

# **Budget in Brief**

*Fiscal Year 2007-2008*

*October 1, 2007 through September 30, 2008*



*City of Blue Springs, Missouri*

# Introduction to the Budget

- The Fiscal Year 2007-08 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.
- The Budget is important because:
  - revenues the City anticipates collecting are projected,
  - expenditures expected to be incurred during the next year are identified,
  - and programs, projects and the service level the City is striving to deliver and achieve are identified.
- Some of those Programs and Projects are:
  - Police protection, community policing and crime prevention efforts
  - Street maintenance and roadway construction
    - Construction of Adams Dairy Parkway from Willow Tree to Wyatt Road
    - Street Rehabilitation Program
  - Quality-of-Life Enhancements
    - Family Aquatic Center Feasibility Study
    - Maintain Park Facilities

# 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:
  - \$6,415,913 City Sales Tax
  - \$3,060,000 Transportation Sales Tax
  - \$3,817,287 Property Taxes
  - \$3,437,225 Other Government Sources
  - \$3,263,240 Utility Franchise Fees
  - \$6,926,414 Water Sales
  - \$6,373,547 Sewer Service
  - \$2,882,970 General Government Charges for Services
- Most revenue sources continue to grow at rates similar to the past few years. The City one percent sales tax is projected to increase over 2007 by 1.9 percent in 2008 (\$120,536). The 2007-08 General Fund Revenues are projected to be .15 percent (\$33,039) more than Fiscal Year 2006-07 revenues.
- The General Fund balance is required to stay at or above an amount equal to 20 percent of General Fund operating expenditures to provide a contingency in the event of an emergency, such as the ice storm in February 2002. The year 2008 budget projects a fund balance exceeding that requirement and totals \$4,463,069.

# Expenditures

- Expenditures for the City of Blue Springs in the Fiscal Year 2007-08 will total \$46,915,420.
- 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 270 Full-time Equivalent Positions (including all full-time and part-time employees). 1 FTEs were added in this budget including:
  - Financial Analyst (Funded by the Sewer Fund)
- Capital Improvement expenditures focus on five priority areas:
  - Street Rehabilitation Program
  - Downtown Improvements
  - ADP – Willow Tree to Wyatt Subdivision Road
  - Woods Chapel Improvements
  - Family Aquatic Feasibility Study

# Capital Improvements

Total Expenditures: \$11,411,600

•	<b>Parks and Recreation</b>	
	– City Hall Roof Replacement	\$ 85,000
	– Family Aquatic Center Study	\$ 200,000
	– Heavy Duty Truck Replacements	\$ 90,000
	– Hidden Valley Park – Ditch Stabilization	\$ 50,000
	– Playground Replacement – Blue Springs and Baumgardner Parks	\$ 65,000
	Subtotal	<b><u>\$ 490,000</u></b>
•	<b>Street Construction and Improvements</b>	
	– Annual Street Overlay Program	\$ 2,770,000
	– ADP Phase VI – Streets	\$ 931,501
	– Street Rehabilitation Program	\$ 75,000
	– Downtown Improvements (CDBG)	\$ 529,399
	– Highway 7 / Colbern Road Intersection Improvement	\$ 800,000
	– Woods Chapel Road – Phase 2A	\$ 1,000,000
	Subtotal	<b><u>\$ 6,105,900</u></b>
•	<b>Sanitary Sewer</b>	
	– Citywide Maintenance	\$ 700,000
	– Public Utilities Building	\$ 176,000
	– Radio-Read Meters and Transmitters	\$ 250,000
	– Snit-A-Bar Sludge Removal	\$ 1,000,000
	– Utility Truck	\$ 90,000
	Subtotal	<b><u>\$ 2,216,000</u></b>
•	<b>Water System</b>	
	– Backhoe	\$ 90,000
	– Citywide Maintenance	\$ 400,000
	– Hydraulic Excavator	\$ 85,000
	– Pink Hill Motor Control Center	\$ 100,000
	– Pink Hill Reservoir Feed Loop	\$ 250,000
	– Public Utilities Building	\$ 264,000
	– Radio-Read Meters and Transmitters	\$ 250,000
	– Water Tank Maintenance	\$ 383,663
	Subtotal	<b><u>\$ 1,822,663</u></b>
•	<b>Capital Outlay Expenditures</b>	
	– Operating Equipment	\$ 155,835
	– Computer Equipment	\$ 86,000
	– Vehicles	\$ 358,852
	– Miscellaneous Construction Projects	\$ 176,350
		<b><u>\$ 777,037</u></b>
	<b>Total</b>	<b><u>\$11,411,600</u></b>

