BUDGET IN BRIEF

City of Blue Springs, Missouri

October 1, 2011 - September 30, 2012

The Fiscal Year 2011-12 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.

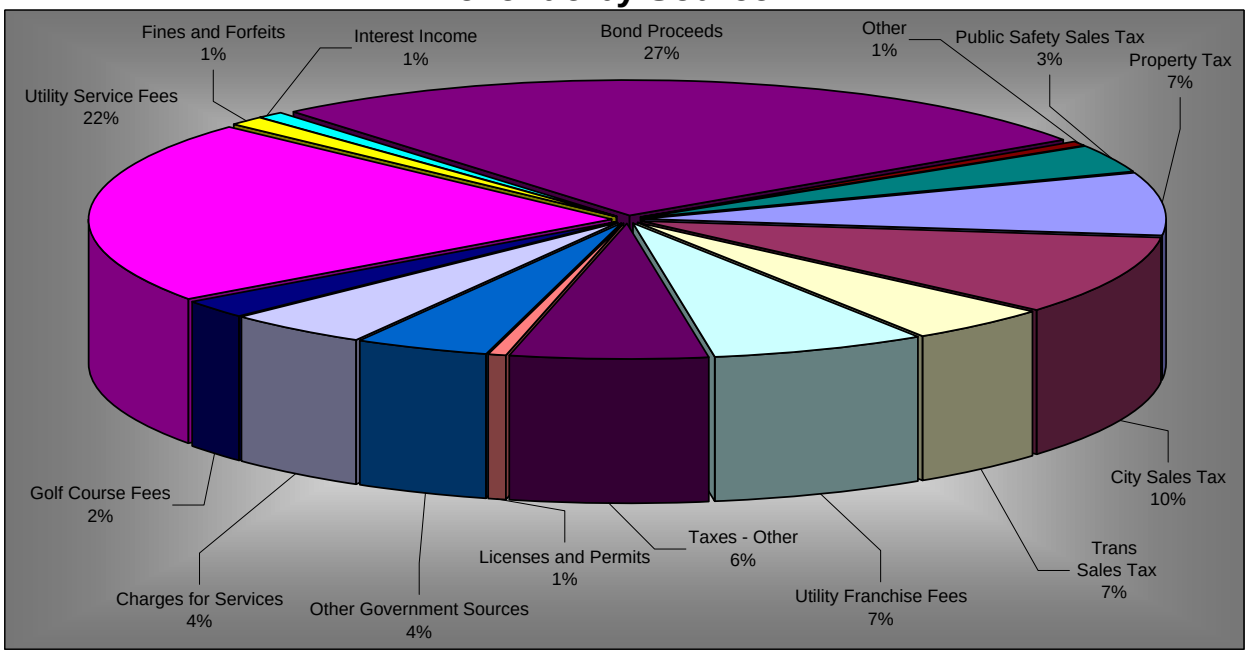
- Some of our largest revenue sources include:
  - $6,612,012 City Sales Tax
  - $3,039,254 Transportation Sales Tax
  - $5,164,131 Property Taxes
  - $2,885,800 Other Government Sources
  - $4,610,607 Utility Franchise Fees
  - $6,765,345 Water Sales
  - $7,875,055 Sewer Service
  - $3,074,713 General Government Charges for Services

- Overall revenues are increasing primarily due to the addition 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 2.29% primarily due to an increase in sales tax.

- 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 2011-12 budget projects an Emergency and Budget Stabilization Fund amount of $7,118,737 and anticipates fund balance will exceed this amount.

Where the Money Comes From

Revenue by Source



Fiscal Year 2011-12

Property Tax	$	5,164,131
City Sales Tax	$	6,612,012
Transportation Sales Tax	$	3,039,254
Public Safety Sales Tax	$	2,350,000
Utility Franchise Fees	$	4,610,607
Taxes - Other	$	4,148,741
Licenses and Permits	$	444,463
Other Government Sources	$	2,885,800
Charges for Services	$	3,074,713
Golf Course Fees	$	1,560,159
Utility Service Fees	$	15,158,545
Fines and Forfeits	$	912,221
Interest Income	$	489,045
Bond Proceeds	$	18,390,000
Other	$	427,375
Use of Cash Reserves	$	(3,841,536)
Total	**$**	**65,425,529**

Expenditures

Expenditures for the City of Blue Springs in the Fiscal Year 2011-12 will total $65,425,529.

