

# **BUDGET IN BRIEF**



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

**October 1, 2015 - September 30, 2016**

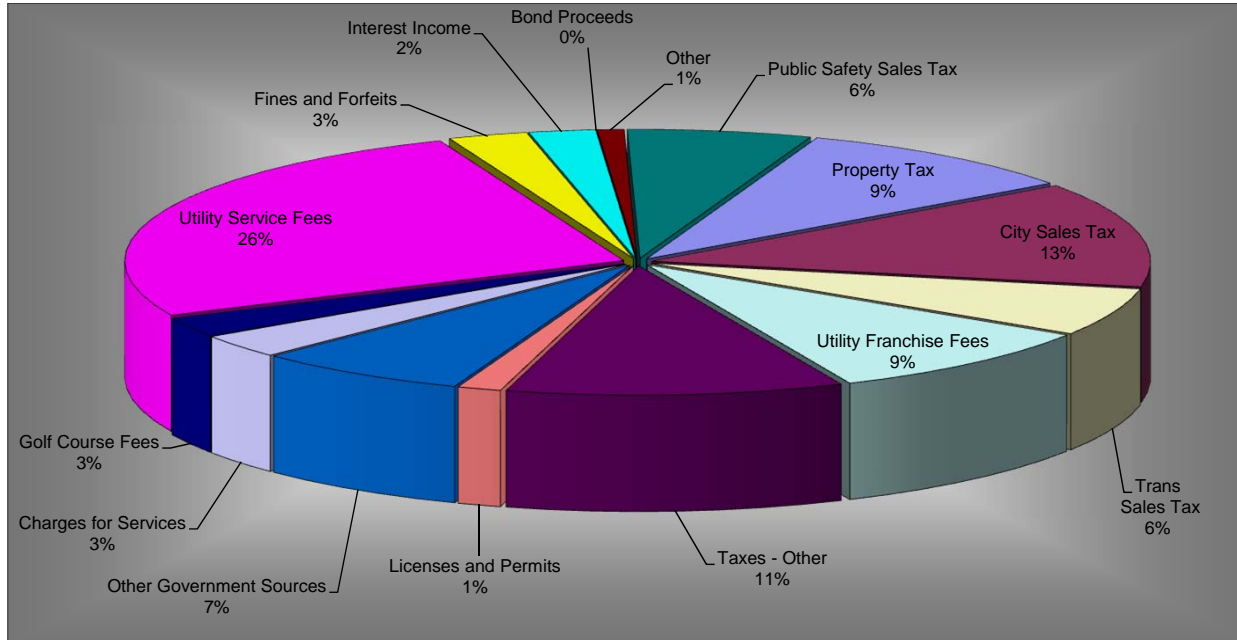
The Fiscal Year 2015-16 budget for the City of Blue Springs is the fiscal plan for this city for the next year. City Departments have set forth the goals and objectives they want to accomplish, including services and capital improvement projects.

# 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:
  - \$7,802,623 Water Sales
  - \$7,225,041 City Sales Tax
  - \$7,112,588 Sewer Service
  - \$5,497,914 Property Taxes
  - \$5,376,010 Utility Franchise Fees
  - \$3,997,812 Other Government Sources
  - \$3,636,748 TIF Sales Tax
  - \$3,444,589 Public Safety Sales Tax
  - \$3,442,975 Transportation Sales Tax
- Overall revenues are increasing primarily due to an increase in taxes. General Fund revenues are projected to decrease by .38% primarily due to the reduction in charges for services as a result of the closing of the License Bureau.
- 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 2015-16 budget projects an Emergency and Budget Stabilization Fund amount of \$7,372,884 and anticipates fund balance will exceed this amount.

# Where the Money Comes From

## Revenue by Source



### Fiscal Year 2015-16

Property Tax	\$ 5,468,286
City Sales Tax	\$ 7,599,398
Transportation Sales Tax	\$ 3,442,975
Public Safety Sales Tax	\$ 3,444,589
Utility Franchise Fees	\$ 5,327,748
Taxes - Other	\$ 6,300,280
Licenses and Permits	\$ 817,126
Other Government Sources	\$ 3,997,812
Charges for Services	\$ 1,703,880
Golf Course Fees	\$ 1,436,801
Utility Service Fees	\$ 14,984,058
Fines and Forfeits	\$ 1,487,490
Interest Income	\$ 1,251,555
Bond Proceeds	\$ -
Other	\$ 498,842
Use of Cash Reserves	\$ (879,504)
<b>Total</b>	<b>\$ 56,881,336</b>

# Expenditures

Expenditures for the City of Blue Springs in the Fiscal Year 2015-16 will total \$56,881,336.

