

# **BUDGET IN BRIEF**



## **City of Blue Springs, Missouri** **October 1, 2018 - September 30, 2019**

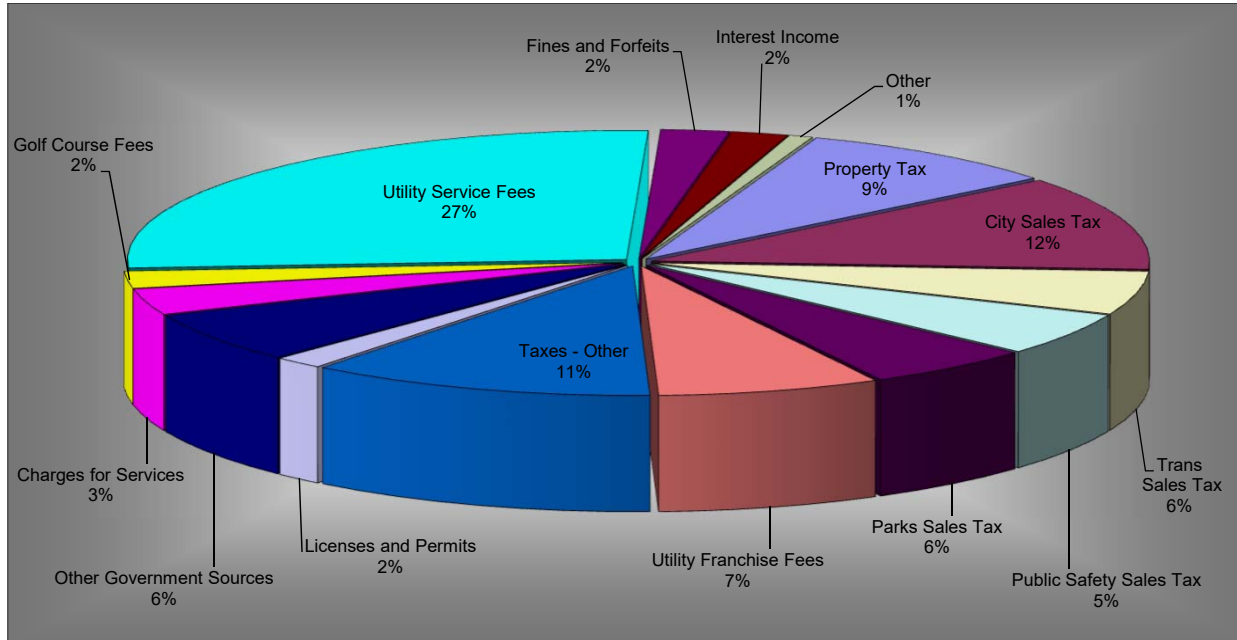
The Fiscal Year 2018-19 budget for the City of Blue Springs is the fiscal plan for this city for the next year. City Departments have set forth the goals and objectives they want to accomplish, including services and capital improvement projects.

# Revenues

- The City of Blue Springs receives revenues from several sources, including property taxes, sales taxes, utility franchise fees, licenses fees, fines, charges for services, grants from other governmental agencies, donations, water sales and sewer services.
- Some of our largest revenue sources include:
  - \$9,631,612 Water Sales
  - \$8,181,312 1% City Sales Tax
  - \$8,090,064 Sewer Service
  - \$6,020,385 Property Taxes
  - \$4,998,680 Utility Franchise Fees
  - \$4,380,861 Other Government Sources
  - \$4,972,483 Tax Increment Finance Tax (TIF)
  - \$3,753,082 Transportation Sales Tax
  - \$3,706,365 Public Safety Sales Tax
  - \$3,783,150 Parks Sales Tax
- Overall revenues are increasing primarily due to an increase in Taxes. General Fund is projected to increase by 6.38% or \$1,532,714 primarily due to taxes but also multiple revenue sources such as Licenses & Permits, increase in CDBG funds, Charges for Service, Municipal Court fines and Interest.
- The General Fund balance is required to stay at or above an amount equal to 30 percent of General Fund operating expenditures to provide for a 20 percent Emergency Reserve fund and a 10 percent budget Stabilization Fund. The 2018-19 budget projects an Emergency and Budget Stabilization Fund amount of \$7,892,892 and anticipates fund balance will exceed this amount.