# City of Blue Springs

## Budget Summary Fiscal Year 2007-08

### Revenues

#### **By Source**

Property Tax	\$ 3,817,287
City Sales Tax	\$ 6,415,913
Transportation Sales Tax	\$ 3,060,000
Utility Franchise Fees	\$ 3,263,240
Taxes - Other	\$ 2,534,561
Licenses and Permits	\$ 805,730
Other Government Sources	\$ 3,437,225
Charges for Services	\$ 2,882,970
Utility Service Fees	\$13,299,961
Golf Course Fees	\$ 1,848,755
Fines and Forfeits	\$ 1,079,564
Interest Income	\$ 1,114,539
Other	\$ 424,981
Use of Cash Reserves	\$ 2,930,695
<b>Total Projected Revenues</b>	<b><u>\$46,915,420</u></b>

#### **Tax Rates (As of November 1, 2005)**

*Property Tax per \$100 assessed valuation:*

City of Blue Springs	\$0.7027
Central Jackson County Fire	\$1.1146
Board of Disabled Services	\$0.0766
Metropolitan Community College	\$0.2171
Mid-Continent Library	\$0.3225
Mental Health	\$0.1232
R-4 School District	\$5.3893
Jackson County	\$0.5375
Blind Pension	\$0.0300
<b>Total</b>	<b><u>\$8.5135</u></b>

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

City 1% Sales Tax	\$0.01
City 1/2% Transportation Sales Tax	\$0.005
State	\$0.03
County	\$0.005
Stadium Sales Tax	\$0.00375
State (Proposition C)	\$0.01
Conservation	\$0.00125
Soil Conservation	\$0.001
Drug Task Force	\$0.0025
<b>Total</b>	<b><u>\$0.06850</u></b>

### Expenditures

#### **Operating Expenditures by Function**

General Government	\$ 5,550,603
Public Works	\$ 3,090,617
Public Safety/Youth Outreach	\$ 8,270,094
Health - EMS	\$ 1,998,581
Parks and Recreation	\$ 2,475,913
Social Services - 50 Plus	\$ 362,036
Building Maintenance	\$ 566,501
Golf Course	\$ 1,509,807
Water Utility	\$ 4,903,292
Sewer Utility	\$ 3,539,150
Hotel/Motel	\$ 150,000
<b>Total</b>	<b><u>\$32,416,594</u></b>

#### **Operating Expenditures by Category**

Personal Services	\$15,729,986
Supplies and Materials	\$ 1,811,499
Contracted Services	\$14,875,109
<b>Total</b>	<b><u>\$32,416,594</u></b>

#### **Capital Improvement Expenditures**

Parks and Recreation	\$ 490,000
Streets	\$ 6,105,900
Other Improvements	\$ 0
Sanitary Sewer	\$ 2,216,000
Water System	\$ 1,822,663
Capital Outlay	<u>\$ 777,037</u>
<b>Total</b>	<b><u>\$11,411,600</u></b>

