AMENDED AGENA
CITY COUNCIL MEETING
March 18, 2024 6:00 p.m.
5:15 p.m. – Executive Session
6:00 p.m. – City Council Meeting

Council Chambers
Howard L. Brown Public Safety Building
1100 SW Smith
Blue Springs, Missouri

The meeting can be viewed live on the City's website at
www.bluespringsgov.com/CityMeetingsLive

Anyone wishing to address the Mayor and Council, either in a Public Hearing or in the Visitors Section of the Agenda, must fill out a Speaker's Appearance Form. Forms are available online or located at the entrance of the Multipurpose Room. After completion, the form is to be given to the City Clerk prior to the start of the Council meeting.

5:15 p.m. **Executive Session** – Discussion related to Litigation and Contract Negotiations pursuant to Sections 610.021 (1) & (12)

6:00 p.m. **City Council Meeting**

1. Call meeting to order and Pledge of Allegiance

2. Confirmation of a Quorum

3. Consent Agenda

   All matters under Item 3, Consent Agenda, are considered to be routine by the City Council and will be enacted by one motion of the Council with no separate discussion. If separate discussion is desired, that item may be removed from the Consent Agenda and placed on the Regular Agenda by request of a member of the City Council.

   a. Minutes of the March 4, 2024 City Council Meeting
   b. Resolution No. 18-2024 designating Acting City Administrator
   c. Resolution No. 19-2024 approving participation in grants with the Missouri Department of Transportation Highway Safety and Traffic Division
   d. Resolution No. 20-2024 approving a change order with RiggingPro for Ninjacross system

4. Introduction and readings of Bills 5194 and 5195 for Hoot Owl Meadows Rezoning and General Development Plan (RZ-10-23-8939) and (GDP-10-23-8940). **Continued to March 18, 2024, and to be continued to April 1, 2024 City Council meeting.**

5. Public Hearing – Shepherd Road - Vacation (VAC-06-23-8812) – **Continued indefinitely at the September 5, 2023 City Council Meeting and to be continued indefinitely.**

6. Presentation – Google Fiber Expansion

7. Resolution No. 21-2024 approving a Non-Exclusive License Agreement between the City and Google Fiber Missouri for installation of network facilities

8. Public Hearing – Downtown Master Plan

9. Resolution No. 22-2024 approving the Downtown Master Plan

10. Introduction and readings of Bill No. 5197 approving a contract for legal services with Jackon Lewis.

11. Introduction and readings of Bill No. 5198 approving a contract for transit service with Kansas City Area Transportation Authority

12. Presentation – Fiscal Year 2023 Audit

13. Visitors

14. Mayoral Announcements
    Thoughts to Ponder

15. **Executive Session** – Discussion related to Personnel pursuant to Section 610.021 (3)

Miscellaneous Items

Planning Commission Meeting – Monday, March 25, 6:30 PM
Public Safety Citizen Advisory Board Meeting – Tuesday, March 26, 6:00 PM
City Council Meeting – Monday, April 1, 6:00 PM
Parks Commission Meeting – Tuesday, April 2, 6:00 PM
Planning Commission Meeting – Monday, April 8, 6:30 PM
Public Arts Commission Meeting – Wednesday, April 10, 3:30 PM
City Council Meeting – Monday, April 15, 6:00 PM

Information Only – Recently added reports on file in the City Clerk's Office:

Economic Development Council – 2023 Annual Report, *Received March 6, 2024*
Public Art Commission – 2023 Annual Report, *Received March 14, 2024*
Park Commission – 2023 Annual Report, *Received March 14, 2024*

This Agenda was posted at City Hall and on the City's website on March 18, 2024.

Erin Ford, City Clerk

TO: Mayor, City Council,
Department Directors, and Press

FROM: Christine Cates
City Administrator

DATE: March 15, 2024

SUBJECT: Agenda Explanations

Item 3b – Designate Acting City Administrator
Adopt a Resolution designating an Acting City Administrator in the absence of City Administrator Christine Cates pursuant to Section 5.3 of the City of Blue Springs Home Rule Charter, and rescinding Resolution No. 35-2023. Refer to Council Information Form from City Administrator Christine Cates for additional information.

Item 3c – Authorization for MoDOT Grants
Adopt a Resolution approving a City Council Authorization Form for participation in grants with the Missouri Department of Transportation Highway Safety and Traffic Division. Refer to Council Information form from Police Chief Bob Muenz for additional information.

Item 3d – Change Order with RiggingPro for Ninjacross
Adopt a Resolution approving a change order in the amount of $32,100 to increase the contract price to $72,800 from RiggingPro, Inc. for installation of ceiling mounts and Ninjacross system for Blue Surf Bay Waterpark, CIP project PR-40. This Change Order exceeds the administrative authority to approve contracts in Section 115.160 of the Blue Springs Code of Ordinances. Refer to Council Information Form from Assistant City Administrator Dennis Dovel for additional information.

Item 4 – Hoot Owl Rezoning and Planned Development Concept Plan
The Applicant, Justin Larkin, JW Larkin Properties, on behalf of the property owner, Land Bank of Blue Springs, is requesting the Bill approving the Rezoning (RZ-10-23-8939) and the Bill approving the General Development Plan (GDP-10-23-8940) be continued to the April 1, 2024, City Council meeting. A motion to continue is in order.

Items 5 – Shepherd Road Vacation
The Applicant, Ashlar Homes, is requesting the Public Hearing for consideration of a vacation of a 410-ft. portion of right-of-way located generally east of NW R D Mize Road and north of Sunny Pointe 3rd Plat (VAC-06-23-8812) be continued indefinity. The public hearing was previously continued from the August 21, 2023 to the September 5, 2023 City Council meeting at which time it was continued indefinitely without testimony. The Public Hearing was noticed for the March 18, 2024 meeting and a motion to continue indefinitely is in order.

Items 6 & 7 – Google Fiber Expansion
Rachel Merlo, Head of Government and Community Affairs of Google Fiber Missouri, LLC will give a presentation on expanding Google fiber service to Blue Springs. Upon completion of the presentation, a motion to adopt a Resolution approving a Non-Exclusive License Agreement between the City and Google Fiber Missouri, LLC for the installation of network facilities in the City public right-of-way. The agreement provides a License Fee of 1% of gross revenues to the City for the use and occupancy of public right-of-way. Refer to Council Information Form from City Administrator Christine Cates for additional information.

Items 8 & 9 – Downtown Master Plan
A public hearing is being held to consider approval of the Downtown Master Plan. Cory Scott, Senior Partner with RDG Planning & Design will present the City of Blue Springs Downtown Master Plan. Upon completion of the public hearing, a motion is in order to approve a Resolution adopting the Downtown Master Plan. Refer to Council Information Form from City Development Senior Director Mike Mallon for additional information.

Item 10 – Contract with Jackson Lewis for Legal Services
Passage of a Bill authorizing a contract for legal services between the City of Blue Springs, Missouri, and Jackson Lewis, PC to provide representation of the City in labor relations advice and counsel. Refer to Council Information Form from City Administrator Christine Cates for additional information.

Item 11 – Contract with Kansas City Area Transportation Authority for Transit Services
Passage of a Bill approving a one-year Contract for Transit Service with Kansas City Area Transportation Authority (KCATA) in the amount of $118,854 to provide commuter bus services from Blue Springs to the downtown Kansas City area. Refer to Council Information Form from City Development Senior Director Mike Mallon for additional information.

Item 12 – Fiscal Year 2023 Audit
Kristen Hughes, Senior Director of RSM US LLP will present the City's financial year 2023 audit report. Refer to Council Information Form from Senior Finance Director Karen Van Winkle for additional information.

CITY OF BLUE SPRINGS, MISSOURI
MINUTES OF COUNCIL MEETING
MARCH 4, 2024

A meeting of the City Council of the City of Blue Springs, Missouri, was held on Monday, March 4, 2024, 6:00 p.m. in the Council Chambers of the Howard L. Brown Public Safety Building, 1100 SW Smith Street, Blue Springs, Missouri with Mayor Carson Ross presiding.

COUNCILMEMBERS IN ATTENDANCE

Jerry Kaylor
Chris Lievsay
Ron Fowler
Galen Ericson
Kent Edmondson
Susan Culpepper

Also present were City Administrator Christine Cates, Interim City Attorney John Mullane, and City Clerk Erin Ford.

CALL MEETING TO ORDER AND CONFIRMATION OF QUORUM

Mayor Ross called the meeting to order at 6:00 p.m. and Classy Clovers 4-H Club led in the pledge of allegiance. The City Clerk confirmed a quorum of the Council was present.

CONSENT AGENDA

Councilmember Edmondson moved to approve the following Consent Agenda items and the motion was seconded by Councilmember Ericson.

- **Minutes of the February 21, 2024** City Council Meeting
- **Resolution 14-2024** approving a purchase in the amount of $82,386.77 from Chefs Depot dba Culinary Depot for concession equipment for Blue Surf Bay Waterpark, CIP project PR-40.
- **Resolution 15-2024** approving Amendment #3 in the amount of $24,657.50 with Shawnee Mission Tree Services, Inc. dba Arbor Masters for Tree Services Contract No. 2021-078. This Amendment exceeds the administrative authority to approve contracts in Section 115.160 of the Blue Springs Code of Ordinances.
- **Resolution 16-2024** approving Amendment #5 to Contract No. 2015-138 in the amount of $45,000 with Central Power Systems and Services, Inc. now known as Central Power Systems and Services, LLC for Generator Maintenance and Repair. This Amendment #5 exceeds the administrative authority to approve contracts in Section 115.160 of the Blue Springs Code of Ordinances.
- **Resolution 17-2024** approving the disposition of Information Technology and Police department records which have met the required retention period as prescribed by the Blue Springs Records Retention, Management, and Destruction Policy dated November 28, 2016 and in accordance with the Missouri Secretary of State's records retention guidelines.

The above Consent Agenda items were approved with the following vote:

Kaylor – Aye
Ericson– Aye

DRAFT

Lievsay – Aye
Fowler – Aye
Edmondson – Aye
Culpepper – Aye
Mayor Ross – Aye

PUBLIC HEARING – HOOT OWL MEADOWS REZONING AND GENERAL DEVELOPMENT PLAN (RZ-10-23-8939) AND (GDP-10-23-8940)

Mayor Ross opened the Public Hearing to consider a rezone of the property located at the southwest corner of E Wyatt Road and S Litchford Road from Agriculture - County to Single-Family Large Lot (RZ-10-23-8939) at 6:04 p.m. The applicant is also requesting a General Development Plan with Alternative Development Standards for 133.43 +/- acres to allow for 231 single-family lots and twelve open space tracts (GDP-10-23-8940) for Hoot Owl Meadows. The public hearing was continued from the December 18, 2023, January 16, 2024, and February 5, 2024 City Council meetings without testimony. The minutes of the public hearing were recorded by a certified court reporter. City Clerk Erin Ford entered one exhibit into the record.

STAFF REPORT

Senior Planner Adair Bright reviewed the details of the proposed Rezoning and General Development Plan and addressed questions from the Council.

APPLICANT

Applicant Justin Larkin was present and addressed questions from Council.

IN OPPOSITION TO

Becky Dowell Aholt, Karin Evans, David Knust, Adam Kriz, Tonya Parker, Jay Ryan, AJ Ali, Steve Lanier, Shirley Houghton, Steve Smith and Martin Underwood spoke in opposition.

The Mayor hearing no further comments for or against, closed the public hearing at 7:24 p.m.

INTRODUCTION AND 1ST READING – BILL NO. 5194 – HOOT OWL MEADOWS REZONING (RZ-10-23-8939)

Councilmember Culpepper introduced Bill No. 5194 approving a rezoning of the property located at the southwest corner of E Wyatt Road and S Litchford Road from Agriculture - County to Single-Family Large Lot for Hoot Owl Meadows (RZ-10-23-8939). City Clerk Erin Ford made the first reading of Bill No. 5194 by title; copies of the proposed Bill having previously been made available to the public.

Councilmember Fowler moved to approve Bill No. 5194 upon its first reading and proceed with the second reading. Motion seconded by Councilmember Kaylor.

MOTION TO CONTINUE

After Council discussion, Councilmember Lievsay moved to continue the Hoot Owl Meadows Rezoning (RZ-10-23-8939) and General Development Plan (GDP-10-23-8940) to the March 18, 2024 City Council meeting. Motion seconded by Councilmember Culpepper and carried with the following vote:

Lievsay – Aye
Fowler – Aye
Ericson– Aye
Edmondson – Aye
Culpepper – Aye
Kaylor – Aye
Mayor Ross – Aye

PRESENTATION - CODE AMENDMENT REGARDING BACKYARD CHICKENS

Senior Director of City Development Mike Mallon presented a proposed Ordinance related to backyard chickens and addressed questions from Council.

INTRODUCTION AND 1ST READING – BILL NO. 5196 – CODE AMENDMENT REGARDING BACKYARD CHICKENS

Councilmember Culpepper introduced Bill No. 5196 approving a Bill Amending Chapter 215: Dogs, Cats, and Dangerous Animals, of the Code of Ordinances, adding Section 215.127: Regulation of Backyard Chickens and amending Section 215.125 Livestock and Farm Animals and Section 215.030 Number of Animals - Residential Restriction. City Clerk Erin Ford made the first reading of Bill No. 5196 by title; copies of the proposed Bill having previously been made available to the public.

Councilmember Fowler moved to approve Bill No. 5196 upon its first reading and proceed with the second reading. Motion seconded by Councilmember Kaylor.

MOTION TO AMEND - CARRIED

Councilmember Culpepper moved to amend the table in Section 215.127 – F.4b to change the maximum height of chicken structures from ten feet to seven feet. Motion seconded by Councilmember Ericson and carried, with Councilmember Lievsay voting no.

SECOND MOTION TO AMEND – FAILED

Councilmember Lievsay moved to amend the table in Section 215.127 – F.2a lot size requirement from 0.20-0.49 acres to 0.20-0.99 acres. Motion seconded by Councilmember Edmondson and **failed** with the following vote:

Fowler – Aye
Ericson – Nay
Edmondson – Aye
Culpepper – Nay
Kaylor – Nay
Lievsay – Aye
Mayor Ross – Nay

THIRD MOTION TO AMEND - FAILED

Councilmember Lievsay moved to amend Section 215.127 – F.4d to remove the requirement of a six-foot fence. Motion seconded by Councilmember Edmondson and **failed** with the following vote:

Ericson – Nay
Edmondson – Aye
Culpepper – Nay
Kaylor – Nay
Lievsay – Aye
Fowler – Aye
Mayor Ross – Nay

FOURTH MOTION TO AMEND - CARRIED

Councilmember Lievsay moved to amend Section 215.127 - C. Definitions to expand the definition of backyard chickens to include ducks. Motion seconded by Councilmember Edmondson and carried with the following vote:

Edmondson – Aye
Culpepper – Aye
Kaylor – Nay
Lievsay – Aye
Fowler – Aye
Ericson – Nay
Mayor Ross – Nay

FIFTH MOTION TO AMEND - FAILED

Councilmember Fowler moved to amend Bill No. 5196 to remove the requirement for a permit and inspection. Motion seconded by Councilmember Lievsay and **failed** with the following vote:

Culpepper – Nay	Fowler – Aye
Kaylor – Nay	Ericson – Nay
Lievsay – Aye	Edmondson – Aye
	Mayor Ross – Nay

SIXTH MOTION TO AMEND - CARRIED

Councilmember Fowler moved amend Section 215.127 – C. Definitions to include Supervision as, "Under supervision shall mean that an owner, keeper, harborer or maintainer of an animal is in a position which allows him to maintain visual contact with the animal and allow him to readily respond to the event that a threat is posed to the animal or the animal poses a threat to another human being or animal." Motion seconded by Councilmember Culpepper and carried unanimously.

SEVENTH MOTION TO AMEND - CARRIED

Councilmember Ericson moved to amend the table in Section 215.127 – F.2a for lots with three or more acres to have any chickens or enclosure 400 feet from the nearest property. Motion seconded by Councilmember Edmondson and carried with the following vote:

Kaylor – Aye	Ericson – Aye
Lievsay – Aye	Edmondson – Aye
Fowler – Aye	Culpepper – Aye
	Mayor Ross – Aye

VOTE ON FIRST READING OF BILL 5196, AS AMENDED FOUR TIMES

Bill 5196, as amended four times, **failed** on the first reading with the following vote:

Lievsay – Nay	Edmondson – Aye
Fowler – Nay	Culpepper – Aye
Ericson – Nay	Kaylor – Nay
	Mayor Ross – Nay

VISITORS

Jennifer Irey spoke on behalf of the Citizens for Backyard Hens.

MAYORAL ANNOUNCEMENTS

Thoughts to Ponder:

> "Did you know that the human voice is the only pure instrument? That it has notes no other instrument has? It's like being between the keys of a piano. The notes are there, you can sing them, but they can't be found on any instrument."
>
> (Nina Simone)

ADJOURNMENT At 8:42 p.m., there was no further business to come before the Council, Councilmember Lievsay moved the meeting be adjourned. Motion seconded by Councilmember Ericson and carried unanimously.

CITY OF BLUE SPRINGS

ATTEST

Carson Ross, Mayor

Erin Ford, City Clerk

CITY OF BLUE SPRINGS
CITY COUNCIL INFORMATION FORM

DATE SUBMITTED: March 6, 2024

SUBMITTED BY: Christine Cates **DEPARTMENT: Administration**

☐ Ordinance	☒ Resolution	☐ Presentation	☐ Public Hearing
☐ Contract	☐ Discussion	☐ Economic Dev.	☐ Other

ISSUE/REQUEST

Adopt a Resolution designating an Acting City Administrator in the absence of City Administrator Christine Cates pursuant to Section 5.3 of the City of Blue Springs Home Rule Charter, and rescinding Resolution No. 35-2023.

BACKGROUND/JUSTIFICATION

On October 2, 2023, by Ordinance No. 5264, the City Council appointed Christine Cates to serve as City Administrator.

Pursuant to Section 5.3 of the Home Rule Charter of the City of Blue Springs, the City Administrator, subject to the approval of the City Council, shall designate a qualified City administrative officer to act in the City's Administrator's temporary absence or disability.

City Administrator Christine Cates designates Dennis Dovel, Assistant City Administrator, as the Acting City Administrator during the temporary absence or disability of the City Administrator; or in the absence of Mr. Dovel, Police Chief Bob Muenz shall serve as the Acting City Administrator. Approval of the proposed designation will rescind the designations made pursuant to Resolution No. 35-2023 (attached) designating Police Chief Muenz as Acting City Administrator.

FINANCIAL IMPACT

Contractor:	N/A

PROJECT TIMELINE

Estimated Start Date	Estimated End Date
March 19, 2024	Ongoing

STAFF RECOMMENDATION

Staff recommends approval.

OTHER BOARDS & COMMISSIONS ASSIGNED

Name of Board or Commission:	N/A

ECONOMIC DEVELOPMENT PROJECT

N/A

LIST OF REFERENCE DOCUMENTS ATTACHED

1. Copy of Resolution No. 35-2023
2. Resolution appointing Dennis Dovel as Acting City Administrator, and rescinding Resolution No. 35-2023

REVIEWED BY:

Requesting Director: ***Christine Cates***	Budget: ***N/A***
Legal: ***John Mullane***	City Administrator: ***Christine Cates***

Resolution No. 35-2023

A RESOLUTION DESIGNATING CHRISTINE CATES AS INTERIM CITY ADMINISTRATOR AND RESCINDING RESOLUTION NO. 40-2022

WHEREAS, pursuant to Section 5.3 of the Home Rule Charter of the City of Blue Springs, the City Administrator shall designate, subject to approval of the City Council, a qualified City administrative officer to exercise the powers and perform the duties of City Administrator during the temporary absence or disability of the City Administrator;

WHEREAS, on June 6, 2022 by Resolution No. 40-2022, Assistant City Administrator Christine Cates was designated to serve as the Acting City Administrator during City Administrator Mike Ekey's temporary absence or disability, and Chris Sandie, Director of Public Works, designated as the Acting City Administrator in the absence of Ms. Cates.