# Where the Money Comes From

## Revenue by Source



### Fiscal Year 2018-19

Property Tax	\$ 6,020,385
City Sales Tax	\$ 8,181,312
Transportation Sales Tax	\$ 3,753,082
Public Safety Sales Tax	\$ 3,706,365
Parks Sales Tax	\$ 3,783,150
Utility Franchise Fees	\$ 4,998,680
Taxes - Other	\$ 7,763,415
Licenses and Permits	\$ 1,100,498
Other Government Sources	\$ 4,380,861
Charges for Services	\$ 2,276,219
Golf Course Fees	\$ 1,478,318
Utility Service Fees	\$ 18,547,937
Fines and Forfeits	\$ 1,543,235
Interest Income	\$ 1,292,703
Other	\$ 536,999
Use of Cash Reserves	\$ 607,942
<b>Total</b>	<b>\$ 69,971,102</b>

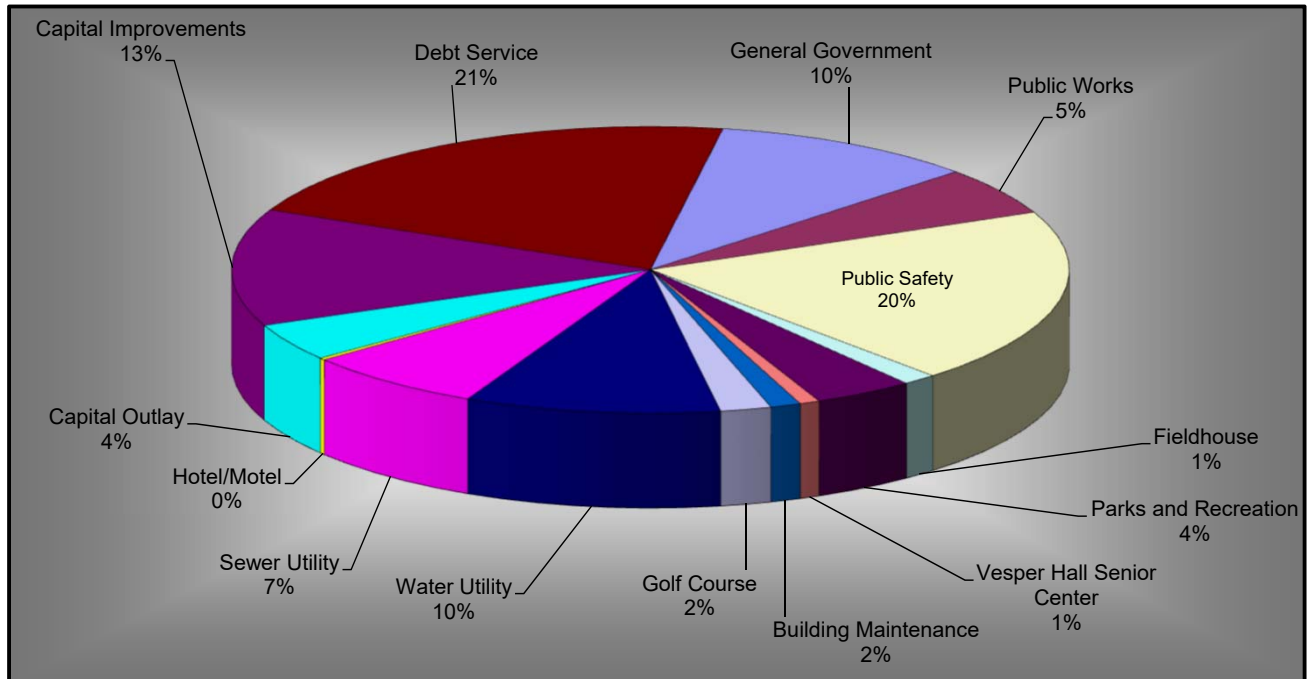
# Expenditures

Expenditures for the City of Blue Springs in the Fiscal Year 2018-19 will total \$69,971,102.