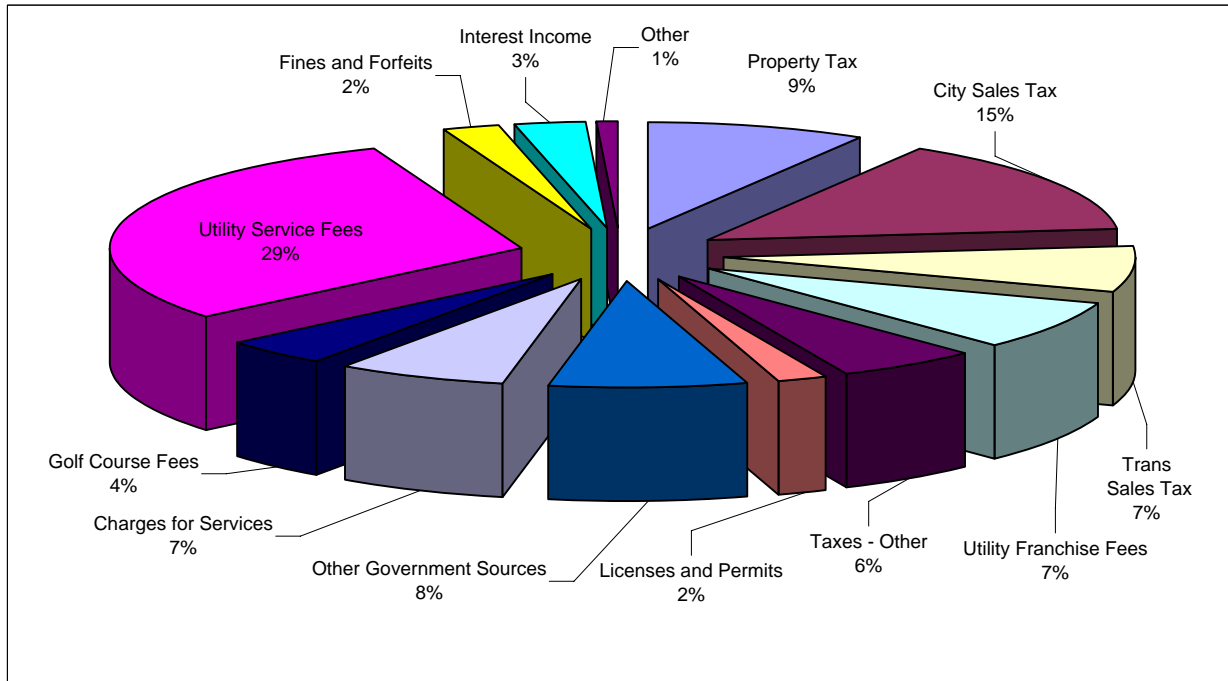
#### **Debt Service Expenditures**

General Obligation Debt	\$ 1,000,568
COPs Debt	\$ 352,969
Golf Course Debt	\$ 398,981
TIF Capital Projects	\$ 374,706
Grain Valley/Tri-County	<u>\$ 960,000</u>
<b>Total</b>	<b><u>\$ 3,087,224</u></b>

**Total Budgeted Expenditures \$46,915,420**

# Where the Money Comes From

## Revenue by Source

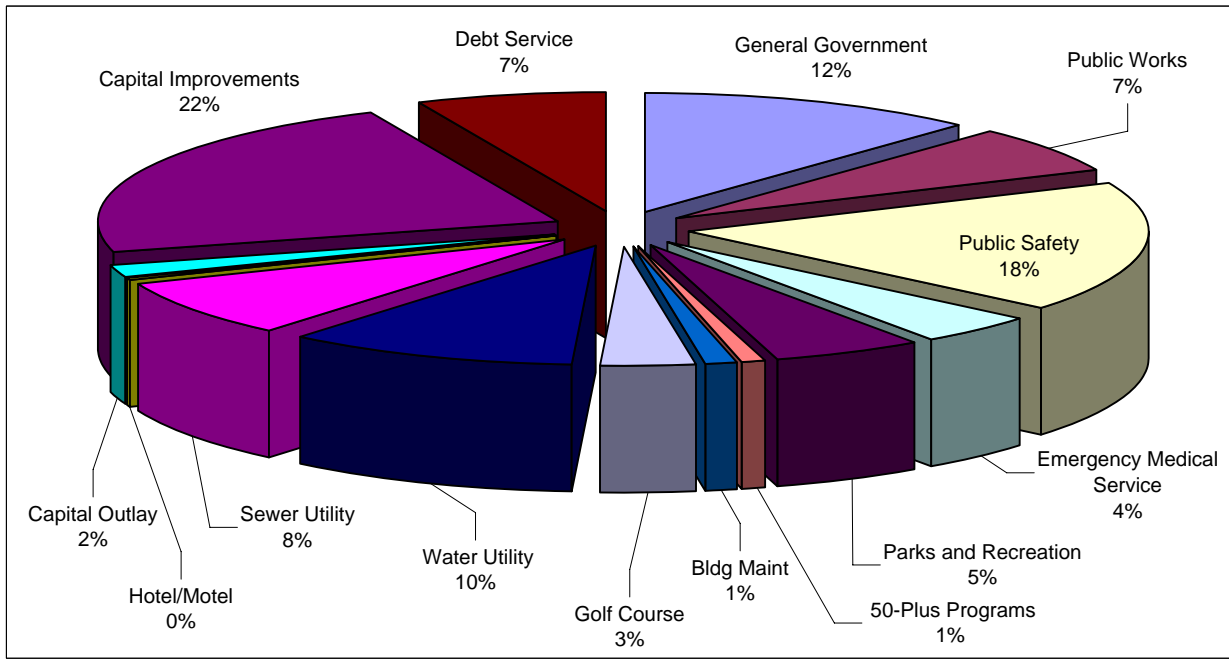


### Fiscal Year 2007-08

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Interest Income	\$ 1,114,539
Other	\$ 424,981
Use of Cash Reserves	\$ 2,930,695
<b>Total</b>	<b>\$ 46,915,420</b>