WHEREAS, on May 17, 2023, the City Council voted to end its contract with Mike Ekey as City Administrator effective May 19, 2023; and

WHEREAS, the City Council designates Christine Cates, Deputy City Administrator, as the Interim City Administrator until a new City Administrator has been appointed, and in the absence of Ms. Cates, Police Chief Bob Muenz shall serve as the Acting City Administrator and desires to rescind Resolution No. 40-2022.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BLUE SPRINGS, MISSOURI, as follows:

Section 1. That Christine Cates, Deputy City Administrator, be designated as Interim City Administrator until a new City Administrator has been appointed, and, in the absence of Ms. Cates, Police Chief Bob Muenz shall serve as the Acting City Administrator.

Section 2. Resolution No. 40-2022 is hereby rescinded.

Section 3. Scrivener's Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Resolution, as determined by the City Clerk and City Attorney, may be corrected with the endorsement of the City Administrator without the need to come before the City Council.

PASSED by the City Council of the City of Blue Springs, Missouri, and approved by the Mayor of Blue Springs, this 5th day of June 2023.

CITY OF BLUE SPRINGS

Carson Ross, Mayor

ATTEST:

Erin Ford, Deputy City Clerk

CITY OF BLUE SPRINGS
CITY COUNCIL INFORMATION FORM

DATE SUBMITTED: May 22, 2023

SUBMITTED BY: Mayor Carson Ross **DEPARTMENT: City Council**

☐ Ordinance	☒ Resolution	☐ Presentation	☐ Public Hearing
☐ Contract	☐ Discussion	☐ Economic Dev.	☐ Other

ISSUE/REQUEST

Adopt a Resolution designating Christine Cates as Interim City Administrator and rescinding Resolution No. 40-2022.

BACKGROUND/JUSTIFICATION

On May 17, 2023, the City Council voted to end its contract with Mike Ekey as City Administrator effective May 19, 2023. The City Council designates Deputy City Administrator Christine Cates to serve as Interim City Administrator to lead the City's day-to-day operations, and Police Chief Bob Muenz to serve as the Acting City Administrator in the absence of Ms. Cates. Approval of the proposed designation would rescind the designations made pursuant to Resolution No. 40-2022 (attached) designating Ms. Cates as Acting City Administrator in Mr. Ekey's temporary absence or disability.

FINANCIAL IMPACT

Contractor:	N/A

PROJECT TIMELINE

Estimated Start Date	Estimated End Date
May 19, 2023	N/A

STAFF RECOMMENDATION

N/A

OTHER BOARDS & COMMISSIONS ASSIGNED

Name of Board or Commission:	N/A

ECONOMIC DEVELOPMENT PROJECT

N/A

LIST OF REFERENCE DOCUMENTS ATTACHED

1. Copy of Resolution No. 40-2022
2. Resolution appointing Christine Cates as Interim City Administrator

REVIEWED BY

Requestor: ***Mayor Carson Ross***	Budget: ***N/A***
Legal: ***Sarah E. Carnes***	Interim City Administrator: ***Christine Cates***

Resolution No. 40-2022

A RESOLUTION DESIGNATING CHRISTINE CATES AS ACTING CITY ADMINISTRATOR DURING THE TEMPORARY ABSENCE OR DISABILITY OF THE CITY ADMINISTRATOR AND RESCINDING RESOLUTION NO. 63-2021

WHEREAS, pursuant to Section 5.3 of the Home Rule Charter of the City of Blue Springs, the City Administrator shall designate, subject to approval of the City Council, a qualified City administrative officer to exercise the powers and perform the duties of City Administrator during the temporary absence or disability of the City Administrator; and

WHEREAS, on September 1, 2021, the City Council voted to end its contract with Eric Johnson as City Administrator; and

WHEREAS, on September 8, 2021, by Resolution No. 63-2021, Assistant City Administrator Christine Cates was designated to serve as the Acting City Administrator until a new City Administrator had been appointed; and

WHEREAS, City Administrator Mike Ekey began his employment as City Administrator on May 31, 2022; and

WHEREAS, City Administrator Mike Ekey designates Christine Cates, Assistant City Administrator, as the Acting City Administrator during the temporary absence or disability of the City Administrator or, in the absence of Ms. Cates, Chris Sandie, Director of Public Works, shall serve as the Acting City Administrator and desires to rescind Resolution No. 63-2021.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BLUE SPRINGS, MISSOURI, as follows:

Section 1. That Christine Cates, Assistant City Administrator, be designated as Acting City Administrator during the temporary absence or disability of the City Administrator, or, in the absence of Ms. Cates, Chris Sandie, Director of Public Works, shall serve as the Acting City Administrator.

Section 2. Resolution No. 63-2021 is hereby rescinded.

PASSED by the City Council of the City of Blue Springs, Missouri, and approved by the Mayor Pro Tem of Blue Springs, this 6th day of June 2022.

CITY OF BLUE SPRINGS

Chris Lievsay, Mayor Pro Tem

ATTEST:

Sheryl Morgan, City Clerk

Resolution No. 18-2024

A RESOLUTION DESIGNATING DENNIS DOVEL AS ACTING CITY ADMINISTRATOR DURING THE TEMPORARY ABSENCE OR DISABILITY OF THE CITY ADMINISTRATOR AND RESCINDING RESOLUTION NO. 35-2023

WHEREAS, pursuant to Section 5.3 of the Home Rule Charter of the City of Blue Springs, the City Administrator shall designate, subject to approval of the City Council, a qualified City administrative officer to exercise the powers and perform the duties of City Administrator during the temporary absence or disability of the City Administrator; and

WHEREAS, on October 2, 2023, by Ordinance No. 5264, the City Council appointed Christine Cates to serve as City Administrator effective October 2, 2023; and

WHEREAS, City Administrator Christine Cates designates Dennis Dovel, Assistant City Administrator, as the Acting City Administrator during the temporary absence or disability of the City Administrator; or in the absence of Mr. Dovel, Police Chief Bob Muenz shall serve as the Acting City Administrator, and desires to rescind Resolution No. 35-2023.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BLUE SPRINGS, MISSOURI, as follows:

Section 1. That Dennis Dovel, Assistant City Administrator, is designated as the Acting City Administrator during the temporary absence or disability of the City Administrator; or in the absence of Mr. Dovel, Police Chief Bob Muenz shall serve as the Acting City Administrator.

Section 2. Resolution No. 35-2023 is hereby rescinded.

Section 3. Scrivener's Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Resolution, as determined by the City Clerk and City Attorney, may be corrected with the endorsement of the City Administrator without the need to come before the City Council.

PASSED by the City Council of the City of Blue Springs, Missouri, and approved by the Mayor of Blue Springs, this 18th day of March, 2024.

CITY OF BLUE SPRINGS

_____
Carson Ross, Mayor

ATTEST:

_____
Erin Ford, City Clerk

CITY OF BLUE SPRINGS
CITY COUNCIL INFORMATION FORM

DATE SUBMITTED: February 21, 2024

SUBMITTED BY: Bob Muenz **DEPARTMENT: Police**

☐ Ordinance	☒ Resolution	☐ Presentation	☐ Public Hearing
☐ Contract	☐ Discussion	☐ Economic Dev.	☐ Other

ISSUE/REQUEST

Adopt a Resolution approving a City Council Authorization Form for participation in grants with the Missouri Department of Transportation Highway Safety and Traffic Division.

BACKGROUND/JUSTIFICATION

Annually, the Blue Springs Police Department applies for grants to assist in funding for law enforcement activities. This includes the City's participation in the Missouri Highway Safety Programs and the Missouri Department of Transportation (MODOT) Highway Safety and Traffic Division grants. To complete the applications and submit grants, the City is to provide written authorization for the application on the City Council Authorization form. Once the applications are submitted, MODOT will review and provide information regarding the financial aspects. This form was previously approved in 2022 under Resolution 23-2022.

FINANCIAL IMPACT

Contractor:	Missouri Department of Transportation Highway Safety and Traffic Division
Budget Year:	FY 23-24

PROJECT TIMELINE

Estimated Start Date	Estimated End Date
March 20, 2024	March 20, 2025
Years and Months Contract in effect	**Number of times renewable**
12 months	0

STAFF RECOMMENDATION

Staff recommends approval.

OTHER BOARDS & COMMISSIONS ASSIGNED

Name of Board or Commission:	N/A

ECONOMIC DEVELOPMENT PROJECT

N/A

LIST OF REFERENCE DOCUMENTS ATTACHED

1. Resolution approving City Council Authorization form attached as Exhibit A

REVIEWED BY:

Requesting Director: ***Bob Muenz***	Budget: ***N/A***
Legal: ***John Mullane***	City Administrator: ***Christine Cates***

EXHIBIT A

Highway Safety and Traffic Division
P.O. Box 270
Jefferson City, MO 65102
1-800-800-2358 or 573-751-4161

CITY COUNCIL AUTHORIZATION

On March 18, 2024 the Council of the City of Blue Springs, Missouri held a meeting and discussed the City's participation in Missouri's Highway Safety Program.

It is agreed by the Council that the City of Blue Springs will participate in Missouri's Highway Safety Program.

It is further agreed by the Council that the Chief of Police will investigate the financial assistance available under the Missouri Highway Safety Program for Traffic Enforcement and report back to the Council his/her recommendations. When funding through the Highway Safety Division is no longer available, the local government entity agrees to make a dedicated attempt to continue support for this traffic safety effort.

Council Member	Council Member
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member

Mayor

Resolution No. 19-2024

A RESOLUTION APPROVING A CITY COUNCIL AUTHORIZATION FORM FOR PARTICIPATION IN GRANTS FROM THE MISSOURI DEPARTMENT OF TRANSPORTATION HIGHWAY SAFETY TRAFFIC DIVISION

WHEREAS, the Police Department participates in grants for traffic enforcement funding; and

WHEREAS, the Missouri Department of Transportation Highway Safety Traffic Division requires signatures of members of the City Council on the Council Authorization Form for participation in the various grants; and

WHEREAS, staff recommends the Mayor and City Council execute the City Council Authorization form in order to apply for various grants.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BLUE SPRINGS, MISSOURI, as follows:

Section 1. Authorize the City Council to approve and sign the City Council Authorization Form from the Missouri Department of Transportation Highway Safety Traffic Division attached hereto as Exhibit A.

Section 2. Scrivener's Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Resolution, as determined by the City Clerk and City Attorney, may be corrected with the endorsement of the City Administrator without the need to come before the City Council.

PASSED by the City Council of the City of Blue Springs, Missouri, and approved by the Mayor of Blue Springs, this 18th day of March 2024.

CITY OF BLUE SPRINGS

_____
Carson Ross, Mayor

ATTEST:

_____
Erin Ford, City Clerk

CITY OF BLUE SPRINGS
CITY COUNCIL INFORMATION FORM

DATE SUBMITTED: February 7, 2024

SUBMITTED BY: Dennis Dovel **DEPARTMENT: Parks and Recreation**

☐ Ordinance	☒ Resolution	☐ Presentation	☐ Public Hearing
☒ Contract	☐ Discussion	☐ Economic Dev.	☐ Other

ISSUE/REQUEST

Adopt a Resolution approving a change order in the amount of $32,100 to increase the contract price to $72,800 from RiggingPro, Inc. for installation of ceiling mounts and Ninjacross system for Blue Surf Bay Waterpark, CIP project PR-40. This Change Order exceeds the administrative authority to approve contracts in Section 115.160 of the Blue Springs Code of Ordinances.

BACKGROUND/JUSTIFICATION

In November 2022 the City approved Contract 2022-171 with RiggingPro, Inc for the installation of the Ninjacross system in the new Blue Surf Bay Waterpark. During construction changes were made to the ceiling design to ensure the structural integrity of the building. This design change created a change in the mounting system that delayed the mounting brackets from being installed prior to the pools being dug.

In order to install the mounts, a barge system will be installed in the pools once they are filled to install the mounts and the Ninjacross System. Since the mounts were originally going to be installed by McCownGordon Construction, they have returned the cost of that scope to the City in the project. It will now require RiggingPro, Inc to install the mounts, creating the need to expand their scope.

RiggingPro, Inc provided a cost of $32,100 for this scope of work. The original contract price was $40,700 for the installation of the Ninjacross system and will now be changed to $72,800 to include the installation of ceiling mounts. This amount exceeds the City Administrators authority to enter into a contract without City Council approval.

FINANCIAL IMPACT

Contractor:	RiggingPro, Inc. 3800 Bobwhite Drive Richmond, TX 77406
Amount of Request/ Contract:	$32,100
Amount Budgeted:	$34,400,000
Budget Year:	FY 2023-24
Funding Source/Account #:	410-73000-544100 PR-40 Add to PO# 23-0673 RiggingPro, Inc. Date:3/12/2024

PROJECT TIMELINE

Estimated Start Date	Estimated End Date
April 1, 2024	May 31, 2024
Years and Months Contract in effect	**Number of times renewable**
2 months	0

STAFF RECOMMENDATION

Staff recommends approval.

OTHER BOARDS & COMMISSIONS ASSIGNED

Name of Board or Commission:	N/A

ECONOMIC DEVELOPMENT PROJECT

N/A

LIST OF REFERENCE DOCUMENTS ATTACHED

1. Resolution with Change Order attached as Exhibit A.

REVIEWED BY:

Requesting Director: ***Dennis Dovel***	Budget: ***Lori Turner***
Legal: ***John Mullane***	City Administrator: ***Christine Cates***

SUPPORTING DOCUMENTS:
(FOR CONTRACT ITEMS ONLY)

Document	Attached	If not attached, explain
Secretary of State:	☒	Not required per Attorney Carnes
Certificate of Insurance:	☒	Documents on File with Original Contract
E-Verify Affidavits:	☒	Documents on File with Original Contract
E-Verify proof of enrollment:	☒	Documents on File with Original Contract
Bond:	☐	
Anti-Discrimination Against Israel Act Certification (contract over $100,000)	☒	Documents on File with Original Contract

Wage Order, by reference	☐	Wage Order Number:
IRS Form W-9:	☒	Documents on File with Original Contract
Bid/RFP/RFQ: (submit all)	☐	
Bid/RFP/RFQ Tabulation:	☐	
Bid Waiver: (less than three bids)	☒	Documents on File with Original Contract
Contractor address and email:	☒	RiggingPro, Inc. 3800 Bobwhite Drive Richmond, TX 77406-9672
Project Exemption Certificate needed:	☒	
Other:	☐	

A RESOLUTION APPROVING A CHANGE ORDER TO CONTRACT 2022-171 WITH RIGGINGPRO, INC FOR INSTALLATION OF CEILING MOUNTS AND NINJACROSS SYSTEM AT BLUE SURF BAY WATERPARK

WHEREAS, OSHA requirements under Section 292.675, RSMo 2009, require:

a. Any contractor for any public body for purposes of construction of public works and any subcontractor (any person entering into a subcontract with a contractor for construction of public works which employs "on-site employees" for purposes of completion of the contract) to such contractor shall provide a ten-hour Occupational Safety and Health Administration (OSHA) construction safety program for their on-site employees which includes a course in construction safety and health approved by OSHA or a similar program approved by the department which is at least as stringent as an approved OSHA program, unless such employees have previously completed the required program. All employees who have not previously completed the program are required to complete the program within sixty days of beginning work on such construction project.

b. Any employee found on a work site subject to this section without documentation of the successful completion of the required course shall be afforded twenty days to produce such documentation before being subject to removal from the project.

c. The contractor to whom the contract is awarded and any subcontractor under such contractor shall require all on-site employees to complete the above referenced ten-hour training program or such employees must hold documentation of prior completion of the program. Said contractor and subcontractor(s) shall comply with Section 292.675, RSMo 2009, in all respects as required in relation to work done pursuant to this contract.

d. The contractor shall forfeit as a penalty to the public body on whose behalf the contract is made or awarded, two thousand five hundred dollars plus one hundred dollars for each employee employed by the contractor or subcontractor, for each calendar day, or portion thereof, such employee is employed without the required training. The penalty shall not begin to accrue until the time period referenced in subparagraphs a and b above have elapsed.

e. The public body awarding the contract shall withhold and retain therefrom all sums and amounts due and owing as a result of any violations of this section when making payments to the contractor under the contract. The contractor may withhold from any subcontractor sufficient sums to cover any penalties the public body has withheld from the contractor resulting from the subcontractor's failure to comply with the terms of this section. If the payment has been made to the subcontractor without withholding, the contractor may recover the amount of the penalty resulting from the fault of the subcontractor in an action maintained in the circuit court in the county in which the public works project is located from the subcontractor.

f. “On-site employees” are defined as laborers, workmen, drivers, equipment operators, and craftsmen employed by contractors and subcontractors to be directly engaged in construction at the site of the public works. "Directly engaged in construction" shall mean work performed in the actual erection of the structure or completion of the improvement constituting the public works. In addition, employees working at a nearby or adjacent facility used by the

contractor or subcontractor for construction of the public works shall be deemed "on-site employees." Persons engaged solely in the transportation of materials, fuel, or equipment to the site of the public works shall not be deemed to be "directly engaged in construction;" and

WHEREAS, if applicable, not less than the prevailing hourly rate of wages for work of a similar character in this locality, as established and amended at any time by the Department of Labor and Industrial Relations of the State of Missouri, shall be paid to all workers performing work under this Contract; and

WHEREAS, the Parks and Recreation Department prepared specifications and secured a quotation for the installation of the Ninjacross system; and

WHEREAS, changes to the project required a delay in the installation of ceiling mounts resulting in a change order with RiggingPro, Inc to install the mounts; and

WHEREAS, the Department received a price from RiggingPro Inc for the change in scope of $32,100 and now recommends that the City increase the awarded contract to Rigging Pro, Inc.for work based on scope of services in the amount of $72,800.00. This change order exceeds the administrative authority in Section 115.160 of the Blue Springs Code of Ordinances.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BLUE SPRINGS, MISSOURI, as follows:

1. The City Administrator is hereby authorized to approve a Change Order to Contract No. 2022-171 with RiggingPro, Inc. for the installation of ceiling mounts and Ninjacross System in the amount of $72,800.00. A copy of the proposed Change Order is attached hereto as Exhibit “A” and is incorporated herein.

Section 1. City staff is directed to perform all tasks necessary to implement said Change Ordert.

Section 2. Scrivener’s Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Resolution, as determined by the City Clerk and City Attorney, may be corrected with the endorsement of the City Administrator without the need to come before the City Council.

PASSED by the City Council of the City of Blue Springs, Missouri, and approved by the Mayor of Blue Springs, this 18th day of March, 2024.

CITY OF BLUE SPRINGS

ATTEST: Carson Ross, Mayor

Erin Ford, City Clerk

Submit by Email | Print Form

EXHIBIT A

CITY OF BLUE SPRINGS
CHANGE ORDER REQUEST FORM

DATE: March 7, 2024

SUBMITTED BY: Dennis Dovel **DEPARTMENT:** Parks and Recreaiton

☐ Ordinance # _____	☐ Resolution #: _____
☐ Administrative Contract #2022-171	☐ Product Purchase

ISSUE/REQUEST

Change Order Request.
Purchase Order # 23-0673

BACKGROUND/JUSTIFICATION

The purchase order referenced above is hereby Increase **(use drop down)** by **$**32,100. Describe below the reason for the change order.

Due to structural changes made to the pre-cast double tee's, the ceiling mounts had to be reworked and were not procured prior to the pools being dug. Thus causing the ceiling mounts to be installed after the pools are constructed. In order to install the ceiling mounts, a barge will need to be brought into the pools so the mounts can be attached to the ceiling. RiggingPro, Inc is the only company with this ability that knows the Ninjacross system.

FINANCIAL IMPACT (Finance Use Only)

Contractor/Vendor Name:	RiggingPro, INC
Amount of Change Order Request:	32,100
Amount Available in Budget:	$ 965,571.01
Budget Year:	FY2023-24
Funding Source/Account #	410-73000-54410 PR-40
Additional Funds Needed: Budget Transfer Request Form.xlsx	$
Funding Source/Account #	

LIST OF REFERENCE DOCUMENTS ATTACHED

1. Quote 2023-12-05 Blue Springs Parks and Recreation

REVIEWED BY

Requesting Director: Dennis Dovel	City Administrator:
Council:	Finance: Nicole A. Mancini 3/7/24

FOR FINANCE USE ONLY:
Council Contract:

Budget Availability **Yes** ☒ **No** ☐

Original Purchase Order Amount: **$** 40,700

10% of Original Purchase Order Amount **$** 4,070

Amount of Previous Change Orders #: _____ through _____: - **$** 0

Amount of This Change Order Request: - **$** 32,100

Total Amount Remaining Before *Council* Approval Is Needed: **$** -27,030

FOR FINANCE USE ONLY:
Administrative Contract (Part 1 of 2): Do total change orders equal 1% or greater?

