

BUDGET IN BRIEF



City of Blue Springs, Missouri

October 1, 2014 - September 30, 2015

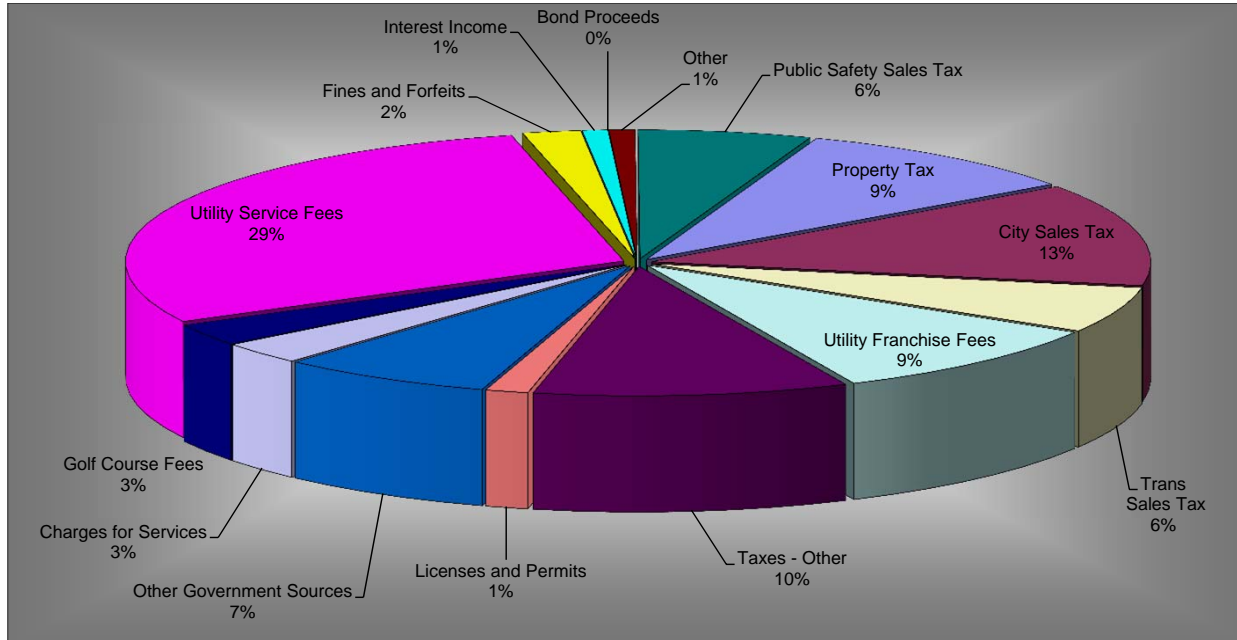
The Fiscal Year 2014-15 budget for the City of Blue Springs is the fiscal plan for this city for the next year. City Departments have set forth the goals and objectives they want to accomplish, including services and capital improvement projects.

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:
 - \$7,237,411 City Sales Tax
 - \$3,211,830 Transportation Sales Tax
 - \$5,374,708 Property Taxes
 - \$3,888,564 Other Government Sources
 - \$5,376,010 Utility Franchise Fees
 - \$8,021,744 Water Sales
 - \$8,091,526 Sewer Service
 - \$3,162,948 Public Safety Sales Tax
- Overall revenues are decreasing primarily due to the issuance of bonds for the Public Safety Building remodel and expansion in FY 2013-14 which are accounted for in the Public Safety Sales Tax Fund. General Fund revenues are projected to increase by 4.27% primarily due to increases in building permits, interest income and court fines.
- 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 2014-15 budget projects an Emergency and Budget Stabilization Fund amount of \$7,406,532 and anticipates fund balance will exceed this amount.