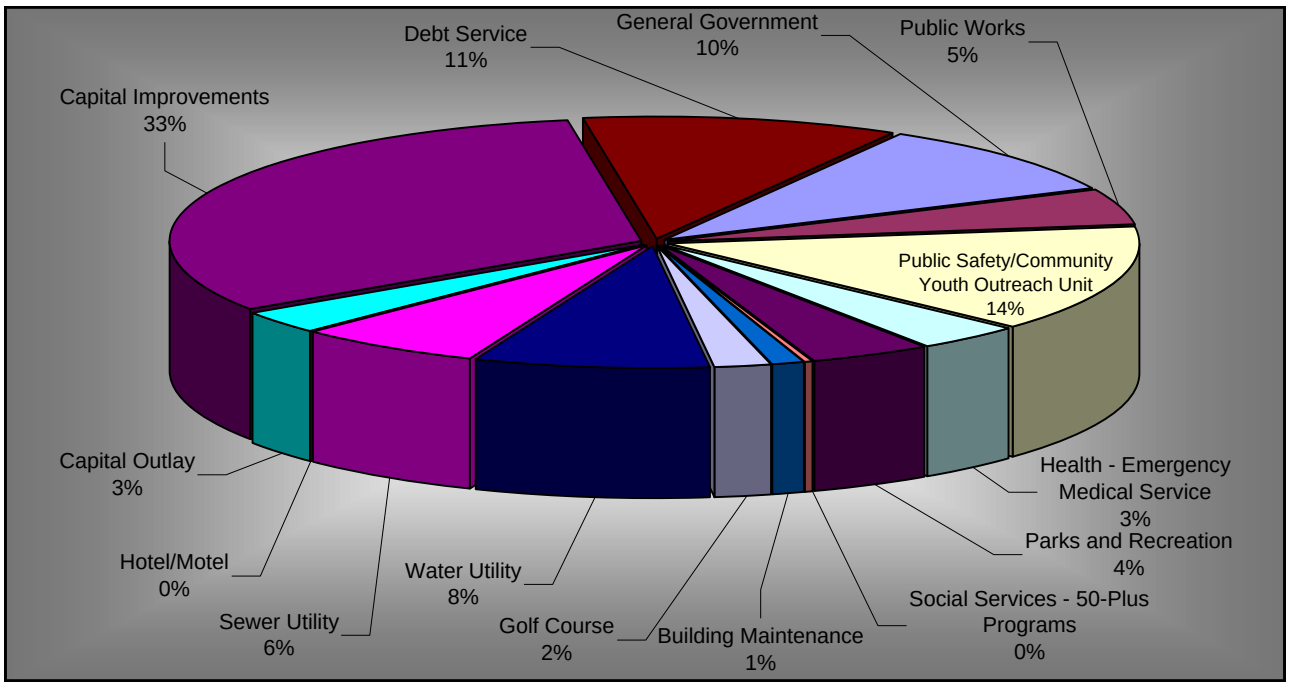
- The Expenditures include funding for:
  - personal services costs (salaries and benefits)
  - supplies and materials
  - contracted services
  - debt service payments (principal and interest)
  - capital outlay for equipment, vehicles and computer enhancements, and
  - capital improvement projects

- The City has 285.2 Full-time Equivalent Positions (including all full-time and part-time employees). The FTE's have been increased by 17 from the 2010-11 adopted budget.

- Capital Improvement expenditures focus on six priority areas:
  - Public Safety Radio Project
  - Public Safety Building Improvements
  - Woods Chapel & Highway 7 & Colbern Road Intersection –Voter Approved Street Projects
  - Street Rehabilitation Program
  - Sidewalk Rehabilitation Program
  - Downtown Improvements (CDBG)
  - Water and Sewer System Improvements

Where the Money Goes

Expenditures by Function



Fiscal Year 2011-12

General Government	$	6,297,473
Public Works	$	3,221,181
Public Safety/Community Youth Outreach Unit	$	9,269,185
Health - Emergency Medical Service	$	2,258,778
Parks and Recreation	$	2,676,738
Social Services - 50-Plus Programs	$	320,185
Building Maintenance	$	633,380
Golf Course	$	1,282,368
Water Utility	$	5,317,091
Sewer Utility	$	4,075,072
Hotel/Motel	$	145,000
Capital Outlay	$	1,919,040
Capital Improvements	$	21,001,997
Debt Service	$	7,008,041
Total	**$**	**65,425,529**

