

BUDGET IN BRIEF



City of Blue Springs, Missouri

October 1, 2012 - September 30, 2013

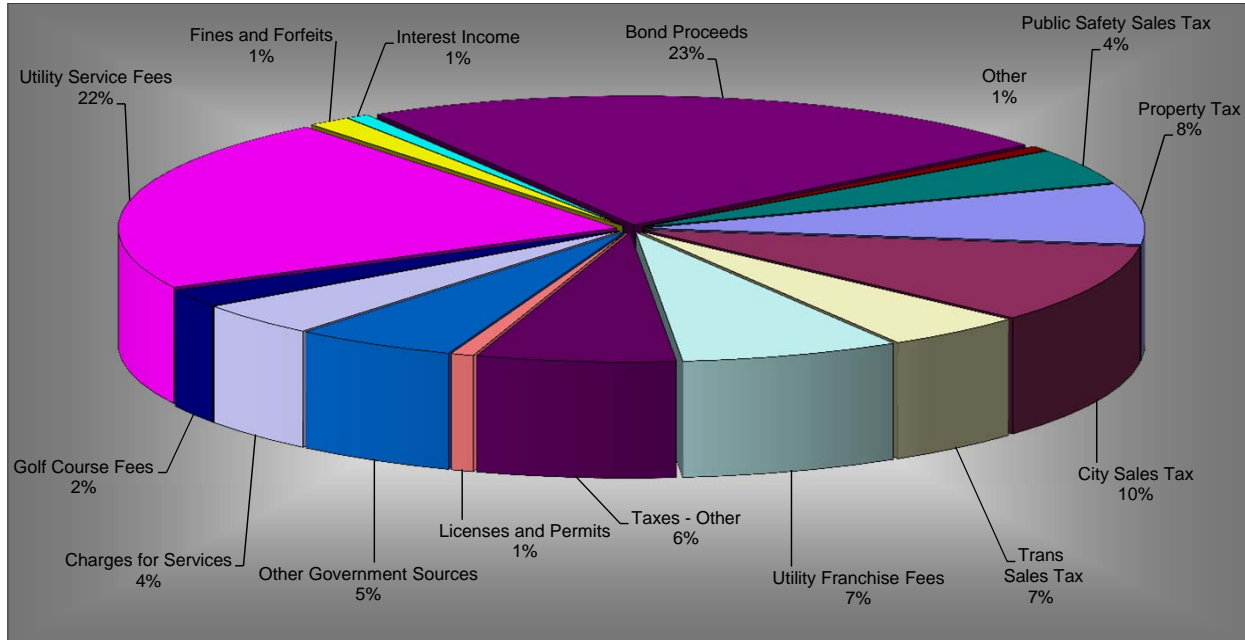
The Fiscal Year 2012-13 budget for the City of Blue Springs is the fiscal plan for this city for the next year. City Departments have set forth the goals and objectives they want to accomplish, including services and capital improvement projects.

Revenues

- The City of Blue Springs receives revenues from a number of 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:
 - \$6,844,498 City Sales Tax
 - \$3,178,530 Transportation Sales Tax
 - \$5,263,243 Property Taxes
 - \$3,672,515 Other Government Sources
 - \$4,955,660 Utility Franchise Fees
 - \$6,769,925 Water Sales
 - \$7,903,786 Sewer Service
 - \$2,896,352 General Government Charges for Services
- Overall revenues are increasing primarily due a full year of receipts of the Public Safety Sales tax which is accounted for in the Public Safety Sales Tax Fund. General Fund revenues are projected to increase by 3.30% primarily due to an increase in sales tax and franchise taxes.
- 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 2012-13 budget projects an Emergency and Budget Stabilization Fund amount of \$4,885,605 and anticipates fund balance will exceed this amount.

Where the Money Comes From

Revenue by Source



Fiscal Year 2012-13

Property Tax	\$ 5,263,243
City Sales Tax	\$ 6,844,498
Transportation Sales Tax	\$ 3,178,530
Public Safety Sales Tax	\$ 3,096,609
Utility Franchise Fees	\$ 4,955,660
Taxes - Other	\$ 4,498,135
Licenses and Permits	\$ 518,092
Other Government Sources	\$ 3,672,515
Charges for Services	\$ 2,896,352
Golf Course Fees	\$ 1,577,374
Utility Service Fees	\$ 15,239,543
Fines and Forfeits	\$ 958,192
Interest Income	\$ 513,874
Bond Proceeds	\$ 16,000,000
Other	\$ 444,444
Use of Cash Reserves	\$ 2,401,681
Total	\$ 72,058,744

Expenditures

Expenditures for the City of Blue Springs in the Fiscal Year 2012-13 will total \$72,058,744.

