Law Firm, P.C.

Thomas Motley, individually — Date: 10.14.20

BILL NO. 5907

STAFF REPORT

ITEM/SUBJECT: **READING OF A BILL APPOINTING MEMBERS TO FILL CERTAIN VACANCIES ON THE CITY OF BRANSON TAX INCREMENT FINANCING COMMISSION.**

INITIATED BY: **CITY CLERK**

FIRST READING: **OCTOBER 27, 2020** **FINAL READING:** **NOVEMBER 10, 2020**

EXECUTIVE SUMMARY:

- This is a housekeeping item for the appointment of Class 1 members to the TIF Commission, which are appointed by the City.
- Currently Bob Simmons's and David Whetstone's terms are expiring 11/28/2020.
- The TIF appointments are done by ordinance and are by, "the chief elected officer of the municipality, with the consent of the majority of the governing body of the municipality". For approval, this requires four votes of the Board of Aldermen for first and final reading of the ordinance.
- The original terms are staggered terms and all terms thereafter are for four years. If a vacancy occurs prior to a term expiring, the appointment is to fill until the end of the current term.
- The Mayor is asking for the following appointments to be approved:
  - Bob Simmons current term expires 11/28/2020 – reappointment for an additional 4 year term to expire 11/28/2024.
  - David Whetstone current term expires 11/28/2020 – reappointment for an additional 4 year term to expire 11/28/2024.

FINANCIAL IMPACT:

_X_ No impact/Not applicable
___ Budgeted in the current year's budget
___ Other (see additional explanation)

STAFF RECOMMENDATION:

____ Recommended
____ Not Recommended
_X_ Neutral/None

COMMUNITY PLAN 2030: ED-3: Development Incentives

ATTACHED EXHIBITS:

BILL NO. 5907 **ORDINANCE NO. _____**

AN ORDINANCE APPOINTING MEMBERS TO FILL CERTAIN VACANCIES ON THE CITY OF BRANSON TAX INCREMENT FINANCING COMMISSION.

WHEREAS, pursuant to the State of Missouri's Real Property Tax Increment Allocation Redevelopment Act, the City of Branson (the "City") utilizes a Tax Increment Financing (TIF) Commission to review applications seeking tax increment financing; and

WHEREAS, the Class 1 members of the TIF Commission, which are appointed by the City, currently has one vacancy and two positions expiring; and

WHEREAS, the City desires to fill those vacancies so that the TIF Commission.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, AS FOLLOWS:

Section 1: The Mayor has prepared a list of citizens to be appointed as Class 1 members of the TIF Commission. The list is as follows:

- Bob Simmons current term expires 11/28/2020 – reappointment for an additional 4 year term to expire 11/28/2024.
- David Whetstone current term expires 11/28/2020 – reappointment for an additional 4 year term to expire 11/28/2024.

Section 2: The Board of Aldermen hereby concurs in the appointments stated in Section 1 and those individuals are appointed as Class 1 members of the TIF Commission for the terms specified.

Section 3: This Ordinance shall be in full force and effect from and after its passage by the Board of Aldermen and approval by the Mayor.

Section 4: All ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed.

Section 5: Should any section, sentence or clause of this Ordinance be declared invalid or unconstitutional, such declaration shall not affect the validity of the remaining sections, sentences or clauses.

Read, this first time on this _____ day of _____, 20__.

Read, this second time, passed and truly agreed to by the Board of Aldermen of the City of Branson, Missouri this _____ day of _____, 20__.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

CQL #51831 12/21/20

Chris Lebeck #51831
City Attorney

BILL NO. 5908

STAFF REPORT

ITEM/SUBJECT: **READING OF A BILL APPROVING THE RENEWAL OF THE CONTRACT WITH PEPSICO FOR VENDING SERVICES AND MERCHANDISE RESALE AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.**

INITIATED BY: **PARKS AND RECREATION DEPARTMENT**

FIRST READING: **OCTOBER 27, 2020** **FINAL READING:** **NOVEMBER 10, 2020**

EXECUTIVE SUMMARY:

- This bill is for annual review and approval of the City's contract with PepsiCo for the purpose of providing soda for resale at the Branson RecPlex concessions.
- This is the first renewal option of the five year agreement, to be reviewed and approved annually by the Board of Aldermen.
- This contract includes a 4% increase in case costs, which is allowable in the agreement. Staff feels this renewal contract continues to be profitable and in the City's best interest to continue. The contract also includes a rebate price for the total number of cases sold per year in the amount of $4.00/case. Based on 2019 totals, the estimated revenue for 2021 is $85,745.00.
- Staff recommends renewal of the contract for fiscal year 2021 (January 1, 2021 through December 31, 2021) with PepsiCo in an amount not to exceed $30,000. This amount is based on past and anticipated future usage.
- The contract was reviewed and approved by the Advisory Park Board and is within the proposed 2021 operating budget.

FINANCIAL IMPACT:

___ **No impact/Not applicable**
_X **Budgeted in the current year's budget**
___ **Other (see additional explanation)**

STAFF RECOMMENDATION:

__X **Recommended**
____ **Not Recommended**
____ **Neutral/None**

COMMUNITY PLAN 2030: Parks, Open Space & Recreation

ATTACHED EXHIBITS:

BILL NO. 5908 **ORDINANCE NO. _____**

AN ORDINANCE APPROVING THE RENEWAL OF THE CONTRACT WITH PEPSICO FOR VENDING SERVICES AND MERCHANDISE RESALE AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.

WHEREAS, the City of Branson is approving the contract renewal with PepsiCo for vending services and merchandise resale; and

WHEREAS, PepsiCo has been recommended for approval by staff; and

WHEREAS, the Board of Aldermen desires to award the contract renewal.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, MISSOURI, AS FOLLOWS:

Section 1: The Board of Aldermen hereby approves the contract renewal with PepsiCo for vending services and merchandise resale for the City of Branson for an amount not to exceed $30,000.00 and authorizes the Mayor to execute the contract in the form attached as Exhibit "A".

Section 2: This ordinance shall be in full force and effect upon and after its passage and approval.

Read this first time on this _____ day of _____, 2020.

Read this second time, passed, and truly agreed to by the Board of Aldermen of the City of Branson, Missouri, on this _____ day of _____, 2020.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

CGL #51831 10/21/20
Chris Lebeck #51831
City Attorney

Master Contract Number: C2020-0021
Sub-Contract Number:_____

NOTICE OF CONTRACT RENEWAL
SERVICES CONTRACT

THIS RENEWAL made and entered into this _____ day of _____, 20___, by and between the City of Branson, Missouri (the "City") and **PepsiCo** ("Service Provider") for renewal period **One** from **January 1, 2021** to **December 31, 2021.**

NOW, THEREFORE, for the considerations herein expressed, it is agreed by and between the City and the Service Provider as follows:

1. **Renewal**. The City agrees to engage the work of the Service Provider and the Service Provider agrees to provide the services and assume the responsibilities as referenced in the original contract attached as **Exhibit 1.**

2. **Total compensation not to exceed.** It is expressly understood that in no event will the total compensation and reimbursement to be paid to the Service Provider under the terms of this contract exceed the sum of **Thirty Thousand Dollars ($30,000.00), all of which is dependent upon budget appropriations.**

3. **Compensation**. It is expressly understood that the commission rates listed as follows will be in effect from January 1, 2021 to December 31, 2021.

a. 001. Percentage of vending gross sales to the City in the amount of 50%

002.	Soda	20 oz.	$0.70 / bottle	$16.64 / case
003.	Water	20 oz.	$0.54 / bottle	$13.00 / case
004.	Sport Drink	20 oz.	$0.78 / bottle	$18.72 / case
005.	Tea	18.5 oz.	$1.39 / bottle	$16.64 / case
006.	Flavored Tea	12 oz.	$0.36 / can	$ 8.65 / case
007.	Iced Coffee	13.7 oz.	$2.08 / bottle	$24.96 / case

008. Maximum pricing percentage increase each year 4%
009. Rebate price for total number of cases sold per year in the amount of $4.00/case
010. Other considerations
$500.00 per year to be used on any point of sale items needed for all locations. Examples would be umbrellas, banners and all signs needed.

4. **Bonds and Insurance**. The Service Provider shall procure and maintain all insurance and bonds (if applicable) to satisfy statutory bonding requirements, and to protect the City from any liability exposure resulting from the Service Provider's activities as outlined in the original contract and provide the City the most up-to-date insurance certificates and to keep them current.

5. **Missouri Immigration Law Affidavit.** After January 1, 2009, the service provider takes note that Section 285.530.2 of the Missouri Revised Statutes requires a political subdivision as a condition of a contract or grant in excess of $5,000 awarded after January 1, 2009, to require the business entity to affirm by sworn affidavit and provision of documentation the business entity has enrolled and participated in a federal work authorization program with respect to its employees who work in connection with the contracted services. To that end, the services provider will provide a signed affidavit affirming that it does not knowingly employ any person who is an unauthorized alien in connection with the contract. The service provider will provide with their bid specifications and bonding information a statement that the company has such a program, documentation for the program, and that it will not employ unauthorized aliens in connection with the work.

☐ ____ If this box is checked, then the requirement for an Immigration Law Affidavit does not apply because the dollar value of the contract is less than the $5,000 minimum.

Master Contract Number: C2020-0021
Sub-Contract Number: _____

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day and year herein stated.

SERVICE PROVIDER:

By: _____ 9-22-20
(Signature) Date

Name: Ron Henry
(Printed Name)

Title: Sales Representative

Company Name: PepsiCo

Address: 2200 E. Turner St.
Springfield MO. 65803

Phone: 417-837-1405

E-Mail: ron.henry@pepsico.com

CITY OF BRANSON, MISSOURI

_____ _____
E. Edd Akers Date
Mayor

ATTEST:

_____ _____
Lisa K Westfall Date
City Clerk

APPROVED AS TO FORM:

CQLL #51831 9/17/20
Chris Lebeck #51831 Date
City Attorney

Master Contract Number: C2020-0021

SERVICES CONTRACT

THIS CONTRACT made and entered into this 23rd day of September, 2019, by and between the City of Branson, Missouri (the "City") and **PepsiCo** ("Service Provider").

WITNESSETH:

THAT, WHEREAS, the City of Branson desires to engage the Service Provider to provide certain services hereafter more particularly described in **Exhibit A**; and

WHEREAS, the Service Provider made certain representations and statements to the City with respect to the provision of such services and the City has accepted said proposal;

NOW, THEREFORE, for the considerations herein expressed, it is agreed by and between the City and the Service Provider as follows:

1. **Scope Of Work**. The City agrees to engage the work of the Service Provider and the Service Provider agrees to provide the services and assume the responsibilities hereinafter set forth in **Exhibit A**.

2. **Addition to Work**. The City and the Service Provider may amend the scope of work set forth in **Exhibit A**, provided that the total cost of such work does not exceed the total cost allowance as specified in Paragraph 7B of this contract. Any amendments shall be in written form and prepared and approved by the appointed City Officials and countersigned by the Service Provider.

3. **Exchange of Data**. All information, data, and reports as are existing, available and necessary for the carrying out of the work, shall be furnished to the requesting party without charge, and the parties shall cooperate with each other in every way possible in carrying out the scope of work.

4. **Payment for Labor and Materials**. The Service Provider agrees and binds itself to secure and pay for all personnel, labor, materials and supplies required to perform the services called for under this contract by Service Provider. Such personnel shall not be employees of or have any contractual relationship with the City except as employees of the Service Provider. All of the work required hereunder will be performed by the Service Provider or under Service Provider's direct supervision and all personnel engaged in the work shall be fully qualified and shall be authorized under state and local law to perform such work. None of the work or services covered by this contract shall be subcontracted without the written approval of the City.

5. **Term**. The work of the Service Provider shall commence as soon as practicable after the execution of this contract, unless otherwise directed in writing, and shall be undertaken and completed in such sequence as to assure their expeditious completion in the light of the purposes of the contract. **The term of the contract will be from a date beginning on January 1, 2020 to a date ending December 31, 2020, with the option to renew the contract for up to four (4) additional one (1) year renewal periods, subject to all the terms and conditions set forth herein. Each additional year will require a contract and Board of Aldermen approval. The City reserves the right to either accept or reject any commission adjustments submitted in writing ninety days prior to the end of the current contract period as part of the City's consideration for the contract extension. At expiration of**

contract any holding over for any cause shall be considered to be an extension on a month to month basis on the terms and conditions specified herein, in so far as they are applicable. "Holding over" includes, but is not limited to, time-employed by Service Provider in removing equipment at the expiration of the agreement.

6. **Costs not to Exceed**. The City is limited by law with respect to the amount of money it can pay. Therefore, the City has established a fixed sum for this contract which cannot be exceeded unless this contract is amended. The Service Provider providing work hereunder shall be required to keep track of the amount of work performed under this contract at all times; and any work, materials, supplies or expenses in excess of the fixed sum shall not be eligible for payment. The Service Provider shall notify the City if Service Provider anticipates that the contract amount may be exceeded, in order to determine whether or not the City is prepared to increase the total compensation. The Service Provider shall establish a billing system showing the amount of money remaining on the contract which shall be shown in each monthly billing.

7. **Payment**.

A. Conditioned upon acceptable performance. The City agrees to pay the Service Provider in accordance with the terms set forth in **Exhibit B**, which shall constitute complete compensation for all work to be rendered under this contract; provided, that where payments are to be made periodically to Service Provider for work rendered under this contract, the City expressly reserves the right to disapprove in whole or in part a request for payment where the work performed during the period for which payment is claimed are not performed in a timely and satisfactory manner in accordance with the schedule and description of work set forth in **Exhibit A**.

B. **Total compensation not to exceed**. It is expressly understood that in no event will the total compensation and reimbursement to be paid to the Service Provider under the terms of this contract exceed the sum of **Thirty Thousand Dollars ($30,000.00), all of which is dependent upon budget appropriations.**

8. **Compensation.** It is expressly understood that the commission rates listed in **Exhibit B** will be in effect from **January 1, 2020** to **December 31, 2020**. **These rates may be subject to changes for each renewal period, depending on the acceptance or rejection of any commission adjustments submitted by the Service Provider.**

9. **Termination of Contract.**

A. Termination for breach. Failure of the Service Provider to fulfill Service Provider's obligations under this contract in a timely and satisfactory manner in accordance with the schedule and description of work set forth in **Exhibit A** shall constitute a breach of the contract, and the City shall thereupon have the right to immediately terminate the contract. The City shall give written notice of termination to the Service Provider by one of three different means: Facsimile Transmission ("FAX") if Service Provider has a FAX number; U.S. Postal Service Mails; or by hand delivering a copy of the same to the Service Provider; or may give notice by any combination of the above methods. The date of termination shall be the date upon which notice of termination is hand delivered to Service Provider or given by FAX, or the third day following mailing of the notice of termination, whichever first occurs. In the event of termination for breach, all finished or unfinished documents, data, studies, surveys, drawings, maps, models, photographs, and reports or other materials prepared by the Service Provider under this contract shall at the option of the City become its property, and the Service Provider shall be entitled to receive just and equitable compensation for any satisfactory work completed on such documents and other materials; provided, that the Service Provider shall not be relieved of

liability to the City for damages sustained by the City by virtue of any such breach of the contract by the Service Provider.

B. Right to terminate in the absence of breach. Either party may terminate this contract for any reason, by serving notice of intent to terminate upon the other party by the means specified in paragraph A of this section. Such notice shall specify the date of termination, but in no event shall either party terminate the contract under this provision upon less than thirty (30) days' notice to the other party; provided, that the parties may mutually agree to waive the thirty (30) day requirement and to shorten the time for notice of termination, in the event of termination in the absence of breach.

C. Surviving Terms. Notwithstanding any provisions to the contrary, provisions pertaining to liability and indemnity shall survive the termination of this contract.

10. **Conflicts.** Any bidder or signee of this contract shall disclose any financial relationship (direct or indirect) to salaried officer, employee of the City or member of the City Board of Aldermen in writing at the time of the execution of this contract. A violation of this provision renders the contract void. Any federal regulations, and applicable provisions in Section 105.450 et seq. RSMo. shall not be violated. Service Provider covenants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of work to be performed under this contract. The Service Provider further covenants that in the performance of this contract no person having such interest shall be employed.

11. **Assignment.** The Service Provider shall not assign any interest in this contract, and shall not transfer any interest in the same (whether by assignment or novation), without prior written consent of the City thereto. Provided, however, that claims for money due or to become due to the Service Provider from the City under this contract may be assigned to a bank, trust company, or other financial institution without such approval. Notice of such assignment or transfer shall be furnished in writing promptly to the City. Any such assignment is expressly subject to all rights and remedies of the City under this agreement, including the right to change or delete activities from the contract or to terminate the same as provided herein, and no such assignment shall require the City to give any notice to any such assignee of any actions which the City may take under this agreement, though City will attempt to so notify any such assignee.

12. **Performance.** It is understood by the parties that time is of the essence in this contract.

13. **Discrimination.** The Service Provider agrees in the performance of this contract not to discriminate on the ground or because of race, creed, color, national origin or ancestry, sex, religion, handicap, age, or political opinion or affiliation, against any employee of Service Provider or applicant for employment and shall include a similar provision in all subcontracts let or awarded hereunder.

14. **General Independent Service Provider Clause.** This contract does not create an employee/employer relationship between the parties. It is the parties' intention that the Service Provider will be an independent Service Provider and not the City's employee for all purposes, including, but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, Missouri revenue and taxation laws, Missouri workers' compensation and unemployment insurance laws. The Service Provider will retain sole and absolute discretion in the judgment of the manner and means of carrying out the Service Provider's activities and responsibilities hereunder. The Service Provider agrees that it is a separate and independent enterprise from the public employer, that it

has a full opportunity to find other business, that it has made its own investment in its business, that this agreement shall not be construed as creating any joint employment relationship between the Service Provider and the City, and the City will not be liable for any obligation incurred by the Service Provider.

15. **City Benefits.** The Service Provider shall not be entitled to any of the benefits established for the employees of the City nor be covered by the Worker's Compensation Program of the City.

16. **Liability and Indemnity**. The parties mutually agree to the following:

A. In no event shall the City be liable to the Service Provider for special, indirect, or consequential damages, except those caused by the City's gross negligence or willful or wanton misconduct arising out of or in any way connected with a breach of this contract. The maximum liability of the City shall be limited to the amount of money to be paid by the City under this contract. All of the provisions in the agreement are subject to the terms of Missouri Sovereign Immunity as set forth in section 537.610.2 and 537.610.5 of the Missouri Revised Statutes.

B. The Service Provider shall defend, indemnify, and hold the City harmless from and against all claims, losses, actions, causes of action, demands and liabilities arising out of personal injuries, including death, and damage or impairment to property or any rights which are caused by the Service Provider arising out of or in any way connected with this contract. Service Provider further agrees to defend, indemnify and hold the City harmless from and against any claims, losses and liabilities arising out of the award of this contract to the Service Provider.

C. The Service Provider shall indemnify and hold the city harmless from all wages or overtime compensation due its employees and from any and all claims by Subcontractors in rendering work pursuant to this agreement, including payment of reasonable attorneys' fees and costs in the defense of any claim made under the Fair Labor Standards Act or any other federal or state law.

17. **Bonds and Insurance.** The Service Provider must have and maintain, at the Service Provider's expense, adequate liability insurance and bonds (if applicable) to satisfy statutory bonding requirements, of section 537.610.2 and 537.610.5 of the Missouri Revised Statutes to protect the City and the general public against any loss, damage and/or expense related to the Service Provider's performance under this contract. The insurance coverage shall include, but need not be limited to, the following coverage's in the amounts specified. Such insurance must indemnify the City to the fullest extent possible under the laws of the State of Missouri.

A. General Liability Insurance with a company authorized to do business in the State of Missouri with limits of liability not less than One Million Dollars ($1,000,000.00) per occurrence for personal injuries (including death) and property damage. The City of Branson must be named as an additional insured.

B. Automobile Liability Insurance with a company authorized to do business in the State of Missouri having limits of liability not less than One Million Dollars ($1,000,000.00) per occurrence for personal injuries (including death). The City of Branson must be named as an additional insured.

C. Workers' Compensation Insurance with a company authorized to do business in the State of Missouri having limits not less than One Million Dollars ($1,000,000.00), including occupational disease provisions for all employees of the Service Provider(s) and Sub-Service Provider(s).

D. The Service Provider will require all Sub-Service Providers to provide and maintain like insurance as set forth above unless the Service Provider's policies extend to claims made against or growing out of operations of the Sub-Service Provider.

E. Written evidence of the required insurance coverage must be submitted before or upon award of the contract. Such policy(ies) shall name the City of Branson as additionally insured. Failure to maintain required insurance coverage shall be considered a breach of this contract.

F. Service Provider understands and agrees that the insurance required under the terms of the contract in no way precludes the Service Provider from carrying such other insurance as may be deemed necessary by the Service Provider for the operation of the Service Providers business or for the benefit of the Service Provider's employees.

G. Notwithstanding any other provision of the contract to the contrary, no insurance procured by the Service Provider shall be construed to constitute a waiver of any sovereign immunity as set forth in section 537.600 through 537.650 of the Missouri Revised Statutes, or any other governmental or official immunity, which is barred under said doctrines of sovereign, governmental or official immunity available to the City, its Board of Aldermen, salaried officers or employees, nor constitute waiver of any available defense. The Service Provider shall cause all policies of insurance related to the contract to be endorsed in accord to this subparagraph.

H. If this is a multi-year contract then the Service Provider shall further require the upper limits of coverage of such policies to be adjusted on an annual basis to be at least equal to the limits of liability set forth in section 537.610.2 and 537.610.5 of the Missouri Revised Statutes as amended from time to time.

I. Insurance Certificates. It is the sole responsibility of the Service Provider to provide the City with the most up-to-date insurance certificates and to keep them current throughout the term of the contract and for any renewal periods. Any failure to maintain insurance coverage shall not relieve any contractual responsibility, obligation or liability under the contract documents. Insurance Certificates must be faxed or mailed to the address provided.

18. **Notices**. All notices required or permitted herein under and required to be in writing may be given by FAX or by first class mail addressed to City and Service Provider at the addresses provided. The date of delivery of any notice given by mail shall be the date falling on the third day after the day of its mailing. The date of delivery of notice by FAX transmission shall be deemed to be the date transmission occurs, except where the transmission is not completed by 4:30 p.m. on a regular business day at the terminal of the receiving party, in which case the date of delivery shall be deemed to fall on the next regular business day for the receiving party.

19. **Jurisdiction**. This contract and every question arising hereunder shall be construed or determined according to the laws of the State of Missouri. Should any part of this agreement be litigated, venue shall be proper only in the Circuit Court of Taney County, Missouri.

20. **Missouri Immigration Law Affidavit.** After January 1, 2009, the service provider takes note that Section 285.530.2 of the Missouri Revised Statutes requires a political subdivision as a condition of a contract or grant in excess of $5,000 awarded after January 1, 2009, to require the business entity to affirm by sworn affidavit and provision of documentation the business entity has enrolled and participated in a federal work authorization program with respect to its employees who work in connection with the contracted services. To that end, the services provider will provide a signed affidavit affirming that it does not knowingly employ any person who is an unauthorized alien in connection with the contract. The service provider will provide with their bid specifications and bonding information a statement that the company has such a

program, documentation for the program, and that it will not employ unauthorized aliens in connection with the work.

☐ ____ If this box is checked, then the requirement for an Immigration Law Affidavit does not apply because the dollar value of the contract is less than the $5,000 minimum.

21. **Entire Agreement**. This agreement contains the entire agreement of the parties. No modification, amendment, or waiver of any of the provisions of this agreement shall be effective unless in writing specifically referring hereto, and signed by both parties.

22. **Compliance with Laws**. Contractor agrees to comply with all applicable federal, state and local laws or rules and regulations applicable to the provision of services and products hereunder. Contractor affirmatively states that payment of all local, state and federal taxes and assessments owed by Contractor is current.

23. **Safety.** Contractor and subcontractors performing service for the City are required and shall comply with all applicable Occupational Safety and Health Administration (OSHA). All contractors and subcontractors shall be held responsible for the safety of their employees and any unsafe acts or conditions that may cause injury or damage to any persons or property within and around the work site.

24. **Contact Information:** City of Branson
Attn: Contract Management
110 W Maddux St., Ste. 205
Branson, MO 65616
417-337-8522

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day and year herein stated.