Budget Availability Yes ☐ No ☐

Original Purchase Order Amount: $ _____

1% of Original Purchase Order Amount **$** _____

Amount of Previous Change Orders #: ____ through ____: - **$** _____

Amount of This Change Order Request: - **$** _____

Total Amount Remaining Before *City Administrator* Approval Is Needed: (not required if less than $100) **$** _____

FOR FINANCE USE ONLY:
Administrative Contract (Part 2 of 2): Do total change orders cause the total contract amount to exceed $50,000?

Maximum Contract Amount prior to Council:	$50,000	
Original Purchase Order Amount		- $40,700
Amount of Previous Change Orders #: ____ through ___:		- $0
Amount of This Change Order Request:		- $32,100
Total Amount Remaining Before *Council Approval* Is Needed:		$ -22,800

ATTACHMENT A

riggingpro

Date: 3/6/2024

Customer: Blue Springs Parks and Recreaction
Address:
Address: Blue Springs, MO

Contact: Dennis Dovel
Phone: 816-228-0265
Email: ddovel@bluespringsgov.com

Project Name: Ninja Cross System Install
Project Address: Blue Springs, MO

HOURLY RATES

Item:	Rigging Crew (extra hours)	Per Hour:	OT Per Hour:	$615.00	Minimum:
Item:		Per Hour:	OT Per Hour:		Minimum:
Item:		Per Hour:	OT Per Hour:		Minimum:
Item:		Per Hour:	OT Per Hour:		Minimum:
Item:		Per Hour:	OT Per Hour:		Minimum:
Item:		Per Hour:	OT Per Hour:		Minimum:

FLAT RATES

Item:	4 Man Rigging Crew	Per Shift:	$6,900.00	Shift Hours:	12	Daily:	
Item:	Travel In Day For Crew	Per Shift:	$8,400.00	Shift Hours:	12	Daily:	
Item:	Travel Out Day For Crew	Per Shift:	$8,400.00	Shift Hours:	12	Daily:	
Item:		Per Shift:		Shift Hours:		Daily:	

OTHER

Item:	Insatllation of ceiling mounts before system install (4 days): $27,600
Item:	Flights: Inluded
Item:	Payment Bond: $4,500
Item:	OSHA 10 & City Occupational License: $3,200

Estimated Job Price: $72,800.00 Quote is based on up to (7) 12 hour days.

This quote is good for up to 90 days. *Hourly rates will be charged for extra hours or delays outside the control of Riggingpro

JOB SCOPE

Riggingpro will provide labor and equipment as above to assist Ninja Cross in the Assembly of one NC system. Total estimate is based on (3) 12 hour work days and all work and travel days happening on cesecutive week days. Extra shift rate is for work days that will start before the system install without a day off between. All days will be charged while there. **Pricing is estimated for a job start date in Mid 2024.

Customer Provided Items: Technical direction, transportaion to and from hotel and while in MO

Insurance: Riggingpro maintains insurance totaling $6 million general and fleet liability with care, custody, and control coverage (items being lifted or moved).

Safety and Quality: All of our operations will be in compliance with OSHA CFR 1910 & 1926, as well as all normal and customary requirements of the contractor and facility owner. Work will be performed in a professional and workmanlike manner. An operating plan, safety inspections, and certifications for the equipment and personnel will be provided to customer.

History: Founded in 2003, Riggingpro has an impressive safety record, with no recordable jobsite injuries and no accident claims in our 19-year history. We practice passive and active safety assurance measures, and train our personnel to use standardized procedures and continuous safety reviews.

Regards,

Rick Edgell

Mobile: 713-702-0565

Email: rick@riggingpro.com

CITY OF BLUE SPRINGS
CITY COUNCIL INFORMATION FORM

DATE SUBMITTED: March 6, 2024

SUBMITTED BY: Christine Cates **DEPARTMENT: Administration**

☐ Ordinance	☒ Resolution	☒ Presentation	☐ Public Hearing
☒ Contract	☐ Discussion	☐ Economic Dev.	☐ Other

ISSUE/REQUEST

Rachel Merlo, Head of Government and Community Affairs of Google Fiber Missouri, LLC will give a presentation on expanding Google fiber service to Blue Springs. Upon completion of the presentation, a motion to adopt a Resolution approving a Non-Exclusive License Agreement between the City and Google Fiber Missouri, LLC for the installation of network facilities in the City public right-of-way.

The agreement provides a License Fee of 1% of gross revenues to the City for the use and occupancy of public right-of-way.

BACKGROUND/JUSTIFICATION

The City of Blue Springs holds jurisdiction over the use of public rights-of-way within the City, which are essential for the provision of public and private services. Google Fiber Missouri LLC, desires to install, maintain, operate, and control a fiber optic infrastructure network within the City's public rights-of-way for the purpose of providing broadband Internet access services to residents and businesses, excluding services that would be subject to other specific franchise or tax requirements.

The proposed network by Google Fiber Missouri LLC may consist of various network facilities including but not limited to aerial and underground fiber optic cables, conduits, electronic equipment, and other similar infrastructure, intended to enhance communication services in the City. The City desires to permit Google Fiber Missouri LLC to undertake the installation and operation of said network infrastructure in the public rights-of-way.

The License Agreement outlines the obligations of Google Fiber Missouri LLC in terms of compliance with City ordinances, payment of a License Fee based on Gross Revenues derived from the use of the network facilities, and adherence to safety, maintenance, and operational standards to minimize impact on public use and property.

FINANCIAL IMPACT

Contractor:	
Amount of Request/ Contract:	N/A
Amount Budgeted:	N/A
Budget Year:	N/A
Funding Source/Account #:	N/A
Account Balance:	N/A Date: 3/7/2024

PROJECT TIMELINE

Estimated Start Date	Estimated End Date
March 19, 2024	March 18, 2044
Years and Months Contract in effect	**Number of times renewable**
20 years	

STAFF RECOMMENDATION

Staff recommends approval.

OTHER BOARDS & COMMISSIONS ASSIGNED

Name of Board or Commission:	N/A

ECONOMIC DEVELOPMENT PROJECT

N/A

LIST OF REFERENCE DOCUMENTS ATTACHED

1. Resolution with Non-Exclusive License Agreement attached as Exhibit A

REVIEWED BY:

Requesting Director: ***Christine Cates***	Budget: ***Lori Turner***
Legal: ***John Mullane***	City Administrator: ***Christine Cates***

SUPPORTING DOCUMENTS:
(FOR CONTRACT ITEMS ONLY)

Document	Attached	If not attached, explain
Secretary of State:	☒	
Certificate of Insurance:	☐	
E-Verify Affidavits:	☐	
E-Verify proof of enrollment:	☐	
Bond:	☐	
Anti-Discrimination Against Israel Act Certification (contract over $100,000)	☐	
Wage Order, by reference	☐	Wage Order Number:
IRS Form W-9:	☐	
Bid/RFP/RFQ: (submit all)	☐	
Bid/RFP/RFQ Tabulation:	☐	
Bid Waiver: (less than three bids)	☐	
Contractor address and email:	☐	
Project Exemption Certificate needed:	☐	
Other:	☐	

Resolution No. 21-2024

A RESOLUTION APPROVING A NON-EXCLUSIVE LICENSE AGREEMENT BETWEEN THE CITY OF BLUE SPRINGS AND GOOGLE FIBER MISSOURI, LLC FOR THE INSTALLATION OF NETWORK FACILITIES IN THE CITY PUBLIC RIGHT-OF-WAY

WHEREAS, the City of Blue Springs holds jurisdiction over the use of public rights-of-way within the City, which are essential for the provision of public and private services; and

WHEREAS, Google Fiber Missouri LLC, desires to install, maintain, operate, and control a fiber optic infrastructure network within the City's public rights-of-way for the purpose of providing broadband Internet access services to residents and businesses, excluding services that would be subject to other specific franchise or tax requirements; and

WHEREAS, the proposed network by Google Fiber Missouri LLC may consist of various network facilities including but not limited to aerial and underground fiber optic cables, conduits, electronic equipment, and other similar infrastructure, intended to enhance communication services in the City; and

WHEREAS, the City desires to permit Google Fiber Missouri LLC to undertake the installation and operation of said network infrastructure in the public rights-of-way; and

WHEREAS, the License Agreement outlines the obligations of Google Fiber Missouri LLC in terms of compliance with City ordinances, payment of a License Fee based on Gross Revenues derived from the use of the network facilities, and adherence to safety, maintenance, and operational standards to minimize impact on public use and property.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BLUE SPRINGS, MISSOURI, as follows:

Section 1. The City Administrator is hereby authorized to enter into a 20-year Non-Exclusive License Agreement with Google Fiber Missouri, LLC for the installation of network facilities in the City public right of way. A copy of the proposed License Agreement is attached hereto as Exhibit “A” and is incorporated herein.

Section 2. City staff is directed to perform all tasks necessary to implement said License Agreement.

Section 3. Scrivener’s Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Resolution, as determined by the City Clerk and City Attorney, may be corrected with the endorsement of the City Administrator without the need to come before the City Council.

PASSED by the City Council of the City of Blue Springs, Missouri, and approved by the Mayor of Blue Springs, this 18th day of March 2024.

CITY OF BLUE SPRINGS

_____
Carson Ross, Mayor

ATTEST:

_____
Erin Ford, City Clerk

NON-EXCLUSIVE LICENSE AGREEMENT BETWEEN THE CITY OF BLUE SPRINGS AND GOOGLE FIBER MISSOURI, LLC FOR THE INSTALLATION OF NETWORK FACILITIES IN THE CITY PUBLIC RIGHT-OF-WAY

This License Agreement ("**Agreement**") is by and between the City of Blue Springs, a municipality of the State of Missouri ("**City**"), and Google Fiber Missouri, LLC, a Delaware limited liability company, and its subsidiaries, successors, or assigns ("**Licensee**").

RECITALS

A. City has jurisdiction over the use of the public rights-of-way in City in which it now or hereafter holds a property interest ("**Public ROW**").

B. Licensee desires, and City desires to permit Licensee, to install, maintain, operate, and/or control a fiber optic infrastructure network in Public ROW ("**Network**") for the purpose of offering communications services, including broadband Internet access service as defined in 47 C.F.R. § 8.1(b) ("**Broadband Internet Services**"), but excluding multichannel video programming services that would be subject to a video services franchise and telecommunications services that would be subject to the Missouri Municipal Telecommunications Business License Tax Simplification Act, to residents and businesses in City ("**Customers**").

C. The Network may consist of equipment and facilities that may include aerial strand; aerial or underground fiber optic cables, lines, or strands; underground conduits, vaults, access manholes and handholes; electronic equipment; power generators; batteries; pedestals; boxes; cabinets; and other similar facilities ("**Network Facilities**").

AGREEMENT

In consideration of the mutual promises made below, City and Licensee agree as follows:

1. <u>Permission to Encroach and Occupy</u>.

1.1. <u>Permission to Encroach on and Occupy Public ROW</u>. Subject to the conditions set forth in this Agreement, City grants Licensee, during the term of this Agreement, permission to encroach on and occupy the Public ROW (the "**License**") for the purpose of constructing, installing, repairing, maintaining, operating, and if necessary, removing the Network and the related Network Facilities (the "**Work**"). This Agreement and the License do not authorize Licensee to use any property other than the Public ROW. Licensee's use of any other City property, including poles and conduits, will be governed under a separate Agreement regarding that use.

1.2. <u>Subject to State and Local Law</u>. This Agreement and the License are subject to City's valid authority under State and local laws as they exist now or may be amended from time-to-time, including, but not limited to Chapter 505 of the City's Code of Ordinances ("City Code"), as amended, and subject to the conditions set forth in this Agreement. If the terms or conditions of this Agreement or the License conflict with applicable provision of the City Code, such terms or conditions shall be construed in a manner consistent with the City Code; provided, however, that in the event City Code is amended in a manner that would materially alter Licensee's rights and obligations under this Agreement, the City will, upon written request of the Licensee, negotiate in good faith to modify this Agreement to ameliorate any adverse effects such as

amended City Code provisions would have on Licensee's performance under this Agreement.

1.3. Licensee Not a Public Utility. Licensee affirms and agrees that Licensee is not a public utility or public utility right-of-way user as such terms are defined by Section 67.1830, RSMo., as amended, and accordingly Sections 67.1832 through 67.1848, RSMo, do not apply to this Agreement and Licensee's use of the City right-of-way.

If a court of competent jurisdiction determines that Licensee is a public utility or public utility right-of-way user as defined by Section 67.1830, RSMo., as amended, and finds this Agreement and the License to be invalid ("Court Order"), Licensee knowingly and voluntarily waives any right it has to recover any fees, including but not limited to Licensee Fees, permit fees, or any other fee, paid to City pursuant to or arising out of this Agreement or the License prior to the date of the Court Order. Licensee further knowingly and voluntarily agrees that its sole remedy after such Court Order is the right to use the City right-of-way in accordance with valid state and local laws in effect at the time of the court order.

1.4. Subject to City's Right to Use Public ROW. This Agreement and the License are subject and subordinate to City's prior and future and continuing right to use the Public ROW, including but not limited to constructing, installing, operating, maintaining, repairing, or removing sewers, water pipes, storm drains, gas pipes, utility poles, overhead and underground electric lines and related facilities, and other public utility and municipal uses.

1.5. Subject to Pre-Existing Property Interests. City's grant of the License is subject to all valid pre-existing easements, restrictions, conditions, covenants, encumbrances, claims of title or other property interests that may affect the Public ROW. Licensee will obtain at its own cost and expense any permission or rights as may be necessary to accommodate such pre-existing property interests.

1.6. No Grant of Property Interest. The License does not grant or convey any temporary or permanent property interest to Licensee.

1.7. Non-Exclusive. The License is not exclusive. City expressly reserves the right to grant licenses, permits, franchises, privileges, or other rights to any other individual, corporation, partnership, limited liability company, trust, joint stock company, business trust, unincorporated association, joint venture, governmental authority, or other entity of any nature whatsoever ("**Person**"), as well as the right in its own name as a municipality to use Public ROW for similar or different purposes allowed Licensee under this Agreement.

1.8. Limitations. Licensee will not provide services directly regulated by the Missouri Public Service Commission (PSC) unless authorized by the PSC. Licensee will not operate a cable system as defined in the Cable Communications Policy Act of 1984 (47 USCA §521, et seq., as amended) without first having obtained a separate video service provider franchise from the State of Missouri.

1.9. Non-Discrimination. City's grant of the License will be open, comparable, nondiscriminatory, and competitively neutral and City will at all times treat Licensee in a non-discriminatory manner as compared to other non-incumbent providers offering facilities-based Broadband Internet Services.



2. Licensee's Obligations.

2.1. Compliance with ROW Permit Procedures. Licensee will comply with and follow all City applicable ordinances in all work it performs in the Public ROW.

2.2. Individual Permits Required. Licensee will obtain City's approval of required individual encroachment, construction, and other necessary permits before starting any Work and placing its Network Facilities in the Public ROW or other property of City as authorized. Licensee will provide to City any information lawfully required by City. Licensee will pay all lawful processing, field marking, engineering, and inspection fees associated with the issuance of individual permits by City.

2.3. Licensee's Sole Cost and Expense. Licensee will perform the Work at its sole cost and expense.

2.4. Compliance with Laws. Licensee will comply with all applicable laws and regulations when performing the Work. Licensee has obtained the necessary approvals, licenses or permits, if any, required by federal and State law to provide Broadband Internet Services consistent with the provisions of this Agreement.

2.5. Reasonable Care. Licensee will exercise reasonable care when performing the Work and will use commonly accepted practices and equipment to minimize the risks of personal injury, property damage, soil erosion, and pollution of surface or groundwater.

2.6. Non-Interference. Licensee will place its Network Facilities in conformance with the permits, plans, and drawings approved by City. Licensee will not place its Network Facilities in such a fashion as to unduly burden the present or future use of Public ROW and the Network Facilities will be installed and maintained by Licensee so as to cause the minimum interference with the use of Public ROW and with the rights or reasonable convenience of property owners that adjoin Public ROW.

2.7. No Nuisance. Licensee will maintain its Network Facilities in good and safe condition so that its Network Facilities do not cause a public nuisance or create a risk to the public health, safety, or welfare.

2.8. Repair. Pursuant to Chapter 505 of the City's Code of Ordinances ("City Code"), as amended, Licensee will promptly repair any damage to the Public ROW, City property, or private property if such damage is directly caused by Licensee's Work and no other Person is responsible for the damage (e.g., where a Person other than Licensee fails to accurately or timely locate its underground facilities as required by State law). Licensee will repair the damaged property to a condition equal to or better than that which existed prior to the damage. Licensee's obligation under this Section 2.8 will be limited by, and consistent with, any applicable seasonal or other restrictions on construction or restoration work.

2.9. Identification of Network Facilities. Licensee will identify its Network Facilities using an identification method mutually agreed upon by the parties, or as established by standard industry practices and reasonably directed by City if the parties cannot mutually agree on an identification method. For underground facilities, the identification will be detectable without opening the street or sidewalk.

2.10. Cooperation in Joint Trench Opportunities. Licensee will cooperate with City in identifying ways to minimize the amount of construction in the Public ROW through joint trenching, sharing duct banks, and cost sharing with City and third parties undertaking similar construction projects involving the installation of underground communications facilities. Licensee's cooperation obligation is subject to any such proposed joint trenching, duct sharing, and cost sharing opportunities being sufficiently compatible with Licensee's plans, as reasonably determined by the Licensee. Without limiting the foregoing, (i) the cooperation opportunity would not be deemed sufficiently compatible with Licensee's plan where the opportunity involves different areas of the Public ROW than Licensee has permission to occupy under this Agreement, or would unreasonably delay or otherwise hinder Licensee's construction plans, and (ii) Licensee is not obligated to cooperate if Licensee enters into a commercial cooperation agreement reasonably satisfactory to the Licensee with respect to such joint trenching or other cooperation with City or the third-party, as applicable. Licensee will make good faith efforts to enter into any such commercial cooperation agreement in connection with fulfilling the foregoing cooperation obligation.

2.11. As-Built Drawings and Maps. Licensee will maintain accurate as-built drawings and maps of its Network Facilities located in City and will provide them as shapefiles and PDF to the City subject to applicable confidentiality protections and applicable laws, including without limitation, Missouri's Open Records Law, codified as Chapter 610 of the Revised Statutes of Missouri.

2.12. Utility Notification Program. Licensee will participate in and be a member of the State's utility notification program, whether provided for by statute or otherwise.

2.13. Network Design. Nothing in this Agreement requires Licensee to build to all areas of City, and Licensee retains the discretion to determine the scope, location, and timing of the design and construction of the Network. Licensee, at its sole discretion, may determine separately defined geographic areas with City where its Network Facilities will be deployed.

2.14. Access to Services. Licensee will not deny service or access, or otherwise discriminate on the availability, rates, terms, or conditions of Broadband Internet Services provided to residential subscribers on the basis of race, color, creed, religion, ancestry, national origin, gender, sexual orientation, disability, age, familial status, marital status, or status with regard to public assistance. Licensee will comply at all times with all applicable Federal, state, and local laws and regulations relating to nondiscrimination. Licensee will not deny or discriminate against any group of actual or potential residential subscribers in City on access to or the rates, terms, and conditions of Broadband Internet Services because of the income level or other demographics of the local area in which such group may be located.

3. City's Obligations.

3.1. Emergency Removal or Relocation by City. In the event of a public emergency that creates an imminent threat to the health, safety, or property of City or its residents, City may remove or relocate the applicable portions of the Network Facilities without prior notice to Licensee. City will, however, make best efforts to provide prior notice to Licensee before making an emergency removal or relocation. In any event, City will promptly provide to Licensee a written description of any emergency removals or relocations of Licensee's Network Facilities. Licensee will reimburse City for its actual,

reasonable, and documented costs or expenses incurred for any such work performed by City. Licensee's obligation to reimburse City under this section is separate from Licensee's obligation to pay the License Fee (as defined below).