Capital Improvements

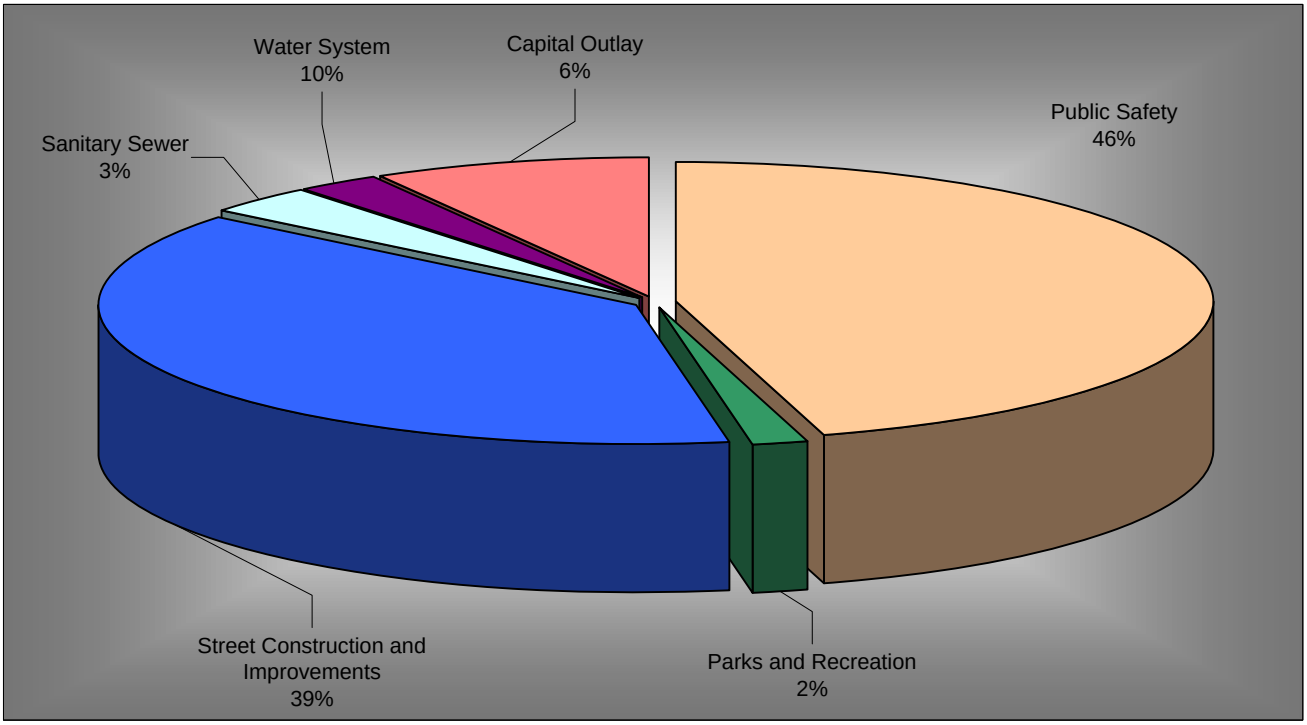
Total Expenditures: $22,921,037

Parks and Recreation	
Adams Dairy Landscape Repairs	$ 58,000
Building Improvement – Public Works Building	$ 92,000
Park Improvement – Playground Replacement Project	$ 135,000
Pool Improvement – Centennial Complex	$ 145,000
Subtotal	**$ 430,000**
Public Safety	
Ambulance	$ 95,000
Public Safety Building Improvements	$3,300,000
Radio System Upgrade	$7,024,097
Subtotal	**$10,419,097**
Street Construction and Improvements	
Annual Street Overlay Program	$ 2,300,000
Downtown Improvements (CDBG)	$ 111,000
Snow Plow / Dump Truck	$ 126,900
Sidewalk Repairs and Maintenance	$ 200,000
Street Rehabilitation Program	$ 75,000
Woods Chapel Road – Phase 2	$ 6,000,000
Subtotal	**$ 8,812,900**
Sanitary Sewer	
Citywide Maintenance	$ 800,000
Subtotal	**$ 800,000**
Water System	
Citywide Maintenance	$ 200,000
Rubber Tire Front End Loader	$ 108,000
Rubber Tracked Loader	$ 50,000
Water Tank Maintenance	$ 182,000
Subtotal	**$ 540,000**
Capital Outlay Expenditures	
Operating Equipment	$ 380,516
Computer Equipment	$ 62,050
Vehicles	$ 459,100
Miscellaneous Construction Projects	$ 917,374
Water Meters	$ 100,000
Subtotal	**$1,919,040**