# Where the Money Goes

## Expenditures by Function

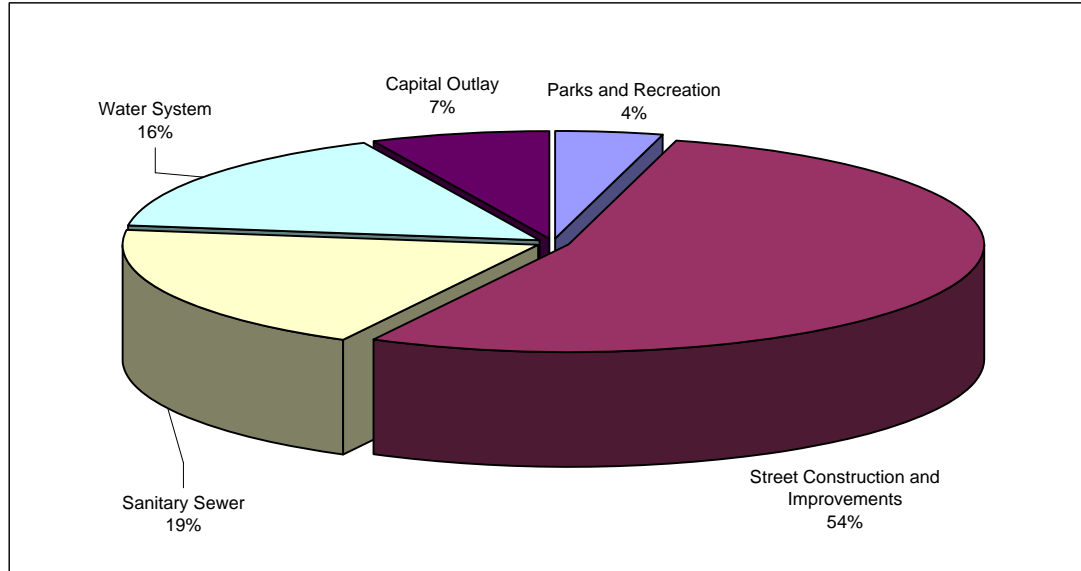


### Fiscal Year 2007-08

General Government	\$ 5,550,603
Public Works	\$ 3,090,617
Public Safety/Community Youth Outreach Unit	\$ 8,270,094
Health - Emergency Medical Service	\$ 1,998,581
Parks and Recreation	\$ 2,475,913
Social Services - 50-Plus Programs	\$ 362,036
Building Maintenance	\$ 566,501
Golf Course	\$ 1,509,807
Water Utility	\$ 4,903,292
Sewer Utility	\$ 3,539,150
Hotel/Motel	\$ 150,000
Capital Outlay	\$ 777,037
Capital Improvements	\$ 10,634,563
Debt Service	\$ 3,087,224
<b>Total</b>	<b>\$ 46,915,420</b>