- The Expenditures include funding for:
  - personal services costs (salaries and benefits)
  - supplies and materials
  - contracted services
  - debt service payments (principal and interest)
  - capital outlay for equipment, vehicles and computer enhancements, and
  - capital improvement projects
- The City has 313.50 Full-time Equivalent Positions (including all full-time and part-time employees). The FTE's have been decreased by 5.14 from the 2017-18 adopted budget.
- Capital Improvement expenditures focus on the following priority areas:
  - Sanitary Sewer and Water System Maintenance
  - Parks Deferred Maintenance
  - Pavement Maintenance Program
- Other major expenditure line items include Wholesale Water Purchases, Purchased Sewer Services, Facility Utilities, Street Light Utilities, Park Maintenance Supplies, Training, Fuel, Patrol Car Replacement, Street Maintenance Materials and Prisoner Expenses.

# Where the Money Goes

## Expenditures by Function



**Fiscal Year 2018-19**

General Government	\$ 7,169,054
Public Works	\$ 3,790,395
Public Safety	\$ 13,857,974
Fieldhouse	\$ 915,393
Parks and Recreation	\$ 2,697,072
Vesper Hall Senior Center	\$ 544,819
Building Maintenance	\$ 818,571
Golf Course	\$ 1,377,526
Water Utility	\$ 6,885,220
Sewer Utility	\$ 4,904,501
Hotel/Motel	\$ 168,500
Capital Outlay	\$ 2,952,286
Capital Improvements	\$ 9,248,002
Debt Service	\$ 14,641,789
<b>Total</b>	<b>\$ 69,971,102</b>