Where the Money Comes From

Revenue by Source



Fiscal Year 2014-15

Property Tax	\$ 5,374,708
City Sales Tax	\$ 7,237,411
Transportation Sales Tax	\$ 3,211,830
Public Safety Sales Tax	\$ 3,162,948
Utility Franchise Fees	\$ 5,376,010
Taxes - Other	\$ 5,731,087
Licenses and Permits	\$ 781,422
Other Government Sources	\$ 3,888,564
Charges for Services	\$ 1,562,036
Golf Course Fees	\$ 1,555,899
Utility Service Fees	\$ 16,396,048
Fines and Forfeits	\$ 1,065,013
Interest Income	\$ 466,744
Bond Proceeds	\$ -
Other	\$ 475,766
Use of Cash Reserves	\$ (511,461)
Total	\$ 55,774,025

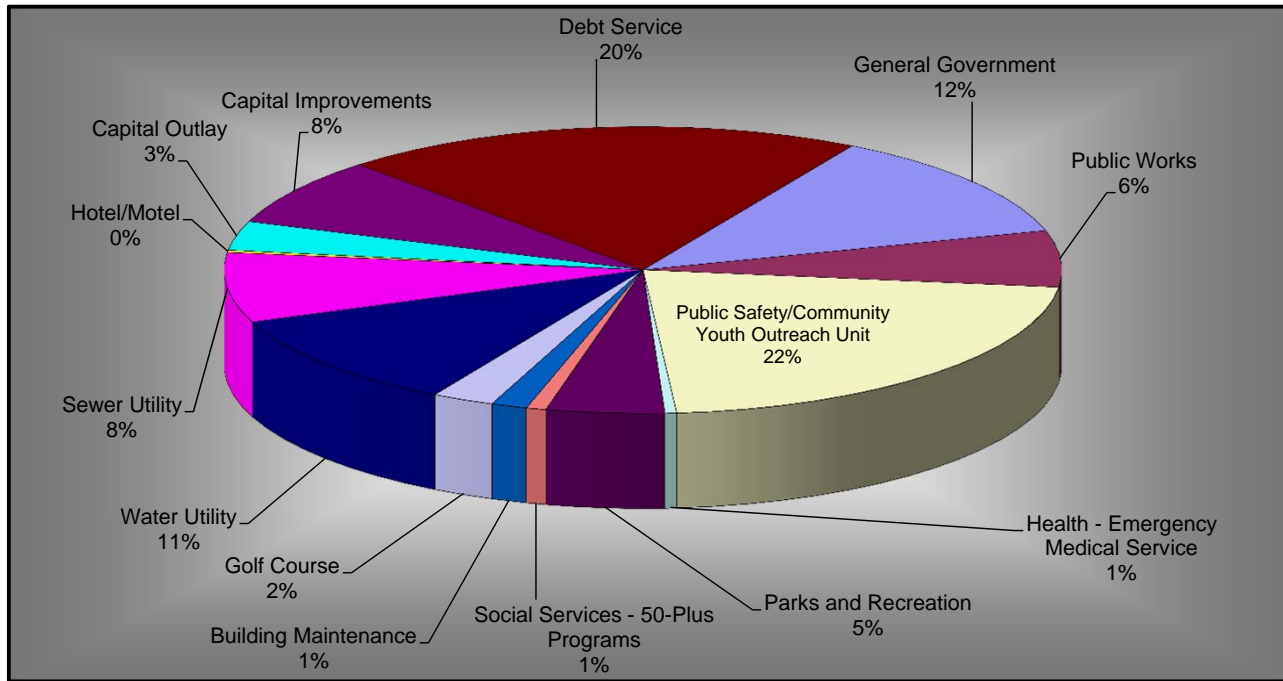
Expenditures

Expenditures for the City of Blue Springs in the Fiscal Year 2014-15 will total \$55,774,025.