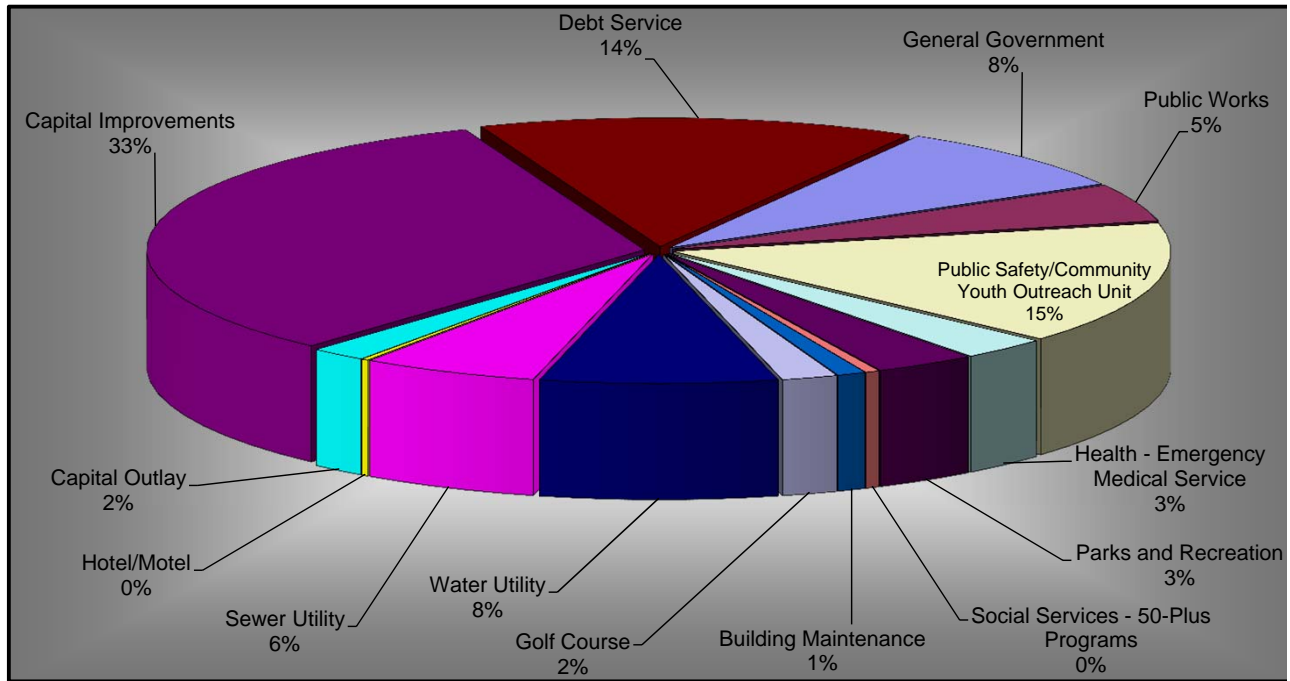
- The Expenditures include funding for:
 - personal services costs (salaries and benefits)
 - supplies and materials
 - contracted services
 - debt service payments (principal and interest)
 - capital outlay for equipment, vehicles and computer enhancements, and
 - capital improvement projects

- The City has 286.7 Full-time Equivalent Positions (including all full-time and part-time employees). The FTE's have been increased by 1.5 from the 2011-12 adopted budget.

- Capital Improvement expenditures focus on five priority areas:
 - Public Safety Building Improvements
 - Woods Chapel Road Improvements – Voter Approved Street Projects
 - Street Rehabilitation Program
 - Sidewalk Rehabilitation Program
 - Water and Sewer System Improvements

