BUDGET IN BRIEF

City of Blue Springs, Missouri

October 1, 2023 - September 30, 2024

The Fiscal Year 2023-24 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 several 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.

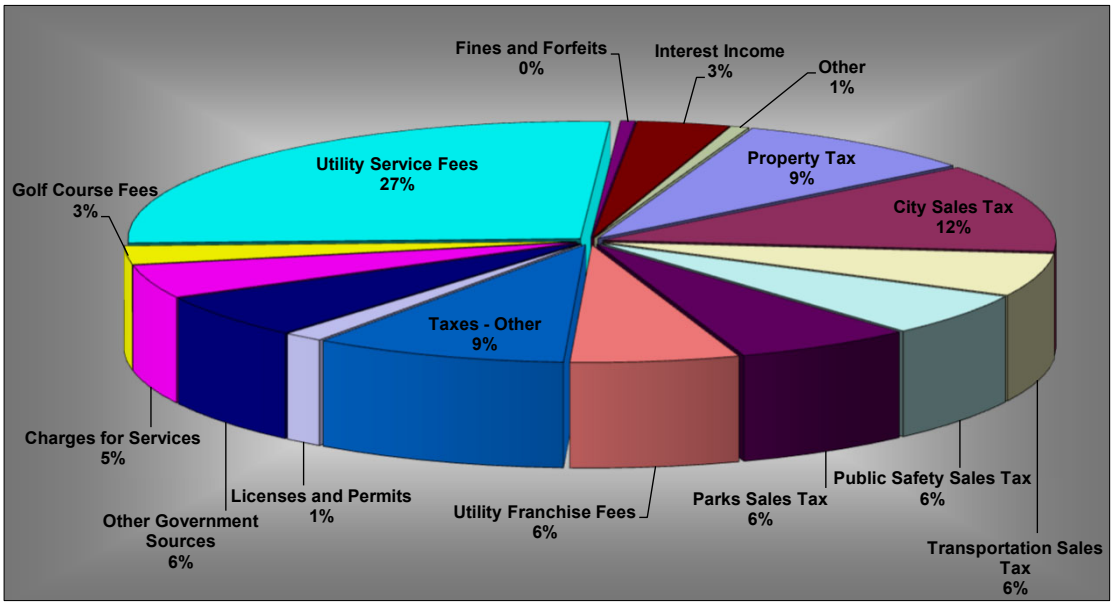
- Some of our largest revenue sources include:
  - $11,061,957 Water Sales
  - $10,676,582 Sewer Service
  - $10.169.395 1% City Sales Tax
  - $7,331,185 Property Taxes
  - $6,479,614Tax Increment Finance Tax (TIF)
  - $5,289,565 Parks Sales Tax
  - $5,028,390 Utility Franchise Fees
  - $5,027,007 Other Government Sources
  - $4,926,917 Public Safety Sales Tax
  - $4,921,673 Transportation Sales Tax

- Overall revenues are expected to increase in nearly every category next year. General Fund is projected to increase by 5.53% or $1,671,333. Licenses and Permits and Fines and Forfeits are projected to decrease compared to the adopted FY 2022-23 budget.

- The General Fund balance is required to stay at or above an amount equal to 25 percent of General Fund operating expenditures to provide for a 25 percent Emergency Reserve Fund. In addition, reserves of 25% each year, 50% of the growth in unassigned fund balance will be allocated to the Pavement Management Program each year. The 2023-24 budget projects an Emergency and Budget Stabilization Fund amount of $7,665,349 and anticipates fund balance will exceed this amount.

Where the Money Comes From

Revenue by Source



Fiscal Year 2023-24

Property Tax	$	7,331,185
City Sales Tax	$	10,169,395
Transportation Sales Tax	$	4,921,673
Public Safety Sales Tax	$	4,926,917
Parks Sales Tax	$	5,289,565
Utility Franchise Fees	$	5,028,390
Taxes - Other	$	7,531,480
Licenses and Permits	$	1,183,580
Other Government Sources	$	5,027,007
Charges for Services	$	3,829,054
Golf Course Fees	$	2,129,276
Utility Service Fees	$	22,175,313
Fines and Forfeits	$	440,289
Interest Income	$	2,772,174
Other	$	545,404
Use of Cash Reserves	$	2,445,580
Total	**$**	**85,746,282**

Expenditures

Expenditures for the City of Blue Springs in the Fiscal Year 2023-24 will total $85,746,282.

