



**2025**  
**ANNUAL**  
**BUDGET**

# TABLE OF CONTENTS

<b>01</b>	Transmittal Letter .....	04
<b>02</b>	Fund Summaries .....	11
	<b>Operating &amp; Internal Service Funds</b> .....	11
	General Fund .....	12
	General Fund ISF .....	13
	Transportation Fund .....	14
	Transportation ISF .....	15
	Parks & Recreation Fund .....	16
	Parks & Recreation ISF .....	17
	Public Safety - Police .....	18
	Public Safety ISF - Police .....	19
	Public Safety - Fire .....	20
	Public Safety ISF - Fire .....	21
	<b>Restricted/External</b> .....	22
	Controlled Sub Tax - Police .....	23
	Controlled Sub Tax - Fire .....	24
	Convention Center .....	25
	Tourism Tax Trust Fund .....	26
	<b>Utility</b> .....	27
	Water & Sewer Fund .....	28
	Water & Sewer ISF .....	29



# TABLE OF CONTENTS

	<b>Capital Approvals</b> .....	30
	Capital Projects Fund .....	31
	Prop Capital Projects .....	32
	Water/Sewer Small Capital .....	33
	<b>Grant &amp; Trust Funds</b> .....	34
	Compton Wall CDBG .....	35
	Elevate Branson CDBG .....	36
	Landscape Trust Fund .....	37
	<b>Restricted/External</b> .....	38
	Biosolids JMUC .....	39
	Biosolids JMUC Capital .....	40
<b>03</b>	<b>Personnel</b> .....	41
<b>04</b>	<b>Capital</b> .....	51
<b>05</b>	<b>Development</b> .....	57
<b>06</b>	<b>Appendix</b> .....	63





# TRANSMITTAL LETTER



## 2025 Budget Message

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Honorable Mayor and Board of Aldermen:

I am pleased to propose the City of Branson's operating and capital budget for fiscal year 2025. This balanced budget strategically invests in improving our City's capital assets, investing in our personnel, enhancing resiliency and modernization of critical infrastructure, and laying the foundation for increased economic development and improved quality of life for our residents. The proposed budget fully reflects the cooperation and dedication between city staff, the Mayor, the Board of Aldermen, and citizens in ensuring our local government reflects the priorities, values, and needs of our community in both 2025 and beyond.

While we continue to focus on the financial aspects of running a city, we are also focused on achieving the following five goals:

- Increase economic development and housing,
- Increase customer satisfaction and efficiency when interacting with City government,
- Implement 2025 capital projects on-time and on-budget,
- Foster proactive and interactive engagement with the community,
- Develop a bold 2025 legislative agenda to cut government "red tape" and modernize our city regulations to promote increased development and clarity

The City Administration remains committed to working with the Board of Aldermen through a collaborative process to achieve these goals and provide real, demonstrated results in service to our residents, business community, and our thriving tourism industry.

The collaborative budget planning process incorporates best practices from the Government Finance Officers Association (GFOA). We leverage the City's resources best to meet the needs of the community and city employees by engaging departmental leadership in every step of the process and frequently interfacing with the community and elected officials.

Branson is a vibrant and thriving city that embodies the best of a business-friendly and family-friendly community, capable of tackling the challenges of a big city without losing sight of the local community ties and values that make us uniquely what we are. We believe this FY 2025 budget delivers on solidifying this healthy dynamic and service-oriented mindset – starting with our City's elected Board of Aldermen to our front line staff at City Hall.

## Budget Highlights

Below are some of the highlights of the FY2025 budget:

### Capital Expenditures include:

- General Fund: \$1,425,000
- Tourism Tax: \$6,875,000
- Transportation: \$440,000
- Public Safety: \$2,389,000
- Water/Sewer: \$2,570,000



### Notable Major Projects:

- **Police Headquarters - \$16,000,000**

Utilizing long-term debt and

available cash, the renovation of the former White House theater into the Branson Police department headquarters will significantly increase administrative capacity and service level. This project is a continuation from 2024 and is anticipated to be brought into service in 2025.

- **Establishing a Revolving Loan Fund for Economic Development - \$750,000**

The City seeks to create an innovative economic development Revolving Loan Fund (RLF) to spur partnership and collaboration with the private sector in the demolition of deteriorated buildings and properties to convert into usable space.

- **Community Asset Replacement Program - \$350,000**

Funded through the General Fund, this allocation builds upon a new program launched in 2024. The City will invest another \$350,000 in FY2025 to modernize and refresh our community parks to increase the quality of life for residents. This

allocation is designed to specifically improve aging infrastructure and amenities in neighborhood parks and recreation facilities located throughout the City.

**Notable 2025 changes:**

- Motivated by departmental needs, service demands, and implementation of the 2022 staffing study, the 2025 budget adds three full-time positions, city-wide.
- The 2025 budget invests in ensuring a healthy and effective city workforce by increasing total employee compensation by nearly \$1.2 million with a continued focus on improved service delivery.
- Anticipating level collections in the Tourism Tax Fund, the 2025 budget adds roughly \$6.9 million in the Tourism Fund supported capital projects and includes a total of \$13.7 million in new city-funded Capital Projects and assets.

## Budget Summary

As we begin FY2025, the 2025 budget provides the resources necessary to meet the needs of our community over the next year. The City's revenues must account for the natural growth in demand for city services, along with the added costs of park rehabilitation, modernization and upgrading of water and sewer infrastructure, street maintenance, and key city public safety facility updates. While rising costs and keeping up with inflation continue to be our long-term challenge it is important that we look forward and continue to ask:

***“What is the City’s overall mission, role, and priorities?”***

***“What will this cost - and is it an efficient use of taxpayer dollars?”***

***“Why does the City need to do it?”***

***And most importantly, “Is this what our citizens want us to do?”***

Those questions drive our existing budgeting practices to maintain a fiscally healthy and stable approach in providing the best possible services in the most fiscally responsible way possible to our community.

**Figure 1** provides a breakdown of operational spending by department. For example, Public Safety includes spending by the Fire and Police Departments, supported by the Public Safety Fund and General Fund. Additionally, the Parks Department operates with user fee revenue and an annual General Fund subsidy. All other departments listed below operate with funding allocated through the General Fund.

**FIGURE 1  
OPERATIONAL SPENDING  
BY DEPARTMENT**



## Economic Outlook & Revenue Growth

The City's FY2025 budget forecast predicts a 1% increase, over 2024 projections, for sales tax growth. Tourism tax is expected to be just below flat versus 2024 projections. Taxes are forecasted using conservative, but realistic, projections based on multiple years of actual collections and current economic conditions. While the Public Safety Sales Tax continues to provide an additional revenue stream to ensure fire and police services, leadership is aware that the tax will sunset in 20 years when making budgetary decisions.

**Table 2** provides a ten-year history of tax growth for both Sales and Tourism Tax collections. The decrease in tax revenues in 2020 is directly attributable to the COVID-19

pandemic. Fiscal years 2021 and 2022 saw significant rebounds in both Sales and Tourism Tax revenues, and 2024 has a similar projection. The 2025 Budget was estimated using historical trends but remains conservative considering recent growth in both sources.

**Table 2**  
Tax Growth  
10 Year History



**Table 3** shows General Fund revenue collections compared to budget projections.

	2020	2021	2022	2023	2024	2025
<i>Original Budget</i>	20,303,201	17,568,128	20,480,467	22,069,224	25,005,179	26,091,144
<i>Revised Budget Projections</i>	14,199,353	19,920,607	22,124,042	24,642,130	25,636,736	
<i>Actuals</i>	17,933,842	22,615,058	24,294,711	24,767,422		

**Table 4** shows General Fund expenditures compared to budget projections since 2020.

	2020	2021	2022	2023	2024	2025
<i>Original Budget</i>	8,812,844	8,830,930	8,756,851	10,508,418	13,523,111	13,640,232
<i>Revised Budget Projections</i>	8,374,987	8,530,620	9,011,699	11,235,486	13,302,814	
<i>Actuals</i>	8,286,605	8,398,972	9,181,493	10,903,903		

## 2025 and Beyond

In 2025, the City will:

- Review City Hall programs, policies, and operational structures to ensure effective and efficient delivery of services to the community.
- Continue to utilize best practices and fiscally responsible strategies to maximize every tax dollar invested to provide the highest level of service.
- Eliminate and/or modify programs and code that no longer meet our community goals or needs, and reallocate resources where needed.
- Continue seeking grants and other funding sources to improve our roadways, water system, public safety, park facilities, and information technology infrastructure.
- Improve, modernize, and expand water and sewer infrastructure to provide for future development and overall better service to the community.
- Build upon 2024's successes to enhance communication and transparency with our citizens.

As we approach FY 2025, our City is fully prepared to address challenges on the local level as we navigate the continued uncertainties in inflation, talent retention, and the maintenance of critical infrastructure. It remains vitally important to continuously review the programs and services our City offers to promote strategic utilization of tax dollars to maximize end results. The series of current challenges present a unique opportunity for enhanced communication between city leadership and our residents and businesses in decision-making. While we will meet the financial bottom line, our fundamental focus in 2025 and beyond is to ensure that our budgetary and financial decisions continue to make the City of Branson the absolute best place to live, raise a family, work and visit.



Cathy Stepp  
City Administrator



# FUND SUMMARIES



## Operating & Internal Service Funds



# FUND SUMMARY

## General Fund - 101

(101): General Fund - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
<b>Beginning Fund Balance</b>			\$ 10,061,722	\$ 10,061,722	\$ 7,764,236
<b>Net Surplus/(Deficit)</b>			\$ 18,709	\$ (2,297,485)	\$ 254,330
<b>Ending Unreserved Fund Balance</b>			\$ 10,080,430	\$ 7,764,236	\$ 8,018,566
<b>Expenditure</b>	<b>(8,827,451)</b>	<b>(10,903,903)</b>	<b>(13,523,111)</b>	<b>(13,302,814)</b>	<b>(13,640,232)</b>
Hr Services	(4,709,196)	(5,425,303)	(7,457,047)	(7,495,047)	(7,764,193)
Contractual	(3,743,677)	(4,914,657)	(5,518,409)	(5,251,230)	(5,164,104)
Commodities	(147,891)	(329,569)	(347,655)	(356,538)	(374,935)
Debt Services	(226,687)	(234,374)	(200,000)	(200,000)	(337,000)
Capital	-	-	-	-	-
Major Capital	-	-	-	-	-
<b>Revenue</b>	<b>24,103,739</b>	<b>24,767,422</b>	<b>25,005,179</b>	<b>25,636,736</b>	<b>26,091,144</b>
Taxes	19,575,581	19,863,979	20,115,246	20,506,721	20,804,114
Charges For Services	1,534,021	1,558,663	1,609,469	1,609,468	1,558,663
Licenses & Permits	1,055,945	1,008,867	1,056,159	1,056,159	1,250,886
Leases & Rent	1,513,053	1,520,710	1,510,605	1,510,605	1,520,711
Interest Income	406,601	798,516	700,000	940,083	940,083
Intergovernmental	-	-	-	-	-
Miscellaneous	18,538	16,687	13,700	13,700	16,687
<b>Transfer In</b>	<b>139,284</b>	<b>139,284</b>	<b>839,284</b>	<b>839,284</b>	<b>839,284</b>
Transfers In	139,284	139,284	839,284	839,284	839,284
<b>Transfer Out</b>	<b>(11,994,868)</b>	<b>(13,623,783)</b>	<b>(12,302,643)</b>	<b>(15,470,691)</b>	<b>(13,035,867)</b>
Transfer Out	(11,994,868)	(13,623,783)	(12,302,643)	(15,470,691)	(13,035,867)
<b>Grand Total</b>	<b>3,420,703</b>	<b>379,020</b>	<b>18,709</b>	<b>(2,297,485)</b>	<b>254,330</b>