Where the Money Goes

Expenditures by Function



Fiscal Year 2012-13

General Government	\$ 6,067,057
Public Works	\$ 3,399,797
Public Safety/Community Youth Outreach Unit	\$ 11,058,785
Health - Emergency Medical Service	\$ 2,042,026
Parks and Recreation	\$ 2,372,476
Social Services - 50-Plus Programs	\$ 333,935
Building Maintenance	\$ 674,827
Golf Course	\$ 1,308,980
Water Utility	\$ 5,542,497
Sewer Utility	\$ 4,138,937
Hotel/Motel	\$ 160,000
Capital Outlay	\$ 1,319,131
Capital Improvements	\$ 23,407,000
Debt Service	\$ 10,233,295
Total	<u>\$ 72,058,744</u>

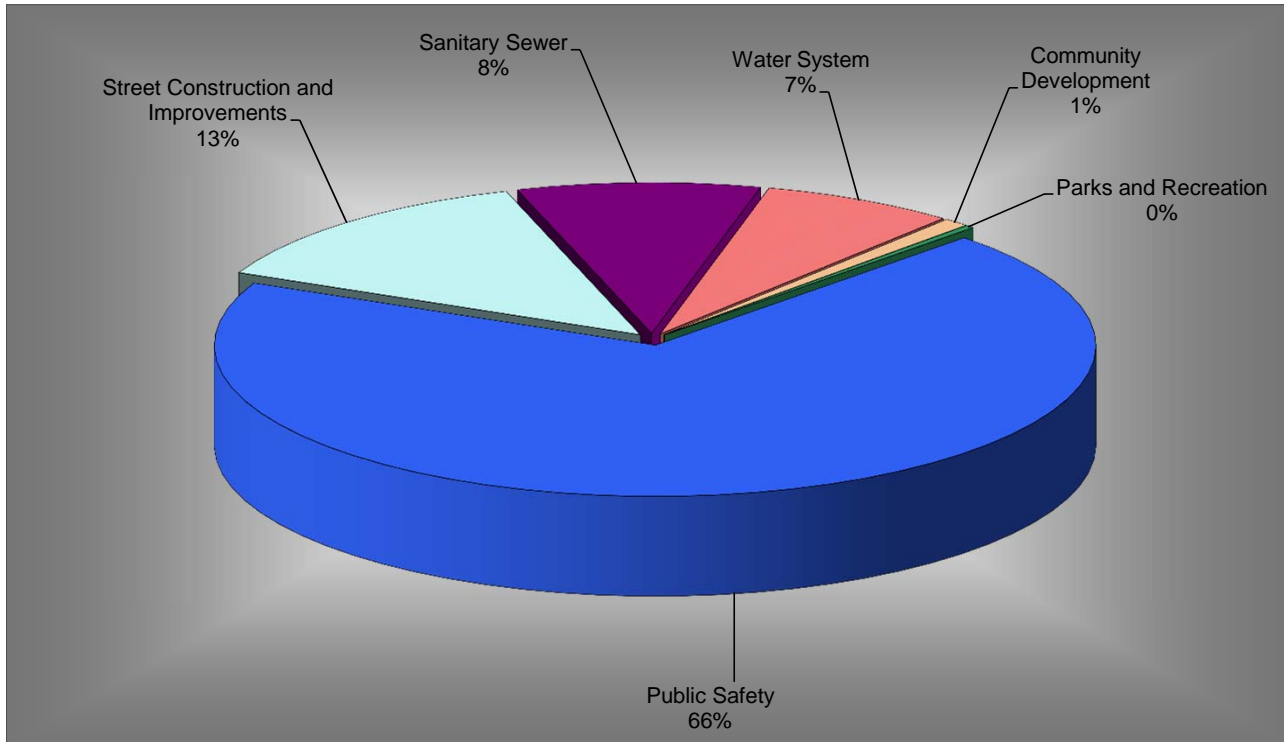
Capital Improvements

Total Expenditures: \$24,726,131

Community Development	\$ 220,000
Comprehensive Plan Update	\$ 220,000
Parks and Recreation	\$ 75,000
Recreation Center Study	\$ 75,000
Public Safety	\$ 16,244,150
F450 Ambulance	\$ 99,750
Public Safety Building Expansion	\$ 16,144,400
Street Construction and Improvements	\$ 3,112,850
City Share of Street Improvements	\$ 75,000
NE Napoleon Drive	\$ 400,000
Sidewalk Repair and Maintenance	\$ 200,000
Snow Plow / Dump Truck	\$ 137,850
Street Rehabilitation Program	\$ 2,300,000
Sanitary Sewer	\$ 2,085,000
AA Lift Station	\$ 175,000
City Wide Maintenance	\$ 800,000
Heavy Equipment	\$ 110,000
Sludge Removal	\$ 1,000,000
Water System	\$ 1,670,000
Hydraulic Excavator	\$ 88,000
Tri-county Feed Line Phase 2	\$ 1,200,000
Water Main - City Maintenance	\$ 200,000
Water Tank Maintenance	\$ 182,000
Capital Outlay Expenditures	\$ 1,319,131
Operating Equipment	\$ 313,189
Computer Equipment	\$ 102,702
Vehicles	\$ 468,072
Miscellaneous Construction Projects	\$ 285,168
Water Meters	\$ 150,000