- 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

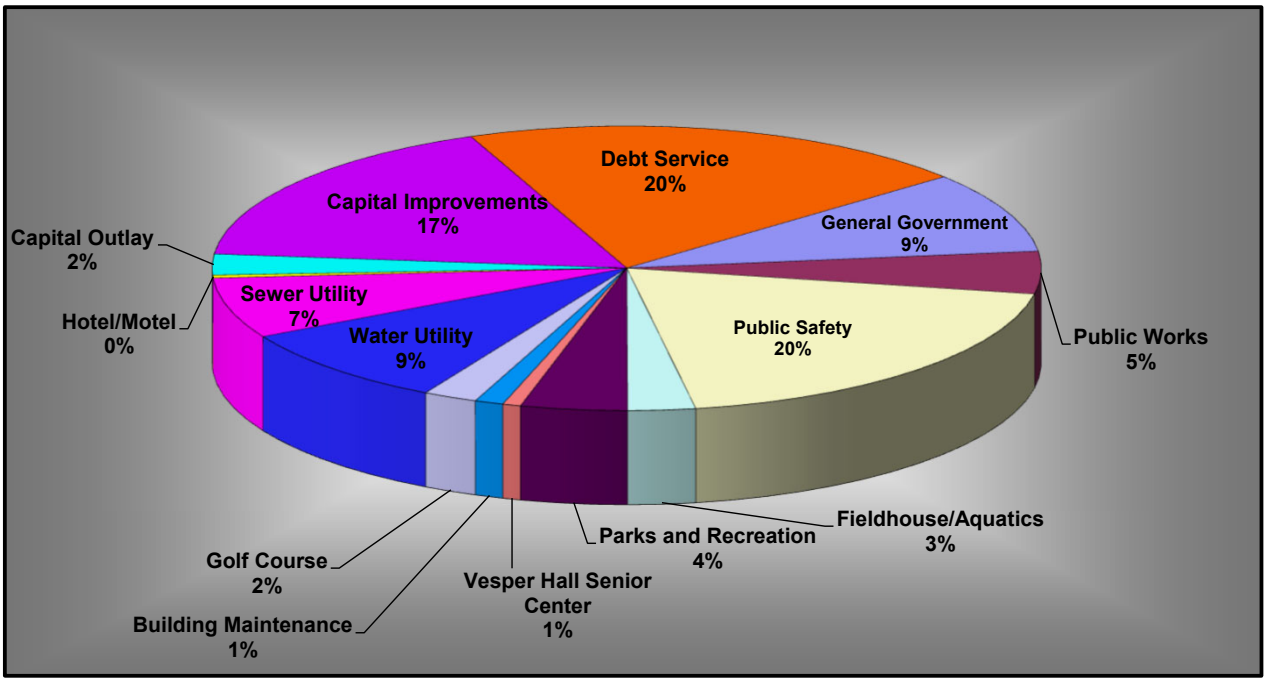
- The City has 336.13 Full-time Positions (including all full-time and part-time employees). The FTEs has increased by 20.64 positions compared to the 2022-23 adopted budget. The new positions include two Recreation Coordinators, IT Help Desk Coordinator, and a Staffing Coordinator for Human Resources.
  New positions for Blue Surf Bay Waterpark include five full-time positions and 11.64 FTEs for part-time positions. The part-time positions include lifeguards, swimming instructors and a maintenance worker.

- Capital Improvement expenditures focus on the following priority areas:
  - Sanitary Sewer and Water System Maintenance
  - Parks Deferred Maintenance
  - Pavement Maintenance Program

- Other major expenditure line items include Wholesale Water Purchases, Purchased Sewer Services, Facility Utilities, Street Light Utilities, Park Maintenance Supplies, Training, Fuel, Patrol Car Replacement, Street Maintenance Materials and Prisoner Expenses.

Where the Money Goes

Expenditures by Function



Fiscal Year 2023-24

General Government	$	7,900,894
Public Works	$	4,126,542
Public Safety	$	16,653,545
Fieldhouse/Aquatics	$	2,256,078
Parks and Recreation	$	3,555,663
Vesper Hall Senior Center	$	605,462
Building Maintenance	$	956,017
Golf Course	$	1,806,290
Water Utility	$	7,677,203
Sewer Utility	$	5,894,246
Hotel/Motel	$	293,000
Capital Outlay	$	2,032,243
Capital Improvements	$	14,811,931
Debt Service	$	17,177,168
Total	**$**	**85,746,282**