# FUND SUMMARY

## General Fund ISF - 405

(405): General Fund Isf - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
<b>Beginning Fund Balance</b>			\$ 4,401,926	\$ 4,401,926	\$ 2,335,202
<b>Net Surplus/(Deficit)</b>			\$ (4,166,724)	\$ (2,066,724)	\$ (2,066,629)
<b>Ending Unreserved Fund Balance</b>			\$ 235,201	\$ 2,335,202	\$ 268,573
<b>Expenditure</b>	(15,303)	(73,452)	(3,466,724)	(3,466,724)	(1,441,629)
Commodities	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	(15,303)	(73,452)	(3,466,724)	(3,466,724)	(1,441,629)
<b>Transfer In</b>	-	-	-	2,100,000	75,000
Transfers In	-	-	-	2,100,000	75,000
<b>Transfer Out</b>	-	-	(700,000)	(700,000)	(700,000)
Transfer Out	-	-	(700,000)	(700,000)	(700,000)
<b>Grand Total</b>	(15,303)	(73,452)	(4,166,724)	(2,066,724)	(2,066,629)



# FUND SUMMARY

## Transportation Fund - 205

(205): Transportation Fund - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
<b>Beginning Fund Balance</b>			\$ 8,027,259	\$ 8,027,259	\$ 55,254
<b>Net Surplus/(Deficit)</b>			\$ (3,430,395)	\$ (7,972,005)	\$ 145,744
<b>Ending Unreserved Fund Balance</b>			\$ 4,596,864	\$ 55,254	\$ 200,998
<b>Expenditure</b>	<b>(3,331,844)</b>	<b>(3,471,439)</b>	<b>(6,593,830)</b>	<b>(7,587,348)</b>	<b>(6,021,507)</b>
Hr Services	(1,461,259)	(1,378,747)	(2,532,845)	(2,538,200)	(2,453,282)
Contractual	(1,154,151)	(1,214,514)	(2,199,033)	(3,547,158)	(2,076,625)
Commodities	(716,434)	(878,178)	(1,381,953)	(1,501,989)	(1,491,600)
Capital	-	-	(480,000)	-	-
Major Capital	-	-	-	-	-
<b>Revenue</b>	<b>8,665,977</b>	<b>9,046,430</b>	<b>8,811,385</b>	<b>8,914,792</b>	<b>9,301,061</b>
Taxes	8,051,168	8,376,475	8,213,296	8,259,839	8,609,965
Interest Income	60,578	95,722	60,000	116,865	116,865
Intergovernmental	-	-	-	-	-
Miscellaneous	554,232	574,232	538,089	538,089	574,232
<b>Transfer In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers In	-	-	-	-	-
<b>Transfer Out</b>	<b>(3,018,803)</b>	<b>(2,731,379)</b>	<b>(5,647,950)</b>	<b>(9,299,450)</b>	<b>(3,133,811)</b>
Transfer Out	(3,018,803)	(2,731,379)	(5,647,950)	(9,299,450)	(3,133,811)
<b>Grand Total</b>	<b>2,315,330</b>	<b>2,843,611</b>	<b>(3,430,395)</b>	<b>(7,972,005)</b>	<b>145,744</b>



# FUND SUMMARY

## Transportation ISF - 404

(404): Transportation / Pw - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
<b>Beginning Fund Balance</b>			\$ 534,035	\$ 534,035	\$ 534,035
<b>Net Surplus/(Deficit)</b>			\$ (599,867)	\$ -	\$ (46,161)
<b>Ending Unreserved Fund Balance</b>			\$ (65,832)	\$ 534,035	\$ 487,874
<b>Expenditure</b>	(56,022)	(63,374)	(1,129,867)	(530,000)	(486,161)
Debt Services	-	-	-	-	-
Capital	(56,022)	(63,374)	(1,129,867)	(530,000)	(486,161)
<b>Transfer In</b>	290,000	-	530,000	530,000	440,000
Transfers In	290,000	-	530,000	530,000	440,000
<b>Grand Total</b>	233,978	(63,374)	(599,867)	-	(46,161)



# FUND SUMMARY

## Parks & Recreation Fund - 230

(230): Recreation Fund - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
<b>Beginning Fund Balance</b>			\$ 994,403	\$ 994,403	\$ 192,309
<b>Net Surplus/(Deficit)</b>			\$ (682,442)	\$ (802,094)	\$ 34,365
<b>Ending Unreserved Fund Balance</b>			\$ 311,961	\$ 192,309	\$ 226,673
<b>Expenditure</b>	<b>(2,971,059)</b>	<b>(3,138,187)</b>	<b>(4,313,421)</b>	<b>(3,840,112)</b>	<b>(4,433,472)</b>
Hr Services	(1,749,673)	(2,022,564)	(2,620,121)	(2,419,979)	(2,972,768)
Contractual	(663,673)	(706,748)	(955,886)	(860,406)	(1,004,240)
Commodities	(324,754)	(363,980)	(452,510)	(443,197)	(430,060)
Debt Services	-	-	(250,000)	-	-
Capital	(232,959)	(44,894)	(34,904)	(116,530)	(26,404)
<b>Revenue</b>	<b>2,610,538</b>	<b>2,541,894</b>	<b>2,982,979</b>	<b>2,482,979</b>	<b>3,417,837</b>
Taxes	57,696	52,460	70,000	70,000	40,000
Charges For Services	2,261,828	2,224,640	2,650,050	2,150,050	2,978,420
Leases & Rent	154,080	148,211	138,622	138,622	145,367
Intergovernmental	13,097	10,294	13,097	13,097	-
Miscellaneous	123,836	106,289	111,210	111,210	254,050
<b>Transfer In</b>	<b>853,854</b>	<b>810,000</b>	<b>1,331,107</b>	<b>2,020,000</b>	<b>1,050,000</b>
Transfers In	853,854	810,000	1,331,107	2,020,000	1,050,000
<b>Transfer Out</b>	<b>(633,439)</b>	<b>(928,633)</b>	<b>(683,107)</b>	<b>(1,464,961)</b>	<b>-</b>
Transfer Out	(633,439)	(928,633)	(683,107)	(1,464,961)	-
<b>Grand Total</b>	<b>(140,107)</b>	<b>(714,926)</b>	<b>(682,442)</b>	<b>(802,094)</b>	<b>34,365</b>



# FUND SUMMARY

## Parks & Recreation ISF - 403

(403): Parks Isf - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
<b>Beginning Fund Balance</b>			\$ 565,710	\$ 565,710	\$ 21,710
<b>Net Surplus/(Deficit)</b>			\$ (1,004,847)	\$ (544,000)	\$ (21,238)
<b>Ending Unreserved Fund Balance</b>			\$ (439,137)	\$ 21,710	\$ 472
<b>Expenditure</b>	(31,595)	(405,663)	(1,687,955)	(544,000)	(21,238)
Commodities	286,886	-	(405,955)	-	-
Debt Services	-	-	-	-	-
Capital	(318,480)	(405,663)	(1,282,000)	(544,000)	(21,238)
<b>Transfer In</b>	633,439	-	683,107	-	-
Transfers In	633,439	-	683,107	-	-
<b>Grand Total</b>	601,844	(405,663)	(1,004,847)	(544,000)	(21,238)



# FUND SUMMARY

## Public Safety - Police - 262

(262): Public Safety Police - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
<b>Beginning Fund Balance</b>			\$ 5,883,929	\$ 5,883,929	\$ 875,014
<b>Net Surplus/(Deficit)</b>			\$ (3,322,472)	\$ (5,008,915)	\$ (189,604)
<b>Ending Unreserved Fund Balance</b>			\$ 2,561,457	\$ 875,014	\$ 685,410
<b>Expenditure</b>	<b>(6,136,550)</b>	<b>(7,131,407)</b>	<b>(8,695,039)</b>	<b>(9,337,122)</b>	<b>(9,683,810)</b>
Hr Services	(5,534,360)	(6,233,103)	(7,454,333)	(7,454,333)	(7,878,946)
Contractual	(372,773)	(516,587)	(591,655)	(837,032)	(930,808)
Commodities	(229,418)	(381,717)	(399,050)	(636,998)	(557,556)
Debt Services	-	-	(250,000)	(250,000)	(316,500)
Capital	-	-	-	(158,759)	-
Major Capital	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Revenue</b>	<b>4,368,497</b>	<b>4,582,478</b>	<b>4,488,238</b>	<b>4,630,830</b>	<b>4,985,205</b>
Taxes	4,246,186	4,266,042	4,304,910	4,388,231	4,474,047
Licenses & Permits	15,600	2,600	10,289	10,289	10,289
Interest Income	81,863	188,765	150,000	209,271	209,271
Intergovernmental	13,200	48,707	12,726	12,726	5,233
Miscellaneous	11,647	76,364	10,313	10,313	286,364
<b>Transfer In</b>	<b>4,315,422</b>	<b>4,874,347</b>	<b>4,505,764</b>	<b>4,603,813</b>	<b>4,640,937</b>
Transfers In	4,315,422	4,874,347	4,505,764	4,603,813	4,640,937
<b>Transfer Out</b>	<b>(268,299)</b>	<b>(269,817)</b>	<b>(3,621,436)</b>	<b>(4,906,436)</b>	<b>(131,936)</b>
Transfer Out	(268,299)	(269,817)	(3,621,436)	(4,906,436)	(131,936)
<b>Grand Total</b>	<b>2,279,069</b>	<b>2,055,601</b>	<b>(3,322,472)</b>	<b>(5,008,915)</b>	<b>(189,604)</b>