- 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 298.5 Full-time Equivalent Positions (including all full-time and part-time employees). The FTE's have been increased by 8.8 from the 2013-14 adopted budget.
- Capital Improvement expenditures focus on two priority areas:
 - Rehabilitation of Existing Streets and Sidewalks
 - Sanitary Sewer and Water System Maintenance

Where the Money Goes

Expenditures by Function



Fiscal Year 2014-15

General Government	\$ 6,828,746
Public Works	\$ 3,545,925
Public Safety/Community Youth Outreach Unit	\$ 12,148,984
Health - Emergency Medical Service	\$ 250,000
Parks and Recreation	\$ 2,540,680
Social Services - 50-Plus Programs	\$ 424,460
Building Maintenance	\$ 772,301
Golf Course	\$ 1,333,867
Water Utility	\$ 6,035,054
Sewer Utility	\$ 4,386,505
Hotel/Motel	\$ 145,000
Capital Outlay	\$ 1,824,444
Capital Improvements	\$ 4,268,458
Debt Service	\$ 11,269,602
Total	\$ 55,774,025

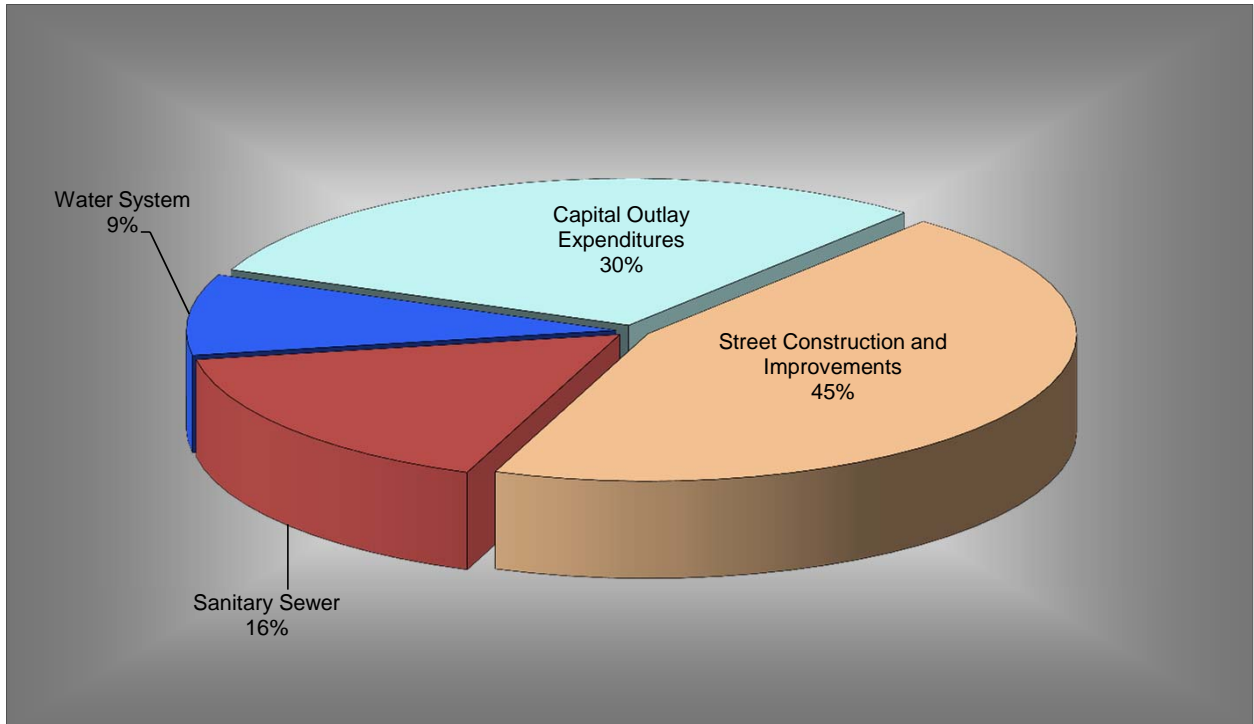
Capital Improvements

Total Expenditures: \$6,092,902

Street Construction and Improvements	\$ 2,720,635
City Share of Street Improvements	\$ 75,000
Street Rehabilitation Program	\$ 2,300,000
Sidewalk Repair and Maintenance	\$ 200,000
Snow Plow / Dump Truck	\$ 145,635
Sanitary Sewer	\$ 1,006,100
City Wide Maintenance	\$ 900,000
Heavy Equipment	\$ 106,100
Water System	\$ 541,723
Water Main - City Maintenance	\$ 300,000
Water SCADA System Upgrades	\$ 100,000
Water Tank Maintenance	\$ 141,723
Capital Outlay Expenditures	\$ 1,824,444
Operating Equipment	\$ 317,425
Computer Equipment	\$ 193,625
Vehicles	\$ 332,500
Miscellaneous Construction Projects	\$ 730,894
Water Meters	\$ 250,000