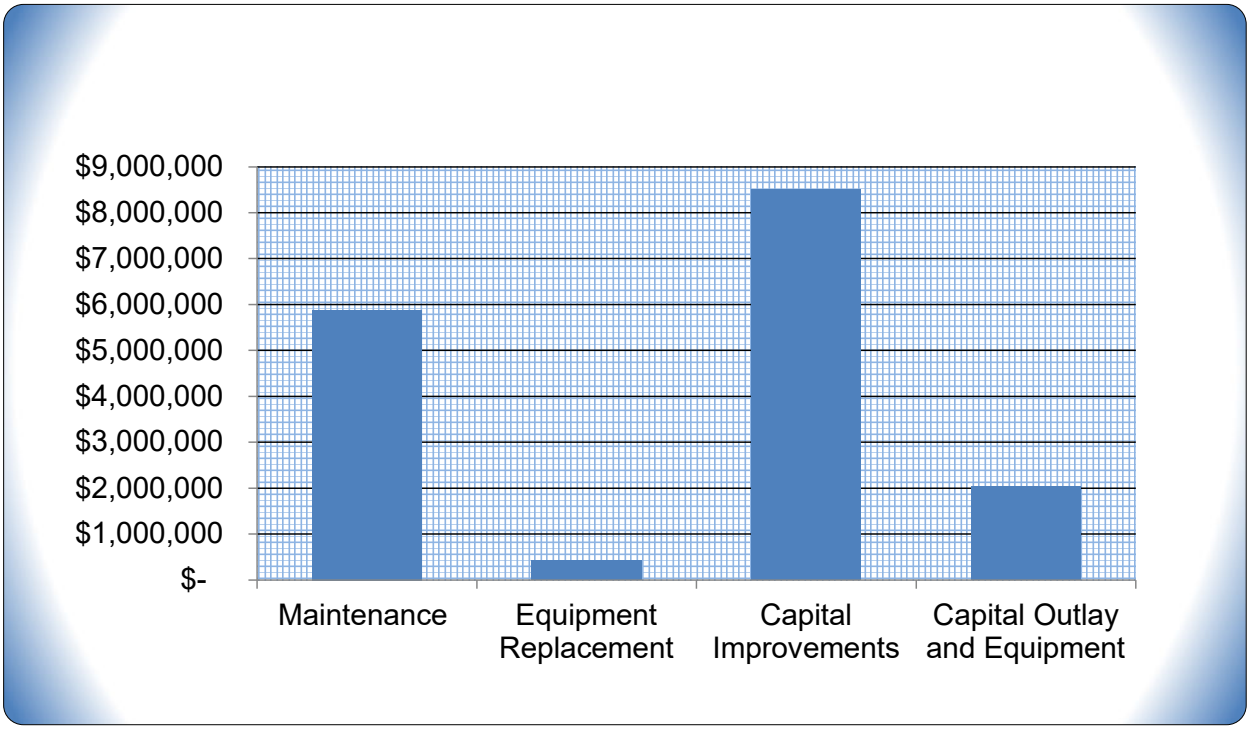
Capital Improvements

Total Expenditures: $16,844,174

Maintenance		**$**	**5,880,731**
CD-01	Comprehensive Plan Update	$	250,000
PR-01	Burris Old Mill Park Renovation	$	150,000
PR-04	Adams Pointe Golf Club Improvements	$	100,000
PR-13	Keystone Park Train Replacement	$	800,000
PR-20	Ward Park Improvements	$	400,000
PS-14	Police Department Painting	$	100,000
SAN-07	Citywide Maintenance	$	1,000,000
ST-06	Pavement Maintenance Program	$	2,050,000
ST-44	Concrete Repair and Maintenance	$	214,200
STM-06	Stormwater Maintenance	$	100,000
WA-12	Miscellaneous Watermain Maintenance	$	500,000
WA-14	Water Tank Maintenance Contract	$	216,531
Equipment Replacement		**$**	**421,000**
FH-01	Replacement of Fitness Cardio Equipment	$	190,000
SAN-20	Hydraulic Track Loader	$	59,000
ST-24	Snow Plow / Dump Truck	$	172,000
Capital Improvements		**$**	**8,510,200**
BF-19	Public Utilities Building -Phase II	$	1,833,000
PS-15	Police Department Training/Vehicle Processing Building	$	1,000,000
SAN-19	Sewer Infrastructure Deployment	$	200,000
ST-18	Wyatt Road East, 7 Highway to Adams Dairy Parkway	$	5,000,000
ST-SDWK	Sidewalk Infill	$	277,200
WA-17	Water Infrastructure Deployment	$	200,000
Capital Outlay and Equipment		**$**	**2,032,243**
Golf Course		$	42,000
Information Technology		$	70,000
Parks Maintenance		$	320,500
Police Operations Bureau		$	352,000
Public Safety Sales Tax Information Technology		$	2,500
Public Safety Sales Tax Administration		$	130,500
Public Safety Sales Tax Investigative Services Bureau		$	52,000
Public Safety Sales Tax Operations Bureau		$	374,743
Recreation		$	5,000
Sewer Operations		$	200,000
Sni-A-Bar		$	70,000
Street Maintenance		$	160,000
Water Operations		$	175,000
Water Maintenance		$	78,000