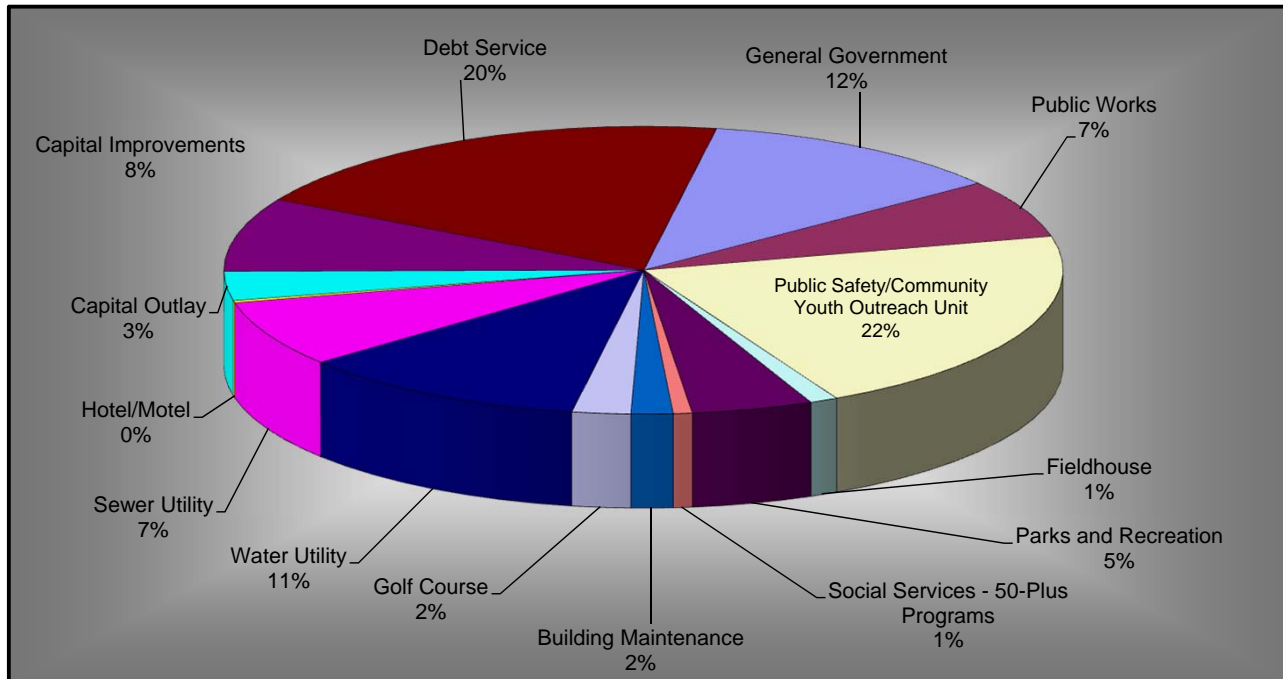
- The Expenditures include funding for:
  - personal services costs (salaries and benefits)
  - supplies and materials
  - contracted services
  - debt service payments (principal and interest)
  - capital outlay for equipment, vehicles and computer enhancements, and
  - capital improvement projects
- The City has 305.25 Full-time Equivalent Positions (including all full-time and part-time employees). The FTE's have been increased by 6.8 from the 2014-15 adopted budget.
- Capital Improvement expenditures focus on the following priority areas:
  - Rehabilitation of Existing Streets and Sidewalks
  - Sanitary Sewer and Water System Maintenance
  - Parks and Open Space Master Plan

- Top 10 Line Item Expenditures (Excluding Personal Services)

Wholesale Water Purchases	\$4,010,260
Purchased Sewer Services	\$1,747,863
Facility Utilities	\$934,670
Street Light Utilities	\$575,903
Parks Maintenance Supplies	\$430,389
Training	\$370,729
Fuel	\$348,828
Patrol Car Replacement	\$339,000
Street Maintenance Materials	\$205,370
Prisoner Expenses	\$163,190