Capital Improvements

Type of Improvement

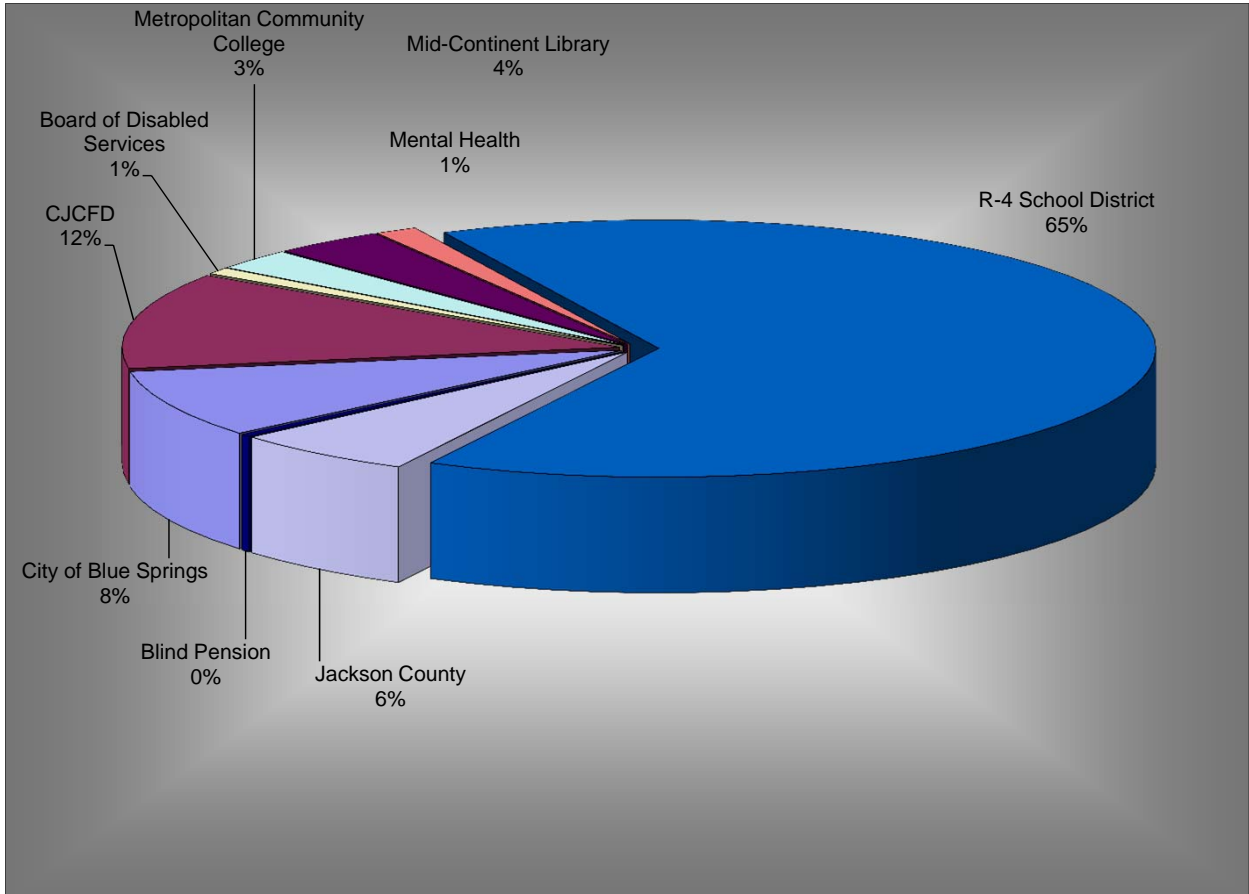


Fiscal Year 2012-13

Community Development	\$ 220,000
Parks and Recreation	\$ 75,000
Public Safety	\$ 16,244,150
Street Construction and Improvements	\$ 3,112,850
Sanitary Sewer	\$ 2,085,000
Water System	\$ 1,670,000
Capital Outlay Expenditures	<u>\$ 1,319,131</u>
Total	<u>\$ 24,726,131</u>