Capital Improvements

Type of Improvement

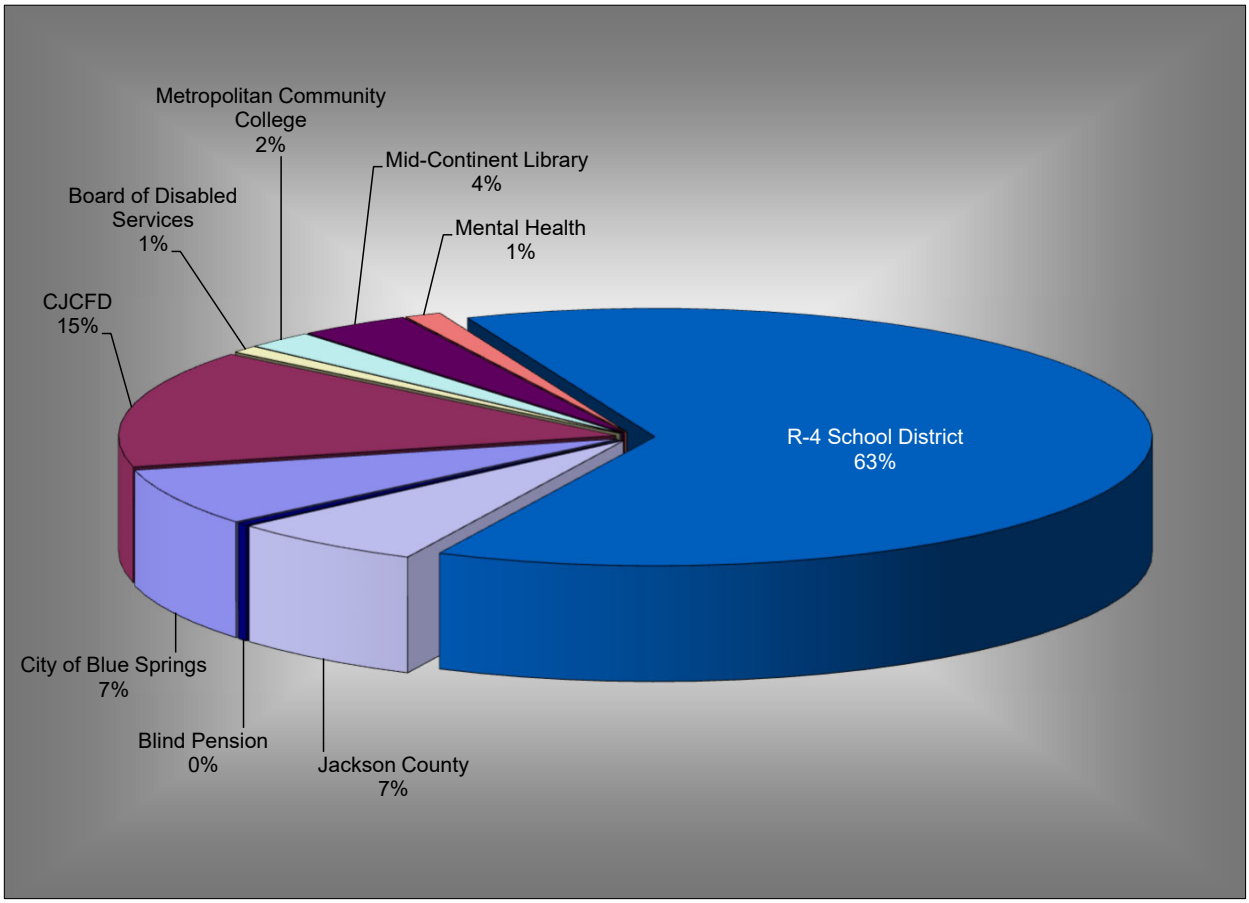


Fiscal Year 2023-24

Maintenance	$	5,880,731
Equipment Replacement	$	421,000
Capital Improvements	$	8,510,200
Capital Outlay and Equipment	$	2,032,243
Total	**$**	**16,844,174**