SERVICE PROVIDER:

By: _____ 9/23/19
(Signature) Date

Name: MARK Esquivel
(Printed Name)

Title: FSR

Company Name: PepsiCo

Address: 2200 E. Turner
Springfield, Missouri 65803

Phone: 417-268-5949

E-Mail: Mark.esquivel@pepsico.com

Tax ID: 13-1584302

CITY OF BRANSON, MISSOURI

_____ 10/22/19
E. Edd Akers
Mayor

CITY OF BRANSON INCORPORATED SEAL MISSOURI 1912

ATTEST:
_____ 10/22/19
Lisa K Westfall Date
City Clerk

APPROVED AS TO FORM:
_____ #51831 9/13/19
Chris Lebeck #51831 Date
City Attorney

PepsiCo
2200 E. Turner
Springfield, MO 65807

SCOPE OF WORK

1. Purpose: PepsiCo agrees to be the City's vending operator as outlined in accordance with the general requirements.

2. General Requirements:

The requirements described herein are considered reasonable to meet the City's needs.

2.1 Operator Responsibilities/Scope of Work

PepsiCo shall perform, maintain, and operate a soda vending program, including performance of all required duties, including but not limited to, supplying vending machines (bottle, can and/or fountain) and related equipment, installing equipment, upkeep of equipment, supplying brand name products, filling machines with product, collecting funds from machines and remitting commissions and other financial considerations to the City.

2.2 Term

This Contract will be in effect for a period of five (5) years, the base year plus up to four (4) additional one (1) year renewal periods, subject to all the terms and conditions set forth herein.

The City reserves the right to either accept or reject any commission adjustments submitted in writing ninety days prior to the end of the current contract period as part of the City's consideration for the contract extension.

At expiration of contract any holding over for any cause shall be considered to be an extension on a month to month basis on the terms and conditions specified herein, in so far as they are applicable. "Holding over" includes, but is not limited to, time-employed by PepsiCo in removing equipment at the expiration of the agreement.

2.3 Vending Machines/Equipment

The proposal must be based on the use of new or acceptable refurbished vending machines with non-resettable cash accounting meters and bill validators. All equipment must be UL rated.

Please include a color photo or brochure and specifications for all equipment to be supplied the City reserves the right to add or delete equipment as demand dictates.

2.4 Quantity/Type of Equipment

The City reserves the right to approve number and types of vending machines.

2.5 Facility Readiness

Any utility or structural upgrades to the facility required to place certain machines must be approved by the City in advance and funded by PepsiCo. Funds needed for any upgrades shall not diminish in any manner the proposed financial proceeds to the City.

All equipment and utility or structural upgrades must comply with all City and State of Missouri food service codes and all proper local permits as required.

Any permanent upgrades to the facilities by PepsiCo shall remain at the location and shall become the property of the City without any further compensation to PepsiCo by the City. Permanent upgrades include, but are not limited to utility upgrades, countertops attached to the facility, any other device or structure attached to the facility.

The City will supply utility services limited to, water, sewerage and electrical. Furthermore, it is agreed that the City shall not be liable for any interruptions or curtailment in utility services due to causes beyond its control, including but not limited to, City's alteration, repair or improvement of the premises

2.6 Additional Equipment

Additionally, PepsiCo must be prepared to add machines at the request of the City at various future locations at the discretion of the City of Branson Parks and Recreation Director.

2.7 Change Machines

In certain instances, PepsiCo may be required to supply additional change machines at the discretion of the City.

2.8 Accessibility

All machines must comply with all accessibility requirements established by the local, state, and federal guidelines.

2.9 Non-profitable machines

Non-profitable machines must be left in place. Removal of non-profitable machines will only be allowed after the City gives prior written permission.

2.10 Care of Equipment

Machines should be kept clean and free of graffiti.

2.11 Equipment Removal

PepsiCo shall not remove equipment from any location without the City's written consent. (Exception: Machines may be exchanged for like machines without receiving prior consent, however, the machine must be new or refurbished and PepsiCo shall advise the City in writing immediately following a change of equipment.)

2.12 Advertising

All language and slogans must be in good taste and compliment the professional image of the City and should promote good public relations.

2.13 Compliance with Laws/Permits/Licenses

PepsiCo shall be responsible for obtaining all licenses, permits and permissions.

2.14 Product Stocking

Machines shall be kept continuously stocked with fresh, quality, and brand name merchandise. At times PepsiCo may be required to provide certain commodities at the request of the City.

2.15 Product Pricing

Changes in the vend price must conform, where applicable, to initial proposal specifications. No change in the vend price of products shall be made without the written consent of the City.

2.16 Commissions

Commission payments shall be based on gross receipts. The term "gross receipts" is hereby defined to mean receipts from all sales from all business conducted upon or from the premises by PepsiCo and all others. Gross Receipts shall not include sales of merchandise for which cash has been refunded, or allowances made on merchandise claimed to be defective or unsatisfactory, provided such sales have been included in Gross Receipts.

The City of Branson would also entertain the following items for the recreation program:

A. Umbrellas for the Pool
B. Product donations for Special Events
C. Signage, coolers etc.

2.17 Operator Personnel

All personnel associated with your organization that will be servicing the City locations will be required to display proper identification. PepsiCo's employees will be subject to the rules and regulations of the City while on the City's premises.

2.18 Reports/Payments

A copy of the expected format for a monthly sales/commission report must be included. This report shall be generated monthly.

All commission checks should be made payable to the City of Branson and forwarded together with all usual accounting and financial reports and monthly collection tickets.

2.19 Service calls

PepsiCo shall respond to requests for service within a reasonable amount of time so as to minimize the loss of revenue. Regular service shall be made available between the hours of 8:00 a.m. and 4:30 p.m., Monday through Friday, excluding City recognized holidays.

2.20 Tax Obligations

PepsiCo is responsible for any tax obligations.

2.21 Refunds

Equipment malfunctions will from time to time result in loss to vending machine customers. PepsiCo should allow for recovery of lost monies.

2.22 Complaints

The PepsiCo agrees to designate an agent or representative upon whom any and all complaints, demands, or notices of any kind, which the City may desire to give or deliver to PepsiCo in connection with the contracted services, may be served. If PepsiCo wishes to change its designated agent or representative, PepsiCo agrees to notify the City in writing. Said person will meet and confer with Parks and Recreation Director or his/her designee, upon request, to discuss any and all complaints, demands or notices of any kind.

2.23 Right to Audit

The PepsiCo shall maintain financial records and other records as may be prescribed by the City or by applicable federal and state laws, rules, and regulations. PepsiCo shall retain these records for a period of three years after final payment, or until the City audits them whichever event occurs first. These records shall be made available during the term of the contract and the subsequent one-year period for examination, transcription, and audit by the City, its designees, or other authorized bodies. Such audits will be conducted during normal business hours.

PRICING PAGE

PepsiCo provided commission-pricing information as specified below to provide vending operations in accordance with the terms and conditions of the contract.

001. Percentage of vending gross sales to the City in the amount of 50%

002.	Soda	20 oz.	$0.67 / bottle	$16.00 / case
003.	Water	20 oz.	$0.52 / bottle	$12.50 / case
004.	Sport Drink	20 oz.	$0.75 / bottle	$18.00 / case
005.	Tea	18.5 oz.	$1.33 / bottle	$16.00 / case
006.	Flavored Tea	12 oz.	$0.35 / can	$ 8.32 / case
007.	Iced Coffee	13.7 oz.	$2.00 / bottle	$24.00 / case

008. Maximum pricing percentage increase each year 4 %

009. Rebate price for total number of cases sold per year in the amount of $ 4.00 / case

010. Other considerations
$500.00 per year to be used on any point of sale items needed for all locations. Examples would be umbrellas, banners and all signs needed.

BILL NO. 5909

STAFF REPORT

ITEM/SUBJECT: **READING OF A BILL ACCEPTING THE PROPOSAL OF SITE ONE LANDSCAPE SUPPLY PERTAINING TO THE PURCHASE OF AGRICULTURE SUPPLIES AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.**

INITIATED BY: **PARKS AND RECREATION DEPARTMENT**

FIRST READING: **OCTOBER 27, 2020** **FINAL READING:** **NOVEMBER 10, 2020**

EXECUTIVE SUMMARY:

- Two bids were received on September 7, 2020 for the purchase of agriculture and maintenance supplies such as grass seed, fertilizer, chemicals, field marking paint, weed control mound clay and field conditioner for a period of one year (January 1, 2021 through December 31, 2021) for city properties, parks and athletic fields.
- Bids are compared line item by line item and reviewed for the lowest bid. Contracts are then written with each vendor for the line items which they have provided the lowest bid and approved by the Board when the cumulative amount is over $15,000.
- The following is a contract with Site One Landscape Supply with a total not to exceed amount of $47,704.65. The amount is based on past usage and can be lowered or adjusted to meet budget constraints.
- The bid items meet city specifications and are within the budget. Funds are budgeted in the proposed 2021 operating budget.

FINANCIAL IMPACT:

___ No impact/Not applicable
_x_ Budgeted in the current year's budget
__ Other (see additional explanation)

STAFF RECOMMENDATION:

_x__ Recommended
____ Not Recommended
____ Neutral/None

COMMUNITY PLAN 2030: Parks, Open Space and Recreation

ATTACHED EXHIBITS:

BILL NO. 5909 **ORDINANCE NO.** _____

AN ORDINANCE ACCEPTING THE PROPOSAL OF SITE ONE LANDSCAPE SUPPLY PERTAINING TO THE PURCHASE OF AGRICULTURE SUPPLIES AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.

WHEREAS, the City of Branson advertised for proposals for the bids for agriculture supplies used in city properties and parks for the City of Branson; and

WHEREAS, Site One Landscape Supply has been recommended for approval by staff, and

WHEREAS, the Board of Aldermen desires to award the contract.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, MISSOURI, AS FOLLOWS:

Section 1: The Board of Aldermen hereby accepts the proposal of Site One Landscape Supply pertaining to the purchase of agriculture supplies for the City of Branson for the amount not to exceed $47,704.65 and authorizes the Mayor to execute the contract in the form attached as Exhibit "1".

Section 2: This ordinance shall be in full force and effect upon and after its passage and approval.

Read, this first time on this _____day of _____, 2020.

Read, this second time, passed, and truly agreed to by the Board of Aldermen of City of Branson, Missouri this _____day of _____, 20___.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

CLH #51831 10/21/20

Chris Lebeck #51831
City Attorney

Master Contract Number:_____

PURCHASE OF COMMODITIES CONTRACT

THIS AGREEMENT made and entered into this _____ day of _____, 20___, by and between the City of Branson, Missouri (the "City") and **SiteOne Landscape Supply** ("Seller").

WHEREAS, the City of Branson desires to purchase and the Seller agrees to sell to the City certain commodities more particularly described in **Exhibit A** (bid); and

WHEREAS, the Seller made certain representations and statements to the City with respect to the provision of such commodities and the City has accepted the Seller's proposal;

The City and the Seller agree as follows:

1. **Item(s) and dates of Purchase.** The City agrees to purchase and the Seller agrees to sell the following item(s): **agricultural supplies, from a date beginning on January 1, 2021 to a date ending December 31, 2021.**

2. **Quantities to be Purchased and Purchase Price.**

   a. The City agrees to purchase and the Seller agrees to sell the following quantities/amounts for the purchase price(s) listed: **See Exhibit B.**

   b. The City assumes no obligations for articles or materials shipped in excess in the quantity ordered. Any unauthorized quantity is subject to the City's rejection and may be returned at the Seller's expense.

   c. It is expressly understood that in no event will the total compensation and reimbursement to be paid to the Seller under the terms of this contract exceed the sum of **Forty Seven Thousand Seven Hundred Four Dollars and Sixty Five Cents ($47,704.65), all of which is dependent upon budget appropriations.**

3. **Delivery and Shipment.**

   a. The Seller is responsible for the costs of shipment.

   b. Time is of the essence with respect to each shipment.

   c. If deliveries are not made **upon demand**, the City reserves the right to cancel this contract, purchase the commodities elsewhere, and hold the Seller liable for any re-procurement costs.

   d. Deliveries are to be made to: **1501 Branson Hills Parkway, Branson, Missouri 65616.**

4. **Invoices.** An original and three copies of the invoice shall be submitted by the Seller to the City, showing the purchase order number or contract number and containing a full description of the commodities furnished.

5. **Inspection and Acceptance.**

   a. No goods received by the City pursuant to this contract shall be deemed accepted until the City has had reasonable opportunity to inspect said goods.

   b. All goods discovered to be defective (at any time) or which do not conform to any bid specifications or to any warranty of the Seller may be returned at the Seller's expense for full refund or replacement.

   c. The City's right to return defective and/or non-conforming goods does not bar any other legal, equitable or contractual remedies the City may have against the Seller.

6. **Warranty.**

   a. Seller expressly warrants that all articles, materials and work covered by this contract conform to each and every specification, drawing, sample or other description which is furnished to or is adopted by the City and that they will be fit and sufficient for the purpose intended, merchantable, of good material and workmanship, and free from defect.

   b. Such warranty shall not be deemed waived either by reason of the City's acceptance of said material or goods or by payment for them.

   c. Any implied warranties are not altered by this written contract.

   d. Additional terms: N/A.

7. **Patents.** Seller guarantees that the sale or use of the articles described herein will not infringe upon any U.S. or foreign patent and Seller covenants that he will, at his own expense, defend every suit which may be brought against the City, or those selling or using City's product for any alleged infringement of any patent by reason of the sale or use of such articles and Seller agrees that he will pay all costs, damages and profits recoverable in any such suit.

8. **Bankruptcy or Insolvency.** In the event of any proceedings by or against either party, voluntary or involuntary, in bankruptcy or insolvency, or for the appointment of a receiver or trustee or an assignee for the benefit of creditors, of the property of Seller, or in the event of breach of any of the terms hereof including in the warranties of the Seller, City may cancel this contract or affirm the contract and hold Seller responsible in damages.

9. **Compliance with Applicable Laws.** The Seller warrants it has complied with all Applicable laws, rules and ordinances of the United States, or any state, municipality or any other governmental authority or agency in the manufacture or sale of the items covered by this contract, including but not limited to all provisions of the Fair Labor Standard Act of 1938, as amended.

10. **Conflicts.** Any bidder or signee of this contract shall disclose any financial relationship (direct or indirect) to salaried officer, employee of the City or member of the City Board of Aldermen in writing at the time of the execution of this contract. A violation of this provision renders the contract void. Any federal regulations, and applicable provisions in Section 105.450 et seq. RSMo. shall not be violated. Seller covenants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of work to be performed under this contract. The Seller further covenants that in the performance of this contract no person having such interest shall be employed.

11. **Interpretation of Contract and Assignments.** The contract shall be construed according to the laws of the State of Missouri. Seller hereunder may not assign the contract, or any rights, obligations or duties without City's written consent or any attempted assignment without such consent shall be void.

12. **Termination of Contract.** The City reserves the right to terminate the contract at any Time if any of the provisions of the contract are violated by the Seller, in the sole judgment and discretion of The City. In the event of such termination, the Seller shall be liable for any excess costs incurred by the City. If the contract is terminated, the City may purchase upon such terms and in such manner as the Purchasing Agent may deem appropriate, supplies or services similar to the good identified in this contract; the Seller will be liable for any excess costs occasioned thereby.

13. **Non-discrimination in Employment.** In connection with the furnishing of supplies or performances or work under this contract, the Seller agrees to comply with the Fair Labor Standard Act, Fair Employment Practices, Equal Opportunity Employment Act, and all other applicable federal and state laws, and further agrees to insert the foregoing provision in all subcontracts awarded hereunder. The Seller agrees in the performance of this contract not to discriminate on the ground or because of race, creed, color, national origin or ancestry, sex, religion, handicap, age, or political opinion or affiliation, against any employee of Seller or applicant for employment and shall include a similar provision in all subcontracts let or awarded hereunder.

14. **Provisions by Law Deemed Inserted.** Each and every provision of the law and clauses required by law to be inserted in this contract will be deemed to be inserted herein and will be read and enforced as though it were included herein, and if through mistake, or otherwise any such provision is not inserted, then upon the application of either party the contract will be physically amended to make such insertion or correction.

15. **Tax-Exempt.** The City of Branson is exempt from Sales Tax and Federal Excise Tax.

16. **Jurisdiction.** This agreement and every question arising hereunder shall be construed or determined according to the laws of the State of Missouri. Should any part of this agreement be litigated, venue shall be proper only in the Circuit Court of Taney County, Missouri.

17. **Entire Agreement.** This agreement contains the entire agreement of the parties. No modification, amendment, or waiver of any of the provisions of this agreement shall be effective unless in writing specifically referring hereto, and signed by both parties.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day and year herein stated.

SELLER:

By: _____ _____
(Signature) Date

Name: Rob Johnson
(Printed Name)

Title: Business Development Manager

Company Name: Site One Landscape Supply

Address: 5236 S. Campbell Ave.
Springfield, MO 65810

Phone: 636-459-6426

E-Mail: rjohnson2@siteone.com

Tax ID: 36-4485550

CITY OF BRANSON, MISSOURI

_____ _____
E. Edd Akers Date
Mayor

ATTEST:

_____ _____
Lisa K Westfall Date
City Clerk

APPROVED AS TO FORM:

CQL #51831 9/23/20
Chris Lebeck #51831 Date
City Attorney

Exhibit A

Site One Landscape Supply
5236 S. Campbell Ave.
Springfield, MO 65810

SCOPE OF WORK

1. Purpose: Site One Landscape Supply agrees to provide chemicals, seed, and fertilizer for grounds maintenance for the period beginning January 1, 2021 through December 31, 2021.

2. General Requirements:

2.1 All products must be of acceptable quality.

2.2 Site One Landscape Supply agrees to replace defective products within ten (10) days. If, at any time, Site One Landscape Supply fails to meet or correct problems involving the quality of the product, the City retains the right to cancel the contract. In the event of cancellation, the City may purchase in such manner as the Purchasing Agent may deem appropriate from the next lowest bidder meeting specifications, and Site One Landscape Supply will be liable for excess costs incurred.

2.3 All pricing must include shipping costs* for product delivered to various locations in Branson, MO. (* Shipping costs shall include all cost related to the delivery and unloading of product to the proper place in the various locations, additions i.e. fuel surcharges, handling fees, pallet fees, lift gate/drop fee etc. will not be accepted.) Pricing given excluding freight will be considered non-compliant and the bid will be rejected.

2.4 Quantities given are estimated usage only and actual usage may be more or less depending upon demand. The City reserves the right to purchase quantities above or below the quantity estimated. Products will be ordered on an as-needed if-needed basis, in any quantity, and may be acquired for any department within the City. The City will pay only for the actual quantities ordered and received. Prices shall be as specified on the pricing page regardless of actual quantities ordered. Therefore, requirements for minimum quantities and/or orders will not be accepted. Prices must remain firm for the duration of the contract.

2.5 Current MSDS sheets must be furnished prior to receipt of the first shipment of product awarded in this contract.

Product	Quantity	Estimated Usage
Round-Up Quick Pro	4/6.8lb/case	40 cases
Liquid Round Up (or approved equal)	2/2.5gal/case	5cases
Amine 400 2-4D	2 gal/case	5cases
18-0-9 Weed and Feed	50lb/bag	150 bags
21-0-0 Ammonia Sulfate	50lb/bag	250 bags
14-14-14 Time Release (8-9 month release poly coated)	50lb/bag	250 bags
Southern Athletic Fields Field Conditioner (or approved equal)	50lb/bag	500 bags
Southern Athletic Fields Sure Dry (or approved equal)	50lb/bag	500 bags
Southern Athletic Fields Field Mar Mound Clay (or approved equal)	50lb/bag	160 bags
Field Marking Dust (marble dust)	50lb/bag	280 bags
Field Marking Paint (white)	5 gal. bucket	200 buckets
5 Star Fescue	50lb/bag	500 lbs
Perennial Rye Seed	50lb/bag	500 lbs
Bermuda Triangle Seed	25lb/bag	500 lbs

Exhibit B

PRICING PAGE

Site One Landscape Supply provided pricing information as specified below to provide chemicals, seed, and fertilizer for grounds maintenance in accordance with the terms and conditions of this contract.

Item	*Product*	*Quantity*	*Estimated Usage*	*Price Usage*	
001.	Round-Up Quick Pro	4/6.8lb/case	40 cases	$ 264.22	/ case
002.	Liquid Round Up (or approved equal)	2/2.5gal/case	5 cases	$ 69.70	/ case
004.	Amine 400 2-4D	2/2 gal/case	5 cases	$ 74.19	/ case
005.	18-0-9 Weed and Feed	50lb/bag	150 bags	$ 20.61	/ bag
006.	21-0-0 Ammonia Sulfate	50lb/bag	250 bags	$ 10.85	/ bag
007.	14-14-14 Time Release (8-9 month release poly coated)	50lb/bag	250 bags	$ 20.42	/ bag
008.	Southern Athletic Fields Field Conditioner (or approved equal)	50lb/bag	500 bags	$ 8.26	/ bag
009.	Southern Athletic Fields Sure Dry (or approved equal)	50lb/bag	500 bags	$ 7.93	/ bag
010.	Southern Athletic Fields Field Mar Mound Clay (or approved equal)	50lb/bag	160 bags	$ 13.05	/ bag
011.	Field Marking Dust (marble dust)	50lb/bag	280 bags	$ 4.15	/ bag
012.	Field Marking Paint (white)	5 gal. bucket	200 buckets	$ 7.84	/ gal
013.	5 Star Fescue	50lb/bag	500 lbs	$ 60.52	/ 50 lb bag
015.	Perennial Rye Seed	50lb/bag	500 lbs	$ 61.87	/ 50 lb bag
016.	Bermuda Triangle Seed	25lb/bag	500 lbs	$ 180.50	/ 25 lb bag

BILL NO. 5910

STAFF REPORT

ITEM/SUBJECT: **READING OF A BILL AMENDING CHAPTER 6 OF THE BRANSON MUNICIPAL CODE PERTAINING TO ALCOHOL BY WEIGHT OF MALT LIQUOR.**

INITIATED BY: **LEGAL DEPARTMENT**

FIRST READING: **OCTOBER 27, 2020** **FINAL READING:** **NOVEMBER 10, 2020**

EXECUTIVE SUMMARY:

1. Branson Municipal Code contains throughout Chapter 6 a 5% alcohol by weight (ABW) limitation on malt liquor. Five percent ABW equates to a 6.25% alcohol by volume (ABV).

2. Malt liquor is generally defined as a beer or other malt beverage having 3.2% alcohol by weight manufactured from pure hops or pure extract of hops, and pure barley malt or other wholesome grains or cereals and wholesome yeast and pure water.

3. The United States has seen an explosion of craft beer and microbreweries. In 1994 the Brewers Association reported 324 brewpubs, 192 microbreweries, 0 tap rooms, and 16 regional breweries in the United States. In 2019, those numbers swelled to 3,011 brewpubs, 2,966 tap rooms, 2,058 microbreweries, and 240 regional breweries.

4. Many popular craft beers contain an alcohol by weight (ABV) in excess of 5% (ABV in excess of 6.25%).

5. Examples of the ABV for some popular regional beers:

   a. Mother's Brewing Company (Springfield, MO)
      i. Lil' Helper – 7% ABV
      ii. Sunshine Chugsuckle – 6.5% ABV

   b. Public House Brewing Company (Rolla, MO)
      i. Elusive IPA – 6.8% ABV
      ii. Mango Elusive IPA – 6.8% ABV

   c. Piney River Brewing Company (Bucyrus, MO)
      i. Big Piney River IPA – 8% AB
      ii. Missouri Mule IPA – 7% ABV

   d. 4 by 4 Brewery (Springfield, MO)
      i. Parkside Pineapple – 6.5% ABV









FINANCIAL IMPACT:

☐ **No impact/Not applicable**

☐ **Budgeted in the current year's budget**

☒ **Other (see additional explanation)**

STAFF RECOMMENDATION:

☒ **Recommended**

☐ **Not Recommended**

☐ **Neutral/None**

COMMUNITY PLAN 2030: T-2: Entertainment/Attractions/Shopping

ATTACHED EXHIBITS:

BILL NO. 5910 **ORDINANCE NO. _____**

AN ORDINANCE AMENDING CHAPTER 6 OF THE BRANSON MUNICIPAL CODE PERTAINING TO ALCOHOL BY WEIGHT OF MALT LIQUOR.