# Capital Improvements

## Type of Improvement



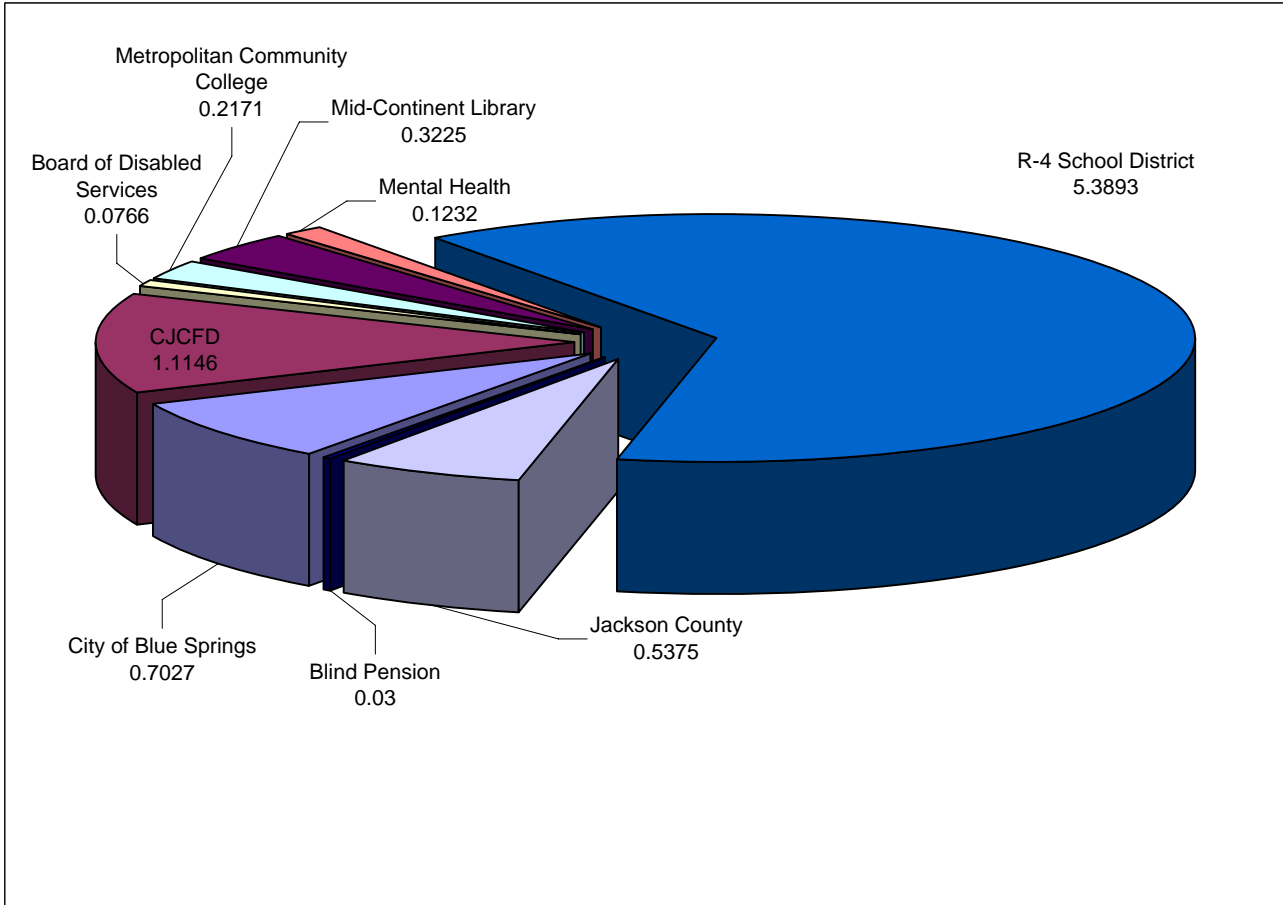
### Fiscal Year 2007-08

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Street Construction and Improvements	\$ 6,105,900
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<b>Total</b>	<b><u>\$ 11,411,600</u></b>