Where Your Tax Dollars Go

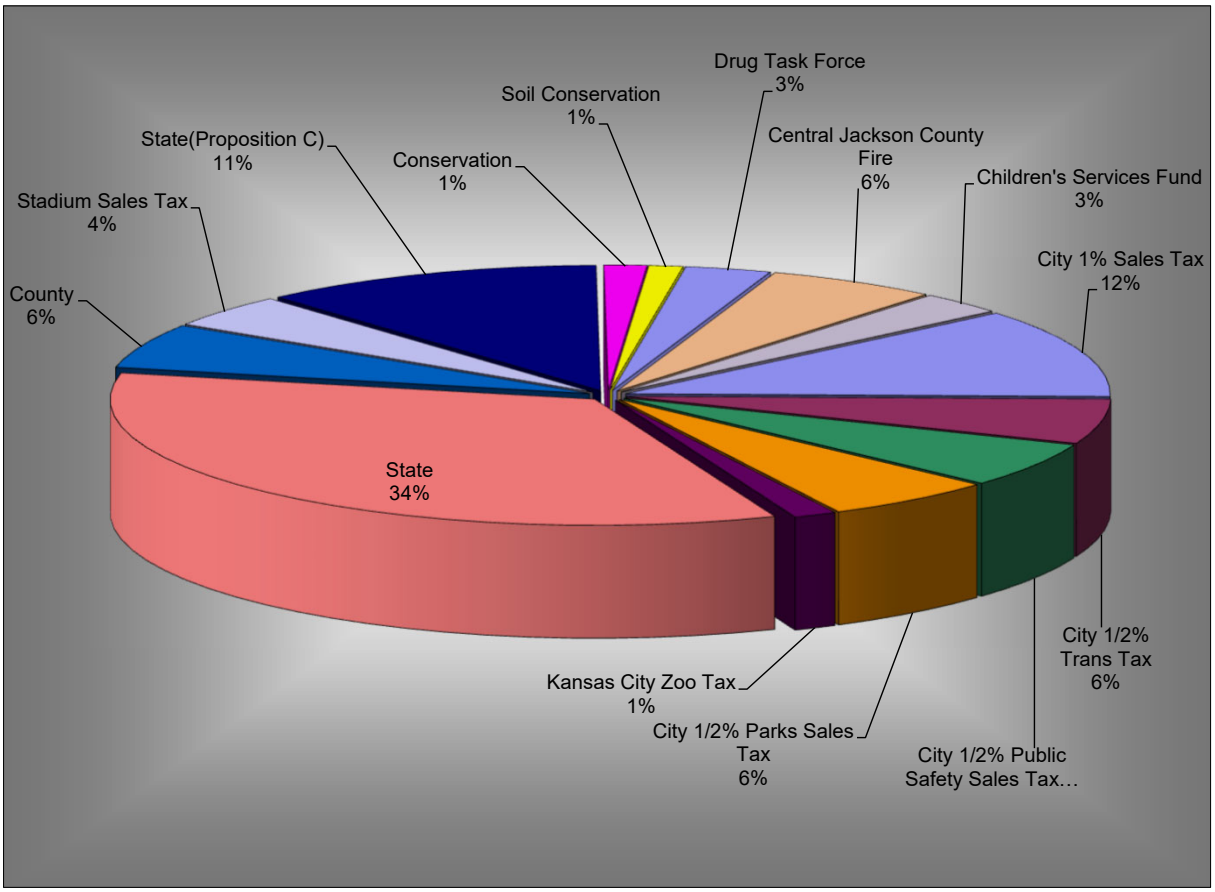
Property Tax Revenue Distribution



The 2023 property tax rate is $8.0017 per $100 assessed valuation. The City's portion of the $8.0017 is $0.5759. Of the $0.5759, $0.4259 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 2023 City sales tax rate is 8.725 % of gross sales. The City's portion of the 8.725 % 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, a .5 percent Public Safety Sales Tax, which is used solely to finance Public Safety operations and a .5 percent Park Sales Tax, which is used solely to finance park improvements.