WHEREAS, Branson Municipal Code contains throughout Chapter 6 a five percent (5%) alcohol by weight (ABW) limitation on malt liquor; and

WHEREAS, the United States has seen an explosion of craft beer and microbreweries. In 1994 the Brewers Association reported 324 brewpubs, 192 microbreweries, 0 tap rooms, and 16 regional breweries in the United States. In 2019, those numbers swelled to 3,011 brewpubs, 2,966 tap rooms, 2,058 microbreweries, and 240 regional breweries; and

WHEREAS, the ABW of many of the popular craft beers being sold today exceed the five percent (5%) ABW limitation on malt liquor in the Branson Municipal Code.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, MISSOURI, THE FOLLOWING:

Section 1: It is the intention of the Board, and it is hereby ordained, that the provisions of this ordinance shall become and be made a part of the Branson Municipal Code, and the sections of this ordinance may be renumbered to accomplish such intention.

Section 2: That Section of the Branson Municipal Code is hereby amended to read as follows:

NOTE: LANGUAGE WHICH IS **BOLD, UNDERLINED** HAS BEEN ADDED; LANGUAGE WHICH IS [~~BRACKETED, STRICKEN~~] HAS BEEN REMOVED.

Sec. 6-1. - Definitions.

Malt liquor means any beer or other malt beverage manufactured from pure hops or pure extract of hops, and pure barley malt or other wholesome grains or cereals and wholesome yeast and pure water, and having an alcoholic content in excess of 3.2 percent by weight[~~, but not in excess of five percent by weight~~].

[~~*Retail five percent beer by the drink dealer* means any person who may be engaged in the sale of beer that contains alcohol in excess of 3.2 percent of alcohol by weight and not more than five percent by weight.~~]

Sec. 6-31. - License required; license categories; number of licenses; fees.

(b) License categories, number of licenses, and fees. The following categories of licenses are available, subject to the indicated restrictions on the total number of licenses which may be issued in each category, upon payment of the indicated fee and upon meeting all other requirements under this chapter for the issuance of such license:

(1) Sale of [~~five percent~~] malt liquor in the original package not to exceed three such licenses.

(2) Sale of [~~five percent~~] malt liquor by the drink on the premises not to exceed six such licenses. This license can only be issued to a restaurant-bar, resort, or microbrewery.

(3) a. Sale of intoxicating liquor in the original package: 18 such licenses for businesses of less than 10,000 square feet and for businesses exceeding 10,000 square feet that have more than five percent of retail floor space dedicated to the sale of liquor-related product three of which shall be reserved exclusively for convenience stores with retail sales of gasoline, groceries, and food for consumption on the premises, with a minimum of 600 square feet dedicated solely to restaurant seating, and which display all intoxicating liquor for sale in the section of the store which is farthest from the main entrance as possible.

b. Notwithstanding any foregoing provision of this section limiting the number of authorized licenses to the contrary, the finance director or designated liquor control specialist, may also authorize the issuance of any license to sell [~~five percent~~] malt liquor in the original package, or intoxicating liquor in the original package, whenever the finance director or designated liquor control specialist, finds and determines that the premises at which the liquor sales will take place contain a minimum of 10,000 square feet of retail floor space, of which not more than five percent will be devoted to the sales of alcoholic beverages in their original package.

(4) Sale of liquor by the drink, such number and type as may be licensed by the state division of alcohol and tobacco control. This license can only be issued to a restaurant-bar, resort, or microbrewery.

(5) Sale of Sunday liquor by the drink, such number and type, including resort and seasonal resort licenses, as may be licensed by the state division of alcohol and tobacco control.

(6) The sale of intoxicating liquor on Sunday between the hours of 9:00 a.m. and 12:00 midnight, in the original package and not for consumption on the premises. The number of licenses cannot exceed the number of weekday package liquor licenses issued.

(7) Wine manufacturer's license, such number and type as may be licensed by the state division of alcohol and tobacco control.

(8) Caterer's license, such number and type as may be licensed by the state department of alcohol and tobacco control, and licensed to sell liquor by the drink in the city.

(9) Six-day, [~~five percent~~] beer, and light wine restaurant license, sale of [~~five percent~~] malt liquor, or light wines containing not in excess of 14 percent alcohol by weight, by the drink at retail for consumption on the premises, by any business licensed by the state division of alcohol and tobacco control for such sales. This license can only be issued to a restaurant-bar or resort.

(10) Microbrewery license, such number and type as may be licensed by the state division of alcohol and tobacco control authorizing the licensee to manufacture or brew malt liquor [~~containing alcohol not in excess of five percent by weight~~] or nonintoxicating beer, and in quantities not to exceed 10,000 barrels per year.

(11) Railroad license, such number and type as may be licensed by the state division of alcohol and tobacco control.

(12) Boat or vessel liquor by drink, such number and type as may be licensed by the state division of alcohol and tobacco control.

(13) Other licenses permitted by state law, including but not limited to, wholesaler, solicitor, manufacturer, and caterer's licenses of such number and type as may be licensed by the state division of alcohol and tobacco control.

Section 3: This ordinance shall be in full force and effect from and after its passage by the Board of Aldermen and approval by the Mayor.

Read, this first time on this _____ day of _____, 20___.

Read, this second time, passed and truly agreed to by the Board of Aldermen of the City of Branson, Missouri on this _____ day of _____, 20___.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

9/24/2020
_____
Chris Lebeck #51831
City Attorney

BILL NO. 5911

STAFF REPORT

ITEM/SUBJECT: READING OF A BILL AMENDING CHAPTER 94 OF THE BRANSON MUNICIPAL CODE PERTAINING TO MICROBREWERIES.

INITIATED BY: PLANNING AND DEVELOPMENT DEPARTMENT

FIRST READING: OCTOBER 27, 2020 **FINAL READING:** NOVEMBER 10, 2020

EXECUTIVE SUMMARY:

- Proposed municipal code amendments to the Unified Development Code (Chapter 94), being sponsored by Aldermen Whiteis, for modifications to Articles I and IV pertaining to microbreweries.

- Amendments include two parts with the first being a follow up to amendments previously approved by the Board of Aldermen in November 2019 (Ord. No. 2019-0204). Specifically, it will resolve the inconsistency between the definition of a microbrewery in Chapter 94 and the definition provided in Chapter 6 which mirrors Missouri Statutes as to how many barrels of beer they are allowed to produce in one year.

- The second part adds the Neighborhood Commercial (NC) zoning district to the list of zoning districts (Community Commercial, Mixed-Use, Downtown, Entertainment, Business, and Industrial) where microbreweries are permitted. Additionally, it establishes three supplementary use standards for the use:
    - Operating hours restricted between 11:00 am and 10:00 pm daily within the Neighborhood Commercial (NC) zoning district
    - Outside seating areas cannot exceed 50 percent of the setback standards for the zoning district which it is located
    - All production, processing and distribution activities need to be conducted within an enclosed building

- Planning Commission recommends approval of the bill through Resolution 20-12.3 (20-01200003) with a vote of 6-0 during their October 6, 2020 meeting.

FINANCIAL IMPACT:

_X_ No impact/Not applicable
___ Budgeted in the current year's budget
___ Other (see additional explanation)

STAFF RECOMMENDATION:

_X_ Recommended
____ Not Recommended
____ Neutral/None

COMMUNITY PLAN 2030: LU-5: Development Codes & Regulations.

ATTACHED EXHIBITS: 1) Planning Commission Resolution 20-12.3

PLANNING COMMISSION

RESOLUTION NO. 20-12.3 (20-12000003)

A PLANNING COMMISSION RESOLUTION RECOMMENDING APPROVAL OF MUNICIPAL CODE AMENDMENTS TO CHAPTER 94 - ZONING, PERTAINING TO MICROBREWERIES.

WHEREAS, certain areas of the Branson Municipal Code are in need of amendment; and,

WHEREAS, it is the desire of the Planning Commission for the City of Branson to have zoning regulations in the Branson Municipal Code that are clear and concise for understanding and interpretation; and,

WHEREAS, it is the desire of the Planning Commission for the City of Branson to insure that the Unified Development Code is current and user friendly; and,

WHEREAS, the Planning Commission for the City of Branson has determined that amendments to the Branson Municipal Code are reasonable and necessary; and,

WHEREAS, the Zoning Regulations for the City of Branson, Missouri, require a Public Hearing before the Planning Commission for amendments to the Unified Development Code; and,

WHEREAS, a Public Hearing was held before the Branson Planning Commission on October 6, 2020, at 7:00 PM, in the City Council Chambers located at 110 W. Maddux Street, Branson, Missouri.

BE IT THEREFORE RESOLVED, that the Planning Commission for the City of Branson hereby recommends approval of Municipal Code amendments to Chapter 94 - Zoning, pertaining to microbreweries as described on Exhibit 'A', attached hereto and incorporated by reference herein.

DONE THIS 6TH DAY OF OCTOBER, 2020, BY THE PLANNING COMMISSION FOR THE CITY OF BRANSON, MISSOURI.

Clark Harris - Chairman

ATTEST:

Joel Hornickel – Planning and Development Director

EXHIBIT 'A'

CHAPTER 94 - ZONING

ARTICLE I. - IN GENERAL

Sec. 94-5. - Definitions.

Microbrewery means an establishment where beer and malt beverages are made on the premises and then sold or distributed, and which produces **10,000 or** less [~~than 15,000~~] barrels (a barrel is approximately 31 gallons) of beer per year. Microbreweries sell to the public by one or more of the following methods: the traditional three-tier system (brewer to wholesaler to retailer to consumer); the two-tier system (brewer acting as wholesaler to retailer to consumer); and directly to the consumer.

ARTICLE IV. - USES

Sec. 94-60. - Table of permitted uses.

Table 94-60.1 Permitted Uses

Use Category	Ag/Residential					Mixed-Use/Nonresidential							Supplemental Use Standards
Subcategory													*Note: This reference is to use-specific standards only, other code requirements may apply*
Specific Use Type	**CON**	**A**	**LDR**	**MDR**	**HDR**	**NC**	**CC**	**MU**	**D**	**ENT**	**BUS**	**I**	
Commercial Services													
Eating and Drinking													
Microbrewery						**P**	P	P	P	P	P	P	**94-61(e)(4),** 94-63(e)(3)

Sec. 94-61. - Use and structure standards.

(a) *Generally applicable standards.*
(b) *Residential uses.*
(c) *Civic and institutional uses.*
(d) *Utility uses.*
(e) *Commercial uses.*
  (1) *Animal sales and services with outdoor facilities.*
  (2) *Amusement parlor/arcade.*
  (3) *Theater.*
  (4) ***Microbrewery.***
    a. Within a neighborhood commercial district, operating hours are restricted to between 11:00 a.m. and 10:00 p.m. daily.
    b. Any outside seating area shall not exceed 50 percent of the setback standards for the zoning district which it is located.
    c. All production, processing, and distribution activities shall be conducted within an enclosed building.

([4]**5**) *Alternative financial establishment.*
([5]**6**) *Automated teller machines (ATMs).*
([6]**7**) *Financial institution.*
([7]**8**) *Off-premises contacts (OPC).*
([8]**9**) *Retail sales establishment.*
([9]**10**) *Thrift store.*
([10]**11**) *Medical marijuana facility.*
([11]**12**) *Lodging.*
([12]**13**) *Car wash, full- or self-service.*
([13]**14**) *Vehicle rental/sales/leasing.*
([14]**15**) *Vehicle repair.*
([15]**16**) *Service stations.*
([16]**17**) *Accessory automatic car wash.* An automatic car wash shall be subject to the following:
([17]**18**) *Electric vehicle charging stations.*
([18]**19**) *Truck stop/travel plaza.*

NOTE: LANGUAGE WHICH IS **BOLD, UNDERLINED** HAS BEEN ADDED; LANGUAGE WHICH IS [~~BRACKETED, STRICKEN~~] HAS BEEN REMOVED.

BILL NO. 5911 **ORDINANCE NO. _____**

AN ORDINANCE AMENDING CHAPTER 94 OF THE BRANSON MUNICIPAL CODE PERTAINING TO MICROBREWERIES.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, MISSOURI, THE FOLLOWING:

Section 1: It is the intention of the Board of Aldermen, and it is hereby ordained that the provisions of this ordinance shall become and be made a part of the Branson Municipal Code, and the sections of this ordinance may be renumbered to accomplish such intention.

Section 2: That Chapter 94 - *Zoning,* Articles I. - *In General* and IV. - *Uses* are hereby amended to read as follows:

CHAPTER 94 - ZONING

ARTICLE I. - IN GENERAL

Sec. 94-5. - Definitions.

Microbrewery means an establishment where beer and malt beverages are made on the premises and then sold or distributed, and which produces **10,000 or** less [~~than 15,000~~] barrels (a barrel is approximately 31 gallons) of beer per year. Microbreweries sell to the public by one or more of the following methods: the traditional three-tier system (brewer to wholesaler to retailer to consumer); the two-tier system (brewer acting as wholesaler to retailer to consumer); and directly to the consumer.

ARTICLE IV. - USES

Sec. 94-60. - Table of permitted uses.

Table 94-60.1 Permitted Uses

Use Category	**Ag/Residential**					**Mixed-Use/Nonresidential**							**Supplemental Use Standards**
Subcategory / *Specific Use Type*	**CON**	**A**	**LDR**	**MDR**	**HDR**	**NC**	**CC**	**MU**	**D**	**ENT**	**BUS**	**I**	*Note: This reference is to use-specific standards only, other code requirements may apply*
Commercial Services													
Eating and Drinking													
Microbrewery						**P**	P	P	P	P	P	P	**94-61(e)(4),** 94-63(e)(3)

Sec. 94-61. - Use and structure standards.

(a) *Generally applicable standards.*
(b) *Residential uses.*
(c) *Civic and institutional uses.*
(d) *Utility uses.*
(e) *Commercial uses.*
(1) *Animal sales and services with outdoor facilities.*
(2) *Amusement parlor/arcade.*
(3) *Theater.*
(4) ***Microbrewery.***
a. Within a neighborhood commercial district, operating hours are restricted to between 11:00 a.m. and 10:00 p.m. daily.
b. Any outside seating area shall not exceed 50 percent of the setback standards for the zoning district which it is located.
c. All production, processing, and distribution activities shall be conducted within an enclosed building.
([~~4~~]**5**) *Alternative financial establishment.*
([~~5~~]**6**) *Automated teller machines (ATMs).*
([~~6~~]**7**) *Financial institution.*
([~~7~~]**8**) *Off-premises contacts (OPC).*
([~~8~~]**9**) *Retail sales establishment.*
([~~9~~]**10**) *Thrift store.*
([~~10~~]**11**) *Medical marijuana facility.*
([~~11~~]**12**) *Lodging.*
([~~12~~]**13**) *Car wash, full- or self-service.*
([~~13~~]**14**) *Vehicle rental/sales/leasing.*
([~~14~~]**15**) *Vehicle repair.*
([~~15~~]**16**) *Service stations.*
([~~16~~]**17**) *Accessory automatic car wash.* An automatic car wash shall be subject to the following:
([~~17~~]**18**) *Electric vehicle charging stations.*
([~~18~~]**19**) *Truck stop/travel plaza.*

NOTE: LANGUAGE WHICH IS **BOLD, UNDERLINED** HAS BEEN ADDED; LANGUAGE WHICH IS [~~BRACKETED, STRICKEN~~] HAS BEEN REMOVED.

Section 3: This ordinance shall be in full force and effect from and after its passage by the Board of Aldermen and approval by the Mayor.

Read, this first time on this _____ day of _____, 2020.

Read, this second time, passed and truly agreed to by the Board of Aldermen of the City of Branson, Missouri on this _____ day of _____, 2020.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

#51831 10/11/2

Chris Lebeck #51831
City Attorney

BILL NO. 5912

STAFF REPORT

ITEM/SUBJECT: READING OF A BILL AMENDING CHAPTER 94 OF THE BRANSON MUNICIPAL CODE PERTAINING TO SPECIAL EVENTS.

INITIATED BY: PLANNING AND DEVELOPMENT DEPARTMENT

FIRST READING: OCTOBER 27, 2020 **FINAL READING:** NOVEMBER 10, 2020

5

EXECUTIVE SUMMARY:

- Municipal code amendments to the Unified Development Code (Chapter 94) for modifications to Articles I and IV pertaining to special events have been proposed by the Special Event Team. These amendments were first presented to the Board of Aldermen during their August 20, 2020 Study Session for discussion.

- The Special Event Team was formed in September 2019 by the Assistant City Administrator to improve the City's overall situational awareness of events and activities within the region, including the management, leadership and oversight of the City's related duties. The team consisted of 15 representatives from various City departments as well as other community organizations and interests. They met on nine separate occasions to discuss successes and to identify opportunities for improvement within the special event process.

- As a result of the team's efforts, this request includes the following three amendments which were identified as areas within the process that could be improved:
  - Modification of the special event definition to also include events occurring on private property when they have an impact on public property and services
  - Implementation of three special event levels to better establish unique application requirements, review criteria, and application fees based on the event's impact
  - Reversal back to event sponsors being responsible for reimbursing the City for all incurred costs to assist with special events as was required up until March 2010

- Planning Commission recommends denial of the bill with a vote of 1-5 during their October 6, 2020 meeting. While supportive of the first two amendments provided above, it was their lack of support for the third amendment which lead to their recommendation without a motion for an amendment being made by the Commission.

FINANCIAL IMPACT:

_X_ **No impact/Not applicable**
___ **Budgeted in the current year's budget**
___ **Other (see additional explanation)**

STAFF RECOMMENDATION:

_X_ **Recommended**
____ **Not Recommended**
____ **Neutral/None**

COMMUNITY PLAN 2030: G-3: Transparency

ATTACHED EXHIBITS:

BILL NO. 5912 **ORDINANCE NO. _____**

AN ORDINANCE AMENDING CHAPTER 94 OF THE BRANSON MUNICIPAL CODE PERTAINING TO SPECIAL EVENTS.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, MISSOURI, THE FOLLOWING:

Section 1: It is the intention of the Board of Aldermen, and it is hereby ordained that the provisions of this ordinance shall become and be made a part of the Branson Municipal Code, and the sections of this ordinance may be renumbered to accomplish such intention.

Section 2: That Chapter 94 - *Zoning,* Articles I. - *In General* and IV. - *Uses* are hereby amended to read as follows:

CHAPTER 94 - ZONING

ARTICLE I. - IN GENERAL

Sec. 94-5. - Definitions.

Special event means a preplanned, single gathering event or series of related consecutive daily gatherings or events, of an entertainment, cultural, recreational, educational, political, religious, sporting, or of any other nature, sponsored by an individual or entity, and [~~proposed to be held at a public facility, and~~] which could result in activity impeding or impairing the normal flow of vehicles and pedestrians on streets, sidewalks or other public facilities used primarily for travel; require the partial closing or obstruction of such; or requires the necessity of public safety or traffic control measures not already provided at the proposed site of the event.

ARTICLE IV. - USES

Sec. 94-65. - Special events.

(a) *Permit required.*

(b) ***Event levels.*** **Staff shall determine special event levels based on the degree of impacts to the city including, but not limited to, anticipated attendance as related to the venue being used, transportation, and public safety. A special event may be determined to be either a level one, level two, or level three event based on meeting at least one of the following criteria for each category:**

(1) Level one event.

a. Attendance at any one time is estimated to be between one and 1,000 people, and will occur on a single day; or

b. Will create minor impacts to the surrounding areas and can be held within an existing venue or use area; or

c. Will require minor transportation needs including minimal removal of parking spaces or rolling street closures; or

d. Will not require public safety staffing beyond their normal operations.

(2) Level two event.

a. Attendance at any one time is estimated to be between 1,001 and 5,000 people, and will occur over multiple days; or

b. Will create moderate impacts to the surrounding areas and can be held within an existing venue or use area; or

c. Will require moderate transportation needs including removal of parking spaces or short term street closures; or

d. May require public safety staffing beyond their normal operations.

(3) Level three event.

a. Attendance throughout the event is estimated to be above 5,000 people, and will occur over multiple and consecutive days; or

b. Will create significant impacts to the surrounding areas and cannot be held within an existing venue or use area; or

c. Will require significant transportation needs including removal of parking spaces, a transportation mitigation plan, an offsite parking plan, or long term street closures; or

d. Will require public safety staffing beyond their normal operations.

([~~b~~]**c**) *Application for permit.*

(1) The application for a special event permit shall be available in the planning and development department.

(2) The application for a special event permit shall be submitted to the planning and development director **not more than 365 days, and not less than the following**[~~a minimum of 15 days prior to the event for review by staff. Exceptions to the 15-day requirement may be granted at the discretion of the planning and development director~~]**:**

a. Level one events shall be submitted not less than 15 days prior to the event. Exceptions may be granted at the discretion of the planning and development director.

b. Level two events shall be submitted not less than 30 days prior to the event. Exceptions may be granted at the discretion of the planning and development director.

c. Level three events shall be submitted not less than 90 days prior to the event. Exceptions may be granted at the discretion of the city administrator. Once staff has completed the review of the application, it shall be submitted to the board. Approval given by the board shall be in the form of a resolution, stating any specific requirements or restrictions to be followed.

([~~c~~) ~~*Application for permit involving closure of streets.* In addition to other provisions of this chapter:~~

~~(1) Any special event requiring the closure of streets or roadways within the city shall require approval given by the board. Application for such an event must be submitted to the planning and development director a minimum of 90 days prior to the event for review by staff. Exceptions to the 90-day requirement may be granted at the discretion of the city administrator.~~

~~(2) Once staff has completed the review of the application, it shall be submitted to the board. Approval given by the board shall be in the form of a resolution, stating any specific requirements or restrictions to be followed.~~]

(d) *Issuance of permit; conditions; transfer; expiration.*

(e) *Notice of denial of permit; appeal procedure.*

(f) *Alternative permit.*

(g) *Modification or rescission of permit.*

(h) *Responsibility for expenses incurred by city.* The special event sponsors, and any other individuals or organizations named in the permit, **shall** [~~may~~] be responsible for any expenses incurred by the city as a result of their event. The city may require a deposit or bond prior to the issuance of a special event permit.

(i) *Period of operation; duration.*

(j) *Duty to restore event location.*

(k) *Exempt events.*

(l) *Temporary events.*

(m) *Event advertising.*

(1) Event signage shall comply with this chapter.

(2) [~~Generally.~~

~~a. Temporary signage shall not be installed without an approved temporary sign sticker from the planning and development department.~~

~~b. Weathered or torn temporary signs shall not be permitted, and the planning and development director may remove any temporary sign in violation of this subsection.~~

~~c. Temporary signage shall not block any line of sight, and shall not be located within a right-of-way.~~

~~d. Depending on the location of the temporary signage, special restrictions may apply, including, but not limited to, restricted distance from the right-of-way or pavement, and restricted angle of the temporary signage facing the road.~~

~~e.~~] Temporary signage shall be installed for a maximum of seven days **prior to the special event**, in addition to the days of the special event, and a maximum of two days after the special event. Each special event may have a maximum of 20 off-premises yard signs and ten off-premises banner signs.

APPENDIX A - FEE SCHEDULE

Code Section	Description	Fee
	Chapter 94—Zoning	
94-6	Special event application	[~~111.00~~] **50.00**
	Level one event	**90.00**
	Level two event	**230.00**
	Level three event	**510.00**

NOTE: LANGUAGE WHICH IS **BOLD, UNDERLINED** HAS BEEN ADDED; LANGUAGE WHICH IS [~~BRACKETED, STRICKEN~~] HAS BEEN REMOVED.

Section 3: This ordinance shall be in full force and effect from and after its passage by the Board of Aldermen and approval by the Mayor.

Read, this first time on this _____ day of _____, 2020.

Read, this second time, passed and truly agreed to by the Board of Aldermen of the City of Branson, Missouri on this _____ day of _____, 2020.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

CQL #51831 12/21/20
_____
Chris Lebeck #51831
City Attorney

BILL NO. 5913

STAFF REPORT

ITEM/SUBJECT: **READING OF A BILL APPROVING HIGH DENSITY RESIDENTIAL (HDR) ZONING FOR THE PROPERTY LOCATED AT 121 LENHART LANE, BRANSON, MISSOURI.**

INITIATED BY: **PLANNING & DEVELOPMENT DEPARTMENT**

FIRST READING: **OCTOBER 27, 2020** **FINAL READING:** **NOVEMBER 10, 2020**

EXECUTIVE SUMMARY:

- The subject properties are located southeast of the intersection of Lenhart Lane and Friendly Hills Drive, approximately 1,500 feet west of State Highway 265.