# Where the Money Goes

## Expenditures by Function



**Fiscal Year 2015-16**

General Government	\$ 6,766,704
Public Works	\$ 3,723,314
Public Safety/Community Youth Outreach Unit	\$ 12,058,673
Fieldhouse	\$ 611,400
Parks and Recreation	\$ 2,654,247
Social Services - 50-Plus Programs	\$ 412,037
Building Maintenance	\$ 914,011
Golf Course	\$ 1,280,246
Water Utility	\$ 6,377,171
Sewer Utility	\$ 4,207,777
Hotel/Motel	\$ 145,000
Capital Outlay	\$ 1,849,559
Capital Improvements	\$ 4,712,135
Debt Service	\$ 11,169,060
<b>Total</b>	<b>\$ 56,881,336</b>

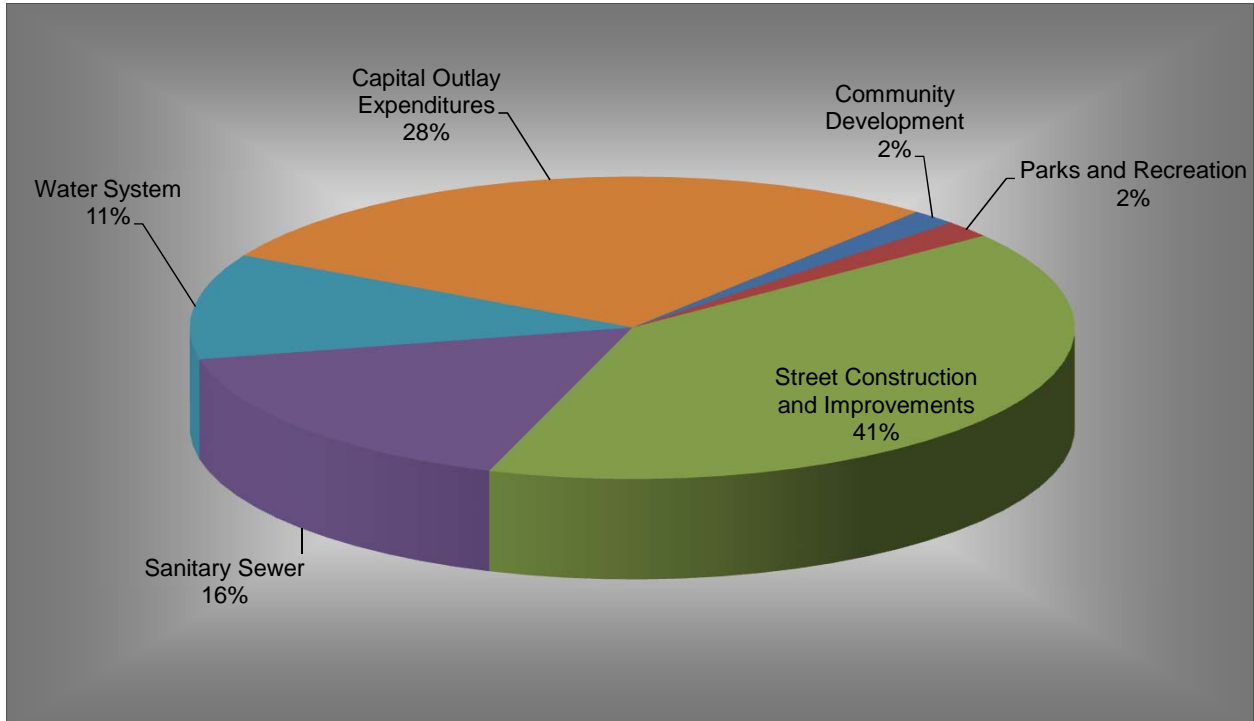
# Capital Improvements

Total Expenditures: \$6,561,694

<b>Community Development</b>	<b>\$</b>	<b>109,000</b>
Downtown Revitalization	\$	109,000
<b>Parks and Recreation</b>	<b>\$</b>	<b>120,000</b>
Parks and Open Space Comprehensive Master Plan	\$	120,000
<b>Street Construction and Improvements</b>	<b>\$</b>	<b>2,666,412</b>
City Share of Street Improvements	\$	75,000
Concrete Repair and Maintenance	\$	139,212
Snow Plow / Dump Truck	\$	152,200
Street Rehabilitation Program	\$	2,300,000
<b>Sanitary Sewer</b>	<b>\$</b>	<b>1,075,000</b>
City Wide Maintenance	\$	900,000
Tyer Road Sanitary Sewer	\$	175,000
<b>Water System</b>	<b>\$</b>	<b>741,723</b>
Water Main - City Maintenance	\$	300,000
Water SCADA System Upgrades	\$	300,000
Water Tank Maintenance	\$	141,723
<b>Capital Outlay Expenditures</b>	<b>\$</b>	<b>1,849,559</b>
Operating Equipment	\$	292,620
Computer Equipment	\$	137,900
Vehicles	\$	400,000
Miscellaneous Construction Projects	\$	719,039
Water Meters	\$	300,000

