

# **BUDGET IN BRIEF**



## **City of Blue Springs, Missouri**

**October 1, 2013 - September 30, 2014**

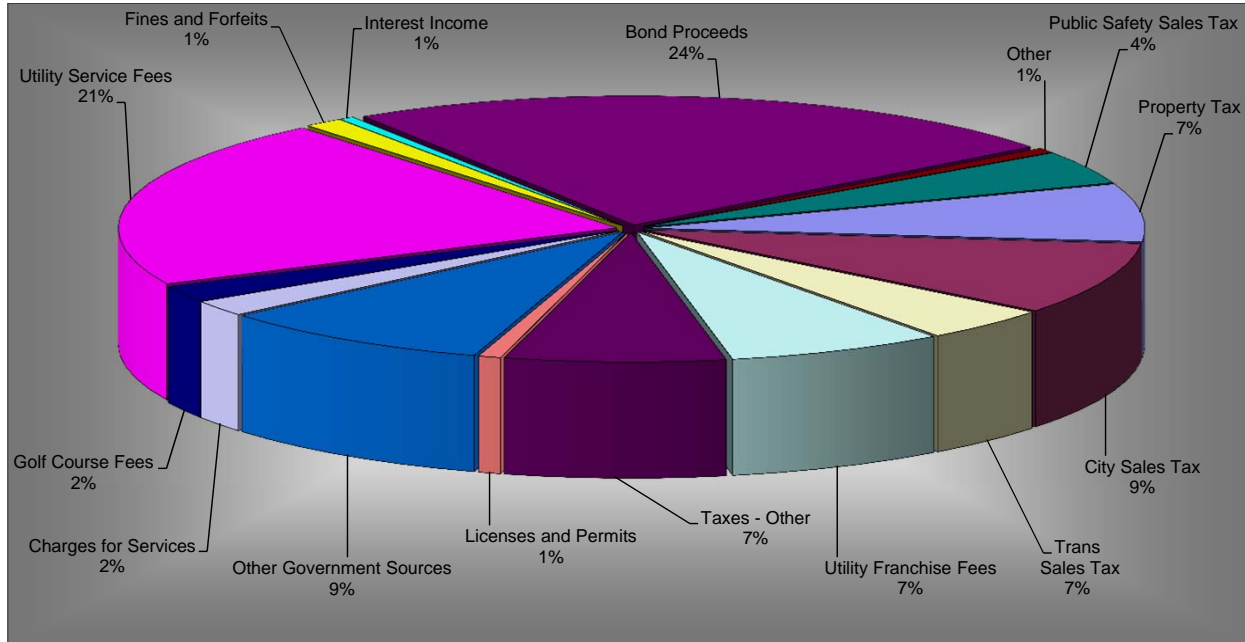
The Fiscal Year 2013-14 budget for the City of Blue Springs is the fiscal plan for this city for the next year. City Departments have set forth the goals and objectives they want to accomplish, including services and capital improvement projects.

# 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:
  - \$6,831,935 City Sales Tax
  - \$3,169,263 Transportation Sales Tax
  - \$5,471,288 Property Taxes
  - \$6,808,997 Other Government Sources
  - \$5,317,576 Utility Franchise Fees
  - \$7,725,076 Water Sales
  - \$7,984,655 Sewer Service
  - \$3,148,928 Public Safety Sales Tax
- Overall revenues are increasing primarily due the planned issuance of bonds for the Public Safety Building remodel and expansion which is accounted for in the Public Safety Sales Tax Fund. General Fund revenues are projected to decrease by 3.60% primarily due to the reduction in EMS fees as a result of the planned EMS license transfer to CJCFPD.
- 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 2013-14 budget projects an Emergency and Budget Stabilization Fund amount of \$7,098,806 and anticipates fund balance will exceed this amount.