- This request will establish zoning for the subject properties which is consistent and complimentary with the adjacent properties located within the city limits and their uses. The requested zoning is also consistent with the proposed use of the properties, and will provide an appropriate buffer between the State Highway 265 corridor and the residential development to the west which is adjacent to Table Rock Lake. Additionally, the subject properties are proposed to be combined with the property to the east and improved as part of the Chateau Mountain development currently under construction.

- Annexation was requested for these properties on August 31, 2020. The Board of Aldermen approved this item's first reading on October 13, 2020, and its final reading is part of the consent agenda for the October 27, 2020 meeting.

- Planning Commission recommends approval of the bill through Resolution ZO20-6 (ZO20-000006) with a vote of 6-0 during their October 6, 2020 meeting.

FINANCIAL IMPACT:

_X_ No impact/Not applicable
___ Budgeted in the current year's budget
___ Other (see additional explanation)

STAFF RECOMMENDATION:

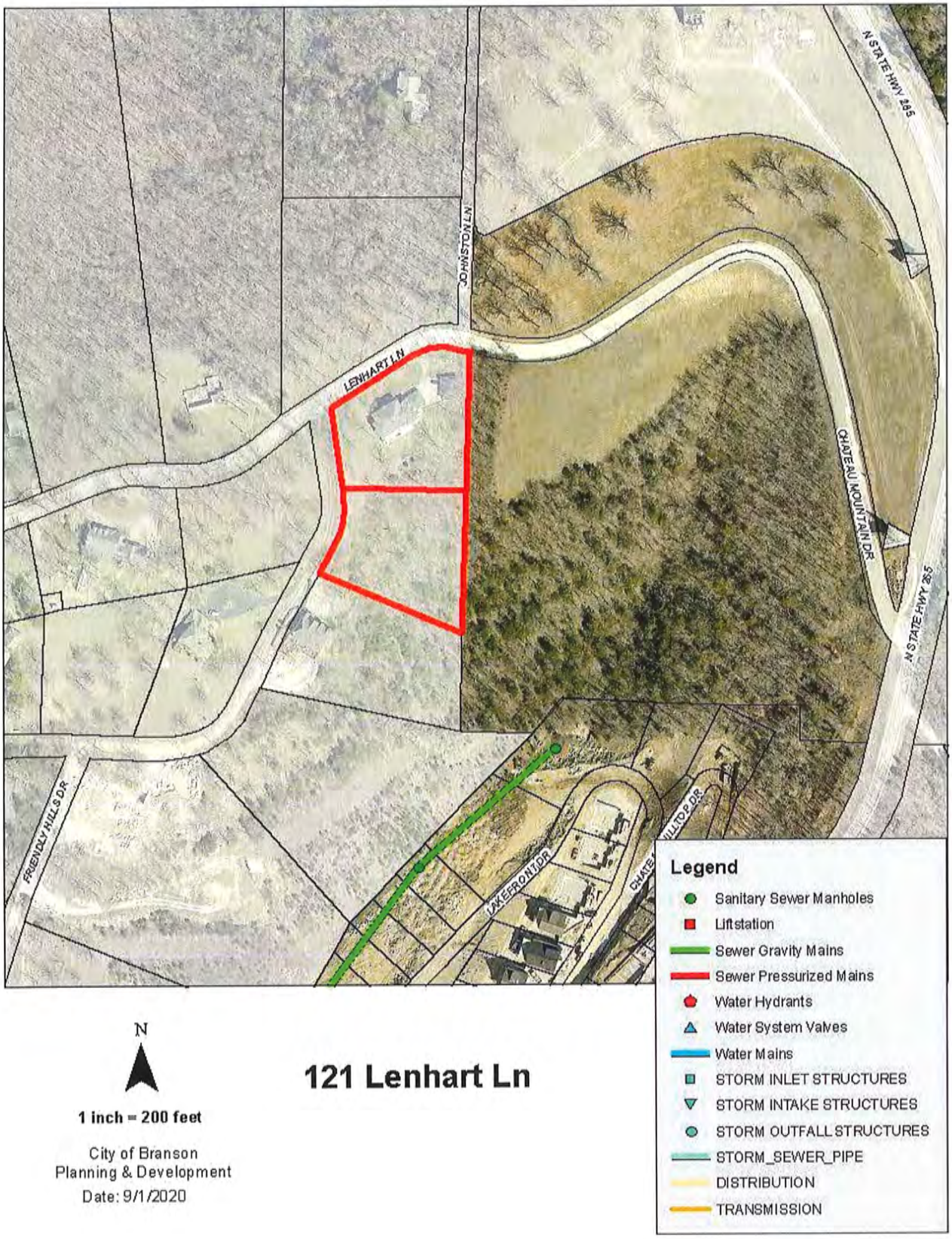
_X_ Recommended
____ Not Recommended
____ Neutral/None

COMMUNITY PLAN 2030: LU Strategy 5.1 – Zoning Regulations.

ATTACHED EXHIBITS:

1) Vicinity Maps
2) Planning Commission Resolution No. ZU20-6 (October 6, 2020)

1) VICINITY MAPS – AERIAL SHOWING UTILITIES



N

1 inch = 200 feet

City of Branson
Planning & Development
Date: 9/1/2020

121 Lenhart Ln



N

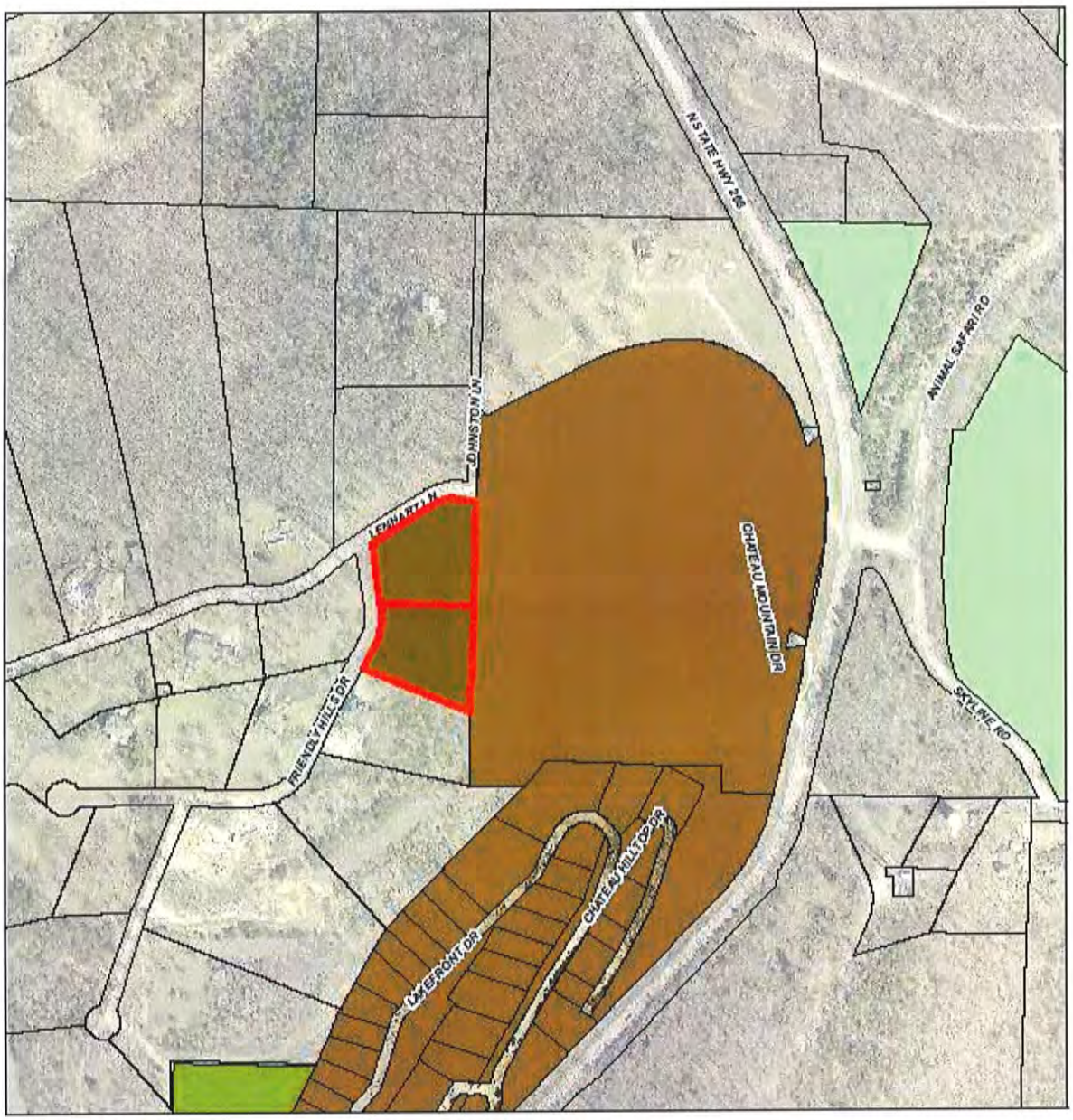
1 inch = 300 feet

City of Branson
Planning & Development
Date: 9/17/2020

121 Lenhart Ln

- Agricultural
- Conservation
- Low Density Residential
- Medium Density Residential
- High Density Residential
- Neighborhood Commercial
- Mixed-Use
- Community Commercial
- Downtown
- Entertainment
- Business
- Industrial
- Planned Development
- Unzoned

VICINITY MAPS - PROPOSED ZONING



121 Lenhart Ln

N

1 inch = 300 feet

City of Branson
Planning & Development
Date: 9/9/2020

- Agricultural
- Conservation
- Low Density Residential
- Medium Density Residential
- High Density Residential
- Neighborhood Commercial
- Mixed-Use
- Community Commercial
- Downtown
- Entertainment
- Business
- Industrial
- Planned Development
- Unzoned

PLANNING COMMISSION

RESOLUTION NO. ZO20-6 (20-000006)

A PLANNING COMMISSION RESOLUTION RECOMMENDING APPROVAL OF HIGH DENSITY RESIDENTIAL (HDR) ZONING FOR THE PROPERTIES LOCATED AT 121 LENHART LANE, BRANSON, MISSOURI.

WHEREAS, a Zoning Application has been initiated by Lisa Allen on behalf of Lifestyle Contractors LLC, for approval of High Density Residential (HDR) zoning for the properties located at 121 Lenhart Lane, legally described as follows:

> All of Lots 1 and 2, FRIENDLY HILLS SUBDIVISION, a subdivision according to the recorded plat thereof, Plat Book 19, page 54, Taney County, Missouri.

WHEREAS, the Zoning Regulations for the City of Branson, Missouri, require a Public Hearing before the Planning Commission for the approval of High Density Residential (HDR) zoning; and,

WHEREAS, a Public Hearing was held before the Planning Commission on October 6, 2020, at 7:00 PM in the Council Chambers located at 110 W. Maddux Street, Branson, Missouri; and,

WHEREAS, all required documentation and payment of the required filing fee have been received by the City of Branson.

BE IT THEREFORE RESOLVED, that the Planning Commission for the City of Branson hereby recommends approval of High Density Residential (HDR) zoning for the properties located at 121 Lenhart Lane, Branson, Missouri.

DONE THIS 6TH DAY OF OCTOBER 2020, BY THE PLANNING COMMISSION FOR THE CITY OF BRANSON, MISSOURI.

Clark Harris – Chairperson

ATTEST:

Joel Hornickel - Planning & Development Director

BILL NO. 5913 **ORDINANCE NO.** _____

AN ORDINANCE APPROVING HIGH DENSITY RESIDENTIAL (HDR) ZONING FOR THE PROPERTIES LOCATED AT 121 LENHART LANE, BRANSON, MISSOURI.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, MISSOURI, THE FOLLOWING:

Section 1: That the tracts of land situated in Branson, Missouri, as described by Exhibit 'A', are hereby zoned High Density Residential (HDR).

Section 2: The Official Zoning Map of the City of Branson is hereby amended in respect to the changes in the zoning district of the area described above.

Section 3: Severability Clause. If any section, subsection, clause or phrase of this ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this ordinance and each section, subsection, sentence, clause or phrase thereof, irrespective of the fact that any one or major sections, sentences, clauses or phrases be declared invalid.

Section 4: This ordinance shall be in full force and effect from and after its passage by the Board of Aldermen and approval by the Mayor.

Read, this first time on this _____ day of _____, 2020.

Read, this second time, passed and truly agreed to by the Board of Aldermen of the City of Branson, Missouri on this _____ day of _____, 2020.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

CCL #51831

_____
Chris Lebeck #51831
City Attorney

EXHIBIT 'A'

121 Lenhart Lane

Parcel ID # 18-2.0-10-002-001-019.000 and 18-2.0-10-002-001-020.000

ALL OF LOTS 1 AND 2, FRIENDLY HILLS SUBDIVISION, A SUBDIVISION ACCORDING TO THE RECORDED PLAT THEREOF, PLAT BOOK 19, PAGE 54, TANEY COUNTY, MISSOURI.

BILL NO. 5914

STAFF REPORT

ITEM/SUBJECT: **READING OF A BILL ACCEPTING THE PROPOSAL OF EMPIRE ENERGY, LLC PERTAINING TO MOTOR VEHICLE FUEL AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.**

INITIATED BY: **PUBLIC WORKS DEPARTMENT**

FIRST READING: **OCTOBER 27, 2020** **FINAL READING:** **NOVEMBER 10, 2020**

EXECUTIVE SUMMARY:

- One bid was received on October 7, 2020 for the city's annual fuel supply.
- In accordance with industry standards, the prices are based upon published 5-day average benchmark prices. The price escalation or de-escalation is then established by the bidders set markup.
- The bidder was Empire Energy, LLC at .10 per gallon for markup and freight for unleaded and unleaded non-ethanol fuel, and .12 per gallon for markup and freight for diesel fuel.
- Empire Energy, LLC is a local firm that has been supplying Branson's fuel for over 40 years and has provided excellent service to the city.
- Staff recommends award of the bid to Empire Energy, LLC in the not to exceed amount of $276,250 for fiscal year 2021.
- The bid item meets city specifications and is within the budget. Funds are projected in the fiscal year 2021 budget in various departmental operating budgets.

FINANCIAL IMPACT:

___ **No impact/Not applicable**
_X **Budgeted in the projected 2021 budget**
___ **Other (see additional explanation)**

STAFF RECOMMENDATION:

__X **Recommended**
____ **Not Recommended**
____ **Neutral/None**

COMMUNITY PLAN 2030: Governance/Transportation

ATTACHED EXHIBITS:

BILL NO. 5914 **ORDINANCE NO. _____**

AN ORDINANCE ACCEPTING THE PROPOSAL OF EMPIRE ENERGY, LLC PERTAINING TO MOTOR VEHICLE FUEL AND AUTHORIZING THE MAYOR TO EXECUTE THE CONTRACT.

WHEREAS, the City of Branson advertised for bids for motor vehicle fuel; and

WHEREAS, the City of Branson accepted the bid proposal of Empire Energy, LLC for motor vehicle fuel for the City of Branson; and

WHEREAS, Empire Energy, LLC has been recommended for approval by staff; and

WHEREAS, the Board of Aldermen desires to award the contract.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF BRANSON, AS FOLLOWS:

Section 1: The Board of Aldermen hereby accepts the proposal of Empire Energy, LLC pertaining to motor vehicle fuel for an amount not to exceed $276,250.00 and authorizes the Mayor to execute the contract in the form attached as Exhibit "1".

Section 2: This ordinance shall be in full force and effect upon and after its passage and approval.

Read, this first time on this _____ day of _____, 2020.

Read, this second time, passed and truly agreed to by the Board of Aldermen of the City of Branson, Missouri this _____ day of _____, 2020.

_____
E. Edd Akers
Mayor

ATTEST:

_____
Lisa K Westfall
City Clerk

APPROVED AS TO FORM:

CQL #51831 w/up.

_____
Chris Lebeck #51831
City Attorney

Master Contract Number:_____

SERVICES CONTRACT

THIS CONTRACT made and entered into this 12th day of October, 2020, by and between the City of Branson, Missouri (the "City") and **Empire Energy, LLC** ("Service Provider").

WITNESSETH:

THAT, WHEREAS, the City of Branson desires to engage the Service Provider to provide certain services hereafter more particularly described in **Exhibit A**; and

WHEREAS, the Service Provider made certain representations and statements to the City with respect to the provision of such services and the City has accepted said proposal;

NOW, THEREFORE, for the considerations herein expressed, it is agreed by and between the City and the Service Provider as follows:

1. **Scope Of Work**. The City agrees to engage the work of the Service Provider and the Service Provider agrees to provide the services and assume the responsibilities hereinafter set forth in **Exhibit A**.

2. **Addition to Work**. The City and the Service Provider may amend the scope of work set forth in **Exhibit A**, provided that the total cost of such work does not exceed the total cost allowance as specified in Paragraph 7B of this contract. Any amendments shall be in written form and prepared and approved by the appointed City Officials and countersigned by the Service Provider.

3. **Exchange of Data**. All information, data, and reports as are existing, available and necessary for the carrying out of the work, shall be furnished to the requesting party without charge, and the parties shall cooperate with each other in every way possible in carrying out the scope of work.

4. **Payment for Labor and Materials**. The Service Provider agrees and binds itself to secure and pay for all personnel, labor, materials and supplies required to perform the services called for under this contract by Service Provider. Such personnel shall not be employees of or have any contractual relationship with the City except as employees of the Service Provider. All of the work required hereunder will be performed by the Service Provider or under Service Provider's direct supervision and all personnel engaged in the work shall be fully qualified and shall be authorized under state and local law to perform such work. None of the work or services covered by this contract shall be subcontracted without the written approval of the City.

5. **Term**. The work of the Service Provider shall commence as soon as practicable after the execution of this contract, unless otherwise directed in writing, and shall be undertaken and completed in such sequence as to assure their expeditious completion in the light of the purposes of the contract. **The term of the contract will be from a date beginning on January 1, 2021 to a date ending December 31, 2021.**

6. **Costs not to Exceed**. The City is limited by law with respect to the amount of money it can pay. Therefore, the City has established a fixed sum for this contract which cannot be exceeded unless this contract is amended. The Service Provider providing work hereunder shall be required to keep track of the amount of work performed under this contract at all times; and any work, materials, supplies or expenses in excess of the fixed sum shall not be eligible for

payment. The Service Provider shall notify the City if Service Provider anticipates that the contract amount may be exceeded, in order to determine whether or not the City is prepared to increase the total compensation. The Service Provider shall establish a billing system showing the amount of money remaining on the contract which shall be shown in each monthly billing.

7. **Payment.**

A. Conditioned upon acceptable performance. The City agrees to pay the Service Provider in accordance with the terms set forth in **Exhibit B**, which shall constitute complete compensation for all work to be rendered under this contract; provided, that where payments are to be made periodically to Service Provider for work rendered under this contract, the City expressly reserves the right to disapprove in whole or in part a request for payment where the work performed during the period for which payment is claimed are not performed in a timely and satisfactory manner in accordance with the schedule and description of work set forth in **Exhibit A**.

B. **Total compensation not to exceed.** It is expressly understood that in no event will the total compensation and reimbursement to be paid to the Service Provider under the terms of this contract exceed the sum of **Two Hundred Seventy Six Thousand Two Hundred Fifty Dollars ($276,250.00), all of which is dependent upon budget appropriations.**

8. **Termination of Contract.**

A. Termination for breach. Failure of the Service Provider to fulfill Service Provider's obligations under this contract in a timely and satisfactory manner in accordance with the schedule and description of work set forth in **Exhibit A** shall constitute a breach of the contract, and the City shall thereupon have the right to immediately terminate the contract. The City shall give written notice of termination to the Service Provider by one of three different means: Facsimile Transmission ("FAX") if Service Provider has a FAX number; U.S. Postal Service Mails; or by hand delivering a copy of the same to the Service Provider; or may give notice by any combination of the above methods. The date of termination shall be the date upon which notice of termination is hand delivered to Service Provider or given by FAX, or the third day following mailing of the notice of termination, whichever first occurs. In the event of termination for breach, all finished or unfinished documents, data, studies, surveys, drawings, maps, models, photographs, and reports or other materials prepared by the Service Provider under this contract shall at the option of the City become its property, and the Service Provider shall be entitled to receive just and equitable compensation for any satisfactory work completed on such documents and other materials; provided, that the Service Provider shall not be relieved of liability to the City for damages sustained by the City by virtue of any such breach of the contract by the Service Provider.

B. Right to terminate in the absence of breach. Either party may terminate this contract for any reason, by serving notice of intent to terminate upon the other party by the means specified in paragraph A of this section. Such notice shall specify the date of termination, but in no event shall either party terminate the contract under this provision upon less than thirty (30) days' notice to the other party; provided, that the parties may mutually agree to waive the thirty (30) day requirement and to shorten the time for notice of termination, in the event of termination in the absence of breach.

C. Surviving Terms. Notwithstanding any provisions to the contrary, provisions pertaining to liability and indemnity shall survive the termination of this contract.

9. **Conflicts.** Any bidder or signee of this contract shall disclose any financial relationship (direct or indirect) to salaried officer, employee of the City or member of the City Board of

Aldermen in writing at the time of the execution of this contract. A violation of this provision renders the contract void. Any federal regulations, and applicable provisions in Section 105.450 et seq. RSMo. shall not be violated. Service Provider covenants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of work to be performed under this contract. The Service Provider further covenants that in the performance of this contract no person having such interest shall be employed.

10. **Assignment**. The Service Provider shall not assign any interest in this contract, and shall not transfer any interest in the same (whether by assignment or novation), without prior written consent of the City thereto. Provided, however, that claims for money due or to become due to the Service Provider from the City under this contract may be assigned to a bank, trust company, or other financial institution without such approval. Notice of such assignment or transfer shall be furnished in writing promptly to the City. Any such assignment is expressly subject to all rights and remedies of the City under this agreement, including the right to change or delete activities from the contract or to terminate the same as provided herein, and no such assignment shall require the City to give any notice to any such assignee of any actions which the City may take under this agreement, though City will attempt to so notify any such assignee.

11. **Performance.** It is understood by the parties that time is of the essence in this contract.

12. **Discrimination.** The Service Provider agrees in the performance of this contract not to discriminate on the ground or because of race, creed, color, national origin or ancestry, sex, religion, handicap, age, or political opinion or affiliation, against any employee of Service Provider or applicant for employment and shall include a similar provision in all subcontracts let or awarded hereunder.

13. **General Independent Service Provider Clause.** This contract does not create an employee/employer relationship between the parties. It is the parties' intention that the Service Provider will be an independent Service Provider and not the City's employee for all purposes, including, but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, Missouri revenue and taxation laws, Missouri workers' compensation and unemployment insurance laws. The Service Provider will retain sole and absolute discretion in the judgment of the manner and means of carrying out the Service Provider's activities and responsibilities hereunder. The Service Provider agrees that it is a separate and independent enterprise from the public employer, that it has a full opportunity to find other business, that it has made its own investment in its business, that this agreement shall not be construed as creating any joint employment relationship between the Service Provider and the City, and the City will not be liable for any obligation incurred by the Service Provider.

14. **City Benefits.** The Service Provider shall not be entitled to any of the benefits established for the employees of the City nor be covered by the Worker's Compensation Program of the City.

15. **Liability and Indemnity**. The parties mutually agree to the following:

A. In no event shall the City be liable to the Service Provider for special, indirect, or consequential damages, except those caused by the City's gross negligence or willful or wanton misconduct arising out of or in any way connected with a breach of this contract. The maximum liability of the City shall be limited to the amount of money to be paid by the City under this

contract. All of the provisions in the agreement are subject to the terms of Missouri Sovereign Immunity as set forth in section 537.610.2 and 537.610.5 of the Missouri Revised Statutes.

B. The Service Provider shall defend, indemnify, and hold the City harmless from and against all claims, losses, actions, causes of action, demands and liabilities arising out of personal injuries, including death, and damage or impairment to property or any rights which are caused by the Service Provider arising out of or in any way connected with this contract. Service Provider further agrees to defend, indemnify and hold the City harmless from and against any claims, losses and liabilities arising out of the award of this contract to the Service Provider.

C. The Service Provider shall indemnify and hold the city harmless from all wages or overtime compensation due its employees and from any and all claims by Subcontractors in rendering work pursuant to this agreement, including payment of reasonable attorneys' fees and costs in the defense of any claim made under the Fair Labor Standards Act or any other federal or state law.