3.2. Removal of Abandoned Network Facilities. Abandonment of Network Facilities shall be governed by Chapter 505 of the City Code, as amended.

3.3. Relocation to Accommodate Governmental Purposes. Licensee shall remove, relocate, or adjust its Network Facilities in accordance with Chapter 505 of the City Code, as amended; provided that if relocation of Network Facilities is requested by the City for a non-public, non-governmental (e.g., commercial) purpose and such relocation or adjustment is not governed by Chapter 505 of the City Code, Section 3.4 of this Agreement shall govern such relocation or adjustment.

3.4. Relocation to Accommodate Non-Governmental Purposes. If Licensee's Network Facilities in existence at the time would interfere with City's planned use of the Public ROW for non-governmental (e.g., commercial purpose), or with a third-party's use of the Public ROW, Licensee will not be required to relocate its Network Facilities unless City or the third party enters into an agreement with Licensee under which City or the third party would, at a minimum: (a) identify and arrange for a new location for Licensee's Network Facilities that is acceptable to Licensee, (b) agree to a commercially reasonable period of time for the relocation, which in no event will be less than one hundred and eighty (180) days; and (c) agree to reimburse all of Licensee's reasonable direct and indirect costs, expenses, and losses associated with the requested relocation.

3.5. Post-Removal Restoration of Public ROW. Pursuant to Chapter 505 of the City's Code of Ordinances ("City Code"), as amended, when removal or relocation is required under this Agreement, Licensee will, after the removal or relocation of the Network Facilities, at its own cost (except to the extent subject to reimbursement pursuant to Section 3.4 hereof), repair and return the Public ROW in which the facilities were located to a safe and satisfactory condition in accordance with the construction-related conditions and specifications as established by City, and applicable provisions of Chapter 505 of the City Code, as amended.

3.6. Rights and Duties of Licensee Upon Expiration or Revocation. Upon expiration of the license granted under this Agreement, whether by lapse of time, by agreement between Licensee and City, or by revocation or forfeiture as provided herein, Licensee will remove from the Public ROW any and all of its Network Facilities and restore the Public ROW to as good condition as the same was before the removal was effected, ordinary wear and tear and damages not caused by Licensee excepted. In the alternative, Licensee may, with the written approval of the City Engineer, abandon some or all of the Network Facilities in place in the manner provided for in the applicable provisions of Chapter 505 of the City Code, as amended.

4. Contractors and Subcontractors.

4.1. Use of Contractors and Subcontractors. Licensee may retain contractors and subcontractors to perform the Work on Licensee's behalf. Licensee agrees it shall require that such contractors and subcontractors comply with the obligations imposed upon such Licensee under this Agreement relating to the performance of the Work,

including compliance with the permitting requirements of Chapter 505 of the City Code, as amended.

4.2. Contractors to be Licensed. Licensee's contractors and subcontractors used for the Work will be properly licensed under applicable law.

4.3. Authorized Individuals. Licensee's contractors and subcontractors may submit individual permit applications to City on Licensee's behalf, so long as the permit applications are signed by individuals that Licensee has authorized to act on its behalf via a letter of authorization provided to City in the form attached as **Exhibit A** ("**Authorized Individuals**"). City will accept permit applications under this Agreement submitted and signed by Authorized Individuals and will treat those applications as if they had been submitted by Licensee under this Agreement.

5. Compensation for Use of Public ROW.

5.1. Licensee will pay City a fee ("**License Fee**") to compensate City for Licensee's use and occupancy of Public ROW pursuant to the License. Licensee and City acknowledge and agree that the License Fee provides fair and reasonable compensation for Licensee's use and occupancy of Public ROW and the City's actual costs for managing the Public ROW. The License Fee is in addition to all other payments that the License may be required to pay under applicable federal, state, or local law. The License Fee is not a tax and shall not be considered to be in the nature of a tax. The License Fee will begin accruing on the Effective Date (as defined below) and will be calculated as follows:

5.1.1. License Fee. Licensee will pay City one percent (1%) (the "**Revenue Percentage**") of Gross Revenues for a calendar quarter, remitted on a quarterly basis, commencing upon the first date on which Licensee receives any Gross Revenues (as defined below). Such payments are due forty-five (45) days after the end of the calendar quarter. The payment will be accompanied by a report showing the basis for the computation and such other relevant facts as may be required by the City to determine the accuracy of the payment.

5.1.2. As used herein, "**Gross Revenues**" means all consideration of any kind or nature, including without limitation, cash, credits, property, and in-kind contributions (services or goods) received by Licensee from Customers for Broadband Internet Services that are provided to Customers through Network Facilities located at least in part in Public ROW.

5.1.3. Gross Revenues do not include:

(i) any revenue not actually received, even if billed, such as bad debt;

(ii) refunds, rebates, or discounts made to Customers or City;

(iii) revenue received from the sale of Broadband Internet Services for resale in which the purchaser is required to collect and remit similar fees from the purchaser's customer;

(iv) revenue derived from the provision of Broadband Internet Services to Customers where none of the Network Facilities used to provide such Broadband Internet Services are located in Public ROW;

(v) any revenue derived from Services other than Broadband Internet Services, including without limitation, any revenue derived from rental of modems or other equipment used to provide or facilitate the provision of the Broadband Internet Services;

(vi) any revenue derived from referral or marketing agreements with third party providers of online services which Licensee may make available to its customers;

(vii) any forgone revenue from Licensee's provision of Broadband Internet Services to Customers at no charge if required by state law;

(viii) any tax of general applicability imposed upon Licensee or its Customers by City or by any state, federal, or any other governmental entity, and required to be collected by Licensee and remitted to the taxing entity (including but not limited to sales and use tax, gross receipts tax, excise tax, utility users tax, public service tax, communications taxes, and fees not imposed by this Agreement); and

(ix) any forgone revenue from Licensee's provision, in Licensee's discretion or otherwise, of free or reduced cost Broadband Internet Services to any Person; provided, however, that any forgone revenue which Licensee chooses not to receive in exchange for trades, barters, services, or other items of value will be included in Gross Revenues.

5.2. Pass Through. Licensee may identify and collect, as a separate item on the regular bill of any Customer whose Broadband Internet Services are provided by Network Facilities located at least in part in Public ROW, that Customer's pro rata amount of the License Fee; provided, however, that Licensee shall not list, describe, or attribute the License Fee as a tax.

5.3. Interest on Late Payments. Any payments that are due and payable under this Agreement that are not received within thirty (30) days from the specified due date will be assessed interest at an annual rate equal to the prevailing commercial prime interest rate in effect upon the due date.

5.4. Payment Acceptance. No acceptance of any payment by the City shall be construed as a release or an accord and satisfaction of any claim the City may have for further or additional sums payable as a License Fee or for the performance of any other obligation of the Licensee.

5.5. Audit. The City may audit Licensee not more than once per every calendar year. The City shall have the right to inspect those books and records reasonably necessary to ensure compliance with Section 5 of this Agreement and to confirm the correct amounts due and payable to the City under this Agreement. Such audits shall occur after reasonable written notice has been given to Licensee, which in no event will be less than sixty (60) days. Licensee will keep all business records reflecting its Gross Revenues pursuant to this Agreement for at least two (2) years.

5.6. Change in Law. Notwithstanding anything to the contrary herein, in the event of a change in local, state, or federal law that (i) prohibits collection of any right-of-way-access fee from any provider of Broadband Internet Services or (ii) reduces the percentage of revenue on which the right-of-way-access fee paid by any provider of



Broadband Internet Services is based to a percentage that is lower than the Revenue Percentage, then Licensee will have no obligation after the effective date of such change in law to pay the License Fee or to pay a Licensee Fee based on the Revenue Percentage, as the case may be. In the case of a reduction in the percentage of revenue on which a right-of-way-access fee may be based, the Revenue Percentage will be commensurately reduced.

6. **Indemnification**.

6.1. Except as otherwise provided by this Agreement, including, but not limited, Section 7 below, Licensee shall comply with the applicable indemnification requirements set for in Chapter 505 of the City Code, as amended.

6.2. Exclusions. Section 6 (Indemnification) will not apply to the extent the underlying allegation (a) arises from or is related to the negligence or willful misconduct of an indemnified party or (b) is made by City's employee and covered under applicable workers' compensation laws.

6.3. Conditions. Licensee's obligation to indemnify City pursuant to this Agreement will be subject to the following procedures: (a) City must promptly notify Licensee in writing of the Third Party Legal Proceeding on which the claim for indemnification pursuant to his Section 6 is based (the "Indemnity Claim") and any allegation(s) that preceded the Third Party Legal Proceeding no later than fifteen (15) days after City became aware of the Third Party Legal Proceeding; (b) City must reasonably cooperate in the defense at Licensee's request; and (c) City must tender sole control of the indemnified portion of the Indemnity Claim to Licensee, subject to the following: (i) City may appoint its own non-controlling counsel, at its own expense; and (ii) any settlement requiring City to admit liability, pay money, or take (or refrain from taking) any action, will require City's prior written consent, not to be unreasonably withheld, conditioned, or delayed.

7. **Limitation of Liability.** NEITHER PARTY WILL BE LIABLE FOR ANY INDIRECT, SPECIAL, INCIDENTAL, CONSEQUENTIAL, EXEMPLARY OR PUNITIVE DAMAGES IN CONNECTION WITH THIS AGREEMENT. THE PARTIES ACKNOWLEDGE THAT THIS LIMITATION WILL BE SUBJECT TO AND MAY BE LIMITED BY APPLICABLE STATE LAW.

8. **Performance Bond.** Licensee shall comply with the applicable bonding provisions of Chapter 505 of the City Code, as amended. Any performance bonds will remain in full force during the Term of this Agreement.

9. **Insurance.** Licensee shall comply with the applicable insurance requirements set forth in Chapter 505 of the City Code, as amended.

10. **Effective Date and Term.** This Agreement is effective on the later of (a) the date the last party to sign executes this Agreement and (b) the date on which any implementing ordinance becomes effective in accordance with its terms and state law ("**Effective Date**"). The Agreement will expire automatically on the twentieth (20th) anniversary of the Effective Date ("**Original Term**") unless Licensee provides written notice of its intent to renew to City at least six (6) months prior to expiration and City does not object after thirty (30) days. If the City timely objects to the proposed renewal term in accordance with the provisions of this Section 10, the Agreement shall terminate at the end of the applicable term. The renewal term will be for five (5) years, and the same renewal process may be used for successive 5-year terms.

11. Termination.

11.1. Termination by City. City may terminate this Agreement if Licensee is in material breach of the Agreement, provided that City must first provide Licensee written notice of the breach and one hundred twenty (120) days to cure, unless the cure cannot reasonably be accomplished in that time period, in which case Licensee must commence its efforts to cure within that time period and the cure period will continue as long as such diligent efforts continue. No termination under this paragraph will be effective until the relevant cure period has expired.

11.2. Termination by Licensee. Licensee may terminate this Agreement for convenience upon one hundred eighty (180) days' written notice to City.

12. Assignment. Except as set forth below, neither party may assign or transfer its rights or obligations under this Agreement, in whole or part, to a third party, without the written and executed consent of the other party. Any agreed upon assignee will take the place of the assigning party, and the assigning party will be released from all of its rights and obligations upon such assignment.

12.1. Notwithstanding the foregoing, Licensee may at any time, and in compliance with the assignment provisions of Chapter 505 of the City Code, on written notice to City, assign this Agreement and/or any or all of its rights and obligations under this Agreement:

12.1.1. to any Affiliate (as defined below) of Licensee;

12.1.2. to any successor in interest of Licensee's business operations in City in connection with any merger, acquisition, or similar transaction if Licensee determines after a reasonable investigation that the successor in interest has the resources and ability to fulfill the obligations of this Agreement; or

12.1.3. to any purchaser of all or substantially all of Licensee's Network Facilities in City if Licensee determines after a reasonable investigation that the purchaser has the resources and ability to fulfill the obligations of this Agreement.

12.2. Following any assignment of this Agreement to an Affiliate, Licensee will remain responsible for such Affiliate's performance under the terms of this Agreement. For purposes of this Agreement, (i) "Affiliate" means any Person that now or in the future, directly or indirectly controls, is controlled with or by, or is under common control with Licensee; and (ii) "control" means, with respect to: (a) a U.S. corporation, the ownership, directly or indirectly, of fifty percent (50%) or more of the voting power to elect directors thereof, or (b) a non-U.S. corporation, if the voting power to elect directors thereof is less than fifty percent (50%), the maximum amount allowed by applicable law; and (c) any other Person, fifty percent (50%) or more ownership interest in said Person, or the power to direct the management of such Person.

13. Notice. All notices related to this Agreement will be in writing and sent, if to Licensee to the email addresses set forth below, and if to City to the address set forth in City's signature block to this Agreement. Notices are effective (a) when delivered in person, (b) upon confirmation of a receipt when transmitted by facsimile transmission or by electronic mail, (c) on the next business day if transmitted by registered or certified mail, postage prepaid (with confirmation of delivery), (d) on the next business day if transmitted by overnight courier (with confirmation of delivery), or (e) three (3) days after the date of mailing, whichever is earlier.

Licensee's e-mail address for notice is googlefibernotices@google.com, with a copy to legal-notices@google.com.

14. **Meet and Discuss**. Notwithstanding any other provision contained herein, before City or Licensee brings an action or claim before any court or regulatory body arising out of a duty or right arising under this Agreement, Licensee and City will first make a good-faith effort to resolve their dispute by discussion.

15. **General Provisions.** This Agreement is governed by the laws of the State of Missouri, and a suit pertaining to this Agreement, or the License may be brought and maintained only in courts in Jackson County, Missouri. The Parties expressly and irrevocably consent to the exclusive jurisdiction and venue of such courts and expressly waive the right to transfer or remove any such action. Nothing in this Agreement shall be deemed a waiver of sovereign immunity or other immunities or defenses available to the City, its officials, employees, and agenda. Neither party will be liable for failure or delay in performance to the extent caused by circumstances beyond its reasonable control. The parties agree to meet at reasonable times on reasonable notice to discuss this Agreement or Licensee's provision of Broadband Internet Services during the term of the Agreement. This Agreement sets out all terms agreed between the parties and supersedes all previous or contemporaneous agreements between the parties relating to its subject matter. This Agreement, including any exhibits, constitutes the entire agreement between the parties related to this subject matter, and any change to its terms must be in writing and signed by the parties. The parties may execute this Agreement in counterparts, including facsimile, PDF, and other electronic copies, which taken together will constitute one instrument. Each party to this Agreement agrees that Licensee may use electronic signatures. The provisions of this Agreement are severable to the extent that any provision or application held to be invalid by a court of competent jurisdiction shall not affect any other provision or application of the Agreement which may remain in effect without the invalid provision or application.

[*Signature page follows*]

Signed by authorized representatives of the parties on the dates written below.

Google Fiber Missouri, LLC

_____
(Authorized Signature)

_____
(Name)

_____
(Title)

Address:
1600 Amphitheatre Parkway
Mountain View, CA 94043

Date: _____

City of Blue Springs, Missouri

_____
(Authorized Signature)

Christine Cates
(Name)

City Administrator
(Title)

Address:
903 W. Main Street
Blue Springs, MO 64015
Email address: ccates@bluespringsgov.com
Date: _____

APPROVED AS TO FORM:

By: _____
John Mullane, Interim City Attorney

ATTEST:

By: _____
Erin Ford, City Clerk

EXHIBIT A

FORM OF LETTER OF AUTHORIZATION

[LICENSEE LETTERHEAD]
[Date]
Via Email ([Email Address])

City of Blue Springs
[Addressee]
[Address]

Re: [Amended] Letter of Authorization

Dear [Name],

In accordance with Section 4.3 of the License Agreement dated _____ between the City of Blue Springs and Google Fiber Missouri, LLC ("**Google Fiber**"), Google Fiber hereby designates the following Authorized Individuals (as that term is defined in the Agreement), who may submit and sign permit applications and other submissions to the City on behalf of Google Fiber.

[Insert name and title for each Authorized Individual, including any Authorized Individual previously named and whose authority continues. Strike through the names of any individuals who are no longer authorized, if any.]

1. Name, Title
2. Name, Title
3. Name, Title (previously authorized, authorization continues)
4. ~~Name, Title~~ (authorization withdrawn)

This authorization may be withdrawn or amended and superseded by a written amendment to this Letter of Authorization, which will be effective 24 hours after receipt by the City.

Kind regards,

[Name]

Manager, Google Fiber Missouri, LLC

CITY OF BLUE SPRINGS, MISSOURI

CITY COUNCIL
March 18, 2024

EXHIBITS FOR PUBLIC HEARING

DOWNTOWN MASTER PLAN

EXHIBIT #1 City Council Information Form dated February 12, 2024 with the following attachments: Affidavit of Publication in The Examiner on March 2, 2024, Presentation Downtown Master Plan, Letter from School of Economics and Resolution with City of Blue Springs Downtown Master Plan attached as Exhibit “A”

CITY OF BLUE SPRINGS
CITY COUNCIL INFORMATION FORM

DATE SUBMITTED: February 12, 2024

SUBMITTED BY: Mike Mallon **DEPARTMENT: Community Development**

☐ Ordinance	☒ Resolution	☐ Presentation	☒ Public Hearing
☐ Contract	☐ Discussion	☐ Economic Dev.	☐ Other

ISSUE/REQUEST

A public hearing is being held to consider approval of the Downtown Master Plan. Cory Scott, Senior Partner with RDG Planning & Design will present the City of Blue Springs Downtown Master Plan. Upon completion of the public hearing, a motion is in order to approve a Resolution adopting the Downtown Master Plan.

BACKGROUND/JUSTIFICATION

The previous Downtown Master Plan was adopted by City Council in February 2007. Many of the goals and aspects of the vision have been achieved and the City is seeking new ideas to continue to push the community into the future. This project was budgeted for in the 2023 City of Blue Springs fiscal year as well as in the 2022-2023 CDBG Annual Action Plan. Community Development Staff issued a request for proposals that was posted and advertised on the City's website in May 2023. Proposals were submitted and reviewed by Community Development staff. RDG Planning & Design was selected as the preferred consultant for this project. On August 21, 2023 the City of Blue Springs entered into a contract with RDG Planning & Design to complete the Blue Springs Downtown Master Plan.

RDG Planning & Design held several public open houses throughout the planning process as well as meeting with a variety of stakeholder groups to help incorporate the community's ideas into the plan. A project website was also built that had an open-ended survey tool for the public to submit ideas on what they wanted to see for the future of downtown. A social pinpoint tool was used where people could place points on an interactive map with things that they liked and did not like about Downtown as well as submitting ideas of things they wanted to see in the future. The scope of services for the planning project included: public engagement, assessing downtown today, exploring scenarios for downtown tomorrow, refining future concepts for the future of downtown, developing an implementation strategy and publishing the document.

A draft of the Downtown Master Plan was received by City Staff and disseminated internally on February 9, 2024 for review and additional comments. Those comments were incorporated by RDG into the final document.

On February 26, 2024 the Planning Commission reviewed the final document and a presentation was provided by staff on the planning process. They unanimously recommended the City Council adopt the plan as presented. The Planning Commission and staff recommend adoption of a Resolution to adopt the Downtown Master Plan by the City Council.

FINANCIAL IMPACT

Contractor:	RDG Planning & Design

Amount of Request/ Contract:	N/A

PROJECT TIMELINE

Estimated Start Date	Estimated End Date
August 22, 2023	August 22, 2024
Years and Months Contract in effect	**Number of times renewable**
1	1

STAFF RECOMMENDATION

Staff recommends approval.