# Where the Money Comes From

## Revenue by Source



### Fiscal Year 2013-14

Property Tax	\$ 5,471,288
City Sales Tax	\$ 6,831,935
Transportation Sales Tax	\$ 3,169,263
Public Safety Sales Tax	\$ 3,148,928
Utility Franchise Fees	\$ 5,317,577
Taxes - Other	\$ 5,392,100
Licenses and Permits	\$ 561,681
Other Government Sources	\$ 6,808,997
Charges for Services	\$ 1,489,985
Golf Course Fees	\$ 1,574,238
Utility Service Fees	\$ 16,061,663
Fines and Forfeits	\$ 956,305
Interest Income	\$ 367,475
Bond Proceeds	\$ 18,000,000
Other	\$ 461,825
Use of Cash Reserves	\$ 4,325,203
<b>Total</b>	<b>\$ 79,938,462</b>

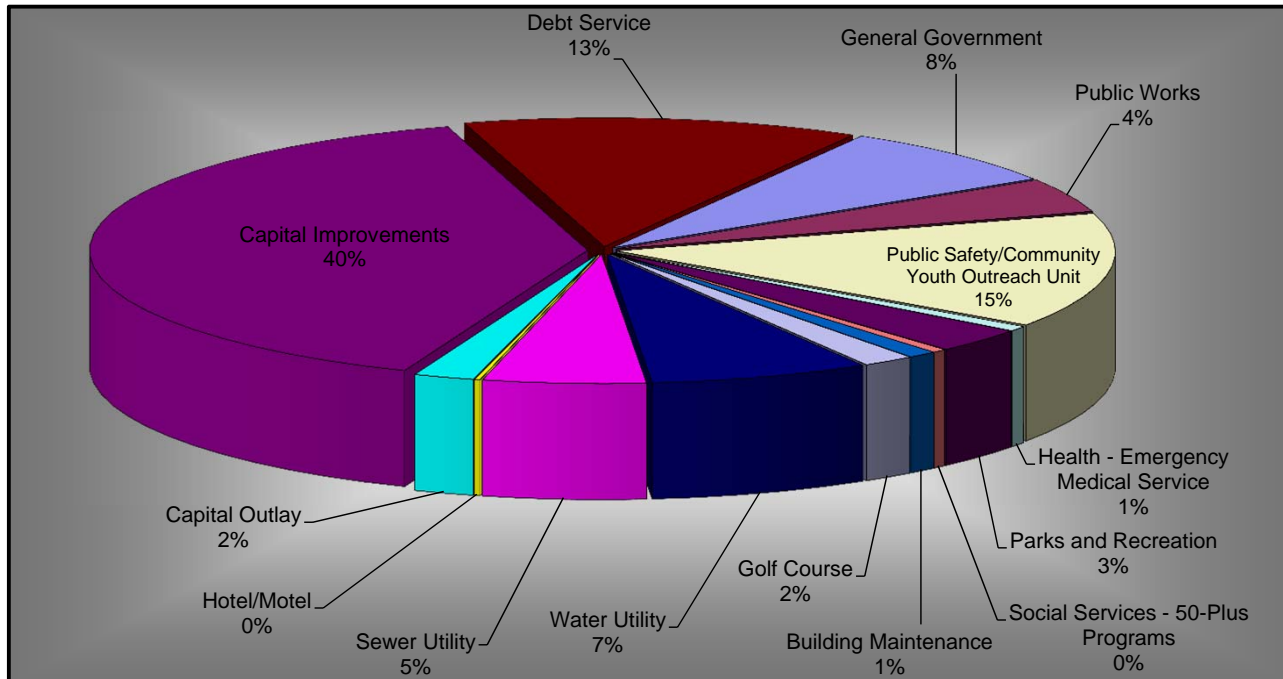
# Expenditures

Expenditures for the City of Blue Springs in the Fiscal Year 2013-14 will total \$79,938,462.

- 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 289.7 Full-time Equivalent Positions (including all full-time and part-time employees). The FTE's have been increased by 2.5 from the 2012-13 adopted budget.
- Capital Improvement expenditures focus on three priority areas:
  - Public Safety Building Improvements
  - Woods Chapel Road Improvements –  
Voter Approved Street Projects
  - Water and Sewer System Improvements

# Where the Money Goes

## Expenditures by Function



**Fiscal Year 2013-14**

General Government	\$ 6,157,336
Public Works	\$ 3,408,830
Public Safety/Community Youth Outreach Unit	\$ 11,511,695
Health - Emergency Medical Service	\$ 500,000
Parks and Recreation	\$ 2,452,909
Social Services - 50-Plus Programs	\$ 361,373
Building Maintenance	\$ 741,423
Golf Course	\$ 1,334,315
Water Utility	\$ 5,688,894
Sewer Utility	\$ 4,212,353
Hotel/Motel	\$ 145,000
Capital Outlay	\$ 1,570,305
Capital Improvements	\$ 31,560,759
Debt Service	\$ 10,293,271
<b>Total</b>	<b>\$ 79,938,462</b>