# FUND SUMMARY

## Public Safety - Police ISF - 402

(402): Public Safety Isf - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
<b>Beginning Fund Balance</b>			\$ 775,450	\$ 775,450	\$ 1,959,350
<b>Net Surplus/(Deficit)</b>			\$ (839,712)	\$ 1,183,900	\$ (1,195,000)
<b>Ending Unreserved Fund Balance</b>			\$ (64,263)	\$ 1,959,350	\$ 764,350
<b>Expenditure</b>	(102,383)	(141,629)	(4,433,212)	(3,694,600)	(1,299,000)
Contractual	-	-	-	-	-
Commodities	-	-	(4,332,112)	(3,558,500)	-
Debt Services	-	-	-	-	-
Capital	(102,383)	(141,629)	(101,100)	(136,100)	(1,299,000)
<b>Revenue</b>	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Transfer In</b>	250,000	250,000	3,593,500	4,878,500	104,000
Transfers In	250,000	250,000	3,593,500	4,878,500	104,000
<b>Transfer Out</b>	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Grand Total</b>	<b>147,617</b>	<b>108,370</b>	<b>(839,712)</b>	<b>1,183,900</b>	<b>(1,195,000)</b>



# FUND SUMMARY

## Public Safety - Fire - 263

(263): Public Safety Fire - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
<b>Beginning Fund Balance</b>			\$ 5,016,433	\$ 5,016,433	\$ 1,115,731
<b>Net Surplus/(Deficit)</b>			\$ (20,440)	\$ (3,900,702)	\$ 65,440
<b>Ending Unreserved Fund Balance</b>			\$ 4,995,993	\$ 1,115,731	\$ 1,181,171
<b>Expenditure</b>	<b>(5,240,023)</b>	<b>(6,803,540)</b>	<b>(6,898,618)</b>	<b>(8,938,034)</b>	<b>(7,465,852)</b>
Hr Services	(4,348,983)	(4,409,569)	(5,780,716)	(5,780,717)	(5,990,065)
Contractual	(268,468)	(372,377)	(454,581)	(696,733)	(528,549)
Commodities	(116,740)	(240,809)	(255,795)	(320,974)	(267,850)
Debt Services	(407,523)	(649,394)	(407,525)	(407,525)	(679,388)
Capital	(98,310)	(1,131,391)	-	(1,732,085)	-
<b>Revenue</b>	<b>3,471,710</b>	<b>3,635,234</b>	<b>3,494,500</b>	<b>3,688,656</b>	<b>3,757,018</b>
Taxes	3,395,948	3,475,913	3,442,500	3,510,672	3,580,885
Licenses & Permits	8,859	5,149	7,000	7,000	5,149
Interest Income	66,903	154,172	45,000	170,984	170,984
Intergovernmental	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Transfer In</b>	<b>3,441,500</b>	<b>4,488,103</b>	<b>3,686,534</b>	<b>3,716,534</b>	<b>3,797,130</b>
Transfers In	3,441,500	4,488,103	3,686,534	3,716,534	3,797,130
<b>Transfer Out</b>	<b>(1,605,972)</b>	<b>(107,214)</b>	<b>(302,857)</b>	<b>(2,367,857)</b>	<b>(22,857)</b>
Transfer Out	(1,605,972)	(107,214)	(302,857)	(2,367,857)	(22,857)
<b>Grand Total</b>	<b>67,215</b>	<b>1,212,582</b>	<b>(20,440)</b>	<b>(3,900,702)</b>	<b>65,440</b>



# FUND SUMMARY

## Public Safety - Fire - 406

(406): Public Safety Fire - Isf - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
<b>Beginning Fund Balance</b>			\$ 713,239	\$ 713,239	\$ 475,919
<b>Net Surplus/(Deficit)</b>			\$ (3,099,036)	\$ (237,320)	\$ (30,064)
<b>Ending Unreserved Fund Balance</b>			\$ (2,385,796)	\$ 475,919	\$ 445,855
<b>Expenditure</b>	<b>(10,940)</b>	<b>(29,447)</b>	<b>(3,159,036)</b>	<b>(297,320)</b>	<b>(30,064)</b>
Commodities	-	-	(2,861,716)	-	-
Debt Services	-	-	-	-	-
Capital	(10,940)	(29,447)	(297,320)	(297,320)	(30,064)
<b>Transfer In</b>	<b>3,091,000</b>	<b>91,000</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>
Transfers In	3,091,000	91,000	60,000	60,000	-
<b>Transfer Out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfer Out	-	-	-	-	-
<b>Grand Total</b>	<b>3,080,060</b>	<b>61,553</b>	<b>(3,099,036)</b>	<b>(237,320)</b>	<b>(30,064)</b>





# FUND SUMMARIES



## Restricted/External



# FUND SUMMARY

## Controlled Substance Tax - Police - 562

(562): Controlled Substance Tax - Pol - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
<b>Beginning Fund Balance</b>			\$ -	\$ -	\$ -
<b>Net Surplus/(Deficit)</b>			\$ -	\$ -	\$ -
<b>Ending Unreserved Fund Balance</b>			\$ -	\$ -	\$ -
<b>Expenditure</b>	-	-	-	-	(480,000)
Contractual	-	-	-	-	(163,500)
Debt Services	-	-	-	-	(316,500)
<b>Revenue</b>	-	-	-	-	480,000
Taxes	-	-	-	-	480,000
<b>Grand Total</b>	-	-	-	-	-



# FUND SUMMARY

## Controlled Substance Tax - Fire - 563

(563): Controlled Substance Tax - Fir - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
Beginning Fund Balance			\$ -	\$ -	\$ -
Net Surplus/(Deficit)			\$ -	\$ -	\$ -
Ending Unreserved Fund Balance			\$ -	\$ -	\$ -
<b>Expenditure</b>	-	-	-	-	(120,500)
Contractual	-	-	-	-	(120,500)
<b>Revenue</b>	-	-	-	-	120,500
Taxes	-	-	-	-	120,500
<b>Grand Total</b>	-	-	-	-	-



# FUND SUMMARY

## Convention Center - 220

(220): Convention Center - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
<b>Beginning Fund Balance</b>			\$ 1,694,816	\$ 1,694,816	\$ 1,161,448
<b>Net Surplus/(Deficit)</b>			\$ (473,368)	\$ (533,368)	\$ (6,914)
<b>Ending Unreserved Fund Balance</b>			\$ 1,221,448	\$ 1,161,448	\$ 1,154,534
<b>Expenditure</b>	<b>(5,708,445)</b>	<b>(6,719,226)</b>	<b>(5,538,864)</b>	<b>(6,098,864)</b>	<b>(6,433,051)</b>
Contractual	(3,803,215)	(4,207,831)	(3,738,883)	(4,298,883)	(4,235,018)
Commodities	(1,905,230)	(2,511,394)	(1,799,981)	(1,799,981)	(2,198,034)
<b>Revenue</b>	<b>5,561,409</b>	<b>6,231,161</b>	<b>5,065,496</b>	<b>5,065,496</b>	<b>5,926,137</b>
Charges For Services	5,076,037	5,800,033	4,661,896	4,661,896	5,411,137
Intergovernmental	-	-	-	-	-
Miscellaneous	485,372	431,128	403,600	403,600	515,000
<b>Transfer In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>
Transfers In	-	-	-	500,000	500,000
<b>Grand Total</b>	<b>(147,036)</b>	<b>(488,064)</b>	<b>(473,368)</b>	<b>(533,368)</b>	<b>(6,914)</b>



# FUND SUMMARY

## Tourism Fund - 240

(240): Tourism Tax Trust Fund - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
<b>Beginning Fund Balance</b>			\$ 30,800,833	\$ 30,800,833	\$ 23,929,347
<b>Net Surplus/(Deficit)</b>			\$ (6,679,961)	\$ (6,871,485)	\$ 48,895
<b>Ending Unreserved Fund Balance</b>			\$ 24,120,872	\$ 23,929,347	\$ 23,978,243
<b>Expenditure</b>	<b>(3,693,397)</b>	<b>(5,444,941)</b>	<b>(7,118,234)</b>	<b>(7,393,234)</b>	<b>(8,468,234)</b>
Contractual	(3,693,397)	(5,444,941)	(7,118,234)	(7,393,234)	(8,468,234)
Debt Services	-	-	-	-	-
<b>Revenue</b>	<b>17,988,717</b>	<b>18,761,089</b>	<b>18,451,260</b>	<b>18,708,947</b>	<b>18,578,777</b>
Taxes	17,653,822	18,463,977	17,851,260	17,851,260	17,721,090
Interest Income	334,895	297,112	600,000	857,687	857,687
Intergovernmental	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Transfer In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,274,074</b>	<b>-</b>
Transfers In	-	-	-	6,274,074	-
<b>Transfer Out</b>	<b>(5,637,858)</b>	<b>(5,055,285)</b>	<b>(18,012,987)</b>	<b>(24,461,272)</b>	<b>(10,061,648)</b>
Transfer Out	(5,637,858)	(5,055,285)	(18,012,987)	(24,461,272)	(10,061,648)
<b>Grand Total</b>	<b>8,657,462</b>	<b>8,260,863</b>	<b>(6,679,961)</b>	<b>(6,871,485)</b>	<b>48,895</b>





# FUND SUMMARIES



## Utility



# FUND SUMMARY

## Water/Sewer Fund - 620

(620): Water & Sewer Fund - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
<b>Beginning Fund Balance</b>			\$ 57,737,461	\$ 57,737,461	\$ 49,141,388
<b>Net Surplus/(Deficit)</b>			\$ (8,342,936)	\$ (8,596,073)	\$ (6,935,312)
<b>Ending Unreserved Fund Balance</b>			\$ 49,394,525	\$ 49,141,388	\$ 42,206,076
<b>Expenditure</b>	<b>(12,683,093)</b>	<b>(14,492,177)</b>	<b>(18,208,686)</b>	<b>(18,508,659)</b>	<b>(18,502,555)</b>
Hr Services	(3,792,894)	(4,388,864)	(6,609,305)	(6,609,302)	(6,368,618)
Contractual	(2,885,467)	(3,436,473)	(3,802,572)	(3,875,115)	(4,075,915)
Commodities	(806,039)	(1,053,124)	(1,221,830)	(1,254,263)	(1,311,043)
Capital	(5,198,693)	(5,613,716)	(6,574,979)	(6,769,979)	(6,746,979)
<b>Revenue</b>	<b>9,767,369</b>	<b>11,467,826</b>	<b>11,625,750</b>	<b>11,672,586</b>	<b>11,567,243</b>
Charges For Services	9,551,802	11,171,348	11,329,500	11,329,500	11,217,064
Interest Income	174,263	224,479	249,000	295,836	278,180
Intergovernmental	-	-	-	-	-
Miscellaneous	41,304	71,999	47,250	47,250	71,999
<b>Transfer In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers In	-	-	-	-	-
<b>Transfer Out</b>	<b>(1,527,000)</b>	<b>(2,451,000)</b>	<b>(1,760,000)</b>	<b>(1,760,000)</b>	<b>-</b>
Transfer Out	(1,527,000)	(2,451,000)	(1,760,000)	(1,760,000)	-
<b>Grand Total</b>	<b>(4,442,724)</b>	<b>(5,475,351)</b>	<b>(8,342,936)</b>	<b>(8,596,073)</b>	<b>(6,935,312)</b>