Capital Improvements Total **$22,921,037**

Capital Improvements

Type of Improvement

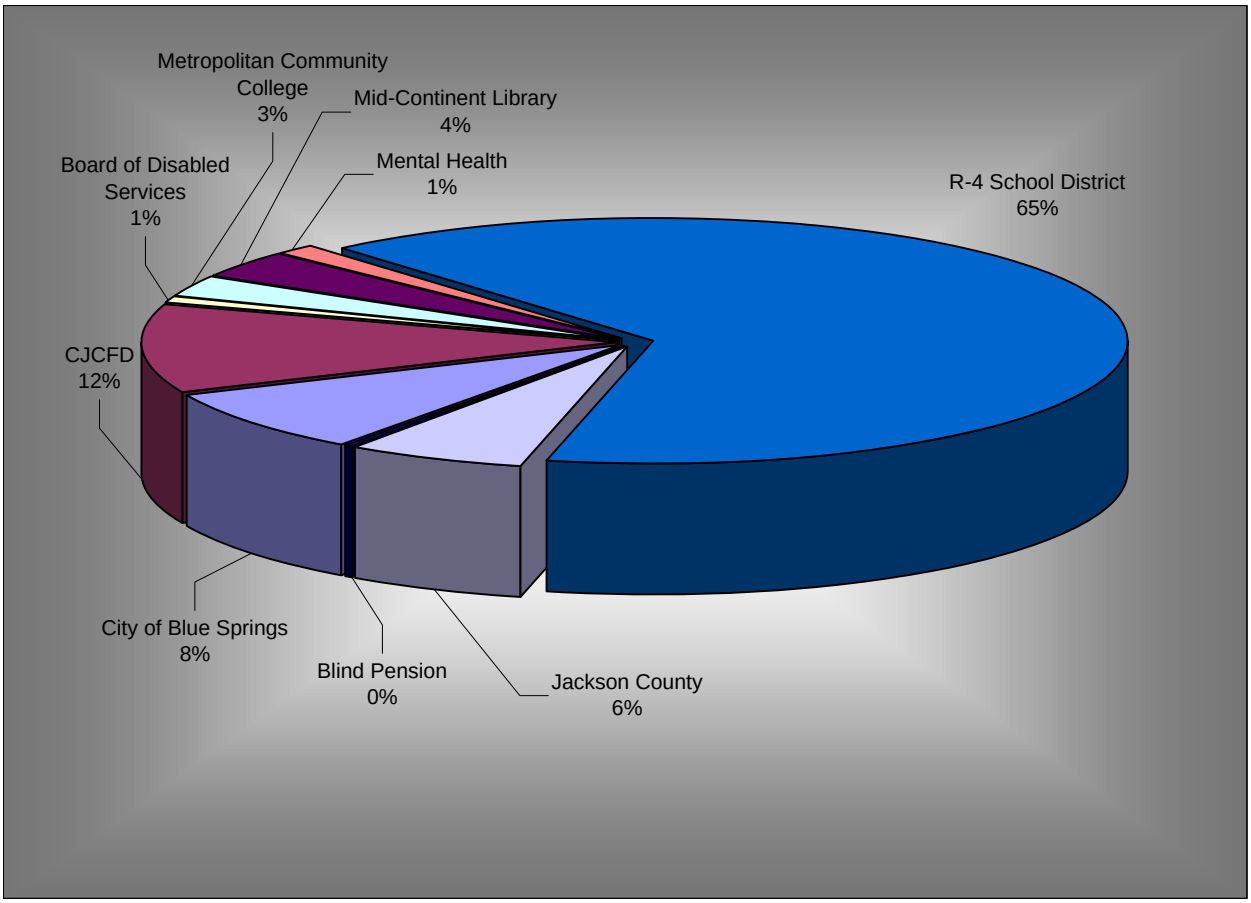


Fiscal Year 2011-12

Public Safety	$	10,419,097
Parks and Recreation	$	430,000
Street Construction and Improvements	$	8,812,900
Sanitary Sewer	$	800,000
Water System	$	540,000
Capital Outlay Expenditures	$	1,919,040
Total	**$**	**22,921,037**