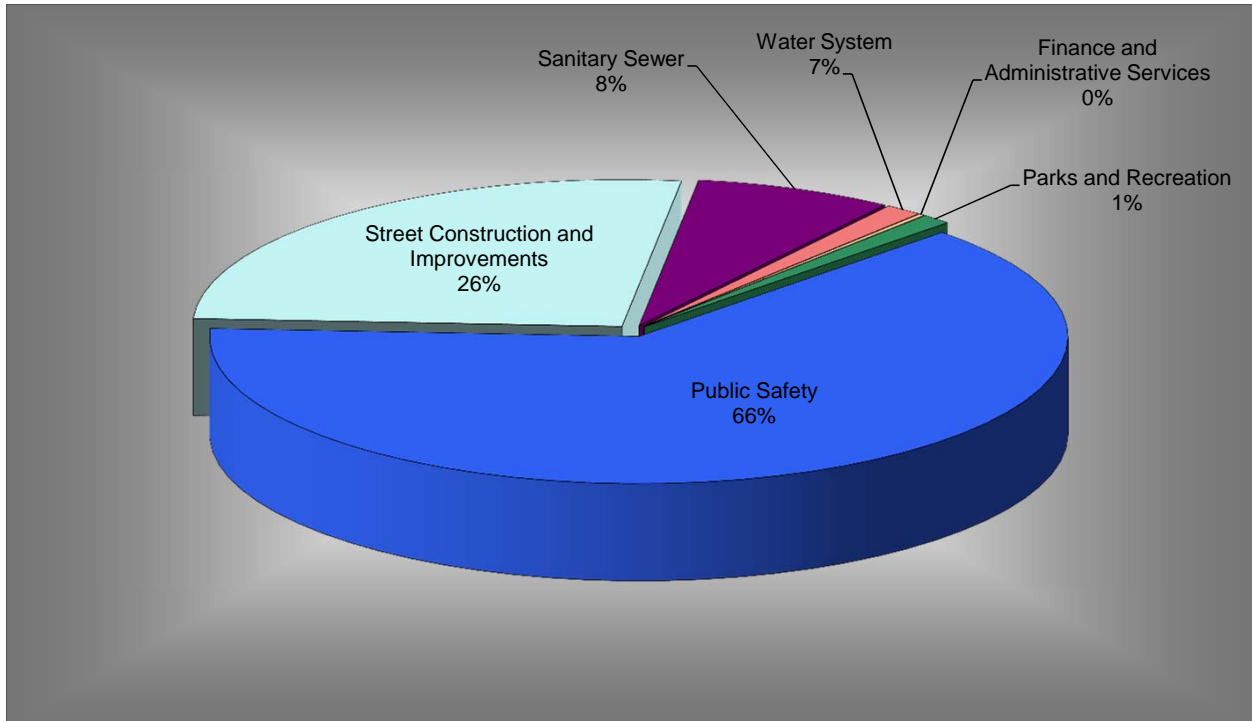
# Capital Improvements

**Total Expenditures: \$33,131,064**

<b>Finance and Administrative Services</b>	<b>\$ 75,000</b>
Document Archival, Retention and Retrieval	\$ 75,000
<b>Parks and Recreation</b>	<b>\$ 359,000</b>
Dredging of Lake in Rotary Park at Railroad Lake Park	\$ 150,000
Repairs to City Hall Complex Building	\$ 209,000
<b>Public Safety</b>	<b>\$ 20,000,000</b>
Public Safety Building Expansion	\$ 20,000,000
<b>Street Construction and Improvements</b>	<b>\$ 8,319,685</b>
City Share of Street Improvements	\$ 75,000
Downtown Improvements (CDBG)	\$ 120,000
NE Napoleon Drive	\$ 800,000
Sidewalk Repair and Maintenance	\$ 1,183,000
Snow Plow / Dump Truck	\$ 141,685
Woods Chapel Road - Briarwood/Castle Dr to Walnut St	\$ 6,000,000
<b>Sanitary Sewer</b>	<b>\$ 2,361,912</b>
City Wide Maintenance	\$ 800,000
Heavy Equipment	\$ 300,000
Sludge Removal	\$ 1,000,000
Utility Billing Software	\$ 41,912
Woods Chapel Sanitary Sewer Improvements	\$ 220,000
<b>Water System</b>	<b>\$ 445,162</b>
Utility Billing Software	\$ 62,868
Water Main - City Maintenance	\$ 200,000
Water Tank Maintenance	\$ 182,294
<b>Capital Outlay Expenditures</b>	<b>\$ 1,570,305</b>
Operating Equipment	\$ 277,085
Computer Equipment	\$ 123,512
Vehicles	\$ 433,000
Miscellaneous Construction Projects	\$ 536,708
Water Meters	\$ 200,000