OTHER BOARDS & COMMISSIONS ASSIGNED

Name of Board or Commission:	Planning Commission
Date:	February 26, 2024
Action:	Approved

LIST OF REFERENCE DOCUMENTS ATTACHED

1. Affidavit of Publication in The Examiner on March 2, 2024
2. Downtown Master Plan Presentation
3. Letter from School of Economics
4. Resolution with City of Blue Springs Downtown Master Plan attached as Exhibit “A”

REVIEWED BY

Requesting Director: ***Mike Mallon***	Budget: ***N/A***
Legal: ***John Mullane***	City Administrator: ***Christine Cates***

THE EXAMINER

Notice ID: chU6VyLAgEQ9J3j0a1A0
Downtown Master Plan

AFFIDAVIT OF PUBLICATION: #2017430

STATE OF MISSOURI, COUNTY OF JACKSON, SS:

Faythe King

I, Sherry Groves, of lawful age, being duly sworn upon oath, deposes and says that I am the Authorized Agent of Examiner, a publication that is a "legal newspaper" as that phrase is defined for the city of Indepenence, for the County of Jackson, in the state of Missouri, that this affidavit is Page 1 of 1 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

Mar. 2, 2024

Sherry Groves
Authorized Agent

Leanne Kaufenberg
Notary, State of MN, County of Redwood
Commission expires January 31, 2025

Printer's Fee: $82.47

LEANNE JOY KAUFENBERG
Notary Public
State of Minnesota
My Commission Expires
January 31, 2025

PUBLIC NOTICE

An Ordinance Accepting the Downtown Master Plan as the Guiding Development Document for Downtown Blue Springs

Notice is hereby given that a public hearing will be held by the City Council of the City of Blue Springs, Jackson County, Missouri, will hold a public hearing on **Monday, March 18, 2024, at 6 p.m.** in the Council Chambers of the Howard L. Brown Public Safety Facility at 1100 SW Smith Street to consider adoption of the Downtown Master Plan. This document is a multi-year plan that provides the guiding vision and goals for Downtown Blue Springs. It also sets forth the framework and policies that will aid in assessing future development in Downtown Blue Springs.

Interested parties may view draft copies of the Downtown Master Plan document by contacting the Community Development Department at 228-0207 or at a copy will be on file at City Hall, 903 W. Main Street, Blue Springs, MO. Anyone desiring further information is invited to contact Cara Elbert, Assistant Director of Community Development at 220-4504 or by e-mail at celbert@bluespringsgov.com, Monday through Friday, 8:00 a.m. to 5:00 p.m.

CITY OF BLUE SPRINGS
City Council
Cara Elbert, Assistant Director
of Community Development

Published in the Examiner, Mar 2, 2024

2017430

Blue Springs Downtown Plan

The Process



September 2023	October	November	December - February	February - March
KICK-OFF MEETING September 26th, 5-7pm at City Hall Learn more about the project and share your ideas/concerns!	ONLINE SURVEY Go to the project website to share your ideas and concerns! Scan the QR Code.	DESIGN STUDIO November 1st, 5-7pm November 2nd, 5-7pm at City Hall Ask planners to draw your ideas in real time and experiment with possibilities.	OPEN HOUSE December 19th, 5-7pm at City Hall FINAL OPEN HOUSE Februrary 8th, 5-7pm at City Hall	✓ Implementation Strategies ✓ Land Use & Development ✓ Mobility ✓ Infrastructure ✓ Economic Development ✓ Placemaking

Purpose of the Project

The City of Blue Springs is embarking on a Downtown Plan to improve the area's mobility, economy and aesthetics. This project will:

- Ensure the downtown is supported and connected
- Understand the market demands and potential changes in land use
- Identify strategies to improve safety for those walking, biking, and driving
- Imagine aesthetic improvements to strengthen the area's image and desirability

... and more!

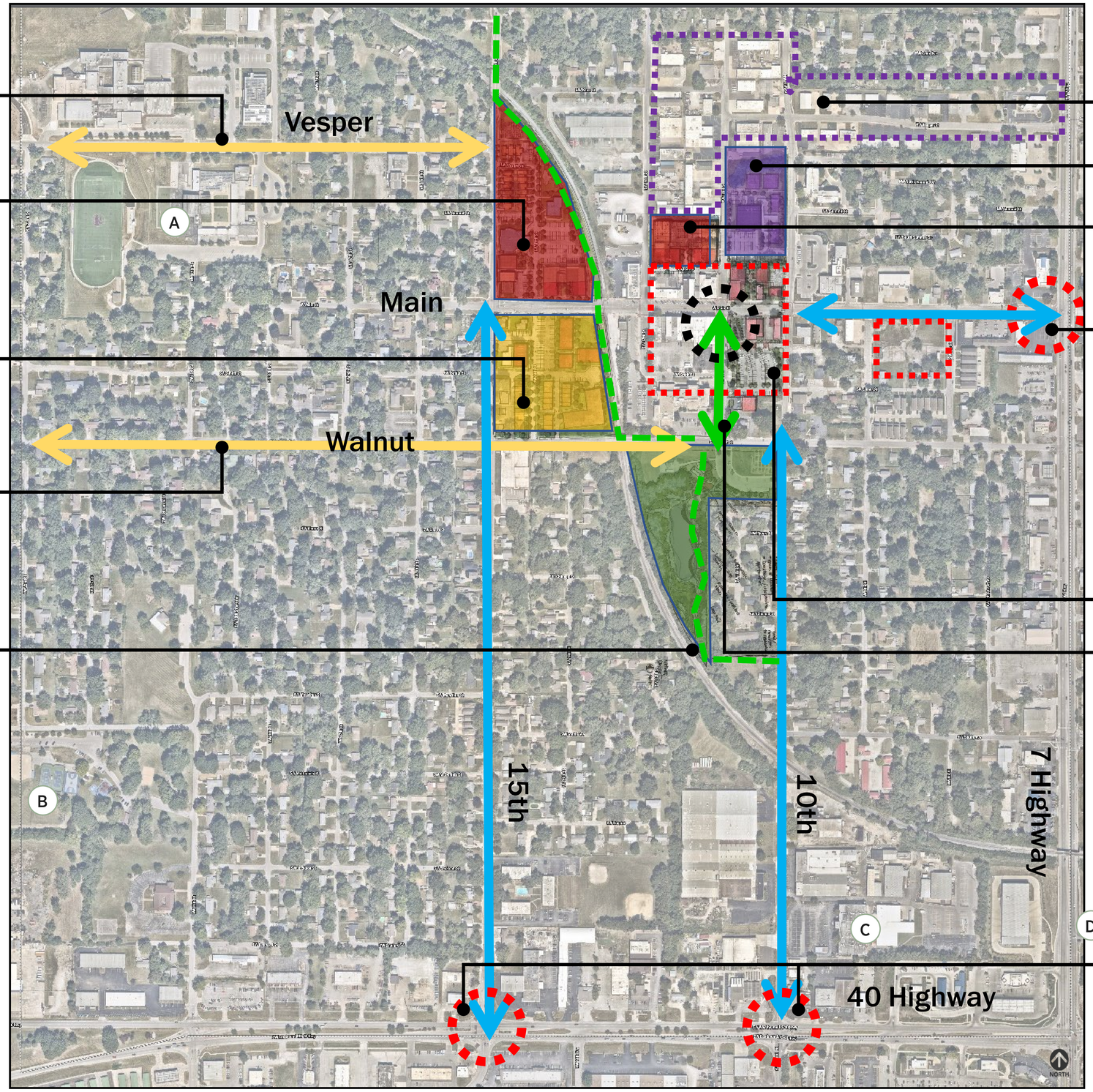
Tell us...

What are your IDEAS?

What are your CONCERNS?

scan the QR Code

Emerging Themes



Vesper Multi-modal Connection to High School

First Baptist Church Redevelopment Site

Lumberyard Redevelopment Site

Walnut Multi-modal Connection to Old Mill Park and Wood Chapel

Central Park Development and Neighborhood Connections

Post Office District

Post Office Redevelopment Site

Meat Market Site

East Gateway Improved Presence and Visibility Possible Entry Median

Redevelopment Site and Entry Corridor Boutique hotel?

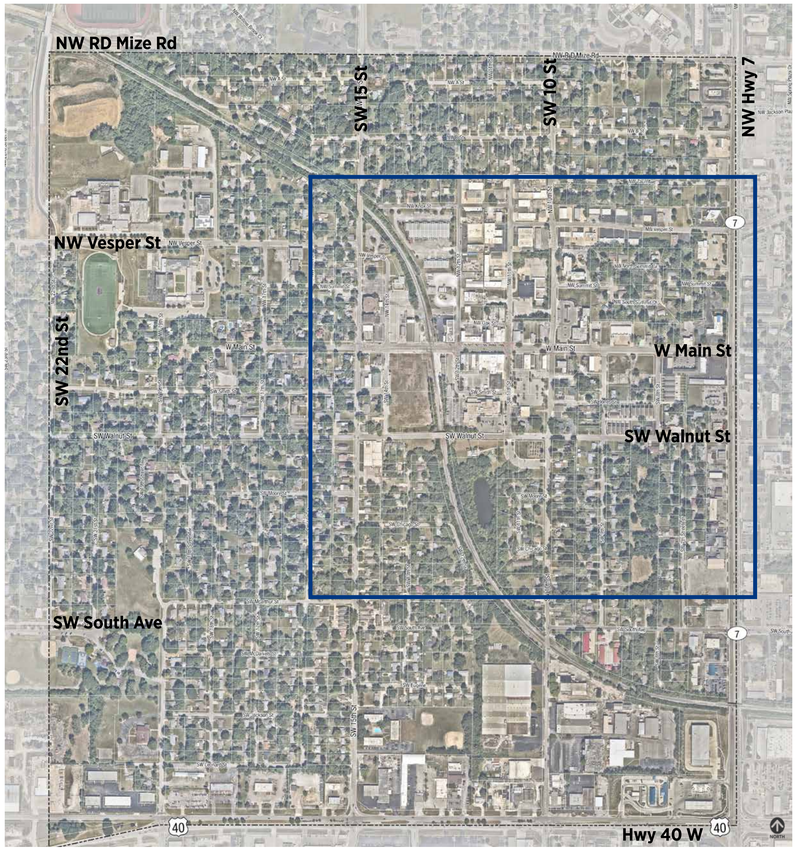
Downtown Core

Downtown to Central Park Link

40 Highway Gateways at 10th and 15th

- A Thomas Ultican Elementary
- B Blue Spring Park
- C Fike Corporation
- D Hyvee

Overall District Concept





Railside Area

Possible relocation of community garden to expand Central Park

Townhome or Multi-Family Development



Upgrade 14th St

Performing Arts Center in former sanctuary

Residential adaptive reuse

Restoration and adaptive reuse of historic church



Possible long-term redevelopment Possibilities: Innovators/ maker space business park, commercial, residential



School of Economics Possible Reuse or **Farmers Market**

Improved parking lot



2 to 3 levels of mixed use over retail along Main Street

Railside Area



Railside Area



Yard Area

Neighborhood street upgrade:
Street trees, sidewalks, thematic lighting

New commercial or parking on existing city maintenance site







Smaller commercial building with **1 or 2 residential levels** along Main St

3 levels multifamily with surface parking

Parking to support commercial



Yard Area


N
W MAIN STREET
SW 15 STREET
SW 14TH STREET
TOWNHOMES
MULTI-FAMILY
MIXED-USE
RETAIL

Yard Area



Core Blocks Concept

Upper Parking level accessed off Oak. Lower parking level with grade entrances to the north

Retail along north side of Oak Alley, with potential residential above.

Oak Street re-envisioned as an intimate commercial

Public square and walkway link on existing parking lot



Alley, rear walkway, and rear façade improvement



New multi-family housing

Alley upgrade with adjacent walkway and specific crossing points



Landscaped walkway, directing parking lot users to Main Street

Parking lot redesign

Core Area


SW 11TH STREET
MULTI-FAMILY
PARKING
RETAIL
EAST FORTY BREWING
W MAIN STREET

Core Area



Core Area

Detention area

Residential towers, possibly **4 to 5 levels** over podium parking

Surface parking plus parking under the buildings at grade level support the higher



Adaptive reuse (potential restaurant) with terraced greenway leading from Main Street to Post Office business park







Core Area



Core Area


PARKING
MULTI-FAMILY
SW 11TH STREET
REUSE
PASSAGE
REUSE
W MAIN STREET
SW 10TH STREET
PASSAGE
N

East Main Area



Possible building (80-807 Main St) and parking expansion

New small office development

Gateway Median

Enhanced parking design and pedestrian access

Boutique Hote or Multi-Family

New small lot single-family homes

East Main Area



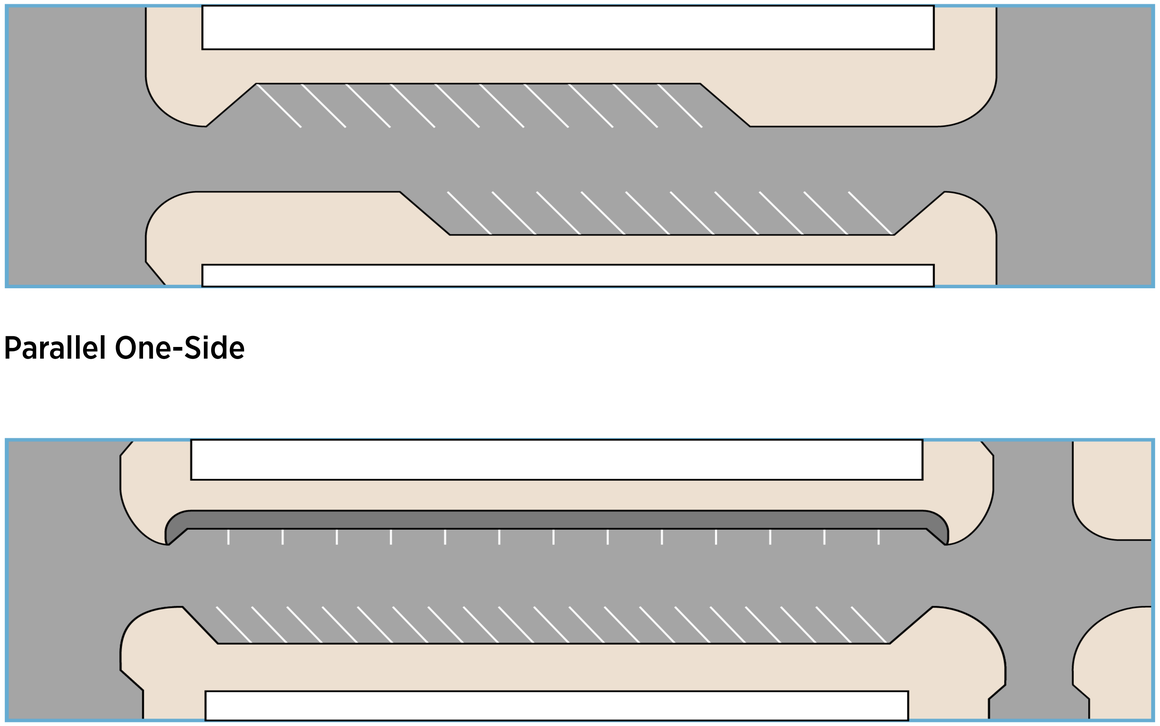
East Main Area



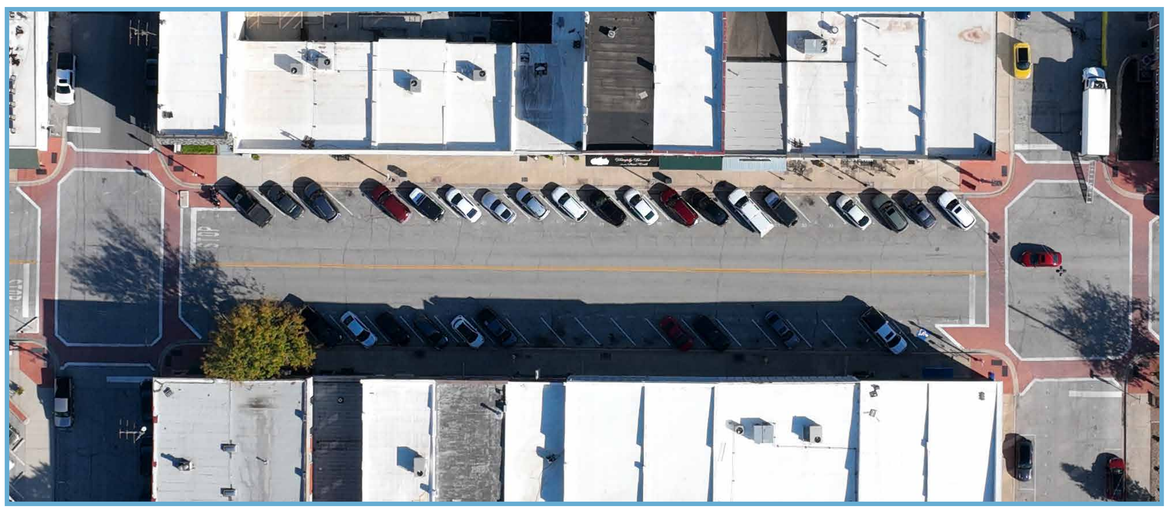
Main Street Area

The Question… Do we need to improve Main Street?