Where Your Tax Dollars Go

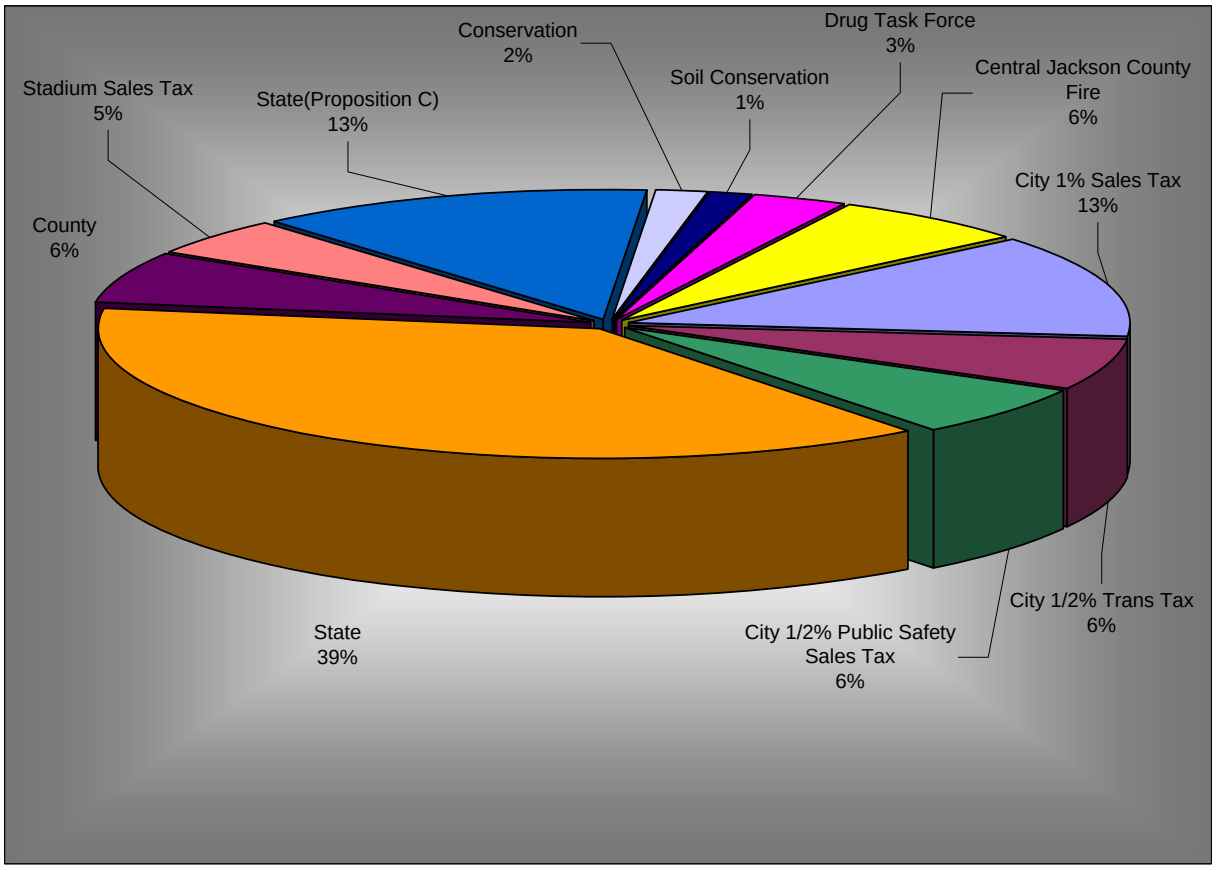
Property Tax Revenue Distribution



The 2010 property tax rate is $8.8267 per $100 assessed valuation. The City's portion of the $8.8267 is $0.7259. Of the $0.7259, $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 7.85 % of gross sales. The City's portion of the 7.85 % 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 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 10/01/11	Projected Revenues	Budgeted Expenses	Operating Transfer In(Out)	Total Estimated Available Net Assets 9/30/11
General Fund	$ 14,109,946	$ 23,176,351	$ 24,254,862	$ 1,279,330	$ 14,310,766
G.O. Bond Debt Service	$ 1,105,134	$ 1,325,112	$ 1,692,952	$ 500,000	$ 1,237,293
COPs Debt Service	$ 422,850	$ 45	$ 349,694	$ 349,649	$ 422,850
Capital Projects	$ 15,769,837	$ 3,277,754	$ 9,337,900	$ (753,580)	$ 8,956,109
TIF Capital Projects	$ 4,936,411	$ 3,419,814	$ 2,760,444	$ (14,816)	$ 5,580,964
Golf Course	$ 674,839	$ 1,560,159	$ 2,177,817	$ 503,580	$ 560,762
Water Utility	$ 6,240,673	$ 7,056,115	$ 7,027,740	$ (396,834)	$ 5,872,214
Sewer Utility	$ 8,384,139	$ 8,225,905	$ 6,318,177	$ (985,688)	$ 9,306,181
Hotel/Motel Tax	$ 440,058	$ 485,810	$ 145,000	$ (362,033)	$ 418,836
Public Safety Sales Tax	$ -	$ 20,740,000	$ 11,360,943	$ (200,820)	$ 9,178,237

City of Blue Springs
Budget Summary Fiscal Year 2011-12

Revenues

By Source:		
Property Tax	$	5,164,131
City Sales Tax	$	6,612,012
Transportation Sales Tax	$	3,039,254
Public Safety Sales Tax	$	2,350,000
Utility Franchise Fees	$	4,610,607
Taxes - Other	$	4,148,741
Licenses and Permits	$	444,463
Other Government Sources	$	2,885,800
Charges for Services	$	3,074,713
Utility Service Fees	$	15,158,545
Golf Course Fees	$	1,560,159
Fines and Forfeits	$	912,221