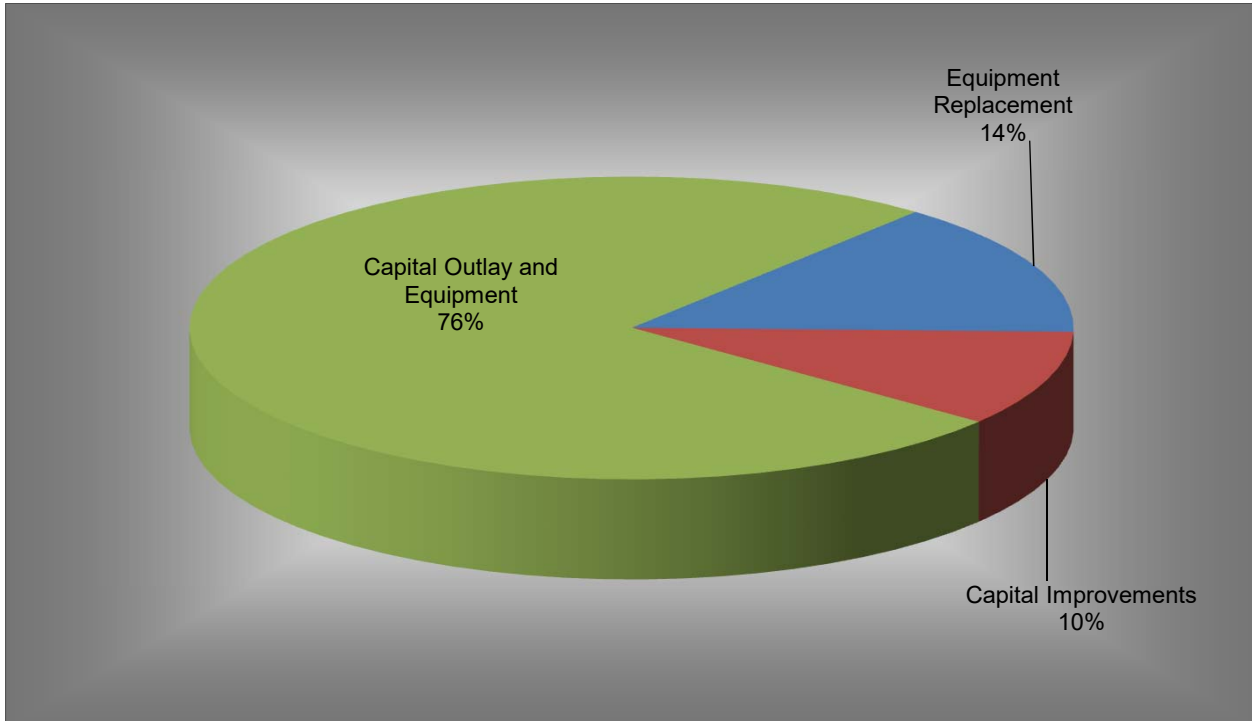
# Capital Improvements

Total Expenditures: \$12,200,288

<b>Maintenance</b>	<b>\$ 8,287,802</b>
CD-03 Downtown Revitalization	\$ 85,000
PR-01-18 Burrus Old Mill Park Renovation	\$ 3,200,000
PR-03-18 Vesper Hall Improvements	\$ 130,000
PR-08-18 Moreland School Road Trail Replacement	\$ 126,200
PR-09-18 Walker School Trail Replacement	\$ 76,950
PR-14-18 Baumgardner Park Improvements	\$ 34,000
PR-15-18 Blue Springs Park Improvements	\$ 83,000
PR-21-18 Woods Chapel Park Improvements	\$ 133,000
ST-06 Pavement Maintenance Program	\$ 2,800,000
ST-44 Concrete Repair and Maintenance	\$ 150,896
SAN-07 Citywide Maintenance	\$ 900,000
WA-12 Miscellaneous Watermain Maintenance	\$ 400,000
WA-14 Water Tank Maintenance Contract	\$ 168,756
<b>Equipment Replacement</b>	<b>\$ 560,200</b>
FH-01-18 Replacement of Fitness Cardio Equipment	\$ 190,000
ST-25 Street Sweeper	\$ 250,000
SAN-17 12,000 lb. Hydraulic Excavator	\$ 60,200
WA-18-19 1.5 Ton Service Truck	\$ 60,000
<b>Capital Improvements</b>	<b>\$ 400,000</b>
SAN-19 Sewer Infrastructure Deployment	\$ 200,000
WA-17 Water Infrastructure Deployment	\$ 200,000
<b>Capital Outlay and Equipment</b>	<b>\$ 2,952,286</b>
Finance	\$ 900
Information Technology	\$ 96,000
Police Operations Bureau	\$ 349,800
Police Staff Services	\$ 13,000
Police Youth Outreach Unit	\$ 17,000
Public Works Administration	\$ 29,000
Street Maintenance	\$ 16,200
Recreation	\$ 3,500
Parks Maintenance	\$ 190,000
Vesper Hall Senior Center	\$ 15,000
Building Maintenance	\$ 45,000
Golf Course Improvements	\$ 10,385
Utility Billing	\$ 1,000
Water Operations	\$ 180,000
Water Maintenance	\$ 19,500
Sewer Operations	\$ 205,000
Sewer Maintenance	\$ 21,500
Sni-A-Bar	\$ 3,500
Public Safety Sales Tax Information Technology	\$ 2,000
Public Safety Sales Tax Operations	\$ 439,000
Miscellaneous Construction Projects	\$ 1,295,001