# FUND SUMMARY

## Water/Sewer ISF - 401

(401): W/S Equip & Veh Repairs - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
<b>Beginning Fund Balance</b>			\$ 532,077	\$ 532,077	\$ 206,908
<b>Net Surplus/(Deficit)</b>			\$ (438,940)	\$ (325,169)	\$ (115,999)
<b>Ending Unreserved Fund Balance</b>			\$ 93,137	\$ 206,908	\$ 90,909
<b>Expenditure</b>	<b>(196,311)</b>	<b>(212,067)</b>	<b>(438,940)</b>	<b>(325,169)</b>	<b>(115,999)</b>
Commodities	38,663	53,554	(133,426)	-	-
Debt Services	-	-	-	-	-
Capital	(166,848)	(212,067)	(155,514)	(155,514)	(115,999)
Major Capital	(68,126)	(53,554)	(150,000)	(169,655)	-
<b>Grand Total</b>	<b>(196,311)</b>	<b>(212,067)</b>	<b>(438,940)</b>	<b>(325,169)</b>	<b>(115,999)</b>





# FUND SUMMARIES



## Capital Approvals



# FUND SUMMARY

## Capital Projects Fund - 440

(440): Capital Projects Fund - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
<b>Beginning Fund Balance</b>			\$ 413,351	\$ 413,351	\$ 1,650,000
<b>Net Surplus/(Deficit)</b>			\$ (235,000)	\$ 1,236,649	\$ (825,000)
<b>Ending Unreserved Fund Balance</b>			\$ 178,351	\$ 1,650,000	\$ 825,000
<b>Expenditure</b>	<b>(3,987,121)</b>	<b>(4,890,032)</b>	<b>(16,359,074)</b>	<b>(42,494,824)</b>	<b>(1,600,000)</b>
Capital	-	-	(235,000)	(235,000)	(825,000)
Major Capital	(3,987,121)	(4,890,032)	(16,124,074)	(42,259,824)	(775,000)
<b>Transfer In</b>	<b>(1,214,371)</b>	<b>1,076,015</b>	<b>16,124,074</b>	<b>43,731,473</b>	<b>775,000</b>
Transfers In	(1,214,371)	1,076,015	16,124,074	43,731,473	775,000
<b>Grand Total</b>	<b>(5,201,492)</b>	<b>(3,814,017)</b>	<b>(235,000)</b>	<b>1,236,649</b>	<b>(825,000)</b>



# FUND SUMMARY

## Water/Sewer Capital Fund - 445

(445): Prop Capital Projects - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
<b>Beginning Fund Balance</b>			\$ 9,974,518	\$ 9,974,518	\$ -
<b>Net Surplus/(Deficit)</b>			\$ 442,837	\$ (9,974,518)	\$ 366,023
<b>Ending Unreserved Fund Balance</b>			\$ 10,417,355	\$ -	\$ 366,023
<b>Expenditure</b>	(452,585)	(3,373,117)	(7,655,000)	(27,781,213)	(6,100,000)
Commodities	-	-	-	-	-
Major Capital	(452,585)	(3,373,117)	(7,655,000)	(27,781,213)	(6,100,000)
<b>Revenue</b>	390,252	366,023	442,837	442,837	366,023
Charges For Services	390,252	366,023	442,837	442,837	366,023
Intergovernmental	-	-	-	-	-
<b>Transfer In</b>	2,524,599	2,000,000	7,655,000	17,363,858	6,100,000
Transfers In	2,524,599	2,000,000	7,655,000	17,363,858	6,100,000
<b>Transfer Out</b>	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Grand Total</b>	2,462,266	(1,007,094)	442,837	(9,974,518)	366,023



# FUND SUMMARY

## Water/Sewer Small Capital Fund - 446

(446): Water/Sewer Small Capital - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
<b>Beginning Fund Balance</b>			\$ 3,419,769	\$ 3,419,769	\$ 3,479,769
<b>Net Surplus/(Deficit)</b>			\$ 100,000	\$ 60,000	\$ (2,050,000)
<b>Ending Unreserved Fund Balance</b>			\$ 3,519,769	\$ 3,479,769	\$ 1,429,769
<b>Expenditure</b>	(357,919)	(1,243,637)	(1,660,000)	(1,700,000)	(2,050,000)
Commodities	-	-	-	-	-
Major Capital	(357,919)	(1,243,637)	(1,660,000)	(1,700,000)	(2,050,000)
<b>Revenue</b>	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Transfer In</b>	1,527,000	2,451,000	1,760,000	1,760,000	-
Transfers In	1,527,000	2,451,000	1,760,000	1,760,000	-
<b>Transfer Out</b>	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Grand Total</b>	<b>1,169,081</b>	<b>1,207,363</b>	<b>100,000</b>	<b>60,000</b>	<b>(2,050,000)</b>





# FUND SUMMARIES



## Grant & Trust Funds



# FUND SUMMARY

## Compton Wall CDBG - 302

(302): Cdbg - Compton Wall - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
Beginning Fund Balance			\$ 485,011	\$ 485,011	\$ 485,011
Net Surplus/(Deficit)			\$ -	\$ -	\$ -
Ending Unreserved Fund Balance			\$ 485,011	\$ 485,011	\$ 485,011
Revenue	-	-	-	-	-
Intergovernmental	-	-	-	-	-
<b>Grand Total</b>	-	-	-	-	-



# FUND SUMMARY

## Elevate Branson CDBG - 303

(303): Cdbg - Elevate Branson - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
<b>Beginning Fund Balance</b>			\$ -	\$ -	\$ 1,835,348
<b>Net Surplus/(Deficit)</b>			\$ -	\$ 1,835,348	\$ -
<b>Ending Unreserved Fund Balance</b>			\$ -	\$ 1,835,348	\$ 1,835,348
<b>Revenue</b>	-	-	-	1,835,348	-
Intergovernmental	-	-	-	1,835,348	-
<b>Transfer Out</b>	(52,665)	-	-	-	-
Transfer Out	(52,665)	-	-	-	-
<b>Grand Total</b>	(52,665)	-	-	1,835,348	-



# FUND SUMMARY

## Landscape Trust Fund - 533

(533): Landscape Trust Fund - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
<b>Beginning Fund Balance</b>			\$ 527,754	\$ 527,754	\$ 257,754
<b>Net Surplus/(Deficit)</b>			\$ (521,107)	\$ (270,000)	\$ (50,000)
<b>Ending Unreserved Fund Balance</b>			\$ 6,646	\$ 257,754	\$ 207,754
<b>Revenue</b>	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Transfer Out</b>	(43,854)	-	(521,107)	(270,000)	(50,000)
Transfer Out	(43,854)	-	(521,107)	(270,000)	(50,000)
<b>Grand Total</b>	(43,854)	-	(521,107)	(270,000)	(50,000)





# FUND SUMMARIES



Restricted/External



# FUND SUMMARY

## Biosolids JMUC - 950

(950): Biosolids Coalition - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
<b>Beginning Fund Balance</b>			\$ 7,018,789	\$ 7,018,789	\$ 7,117,718
<b>Net Surplus/(Deficit)</b>			\$ -	\$ 98,929	\$ (91,231)
<b>Ending Unreserved Fund Balance</b>			\$ 7,018,789	\$ 7,117,718	\$ 7,026,487
<b>Expenditure</b>	<b>(657,950)</b>	<b>(963,753)</b>	<b>-</b>	<b>(1,368,298)</b>	<b>(1,141,696)</b>
Hr Services	(195,810)	(234,697)	-	(472,791)	(240,134)
Contractual	(233,766)	(522,284)	-	(664,287)	(670,342)
Commodities	(228,374)	(206,772)	-	(231,220)	(231,220)
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Revenue</b>	<b>670,531</b>	<b>1,190,464</b>	<b>-</b>	<b>1,607,227</b>	<b>1,190,465</b>
Charges For Services	670,531	1,190,464	-	1,607,227	1,190,465
Interest Income	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Transfer Out</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>(140,000)</b>	<b>(140,000)</b>
Transfer Out	(1)	-	-	(140,000)	(140,000)
<b>Grand Total</b>	<b>12,581</b>	<b>226,711</b>	<b>-</b>	<b>98,929</b>	<b>(91,231)</b>



# FUND SUMMARY

## Biosolids JMUC Capital - 951

(951): Biosolid Capital - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
<b>Beginning Fund Balance</b>			\$ 210,233	\$ 210,233	\$ 243,706
<b>Net Surplus/(Deficit)</b>			\$ -	\$ 33,473	\$ 140,000
<b>Ending Unreserved Fund Balance</b>			\$ 210,233	\$ 243,706	\$ 383,706
<b>Expenditure</b>	(403,248)	(66,520)	-	(106,527)	-
Capital	(403,248)	(66,520)	-	(106,527)	-
<b>Transfer In</b>	-	-	-	140,000	140,000
Transfers In	-	-	-	140,000	140,000
<b>Grand Total</b>	(403,248)	(66,520)	-	33,473	140,000





# PERSONNEL



# 2025 PERSONNEL

## Mayor & Board

Position & Title	Type	2024	2025
Mayor	Elected	1	1
Board	Elected	6	6
<b>Total</b>		<b>7</b>	<b>7</b>

## Administration

Position & Title	Type	2024	2025
City Administrator	Full Time	1	1
Chief of Staff	Full Time	1	1
Strategic Planning Coordinator	Full Time	0	1
Communications Director	Full Time	1	1
Communications Manager	Full Time	1	0
Social Media Digital Specialist	Full Time	0	1
Executive Assistant to City Administrator	Full Time	1	1
<b>Total Full Time Employees</b>		<b>5</b>	<b>6</b>

## City Clerk

Position & Title	Type	2024	2025
City Clerk	Full Time	1	1
Deputy City Clerk	Full Time	1	1
Office Specialist	Full Time	1	1
Office Assistant III	Full Time	1	1
Records Specialist	Full Time	1	1
Compliance Specialist/Leagal Assistant	Full Time	1	1
<b>Total Clerk Full Time Employees</b>		<b>6</b>	<b>6</b>

## Municipal Court

Position & Title	Type	2024	2025
Court Clerk	Full Time	1	1
Court Specialist	Full Time	2	2
<b>Total Court Full Time Employees</b>		<b>3</b>	<b>3</b>



# 2025 PERSONNEL

## Legal

Position & Title	Type	2024	2025
City Prosecutor	Full Time	1	1
Legal Assistant	Full Time	1	1
City Attorney - Litigation Attorney	Full Time	0	1
Paralegal	Full Time	0	1
<b>Total Legal Full Time Employees</b>		<b>2</b>	<b>4</b>