# Capital Improvements

## Type of Improvement

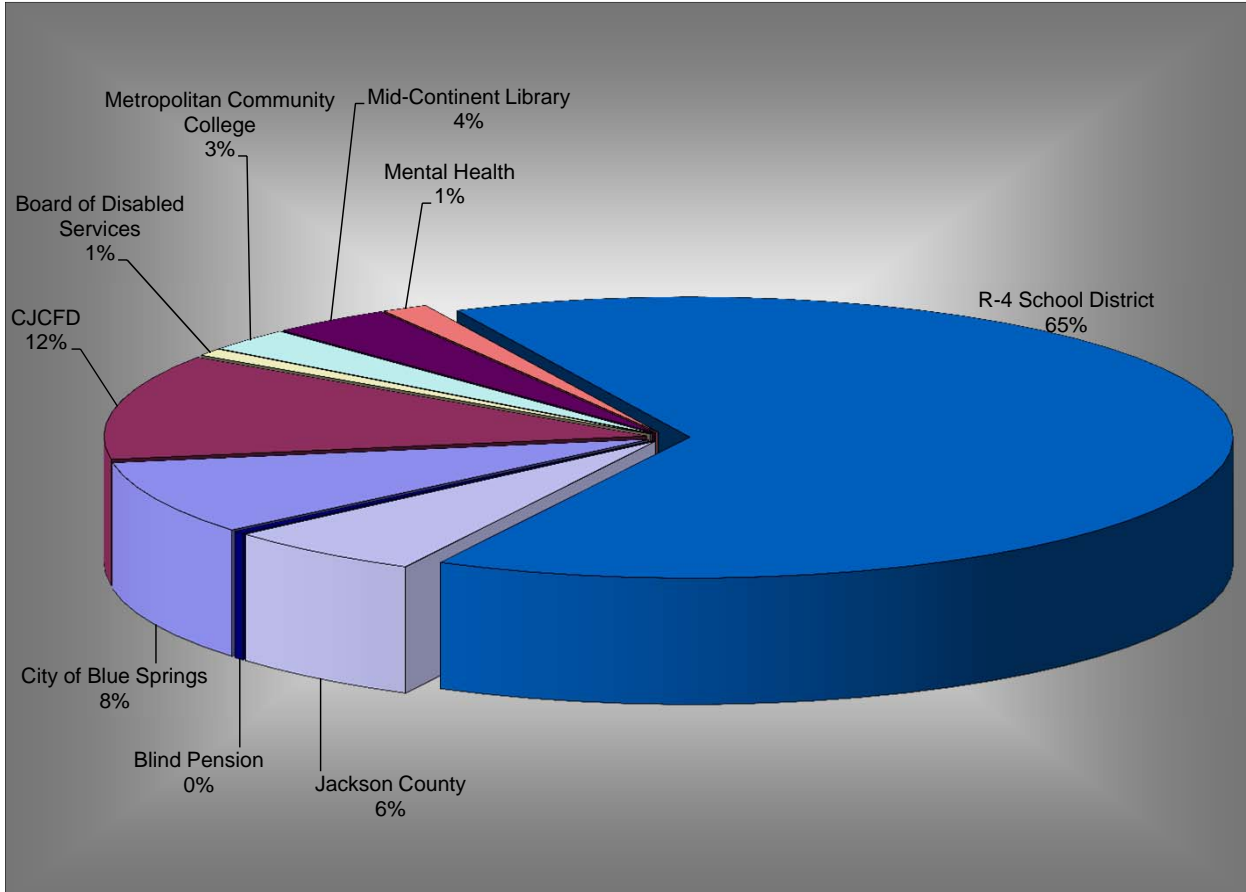


## Fiscal Year 2013-14

Finance and Administrative Services	\$ 75,000
Parks and Recreation	\$ 359,000
Public Safety	\$ 20,000,000
Street Construction and Improvements	\$ 8,319,685
Sanitary Sewer	\$ 2,361,912
Water System	\$ 445,162
Capital Outlay Expenditures	\$ 1,570,305
<b>Total</b>	<b>\$ 33,131,064</b>