Capital Improvements

Type of Improvement

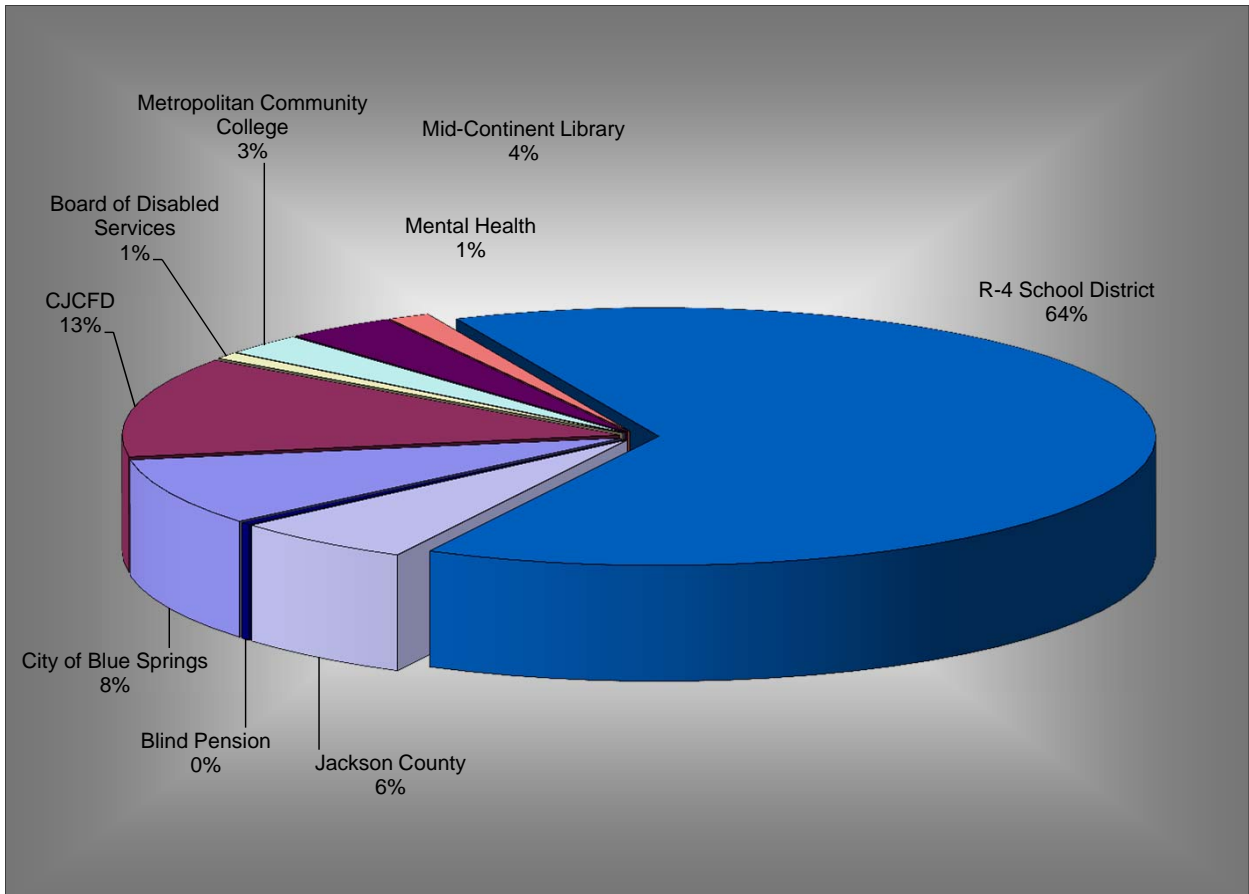


Fiscal Year 2014-15

Street Construction and Improvements	\$ 2,720,635
Sanitary Sewer	\$ 1,006,100
Water System	\$ 541,723
Capital Outlay Expenditures	\$ 1,824,444
Total	<u>\$ 6,092,902</u>