## Engineering/Public Works

### Engineering

Position & Title	Type	2024	2025
Public Works and Engineering Director	Full Time	1	1
Assistant City Engineer	Full Time	1	1
Office Manager	Full Time	1	1
Office Specialist	Full Time	1	1
CAD Specialist II	Full Time	1	1
CAD Specialist	Full Time	1	1
Engineering Project Manager II	Full Time	1	1
Engineering Project Manager	Full Time	2	2
NEW Engineering Project Manager	Full Time	0	1
Intern	Seasonal	1	1

### Public Works

Operations Manager	Full Time	1	1
Streets Supervisor II	Full Time	1	1
Heavy Equipment Operator	Full Time	3	3
Lead Maintenance Worker	Full Time	3	3
Senior Maintenance Worker	Full Time	3	3
Intermediate Maintenance Worker	Full Time	3	3
Streets Maintenance Worker I	Full Time	3	3
Hwy 76 Maintenance Worker	Full Time	2	2
Fleet Manager	Full Time	1	1

# 2025 PERSONNEL

Garage/Service Center Supervisor	Full Time	1	0
Master Mechanic	Full Time	2	2
Sign Shop Supervisor	Full Time	1	1
Sign Shop Technician	Full Time	3	3
Office Assistant II – Public Works	Full Time	1	0
Office Assistant III – Public Works	Full Time	1	2
<b>Total Full Time Employees</b>		<b>38</b>	<b>38</b>
<b>Total Seasonal Employees</b>		<b>1</b>	<b>1</b>
<b>Total All Employees</b>		<b>39</b>	<b>39</b>

## Finance

Position & Title	Type	2024	2025
Finance Director	Full Time	1	1
Assistant Finance Director	Full Time	1	1
Accountant III	Full Time	1	1
Accountant II	Full Time	1	0
Budget Analyst	Full Time	1	0
Senior Accountant	Full Time	0	2
Staff Accountant	Full Time	2	2
Purchasing Agent	Full Time	1	1
Payroll Coordinator	Full Time	0	1
Accountant I	Full Time	3	1
Financial Specialist (1 of 2)	Full Time	0	1
Utility Accountant	Full Time	1	0
Utility Billing Manager	Full Time	0	1
MOVED Business License Compliance Specialist	Full Time	1	0
MOVED Licensing Compliance Manager	Full Time	1	0
Office Assistant III	Full Time	2	2
Office Assistant II	Full Time	1	1
Part Time Office Assistant	Part Time	1	1
<b>Total Full Time Employees</b>		<b>17</b>	<b>15</b>
<b>Total Part Time Employees</b>		<b>1</b>	<b>1</b>
<b>Total All Employees</b>		<b>18</b>	<b>16</b>

# 2025 PERSONNEL

## Fire

Position & Title	Type	2024	2025
Fire Chief	Full Time	1	1
Assistant Fire Chief	Full Time	1	1
Division Chief	Full Time	3	3
Battalion Chief	Full Time	3	3
Office Specialist II	Full Time	1	1
Fire Analyst	Full Time	0	1
Office Assistant III	Full Time	1	0
Emergency Management Coordinator	Full Time	1	1
Captain	Full Time	12	12
Fire Technical Services Captain	Full Time	0	1
Fire Marshal/Fire Prevention Officer	Full Time	2	1
Engineer	Full Time	12	12
Fire Fighter	Full Time	24	24
Total Full Time Employees		61	61
Total All Employees		61	61

## Human Resources

Position & Title	Type	2024	2025
Human Resources Director	Full Time	1	1
Human Resources Assistant Director	Full time	1	1
Risk Manager	Full Time	1	1
Payroll Accountant	Full Time	1	0
Human Resources Specialist I	Full Time	2	2
Human Resources Analyst	Full Time	1	1
Human Resources Intern	Part Time	0	1
Total Full Time Employees		7	6
Total Part Time Employees		0	1
Total All Employees		7	7

# 2025 PERSONNEL

## Information Technology

Position & Title	Type	2024	2025
Information Technology Director	Full Time	1	1
IT Network Engineer	Full Time	1	1
Operations Manager	Full Time	1	1
SCADA Network Administrator	Full Time	1	1
IT Technician II	Full Time	1	1
Office Specialist III - Project Manager	Full Time	1	1
GIS Manager	Full Time	1	1
GIS Developer	Full Time	1	0
GIS Analyst	Full Time	0	1
GIS Intern	Part Time	1	1
<b>Total Full Time Employees</b>		<b>8</b>	<b>8</b>
<b>Total Part Time Employees</b>		<b>1</b>	<b>1</b>
<b>Total All Employees</b>		<b>9</b>	<b>9</b>

## Parks & Recreation

Position & Title	Type	2024	2025
Parks & Recreation Director	Full Time	1	1
Assistant Parks & Recreation Director	Full Time	1	1
Community Center/Spec Events Coordinator	Full Time	1	1
Landscape Supervisor	Full Time	1	1
Recreation Assistant	Full Time	0	1
Recreation Specialist	Full Time	2	1
Recreation Coordinator	Full Time	0	1
Office Assistant II	Full Time	1	0
Front Desk Assistant	Full Time	0	1
Office Assistant III	Full Time	1	1
Office Specialist	Full Time	1	1
Parks Maintenance Supervisor	Full Time	1	1
Parks Operations Supervisor	Full Time	1	1
Parks Marketing and Special Events Supervisor	Full Time	1	0
Parks Marketing and Recreation Supervisor	Full Time	0	1
Parks Facilities and Tournament Supervisor	Full Time	1	1
Maintenance Superintendent	Full Time	1	1
Maintenance Lead Technician	Full Time	1	1

# 2025 PERSONNEL

Maintenance Technician II	Full Time	3	3
Maintenance Technician I	Full Time	7	7
Custodial Lead Technician	Full Time	1	0
Custodial Technician	Full Time	5	6
Campground Manager	Full Time	1	1
Campground Assistant	Full Time	1	1
NEW Trail Coordinator	Full Time	0	1
Concession Manager	Full Time	1	1
Office Assistant	Part Time	3	2
Pool Manager	Seasonal	1	1
Assistant Concessions Manager	Seasonal	0	1
Concessions Crew Leader	Seasonal	4	4
Lifeguards	Seasonal	25	25
Head Lifeguards	Seasonal	3	3
Head Swim Team Coach	Seasonal	1	1
Assistant Swim Team Coach	Seasonal	1	1
Seasonal Laborer	Seasonal	2	2
Concessionaires	Seasonal	27	26
Day Camp Head Counselor	Seasonal	1	1
Day Camp Staff	Seasonal	15	15
Intern	Seasonal	2	2
<b>Total Full Time Employees</b>		<b>34</b>	<b>36</b>
<b>Total Part Time Employees</b>		<b>3</b>	<b>2</b>
<b>Total Seasonal Employees</b>		<b>82</b>	<b>82</b>
<b>Total All Employees</b>		<b>119</b>	<b>120</b>

## Planning & Development

Position & Title	Type	2024	2025
Planning & Development Director	Full Time	1	1
Assistant Planning and Development Director	Full Time	1	0
Senior Planner	Full Time	1	1
Planner	Full Time	1	1
Customer Service Specialist	Full Time	1	0
Building Safety Supervisor	Full Time	1	0
Building and Code Supervisor	Full Time	0	1
Plan Reviewer	Full Time	1	1
Building Inspector III	Full Time	1	0
Building Inspector II	Full Time	2	3

# 2025 PERSONNEL

Building Safety Inspector II	Full Time	2	0
Code Inspector I	Full Time	0	1
Code Inspector II	Full Time	0	1
MS4 Coordinator/Storm Water Technician	Full Time	1	1
MOVED Financial Specialist (1 of 2)	Full Time	0	1
MOVED Business License Compliance Specialist	Full Time	0	1
MOVED Licensing Compliance Manager	Full Time	0	1
Office Assistant III	Full Time	1	2
Customer Liaison	Full Time	1	1
<b>Total Full Time Employees</b>		<b>15</b>	<b>17</b>

## Police

Position & Title	Type	2024	2025
Police Chief	Full Time	1	1
Assistant Chief	Full Time	1	1
Lieutenant	Full Time	4	4
Sergeant II	Full Time	4	4
Sergeant	Full Time	6	6
Training/Recruitment Coordinator	Full Time	1	1
Crime Analyst	Full Time	1	1
Police Officer I	Full Time	16	2
Police Officer II	Full Time	9	26
Police Officer III	Full Time	15	14
Police Officer Trainee	Full Time	2	0
Communications Supervisor	Full Time	1	1
Dispatcher I	Full Time	14	14
Dispatch Supervisor	Full Time	1	1
Office Specialist II	Full Time	1	1
Evidence & Property Technician	Full Time	1	1
Police Services Officer	Full Time	2	2
Office Assistant II (Records Clerk)	Full Time	2	2
Animal Control Officer	Full Time	1	1
Code Enforcement Officer	Full Time	1	1
Building Safety Officer	Full Time	1	2
Building Safety Officer- Part Time	Part Time	2	2
Part Time Detective	Part Time	1	2
Part Time Dispatcher	Part Time	1	0
Part Time Temporary Evidence	Part Time	1	0
<b>Total Full Time Employees</b>		<b>85</b>	<b>86</b>
<b>Total Part Time Employees</b>		<b>5</b>	<b>4</b>
<b>Total Employees</b>		<b>90</b>	<b>90</b>

# 2025 PERSONNEL

## Utilities

### Water & Sewer | Water Treatment

Position & Title	Type	2024	2025
Water Division Manager	Full Time	1	1
Lead Plant Operator	Full Time	2	1
Plant Operator III	Full Time	0	1
Plant Operator II	Full Time	2	2
Plant Operator I	Full Time	5	5
Plant Operator Trainee	Full Time	1	1
Electrician	Full Time	0	1
Electrician II	Full Time	1	1
<b>Total Water Treatment Full Time Employees</b>		<b>12</b>	<b>13</b>

### Water & Sewer | Water Distribution & Meter Maintenance

Position & Title	Type	2024	2025
WD/SC Division Supervisor	Full Time	1	2
Utilities Crew Leader	Full Time	2	1
Equipment Operator I	Full Time	1	1
Equipment Operator II	Full Time	1	1
Utility Worker I	Full Time	6	6
Utility Worker II	Full Time	1	1
<b>Total Water Distribution Full Time Employees</b>		<b>12</b>	<b>12</b>

### Water & Sewer | Wastewater Treatment & Lift Stations

Position & Title	Type	2024	2025
Wastewater Division Manager	Full Time	1	1
Division Supervisor	Full Time	1	1
Utility Worker I	Full Time	1	1
Utility Worker II	Full Time	1	1
Lead Plant Operator	Full Time	2	2
Plant Operator III	Full Time	1	1
Plant Operator II	Full Time	2	2
Plant Operator I	Full Time	6	6
Operator Trainee	Full Time	2	2
Equipment/Plant Operator I	Full Time	2	2
Lab Technician	Full Time	1	1
Electrician III	Full Time	1	1
<b>Total Wastewater Treatment Full Time Employees</b>		<b>21</b>	<b>21</b>