16. **Bonds and Insurance**. The Service Provider must have and maintain, at the Service Provider's expense, adequate liability insurance and bonds (if applicable) to satisfy statutory bonding requirements, of section 537.610.2 and 537.610.5 of the Missouri Revised Statutes to protect the City and the general public against any loss, damage and/or expense related to the Service Provider's performance under this contract. The insurance coverage shall include, but need not be limited to, the following coverage's in the amounts specified. Such insurance must indemnify the City to the fullest extent possible under the laws of the State of Missouri.

A. General Liability Insurance with a company authorized to do business in the State of Missouri with limits of liability not less than One Million Dollars ($1,000,000.00) per occurrence for personal injuries (including death) and property damage, and Two Million Dollars ($2,000,000.00) aggregate. The City of Branson must be named as an additional insured.

B. Automobile Liability Insurance with a company authorized to do business in the State of Missouri having limits of liability not less than One Million Dollars ($1,000,000.00) per occurrence for personal injuries (including death). The City of Branson must be named as an additional insured.

C. Workers' Compensation Insurance with a company authorized to do business in the State of Missouri having limits not less than One Million Dollars ($1,000,000.00), including occupational disease provisions for all employees of the Service Provider(s) and Sub-Service Provider(s).

D. The Service Provider will require all Sub-Service Providers to provide and maintain like insurance as set forth above unless the Service Provider's policies extend to claims made against or growing out of operations of the Sub-Service Provider.

E. Written evidence of the required insurance coverage must be submitted before or upon award of the contract. Such policy(ies) shall name the City of Branson as additionally insured. Failure to maintain required insurance coverage shall be considered a breach of this contract.

F. Service Provider understands and agrees that the insurance required under the terms of the contract in no way precludes the Service Provider from carrying such other insurance as may be deemed necessary by the Service Provider for the operation of the Service Providers business or for the benefit of the Service Provider's employees.

G. Notwithstanding any other provision of the contract to the contrary, no insurance procured by the Service Provider shall be construed to constitute a waiver of any sovereign immunity as set forth in section 537.600 through 537.650 of the Missouri Revised Statutes, or any other governmental or official immunity, which is barred under said doctrines of sovereign, governmental or official immunity available to the City, its Board of Aldermen, salaried officers or employees, nor constitute waiver of any available defense. The Service Provider shall cause all policies of insurance related to the contract to be endorsed in accord to this subparagraph.

H. If this is a multi-year contract then the Service Provider shall further require the upper limits of coverage of such policies to be adjusted on an annual basis to be at least equal to the limits of liability set forth in section 537.610.2 and 537.610.5 of the Missouri Revised Statutes as amended from time to time.

I. Insurance Certificates. It is the sole responsibility of the Service Provider to provide the City with the most up-to-date insurance certificates and to keep them current throughout the term of the contract and for any renewal periods. Any failure to maintain insurance coverage shall not relieve any contractual responsibility, obligation or liability under the contract documents. Insurance Certificates must be faxed or mailed to the address provided.

17. **Notices**. All notices required or permitted herein under and required to be in writing may be given by FAX or by first class mail addressed to City and Service Provider at the addresses provided. The date of delivery of any notice given by mail shall be the date falling on the third day after the day of its mailing. The date of delivery of notice by FAX transmission shall be deemed to be the date transmission occurs, except where the transmission is not completed by 4:30 p.m. on a regular business day at the terminal of the receiving party, in which case the date of delivery shall be deemed to fall on the next regular business day for the receiving party.

18. **Jurisdiction**. This contract and every question arising hereunder shall be construed or determined according to the laws of the State of Missouri. Should any part of this agreement be litigated, venue shall be proper only in the Circuit Court of Taney County, Missouri.

19. **Missouri Immigration Law Affidavit.** After January 1, 2009, the service provider takes note that Section 285.530.2 of the Missouri Revised Statutes requires a political subdivision as a condition of a contract or grant in excess of $5,000 awarded after January 1, 2009, to require the business entity to affirm by sworn affidavit and provision of documentation the business entity has enrolled and participated in a federal work authorization program with respect to its employees who work in connection with the contracted services. To that end, the services provider will provide a signed affidavit affirming that it does not knowingly employ any person who is an unauthorized alien in connection with the contract. The service provider will provide with their bid specifications and bonding information a statement that the company has such a program, documentation for the program, and that it will not employ unauthorized aliens in connection with the work.

☐ ____ If this box is checked, then the requirement for an Immigration Law Affidavit does not apply because the dollar value of the contract is less than the $5,000 minimum.

20. **Entire Agreement**. This agreement contains the entire agreement of the parties. No modification, amendment, or waiver of any of the provisions of this agreement shall be effective unless in writing specifically referring hereto, and signed by both parties.

21. **Compliance with Laws**. Contractor agrees to comply with all applicable federal, state and local laws or rules and regulations applicable to the provision of services and products

hereunder. Contractor affirmatively states that payment of all local, state and federal taxes and assessments owed by Contractor is current.

22. **Safety.** Contractor and subcontractors performing service for the City are required and shall comply with all applicable Occupational Safety and Health Administration (OSHA). All contractors and subcontractors shall be held responsible for the safety of their employees and any unsafe acts or conditions that may cause injury or damage to any persons or property within and around the work site.

23. **Contact Information:** City of Branson
Attn: Contract Management
110 W Maddux St., Ste. 205
Branson, MO 65616
417-337-8522

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day and year herein stated.

SERVICE PROVIDER:

By: _____ 10/12/2020
(Signature) Date

Name: MARVIN ROOSEMAN
(Printed Name)

Title: President

Company Name: Empire Energy

Address: PO Box 7500
Branson, MO. 65615

Phone: 417/334-3940

E-Mail: MARVIN@EMPIREENERGYCOMPANY.COM

Tax ID: 80-0859702

CITY OF BRANSON, MISSOURI

_____ _____
E. Edd Akers Date
Mayor

ATTEST:

_____ _____
Lisa K Westfall Date
City Clerk

APPROVED AS TO FORM:

_____ 10/9/20
Chris Lebeck #51831 Date
City Attorney

Exhibit A

Empire Energy, LLC
PO Box 7500
Branson, MO 65616

SCOPE OF WORK

1. Purpose: Empire Energy, LLC to supply Unleaded and Diesel #2 Fuel as listed on the "Pricing Page" contained herein for the period beginning January 1, 2021 thru December 31, 2021.

2. General Requirements:

   2.1 Storage: Due to storage restrictions the City can only accept tank wagonload deliveries.

   2.2 Prices: All prices are F.O.B. delivered into storage tanks at the destination(s) specified.

   2.3 Index: Empire Energy, LLC shall specify their price based on the unbranded rack 5 day average for the petroleum product specified (unleaded gross ethanol 10% & gross no. 2 distillate) as published by the Oil Price Information Service (OPIS) on Thursday's for contract benchmark, Springfield, Missouri for the following week beginning on Monday. Bidders should clearly show any additional charges such as freight and freight surcharges in addition to the margin or markup. L.S. Diesel #2 and Unleaded Fuel as of October 7, 2020. **This information will be utilized as the cost index base upon which price escalation or de-escalation will be computed.** The margin (or markup) and freight bid shall remain firm throughout the period of the contract.

   2.4 Escalation/de-escalation: Prices are to remain firm throughout the contract period unless the product market changes. In such case, the prices shall be adjusted upward or downward in the exact amount of the change in the base index price as specified in the schedule of prices and the index price for the week prior to the date of delivery.

   Example: The price per gallon for deliveries made the week of October 7, 2020 will be based on the base index price for the week of October 5, 2020.

   2.5 Payment: A proper bill of lading from the pipeline or "Rack" showing the gross and net for the load delivered to the City must be presented with the invoice before payment will be made. The City will pay based on net provided the gallons delivered are within ±2% of net. Plus or minus 2% is allowed for expansion or shrinkage due to weather conditions. Service Provider must provide proof of

purchase upon request by the City. Payment will be made upon presentation of a proper invoice. The delivery ticket shall not be treated as the invoice. The delivery ticket will be treated as the delivery ticket only. The City reserves the right to correct any invoices that do not reflect current OPIS prices.

2.6 Terms: Empire Energy, LLC shall specify its payment terms hereon. Terms requiring payment in less than ten (10) days will not be considered.

2.7 Excess Time Charges: No excess time charges will be allowed.

2.8 Ordering: One or more purchase orders will be issued authorizing shipments as required, if required in accordance with the terms and conditions of the bid. The City shall be obligated to pay only for shipments authorized by purchase order, released for shipment, and actually received.

2.9 Quantity: Quantities given are estimated usage only and may be more or less depending upon demand. The City will pay only for the actual quantities ordered and received. Prices shall be as specified on the pricing page regardless of actual quantities ordered.

2.10 Performance: The City may cancel this contract. If, at any time, the product fails to meet the specifications and performance requirements, the City may suspend or terminate this contract and purchase fuels from other suppliers in the event that the Empire Energy, LLC cannot provide fuels as required by the City.

The above paragraph is intended solely to provide the City with the ability to acquire fuels for its essential public purposes and not to avoid its contract obligations. The City does not hereby waive or modify its rights to terminate this contract for failure of the Service Provider to comply with the requirements of the contract.

3. Taxes/Fees:

3.1 Federal Excise Tax: The City of Branson, Missouri is a municipality incorporated in the State of Missouri; therefore, the City of Branson, Missouri is exempt from federal excise tax. Empire Energy, LLC is solely responsible for the payment of federal excise tax and for the application for refund thereof.

3.2 State Sales Tax: The City of Branson, Missouri is a municipality incorporated in the State of Missouri; therefore, the City of Branson, Missouri is exempt from State sales tax on fuels. The bid price must not include State sales tax.

3.3 State Gasoline Tax: The City of Branson, Missouri is not exempt from Missouri State gasoline tax. The bid price must not include State gasoline tax. This tax must be shown as a separate item on Empire Energy's invoice(s). It will be paid by the City as a separate item.

3.4 **Empire Energy, LLC shall be responsible for filing for refund.**

3.5 Inspection Fee: The inspection fee, mandated by the State of Missouri Department of Agriculture Weights and Measures for fuel testing and calibrations, shall be added as a separate line item to the invoice.

3.6 Missouri Transport Load Fee: The fee is collected by the Missouri Department of Revenue and shall be added as a separate line item to the invoice.

3.7 TAXES ASSESSED TO REFINERIES OR RESELLERS SHALL NOT BE INCLUDED ON THE INVOICE.

4. Delivery:

4.1 Delivery shall be made by Empire Energy, LLC owned or leased equipment unless the City approves in writing, at the time of award, delivery by subcontractor equipment. Empire Energy, LLC must specify on the schedule of items whether delivery will be made by Empire Energy, LLC owned or leased equipment or by subcontractor; if by subcontractor, Empire Energy, LLC shall specify the name and address of the subcontractor.

5. Clean-Up: Due to DNR regulations, any fuel spilled in the spill bucket must be cleaned up by Empire Energy, LLC before leaving the fuel site.

The City has overfill float valves in place to assist with the reduction of spill. These floats have been added as a safety feature and must be left in place.

Empire Energy, LLC shall provide at no cost to the city two 300 gallon fuel tanks with stands at the Branson RecPlex. Padlocks are in place on each tank. Empire Energy, LLC will be provided a key for each tank. Empire Energy, LLC is expected to lock each padlock when they leave the area and after filling the tank.

Empire Energy, LLC is responsible for providing proper hose to tank fittings to insure leak-free connections during delivery of product. Empire Energy, LLC shall be responsible for the complete clean-up (as required by the Missouri DNR) of any spills of product during delivery. Fuel spilled as a result of improper connection shall not be billed to the City.

Item	Type	Estimated Usage
001.	Unleaded Fuel	100,000 gallons
002.	#2 Diesel Fuel LS	33,000 gallons
003.	#2 Diesel Fuel Dyed	900 gallons
004.	Unleaded Non-Ethanol	3,000 gallons

Delivery: The City requires delivery within 24 hours after time and date of order. **Bidder Must Complete:** The bidder guarantees delivery within 24 hours after release for shipment by the City.

6. Ordering: The City desires a 'keep full' schedule with delivery frequency by location as follows:

Cooper Creek Wastewater Treatment Plant – Clear Diesel every 2 weeks
Facilities Maintenance Compton – Unleaded – Monday, Wednesday, & Friday
Diesel – Wednesday
Emergency call in basis
Fire Station 3 – Unleaded every Thursday
Diesel every other week
RecPlex – Unleaded & Dyed Off Road Diesel – call in basis
Unleaded Non-Ethanol – call in basis
Various Generators & Various locations – Off Road Dyed Diesel – call in basis

7. Invoicing: The City agrees to pay Empire Energy, LLC in accordance with the rates set forth on the pricing page. Payments will be paid by the City based upon an itemized statement of services furnished by Empire Energy, LLC and subject to approval by the requesting department that Empire Energy, LLC fully performed the work satisfactorily.

8. Subcontracting: Empire Energy, LLC must function as the single point of responsibility for the City, regardless of any subcontractor arrangements for all services provided. Empire Energy, LLC must submit a list of subcontractors to the Purchasing Department for approval within thirty (30) days from the beginning of the contract. This shall include assuming responsibilities and liabilities for all material, and services provided. None of the work or services covered by the contract shall be subcontracted without the prior approval of the City.

9. Reporting: Empire Energy, LLC shall submit a composite report of all purchases made against the contract no less than thirty (30) days prior to the end of the contract period. The report shall include at a minimum the ordering entity, the location, the date ordered, item description, quantities of each item purchased/delivered, unit of measure, and the unit price and extension. The report shall provide a total amount spent within the contract period.

Exhibit B

PRICING PAGE

Empire Energy, LLC provided pricing information as specified below to provide fuel as specified in accordance with the terms and conditions of this contract.

Item	Type	Oct. 7, 2020 Unbranded Rack	Margin (Markup)	Price
001.	Unleaded Fuel	$ 1.2154 / gal.	$ 0.10 / gal.	$ 1.3154 / gal.
002.	#2 Diesel Fuel LS	$ 1.2033 / gal.	$ 0.12 / gal.	$ 1.3233 / gal.
003.	#2 Diesel Fuel Dyed	$ 1.2033 / gal.	$ 0.12 / gal.	$ 1.3233 / gal.
004.	Unleaded Non-Ethanol	$ 1.2977 / gal.	$ 0.10 / gal.	$ 1.3977 / gal.

STAFF REPORT

ITEM/SUBJECT: **CANCELLING OF 2020 BOARD OF ALDERMEN MEETING.**

INITIATED BY: **ADMINISTRATION**

DATE: **OCTOBER 27, 2020**

EXECUTIVE SUMMARY:

- The following meeting needs to be cancelled:
  December 22, 2020 - Regular Meeting – Cancel due to the Christmas holidays

---

FINANCIAL IMPACT:

_X_ **No impact/Not applicable**
___ **Budgeted in the current year's budget**
___ **Other (see additional explanation)**

STAFF RECOMMENDATION:

____ **Recommended**
____ **Not Recommended**
_X_ **Neutral/None**

COMMUNITY PLAN 2030: G-3: Transparency.

ATTACHED EXHIBITS:

STAFF REPORT

ITEM/SUBJECT: **APPOINTMENTS.**

INITIATED BY: **OFFICE OF THE MAYOR**

DATE: **OCTOBER 27, 2020**

EXECUTIVE SUMMARY:

- This appointment process is in accordance with the Board and Committee Appointments Procedure.

CATEGORY 4
(Appointments made by the Mayor but not approved by the Board of Aldermen)

- The Mayor announces the following appointments submitted by the Branson Housing Authority:

Branson Housing Authority Board:

John Jeschke - Appointment to the Branson Housing Authority with a term expiring October 2024

- The Mayor announces the following appointments:

Outside Program Assistance Committee:

Edd Akers - Appointment to the Outside Program Assistance Committee with a term expiring September 2021

Larry Milton - Appointment to the Outside Program Assistance Committee with a term expiring September 2021

Jeff Matthews - Appointment to the Outside Program Assistance Committee with a term expiring September 2021

Ted Martin - Appointment to the Outside Program Assistance Committee with a term expiring September 2021

Melody Pettit - Appointment to the Outside Program Assistance Committee with a term expiring September 2021

Cris Bohinc - Appointment to the Outside Program Assistance Committee with a term expiring September 2021

Howard Boyd - Appointment to the Outside Program Assistance Committee with a term expiring September 2021

FINANCIAL IMPACT:

_X_ No impact/Not applicable
___ Budgeted in the current year's budget
___ Other (see additional explanation)

STAFF RECOMMENDATION:

____ Recommended
____ Not Recommended
_X_ Neutral/None

COMMUNITY PLAN 2030: T Strategy 1.1 – Area Partnerships

ATTACHED EXHIBITS: Exhibit "1" – Letter from Branson Housing Authority

Phone: 417 334-4236
Fax: 417 334-4236

Branson Housing Authority
320 WEST MAIN
BRANSON, MISSOURI 65616

OAK MANOR

October 7, 2020

The Honorable Ed Akers
Mayor of the City of Branson
110 W. Maddux Street
Branson, MO 65616

Dear Mayor Akers,

The Branson Housing Authority's Board of Commissioners require reappointment every four years. Commissioner John Jeschke's term ends October 31, 2020 and will be up for reappointment. Mr. Jeschke has graciously consented to another term, unless you have someone else in mind to take his place.

We request that he be considered for reappointment to the Branson Housing Authority Board of Commissioners.

Please inslude this matter on your earliest possible agenda. Should you have any questions, feel free to call me or Carol Holt at the above number.

We will appreciate being notified when acion has been taken. Thank you for your assistance.

Sincerely,

Barbara Edelman

Barbara Edelman
Executive Director
Branson Housing Authority

PREPARED 09/03/2020 9:11:44 EXPENDITURE APPROVAL LIST
PROGRAM: GM339L REPORT PARAMETER SELECTIONS

EAL DESCRIPTION: EAL: 09032020 BRSNSDB
PAYMENT TYPES
Checks . . . . . Y
EFTs . . . . . Y
ePayables . . . . . Y
VOUCHER SELECTION CRITERIA
Voucher/discount due date 09/17/2020
Bank code . . . . . 01 OZARK MOUNTAIN BANK VENDOR
REPORT SEQUENCE OPTIONS:
Vendor . . . . . X One vendor per page? (Y,N) . . . . . N
Bank/Vendor . . . . . One vendor per page? (Y,N) . . . . . N
Fund/Dept/Div . . . . . Validate cash on hand? (Y,N) . . . . . N
Fund/Dept/Div/Element/Obj . . . . . Validate cash on hand? (Y,N) . . . . . N
Proj/Fund/Dept/Div/Elm/Obj . . . . . .
This report is by: Vendor
Process by bank code? (Y,N) . . . . . Y
Print reports in vendor name sequence? (Y,N) . . Y
Calendar year for 1099 withholding 2020
Disbursement year/per 2020/09
Payment date 09/03/2020

SLM 9/3/20

VEND NO / INVOICE NO	SEQ#	VENDOR NAME / VOUCHER NO	P.O. NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
0006258	00	AMERICAN FIDELITY - FLEX							
20200902		PR0902		01	09/02/2020	501-0000-201.10-31	PAYROLL SUMMARY	3,102.01	
							VENDOR TOTAL *	3,102.01	
0004917	00	AMERICAN ROCK & CONCRETE LLC							
RM10998		PI3138	034580	01	08/18/2020	105-4121-530.40-20	CONCRETE	240.00	
RM11034		PI3139	034580	01	08/21/2020	105-4121-530.40-20	CONCRETE	240.00	
							VENDOR TOTAL *	480.00	
0000003	00	BOEHM, JOSH							
06112020		005400		01	09/01/2020	101-0600-510.20-98	TUITION REIMBURSEMENT	621.00	
							VENDOR TOTAL *	621.00	
0000003	00	BOLDMAN, JOHN							
06122020		005401		01	09/01/2020	101-0600-510.20-98	TUITION REIMBURSEMENT	1,650.45	
							VENDOR TOTAL *	1,650.45	
0000042	00	BRANSON CHAMBER OF COMMERCE							
08202020		PI3154	034754	01	08/20/2020	240-1620-510.20-32	AUG 2020 PARTIAL BILLING	145,950.02	
							VENDOR TOTAL *	145,950.02	
0000003	00	BRIAND, HILLARY							
08282020		005399		01	09/01/2020	101-1011-510 40-01	POSTAGE REIMBURSEMENT	45.35	
							VENDOR TOTAL *	45.35	
0001414	00	BROOKE CROSLEY							
0015333		OL		01	09/01/2020	240-0000-220.01-07	Tourism Bond Refund	100.00	
							VENDOR TOTAL *	100.00	
0005825	00	CENTRAL BANK OF BRANSON							
09022020		005408		01	09/02/2020	101-1095-510.20-99	HOUS AUTH LOTS15-17 BLK18	39,425.74	
							VENDOR TOTAL *	39,425.74	
0004952	00	CENTURY LINK							
08042020		PI3127	034538	01	08/04/2020	101-1095-510.20-09	PHONE SRVC 8/4-9/3/20	2,048.84	
08042020A		PI3153	034663	01	08/04/2020	101-1095-510.20-09	LONG DIST 8/4-9/3/20	12.69	
08042020		PI3128	034538	01	08/04/2020	620-4310-570.20-09	PHONE SRVC 8/4-9/3/20	47.24	
08042020		PI3129	034538	01	08/04/2020	620-4320-570.20-09	PHONE SRVC 8/4-9/3/20	47.25	
08042020		PI3130	034538	01	08/04/2020	620-4410-570.20-09	PHONE SRVC 8/4-9/3/20	37.78	
08042020		PI3131	034538	01	08/04/2020	620-4420-570.20-09	PHONE SRVC 8/4-9/3/20	172.55	
							VENDOR TOTAL *	2,366.35	
0001197	00	COX HEALTH SYSTEMS							
WI 797		005402		01	09/01/2020	101-0600-510.40-66	JUL 2020 WELLNESS COACHNG	75.00	
							VENDOR TOTAL *	75.00	
0006390	00	DONALD A. HOROWITZ,							
20200902		PR0902		01	09/02/2020	501-0000-201.10-19	PAYROLL SUMMARY	87.32	
							VENDOR TOTAL *	87.32	
8888888	00	EDWARDS, RICHARD W JR							

VEND NO / INVOICE NO	SEQ#	VENDOR NAME / VOUCHER NO	P.O. NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
8888888	00	EDWARDS, RICHARD W JR							
000049401		UT		01	08/28/2020	620-0000-202.11-05	FINAL BILL REFUND	33.10	
							VENDOR TOTAL *	33.10	
0001655	00	FAMILY SUPPORT PAYMENT CENTER							
20200902		PR0902		01	09/02/2020	501-0000-201.10-19	PAYROLL SUMMARY	1,681.55	
							VENDOR TOTAL *	1,681.55	
0000577	00	FIREMAN'S FUND							
20200902		PR0902		01	09/02/2020	501-0000-201.10-18	PAYROLL SUMMARY	111.64	
							VENDOR TOTAL *	111.64	
0000131	00	GEORGE HAY COMPANY, INC.							
30743		PI3162	035001	01	09/17/2020	230-1510-540.20-50	ANNUAL EXTNGSHR INSP/MAIN	2.50	
30745		PI3163	035001	01	09/17/2020	230-1520-540.20-50	ANNUAL EXTNGSHR INSP/MAIN	41.10	
30755		PI3164	035001	01	09/17/2020	230-1580-540.20-50	ANNUAL EXTNGSHR INSP/MAIN	121.10	
30773		PI3165	035001	01	09/25/2020	230-1580-540.20-50	ANNUAL EXTNGSHR INSP/MAIN	1,490.00	
							VENDOR TOTAL *	1,654.70	
0006192	00	KUTAK ROCK, LLP							
2752692		PI3151	034660	01	08/18/2020	101-0510-510.20-17	CC1701-GENERAL LEGAL SRVC	1,320.00	
2752693		PI3152	034661	01	08/18/2020	101-0510-510.20-17	CC1801-COMPTON OIL SPILL	231.00	
2752696		PI3155	034762	01	08/18/2020	101-0510-510.20-17	CC1706-SUNSHINE LAW	25.00	
							VENDOR TOTAL *	1,576.00	
0005456	00	LLOYDS DRY CLEANERS							
08282020		PI3150	034635	01	08/28/2020	262-2022-520.20-99	PD UNIFORM DRY CLEANING	84.42	
							VENDOR TOTAL *	84.42	
0006367	00	OFFICE OF CHILD SUPPORT ENFORCEMENT							
20200902		PR0902		01	09/02/2020	501-0000-201.10-19	PAYROLL SUMMARY	252.00	
							VENDOR TOTAL *	252.00	
0001414	00	PIE FIVE PIZZA							
0013262		OL		01	09/01/2020	101-0000-201.08-01	Tourism Tax Overpayment	10.25	
							VENDOR TOTAL *	10.25	
0002167	00	POWER PLAN/MURPHY TRACTOR EQUP							
1429595		PI3096		01	08/18/2020	101-0000-130.60-04	EVAPORATOR	421.96	
1429595		PI3156	034993	01	08/18/2020	105-4110-530.40-41	EVAPORATOR	21.02	
							VENDOR TOTAL *	442.98	
0005945	00	RESOURCE EXPLORATION, LLC							
1414		005398		01	09/01/2020	101-1095-510.20-99	2020 PBB SPPRT/SFTWR RNWL	20,000.00	
							VENDOR TOTAL *	20,000.00	
0000384	00	TABLE ROCK ASPHALT CONST.							
277449		PI3132	034569	01	08/21/2020	105-4121-530.40-20	1/4" BASE	47.53	
27499		PI3133	034569	01	08/24/2020	105-4121-530.40-20	1/2" HOT MIX	3,514.22	