Maintain Angle Parking and Add Bump-outs

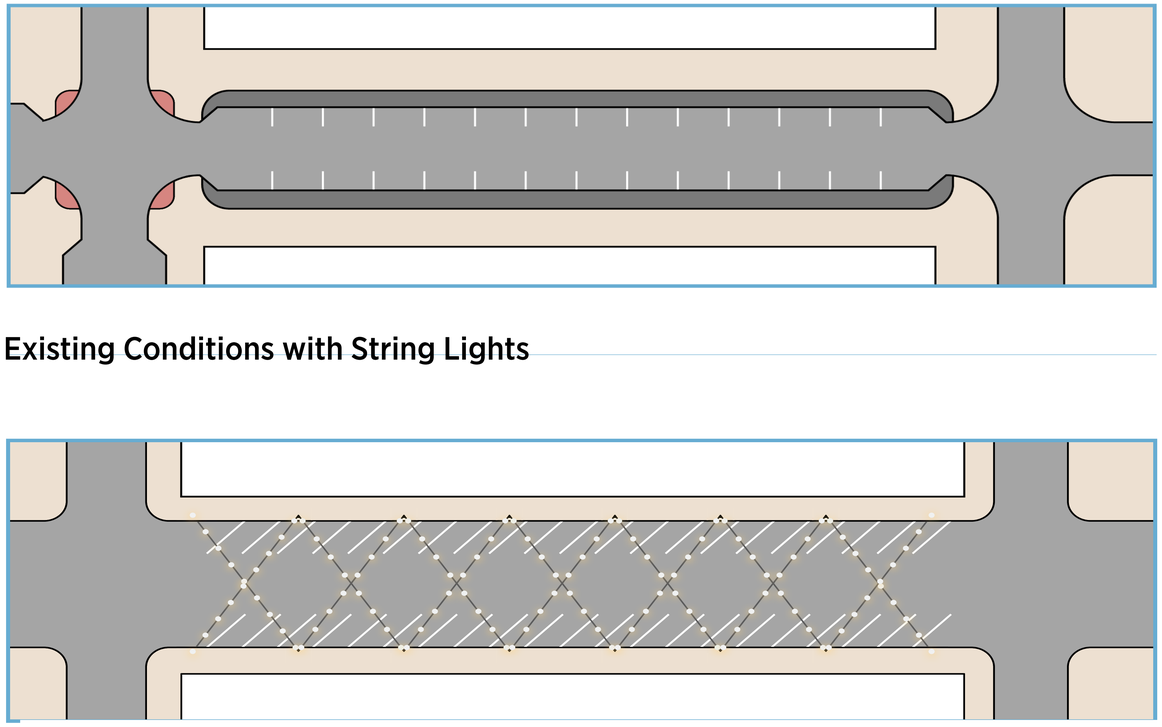


Parallel One-Side

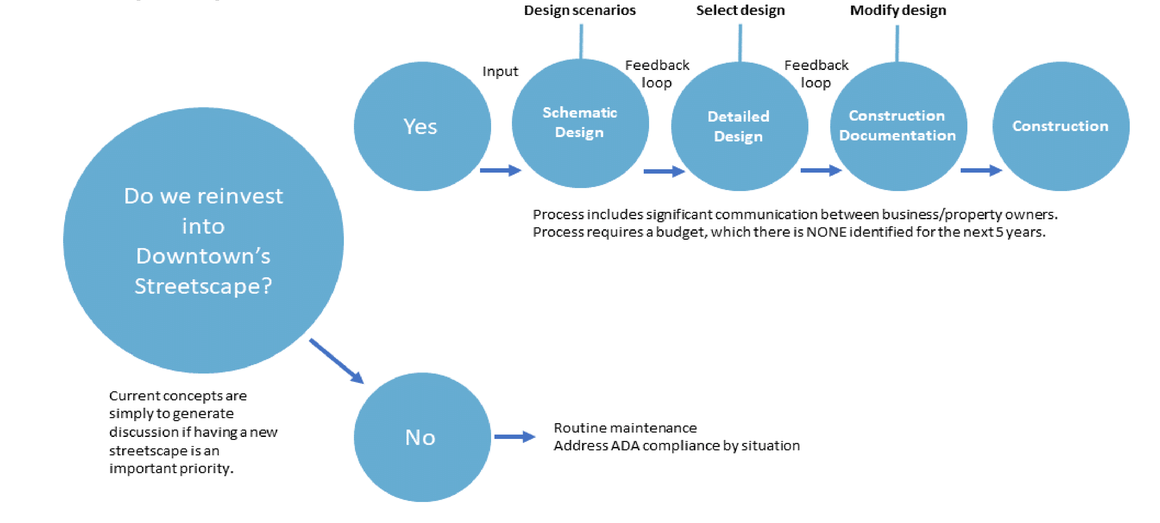


Existing Parking on Main Street

Parallel Parking & Bump-outs at Intersections



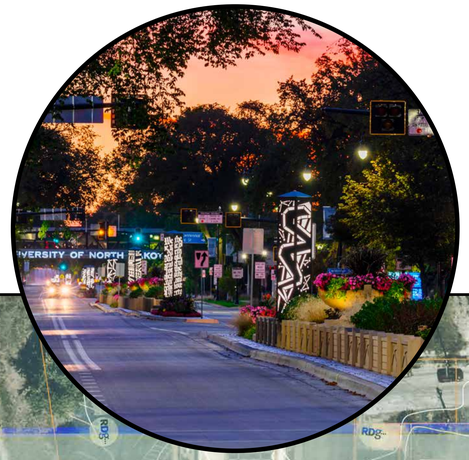
Existing Conditions with String Lights



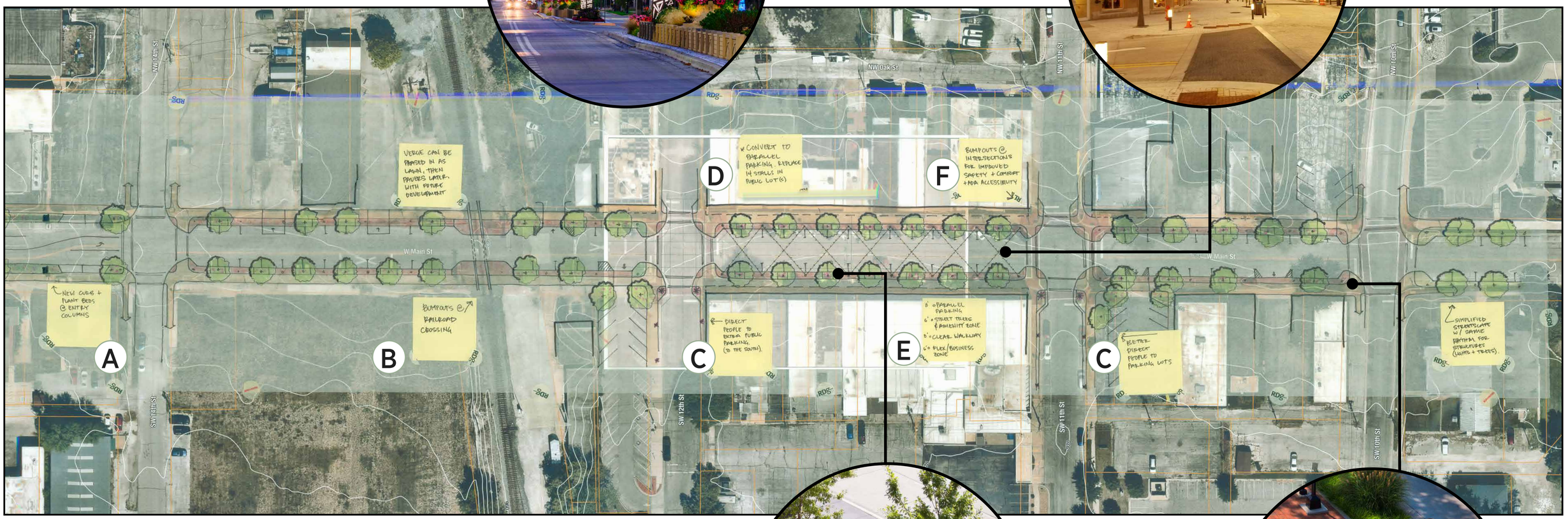
Streetscape Improvement on a Schedule

Main Street Area - Scenario

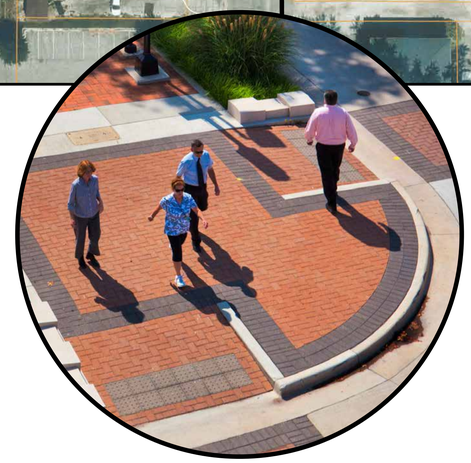
Not a design!
A simple demonstration.











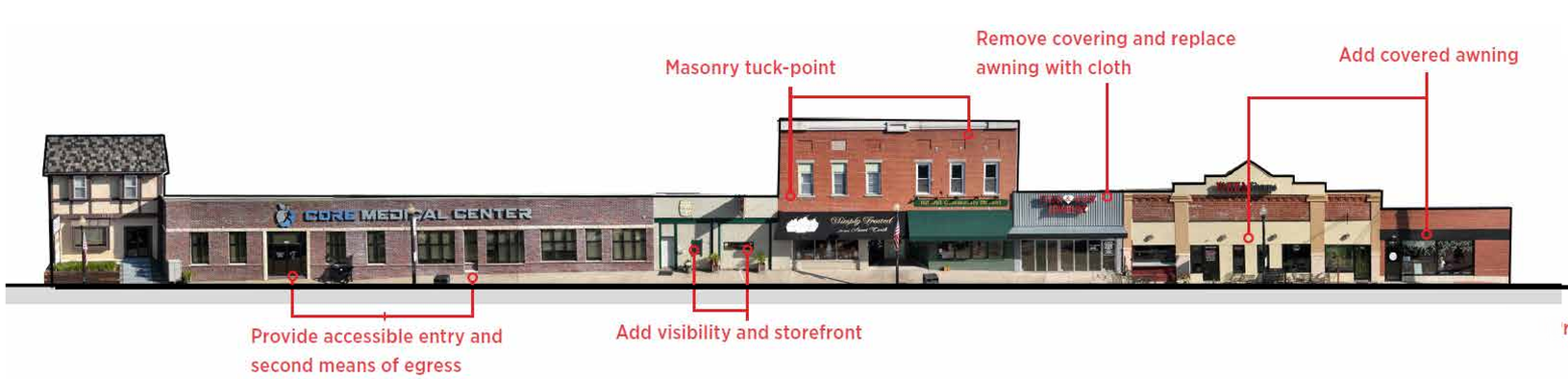
- A — West Entry. New curb and plant beds at entry columns
- B — Railroad. Add bump-outs at railroad crossing
- C — Public Parking. Better redirect people to parking south of Main St
- D — Parallel Parking. Convert to parallel parking. Replace 14 stalls in parking lot
- E — Parking Metrics. 8’ parallel parking, 6’ street trees, 8’ clear walk, and 6’ flex business space
- F — Bump-outs. Improve safety with bump out at intersections

Main Street Elevation Concept

Façade Enhancements Recommendations



1100 Block S. Main Street



1100 Block N. Main Street



Existing Facade



Proposed Facade Improvement

Central Park Concept

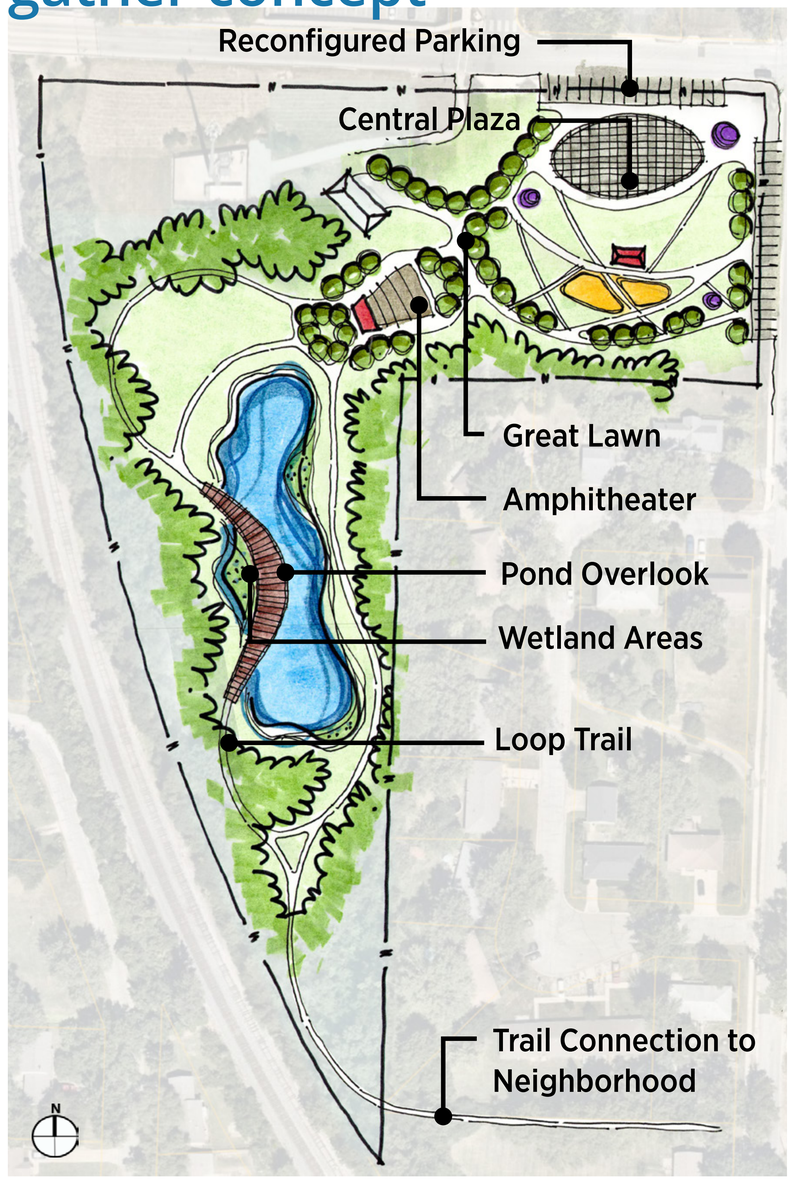
civic concept



nature concept



gather concept



Comments for the Blue Springs Maor Ross and City Council
March 18, 2024

Good Evening, Mayor Ross, and City Council Members,

My name is Jamie Batschke, and I'm the Executive Director of the School of Economics. We are a vibrant non-profit that offers real-world learning to students and builds their financial capabilities. The city of Blue Springs has generously partnered with us since 1994. We are extremely grateful for the space you have provided at 200 NW 14th St. Thank you!

We have reviewed the new Downtown Master Plan and see that our program could possibly be impacted by this plan.

We absolutely want what is best for the City of Blue Springs. We believe that would surely include the city preserving and supporting the School of Economics through the exciting new development project. We have served over 315,000 students to date and are fully booked every year. We work with over 45 school districts, 38 private/charter schools, homeschoolers, and non-profits. The positive impact of our program in the community and benefit to the City of Blue Springs has been clearly established.

I ask that consideration be given to the School of Economics in remaining in our current building or the provision of relocation for our program. It's exciting to see the City of Blue Springs conceptualizing a new downtown and the School of Economics looks forward to being an active partner and collaborator in that effort.

Thank you,
Jamie Batschke
Jamie.batschke@schoolofecon.org
913.967.9384

Resolution No. 22-2024

A RESOLUTION ADOPTING THE CITY OF BLUE SPRINGS DOWNTOWN MASTER PLAN

WHEREAS, the City of Blue Springs included funding in the Fiscal Year 2022-2023 Community Development Block Grant Annual Action Plan and Fiscal Year 2023-2024 City Budget to develop a Downtown Master Plan; and

WHEREAS, the City of Blue Springs Community Development Department prepared specifications and secured qualified submissions; and

WHEREAS, the City of Blue Springs contracted with RDG Planning & Design, Inc. on August 21, 2023 to develop a Downtown Master Plan; and

WHEREAS, RDG Planning & Design, Inc. and the City staff conducted multiple public engagement activities, such as stakeholder meetings, open houses, creation of a survey tool and social pinpoint tools accessed on the project website to allow the public to engage with the project and submit ideas; and

WHEREAS, the 2024 Downtown Master Plan includes assessment of current existing conditions and market/data analysis, exploration of scenarios for future possibilities in downtown and surrounding environs, refining those concepts and creating an implementation strategy; and

WHEREAS, the 2024 Downtown Master Plan will guide the development of the Downtown Area for the next five to ten years; and

WHEREAS, a draft version of the Downtown Master Plan was presented to the City Council, Planning Commission and City Staff on February 9, 2024 for review and additional input, resulting in the final Downtown Master Plan document; and

WHEREAS, the Planning Commission unanimously endorsed the 2024 Downtown Master Plan on February 26, 2024 and recommends adoption; and

WHEREAS, thereafter a public hearing was held by City Council on March 18, 2024.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BLUE SPRINGS, MISSOURI, as follows:

Section 1. The City Council hereby adopts the Downtown Master Plan; said document is attached hereto as Exhibit “A” and is incorporated herein.

Section 2. The City Administrator is hereby authorized to take all steps necessary to implement the document and its findings and recommendations.

Section 3. Scrivener’s Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Resolution, as determined by the City Clerk and City Attorney, may be corrected with the endorsement of the City Administrator without the need to come before the City Council.

PASSED by the City Council of the City of Blue Springs, Missouri, and approved by the Mayor of Blue Springs, this 18th day of March, 2024.

CITY OF BLUE SPRINGS

_____
Carson Ross, Mayor

ATTEST:

_____
Erin Ford, City Clerk

DOWNTOWN
BLUE SPRINGS
MASTER PLAN

MARCH 2024

PREPARED FOR THE CITY OF BLUE SPRINGS
BY RDG PLANNING & DESIGN
IN ASSOCIATION WITH LANDWORKS STUDIO LLC

ACKNOWLEDGEMENTS

MAYOR & COUNCIL

Mayor Carson Ross

Jerry Kaylor (District 1)

Galen Ericson (District 1)

Chris Lievsay (District 2)

Kent Edmondson (District 2)

Susan Culpepper (District 3)

Ron Fowler (District 3)

CITY STAFF

Christine Cates
City Administrator

Dennis Dovel
Interim Assistant City Administrator

Mike Mallon
Senior Director of City Development

Cara Elbert
Assistant Director of Community Development & Project Manager

Tom Degenhardt
Director of Public Works

David Watson
City Communications Manager

Dave McCumber
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Senior Planner

Jamarcus Magee
Associate Planner

CONSULTANTS

RDG PLANNING ● DESIGN

RDG Planning & Design
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landworks STUDIO

Landworks Studio
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INTRO

AN INTRODUCTION TO THE DOWNTOWN MASTER PLAN

BACKGROUND



As Blue Springs has grown outward, a renewed attention has been placed on where it all started—downtown. Once the heart of a small, rural railroad community, downtown is now the center of a bustling municipality of almost 60,000 people.

In 2006, the City of Blue Springs prepared a downtown plan to imagine a new direction for the city center. The plan proposed a variety of initiatives for capitalizing on its potential. Circumstances surrounding some of the key initiatives have since changed. In particular, the withdrawal of the commuter transit station concept and transit village and City Hall addition [rather than as the centerpiece of a new Town Square] create the need to prepare a new Downtown Plan.

Downtowns are much more than symbolic. The Sonoran Institute, in its 2012 report titled "About Town" suggests that downtowns are not only centers of commerce, culture, and places that a growing number of people want to live, but they are also highly efficient generators of tax revenue. As such, the city has directed a number of resources towards capturing the growth potential in downtown. Even through the recession, downtown has seen positive activity and new development.

Both the Comprehensive Plan and this Downtown Plan anticipate the continued redevelopment of downtown, making it the distinct and unique destination to become a regional destination for culture, commerce and street life.

Changing lifestyle preferences are lining up to support this resurgence, as more and more young people are looking for an active, social environment to live. The supply of older buildings provides a great well of opportunity for entrepreneurs that are looking for more affordable spaces and a good location.

**Excerpts from the 2014 Comprehensive Plan in italics*



PURPOSE OF THE PLAN

The goals of the the 2006 Downtown Plan were realized and in 2023, the City of Blue Springs launched an update of the Downtown Master Plan to **ensure that Downtown is supported and connected.**

The objective of the process is to create a vision for Downtown that includes detailed strategies for implementation that can be accomplished within 5 years and beyond. The plan is a guide for the City and stakeholders to promote redevelopment, enhance the Downtown retail market, increase business opportunities, improve pedestrian and bicycle accessibility and safety, and ensure consistency in development and design standards to create a distinct Downtown identity that is unique to Blue Springs.

ENSURE THAT DOWNTOWN IS SUPPORTED AND CONNECTED

- **Understand the potential changes in land use**
- **Identify strategies to improve mobility, safety, and parking**
- **Imagine aesthetic improvements to strengthen the area's image**

PLANNING PROCESS

The plan's concepts flow from the opinions and perceptions of those who best know Downtown Blue Springs – the residents, business owners, and others who work or invest their time and capital in Downtown. Public engagement is one of the most important pieces of planning, and as such, is carried throughout the entire planning process. Components of the public engagement process included:

- **Technical Committee.** The project team met with staff on a near bi-weekly basis to discuss the coordination of events and provide input/ feedback on emerging elements of the plan.
- **Stakeholder Interviews.** Stakeholder groups participated in several days of discussions about the project area, its dynamics, and its potential. Property owners, businesses, neighbors, elected/appointed officials, and non-profit groups were among these stakeholders.
- **Interactive Map (Public Activity #1).** The planning process included the development of a project website as a platform for the project, providing updates of the planning process, and make the process publicly accessible. Over 350 unique users visited the site and had the opportunity to share ideas on an interactive map.
- **Kick-off Open House (Public Activity #2).** The kick-off event took place on September 26, 2023. This event included a brief presentation about the process and scope of the study. Displays at the event encouraged people to share ideas and concerns for Downtown.
- **Design Studio (Public Activity #3 & #4).** On-site Design Studios were held November 1-3, 2023 to engage the public, stakeholders, and other interested parties in developing concepts for Downtown. Two open sessions encouraged the public to work alongside the project team to illustrate and test their own ideas. The studios were led as working sessions, creating "works in progress" that were subsequently refined by the project team.
- **Concept Open House (Public Activity #5).** An Open House occurred on December 19th, 2023 to share a storyboard of emerging concepts to be later included in the plan.
- **Final Open House (Public Activity #6).** The Final Open House occurred on February 8th, 2024 to provide the public an opportunity to review, comment on, and prioritize the development plan before its final publication and adoption.
- **Plan Approval Meetings.** The Planning Commission recommended approval of the plan to City Council, who held a public hearings prior to their approval on March 18, 2024.

6
Major Public Engagement Activities over 6 Months

150+
Attendees at Meetings and Events

662
Total Site Visits to Project Website

350
Unique Visitors

5+
Average Minutes Visiting Site

76+
Comments on Interactive Map















CONCEPTS

STRATEGIES FOR IMPROVING DOWNTOWN

INTRODUCTION

The vision for the Blue Springs Downtown Master Plan emerges from the themes compiled throughout the strategic planning process.