# 2025 PERSONNEL

## Water & Sewer | Sewer Collection

Position & Title	Type	2024	2025
Crew Leader	Full Time	1	1
Utility Worker I	Full Time	3	3
Utility Worker II	Full Time	1	1
Equipment Operator I	Full Time	1	1
Equipment Operator II	Full Time	1	1
<b>Total Wastewater Collection Full Time Employees</b>		<b>7</b>	<b>7</b>

## Water & Sewer | Utilities Administration

Position & Title	Type	2024	2025
Utilities Director	Full Time	1	1
Assistant Utilities Director	Full Time	1	1
Assistant Engineer	Full Time	1	1
Plans Coordinator	Full Time	1	1
Backflow Prevention Technician	Full Time	1	1
Administrative Services Manager	Full Time	1	1
Office Specialist	Full Time	1	1
Office Assistant III	Full Time	1	1
<b>Total Utilities Administration Full Time Employees</b>		<b>8</b>	<b>8</b>

<b>Total Utilities</b>	<b>60</b>	<b>61</b>
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Totals	2024	2025
<b>Total Full Time Employees</b>	<b>341</b>	<b>347</b>
<b>Total Part Time Employees</b>	<b>10</b>	<b>9</b>
<b>Total Seasonal Employees</b>	<b>83</b>	<b>83</b>
<b>Grand Total – All Employees</b>	<b>434</b>	<b>439</b>
<b>Mayor &amp; Board of Aldermen</b>	<b>7</b>	<b>7</b>

Position & Title	Type	2024	2025
NEW Engineering Project Manager	Full Time	0	1
NEW Trail Coordinator	Full Time	0	1
<b>Total New Positions - 2025</b>		<b>0</b>	<b>2</b>



# CAPITAL PROJECTS



# 2025 FUNDED CAPITAL PROJECTS

## 2025-2030 Capital Improvements Plan

The 2025-2030 Capital improvements plan includes upkeep of critical infrastructure the acquisition of necessary equipment and small capital, funding of specific capital priorities.

Summary By Funding Source		2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan
101 - General Fund	<i>Funded primarily through a combination of and property taxes and the City's one-cent general sales tax, the General fund is the least restrictive, but least available source of funds.</i>	\$ 1,425,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
205 - Transportation St Fund	<i>Funded by the City's half-cent transportation sales tax, the Transportation fund is reserved for transportation related Operations and Capital.</i>	\$ 440,000.00	\$ 440,000.00	\$ -	\$ -	\$ -	\$ -
263 - Public Safety Fire	<i>Funded through a combination of dedicated half-cent public safety sales tax and general sales tax, the Public Safety Fire fund is reserved for fire related operations and Capital.</i>	\$ 1,090,000.00	\$ 265,000.00	\$ 265,000.00	\$ 265,000.00	\$ 265,000.00	\$ 265,000.00
262 - Public Safety Police	<i>Funded through a combination of dedicated half-cent public safety sales tax and general sales tax, the Public Safety Police fund is reserved for Police related operations and Capital.</i>	\$ 1,299,000.00	\$ 104,000.00	\$ 104,000.00	\$ 104,000.00	\$ 104,000.00	\$ 104,000.00
240 - Tourism Tax Trust Fund	<i>Among the City's most restrictive funds, the Tourism Tax fund may be used for Capital costs related to transportation, water, and sewer infrastructure.</i>	\$ 6,875,000.00	\$ 7,150,000.00	\$ 7,285,000.00	\$ 7,459,000.00	\$ 2,800,000.00	\$ 6,050,000.00
620 - Water & Sewer Fund	<i>Funded primarily through water and sewer charges, the Water &amp; Sewer fund is reserved for operations and capital related to the City's utility infrastructure.</i>	\$ 2,570,000.00	\$ 2,197,500.00	\$ 2,477,500.00	\$ 2,872,000.00	\$ 2,488,000.00	\$ 2,261,000.00
<b>TOTAL</b>		<b>\$ 13,699,000.00</b>	<b>\$ 10,156,500.00</b>	<b>\$ 10,131,500.00</b>	<b>\$ 10,700,000.00</b>	<b>\$ 5,657,000.00</b>	<b>\$ 8,680,000.00</b>



# 2025 FUNDED CAPITAL PROJECTS

## 2025-2030 Capital Improvements Plan

The 2025-2030 Capital improvements plan includes upkeep of critical infrastructure the acquisition of necessary equipment and small capital, funding of specific capital priorities.

Summary by Department	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan
Administrative Services <i>Responsible for overseeing operations for the entire City, City Administration oversees high-priority special capital projects with the assistance of department staff across the organization.</i>	\$ 750,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Parks <i>Responsible for the City's public spaces, the Parks department engages in regular operating capital through the City's Community Asset Replacement Program (CARP).</i>	\$ 350,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology <i>Responsible for the City's critical information infrastructure, the Information Technology division oversees cyber-security infrastructure and equipment replacement for City staff.</i>	\$ 325,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Fire <i>Responsible for the safety of the general public, the Fire department requires functional facilities, event warning and dispatch infrastructure, and small capital to serve the City's residents.</i>	\$ 1,090,000.00	\$ 265,000.00	\$ 265,000.00	\$ 265,000.00	\$ 265,000.00	\$ 265,000.00
Police <i>Responsible for the safety of the general public, the Police department requires functional facilities, event warning and dispatch infrastructure, and small capital to serve the City's residents.</i>	\$ 1,299,000.00	\$ 104,000.00	\$ 104,000.00	\$ 104,000.00	\$ 104,000.00	\$ 104,000.00
Public Works/Engineering <i>Responsible for the City's transportation infrastructure, the Public Works and Engineering department oversees maintenance and construction of the City's facilities and roadways.</i>	\$ 1,215,000.00	\$ 3,640,000.00	\$ -	\$ 3,500,000.00	\$ -	\$ 3,000,000.00
Sewer / Water <i>Responsible for the City's water and sewer infrastructure, the Utilities department oversees maintenance and construction of the City's drinking and wastewater infrastructure.</i>	\$ 8,670,000.00	\$ 6,147,500.00	\$ 9,762,500.00	\$ 6,831,000.00	\$ 5,288,000.00	\$ 5,311,000.00
<b>TOTAL</b>	<b>\$ 13,699,000.00</b>	<b>\$ 10,156,500.00</b>	<b>\$ 10,131,500.00</b>	<b>\$ 10,700,000.00</b>	<b>\$ 5,657,000.00</b>	<b>\$ 8,680,000.00</b>

# 2025 FUNDED CAPITAL PROJECTS BY LINE ITEM

2025-2030 Capital Improvements Plan

The 2025-2030 Capital improvements plan includes upkeep of critical infrastructure the acquisition of necessary equipment and small capital, funding of specific capital priorities.

Recommended Capital Project List	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan
<b>Funding Source</b>	<b>Department</b>	<b>Project Name</b>				
101 - General Fund	Admin. Services	SPECIAL - Revolving Loan Transfer	\$ 750,000.00			
101 - General Fund	Parks	Community Asset replacement plan	\$ 350,000.00			
101 - General Fund	Info. Technology	Computer Replacements	\$ 75,000.00			
101 - General Fund	Info. Technology	IT Small Capital, Cyber Security.	\$ 250,000.00			
205 - Transportation St Fund	PW/Engineering	Public Works Vehicle Replacement	\$ 440,000.00	\$ 440,000.00		
263 - Public Safety Fire	Fire	replace 2 Outdoor Warning Sirens	\$ 65,000.00			
263 - Public Safety Fire	Fire	Fire Station #1 Roof Replacement	\$ 250,000.00			
263 - Public Safety Fire	Fire	Fire Station #3 Rear Concrete	\$ 160,000.00			
263 - Public Safety Fire	Fire	FM2 Vehicle	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
263 - Public Safety Fire	Fire	CH3 Vehicle	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00
263 - Public Safety Fire	Fire	East Repeater Radio System Upgrade	\$ 150,000.00			
263 - Public Safety Fire	Fire	Fire Station #1 Remodel & Design	\$ 200,000.00			
263 - Public Safety Fire	Fire	replace Fire Engine E3	\$ 233,000.00	\$ 233,000.00	\$ 233,000.00	\$ 233,000.00
262 - Public Safety Police	Police	Dispatch Center - Water Tower	\$ 900,000.00			
262 - Public Safety Police	Police	Canams	\$ 65,000.00			
262 - Public Safety Police	Police	SWAT vehicles	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
262 - Public Safety Police	Police	Body Armor	\$ 20,000.00			
262 - Public Safety Police	Police	Mobile Command Unit	\$ 69,000.00	\$ 69,000.00	\$ 69,000.00	\$ 69,000.00
262 - Public Safety Police	Police	Car Lease Replacement	\$ 210,000.00			
240 - Tourism Tax Trust Fund	PW/Engineering	Public works facility funding.	\$ 500,000.00			
240 - Tourism Tax Trust Fund	PW/Engineering	Summit Ridge Erosion Repair	\$ 250,000.00			
240 - Tourism Tax Trust Fund	PW/Engineering	Country Bluff Stormwater Improvements	\$ 25,000.00			
240 - Tourism Tax Trust Fund	PW/Engineering	Eiserman & Lakewood Estates Street & Ston	\$ -	\$ 3,200,000.00		
240 - Tourism Tax Trust Fund	PW/Engineering	Lucia Ridge Neighborhood Street & Stormwz	\$ -		\$ 3,500,000.00	
240 - Tourism Tax Trust Fund	PW/Engineering	Murphy Addition - Street Improvements	\$ -			\$ 3,000,000.00
240 - Tourism Tax Trust Fund	PW/Engineering	Historic Downtown Phase 4 Streetscape Imp	\$ -			
240 - Tourism Tax Trust Fund	PW/Engineering	Hiawatha Heights Neighborhood Streets & S	\$ -			
240 - Tourism Tax Trust Fund	Sewer / Water	Downtown Water Main	\$ 250,000.00			
240 - Tourism Tax Trust Fund	Sewer / Water	Water Meter Replacement/AMI Infrastructure	\$ 1,500,000.00			
240 - Tourism Tax Trust Fund	Sewer / Water	Meadows Permanent Backup Generators	\$ 1,250,000.00			
240 - Tourism Tax Trust Fund	Sewer / Water	Lift Station #40 Capacity Upgrade	\$ 1,200,000.00			
240 - Tourism Tax Trust Fund	Sewer / Water	Sewer Collection and System Rehabilitation	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00
240 - Tourism Tax Trust Fund	Sewer / Water	Public Sewer Main Extension Fall Creek Dev	\$ 50,000.00			
240 - Tourism Tax Trust Fund	Sewer / Water	Meadows Intermediate Improve - Roof Repla	\$ -	\$ 350,000.00		
240 - Tourism Tax Trust Fund	Sewer / Water	Compton Auto Bar Screen Upgrade/Replace	\$ 250,000.00			
240 - Tourism Tax Trust Fund	Sewer / Water	Rebuild Compton Drive Clarifier Drives	\$ 250,000.00			
240 - Tourism Tax Trust Fund	Sewer / Water	Cooper Creek Roof Repair/Replacement	\$ -	\$ 200,000.00		
240 - Tourism Tax Trust Fund	Sewer / Water	PLC/Network Upgrades	\$ 350,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00
240 - Tourism Tax Trust Fund	Sewer / Water	PLC/Network Upgrades Sewer	\$ 350,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00
240 - Tourism Tax Trust Fund	Sewer / Water	Pacific Tower Office Renovation	\$ 150,000.00			
240 - Tourism Tax Trust Fund	Sewer / Water	Lift Station 21 Force Main Upgrade Engineer	\$ -	\$ 200,000.00		
240 - Tourism Tax Trust Fund	Sewer / Water	Lift Station 21 Pumps Rebuild or Replaceme	\$ -	\$ 100,000.00		
240 - Tourism Tax Trust Fund	Sewer / Water	Lift Station 21 Force Main Upgrade Construc	\$ -	\$ -	\$ 2,000,000.00	
240 - Tourism Tax Trust Fund	Sewer / Water	Lift Station 39 Upgrade Engineering	\$ -	\$ -	\$ 85,000.00	
240 - Tourism Tax Trust Fund	Sewer / Water	Lift Station 39 Upgrade Construction	\$ -	\$ -	\$ -	\$ 900,000.00
240 - Tourism Tax Trust Fund	Sewer / Water	Lift Station 38 Gravity Sewer Construction	\$ -	\$ -	\$ -	\$ 140,000.00
240 - Tourism Tax Trust Fund	Sewer / Water	Lift Station 14 Gravity Sewer Engineering	\$ -	\$ -	\$ -	\$ 98,000.00
240 - Tourism Tax Trust Fund	Sewer / Water	Lift Station 38 Gravity Sewer Engineering	\$ -	\$ -	\$ -	\$ 21,000.00
240 - Tourism Tax Trust Fund	Sewer / Water	Lift Station 14 Gravity Sewer Construction	\$ -	\$ -	\$ -	\$ -
240 - Tourism Tax Trust Fund	Sewer / Water	Hwy 76 Water Mains - Construction	\$ -	\$ -	\$ -	\$ 750,000.00
240 - Tourism Tax Trust Fund	Sewer / Water	Hwy 76 Water Mains - Construction	\$ 2,100,000.00	\$ 4,200,000.00	\$ -	\$ -
240 - Tourism Tax Trust Fund	Sewer / Water	Cooper Creek Expansion Construction	\$ -	\$ -	\$ 1,800,000.00	\$ 1,800,000.00