# Capital Improvements

## Type of Improvement



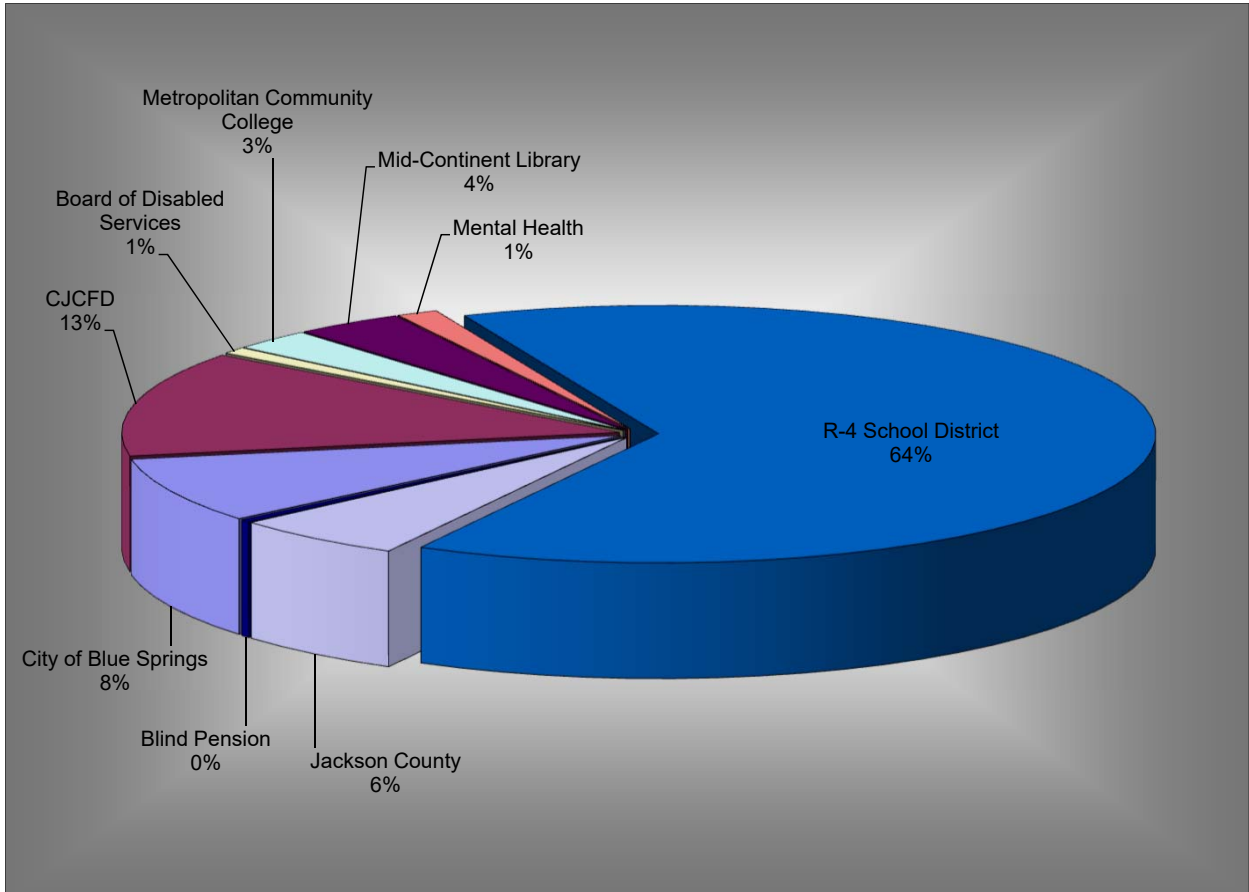
## Fiscal Year 2018-19

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Maintenance	\$ 8,287,802
Equipment Replacement	\$ 560,200
Capital Improvements	\$ 400,000
Capital Outlay and Equipment	\$ 2,952,286
<b>Total</b>	<b><u>\$ 12,200,288</u></b>