# Capital Improvements

## Type of Improvement



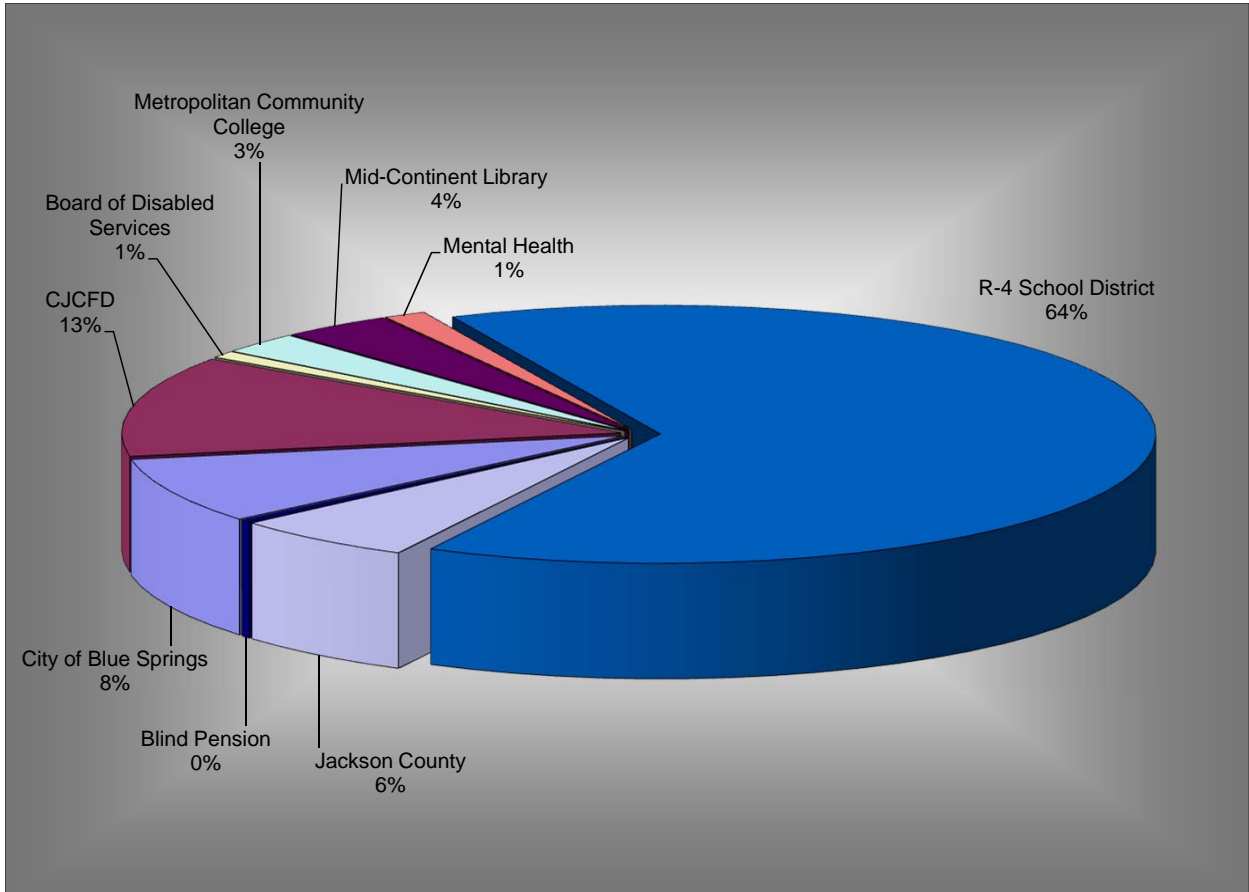
## Fiscal Year 2015-16

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Community Development	\$ 109,000
Parks and Recreation	\$ 120,000
Street Construction and Improvements	\$ 2,666,412
Sanitary Sewer	\$ 1,075,000
Water System	\$ 741,723
Capital Outlay Expenditures	\$ 1,849,559
<b>Total</b>	<b>\$ 6,561,694</b>