Where Your Tax Dollars Go

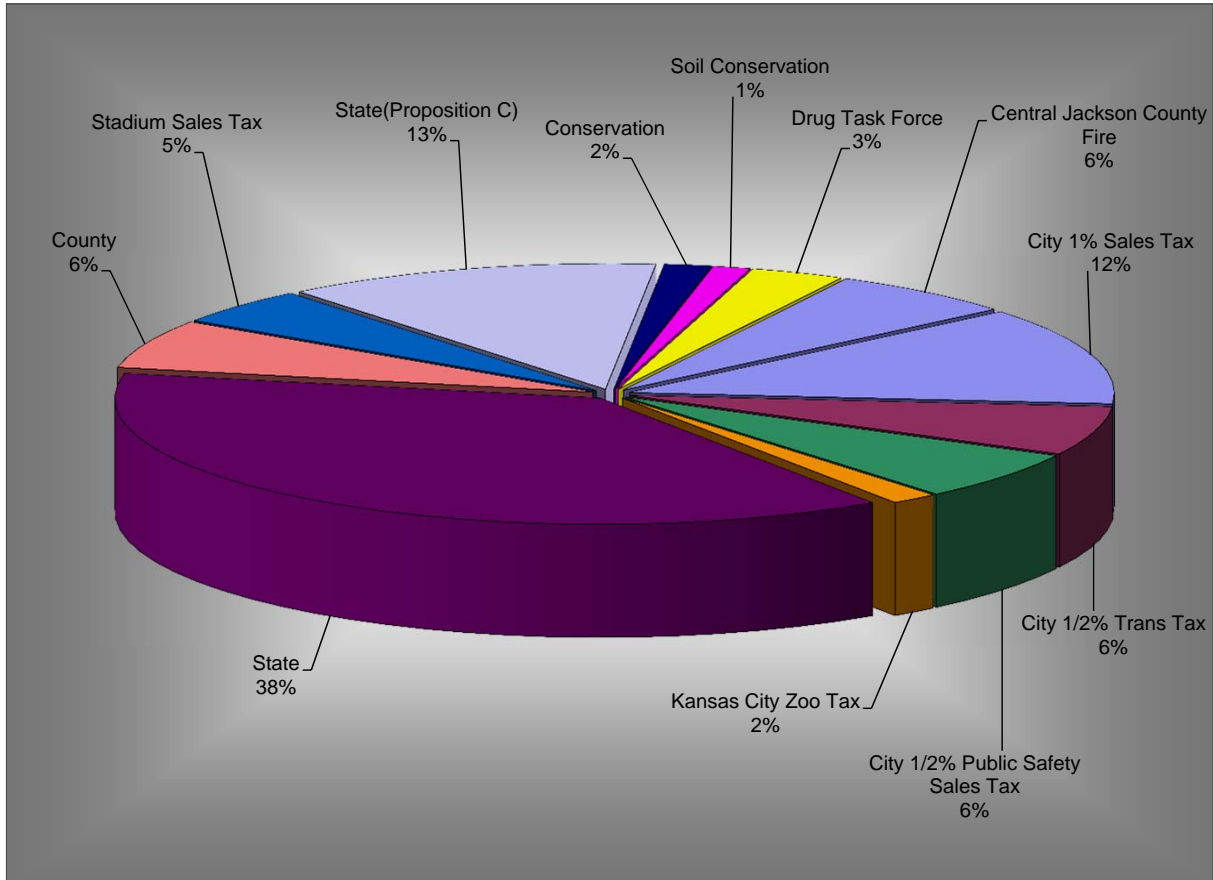
Property Tax Revenue Distribution



The 2014 property tax rate is \$8.9111 per \$100 assessed valuation. The City's portion of the \$8.9111 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 2014 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 10/01/14	Projected Revenues	Budgeted Expenses	Operating Transfer In(Out)	Total Estimated Available Net Assets 9/30/15
General Fund	\$ 14,884,881	\$ 24,053,132	\$ 25,480,292	\$ 1,412,159	\$ 14,869,881
G.O. Bond Debt Service	\$ 674,764	\$ 1,288,665	\$ 1,859,967	\$ 500,000	\$ 603,461
COPs Debt Service	\$ 422,500	\$ -	\$ 297,100	\$ 297,100	\$ 422,500
Capital Projects	\$ 2,994,056	\$ 3,224,830	\$ 2,720,635	\$ (250,000)	\$ 3,248,251
TIF Capital Projects	\$ 8,926,355	\$ 5,037,930	\$ 3,658,717	\$ (27,296)	\$ 10,278,271
Golf Course	\$ 742,093	\$ 1,555,929	\$ 1,796,947	\$ 250,000	\$ 751,076
Water Utility	\$ 4,161,039	\$ 8,319,652	\$ 7,912,977	\$ (688,056)	\$ 3,879,658
Sewer Utility	\$ 8,415,682	\$ 9,151,526	\$ 9,082,111	\$ (1,151,945)	\$ 7,333,152
Hotel/Motel Tax	\$ 568,394	\$ 490,873	\$ 145,000	\$ (309,484)	\$ 604,783
Public Safety Sales Tax	\$ 3,847,330	\$ 3,162,948	\$ 2,820,280	\$ -	\$ 4,189,998

City of Blue Springs

Budget Summary Fiscal Year 2014-15

Revenues

By Source:

Property Tax	\$	5,374,708
City Sales Tax	\$	7,237,411
Transportation Sales Tax	\$	3,211,830
Public Safety Sales Tax	\$	3,162,948
Utility Franchise Fees	\$	5,376,010
Taxes - Other	\$	5,731,087
Licenses and Permits	\$	781,422
Other Government Sources	\$	3,888,564
Charges for Services	\$	1,562,036