Where Your Tax Dollars Go

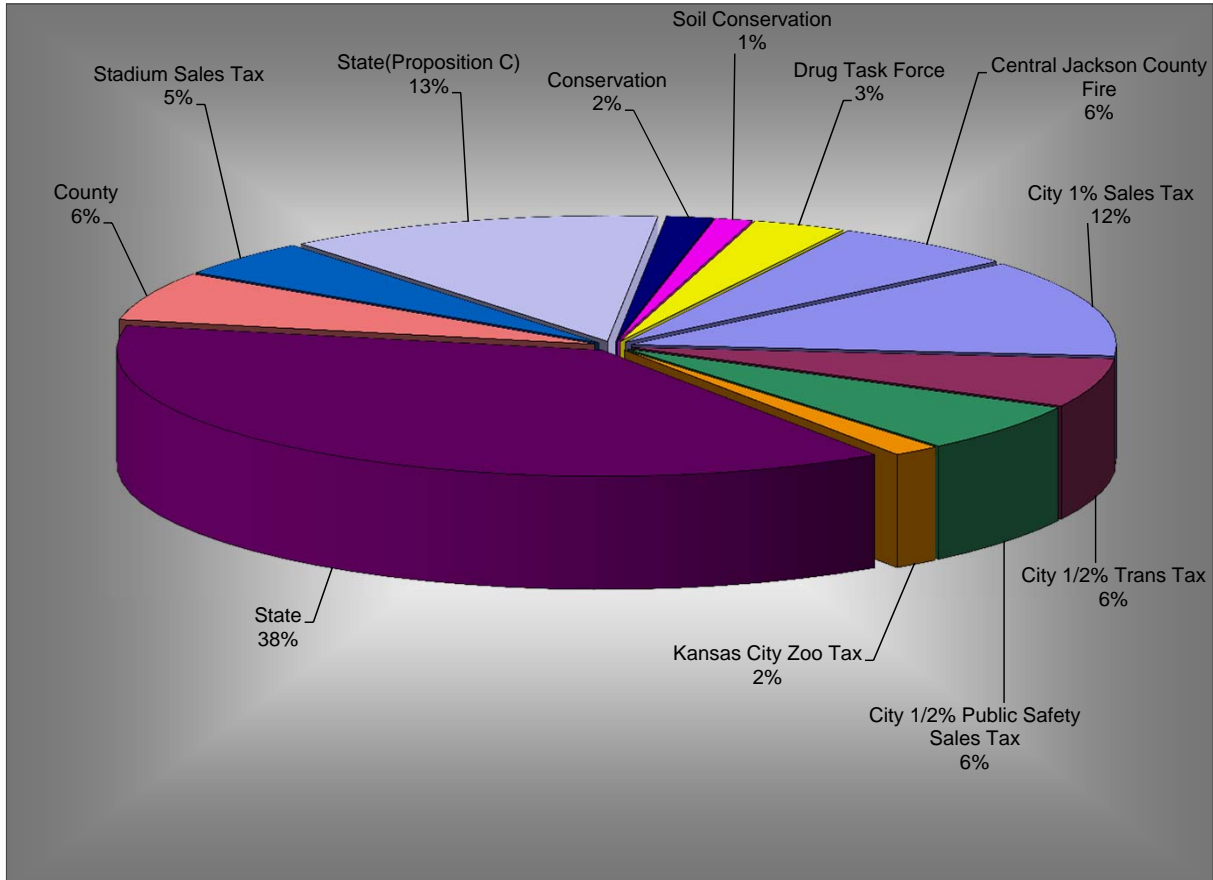
Property Tax Revenue Distribution



The 2011 property tax rate is \$8.8566 per \$100 assessed valuation. The City's portion of the \$8.8566 is \$0.7489. Of the \$0.7489, \$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 2011 City sales tax rate is 7.975 % of gross sales. The City's portion of the 7.975 % 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 and a .5 percent Public Safety Sales Tax, which is used solely to finance Public Safety operations.