# Where Your Tax Dollars Go

## Property Tax Revenue Distribution

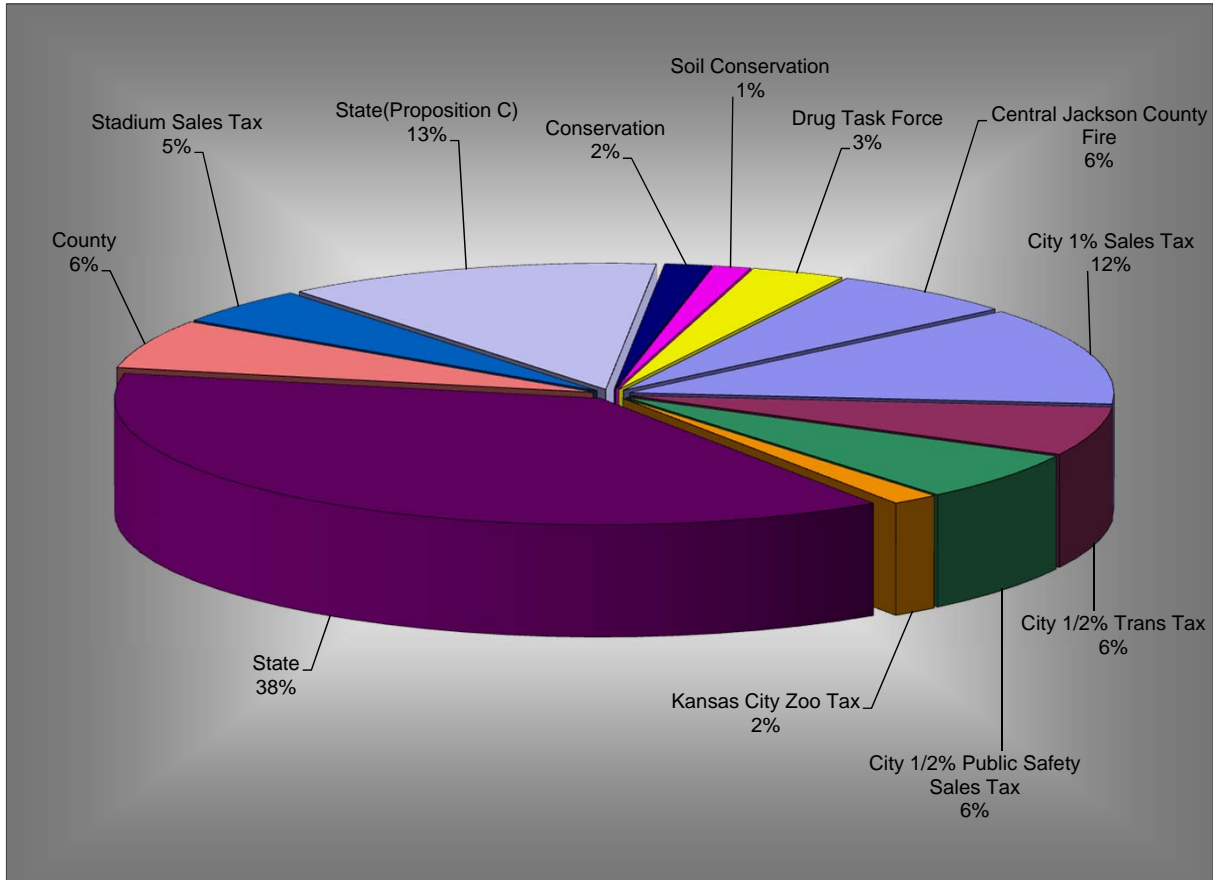


The 2015 property tax rate is \$8.8903 per \$100 assessed valuation. The City's portion of the \$8.8903 is \$0.7281. Of the \$0.7281, \$0.5781 goes to the General Fund for general government purposes and \$.15 pays debt service on general obligation bonds in the General Obligation Bond Debt Service Fund.