VEND NO / INVOICE NO	SEQ#	VENDOR NAME / VOUCHER NO	P.O. NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
0000384	00	TABLE ROCK ASPHALT CONST.							
277517		PI3134	034569	01	08/24/2020	105-4121-530.40-20	1/4" BASE	111.15	
277571		PI3135	034569	01	08/25/2020	105-4121-530.40-20	1/2" HOT MIX	2,818.22	
277640		PI3137	034569	01	08/26/2020	105-4121-530.40-20	1/2" HOT MIX	2,821.12	
277616		PI3136	034569	01	08/25/2020	620-4410-570.40-21	1" CLEAN ROCK	139.12	
							VENDOR TOTAL *	9,451.36	
0000811	00	TANEY CO SHERIFF							
07172020		PI3105	034632	01	07/17/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51472	45.00	
07242020		PI3106	034632	01	07/24/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51493	45.00	
07262020		PI3107	034632	01	07/26/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51498	45.00	
07292020		PI3108	034632	01	07/29/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51515	45.00	
07292020A		PI3109	034632	01	07/29/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51518	45.00	
07292020B		PI3110	034632	01	07/29/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51517	90.00	
07312020		PI3111	034632	01	07/31/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51523	45.00	
08012020		PI3140	034632	01	08/01/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51534	45.00	
08042020		PI3141	034632	01	08/04/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51542	45.00	
08052020		PI3142	034632	01	08/05/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51551	45.00	
08052020A		PI3143	034632	01	08/05/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51550	45.00	
08062020		PI3144	034632	01	08/06/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51561	45.00	
08092020		PI3145	034632	01	08/09/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51568	45.00	
08092020A		PI3146	034632	01	08/09/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51569	45.00	
08092020B		PI3147	034632	01	08/09/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51570	45.00	
08092020C		PI3148	034632	01	08/09/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51571	45.00	
08092020D		PI3149	034632	01	08/09/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51572	45.00	
							VENDOR TOTAL *	810.00	
0000461	00	TRI-LAKES MOTORS, INC							
173325		PI3097		01	08/18/2020	101-0000-130.60-04	PAD SET, ROTOR BRAKE	466.49	
414755		PI3112	034999	01	07/24/2020	105-4110-530.20-54	UNIT 409 COOLING SYSTEM	1,644.14	
415860		PI3157	034995	01	08/11/2020	105-4110-530.20-54	UNIT 225 INPECTION & SRVC	105.05	
415899		PI3158	034995	01	08/11/2020	105-4110-530.20-54	UNIT 340 INPECTION & SRVC	58.90	
415937		PI3159	034995	01	08/12/2020	105-4110-530.20-54	UNIT 414 INPECTION & SRVC	68.04	
416019		PI3160	034995	01	08/13/2020	105-4110-530.20-54	UNIT 288 INPECTION & SRVC	43.95	
416620		PI3168	035005	01	08/25/2020	620-4320-570.20-54	UNIT 386 INPECTION & SRVC	66.78	
416289		PI3167	035005	01	08/19/2020	620-4420-570.20-54	UNIT 350 INPECTION & SRVC	52.55	
415657		PI3166	035005	01	08/06/2020	620-4500-570.20-54	UNIT 227 INPECTION & SRVC	43.95	
							VENDOR TOTAL *	2,549.85	
0005155	00	UNITED WAY OF THE OZARKS							
20200902		PR0902		01	09/02/2020	501-0000-201.10-30	PAYROLL SUMMARY	37.10	
							VENDOR TOTAL *	37.10	
							TOTAL EXPENDITURES ****	232,598.19	
							GRAND TOTAL **********		232,598.19

PREPARED 09/11/2020 9:13:12 EXPENDITURE APPROVAL LIST
PROGRAM: GM339L REPORT PARAMETER SELECTIONS

EAL DESCRIPTION: EAL: 09112020 BRSNSDB
PAYMENT TYPES
Checks . . . . . Y
EFTs . . . . . Y
ePayables . . . . . Y
VOUCHER SELECTION CRITERIA
Voucher/discount due date 09/25/2020
Bank code . . . . . 01 OZARK MOUNTAIN BANK VENDOR
REPORT SEQUENCE OPTIONS:
Vendor . . . . . X One vendor per page? (Y,N) . . . . . N
Bank/Vendor . . . . . One vendor per page? (Y,N) . . . . . N
Fund/Dept/Div . . . . . Validate cash on hand? (Y,N) . . . . . N
Fund/Dept/Div/Element/Obj . . . . . Validate cash on hand? (Y,N) . . . . . N
Proj/Fund/Dept/Div/Elm/Obj . . . . . .
This report is by: Vendor
Process by bank code? (Y,N) . . . . . Y
Print reports in vendor name sequence? (Y,N) . . Y
Calendar year for 1099 withholding 2020
Disbursement year/per 2020/09
Payment date 09/11/2020

SLM 9/11/20

VEND NO / INVOICE NO	SEQ#	VENDOR NAME / VOUCHER NO	P.O. NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
0005972	00	ARC PHYSICAL THERAPY+							
902201497		PI3275	034541	01	09/02/2020	101-0600-510.20-25	WORK STEPS THERAPY	150.00	
							VENDOR TOTAL *	150.00	
0006380	00	BALLPARKS OF AMERICA, LLC							
1045		PI3225	034916	01	09/01/2020	101-1095-510.20-99	SEP 2020 STORAGE FEE	700.00	
							VENDOR TOTAL *	700.00	
0002402	00	BRENNTAG MID-SOUTH							
BMS668317		PI3221	034592	01	10/01/2020	620-4320-570.40-15	LIQUID CHLORINE	1,575.00	
BMS661368		PI3245	034592	01	09/24/2020	620-4420-570.40-15	LIQUID CHLORINE	1,050.00	
							VENDOR TOTAL *	2,625.00	
0006234	00	CAPITOL SOLUTIONS CONSULTING							
09042020		PI3224	034731	01	09/04/2020	101-1095-510.20-99	AUG 2020 GOV CNSLTING FEE	2,083.33	
							VENDOR TOTAL *	2,083.33	
0000089	00	DIAMOND VOGEL PAINTS							
401125886		PI3228	034559	01	09/26/2020	105-4121-530.40-20	TRAFFIC MARKING PAINT	1,143.20	
							VENDOR TOTAL *	1,143.20	
0000094	00	EMPIRE DISTRICT ELECTRIC COMPANY							
08282020		PI3249	034701	01	08/28/2020	101-4142-530.20-01	ELECTRIC BILLING 8/28/20	67.62	
08282020		PI3250	034701	01	08/28/2020	105-4121-530.20-06	ELECTRIC BILLING 8/28/20	195.37	
08282020		PI3251	034701	01	08/28/2020	620-4415-570.20-01	ELECTRIC BILLING 8/28/20	37.26	
							VENDOR TOTAL *	300.25	
0006172	00	ENTERPRISE FM TRUST							
FBN4034202		PI3277	034627	01	09/03/2020	601-1095-510.70-10	SEP 2020 LEASE CHARGES	8,859.26	
FBN4034202		PI3278	034627	01	09/03/2020	602-2000-510.70-10	SEP 2020 LEASE CHARGES	9,629.90	
FBN4034202		PI3279	034627	01	09/03/2020	602-3000-510.70-10	SEP 2020 LEASE CHARGES	911.70	
FBN4034202		PI3280	034627	01	09/03/2020	603-1095-510.70-10	SEP 2020 LEASE CHARGES	1,542.53	
FBN4034202		PI3281	034627	01	09/03/2020	604-1095-510.70-10	SEP 2020 LEASE CHARGES	4,225.19	
FBN4034202		PI3282	034627	01	09/03/2020	605-1095-510.70-10	SEP 2020 LEASE CHARGES	1,063.82	
							VENDOR TOTAL *	26,232.40	
0000131	00	GEORGE HAY COMPANY, INC.							
30753		PI3265	035001	01	09/17/2020	105-4110-530.20-52	ANNUAL EXTNGSHR INSP/MAIN	21.00	
30754		PI3266	035001	01	09/17/2020	105-4121-530.20-52	ANNUAL EXTNGSHR INSP/MAIN	272.50	
30748		PI3261	035001	01	09/17/2020	263-3041-520.20-50	ANNUAL EXTNGSHR INSP/MAIN	68.60	
30749		PI3262	035001	01	09/17/2020	263-3041-520.20-50	ANNUAL EXTNGSHR INSP/MAIN	62.20	
30750		PI3263	035001	01	09/17/2020	263-3041-520.20-50	ANNUAL EXTNGSHR INSP/MAIN	36.10	
30763		PI3269	035001	01	09/20/2020	263-3041-520.20-50	ANNUAL EXTNGSHR INSP/MAIN	195.00	
30764		PI3270	035001	01	09/20/2020	263-3041-520.20-50	ANNUAL EXTNGSHR INSP/MAIN	230.00	
30765		PI3271	035001	01	09/20/2020	263-3041-520.20-50	ANNUAL EXTNGSHR INSP/MAIN	230.00	
30747		PI3258	035001	01	09/17/2020	620-4310-570.40-13	ANNUAL EXTNGSHR INSP/MAIN	42.75	
30751		PI3264	035001	01	09/17/2020	620-4320-570.40-13	ANNUAL EXTNGSHR INSP/MAIN	161.30	
30756		PI3267	035001	01	09/17/2020	620-4320-570.40-13	ANNUAL EXTNGSHR INSP/MAIN	44.10	
30747		PI3259	035001	01	09/17/2020	620-4410-570.40-13	ANNUAL EXTNGSHR INSP/MAIN	40.25	

VEND NO / INVOICE NO	SEQ#	VENDOR NAME / VOUCHER NO	P.O. NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
0000131	00	GEORGE HAY COMPANY, INC.							
30746		PI3257	035001	01	09/17/2020	620-4420-570.40-13	ANNUAL EXTNGSHR INSP/MAIN	150.80	
30747		PI3260	035001	01	09/17/2020	620-4420-570.40-13	ANNUAL EXTNGSHR INSP/MAIN	52.50	
30766		PI3272	035001	01	09/20/2020	620-4420-570.40-13	ANNUAL EXTNGSHR INSP/MAIN	225.00	
30757		PI3268	035001	01	09/17/2020	620-4500-570.40-13	ANNUAL EXTNGSHR INSP/MAIN	33.60	
30768		PI3273	035001	01	09/20/2020	620-4500-570.40-13	ANNUAL EXTNGSHR INSP/MAIN	260.00	
							VENDOR TOTAL *	2,125.70	
0000212	00	KIMBERLING CITY TIRE CO							
1-55913		PI3199		01	08/17/2020	101-0000-130.60-04	TIRE INVENTORY	367.46	
1-GS55554		PI3200		01	08/21/2020	101-0000-130.60-04	TIRE INV/MOUNT/DISPOSAL	1,776.28	
1-GS55954		PI3201		01	08/21/2020	101-0000-130.60-04	TIRE INVENTORY	1,096.28	
1-GS56019		PI3202		01	08/26/2020	101-0000-130.60-04	TIRE INVENTORY	1,722.00	
1-GS55554		PI3252	034797	01	08/21/2020	105-4110-530.20-04	TIRE INV/MOUNT/DISPOSAL	32.00	
1-GS55554		PI3253	034797	01	08/21/2020	105-4110-530.20-59	TIRE INV/MOUNT/DISPOSAL	120.00	
1-GS55554		PI3254	034797	01	08/21/2020	105-4110-530.40-41	TIRE INV/MOUNT/DISPOSAL	23.66	
							VENDOR TOTAL *	5,137.68	
0006282	00	LEIGH ENVIRONMENTAL, LLC							
6745		PI3256	034948	01	08/21/2020	105-4121-530.20-65	GROUNDWATER MONITORING	5,500.00	
							VENDOR TOTAL *	5,500.00	
0005535	00	MISSOURI-AMERICAN WATER COMPANY							
08272020		PI3244	034586	01	08/27/2020	620-4415-570.20-03	WATER SRVC 241 ILLINOIS	41.05	
							VENDOR TOTAL *	41.05	
0004402	00	MOTLEY LAW FIRM, P.C., THE							
09022020		PI3222	034647	01	09/02/2020	101-1012-510.20-11	JUDGE SERVICES 9/2/20	1,200.00	
							VENDOR TOTAL *	1,200.00	
0000320	00	PIPPIN WHOLESALE CO							
N833822		PI3227	034553	01	08/24/2020	263-3041-520.40-03	CLEANING SUPPLIES	26.34	
							VENDOR TOTAL *	26.34	
0006115	00	SUPERION, LLC							
287843		005967		01	09/08/2020	620-4500-570.20-94	JULY 2020 CLICK2GOV TRANS	123.04	
							VENDOR TOTAL *	123.04	
0006272	00	SWIFT, AMANDA							
09072020		005969		01	09/08/2020	230-1555-540.20-13	YOUTH BASEBALL OFFIC1AL	50.00	
							VENDOR TOTAL *	50.00	
0000384	00	TABLE ROCK ASPHALT CONST.							
277966		PI3276	034569	01	09/03/2020	620-4410-570.40-21	1" CLEAN ROCK & BASE	304.23	
							VENDOR TOTAL *	304.23	
0000399	00	TANEY CO HEALTH DEPT							
2000808		PI3223	034704	01	09/02/2020	101-1095-510.20-99	SEP 2020 ENV SRV AGREEMNT	15,000.00	
							VENDOR TOTAL *	15,000.00	
0000403	00	TANEY CO TREASURER							

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0000403	00	TANEY CO TREASURER							
08172020		PI3247	034634	01	08/17/2020	262-2022-520.20-99	JULY 2020 ANIMAL CONTROL	3,268.96	
							VENDOR TOTAL *	3,268.96	
0005777	00	TRI-LAKES LAW FIRM, LLC							
10816		PI3274	035003	01	08/11/2020	101-1012-510.20-02	INTERPRETOR	135.00	
							VENDOR TOTAL *	135.00	
0002637	00	US POSTAL SERVICE							
09032020		005968		01	09/08/2020	101-0000-130.60-03	AUG 2020 POSTAGE USAGE	6,474.40	
							VENDOR TOTAL *	6,474.40	
0006393	00	WILSON, JEFFERY LEE							
09072020		005970		01	09/08/2020	230-1555-540.20-13	YOUTH BASEBALL OFFICIAL	50.00	
							VENDOR TOTAL *	50.00	
							TOTAL EXPENDITURES ****	72,670.58	
							GRAND TOTAL **********		72,670.58

PREPARED 09/11/2020 9:15:50 EXPENDITURE APPROVAL LIST
PROGRAM: GM339L REPORT PARAMETER SELECTIONS

EAL DESCRIPTION: EAL: 09112020 BRSNSDB
PAYMENT TYPES
Checks . . . . . Y
EFTs . . . . . Y
ePayables . . . . . Y
VOUCHER SELECTION CRITERIA
Voucher/discount due date 09/25/2020
Bank code . . . . . 01 OZARK MOUNTAIN BANK VENDOR
REPORT SEQUENCE OPTIONS:
Vendor . . . . . X One vendor per page? (Y,N) . . . . . N
Bank/Vendor . . . . . One vendor per page? (Y,N) . . . . . N
Fund/Dept/Div . . . . . Validate cash on hand? (Y,N) . . . . . N
Fund/Dept/Div/Element/Obj . . . . . Validate cash on hand? (Y,N) . . . . . N
Proj/Fund/Dept/Div/Elm/Obj . . . . . .
This report is by: Vendor
Process by bank code? (Y,N) . . . . . Y
Print reports in vendor name sequence? (Y,N) . . Y
Calendar year for 1099 withholding 2020
Disbursement year/per 2020/09
Payment date 09/11/2020

SM 9/11/20

VEND NO / INVOICE NO	SEQ#	VENDOR NAME / VOUCHER NO	P.O. NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
8888888	00	ALLEN, HURI							
000048357		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	5.23	
							VENDOR TOTAL *	5.23	
8888888	00	ANDERSON, LEAH							
000053925		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	28.43	
							VENDOR TOTAL *	28.43	
8888888	00	ARAVE, TRICIA							
000055763		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	53.92	
							VENDOR TOTAL *	53.92	
8888888	00	BIRCHFIELD, DARREN LYNN							
000036673		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	47.48	
							VENDOR TOTAL *	47.48	
8888888	00	BIRD, JAMES M.							
000000453		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	6.24	
							VENDOR TOTAL *	6.24	
8888888	00	BOUCH, GARY							
000052191		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	8.83	
							VENDOR TOTAL *	8.83	
8888888	00	BOUSHEHRI, FARZAD							
000011811		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	27.95	
							VENDOR TOTAL *	27.95	
8888888	00	BOUSHEHRI, FARZAD FRED							
000047809		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	28.97	
							VENDOR TOTAL *	28.97	
8888888	00	BRESHEARS, STEVE							
000000701		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	6.24	
							VENDOR TOTAL *	6.24	
8888888	00	BTTY DREAM BIG, LLC							
000053101		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	61.48	
							VENDOR TOTAL *	61.48	
8888888	00	BUCHHEIT, THERESA							
000049883		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	73.40	
							VENDOR TOTAL *	73.40	
8888888	00	CARVER, STEVEN							
000046983		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	6.86	
							VENDOR TOTAL *	6.86	
8888888	00	CBD AMERICAN SHAMAN							

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8888888	00	CBD AMERICAN SHAMAN							
000053969		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	382.35	
							VENDOR TOTAL *	382.35	
8888888	00	CHRISTOPHER, FRANCES K.							
000028707		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	17.18	
							VENDOR TOTAL *	17.18	
8888888	00	COONEY, JOHN F							
000053833		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	42.18	
							VENDOR TOTAL *	42.18	
8888888	00	CRANOR, BRADLEY							
000048521		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	28.43	
							VENDOR TOTAL *	28.43	
8888888	00	CROWTHER, ANDREW							
000053563		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	20.36	
							VENDOR TOTAL *	20.36	
8888888	00	CUMMINGS, CATHERINE A							
000041859		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	19.36	
							VENDOR TOTAL *	19.36	
8888888	00	DALMAS, DAVID							
000044647		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	51.41	
							VENDOR TOTAL *	51.41	
8888888	00	DESTINATION ESTATES							
000054749		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	39.39	
000054749		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	47.41	
							VENDOR TOTAL *	86.80	
8888888	00	DICKINSON, CHRISTOPHER							
000051401		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	47.41	
							VENDOR TOTAL *	47.41	
8888888	00	DONALDSON, KELLY							
000048327		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	28.43	
							VENDOR TOTAL *	28.43	
8888888	00	ELSWICK, LONNIE & MARIANNE							
000051357		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	56.92	
							VENDOR TOTAL *	56.92	
8888888	00	FERGUSON, ROBERT & PATRICIA							
000049313		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	32.38	
							VENDOR TOTAL *	32.38	
8888888	00	FREEMYER, LEN							

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8888888	00	FREEMYER, LEN							
000045149		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	831.35	
							VENDOR TOTAL *	831.35	
8888888	00	GARDUNO, LAURA							
000030693		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	47.41	
							VENDOR TOTAL *	47.41	
8888888	00	GARNER, RUBLE G.							
000009211		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	27.24	
							VENDOR TOTAL *	27.24	
8888888	00	GENTRY, CHERYL N.							
000014511		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	87.44	
							VENDOR TOTAL *	87.44	
8888888	00	GIFFORD, EDWARD							
000047857		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	37.50	
000047857		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	69.36	
							VENDOR TOTAL *	106.86	
8888888	00	GOEBEL, MICHAEL							
000049899		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	15.15	
							VENDOR TOTAL *	15.15	
8888888	00	GRIMM, ROB							
000052017		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	45.41	
							VENDOR TOTAL *	45.41	
8888888	00	GULLICKSEN, JEFF							
000055647		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	56.92	
							VENDOR TOTAL *	56.92	
8888888	00	HAM, LISA A.							
000009253		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	26.92	
							VENDOR TOTAL *	26.92	
8888888	00	HANLEY, SUSAN							
000053003		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	19.36	
							VENDOR TOTAL *	19.36	
8888888	00	HAWK, KARINA							
000055231		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	56.92	
							VENDOR TOTAL *	56.92	
8888888	00	HAYGOOD, PATRICK							
000015307		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	13.84	
							VENDOR TOTAL *	13.84	
8888888	00	HEDRICK, JAMES							

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8888888	00	HEDRICK, JAMES							
000046387		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	28.43	
							VENDOR TOTAL *	28.43	
8888888	00	HENDERSON, JUSTIN							
000054577		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	2.50	
							VENDOR TOTAL *	2.50	
8888888	00	HENDERSON, LINDA							
000050267		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	27.95	
							VENDOR TOTAL *	27.95	
8888888	00	HERBOLD, DON D.							
000017843		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	31.24	
							VENDOR TOTAL *	31.24	
8888888	00	HERSCHEND, PETER F.							
000031733		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	15.58	
							VENDOR TOTAL *	15.58	
8888888	00	HODGES, BILL							
000054841		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	47.46	
							VENDOR TOTAL *	47.46	
8888888	00	HULL, GARY							
000054441		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	25.34	
							VENDOR TOTAL *	25.34	
8888888	00	INVESTMENT BROKERS OF THE OZAR							
000048779		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	56.92	
							VENDOR TOTAL *	56.92	
8888888	00	JANOVSKY, ROGER							
000053753		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	28.43	
							VENDOR TOTAL *	28.43	
8888888	00	JANSEN, KAY							
000045047		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	28.43	
							VENDOR TOTAL *	28.43	
8888888	00	JOHNSON, GREG							
000046701		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	42.18	
							VENDOR TOTAL *	42.18	
8888888	00	JONES, CHERYL							
000052931		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	31.92	
							VENDOR TOTAL *	31.92	
8888888	00	KEEFER, BILL							

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8888888	00	KEEFER, BILL							
000042355		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	17.72	
							VENDOR TOTAL *	17.72	
8888888	00	KELLEY, TERRY G & LAURA L							
000041481		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	117.69	
							VENDOR TOTAL *	117.69	
8888888	00	LAMB, SHAWNA							
000049011		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	179.53	
							VENDOR TOTAL *	179.53	
8888888	00	LOCKETT, MARY							
000045181		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	42.18	
							VENDOR TOTAL *	42.18	
8888888	00	MACKEY, SHARON S							
000042217		UT		01	09/02/2020	620-0000-202.11-05	FINAL BILL REFUND	16.29	
							VENDOR TOTAL *	16.29	
8888888	00	MANDINA, TAMMY							
000051793		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	37.50	
							VENDOR TOTAL *	37.50	
8888888	00	MANEKE, VERLIN & JOYCE							
000052855		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	56.92	
							VENDOR TOTAL *	56.92	
8888888	00	MCCONNELL, KEVIN							
000035337		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	23.67	
							VENDOR TOTAL *	23.67	
8888888	00	MCDANIEL, GORDON							
000046911		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	17.18	
							VENDOR TOTAL *	17.18	
8888888	00	MCINTOSH, JACQUELINE L.							
000051485		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	38.84	
							VENDOR TOTAL *	38.84	
8888888	00	MENDEZ, MARGARET							
000056069		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	56.92	
							VENDOR TOTAL *	56.92	
8888888	00	MICHEL, BRIDGET							
000048361		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	30.92	
							VENDOR TOTAL *	30.92	
8888888	00	MILLER, DEANA K							