# 2025 FUNDED CAPITAL PROJECTS BY LINE ITEM

2025-2030 Capital Improvements Plan

*The 2025-2030 Capital improvements plan includes upkeep of critical infrastructure the acquisition of necessary equipment and small capital, funding of specific capital priorities.*

Recommended Capital Project List			2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan
Funding Source	Department	Project Name						
620 - Water & Sewer Fund	Sewer / Water	Water and Sewer Small Capital	\$ 520,000.00	\$ 510,000.00	\$ 520,000.00	\$ 625,000.00	\$ 1,130,000.00	\$ 421,000.00
620 - Water & Sewer Fund	Sewer / Water	Water Tower Annual Maintenance	\$ 485,000.00	\$ 485,000.00	\$ 485,000.00	\$ 385,000.00	\$ 315,000.00	\$ 280,000.00
620 - Water & Sewer Fund	Sewer / Water	Rebuild Compton Drive Clarifier Drives (4)	\$ 250,000.00					
620 - Water & Sewer Fund	Sewer / Water	Site Security Improvements	\$ 200,000.00					
620 - Water & Sewer Fund	Sewer / Water	Replace Well #12 Pump	\$ 140,000.00					
620 - Water & Sewer Fund	Sewer / Water	Replace/Rebuild Cooper Creek Aerators (3)	\$ 130,000.00					
620 - Water & Sewer Fund	Sewer / Water	Lift Station Pump & Const Rebuilds/Replace	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 130,000.00	\$ 130,000.00	\$ 130,000.00
620 - Water & Sewer Fund	Sewer / Water	Wastewater Conveyance Study Update	\$ 100,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00
620 - Water & Sewer Fund	Sewer / Water	Site Security Improvements	\$ 100,000.00					
620 - Water & Sewer Fund	Sewer / Water	Replace Well #3 Crosby Pump	\$ 100,000.00					
620 - Water & Sewer Fund	Sewer / Water	Rebuild Cliff Drive High Service Pump (3)	\$ 80,000.00					
620 - Water & Sewer Fund	Sewer / Water	Meadows Flocculator Gear Drives (4)	\$ 60,000.00		\$ 60,000.00			
620 - Water & Sewer Fund	Sewer / Water	Repair Meadows Filter Rehab/Walls	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00		
620 - Water & Sewer Fund	Sewer / Water	Meadows Filter Backwash Blowers (2)	\$ 50,000.00		\$ 30,000.00			
620 - Water & Sewer Fund	Sewer / Water	Meadows Raw Water Basin Sealing	\$ 50,000.00					
620 - Water & Sewer Fund	Sewer / Water	Rebuild Cooper Creek Return Pumps (3) (6)	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00			
620 - Water & Sewer Fund	Sewer / Water	Replace Compton Drive Aeration VFD's (6)	\$ 30,000.00					
620 - Water & Sewer Fund	Sewer / Water	Compton Drive Waste line Grinder Replacem	\$ 25,000.00					\$ 30,000.00
620 - Water & Sewer Fund	Sewer / Water	iPads (Work Order/Asset Management Syste	\$ 24,500.00					
620 - Water & Sewer Fund	Sewer / Water	iPads (Work Order/Asset Management Syste	\$ 15,500.00					
620 - Water & Sewer Fund	Sewer / Water	Rebuild Meadows Intake Pumps & Valves (3)		\$ 120,000.00				
620 - Water & Sewer Fund	Sewer / Water	Rebuild/Replace Lift 21 Pumps		\$ 100,000.00			\$ 110,000.00	
620 - Water & Sewer Fund	Sewer / Water	Replace/Rebuild Compton Drive Aerators (2) (2) (2)		\$ 55,000.00		\$ 60,000.00		
620 - Water & Sewer Fund	Sewer / Water	Replace Water Treatment Process Equip		\$ 50,000.00				
620 - Water & Sewer Fund	Sewer / Water	Rebuild/Replace Cooper Creek Waste Sludge Pump (2)		\$ 50,000.00				
620 - Water & Sewer Fund	Sewer / Water	Replace/Rebuild Compton Drive Scum Pumps (2)		\$ 40,000.00				
620 - Water & Sewer Fund	Sewer / Water	Compton Drive Grit Classifier Upgrade/Replacement		\$ 40,000.00				
620 - Water & Sewer Fund	Sewer / Water	Cooper Creek Aeration Blowers (3)		\$ 25,000.00				
620 - Water & Sewer Fund	Sewer / Water	Sewer System GPS Unit		\$ 12,500.00				

# 2025 FUNDED CAPITAL PROJECTS BY LINE ITEM

2025-2030 Capital Improvements Plan

The 2025-2030 Capital improvements plan includes upkeep of critical infrastructure the acquisition of necessary equipment and small capital, funding of specific capital priorities.

Recommended Capital Project List			2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 Plan
Funding Source	Department	Project Name						
620 - Water & Sewer Fund	Sewer / Water	Rebuild/Replace Lift 17 Pumps			\$ 100,000.00	\$ 100,000.00		
620 - Water & Sewer Fund	Sewer / Water	Meadows / Cliff Drive Asphalt			\$ 100,000.00	\$ 25,000.00		\$ 25,000.00
620 - Water & Sewer Fund	Sewer / Water	Rebuild Meadows High Service Pump & Valves (3)			\$ 100,000.00			\$ 100,000.00
620 - Water & Sewer Fund	Sewer / Water	Asphalt Overlay at Compton & Cooper Creek Plants/Seal			\$ 100,000.00			
620 - Water & Sewer Fund	Sewer / Water	Cooper Creek Grit Classifier Upgrade/Replacement			\$ 100,000.00			
620 - Water & Sewer Fund	Sewer / Water	Demolition of Concrete Tanks - Lift 31 & 36			\$ 90,000.00			
620 - Water & Sewer Fund	Sewer / Water	Compton Drive Odor Control Towers (5)			\$ 40,000.00			
620 - Water & Sewer Fund	Sewer / Water	Rebuild/Replace Lift 17 VFDs			\$ 30,000.00			
620 - Water & Sewer Fund	Sewer / Water	Water System GPS Unit			\$ 12,500.00			
620 - Water & Sewer Fund	Sewer / Water	Replace Cooper Creek Inf Backup Generator				\$ 500,000.00		
620 - Water & Sewer Fund	Sewer / Water	Rebuild Cooper Creek Influent Pumps (3) (5)				\$ 100,000.00		\$ 150,000.00
620 - Water & Sewer Fund	Sewer / Water	Meadows Raw and Finished Flow Meters				\$ 100,000.00		
620 - Water & Sewer Fund	Sewer / Water	Meadows Coagulant & Fluoride Tanks				\$ 75,000.00		
620 - Water & Sewer Fund	Sewer / Water	Branson North Booster Upgrade				\$ 50,000.00		
620 - Water & Sewer Fund	Sewer / Water	Rebuild/Replace Compton Waste Sludge Pumps (2)				\$ 50,000.00		
620 - Water & Sewer Fund	Sewer / Water	Meadows Filter Backwash Pumps (2)				\$ 40,000.00		
620 - Water & Sewer Fund	Sewer / Water	Rebuild Compton Drive Return Pumps (4)				\$ 32,000.00	\$ 32,000.00	
620 - Water & Sewer Fund	Sewer / Water	Replace Chlorine Shut Valves				\$ 25,000.00		
620 - Water & Sewer Fund	Sewer / Water	Replace Cooper Creek HVAC				\$ 25,000.00		
620 - Water & Sewer Fund	Sewer / Water	Replace Well #11 Pump					\$ 100,000.00	
620 - Water & Sewer Fund	Sewer / Water	Rebuild Compton Drive Influent Pumps (4)					\$ 66,000.00	
620 - Water & Sewer Fund	Sewer / Water	Replace Odor Control Blowers Compton/Cooper					\$ 60,000.00	
620 - Water & Sewer Fund	Sewer / Water	Meadows Water Plant H-Vac System					\$ 45,000.00	
620 - Water & Sewer Fund	Sewer / Water	Cliff Drive Coagulant Tank						\$ 75,000.00
620 - Water & Sewer Fund	Sewer / Water	Water Master Plan Update						\$ 100,000.00
620 - Water & Sewer Fund	Sewer / Water	Replace Well #9 Pump						\$ 100,000.00
620 - Water & Sewer Fund	Sewer / Water	PLC/Network Upgrades						\$ 100,000.00
620 - Water & Sewer Fund	Sewer / Water	Replace Cooper Creek Plant Backup Generator						\$ 250,000.00
<b>TOTAL</b>			<b>\$ 13,699,000.00</b>	<b>\$ 10,156,500.00</b>	<b>\$ 10,131,500.00</b>	<b>\$ 10,700,000.00</b>	<b>\$ 5,657,000.00</b>	<b>\$ 8,680,000.00</b>