# Where Your Tax Dollars Go

## Sales Tax Revenue Distribution



The 2015 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 10/01/15</b>	<b>Projected Revenues</b>	<b>Budgeted Expenses</b>	<b>Operating Transfer In(Out)</b>	<b>Total Estimated Available Net Assets 9/30/16</b>
General Fund	\$ 12,322,899	\$ 23,961,598	\$ 25,377,374	\$ 1,415,776	\$ 12,322,899
G.O. Bond Debt Service	\$ 673,952	\$ 1,308,907	\$ 1,883,353	\$ 500,000	\$ 599,506
COPs Debt Service	\$ 267,220	\$ -	\$ 297,100	\$ 297,100	\$ 267,220
Capital Projects	\$ 8,770,747	\$ 3,568,975	\$ 2,895,412	\$ (210,000)	\$ 9,234,310
TIF Capital Projects	\$ 10,944,652	\$ 5,585,430	\$ 3,679,201	\$ (70,776)	\$ 12,780,105
Fieldhouse	\$ 4,892,579	\$ 637,776	\$ 611,400	\$ 45,000	\$ 4,963,954
Golf Course	\$ 339,185	\$ 1,436,809	\$ 1,609,096	\$ 250,000	\$ 416,898
Water Utility	\$ 7,037,115	\$ 8,327,518	\$ 8,399,894	\$ (715,495)	\$ 6,249,243
Sewer Utility	\$ 6,677,417	\$ 8,940,732	\$ 9,029,815	\$ (1,124,205)	\$ 5,464,128
Hotel/Motel Tax	\$ 655,406	\$ 548,508	\$ 145,000	\$ (354,921)	\$ 703,992
Public Safety Sales Tax	\$ 18,593,947	\$ 3,444,589	\$ 2,953,690	\$ -	\$ 19,084,848

# City of Blue Springs

## Budget Summary Fiscal Year 2015-16

### Revenues

#### By Source:

Property Tax	\$	5,468,286
City Sales Tax	\$	7,599,398
Transportation Sales Tax	\$	3,442,975
Public Safety Sales Tax	\$	3,444,589
Utility Franchise Fees	\$	5,327,748
Taxes - Other	\$	6,300,280
Licenses and Permits	\$	817,126
Other Government Sources	\$	3,997,812
Charges for Services	\$	1,703,880
Utility Service Fees	\$	14,984,058
Golf Course Fees	\$	1,436,801
Fines and Forfeits	\$	1,487,490
Interest Income	\$	1,251,555
Other	\$	498,842
Use of Cash Reserves	\$	(879,504)
<b>Total Projected Revenues</b>	<b>\$</b>	<b><u>56,881,336</u></b>

#### Tax Rates (As of November 1, 2013)

*Property Tax per \$100 assessed valuation:*

City of Blue Springs	\$	0.7281
Central Jackson County Fire	\$	1.1203
Board of Disabled Services	\$	0.0748
Metropolitan Community College	\$	0.2369
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>8.8903</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	\$	6,766,704
Public Works	\$	3,723,314
Public Safety	\$	12,058,673
Fieldhouse	\$	611,400
Parks and Recreation	\$	2,654,247
Social Services - 50 Plus	\$	412,037
Building Maintenance	\$	914,011
Golf Course	\$	1,280,246
Water Utility	\$	6,377,171
Sewer Utility	\$	4,207,777
Hotel / Motel	\$	145,000
<b>Total</b>	<b>\$</b>	<b><u>39,150,581</u></b>

#### Operating Expenditures by Category

Personal Services	\$	20,255,423
Supplies and Materials	\$	2,795,241
Contracted Services	\$	16,099,917
<b>Total</b>	<b>\$</b>	<b><u>39,150,581</u></b>

#### Capital Improvement Expenditures

Community Development	\$	109,000
Parks and Recreation	\$	120,000
Sanitary Sewer	\$	1,075,000
Streets	\$	2,666,412
Water System	\$	741,723
Capital Outlay	\$	1,849,559
<b>Total</b>	<b>\$</b>	<b><u>6,561,694</u></b>

#### Debt Service Expenditures

General Obligation Debt	\$	1,883,353
COPs Debt	\$	297,100
Golf Course Debt	\$	328,850
Public Safety Sales Tax Debt	\$	1,480,645
TIF Capital Projects	\$	2,599,074
Grain Valley / Tri-County	\$	1,100,000
Sewer	\$	3,480,038
<b>Total</b>	<b>\$</b>	<b><u>11,169,060</u></b>

<b>Total Budgeted Expenditures</b>	<b>\$</b>	<b><u>56,881,336</u></b>
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