# Where Your Tax Dollars Go

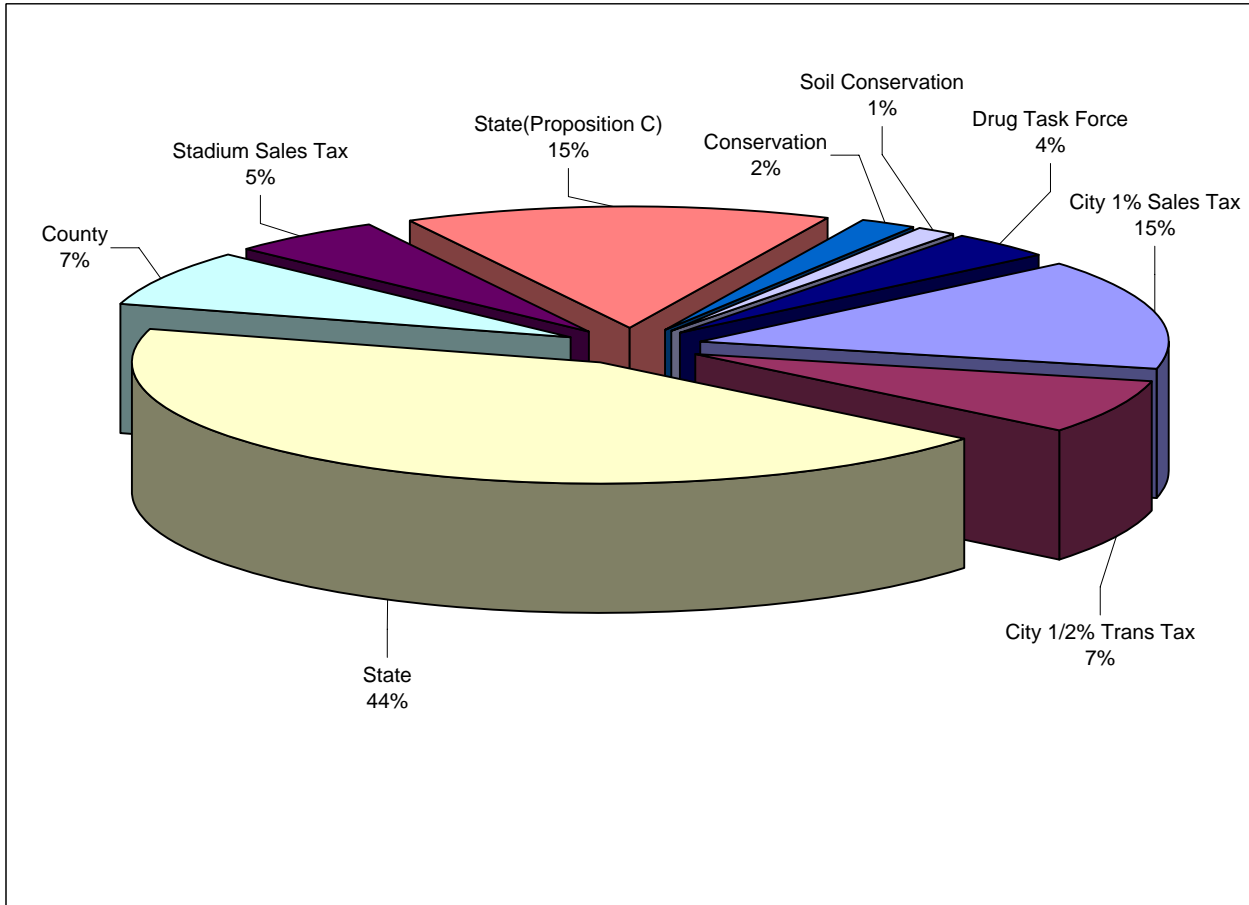
## The Typical Property Tax Dollar



The 2006 property tax rate is \$8.5135 per \$100 assessed valuation. The City's portion of the \$8.5135 is \$.7027. Of the \$.7027, \$.5527 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

## The Typical Sales Tax Dollar



The 2007 City sales tax rate is 6.85 % of gross sales. The City's portion of the 6.85 % 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.

# Summary of Available Net Assets

<b>Fund</b>	<b>Total Estimated Available Net Assets 10/01/07</b>	<b>Projected Revenues</b>	<b>Budgeted Expenses</b>	<b>Operating Transfer In(Out)</b>	<b>Total Estimated Available Net Assets 9/30/08</b>
General Fund	\$ 10,695,761	\$ 21,959,760	\$ 22,952,382	\$ 263,926	\$ 9,967,064
G.O. Bond Debt Service	\$ 1,054,076	\$ 1,073,962	\$ 1,000,568	\$ -	\$ 1,127,470
COPs Debt Service	\$ 433,184	\$ 16,400	\$ 352,969	\$ 336,569	\$ 433,184
Capital Projects	\$ 6,331,104	\$ 4,108,399	\$ 6,595,900	\$ 1,000,000	\$ 4,843,603
TIF Capital Projects	\$ 290,261	\$ 350,373	\$ 374,706	\$ (3,667)	\$ 262,261
Golf Course	\$ (1,231,991)	\$ 1,872,755	\$ 1,966,788	\$ 150,000	\$ (1,176,024)
Water Utility	\$ 6,876,265	\$ 7,345,879	\$ 7,766,955	\$ (499,077)	\$ 5,956,112
Sewer Utility	\$ 2,394,510	\$ 6,682,265	\$ 5,755,150	\$ (880,445)	\$ 2,441,180
Hotel/Motel Tax	\$ 183,283	\$ 574,932	\$ 150,000	\$ (339,232)	\$ 268,983