Interest Income	$	489,045
Other	$	18,817,375
Use of Cash Reserves	$	(3,841,536)
Total Projected Revenues	**$**	**65,425,529**

Tax Rates (As of November 1, 2010)		
Property Tax per $100 assessed valuation:		
City of Blue Springs	$	0.7259
Central Jackson County Fire	$	1.0497
Board of Disabled Services	$	0.0748
Metropolitan Community College	$	0.2329
Mid-Continent Library	$	0.3200
Mental Health	$	0.1218
R-4 School District	$	5.7286
Jackson County	$	0.5430
Blind Pension	$	0.0300
Total	**$**	**8.8267**

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
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	**$**	**0.07850**

Expenditures

Expenditures by Function		
General Government	$	6,297,473
Public Works	$	3,221,181
Public Safety	$	9,269,185
Emergency Medical Service	$	2,258,778
Parks and Recreation	$	2,676,738
Social Services - 50 Plus	$	320,185
Building Maintenance	$	633,380
Golf Course	$	1,282,368
Water Utility	$	5,317,091
Sewer Utility	$	4,075,072
Hotel / Motel	$	145,000
Total	**$**	**35,496,451**

Operating Expenditures by Category		
Personal Services	$	16,693,063
Supplies and Materials	$	2,292,389
Contracted Services	$	16,510,999
Total	**$**	**35,496,451**

Capital Improvement Expenditures		
Public Safety	$	10,419,097
Parks and Recreation	$	430,000
Streets	$	8,812,900
Other Improvements	$	-
Sanitary Sewer	$	800,000
Water System	$	540,000
Capital Outlay	$	1,919,040
Total	**$**	**22,921,037**

Debt Service Expenditures		
General Obligation Debt	$	1,692,952
COPs Debt	$	349,694
Golf Course Debt	$	391,869
TIF Capital Projects	$	2,307,772
Grain Valley / Tri-County	$	1,040,649
Sewer	$	1,225,105
Total	**$**	**7,008,041**

Total Budgeted Expenditures	**$**	**65,425,529**

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