- **Overall Program.** This introduction presents a basic framework that orients the reader to the objectives of the plan as expressed through the public input process.
- **Areas.** Initiatives are detailed for various segments of downtown. The narrative identifies **challenges** facing the area, essentially identifying the problem, and then provides possible **solutions** and **next steps** for implementation.
- **Mobility Strategies.** Initiatives to improve downtown's connection to the surrounding neighborhood by bike, foot and car.
- **Neighborhood Strategies.** Downtown doesn't live in isolation; the plan presents existing programs that can help stabilize and improve the surrounding neighborhoods.

The development strategies focus on redevelopment and reuse projects to enhance the unique building stock and streetscape.

Most, if not all, redevelopment and reuse projects require partnerships. Cost is often the most prohibitive element. However, technical guidance on building methods and considerations of the market are equally important for property owners and developers. The City needs to be flexible with property owners of potential sites by amending codes, attract employment, create an attractive streetscape, and provide further financial incentives when the project fits with the vision for downtown. Other essential partners to include in redevelopment and reuse projects include financial institutions, the Chamber of Commerce, the Historic Preservation Commission, Downtown Alive! and the media to promote the new space.

Recommendations of the comprehensive plan that carryover to this plan include:

- Target entrepreneurs and risk takers that are willing to partner with property owners on inexpensive downtown commercial space.
- Target more dining / entertainment anchor to jump-start evening activity. Many cities have used these types of business as the catalyst for future redevelopment.
- Target young people already in the community or looking to move to Blue Springs to move into downtown. If a higher-ed opportunity presents itself, try to bring it downtown.
- Prepare the former lumberyard site for future redevelopment and work to select builders and developers.
- Continue to focus on additional downtown residential development to increase the population base and density.
- Continue to support "Downtown Alive!" and other efforts designed to increase activity in downtown for existing local businesses.
- Partner with industrial businesses to relocate to alternative locations outside of Downtown.

*The terms **"redevelopment"** and **"reuse"** are often used interchangeably. For the purposed of this plan:*

***Redevelopment** indicates new construction of existing building(s) or site(s) for the purpose of a new use, building, or development.*

***Reuse** indicates rehabilitation of existing buildings for another use, while avoiding significant alteration.*

OVERALL PROGRAM

The concepts in the Blue Springs Downtown Master Plan combine input received from the public, review of current conditions and trends, previous plans and studies, and recommendations by the consultant team to create a feasible and realistic program for development and implementation. Downtown is not isolated. Conditions in the entire City and region shape the approach to downtown revitalization and the appropriate policies to implement.

The vision begins by establishing a development program, much like the architectural program for a building project. This program includes three agendas, including development, community and functional.

DEVELOPMENT AGENDA

The development agenda is based on the development potential of retail, office, residential, and cultural uses.

- **More diverse business mix.** Blue Springs' restaurant and retail strength lies in its ability to attract customers from outside of the neighborhood. Strategies to attract spending to the Downtown district relies on providing a customer experience of unique goods and services to create a diverse shopping experience.

- **Residential development.** Blue Springs will experience steady population growth in the future and downtown has the ability to absorb that growth through redevelopment in the form of higher density housing (townhomes and multi-family buildings) anchored by a unique center of activity.

- **Redevelopment and reuse.** Blue Springs has a stock of historical-contributing buildings, yet many of them have been adapted over the decades. Restoring and reusing buildings should be a priority, particularly for the structures along Main Street. Sites beyond repair or out of character with downtown are candidates for redevelopment. Vacant lots are opportunities to transform them into new development that aligns with typical development practices in downtowns.

- **Stimulate private investment.** Initial investments in the public realm, such as a refreshed streetscape, can create conditions for economic growth that are unlikely to happen spontaneously. These investments will maintain property values, increase sales tax revenues, and create a central district that adds business to the city.

COMMUNITY AGENDA

The community agenda is based on goals and recommendations that enhance the image of the district and reflect the citizen's desired outcomes for the downtown area.

- **Attract customers.** Blue Springs' strength as a retail center should continue by creating new opportunities to capture customers through destinations in new unique businesses and scheduled activities.

- **Retain the pedestrian-scale atmosphere.** Strategies for downtown should be sensitive to the historical charm of the area. Development in downtown should be scaled to historical main streets that invite pedestrian activity.

- **Create memories.** The district should have a cohesive atmosphere that creates a sense of place for downtown. Enhancing the image of the corridor will tell visitors they've arrived and add an element of excitement for reaching their destination.

- **Enhance undeveloped spaces.** All spaces should be aesthetically pleasing and enhanced for their best use, including both private and public spaces. Opportunities to transform lawns or unused paved areas will enhance the overall atmosphere of downtown until redevelopment occurs.

- **Enhance Central Park.** Central Park should be an attraction for those who live, work, and visit downtown. Increasing public access to the pond though pedestrian pathways creates a new user experience in downtown. Integrating existing culture and history into the park reinforces the unique heritage and creates a sense of place.



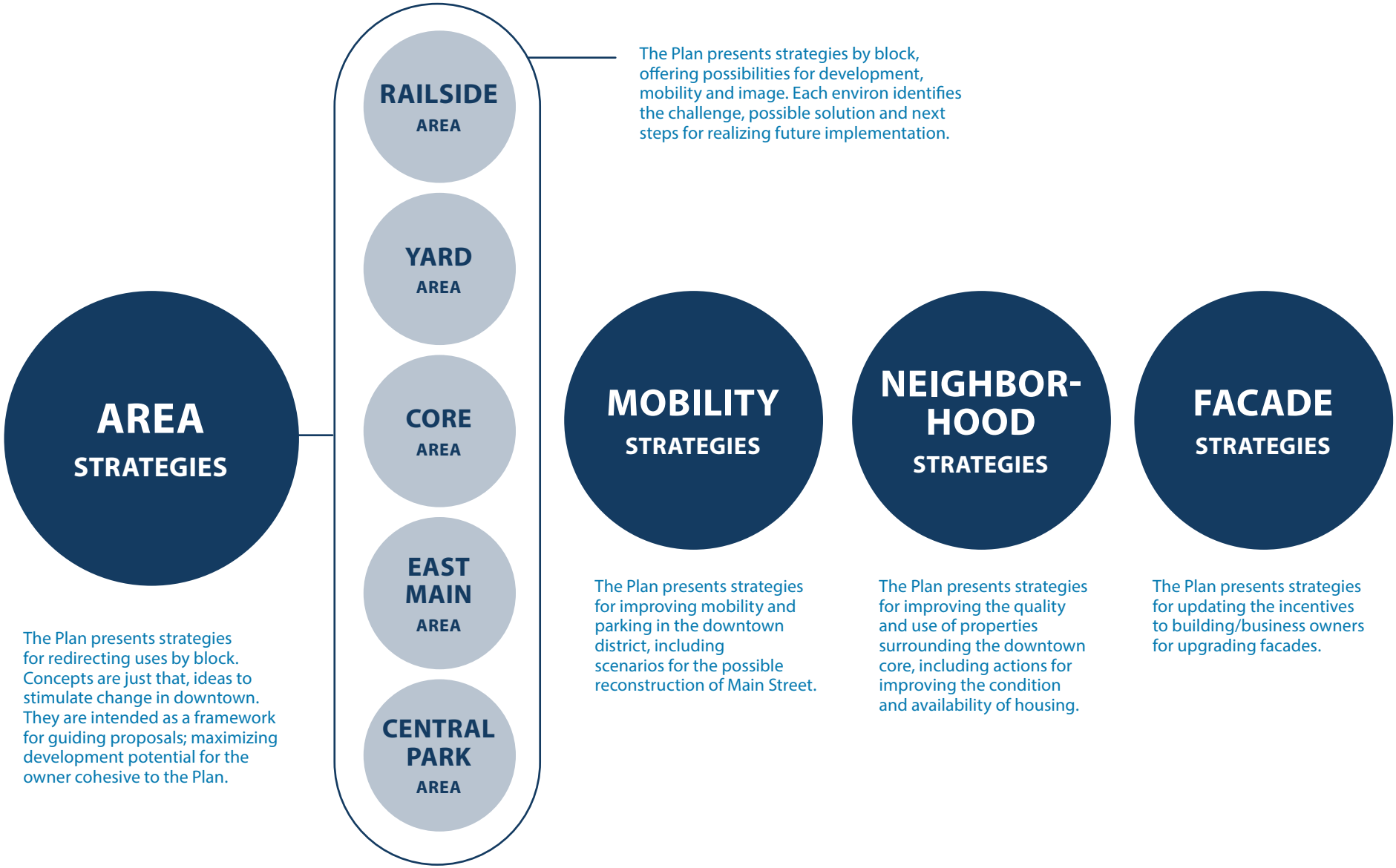
FUNCTIONAL AGENDA

The functional agenda is based on improving access to, and circulation through, the downtown area.

- **Improve parking availability and convenience.** Parking is an issue in nearly every downtown across the nation, and in many cases the availability of parking can either make or break a district. Downtown Blue Springs does not have a shortage of parking, but it is often considered private-parking or inconvenient. Signage and pathways defined by landscaping or alternative paving should direct drivers to parking areas, and pedestrians from parking areas to downtown destinations.

- **Make downtown more walkable.** Pedestrian safety is a key ingredient to a walkable downtown. Pedestrians need to feel safe crossing streets, exiting their cars, and utilizing public spaces. Improvements should focus on the pedestrian as a primary user of the streetscape. The sidewalks in downtown are functional, but have numerous ADA conflicts (tripping hazards, side slopes, and steps). Reconstructing the sidewalks and pedestrian amenities will create a friendly, and safer, pedestrian environment that invites people to walk from destination to destination in the district.

- **Update wayfinding system.** As people approach downtown from the highways, they should be clearly aware of downtown's presence. Gateways should be more prominent, enhanced with lighting and landscaping. Once in downtown, wayfinding should guide people to destinations and available parking.



The Plan presents strategies by block, offering possibilities for development, mobility and image. Each environ identifies the challenge, possible solution and next steps for realizing future implementation.

The Plan presents strategies for redirecting uses by block. Concepts are just that, ideas to stimulate change in downtown. They are intended as a framework for guiding proposals; maximizing development potential for the owner cohesive to the Plan.

The Plan presents strategies for improving mobility and parking in the downtown district, including scenarios for the possible reconstruction of Main Street.

The Plan presents strategies for improving the quality and use of properties surrounding the downtown core, including actions for improving the condition and availability of housing.

The Plan presents strategies for updating the incentives to building/business owners for upgrading facades.

Map 1: Areas


Railside Area
Core Area
East Main Area
MAIN STREET
Yard Area
WALNUT STREET
15TH STREET
Central Park Area
10TH STREET
7 HIGHWAY

RAILSIDE AREA

Challenge

The Railside Area includes a vacant church, surface parking and others uses that are in flux, such as the School of Economics, Student Life Center, and lawn service company. The site's proximity to the downtown core and redevelopment at the Yard Area will attract development interest in the Railside Area. Concepts should anticipate a development scenario that maximizes the available in near the Downtown Core.





Solution

- **New Main Street Mixed Use.** The plan recommends framing Main Street with multi-story mixed use projects that are built to or near the property line. The development should include ground level commercial and upper-floor residential.

- **Restoration and Adaptive Reuse of Historic Church.** The vacant building has had little interest from buyers. Historic buildings require careful maintenance, contain difficult spaces to renovate, and often require a mix of uses to be profitable for developers. In addition, mixing uses adds more building code regulations, often increasing costs exponentially. Options for reuse that were discussed in the planning process include:
    - Visual arts and culture hub
    - After school programs
    - Non-profit collaborative space
    - Business incubator
    - Restaurant

- **Adaptive Reuse of Church Annex.** The church annex was originally designed for classrooms and meeting space and is directly connected to teh orginal historic church. Adapting the church annex for multi-family apartments is a viable reuse and would be convenient to the proposed Mini-Park.

- **Reuse of the Church Sanctuary as a Community Performing Arts Center.** The sanctuary, which is the newest facility on the church complex, is an asset to the community and options should be considered for its reuse rather than decommissioning the space. Blue Springs City Theatre, in association with other arts groups, could be possible tenants.

- **Upgrade 14th Street.** 14th Street is envisioned as a local neighborhood street with trees, sidewalks and thematic lighting. The street should connect the Yard and Railside Areas.

- **New Railside Trail.** The trail follows the tracks and connects the schools on Vesper Street and the businesses on Main Street.

- **Reuse/Redevelopment of School of Economics building.** The School of Economics may eventually relocate to an alternate place or remain in place. The concept recommends reusing the building as an office before exploring redevelopment options. Alternatively, the site is a prime location for a new Farmer's Market shelter.

- **New Townhomes or Multi-family Project.** Introducing townhouses on the northend of the site is a compatible transition from single-family homes (west of 15th Street) to higher intensity uses (office and church facilities). The concept shows ~15 units near a community gardens and mini-park. Alternatively, the site could be developed with multi-family housing that has a comparable scale proposed for the Yards Area.

- **New Community Gardens.** Establishing a new community garden near the railroad tracks acts as a buffer between land uses while adding an amenity for the neighborhood.

- **New Mini-Park.** The small park could be an amenity for the nearby residents, designed as a space for pets or children.

- **Improved Parking Lot.** The design of the parking lot can be redesigned or rebuilt to improve its efficiency and circulation.

- **Brownfield Redevelopment.** The long-term plan for the area between 12th Street and the railroad tracks is for it to be redeveloped. The presence of the elevated storage tanks likely indicates that the site is a brownfield. The timeline for its redesign should follow the redevelopment of the Yard and Railside Areas.

Map 2: Railside Area



Possible relocation of community garden to expand Central Park

Railside trail connecting downtown and high school

New Townhomes or Multi-Family project

Upgrade 14th Street

Performing Arts Center in former sanctuary

Residential adaptive reuse

Restoration and adaptive reuse of historic church

Possible long-term redevelopment. Possibilities include Innovators/maker space business park, commercial and/or residential

New Mini-Park

School of Economics Possible Reuse or new Farmers Market

Improve parking lot

2 to 3 levels of mixed use over retail along Main Street

Existing
Proposed Reuse
Proposed Mixed-Use
Proposed Multi-family
Proposed Townhomes

Next Steps

The downtown plan recommends that the private market lead the redevelopment efforts along this segment of Main Street. The City can intervene, if necessary, by acquiring properties when they become subject for sale.

- **Private-sector to lead redevelopment efforts.** The private sector should initiate the effort to redevelop the site. In the circumstance that does not happen, the City should consider its role for redeveloping the site, which may include a similar approach to the Yards Area (acquisition and RFP for redevelopment). City to initiate a reuse study for the First Baptist Church facilities.

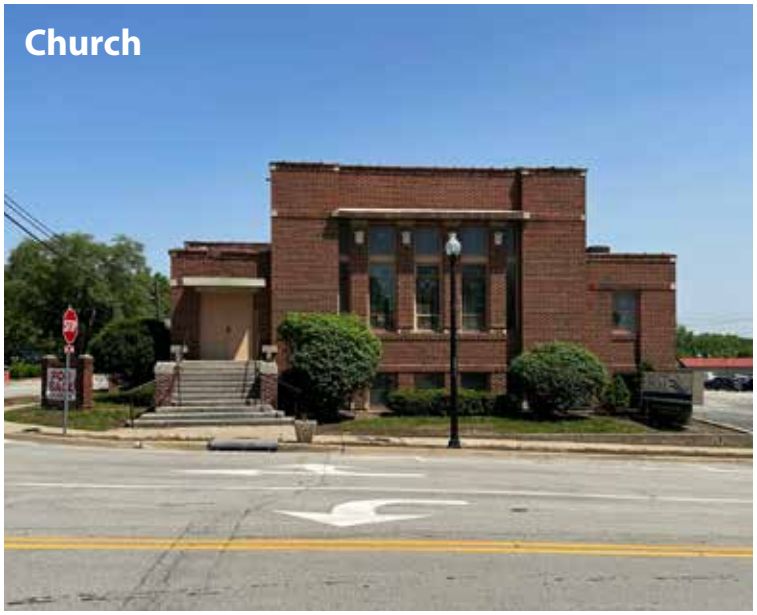
- **City to support the formation of an Arts Collaborative.** Blue Springs has numerous non-profit and private arts groups, both performing and visual, that could form a Collaborative (or coalition/council) that supports the greater arts community. This "collaborative" is a candidate organization to manage activities for the reuse of the church sanctuary.

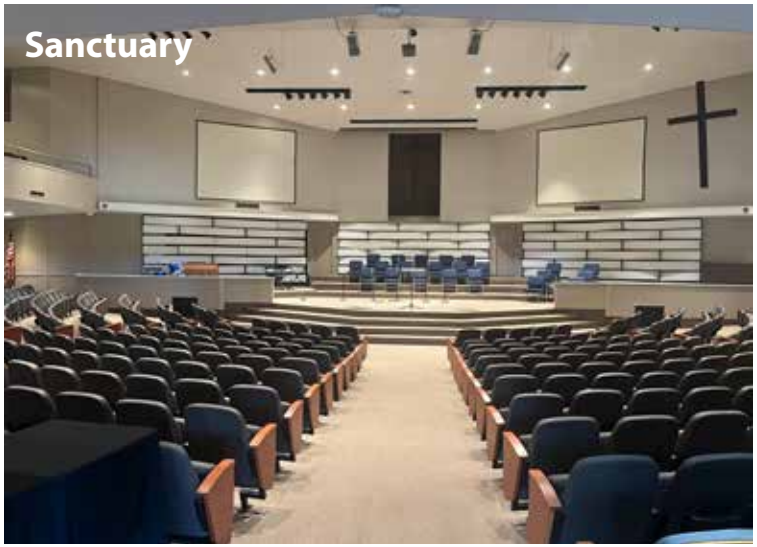
- **City to investigate the feasibility of redeveloping the possible brownfield site.** This initiative begins with having discussions with current property owners to understand possibilities for finding an alternative location, and preferred site in the community. As downtown becomes a hub for residential and commercial uses, relocating industrial activities becomes an increasing priority.


Farmer's Market


Community Gardens


Mini-park


Church


Sanctuary

TOWNHOME examples







MIXED-USE examples







14TH STREET examples







Figure 1: Railside Concept looking northwest







The concept for the Railside Area shows new mixed use redevelopment along Main Street with parking in the rear. Framing the street with new buildings extends the development pattern from the downtown core, creating a greater sense of place.

Figure 2: Railside Concept looking southeast






Farmer's Market Shelter

The concept shows redeveloping the east side of 15th Street with townhomes, similar to the housing on SW 8th Street. A portion of the area could be designated for a community garden.

YARD AREA

Challenge

The City of Blue Springs acquired the former lumberyard, a 3.5 acre property between Main Street and Walnut Street that's immediately west of the railroad tracks. The City has previously released Requests for Proposals (RFP) for the site's redevelopment. However, proposals have not aligned with the City's vision for its eventual redevelopment.





Solution

The City's vision for the Yard includes an arrangement of complementary uses between downtown and the surrounding neighborhood. The plan presents a framework for a mixed-use project on Main Street and multi-family housing for the remainder of the site.

- **New Main Street Mixed Use.** The plan recommends framing Main Street with multi-story mixed-use projects that are built to or near the property line. The development should include ground level commercial and upper-floor residential.

- **New Multi-family Housing.** The concept shows two multi-family housing projects (3 to 5 stories) along S 14th Street with parking adjacent to the railroad tracks. Land uses fronting Main Street should have a commercial function that engages the street.

- **New Townhomes.** The existing homes along 14th Street are candidates for redevelopment, particularly if the Yard site moves forward. As a transitional use between the multi-family housing at the Yard and the homes along 15th Street, the plan recommends stepping down the intensity of housing.

- **Redevelop City Maintenance Building.** The city-owned maintenance building is obsolete and can be decommissioned for redevelopment. The success of other development projects in downtown may result in an increased private market demand for the entire block to be assembled as a major redevelopment project that complements the Yard. While the map shows a new commercial building, the site could be surface parking.

- **Upgrade 14th Street.** 14th Street is envisioned as a local neighborhood street with trees, sidewalks and thematic lighting. The street should connect the Yard and Railside Areas.