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8888888	00	MILLER, DEANA K							
000043955		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	9.74	
							VENDOR TOTAL *	9.74	
8888888	00	MILLER, EDDIE & DEANA							
000046581		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	15.93	
							VENDOR TOTAL *	15.93	
8888888	00	MORROW, ANTOINETTE							
000052761		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	28.43	
							VENDOR TOTAL *	28.43	
8888888	00	MOTLEY, JASON							
000055295		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	27.90	
							VENDOR TOTAL *	27.90	
8888888	00	MULLEE, WILLIAM							
000041977		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	50.91	
							VENDOR TOTAL *	50.91	
8888888	00	NESMITH, ANITA KAY							
000040123		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	42.18	
							VENDOR TOTAL *	42.18	
8888888	00	OAKS @ BRANSON LLC							
000034949		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	661.38	
							VENDOR TOTAL *	661.38	
8888888	00	PARSONS, WILLIAM & JACQULINE							
000044685		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	145.45	
							VENDOR TOTAL *	145.45	
8888888	00	PATEL, BRIJESH M							
000037695		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	45.02	
							VENDOR TOTAL *	45.02	
8888888	00	PERENCHIO, LINDSEY							
000053815		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	28.43	
							VENDOR TOTAL *	28.43	
8888888	00	PFEIFLE. NATHAN							
000053657		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	37.50	
							VENDOR TOTAL *	37.50	
8888888	00	POTTER, DAN & TERESA							
000037157		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	.60	
							VENDOR TOTAL *	.60	
8888888	00	RIDDLE, BEVERLY							

VEND NO / INVOICE NO	SEQ#	VENDOR NAME / VOUCHER NO	P.O. NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
8888888	00	RIDDLE, BEVERLY							
000052809		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	19.90	
							VENDOR TOTAL *	19.90	
8888888	00	SALE, DENNIS & MICHELLE							
000049211		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	26.87	
							VENDOR TOTAL *	26.87	
8888888	00	SLACK, PATRICIA							
000047903		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	28.43	
							VENDOR TOTAL *	28.43	
8888888	00	SMITH, MICHAEL							
000053255		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	38.84	
							VENDOR TOTAL *	38.84	
8888888	00	SYKES, PAMELA							
000047647		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	27.48	
							VENDOR TOTAL *	27.48	
8888888	00	TAYLOR, HENRY							
000039231		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	18.58	
							VENDOR TOTAL *	18.58	
8888888	00	THORGERSON, ARNOLD							
000055129		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	28.43	
							VENDOR TOTAL *	28.43	
8888888	00	TILLACK, JOHN							
000050117		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	13.84	
							VENDOR TOTAL *	13.84	
8888888	00	TIME AWAY CONDOS							
000048165		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	24.86	
000048165		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	28.43	
000048165		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	26.76	
000048165		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	28.43	
							VENDOR TOTAL *	108.48	
8888888	00	TOP ROPE PROPERTIES LLC							
000052279		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	47.72	
							VENDOR TOTAL *	47.72	
8888888	00	TRAN, YEN							
000032739		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	31.92	
							VENDOR TOTAL *	31.92	
8888888	00	VAUGHAN, ERIC							
000049963		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	28.43	

VEND NO / INVOICE NO	SEQ#	VENDOR NAME / VOUCHER NO	P.O. NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
8888888	00	VAUGHAN, ERIC							
							VENDOR TOTAL *	28.43	
8888888	00	WATT, EMILI A							
000042017		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	12.31	
							VENDOR TOTAL *	12.31	
8888888	00	WESTPHAL, KELLY J							
000053765		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	47.41	
							VENDOR TOTAL *	47.41	
8888888	00	WHANG, BILLY & LISA							
000039779		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	31.92	
							VENDOR TOTAL *	31.92	
8888888	00	WHITTINGTON, DIANE							
000047877		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	42.18	
							VENDOR TOTAL *	42.18	
8888888	00	WISCHOVER, GARY							
000031797		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	37.44	
							VENDOR TOTAL *	37.44	
8888888	00	417 ESCAPE ARTIST							
000050425		UT		01	09/04/2020	620-0000-202.11-05	FINAL BILL REFUND	883.00	
							VENDOR TOTAL *	883.00	
							TOTAL EXPENDITURES ****	6,071.45	
							GRAND TOTAL **********		6,071.45

PREPARED 09/18/2020 10:22:38 EXPENDITURE APPROVAL LIST
PROGRAM: GM339L REPORT PARAMETER SELECTIONS

EAL DESCRIPTION: EAL: 09182020 BRSNSDB
PAYMENT TYPES
Checks . . . . . Y
EFTs . . . . . Y
ePayables . . . . . Y
VOUCHER SELECTION CRITERIA
Voucher/discount due date 10/02/2020
Bank code . . . . . 01 OZARK MOUNTAIN BANK VENDOR
REPORT SEQUENCE OPTIONS:
Vendor . . . . . X One vendor per page? (Y,N) . . . . . N
Bank/Vendor . . . . . One vendor per page? (Y,N) . . . . . N
Fund/Dept/Div . . . . . Validate cash on hand? (Y,N) . . . . . N
Fund/Dept/Div/Element/Obj . . . . . Validate cash on hand? (Y,N) . . . . . N
Proj/Fund/Dept/Div/Elm/Obj . . . . . .
This report is by: Vendor
Process by bank code? (Y,N) . . . . . Y
Print reports in vendor name sequence? (Y,N) . . Y
Calendar year for 1099 withholding 2020
Disbursement year/per 2020/09
Payment date 09/18/2020

SLM 9/18/20

VEND NO / INVOICE NO	SEQ#	VENDOR NAME / VOUCHER NO	P.O. NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
9999999	00	ACE PIPE CLEANING							
MR Refund		MR		01	09/11/2020	620-0000-220.30-01	ACE PIPE CLEANING	261.87	
							VENDOR TOTAL *	261.87	
0001011	00	AFLAC							
436839		005989		01	09/15/2020	501-0000-201.10-30	SEPT 2020 PREMIUMS	662.70	
							VENDOR TOTAL *	662.70	
0006258	00	AMERICAN FIDELITY - FLEX							
20200916		PR0916		01	09/16/2020	501-0000-201.10-31	PAYROLL SUMMARY	3,102.01	
							VENDOR TOTAL *	3,102.01	
0004917	00	AMERICAN ROCK & CONCRETE LLC							
RM11117		PI3323	034580	01	09/02/2020	105-4121-530.20-66	CONCRETE	627.00	
RM1173		PI3324	034580	01	09/10/2020	105-4121-530.20-66	CONCRETE	720.00	
							VENDOR TOTAL *	1,347.00	
0006275	00	AXON ENTERPRISE, INC.							
SI-1671928		PI3332	035010	01	07/27/2020	262-2022-520.40-01	AMMUNITION, RELOAD	7,195.88	
							VENDOR TOTAL *	7,195.88	
0006405	00	BOSS, CAMERON							
09122020		006011		01	09/18/2020	230-1550-540.20-13	FLAG FOOTBALL OFFICIAL	20.00	
							VENDOR TOTAL *	20.00	
8888888	00	BRANSON HELICOPTER TOURS							
000037679		UT		01	09/11/2020	620-0000-202.11-05	FINAL BILL REFUND	605.77	
							VENDOR TOTAL *	605.77	
0006406	00	COGDILL, COLBY							
09122020		006011		01	09/18/2020	230-1550-540.20-13	FLAG FOOTBALL OFFICIAL	40.00	
							VENDOR TOTAL *	40.00	
0001414	00	DISTRICT 9 PAINTBALL & HST OPS							
0014996		OL		01	09/11/2020	240-0000-220.01-07	TOURISM BOND REFUND	200.00	
							VENDOR TOTAL *	200.00	
0006390	00	DONALD A. HOROWITZ,							
20200916		PR0916		01	09/16/2020	501-0000-201.10-19	PAYROLL SUMMARY	87.32	
							VENDOR TOTAL *	87.32	
0000094	00	EMPIRE DISTRICT ELECTRIC COMPANY							
09012020		PI3382	034701	01	09/01/2020	101-4142-530.20-01	ELECTRIC BILLING 9/1/20	12,039.15	
09092020		PI3397	034701	01	09/09/2020	101-4142-530.20-01	ELECTRIC BILLING 9/9/20	30.61	
09012020		PI3383	034701	01	09/01/2020	105-4121-530.20-06	ELECTRIC BILLING 9/1/20	34,629.15	
09012020		PI3384	034701	01	09/01/2020	175-1095-510.40-01	ELECTRIC BILLING 9/1/20	24.72	
09012020		PI3385	034701	01	09/01/2020	230-1510-540.20-01	ELECTRIC BILLING 9/1/20	14,689.08	
09012020		PI3386	034701	01	09/01/2020	230-1520-540.20-01	ELECTRIC BILLING 9/1/20	1,516.40	
09012020		PI3387	034701	01	09/01/2020	230-1579-540.20-01	ELECTRIC BILLING 9/1/20	1,153.58	

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0000094	00	EMPIRE DISTRICT ELECTRIC COMPANY							
09012020		PI3388	034701	01	09/01/2020	230-1580-540.20-01	ELECTRIC BILLING 9/1/20	10,877.18	
09012020		PI3389	034701	01	09/01/2020	263-3041-520.20-01	ELECTRIC BILLING 9/1/20	2,461.91	
09012020		PI3390	034701	01	09/01/2020	620-4310-570.20-01	ELECTRIC BILLING 9/1/20	91.66	
09042020		PI3395	034701	01	09/04/2020	620-4310-570.20-01	ELECTRIC BILLING 9/4/20	309.44	
09012020		PI3391	034701	01	09/01/2020	620-4320-570.20-01	ELECTRIC BILLING 9/1/20	38,027.65	
09042020		PI3396	034701	01	09/04/2020	620-4410-570.20-01	ELECTRIC BILLING 9/4/20	309.44	
09012020		PI3392	034701	01	09/01/2020	620-4415-570.20-01	ELECTRIC BILLING 9/1/20	10,860.30	
09012020		PI3393	034701	01	09/01/2020	620-4420-570.20-01	ELECTRIC BILLING 9/1/20	48,137.91	
09012020		PI3394	034701	01	09/01/2020	620-4500-570.20-01	ELECTRIC BILLING 9/1/20	68.07	
09102020		PI3398	034701	01	09/10/2020	620-4500-570.20-01	ELECTRIC BILLING 9/10/20	595.24	
							VENDOR TOTAL *	175,821.49	
0005996	00	EMPIRE ENERGY, LLC							
09022020		PI3366	034577	01	09/02/2020	105-4110-530.40-40	FUEL 8/16/20 - 8/31/20	7,842.87	
09162020		PI3373	034577	01	09/16/2020	105-4110-530.40-40	FUEL 9/1/20 - 9/15/20	7,884.65	
09022020		PI3367	034577	01	09/02/2020	620-4310-570.40-40	FUEL 8/16/20 - 8/31/20	724.58	
09162020		PI3374	034577	01	09/16/2020	620-4310-570.40-40	FUEL 9/1/20 - 9/15/20	446.08	
09022020		PI3368	034577	01	09/02/2020	620-4320-570.40-40	FUEL 8/16/20 - 8/31/20	441.12	
09162020		PI3375	034577	01	09/16/2020	620-4320-570.40-40	FUEL 9/1/20 - 9/15/20	400.33	
09022020		PI3369	034577	01	09/02/2020	620-4410-570.40-40	FUEL 8/16/20 - 8/31/20	286.55	
09162020		PI3376	034577	01	09/16/2020	620-4410-570.40-40	FUEL 9/1/20 - 9/15/20	423.44	
09022020		PI3370	034577	01	09/02/2020	620-4415-570.40-40	FUEL 8/16/20 - 8/31/20	359.77	
09162020		PI3377	034577	01	09/16/2020	620-4415-570.40-40	FUEL 9/1/20 - 9/15/20	256.27	
09022020		PI3371	034577	01	09/02/2020	620-4420-570.40-40	FUEL 8/16/20 - 8/31/20	1,046.78	
09162020		PI3378	034577	01	09/16/2020	620-4420-570.40-40	FUEL 9/1/20 - 9/15/20	1,292.21	
09022020		PI3372	034577	01	09/02/2020	620-4500-570.40-40	FUEL 8/16/20 - 8/31/20	106.22	
09162020		PI3379	034577	01	09/16/2020	620-4500-570.40-40	FUEL 9/1/20 - 9/15/20	28.85	
							VENDOR TOTAL *	21,539.72	
0001655	00	FAMILY SUPPORT PAYMENT CENTER							
20200916		PR0916		01	09/16/2020	501-0000-201.10-19	PAYROLL SUMMARY	1,681.55	
							VENDOR TOTAL *	1,681.55	
0000577	00	FIREMAN'S FUND							
20200916		PR0916		01	09/16/2020	501-0000-201.10-18	PAYROLL SUMMARY	101.64	
							VENDOR TOTAL *	101.64	
0005493	00	GALLS, LLC							
16303566		005990		01	09/15/2020	262-2022-520.40-26	PD LEVEL III VESTS	4,014.99	
							VENDOR TOTAL *	4,014.99	
0000131	00	GEORGE HAY COMPANY, INC.							
30744		PI3399	035001	01	09/17/2020	101-4142-530.20-50	ANNUAL EXTNGSHR INSP/MAIN	72.60	
							VENDOR TOTAL *	72.60	
8888888	00	GOEBEL, MICHAEL							
000049899		UT		01	09/10/2020	620-0000-202.11-05	FINAL BILL REFUND	15.15	
							VENDOR TOTAL *	15.15	
0003954	00	HCW PRIVATE DEVELOPMENT LLC.							

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0003954	00	HCW PRIVATE DEVELOPMENT LLC.							
0920-FNTRMB		PI3380	034685	01	09/01/2020	101-1095-510.20-50	SEP 2020 FOUNTAIN CONTRIB	28,638.50	
0920-FNTRMB-A		PI3381	034685	01	09/01/2020	101-1095-510.20-50	SEP 2020 MAINT CONTRIBTN	11,281.83	
							VENDOR TOTAL *	39,920.33	
8888888	00	HIGGINBOTHAM, TED P.							
000010341		UT		01	09/16/2020	620-0000-202.11-05	FINAL BILL REFUND	24.79	
							VENDOR TOTAL *	24.79	
0006408	00	KIRKLAND, JOEDON							
09122020		006011		01	09/18/2020	230-1550-540.20-13	FLAG FOOTBALL OFFICIAL	40.00	
							VENDOR TOTAL *	40.00	
0006192	00	KUTAK ROCK, LLP							
2741430		PI3330	034765	01	07/31/2020	101-0510-510.20-17	CC1902-TASK9 LLC	13,398.47	
2741428		PI3331	034842	01	07/31/2020	101-0510-510.20-17	CC2001-BRSN HWY 76 CID	3,587.50	
2752695		PI3335	034765	01	08/18/2020	101-0510-510.20-17	CC1902-TASK9 LLC	6,895.83	
							VENDOR TOTAL *	23,881.80	
0000238	00	MO DEPT OF NATURAL RESOURCES							
34602101333		005983		01	09/15/2020	620-0000-205.20-00	ANNUAL SEWER FEES 2020	20,122.07	
34602101333A		005984		01	09/15/2020	620-0000-480.50-01	ANNUAL SEWER FEES 2020	850.07-	
44622100051		005985		01	09/15/2020	620-0000-205.10-00	JULY 2020 PRIMACY FEE	1,689.92	
44622100051A		005986		01	09/15/2020	620-0000-480.50-01	JULY 2020 PRIMACY FEE	40.61-	
44622102570		005987		01	09/15/2020	620-0000-205.10-00	AUG 2020 PRIMACY FEE	1,642.38	
44622102570A		005988		01	09/15/2020	620-0000-480.50-01	AUG 2020 PRIMACY FEE	2.24-	
							VENDOR TOTAL *	22,561.45	
0000514	00	MO DEPT OF REVENUE SALES TAX							
09102020		005981		01	09/15/2020	620-0000-206.10-00	AUG 2020 SALES TAX	19,269.42	
09102020A		005982		01	09/15/2020	620-0000-480.50-01	AUG 2020 SALES TAX	376.87-	
							VENDOR TOTAL *	18,892.55	
0000688	00	MO DNR							
09012020		PI3325	034597	01	09/01/2020	620-4310-570.20-18	CERT 12432-M STECH DS-III	45.00	
09012020A		PI3326	034597	01	09/01/2020	620-4320-570.20-18	CERT 10660-D KELLEY DW-A	45.00	
							VENDOR TOTAL *	90.00	
0004402	00	MOTLEY LAW FIRM, P.C., THE							
09092020		PI3327	034647	01	09/09/2020	101-1012-510.20-11	JUDGE SERVICES 9/9/20	1,200.00	
							VENDOR TOTAL *	1,200.00	
0006407	00	MUENCHAU, DALTON							
09122020		006011		01	09/18/2020	230-1550-540.20-13	FLAG FOOTBALL OFFICIAL	40.00	
							VENDOR TOTAL *	40.00	
0006404	00	MUENCHAU, KRAETON							
09122020		006011		01	09/18/2020	230-1550-540.20-13	FLAG FOOTBALL OFFICIAL	40.00	
							VENDOR TOTAL *	40.00	
0006367	00	OFFICE OF CHILD SUPPORT ENFORCEMENT							

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0006367	00	OFFICE OF CHILD SUPPORT ENFORCEMENT							
20200916		PR0916		01	09/16/2020	501-0000-201.10-19	PAYROLL SUMMARY	252.00	
							VENDOR TOTAL *	252.00	
0006410	00	OOSAHWE, ZACHARY							
09122020		006011		01	09/18/2020	230-1550-540.20-13	FLAG FOOTBALL OFFICIAL	20.00	
							VENDOR TOTAL *	20.00	
0004157	00	PAUL W. KING, LLC							
8726		PI3334	034659	01	08/31/2020	101-0510-510.20-17	CC1001 - LEGAL FEES	31.20	
							VENDOR TOTAL *	31.20	
0006082	00	SO MO PROFESSIONAL FIREFIGHTERS							
20200902		PR0902		01	09/02/2020	501-0000-201.10-40	PAYROLL SUMMARY	845.00	
20200916		PR0916		01	09/16/2020	501-0000-201.10-40	PAYROLL SUMMARY	845.00	
							VENDOR TOTAL *	1,690.00	
0006083	00	SO MO PROFESSIONAL FIREFIGHTERS PAC							
20200902		PR0902		01	09/02/2020	501-0000-201.10-41	PAYROLL SUMMARY	38.50	
20200916		PR0916		01	09/16/2020	501-0000-201.10-41	PAYROLL SUMMARY	38.50	
							VENDOR TOTAL *	77.00	
0000384	00	TABLE ROCK ASPHALT CONST.							
278001		PI3322	034569	01	09/03/2020	620-4310-570.40-21	1" CLEAN ROCK	338.28	
							VENDOR TOTAL *	338.28	
9999999	00	TABLE ROCK AT BRANSON INC							
FF20-20		005992		01	09/15/2020	101-0000-421.30-00	GUNNER HILL APP REFUND	351.50	
FF20-20		005993		01	09/15/2020	101-0000-421.30-10	GUNNER HILL APP REFUND	10.00	
FF20-21		005994		01	09/15/2020	101-0000-421.30-10	GUNNER HILL APP REFUND	10.00	
FF20-21		005995		01	09/15/2020	101-0000-421.30-00	GUNNER HILL APP REFUND	351.50	
FF20-22		005996		01	09/15/2020	101-0000-421.30-00	GUNNER HILL APP REFUND	351.50	
FF20-22		005997		01	09/15/2020	101-0000-421.30-10	GUNNER HILL APP REFUND	10.00	
FF20-23		005998		01	09/15/2020	101-0000-421.30-10	GUNNER HILL APP REFUND	10.00	
FF20-23		005999		01	09/15/2020	101-0000-421.30-00	GUNNER HILL APP REFUND	351.50	
FF20-24		006000		01	09/15/2020	101-0000-421.30-00	GUNNER HILL APP REFUND	351.50	
FF20-24		006001		01	09/15/2020	101-0000-421.30-10	GUNNER HILL APP REFUND	10.00	
							VENDOR TOTAL *	1,807.50	
0006409	00	THOMSON, ZACHARYAH							
09122020		006011		01	09/18/2020	230-1550-540.20-13	FLAG FOOTBALL OFFICIAL	20.00	
							VENDOR TOTAL *	20.00	
0005624	00	TRI-LAKES BIOSOLIDS COALITION							
7890		005978		01	09/15/2020	620-4420-570.20-99	AUG 2020 BIOSDS PRDCT CMP	21,749.78	
7890A		005979		01	09/15/2020	620-4420-570.20-99	AUG 2020 BIOSDS PRDCT CPR	7,634.21	
							VENDOR TOTAL *	29,383.99	
0000461	00	TRI-LAKES MOTORS, INC							

VEND NO / INVOICE NO	SEQ#	VENDOR NAME / VOUCHER NO	P.O. NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
0000461	00	TRI-LAKES MOTORS, INC							
416931		PI3328	035016	01	09/01/2020	105-4110-530.20-54	UNIT 286 SRVC & INSPCTION	43.95	
414634		PI3333	035016	01	07/17/2020	105-4110-530.20-54	UNIT 413 SRVC & INSPCTION	58.90	
416165		PI3336	035012	01	08/17/2020	105-4110-530.20-54	UNIT 409 SRV,INSPEC,ALGNM	148.95	
416311		PI3337	035012	01	08/19/2020	105-4110-530.20-54	UNIT 200 SRVC & INSPCTION	39.95	
416423		PI3338	035012	01	08/21/2020	105-4110-530.20-54	UNIT 351 SRVC & INSPCTION	54.90	
416735		PI3342	035016	01	08/27/2020	105-4110-530.20-54	UNIT 154 SRVC & INSPCTION	89.95	
416778		PI3343	035016	01	08/28/2020	105-4110-530.20-54	UNIT 416 SRVC & INSPCTION	58.90	
416882		PI3344	035016	01	08/31/2020	105-4110-530.20-54	UNIT 449 SRVC & INPSCTION	56.90	
416899		PI3345	035016	01	08/31/2020	105-4110-530.20-54	UNIT 333 SRVC & INSPCTION	54.90	
416243		PI3346	035019	01	08/31/2020	105-4110-530.20-54	UNIT 411 REPAIRS	211.41	
415522		PI3347	035021	01	08/31/2020	105-4110-530.20-54	UNIT 364 OIL PAN REPLCMNT	1,650.31	
							VENDOR TOTAL *	2,469.02	
0005155	00	UNITED WAY OF THE OZARKS							
20200916		PR0916		01	09/16/2020	501-0000-201.10-30	PAYROLL SUMMARY	37.10	
							VENDOR TOTAL *	37.10	
0005879	00	US BANK EQUIPMENT FINANCE							
423712934		PI3364	034537	01	09/08/2020	101-1095-510.20-44	LEASE PAYMENT COPIERS	1,418.32	
423712934		PI3365	034537	01	09/08/2020	620-4500-570.20-55	LEASE PAYMENT COPIERS	425.49	
							VENDOR TOTAL *	1,843.81	
0005542	00	VIGILANT SOLUTIONS INC							
34807 RI		005991		01	09/15/2020	262-2022-520.20-55	2020-2021 ANNL RNWL FEE	2,493.75	
							VENDOR TOTAL *	2,493.75	
8888888	00	VINEYARDS CONDOS LLC							
000051107		UT		01	09/11/2020	620-0000-202.11-05	FINAL BILL REFUND	152.11	
							VENDOR TOTAL *	152.11	
							TOTAL EXPENDITURES ****	364,076.37	
							GRAND TOTAL **********		364,076.37

PREPARED 09/25/2020 11:00:39
PROGRAM: GM339L

EXPENDITURE APPROVAL LIST
REPORT PARAMETER SELECTIONS

EAL DESCRIPTION: EAL: 09252020 BRSNSDB

PAYMENT TYPES

Checks	Y		
EFTs	Y		
ePayables	Y		

VOUCHER SELECTION CRITERIA

Voucher/discount due date	10/09/2020		
Bank code	01 OZARK MOUNTAIN BANK VENDOR		

REPORT SEQUENCE OPTIONS:

Vendor	X	One vendor per page? (Y,N)	N
Bank/Vendor		One vendor per page? (Y,N)	N
Fund/Dept/Div		Validate cash on hand? (Y,N)	N
Fund/Dept/Div/Element/Obj		Validate cash on hand? (Y,N)	N
Proj/Fund/Dept/Div/Elm/Obj			

This report is by: Vendor

Process by bank code? (Y,N)	Y
Print reports in vendor name sequence? (Y,N)	Y
Calendar year for 1099 withholding	2020
Disbursement year/per	2020/09
Payment date	09/25/2020