Summary of Available Net Assets

Fund	Total Estimated Available Net Assets 10/01/12	Projected Revenues	Budgeted Expenses	Operating Transfer In(Out)	Total Estimated Available Net Assets 9/30/13
General Fund	\$ 14,006,004	\$ 23,941,626	\$ 25,166,483	\$ 852,979	\$ 13,634,127
G.O. Bond Debt Service	\$ 1,137,343	\$ 1,348,124	\$ 2,052,895	\$ 500,000	\$ 932,572
COPs Debt Service	\$ 422,660	\$ 35	\$ 353,049	\$ 353,014	\$ 422,660
Capital Projects	\$ 11,630,724	\$ 3,178,530	\$ 3,507,600	\$ 225,000	\$ 11,526,654
TIF Capital Projects	\$ 6,186,491	\$ 3,767,595	\$ 3,154,959	\$ (16,616)	\$ 6,782,510
Golf Course	\$ 605,123	\$ 1,577,374	\$ 1,705,374	\$ 160,000	\$ 637,123
Water Utility	\$ 6,872,326	\$ 7,069,080	\$ 8,450,697	\$ (584,523)	\$ 4,906,185
Sewer Utility	\$ 1,934,709	\$ 9,173,281	\$ 9,506,996	\$ (1,091,978)	\$ 509,017
Hotel/Motel Tax	\$ 505,567	\$ 504,807	\$ 160,000	\$ (365,398)	\$ 484,977
Public Safety Sales Tax	\$ 974,861	\$ 19,096,609	\$ 18,000,691	\$ -	\$ 2,070,780

City of Blue Springs

Budget Summary Fiscal Year 2012-13

Revenues

By Source:

Property Tax	\$	5,263,243
City Sales Tax	\$	6,844,498
Transportation Sales Tax	\$	3,178,530
Public Safety Sales Tax	\$	3,096,609
Utility Franchise Fees	\$	4,955,660
Taxes - Other	\$	4,498,135
Licenses and Permits	\$	518,092
Other Government Sources	\$	3,672,515
Charges for Services	\$	2,896,352
Utility Service Fees	\$	15,239,543
Golf Course Fees	\$	1,577,374
Fines and Forfeits	\$	958,192
Interest Income	\$	513,874
Other	\$	16,444,444
Use of Cash Reserves	\$	2,401,681
Total Projected Revenues	\$	<u>72,058,744</u>

Tax Rates (As of November 1, 2011)

Property Tax per \$100 assessed valuation:

City of Blue Springs	\$	0.7489
Central Jackson County Fire	\$	1.0692
Board of Disabled Services	\$	0.0748
Metropolitan Community College	\$	0.2335
Mid-Continent Library	\$	0.3200
Mental Health	\$	0.1218
R-4 School District	\$	5.7286
Jackson County	\$	0.5298
Blind Pension	\$	0.0300
Total	\$	<u>8.8566</u>

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
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
Total	\$	<u>0.07975</u>

Expenditures

Expenditures by Function

General Government	\$	6,067,057
Public Works	\$	3,399,797
Public Safety	\$	11,058,785
Emergency Medical Service	\$	2,042,026
Parks and Recreation	\$	2,372,476
Social Services - 50 Plus	\$	333,935
Building Maintenance	\$	674,827
Golf Course	\$	1,308,980
Water Utility	\$	5,542,497
Sewer Utility	\$	4,138,937
Hotel / Motel	\$	160,000
Total	\$	<u>37,099,317</u>

Operating Expenditures by Category

Personal Services	\$	18,084,499
Supplies and Materials	\$	2,359,149
Contracted Services	\$	16,655,669
Total	\$	<u>37,099,317</u>

Capital Improvement Expenditures

Public Safety	\$	16,244,150
Parks and Recreation	\$	75,000
Streets	\$	3,112,850
Community Development	\$	220,000
Sanitary Sewer	\$	2,085,000
Water System	\$	1,670,000
Capital Outlay	\$	1,319,131
Total	\$	<u>24,726,131</u>

Debt Service Expenditures

General Obligation Debt	\$	2,052,895
COPs Debt	\$	353,049
Golf Course Debt	\$	391,869
Public Safety Sales Tax Debt	\$	681,452
TIF Capital Projects	\$	2,684,971
Grain Valley / Tri-County	\$	1,050,000
Sewer	\$	3,019,059
Total	\$	<u>10,233,295</u>

Total Budgeted Expenditures	\$	<u>72,058,744</u>
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