# Where Your Tax Dollars Go

## Property Tax Revenue Distribution

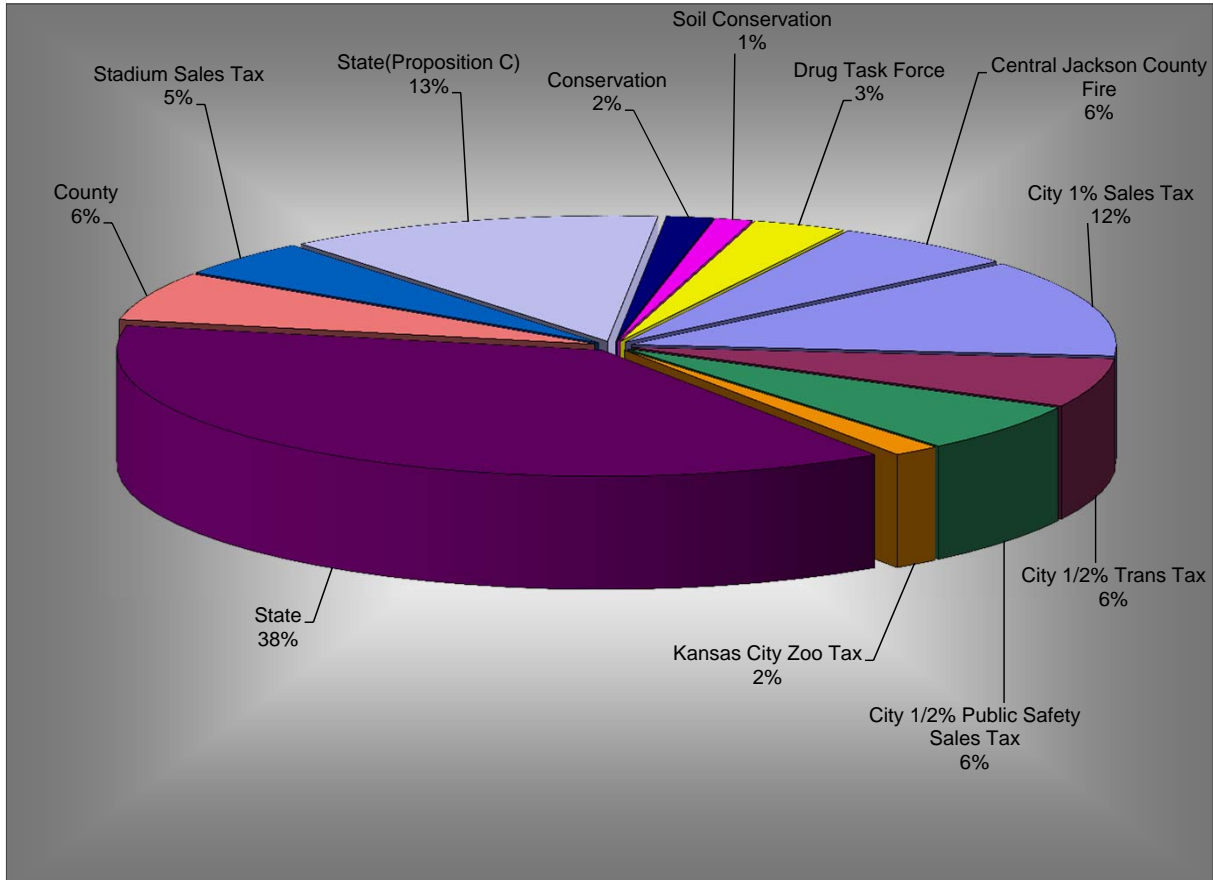


The 2012 property tax rate is \$8.8634 per \$100 assessed valuation. The City's portion of the \$8.8634 is \$0.7489. Of the \$0.7489, \$0.5759 goes to the General Fund for general government purposes and \$.15 pays debt service on general obligation bonds in the General Obligation Bond Debt Service Fund.