SW 9/25/20

VEND NO / INVOICE NO	SEQ#	VENDOR NAME / VOUCHER NO	P.O. NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
0006403	00	ACCURATE SUPERIOR SCALE CO SW, LLC							
SW19261-IN		006026		01	09/22/2020	620-4320-570.20-55	2019 SCALE INSPECTIONS	90.00	
SW19261-IN-A		006027		01	09/22/2020	620-4420-570.20-55	2019 SCALE INSPECTIONS	90.00	
							VENDOR TOTAL *	180.00	
0006128	00	ADVANTICA ADMINISTRATIVE SERVICES							
10012020		006021		01	09/22/2020	501-0000-201.10-22	OCT 2020 VISION PREMIUMS	1,352.35	
							VENDOR TOTAL *	1,352.35	
0006001	00	AFFINITY CHEMICAL, LLC							
2565556		PI3513	034590	01	09/03/2020	620-4420-570.40-15	ALUMINUM SULFATE SOLUTION	3,632.00	
							VENDOR TOTAL *	3,632.00	
0001414	00	AMERICAN EAGLE LODGE							
0014265		OL		01	09/24/2020	240-0000-220.01-07	TOURISM BOND REFUND	100.00	
							VENDOR TOTAL *	100.00	
0006217	00	AMERICAN FIDELITY ASSURANCE COMPANY							
D213052		006022		01	09/22/2020	501-0000-201.10-31	SEPT 2020 PREMIUMS	10,129.89	
							VENDOR TOTAL *	10,129.89	
0002122	00	ANTHEM BLUE CHOICE							
673179C		006019		01	09/22/2020	501-0000-201.10-19	OCT 2020 HEALTH PREMIUMS	314,134.56	
							VENDOR TOTAL *	314,134.56	
0006380	00	BALLPARKS OF AMERICA, LLC							
1776		006013		01	09/22/2020	101-1095-510.20-99	9/2020-2/2021 USE AGRMNT	120,000.00	
							VENDOR TOTAL *	120,000.00	
0002402	00	BRENNTAG MID-SOUTH							
BMS671971		PI3419	034606	01	10/08/2020	230-1530-540.40-15	CALCIUM HYPOCHLORITE	1,353.00	
BMS679277		PI3514	034592	01	10/15/2020	620-4420-570.40-15	LIQ CHLRN/SULFR DIOXIDE	1,372.80	
							VENDOR TOTAL *	2,725.80	
0005825	00	CENTRAL BANK OF BRANSON							
09222020		006014		01	09/22/2020	101-1095-510.80-01	ENRGY PERF LOAN PRINCIPAL	41,447.36	
09222020A		006015		01	09/22/2020	101-1095-510.80-02	ENRGY PERF LOAN INTEREST	14,431.08	
							VENDOR TOTAL *	55,878.44	
0004952	00	CENTURY LINK							
150745492		PI3424	034663	01	09/08/2020	101-1095-510.20-09	LONG DISTANCE 8/8-9/7/20	356.34	
							VENDOR TOTAL *	356.34	
0000470	00	CITY OF BRANSON							
09222020		006016		01	09/22/2020	230-0000-210.10-00	AUG 2020 CAMPGROUND TT	3,506.17	
09222020A		006017		01	09/22/2020	230-1510-480.60-00	AUG 2020 CAMPGROUND TT	2.09-	
							VENDOR TOTAL *	3,504.08	
0006406	00	COGDILL, COLBY							

VEND NO / INVOICE NO	SEQ#	VENDOR NAME / VOUCHER NO	P.O. NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
0006406	00	COGDILL, COLBY							
09192020		006030		01	09/22/2020	230-1550-540.20-13	FLAG FOOTBALL OFFICIAL	40.00	
							VENDOR TOTAL *	40.00	
0000071	00	DELTA DENTAL OF MO							
10012020		006020		01	09/22/2020	501-0000-201.10-20	OCT 2020 DENTAL PREMIUMS	18,057.87	
							VENDOR TOTAL *	18,057.87	
0001414	00	DENNIS & MICHELLE SALE							
0014570		OL		01	09/22/2020	101-0000-201.08-01	Tourism Tax Overpayment	22.87	
0014570		OL		01	09/22/2020	101-0000-201.08-01	Tourism Tax Overpayment	50.73	
0014570		OL		01	09/22/2020	240-0000-220.01-07	Tourism Tax Bond Refund	100.00	
							VENDOR TOTAL *	173.60	
0005996	00	EMPIRE ENERGY, LLC							
142512		PI3417	034577	01	09/09/2020	230-1579-540.40-27	PARKS FUEL 9/9/20	290.29	
							VENDOR TOTAL *	290.29	
0000131	00	GEORGE HAY COMPANY, INC.							
30920		PI3426	035001	01	10/13/2020	263-3041-520.20-50	ANNUAL EXTNGSHR INSP/MAIN	61.10	
30921		PI3427	035001	01	10/13/2020	263-3041-520.20-50	ANNUAL EXTNGSHR INSP/MAIN	37.50	
							VENDOR TOTAL *	98.60	
0000003	00	GRIMWOOD, LINDSAY							
09212020		006028		01	09/22/2020	230-1590-427.00-00	2020 FALL SALE REFUND	15.00	
							VENDOR TOTAL *	15.00	
0004739	00	HDR ENGINEERING, INC.							
1200287300		PI3413	034915	01	08/14/2020	145-5010-510.90-11	WS2007-CMP WWTP WALL DSGN	12,600.66	
							VENDOR TOTAL *	12,600.66	
0004682	00	HIGHWAY SAFETY SOLUTIONS							
11421		PI3416	034562	01	09/04/2020	105-4121-530.20-50	GUARDRAIL RPLCMNT/INSTALL	835.00	
							VENDOR TOTAL *	835.00	
0000210	00	KENCO FIRE EQUIPMENT, INC							
164961		006024		01	09/22/2020	263-3011-520.40-28	50FT FIRE HOSES	2,508.00	
							VENDOR TOTAL *	2,508.00	
0001414	00	LEE MONTROSE							
0015909		OL		01	09/24/2020	240-0000-220.01-07	TOURISM BOND REFUND	100.00	
							VENDOR TOTAL *	100.00	
9999999	00	LIFESTYLE CONTRACTORS							
BD19-9000763		006025		01	09/22/2020	101-0000-220.01-03	FIRE HYDRANT PERMIT RFND	2,500.00	
							VENDOR TOTAL *	2,500.00	
0000249	00	MISSOURI STATE HIGHWAY PATROL							
812HP021E70108		PI3414	034543	01	09/11/2020	101-0600-510.20-25	PRE-EMPLYMT BCKGRND CHECK	166.25	

VEND NO / INVOICE NO	SEQ#	VENDOR NAME / VOUCHER NO	P.O. NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION		CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
0000249	00	MISSOURI STATE HIGHWAY PATROL								
812HP021E70108		006018		01	09/22/2020	101-0710-510.20-99	PEDDLERS LIC BCKGRND CK		33.25	
							VENDOR TOTAL *		199.50	
0000688	00	MO DNR								
09012020B		PI3418 034597		01	09/01/2020	620-4420-570.20-18	CERT 1345-B EPPS DW-C		45.00	
							VENDOR TOTAL *		45.00	
0004402	00	MOTLEY LAW FIRM, P.C., THE								
09152020		PI3421 034647		01	09/15/2020	101-1012-510.20-11	JUDGE SERVICES 9/15/20		1,200.00	
09162020		PI3422 034647		01	09/16/2020	101-1012-510.20-11	JUDGE SERVICES 9/16/20		1,200.00	
							VENDOR TOTAL *		2,400.00	
0002656	00	MUNICIPAL CODE CORP								
348110		PI3423 034648		01	09/17/2020	101-1011-510.20-44	CODEBOOK SUPPLEMENTS		3,625.49	
							VENDOR TOTAL *		3,625.49	
0006410	00	OOSAHWE, ZACHARY								
09192020		006029		01	09/22/2020	230-1550-540.20-13	FLAG FOOTBALL OFFICIAL		40.00	
							VENDOR TOTAL *		40.00	
0006412	00	OSENGA, AIDEN								
09192020		006031		01	09/22/2020	230-1550-540.20-13	FLAG FOOTBALL OFFICIAL		40.00	
							VENDOR TOTAL *		40.00	
0000320	00	PIPPIN WHOLESALE CO								
C6352		PI3409 034552		01	07/30/2020	230-1582-540.40-60	CONCESSIONS CANDY CREDIT		10.76-	
C6486		PI3410 034552		01	08/06/2020	230-1582-540.40-60	CONCESSIONS CANDY CREDIT		5.38-	
N837641		PI3415 034552		01	09/27/2020	230-1582-540.40-60	CONCESSIONS FOOD		112.53	
							VENDOR TOTAL *		96.39	
0003880	00	SILVER THREADS								
09172020		PI3420 034633		01	09/17/2020	262-2022-520.20-99	UNIFORM PATCHES/STRIPES		6.00	
							VENDOR TOTAL *		6.00	
0006083	00	SO MO PROFESSIONAL FIREFIGHTERS PAC								
20170809		PR0809		01	08/25/2017	501-0000-201.10-41	PAYROLL SUMMARY	CHECK #:	131409	43.50-
20170809		PR0809		01	09/16/2020	501-0000-201.10-41	PAYROLL SUMMARY		43.50	
20170823		PR0823		01	08/25/2017	501-0000-201.10-41	PAYROLL SUMMARY	CHECK #:	131409	43.50-
20170823		PR0823		01	09/16/2020	501-0000-201.10-41	PAYROLL SUMMARY		43.50	
20170906		PR0906		01	09/21/2017	501-0000-201.10-41	PAYROLL SUMMARY	CHECK #:	131615	43.50-
20170906		PR0906		01	09/16/2020	501-0000-201.10-41	PAYROLL SUMMARY		43.50	
20170920		PR0920		01	09/21/2017	501-0000-201.10-41	PAYROLL SUMMARY	CHECK #:	131615	43.50-
20170920		PR0920		01	09/16/2020	501-0000-201.10-41	PAYROLL SUMMARY		43.50	
20171004		PR1004		01	10/19/2017	501-0000-201.10-41	PAYROLL SUMMARY	CHECK #:	131893	43.50-
20171004		PR1004		01	09/16/2020	501-0000-201.10-41	PAYROLL SUMMARY		43.50	
20171018		PR1018		01	10/19/2017	501-0000-201.10-41	PAYROLL SUMMARY	CHECK #:	131893	42.00-
20171018		PR1018		01	09/16/2020	501-0000-201.10-41	PAYROLL SUMMARY		42.00	
20171101		PR1101		01	11/16/2017	501-0000-201.10-41	PAYROLL SUMMARY	CHECK #:	132167	45.00-

VEND NO / INVOICE NO	SEQ#	VENDOR NAME / VOUCHER NO	P.O. NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
0006083	00	SO MO PROFESSIONAL FIREFIGHTERS PAC							
20171101		PR1101		01	09/16/2020	501-0000-201.10-41	PAYROLL SUMMARY	45.00	
20171115		PR1115		01	11/16/2017	501-0000-201.10-41	PAYROLL SUMMARY	CHECK #: 132167	43.50-
20171115		PR1115		01	09/16/2020	501-0000-201.10-41	PAYROLL SUMMARY	43.50	
							VENDOR TOTAL *	348.00	348.00-
0000662	00	SPFLD FIN DEPT/LANDFILL FEES							
50017-20200831		PI3494	034587	01	08/31/2020	620-4420-570.20-04	SPECIAL WASTE	91.07	
							VENDOR TOTAL *	91.07	
0001414	00	STACY & JEFFREY BEACH							
0014989		OL		01	09/24/2020	240-0000-220.01-07	TOURISM BOND REFUND	100.00	
							VENDOR TOTAL *	100.00	
0001414	00	STARLING ENTERPRISES, INC							
0014802		OL		01	09/24/2020	240-0000-220.01-07	TOURISM BOND REFUND	100.00	
							VENDOR TOTAL *	100.00	
0006411	00	STEPP, MICHAEL							
09192020		006032		01	09/22/2020	230-1550-540.20-13	FLAG FOOTBALL OFFICIAL	40.00	
							VENDOR TOTAL *	40.00	
0006364	00	SW MO ENGINEERING, LLC							
SW0700		PI3411	034699	01	08/18/2020	145-5010-510.90-11	WS1912-LIFT ST 17 UPGRADE	7,227.60	
SW0699		PI3412	034700	01	08/18/2020	146-5010-510.90-11	WS2002-SPR CRK W/S IMPRV	4,487.50	
							VENDOR TOTAL *	11,715.10	
0006272	00	SWIFT, AMANDA							
09142020		006033		01	09/22/2020	230-1555-540.20-13	YOUTH BASEBALL OFFICIAL	100.00	
							VENDOR TOTAL *	100.00	
0001513	00	TANEY CO PUB WATER DIST #3							
48 08-31-20		PI3496	034599	01	08/31/2020	620-4410-570.20-99	AUG 2020 METER READINGS	1,487.00	
							VENDOR TOTAL *	1,487.00	
0000811	00	TANEY CO SHERIFF							
08062020A		PI3441	034632	01	08/06/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51560	45.00	
08102020		PI3442	034632	01	08/10/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51575	45.00	
08122020		PI3443	034632	01	08/12/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51593	45.00	
08182020		PI3444	034632	01	08/18/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51616	450.00	
08182020A		PI3445	034632	01	08/18/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51617	45.00	
08202020		PI3446	034632	01	08/20/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51626	45.00	
08202020A		PI3447	034632	01	08/20/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51622	45.00	
08202020B		PI3448	034632	01	08/20/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51500	90.00	
08222020		PI3449	034632	01	08/22/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51639	45.00	
08222020A		PI3450	034632	01	08/22/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51638	45.00	
08252020		PI3451	034632	01	08/25/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51655	90.00	
08262020		PI3452	034632	01	08/26/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51659	45.00	
08262020A		PI3453	034632	01	08/26/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51657	45.00	

VEND NO / INVOICE NO	SEQ#	VENDOR NAME / VOUCHER NO	P.O. NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
0000811	00	TANEY CO SHERIFF							
08262020B		PI3454	034632	01	08/26/2020	262-2022-520.20-67	PRISONER BRDNG-INMT 51663	45.00	
							VENDOR TOTAL *	1,125.00	
0000461	00	TRI-LAKES MOTORS							
173913		PI3428		01	09/14/2020	101-0000-130.60-04	LOWER RADIATOR HOSE	59.00	
416876		PI3487	035033	01	09/10/2020	105-4110-530.20-54	UNIT 362 REPAIRS	378.09	
417420		PI3488	035033	01	09/15/2020	105-4110-530.20-54	UNIT 295 REPAIRS	734.71	
417203		PI3489	035034	01	09/08/2020	105-4110-530.20-54	UNIT 429 SRVC & INSPCTION	54.90	
417588		PI3490	035034	01	09/15/2020	105-4110-530.20-54	UNIT 293 SRVC & INSPCTION	58.90	
417633		PI3491	035034	01	09/16/2020	105-4110-530.20-54	UNIT 419 SRVC & INSPCTION	52.90	
417642		PI3492	035034	01	09/16/2020	105-4110-530.20-54	UNIT 278 SRVC & INSPCTION	52.90	
							VENDOR TOTAL *	1,391.40	
0006391	00	UNDER THE WIRE, LLC							
153		PI3425	034929	01	10/03/2020	101-5010-510.20-07	TRAFFIC SGNL MAINT/REPAIR	1,629.00	
155		PI3486	034929	01	10/15/2020	101-5010-510.20-07	TRAFFIC SGNL MAINT/REPAIR	1,956.00	
							VENDOR TOTAL *	3,585.00	
0002954	00	UTILITY SERVICE CO INC							
510935		PI3493	034791	01	07/01/2020	620-4320-570.20-52	VW2003-ANNL WTR TWR MAINT	6,885.76	
514526		PI3497	034791	01	08/02/2020	620-4320-570.20-52	VW2003-ANNL WTR TWR MAINT	4,347.00	
514639		PI3498	034791	01	08/07/2020	620-4320-570.20-52	VW2003-ANNL WTR TWR MAINT	1,242.00	
514640		PI3499	034791	01	08/07/2020	620-4320-570.20-52	VW2003-ANNL WTR TWR MAINT	1,035.00	
510934		PI3515	034791	01	07/01/2020	620-4320-570.20-52	VW2003-ANNL WTR TWR MAINT	14,565.12	
							VENDOR TOTAL *	28,074.88	
0006393	00	WILSON, JEFFERY LEE							
09142020		006034		01	09/22/2020	230-1555-540.20-13	YOUTH BASEBALL OFFICIAL	100.00	
							VENDOR TOTAL *	100.00	
0004542	00	YARNELL, PHILIP E							
2020-0912		006023		01	09/22/2020	262-2022-520.20-99	K9 TYGO SCR/TRN SEP 12-13	50.00	
							VENDOR TOTAL *	50.00	
							HAND ISSUED TOTAL ***		348.00-
							TOTAL EXPENDITURES ****	603,972.31	348.00-
							GRAND TOTAL **********		603,624.31

PREPARED 09/25/2020 11:02:53 EXPENDITURE APPROVAL LIST
PROGRAM: GM339L REPORT PARAMETER SELECTIONS

EAL DESCRIPTION: EAL: 09252020 BRSNSDB
PAYMENT TYPES
Checks . . . . . Y
EFTs . . . . . Y
ePayables . . . . . Y
VOUCHER SELECTION CRITERIA
Voucher/discount due date 10/09/2020
Bank code . . . . . 01 OZARK MOUNTAIN BANK VENDOR
REPORT SEQUENCE OPTIONS:
Vendor . . . . . X One vendor per page? (Y,N) . . . . . N
Bank/Vendor . . . . . One vendor per page? (Y,N) . . . . . N
Fund/Dept/Div . . . . . Validate cash on hand? (Y,N) . . . . . N
Fund/Dept/Div/Element/Obj . . . . . Validate cash on hand? (Y,N) . . . . . N
Proj/Fund/Dept/Div/Elm/Obj . . . . . .
This report is by: Vendor
Process by bank code? (Y,N) . . . . . Y
Print reports in vendor name sequence? (Y,N) . . Y
Calendar year for 1099 withholding 2020
Disbursement year/per 2020/09
Payment date 09/25/2020

SM 9/25/20

VEND NO / INVOICE NO	SEQ#	VENDOR NAME / VOUCHER NO	P.O. NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
8888888	00	ARNOLD, RODNEY							
000044251		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	3.50	
							VENDOR TOTAL *	3.50	
8888888	00	BEDOYA, CRISTIAN							
000051753		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	17.74	
							VENDOR TOTAL *	17.74	
8888888	00	BERRY, STEVEN							
000052125		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	37.26	
							VENDOR TOTAL *	37.26	
8888888	00	BOOTH MONKEY MARKETING							
000044823		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	263.41	
							VENDOR TOTAL *	263.41	
8888888	00	BRANSON TRI-LAKES PROPERTY MGT							
000050171		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	106.92	
							VENDOR TOTAL *	106.92	
8888888	00	BRAUN, MEAGAN							
000055299		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	16.16	
							VENDOR TOTAL *	16.16	
8888888	00	BROWN, BROCK							
000052513		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	16.74	
							VENDOR TOTAL *	16.74	
8888888	00	BURGER SHACK, THE							
000041131		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	1,023.74	
							VENDOR TOTAL *	1,023.74	
8888888	00	CAMPBELL, DEREK W & JESSICA							
000040111		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	4.69	
							VENDOR TOTAL *	4.69	
8888888	00	COMBS, SARAH							
000053445		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	28.43	
							VENDOR TOTAL *	28.43	
8888888	00	CONNER, BILLY							
000045295		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	20.94	
							VENDOR TOTAL *	20.94	
8888888	00	CREED, RICHARD R & FAWN D							
000041245		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	21.84	
							VENDOR TOTAL *	21.84	
8888888	00	DAVIS, RANDY							

VEND NO / INVOICE NO	SEQ#	VENDOR NAME / VOUCHER NO	P.O. NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
8888888	00	DAVIS, RANDY							
000039905		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	37.26	
							VENDOR TOTAL *	37.26	
8888888	00	DEAN, JEREMY							
000054047		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	16.21	
							VENDOR TOTAL *	16.21	
8888888	00	DIERKS, WILLIAM							
000047257		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	62.50	
							VENDOR TOTAL *	62.50	
8888888	00	FAULKNER, TED							
000055781		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	26.76	
							VENDOR TOTAL *	26.76	
8888888	00	GOINS, RICHARD							
000049785		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	19.36	
							VENDOR TOTAL *	19.36	
8888888	00	GORZ, LOUIS							
000048893		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	103.14	
							VENDOR TOTAL *	103.14	
8888888	00	GREELEY, STEPHANIE							
000049985		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	23.14	
							VENDOR TOTAL *	23.14	
8888888	00	GUTHRIE, LINDA							
000039697		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	23.69	
							VENDOR TOTAL *	23.69	
8888888	00	JACQUES, DONALD W.							
000026937		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	15.93	
							VENDOR TOTAL *	15.93	
8888888	00	JONES, RALPH & BRENDA							
000032293		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	17.18	
							VENDOR TOTAL *	17.18	
8888888	00	KEY, MARY							
000054263		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	28.43	
							VENDOR TOTAL *	28.43	
8888888	00	LUCCHI, CHRIS & LORI							
000007757		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	10.81	
							VENDOR TOTAL *	10.81	
8888888	00	MAHONEY INVESTMENTS LLC							

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8888888	00	MAHONEY INVESTMENTS LLC							
000027443		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	56.92	
							VENDOR TOTAL *	56.92	
8888888	00	MATLOCK, JAMES							
000053947		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	49.41	
							VENDOR TOTAL *	49.41	
8888888	00	MCGREGOR, STERLING							
000055325		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	56.92	
							VENDOR TOTAL *	56.92	
8888888	00	MCKINNEY, CHARLES E							
000039795		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	56.42	
							VENDOR TOTAL *	56.42	
8888888	00	MONTIQUE, KIMONE							
000049853		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	15.54	
							VENDOR TOTAL *	15.54	
8888888	00	NOLL, MATTHEW							
000045567		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	13.84	
							VENDOR TOTAL *	13.84	
8888888	00	PARSONS, EMILEE							
000053593		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	18.36	
							VENDOR TOTAL *	18.36	
8888888	00	PECK, MARLENE							
000054293		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	53.84	
							VENDOR TOTAL *	53.84	
8888888	00	RAGLIN, CAREL							
000043211		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	15.93	
							VENDOR TOTAL *	15.93	
8888888	00	ROBERTSON, ROGER M							
000040119		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	31.92	
							VENDOR TOTAL *	31.92	
8888888	00	RUSSELL, LEONARD							
000049871		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	28.43	
							VENDOR TOTAL *	28.43	
8888888	00	SATTAZAHN, TOM							
000056087		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	56.92	
							VENDOR TOTAL *	56.92	
8888888	00	SAVAGE, KENNETH & AFAFE							

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8888888	00	SAVAGE, KENNETH & AFAFE							
000005203		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	45.58	
							VENDOR TOTAL *	45.58	
8888888	00	SCHAFFNER, AARON							
000050361		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	381.44	
000050361		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	31.92	
							VENDOR TOTAL *	413.36	
8888888	00	SOTO, ANGELICA							
000051569		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	16.27	
							VENDOR TOTAL *	16.27	
8888888	00	TERRY, KATHERINE							
000053175		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	19.39	
							VENDOR TOTAL *	19.39	
8888888	00	THOMPSON-WEIR, CARA M							
000046081		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	18.91	
							VENDOR TOTAL *	18.91	
8888888	00	TOP ROPE PROPERTIES LLC							
000052279		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	21.53	
000052279		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	20.34	
							VENDOR TOTAL *	41.87	
8888888	00	VACATION WORLD INC.							
000006737		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	56.24	
							VENDOR TOTAL *	56.24	
8888888	00	VINEYARDS CONDOS LLC							
000051107		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	65.93	
000051107		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	75.00	
							VENDOR TOTAL *	140.93	
8888888	00	WEALTH CAP HOLDINGS LLC							
000053731		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	7.94	
							VENDOR TOTAL *	7.94	
8888888	00	WOOD, PEGGY							
000035477		UT		01	09/17/2020	620-0000-202.11-05	FINAL BILL REFUND	15.93	
							VENDOR TOTAL *	15.93	
							TOTAL EXPENDITURES ****	3,176.65	
							GRAND TOTAL **********		3,176.65