Summary of Available Net Assets

Fund	Total Estimated Available Net Assets 10/01/23	Projected Revenues	Budgeted Expenditures	Operating Transfer In(Out)	Total Estimated Available Net Assets 9/30/24
General Fund	$ 20,404,453	$ 29,637,561	$ 31,568,895	$ (1,068,666)	$ 17,404,453
G.O. Bond Debt Service	$ 2,354,974	$ 1,850,582	$ 1,710,326	$ -	$ 2,495,231
Capital Projects	$ 839,632	$ 4,960,673	$ 8,063,400	$ 3,250,000	$ 986,905
TIF Capital Projects	$ 6,452,349	$ 6,611,742	$ 6,395,261	$ (30,635)	$ 6,638,197
Fieldhouse/Aquatics	$ 1,375,163	$ 2,326,885	$ 4,832,718	$ 2,386,640	$ 1,255,970
Park Sales Tax	$ (1,514,209)	$ 5,863,482	$ 1,450,000	$ (2,210,794)	$ 688,479
Golf Course	$ 655,747	$ 2,137,474	$ 2,186,940	$ 50,000	$ 656,281
Water Utility	$ 17,717,323	$ 11,780,771	$ 12,179,934	$ (795,204)	$ 16,522,955
Sewer Utility	$ 15,103,544	$ 12,361,289	$ 11,368,356	$ (1,352,192)	$ 14,744,286
Hotel/Motel Tax	$ 1,286,420	$ 690,293	$ 293,000	$ (196,672)	$ 1,487,042
Public Safety Sales Tax	$ 7,321,724	$ 5,079,949	$ 5,697,452	$ -	$ 6,704,222
Internal Service Fleet Maintenance Transfer	$ -	$ -	$ -	$ (32,478)	$ (32,478)
Totals	**$ 71,997,120**	**$ 83,300,702**	**$ 85,746,282**	**$ -**	**$ 69,551,543**

City of Blue Springs
Budget Summary Fiscal Year 2023-24

Revenues

By Source:		
Property Tax	$	7,331,185
City Sales Tax	$	10,169,395
Transportation Sales Tax	$	4,921,673
Public Safety Sales Tax	$	4,926,917
Park Sales Tax	$	5,289,565
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Other Government Sources	$	5,027,007
Charges for Services	$	3,829,054
Utility Service Fees	$	22,175,313
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Fines and Forfeits	$	440,289
Interest Income	$	2,772,174
Other	$	545,404
Use of Cash Reserves	$	2,445,580
Total Projected Revenues	**$**	**85,746,282**

Tax Rates (As of November 1, 2023)		
Property Tax per $100 assessed valuation:		
City of Blue Springs	$	0.5759
Central Jackson County Fire	$	1.1847
Board of Disabled Services	$	0.0716
Metropolitan Community College	$	0.1780
Mid-Continent Library	$	0.2911
Mental Health	$	0.0953
R-4 School District	$	5.0635
Jackson County	$	0.5116
Blind Pension	$	0.0300
Total	**$**	**8.0017**

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
City 1/2% Parks Sale 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
Children's Services Fund	$	0.00250
Total	**$**	**0.08725**

Expenditures

Expenditures by Function		
General Government	$	7,900,894
Public Works	$	4,126,542
Public Safety	$	16,653,545
Fieldhouse/Aquatics	$	2,256,078
Parks and Recreation	$	3,555,663
Vesper Hall Senior Center	$	605,462
Building Maintenance	$	956,017
Golf Course	$	1,806,290
Water Utility	$	7,677,203
Sewer Utility	$	5,894,246
Hotel / Motel	$	293,000
Total	**$**	**51,724,940**

Operating Expenditures by Category		
Personal Services	$	27,343,791
Supplies and Materials	$	3,566,974
Contracted Services	$	20,814,175
Total	**$**	**51,724,940**

Capital Improvement Expenditures		
Community Development	$	250,000
Parks	$	1,640,000
Public Safety	$	1,100,000
Streets	$	7,813,400
Sanitary Sewer	$	2,358,800
Water System	$	1,649,731
Capital Outlay	$	2,032,243
Total	**$**	**16,844,174**

Debt Service Expenditures		
General Obligation Debt	$	1,710,326
Fieldhouse/Aquatics	$	2,386,640
Golf Course Debt	$	338,650
Public Safety Sales Tax Debt	$	1,373,513
TIF Capital Projects	$	5,922,731
Grain Valley / Tri-County	$	2,600,000
Sewer	$	2,845,309
Total	**$**	**17,177,168**

Total Budgeted Expenditures	**$**	**85,746,282**


THE CITY OF BLUE SPRINGS
MISSOURI