# Where Your Tax Dollars Go

## Sales Tax Revenue Distribution



The 2012 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

<b>Fund</b>	<b>Total Estimated Available Net Assets 10/01/13</b>	<b>Projected Revenues</b>	<b>Budgeted Expenses</b>	<b>Operating Transfer In(Out)</b>	<b>Total Estimated Available Net Assets 9/30/14</b>
General Fund	\$ 16,629,302	\$ 23,068,810	\$ 24,433,500	\$ (2,292,838)	\$ 12,971,774
G.O. Bond Debt Service	\$ 937,719	\$ 1,333,808	\$ 2,006,175	\$ 500,000	\$ 765,352
COPs Debt Service	\$ 422,510	\$ 45	\$ 348,599	\$ 348,554	\$ 422,510
Capital Projects	\$ 15,114,075	\$ 6,206,263	\$ 7,570,685	\$ 225,000	\$ 13,974,653
TIF Capital Projects	\$ 7,685,017	\$ 4,671,053	\$ 3,206,839	\$ (24,361)	\$ 9,124,869
Golf Course	\$ 624,743	\$ 1,574,269	\$ 1,793,264	\$ 218,996	\$ 624,744
Water Utility	\$ 5,170,082	\$ 8,026,728	\$ 7,386,256	\$ (670,222)	\$ 5,140,332
Sewer Utility	\$ 3,195,657	\$ 9,069,655	\$ 9,938,030	\$ (1,094,713)	\$ 1,232,568
Hotel/Motel Tax	\$ 494,113	\$ 512,200	\$ 145,000	\$ (360,938)	\$ 500,374
Public Safety Sales Tax	\$ 1,957,853	\$ 21,150,428	\$ 21,927,113	\$ 2,000,000	\$ 3,181,168

# City of Blue Springs

## Budget Summary Fiscal Year 2013-14

### Revenues

#### By Source:

Property Tax	\$	5,471,288
City Sales Tax	\$	6,831,935
Transportation Sales Tax	\$	3,169,263
Public Safety Sales Tax	\$	3,148,928
Utility Franchise Fees	\$	5,317,577
Taxes - Other	\$	5,392,100
Licenses and Permits	\$	561,681
Other Government Sources	\$	6,808,997
Charges for Services	\$	1,489,985
Utility Service Fees	\$	16,061,663
Golf Course Fees	\$	1,574,238
Fines and Forfeits	\$	956,305
Interest Income	\$	367,474
Other	\$	18,461,825
Use of Cash Reserves	\$	4,325,203
<b>Total Projected Revenues</b>	<b>\$</b>	<b><u>79,938,462</u></b>

#### Tax Rates (As of November 1, 2011)

*Property Tax per \$100 assessed valuation:*

City of Blue Springs	\$	0.7489
Central Jackson County Fire	\$	1.0746
Board of Disabled Services	\$	0.0748
Metropolitan Community College	\$	0.2349
Mid-Continent Library	\$	0.3200
Mental Health	\$	0.1218
R-4 School District	\$	5.7286
Jackson County	\$	0.5298
Blind Pension	\$	0.0300
<b>Total</b>	<b>\$</b>	<b><u>8.8634</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
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
<b>Total</b>	<b>\$</b>	<b><u>0.07975</u></b>

### Expenditures

#### Expenditures by Function

General Government	\$	6,157,336
Public Works	\$	3,408,830
Public Safety	\$	11,511,695
Emergency Medical Service	\$	500,000
Parks and Recreation	\$	2,452,909
Social Services - 50 Plus	\$	361,373
Building Maintenance	\$	741,423
Golf Course	\$	1,334,315
Water Utility	\$	5,688,894
Sewer Utility	\$	4,212,353
Hotel / Motel	\$	145,000
<b>Total</b>	<b>\$</b>	<b><u>36,514,128</u></b>

#### Operating Expenditures by Category

Personal Services	\$	18,789,592
Supplies and Materials	\$	2,417,001
Contracted Services	\$	15,307,534
<b>Total</b>	<b>\$</b>	<b><u>36,514,128</u></b>

#### Capital Improvement Expenditures

Public Safety	\$	20,000,000
Parks and Recreation	\$	359,000
Streets	\$	8,319,685
Finance and Administrative Serv	\$	75,000
Sanitary Sewer	\$	2,361,912
Water System	\$	445,162
Capital Outlay	\$	1,570,305
<b>Total</b>	<b>\$</b>	<b><u>33,131,064</u></b>

#### Debt Service Expenditures

General Obligation Debt	\$	2,006,175
COPs Debt	\$	348,599
Golf Course Debt	\$	400,949
Public Safety Sales Tax Debt	\$	681,452
TIF Capital Projects	\$	2,648,329
Grain Valley / Tri-County	\$	1,050,000
Sewer	\$	3,157,766
<b>Total</b>	<b>\$</b>	<b><u>10,293,271</u></b>

<b>Total Budgeted Expenditures</b>	<b>\$</b>	<b><u>79,938,462</u></b>
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