Utility Service Fees	\$	16,396,048
Golf Course Fees	\$	1,555,899
Fines and Forfeits	\$	1,065,013
Interest Income	\$	466,744
Other	\$	475,766
Use of Cash Reserves	\$	(511,461)
Total Projected Revenues	\$	<u>55,774,025</u>

Tax Rates (As of November 1, 2013)

Property Tax per \$100 assessed valuation:

City of Blue Springs	\$	0.7489
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
Total	\$	<u>8.9111</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	\$	6,828,746
Public Works	\$	3,545,925
Public Safety	\$	12,148,984
Emergency Medical Service	\$	250,000
Parks and Recreation	\$	2,540,680
Social Services - 50 Plus	\$	424,460
Building Maintenance	\$	772,301
Golf Course	\$	1,333,867
Water Utility	\$	6,035,054
Sewer Utility	\$	4,386,505
Hotel / Motel	\$	145,000
Total	\$	<u>38,411,522</u>

Operating Expenditures by Category

Personal Services	\$	20,000,868
Supplies and Materials	\$	2,608,987
Contracted Services	\$	15,801,666
Total	\$	<u>38,411,522</u>

Capital Improvement Expenditures

Public Safety	\$	-
Parks and Recreation	\$	-
Streets	\$	2,720,635
Finance and Administrative Serv	\$	-
Sanitary Sewer	\$	1,006,100
Water System	\$	541,723
Capital Outlay	\$	1,824,444
Total	\$	<u>6,092,902</u>

Debt Service Expenditures

General Obligation Debt	\$	1,859,967
COPs Debt	\$	297,100
Golf Course Debt	\$	348,080
Public Safety Sales Tax Debt	\$	1,480,645
TIF Capital Projects	\$	2,689,804
Grain Valley / Tri-County	\$	1,100,000
Sewer	\$	3,494,006
Total	\$	<u>11,269,602</u>

Total Budgeted Expenditures	\$	<u>55,774,025</u>
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