# Where Your Tax Dollars Go

## Property Tax Revenue Distribution

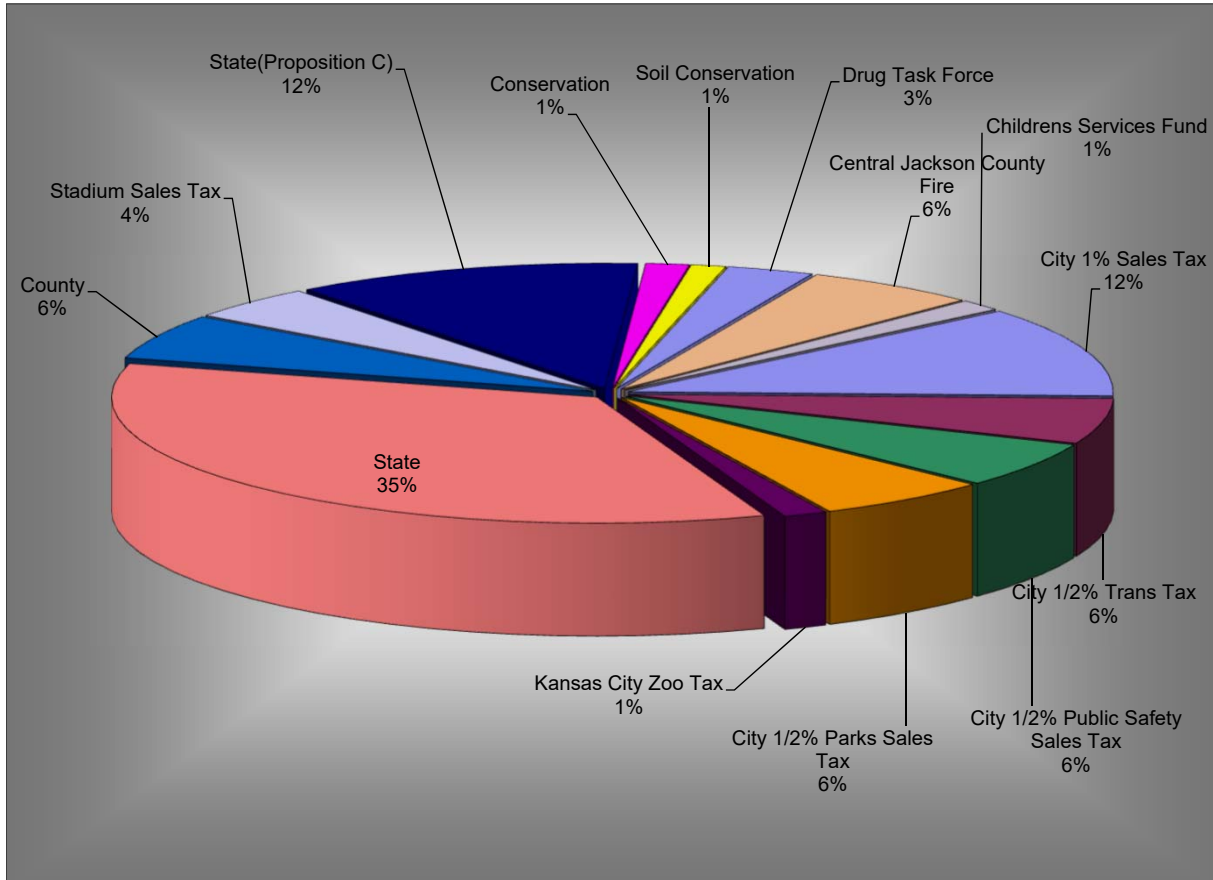


The 2017 property tax rate is \$8.9085 per \$100 assessed valuation. The City's portion of the \$8.9085 is \$0.7281. Of the \$0.7281, \$0.5759 goes to the General Fund for general government purposes and \$.15 pays debt service on general obligation bonds in the General Obligation Bond Debt Service Fund.



# Where Your Tax Dollars Go

## Sales Tax Revenue Distribution



The 2018 City sales tax rate is 8.600 % of gross sales. The City's portion of the 8.600 % is 1 percent. This is the largest general government revenue source for the City, and is used to finance general government and capital improvements. In addition, there is a .5 percent Transportation Sales Tax, which is used solely to finance transportation improvements, such as streets, a .5 percent Public Safety Sales Tax, which is used solely to finance Public Safety operations and a .5 percent Park Sales Tax, which is used solely to finance park improvements.

# Summary of Available Net Assets

<b>Fund</b>	<b>Total Estimated Available Net Assets 10/01/18</b>	<b>Projected Revenues</b>	<b>Budgeted Expenses</b>	<b>Operating Transfer In(Out)</b>	<b>Total Estimated Available Net Assets 9/30/19</b>
General Fund	\$ 11,068,813	\$ 25,571,684	\$ 27,085,041	\$ 1,513,359	\$ 11,068,816
G.O. Bond Debt Service	\$ 923,599	\$ 1,296,086	\$ 1,641,992	\$ 500,000	\$ 1,077,693
COPs Debt Service	\$ 596,473	\$ -	\$ 278,100	\$ 278,100	\$ 596,473
Capital Projects	\$ 6,246,073	\$ 3,958,082	\$ 3,285,896	\$ (250,000)	\$ 6,668,259
TIF Capital Projects	\$ 6,662,937	\$ 7,027,322	\$ 7,367,368	\$ (35,084)	\$ 6,287,807
Fieldhouse	\$ 649,775	\$ 995,038	\$ 1,150,393	\$ 45,000	\$ 539,420
Park Sales Tax	\$ 1,198,833	\$ 3,783,150	\$ 3,783,150	\$ -	\$ 1,198,833
Golf Course	\$ 375,029	\$ 1,479,561	\$ 1,729,561	\$ 250,000	\$ 375,029
Water Utility	\$ 10,168,160	\$ 10,866,745	\$ 10,275,987	\$ (788,122)	\$ 9,970,796
Sewer Utility	\$ 4,952,826	\$ 10,022,242	\$ 9,492,614	\$ (1,142,334)	\$ 4,340,118
Hotel/Motel Tax	\$ 689,179	\$ 606,886	\$ 168,500	\$ (338,441)	\$ 789,124
Public Safety Sales Tax	\$ 4,859,692	\$ 3,756,365	\$ 3,712,501	\$ -	\$ 4,903,555