# DEVELOPMENT



## TIF Fund Summaries



# FUND SUMMARY

## Branson Meadows Debt Service Fund - 860

(860): Brsn Mdws Debt Svc/Ref - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
<b>Beginning Fund Balance</b>			\$ 6,820,025	\$ 6,820,025	\$ 5,940,474
<b>Net Surplus/(Deficit)</b>			\$ (879,551)	\$ (879,551)	\$ 1,418,176
<b>Ending Unreserved Fund Balance</b>			\$ 5,940,474	\$ 5,940,474	\$ 7,358,650
<b>Expenditure</b>	(2,931,831)	(2,932,030)	(2,931,799)	(2,931,799)	(2,930,737)
Debt Services	(2,931,831)	(2,932,030)	(2,931,799)	(2,931,799)	(2,930,737)
<b>Revenue</b>	-	-	-	-	-
Interest Income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Transfer In</b>	2,203,776	2,232,739	2,052,248	2,052,248	4,348,913
Transfers In	2,203,776	2,232,739	2,052,248	2,052,248	4,348,913
<b>Grand Total</b>	(728,055)	(699,292)	(879,551)	(879,551)	1,418,176



# FUND SUMMARY

## Branson Landing Debt Service - 865

(865): Debt Serv/Branson Landing - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
<b>Beginning Fund Balance</b>			\$ 4,520,199	\$ 4,520,199	\$ 6,867,778
<b>Net Surplus/(Deficit)</b>			\$ 2,232,815	\$ 2,347,579	\$ 289,887
<b>Ending Unreserved Fund Balance</b>			\$ 6,753,014	\$ 6,867,778	\$ 7,157,664
<b>Expenditure</b>	<b>(8,227,225)</b>	<b>(8,071,700)</b>	<b>(7,847,102)</b>	<b>(8,237,102)</b>	<b>(8,396,664)</b>
Contractual	-	-	-	-	-
Debt Services	(8,227,225)	(8,071,700)	(7,847,102)	(8,237,102)	(8,396,664)
<b>Revenue</b>	<b>6,521,420</b>	<b>6,731,487</b>	<b>6,581,497</b>	<b>6,730,236</b>	<b>6,873,744</b>
Taxes	6,032,216	6,107,669	6,126,295	6,126,295	6,413,990
Leases & Rent	455,000	455,000	455,000	455,000	459,550
Interest Income	34,204	168,818	202	148,941	204
<b>Transfer In</b>	<b>3,925,137</b>	<b>3,845,114</b>	<b>3,498,420</b>	<b>3,854,445</b>	<b>3,931,421</b>
Transfers In	3,925,137	3,845,114	3,498,420	3,854,445	3,931,421
<b>Transfer Out</b>	<b>(2,318,680)</b>	<b>(2,118,615)</b>	<b>-</b>	<b>-</b>	<b>(2,118,615)</b>
Transfer Out	(2,318,680)	(2,118,615)	-	-	(2,118,615)
<b>Grand Total</b>	<b>(99,348)</b>	<b>386,286</b>	<b>2,232,815</b>	<b>2,347,579</b>	<b>289,887</b>



# FUND SUMMARY

## Branson Hills TIF IDA - 870

(870): Ida-Branson Hills Tif - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
<b>Beginning Fund Balance</b>			\$ 9,485,442	\$ 9,485,442	\$ 11,885,249
<b>Net Surplus/(Deficit)</b>			\$ 2,425,403	\$ 2,399,807	\$ 1,296,929
<b>Ending Unreserved Fund Balance</b>			\$ 11,910,845	\$ 11,885,249	\$ 13,182,178
<b>Expenditure</b>	<b>(6,886,306)</b>	<b>(7,794,291)</b>	<b>(4,052,363)</b>	<b>(4,052,363)</b>	<b>(6,509,746)</b>
Contractual	(144,362)	(144,698)	(122,341)	(122,341)	(122,341)
Debt Services	(6,741,944)	(7,649,593)	(3,930,022)	(3,930,022)	(6,387,405)
<b>Revenue</b>	<b>5,368,849</b>	<b>5,839,455</b>	<b>4,469,601</b>	<b>4,444,006</b>	<b>5,798,510</b>
Taxes	5,268,499	5,422,530	4,104,601	4,104,601	5,497,282
Interest Income	100,350	416,926	365,000	339,405	301,229
<b>Transfer In</b>	<b>1,958,018</b>	<b>2,027,675</b>	<b>2,008,164</b>	<b>2,008,164</b>	<b>2,008,164</b>
Transfers In	1,958,018	2,027,675	2,008,164	2,008,164	2,008,164
<b>Grand Total</b>	<b>440,561</b>	<b>72,840</b>	<b>2,425,403</b>	<b>2,399,807</b>	<b>1,296,929</b>



# FUND SUMMARY

## Branson Landing TIF IDA - 871

(871): Ida-Branson Landing Tif - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
<b>Beginning Fund Balance</b>			\$ 3,124,673	\$ 3,124,673	\$ 2,799,885
<b>Net Surplus/(Deficit)</b>			\$ (288,667)	\$ (324,788)	\$ (28,118)
<b>Ending Unreserved Fund Balance</b>			\$ 2,836,006	\$ 2,799,885	\$ 2,771,767
<b>Expenditure</b>	(1,078,588)	(1,647,250)	(1,644,089)	(1,644,089)	(1,675,064)
Debt Services	(1,078,588)	(1,647,250)	(1,644,089)	(1,644,089)	(1,675,064)
<b>Revenue</b>	1,727,027	1,633,263	1,355,422	1,319,301	1,644,996
Taxes	1,683,215	1,530,571	1,255,422	1,255,422	1,639,796
Interest Income	43,813	102,692	100,000	63,879	5,200
Miscellaneous	-	-	-	-	-
<b>Transfer In</b>	1,950	1,950	-	-	1,950
Transfers In	1,950	1,950	-	-	1,950
<b>Grand Total</b>	650,390	(12,037)	(288,667)	(324,788)	(28,118)



# FUND SUMMARY

## 76 Entertainment CID - 976

(976): Entertainment Cid - Combined Statement of Budgeted Revenues and Expenditures

Data Year	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Submitted
<b>Beginning Fund Balance</b>			\$ 14,064,614	\$ 14,064,614	\$ 12,330,125
<b>Net Surplus/(Deficit)</b>			\$ (741,420)	\$ (1,734,489)	\$ 3,887,393
<b>Ending Unreserved Fund Balance</b>			\$ 13,323,195	\$ 12,330,125	\$ 16,217,519
<b>Expenditure</b>	<b>(34,354)</b>	<b>(28,085)</b>	<b>(52,071)</b>	<b>(1,678,896)</b>	<b>(1,663,546)</b>
Hr Services	-	-	-	-	-
Contractual	(34,354)	(28,013)	(14,581)	(463,148)	(463,148)
Commodities	-	(72)	(37,490)	(15,350)	-
Debt Services	-	-	-	(1,200,398)	(1,200,398)
Major Capital	-	-	-	-	-
<b>Revenue</b>	<b>5,667,246</b>	<b>5,762,659</b>	<b>5,584,725</b>	<b>36,179,066</b>	<b>5,622,939</b>
Taxes	5,580,269	5,299,407	5,309,698	5,556,215	5,300,067
Interest Income	86,868	463,132	275,000	322,751	322,751
Miscellaneous	110	121	27	30,300,100	121
<b>Transfer Out</b>	<b>-</b>	<b>(526,358)</b>	<b>(6,274,074)</b>	<b>(36,234,659)</b>	<b>(72,000)</b>
Transfer Out	-	(526,358)	(6,274,074)	(36,234,659)	(72,000)
<b>Grand Total</b>	<b>5,632,893</b>	<b>5,208,216</b>	<b>(741,420)</b>	<b>(1,734,489)</b>	<b>3,887,393</b>





# APPENDIX



## Summary of Adjustments



# APPENDIX

## Summary of Adjustments

*Budgetary adjustments to the 2025 Budget reflected in the "2025 Submitted" Column of the Budget Tables*

FUND	Type	2025 Budget Adjustment	Change	Note
263	E	2631095-590406	\$ (265,000.00)	Reduce Transfer, Budget Lease DS in Parent Fund
406	R	4060000-490263	\$ (265,000.00)	Reduce Transfer, Budget Lease DS in Parent Fund
263	E	2633010-580001	\$ 265,000.00	Reduce Transfer, Budget Lease DS in Parent Fund
406	E	4063010-560099	\$ (265,000.00)	Reduce Transfer, Budget Lease DS in Parent Fund
405	E	4051095-560099	\$ 250,000.00	Increase appropriation to account for IT small Capital related to necessary upgrades to the City's IT and Cyber Security infrastructure.
976	E	9767610-540041	\$ (5,000.00)	Zero out 76 CID Commodities
976	E	9767610-540027	\$ (10,350.00)	Zero out 76 CID Commodities
205	E	2054141-510004	\$ 25,000.00	Add Snow pay differential
205	E	2051095-590860	\$ 1,221,000.00	Restore Transfer from Transportation to Support Branson Meadows
860	R	8600000-491205	\$ 1,221,000.00	Restore Transfer from Transportation to Support Branson Meadows
402	E	4022010-560099	\$ 900,000.00	Recategorized Dispatch Center to be a Capital Expense - Net Zero Change
402	E	4022010-520099	\$ (900,000.00)	Recategorized Dispatch Center to be a Capital Expense - Net Zero Change

*Non-budgetary changes to estimates for 2024 reflected in the "2024 Estimate" column of the Budget Tables*

FUND	Type	2025 Estimate Adjustment	Change	Note
205	E	2051095-590440	\$ 950,000.00	Cauldell Waterways, Celtic Bridge Replacement, Cliff Drive
440	R	4400000-490205	\$ 950,000.00	Cauldell Waterways, Celtic Bridge Replacement, Cliff Drive
440	E	4405010-570011	\$ 950,000.00	Cauldell Waterways, Celtic Bridge Replacement, Cliff Drive
205	E	2054141-520066	\$ (975,000.00)	Reduce reserve balance to account for capital project appropriations, and fee up fund balance for capital projects