# City of Blue Springs

## Budget Summary Fiscal Year 2018-19

### Revenues

#### By Source:

Property Tax	\$	6,020,385
City Sales Tax	\$	8,181,312
Transportation Sales Tax	\$	3,753,082
Public Safety Sales Tax	\$	3,706,365
Park Sales Tax	\$	3,783,150
Utility Franchise Fees	\$	4,998,680
Taxes - Other	\$	7,763,415
Licenses and Permits	\$	1,100,498
Other Government Sources	\$	4,380,861
Charges for Services	\$	2,276,219
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Golf Course Fees	\$	1,478,318
Fines and Forfeits	\$	1,543,235
Interest Income	\$	1,292,703
Other	\$	536,999
Use of Cash Reserves	\$	607,942
<b>Total Projected Revenues</b>	<b>\$</b>	<b><u><u>69,971,102</u></u></b>

#### Tax Rates (As of November 1, 2016)

*Property Tax per \$100 assessed valuation:*

City of Blue Springs	\$	0.7281
Central Jackson County Fire	\$	1.1762
Board of Disabled Services	\$	0.0738
Metropolitan Community College	\$	0.2339
Mid-Continent Library	\$	0.3153
Mental Health	\$	0.1201
R-4 School District	\$	5.7286
Jackson County	\$	0.5025
Blind Pension	\$	0.0300
<b>Total</b>	<b>\$</b>	<b><u><u>8.9085</u></u></b>

#### Sales Taxes per \$1.00 in sales:

City 1% Sales Tax	\$	0.01000
City 1/2% Transportation Sales Tax	\$	0.00500
City 1/2% Public Safety Sales Tax	\$	0.00500
City 1/2% Parks Sale Tax	\$	0.00500
Kansas City Zoo Tax	\$	0.00125
State	\$	0.03000
County	\$	0.00500
Central Jackson County Fire	\$	0.00500
Stadium Sales Tax	\$	0.00375
State (Proposition C)	\$	0.01000
Conservation	\$	0.00125
Soil Conservation	\$	0.00100
Drug Task Force	\$	0.00250
Childrens Services Fund	\$	0.00125
<b>Total</b>	<b>\$</b>	<b><u><u>0.08600</u></u></b>

### Expenditures

#### Expenditures by Function

General Government	\$	7,169,054
Public Works	\$	3,790,395
Public Safety	\$	13,857,974
Fieldhouse	\$	915,393
Parks and Recreation	\$	2,697,072
Vesper Hall Senior Center	\$	544,819
Building Maintenance	\$	818,571
Golf Course	\$	1,377,526
Water Utility	\$	6,885,220
Sewer Utility	\$	4,904,501
Hotel / Motel	\$	168,500
<b>Total</b>	<b>\$</b>	<b><u><u>43,129,024</u></u></b>

#### Operating Expenditures by Category

Personal Services	\$	22,475,421
Supplies and Materials	\$	2,844,606
Contracted Services	\$	17,808,997
<b>Total</b>	<b>\$</b>	<b><u><u>43,129,024</u></u></b>

#### Capital Improvement Expenditures

Community Development	\$	85,000
Parks	\$	3,973,150
Streets	\$	3,200,896
Sanitary Sewer	\$	1,160,200
Water System	\$	828,756
Capital Outlay	\$	2,952,286
<b>Total</b>	<b>\$</b>	<b><u><u>12,200,288</u></u></b>

#### Debt Service Expenditures

General Obligation Debt	\$	1,641,992
COPs Debt	\$	278,100
Fieldhouse	\$	45,000
Golf Course Debt	\$	341,650
Public Safety Sales Tax Debt	\$	1,445,230
TIF Capital Projects	\$	5,330,394
Grain Valley / Tri-County	\$	2,361,511
Sewer	\$	3,197,913
<b>Total</b>	<b>\$</b>	<b><u><u>14,641,789</u></u></b>

<b>Total Budgeted Expenditures</b>	<b>\$</b>	<b><u><u>69,971,102</u></u></b>
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