Next Steps

The City should release an RFP for the redevelopment of the Yard and anticipate that financial assistance is necessary to achieve a proposal that matches the framework in this plan. The selected proposal must include:

- Commercial uses along Main Street
- Multi-family housing
- Parking

Map 3: Yard Area



Mixed Use:
2 to 3 levels of mixed use over retail along Main Street

Smaller commercial building with 1 or 2 residential levels along Main Street

New commercial on existing city maintenance site

Multi-family housing (3-5 stories)

Neighborhood street upgrade, including trees, sidewalks and thematic lighting

Parking adjacent to railroad tracks

Townhomes

Existing
Proposed Reuse
Proposed Mixed-Use
Proposed Multi-family
Proposed Townhomes

Figure 3: Yard Concept looking southwest







Concept shows a mixed-use project along Main Street and multi-family housing for the balance of the site. Walkways across the railroad tracks should be upgraded to unify the image of the area.

Figure 4: Yard Concept looking north







Concept shows 14th Street becoming a neighborhood street that connects the Yard and Railside redevelopment sites.

CORE AREA

Challenge

The Core of Main Street is the image-center of downtown. The area boasts signature businesses that are key to building momentum for downtowns, such as restaurants, bars, retail stores, coffee shops and a brewery. While these amenities exist, the district is still working towards enhancing activities for customers to demonstrate downtown as a "unified district". Input from the public engagement process indicates that downtown needs:

- Better walkability and streetscapes
- Refreshed lighting
- Place for gathering
- Better appearance of façades
- More options for food/beverage and outdoor dining
- Greater diversity of retail options
- Convenient parking



Solution

The plan presents scenarios for optimizing the available land in the Core Area, attempting to balance new construction of projects and parking.

- **Business Recruitment.** Despite momentum generating business located in the available space, many of the current business storefronts are not optimal for creating a memory-making destination. Recruiting restaurants, retail, breweries and distilleries will add to the experience of visiting Downtown. For illustration, re-purposing the 1099 Main Street building for a restaurant/bar, rather than an office and activating the adjacent space for an outdoor cafe or beer garden can add a signature space for visitors.

- **New Main Street Streetscape.** Rebuilding Main Street will refresh the image of the street and improve ADA accessibility. This will require the demolition of the street and sidewalk, replacing everything from building-face to building-face. *See Mobility Strategies*.

- **Redesign rear parking lot.** The surface parking lot behind Main Street provides the most convenient parking to downtown. The redesign shows a configuration that creates better circulation and overall yield. Improving the availability of parking before demolishing Main Street will help the district endure the street's construction.

- **Install wayfinding.** Directing visitors with a new wayfinding program will help people to available parking and destinations.

- **Façade Enhancements.** The City should be instrumental in relaying information to property owners before enacting any policy actions, realizing that final project undertakings will lie with owners. Exterior rehabilitation often translates to additional revenue in the eyes of a property owner. This equips property owners with information on potential long term energy savings, increased visitorship, and property value stabilization will make policy adoption less conflicting for all parties. *See Facade Strategies*.

- **Rear Façade Improvements.** While not as prominent as front façades, rear façades become aesthetically important when facing public spaces, like a parking lot. Rather easy improvements such as landscaping, decorative fencing or railings, and creative lighting can make the backs of buildings a positive element of the public space rather than a negative one.

- **New Parking Deck.** The concept shows a parking structure with two plates that are individually accessed at-grade. The upper deck is accessed from Oak Street while the lower deck is accessed from side streets. The grade change allows for a more affordable structure.

- **New Oak Street Development.** The Oak Street Development shows a series of multi-story structures above parking. The project could include commercial uses on the ground-level facing side streets or Oak Street and upper-story residential.

Map 4a: Core Area - New parking deck







- **Oak Street Improvements.** Oak Street behaves like an alley, effectively. Enhancements are demonstrated in the images to the right. Features include changing the surface and lighting.

- **New Multi-family Redevelopment.** The plan proposes a multi-family redevelopment project for the former Post Office site and acknowledges that markets may influence surrounding uses to change over time.

- **Former Post Office Site.** The concept shows a series of multi-family structures with a covered parking and four stories of residential above.

- **Main Street Redevelopment Site.** The presence of surface parking immediately adjacent to Main Street interrupts the rhythm of downtown's urban fabric, particularly on a corner lot. The plan proposes redeveloping the surface parking lot and a two-story structure with street-level access to Main Street and lower-level access to the parking behind. Further identified is a possible development project in the interior of the site as means for adding more commercial square footage to downtown.

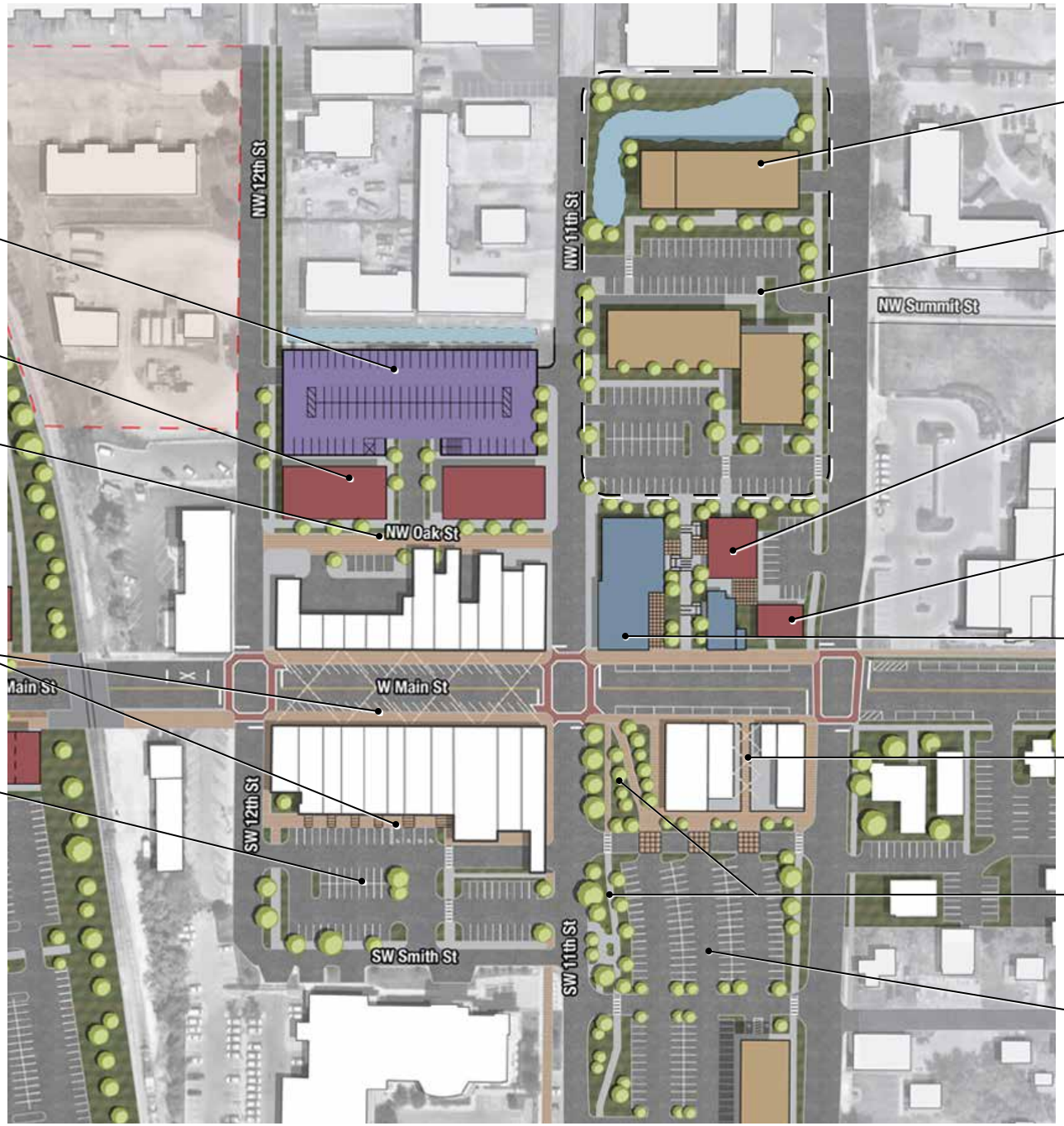
Map 4b: Core Area - Main Street Redevelopment



- **Main Street Reuse.** Re-purpose the 1009 Main Street building for a restaurant/bar, rather than an office, and activate the adjacent space for an outdoor cafe or beer garden.

- **Redesign public parking lot and connecting pathways.** The redesign of the existing surface parking lot provides greater circulation and overall yield. Increasing parking before demolishing Main Street will help the district during the street's construction. Pathways, including gaps between buildings, are opportunities extend the streetscape design to parking areas.

Map 4: Core Area



New parking deck with at-grade entrances from Oak and side streets

New Oak Street Development

Oak Street Improvements, converting into an intimate commercial environment

Facade improvements and walkway

Redesign rear parking lot to improve efficiency and circulation

New Multi-family Development

New Multi-family Development Plan on former post office site

Possible development project and parking.

Main Street Development

Re-purpose and activate adjacent open space.

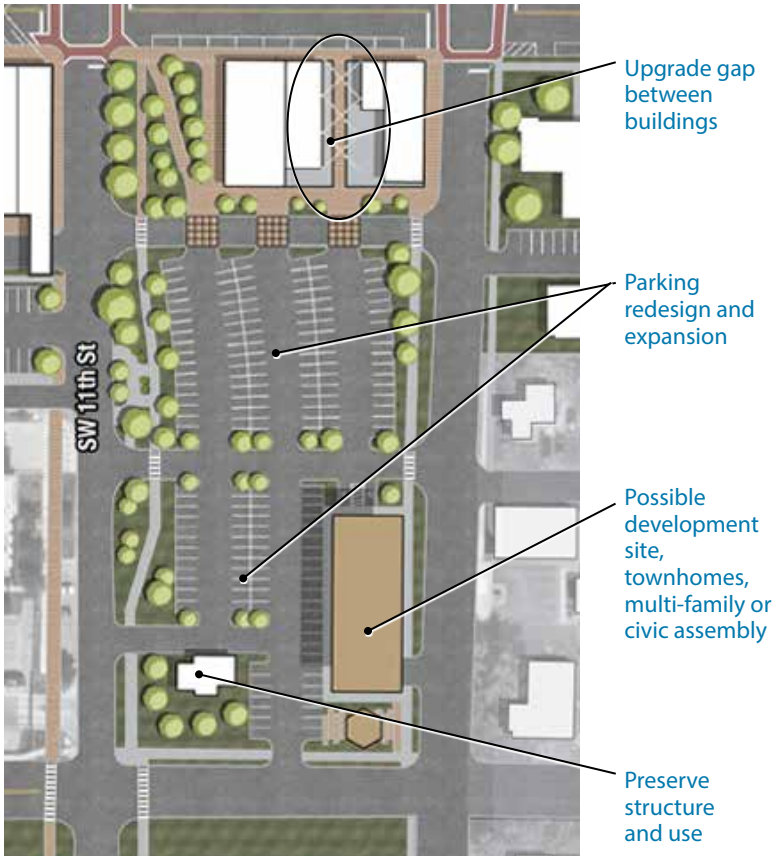
Connecting pathway Upgrade gap between buildings

Connecting pathway Landscaped walkway

Redesign parking lot to orient users to Main and 11th Street.

- Existing
- Proposed Reuse
- Proposed Mixed-Use
- Proposed Multi-family

Map 4c: Core Area - Connecting pathways





Next Steps

The downtown plan recommends that the private market lead the redevelopment efforts along this segment of Main Street. The City can intervene, if necessary, by acquiring properties when they become subject for sale.

- **City to negotiate the agreement for the redesign of parking lots.** The agreement may be best for the City to purchase the land from the property owner and make improvements to the surface parking lot. Upgrades should increase the circulation, yield and landscaping (trees and other plantings). The agreement could include stalls leased back to the owner for their business.
- **City to budget funds for Main Street's conceptual redesign.** The process should reimagine the future of the street, considering parking, lighting, materials and placemaking features.
- **City to budget funds for Main Street's reconstruction.** The reconstruction of Main Street can be completed in phases, making the cost of improvements spread throughout several years.
- **City to negotiate the purchase of the former Post Office Site.** The City should investigate the purchase of the privately held site so that they can facilitate the site's future redevelopment and ensure it aligns with the framework in this plan.
- **Update the façade enhancement program.** The incentives offered to building/business owners can be updated to encourage owners to apply for funding assistance. *See Facade Strategies for more detail.*
- **City to prepare a standardized package of incentives for developers.**

Figure 5: Core Concept looking north







Redesigning the parking lot will improve its efficiency and use.

The concept shows a continuous promenade that connects the backside of buildings. Businesses can upgrade their rear façade and an additional a secondary entrance facing the parking lot.

Figure 6: Core Concept looking northeast







Concept shows a two-level parking structure north of Main Street that has an upper-level entrance from Oak Street and lower-level entrance from 10th and 11th Streets. The site could support new mixed-use project. The foreground shows new multi-family housing that could range from 3 to 5 levels.

EAST MAIN AREA

Challenge

The East Main Area includes Main Street from City Hall (10th Street) to 7 Highway.

The approach to the core of downtown has a blend of auto- and pedestrian-oriented uses, having buildings that are setback from the street with surface parking in front. Along this stretch are several vacant lots and some single-family uses that are incompatible with the surrounding commercial character. Future development of these lots should reinforce downtown's character with pedestrian-oriented development rather than a series of surface parking that conflicts with the district's historic character.



Masonic Temple



809 Main

Solution

The plan supports the redevelopment of underused sites with projects that are oriented to the street and have parking in the rear.

- **Masonic Temple Reuse.** Allow the private market to determine the schedule and concept for reuse. Similar adaptive reuse projects include residential. The City can assist with grant applications for historic preservation. If the condition of the building declines, the City can intervene with enforcing building codes and possibly acquiring the structure.

- **Alley cooperative parking.** The concept shows the alley being developed in cooperation by private owners to add parking and circulation behind businesses.

- **800 Block Redevelopment.** Release Request for Proposals (RFP) for the redevelopment of the 800 block. The initial solicitation should include a boutique, hotel or mixed use multi-family. The property facing Jones Street could be redeveloped.

- **805-807 Main Street Development.** The vacant lot between 805-807 Main and 901 Main is a relatively small site with limited options for layout of the site.

    - Site could be redeveloped as part of an expansion of the existing 80-807 commercial building.

    - Site could be developed as part of a redevelopment effort that includes 901 Main. However, this building is in good condition and does not need to be replaced.

- **Townhomes or Small-lot Single-family Redevelopment.** Allow the private market to determine the schedule for redeveloping the single-family homes. The City's role could include purchasing properties as they arrive on the market, assembling them for a future redevelopment project.

- **Shoppes on Main Parking Lot Improvements.** This plan provides a concept for retrofitting the parking to improve pedestrian access and customer experience. The recommendation is advisory only.

- **Gateway Improvements.** Remove parking stalls on either side of the gateway monument to install lighting and landscaping.

Next Steps

- **Support private development.** The downtown plan recommends that the private market lead the redevelopment efforts along this segment of Main Street. The City can intervene, if necessary, by acquiring properties when they become subject for sale.

- **Include gateways as part of the streetscape concept.** The RFP for the streetscape should include concepts for improving the eastern gateway.

Map 5: East Main Area



Figure 7: East Main Concept looking southeast







New boutique style hotel along Main Street with parking in the rear. The City should encourage the project to engage with the street, creating ground-level activity with possibly outdoor seating.

Figure 8: East Main Concept looking northwest







Activating the gaps, passages, between buildings that can serve adjacent businesses, which could be used as restaurants or beer gardens.

CENTRAL PARK

Challenge

Central Park is home to the community garden and the Historic Chicago & Alton Depot building. Hidden inside this woodland space is a pond that goes unnoticed. This green space has significant potential to serve and attract Downtown visitors and future residents to the area if redesigned and represents one of the few opportunities for introducing nature in an urban setting.

Solution

This plan presents several scenarios for redesigning Central Park with the intent to stimulate discussion for reinvesting into the park. Public input favored the Civic-oriented concept as it creates a stronger "entertainment space" in downtown.

Next Steps

The Downtown Plan recommends commissioning a master plan for its redesign.

The following pages show existing conditions of the park and profiles the Civic-oriented concept as a preferred scenario.



"Civic" "Nature" "Gathering"

Map 6: Central Park, 2023




Central Park, looking southeast


Depot


Community Gardens

CENTRAL PARK

Civic-oriented Scenario

The Civic-oriented Scenario, which was preferred by stakeholders, provides a formal civic space that becomes a hub for community gatherings. Elements include:

- Retaining the parking and community gardens.
- Adding two plaza spaces for event programming, including lunchtime or weekend food truck parking, fairs (arts and crafts), festivals/performances, and small celebrations.
- Offering prominent spaces for public art.
- Providing an interactive water feature, a modern urban play structure, and small shelter that leads to hidden gems in the park.
- Upgrading the pond with an aerator, overlook, and edge.
- Showing a trail looping the lake and connecting into the neighborhood.









Figure 9: Central Park Conceptual Scenario, Civic-oriented



Nature-oriented Scenario

The intent of this concept celebrates the existing green space and reinforces the natural landscape with nature-play playground, native grasses and educational signage.

Components of the concept, as shown in the images below, could be incorporated into the Civic-oriented concept.

Figure 10: Central Park Conceptual Scenario, Gathering-oriented









Gathering-oriented Scenario

The concept blends the previous concepts for a full redevelopment of Central Park, creating a unique destination to Downtown with natural and passive areas that expands to include the existing parking.

Components of the concept, as shown in the images below, could be incorporated into the Civic-oriented concept.

Figure 11: Central Park Conceptual Scenario, Gathering-oriented









MOBILITY STRATEGIES

Overall Framework

Access by all modes of transportation, automobile, walking, biking, and public networks, is a key element found in vibrant downtowns. Streets are the circulation system that link downtown to the larger community while allowing travel within the district. Because most people arrive by car, parking is fundamental to the mobility system. However, emphasizing multi-modal options to reach downtown by foot, bike, or transit allows alternative methods to travel while reducing stress on parking. In addition, a multi-modal system allows people to comfortably walk or bike to multiple destinations after parking.

- **Linkages to High School and Career Innovation Center.** Complete sidewalk gaps and build a trail that creates a more direct link between Downtown and Blue Springs High School Campus, BSSD Administration buildings, and Thomas Ultican Elementary School.

- **Linkage to Central Park.** The sidewalk along SW 11th Street from Main Street to Central Park should be enhanced to emphasize the connection between the two destinations. Improvements may include:
    - Signage
    - Pedestrian lighting
    - Art installations
    - Pavement materials (colored/stained)
    - Other ornamentation like arches

- **Complete the sidewalk network.** The City should evaluate the sidewalks in the surrounding neighborhoods to downtown. This should consider the condition of the sidewalk, gaps and ADA conflicts. The City should develop a sidewalk replacement program that incrementally creates a complete network. The cost for reconstruction can be the responsibility of the owner, while the cost for new sidewalks can be a shared cost.

- **District Parking and Signage.** Customers want visible and convenient parking near their destination, or they perceive a lack of parking. Currently, the supply and quality of parking is an important issue for downtown, though it should not be at the expense of other modes of transportation or the feel of the area. Signage should be tailored towards different modes of transportation - wayfinding to destinations and available parking.

- **District Gateways.** The arch and columns along Main Street establish the district's bookends. These areas can be further enhanced by converting the adjacent parking stalls into landscaping beds. This will provide additional color and opportunities to add lighting to the gateway features, offering protection from possible collisions.

- **Implement Active Transportation Plan.** The plan presents an initial concept for an active transportation network that includes on-street and off-street pathways.

Linkage Demonstrations







Link to Schools and Career Innovation Center



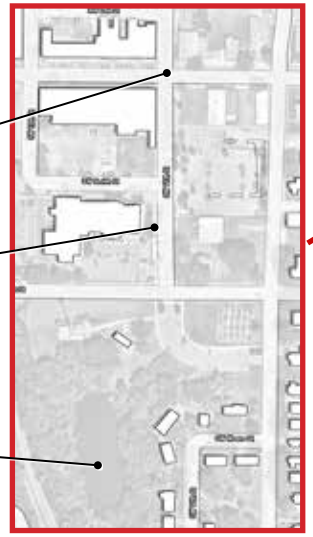
Improve pedestrian crossing alignment

Complete sidewalk gap

Establish pedestrian crossings

New pathway following railroad tracks from school to downtown

Link to Central Park

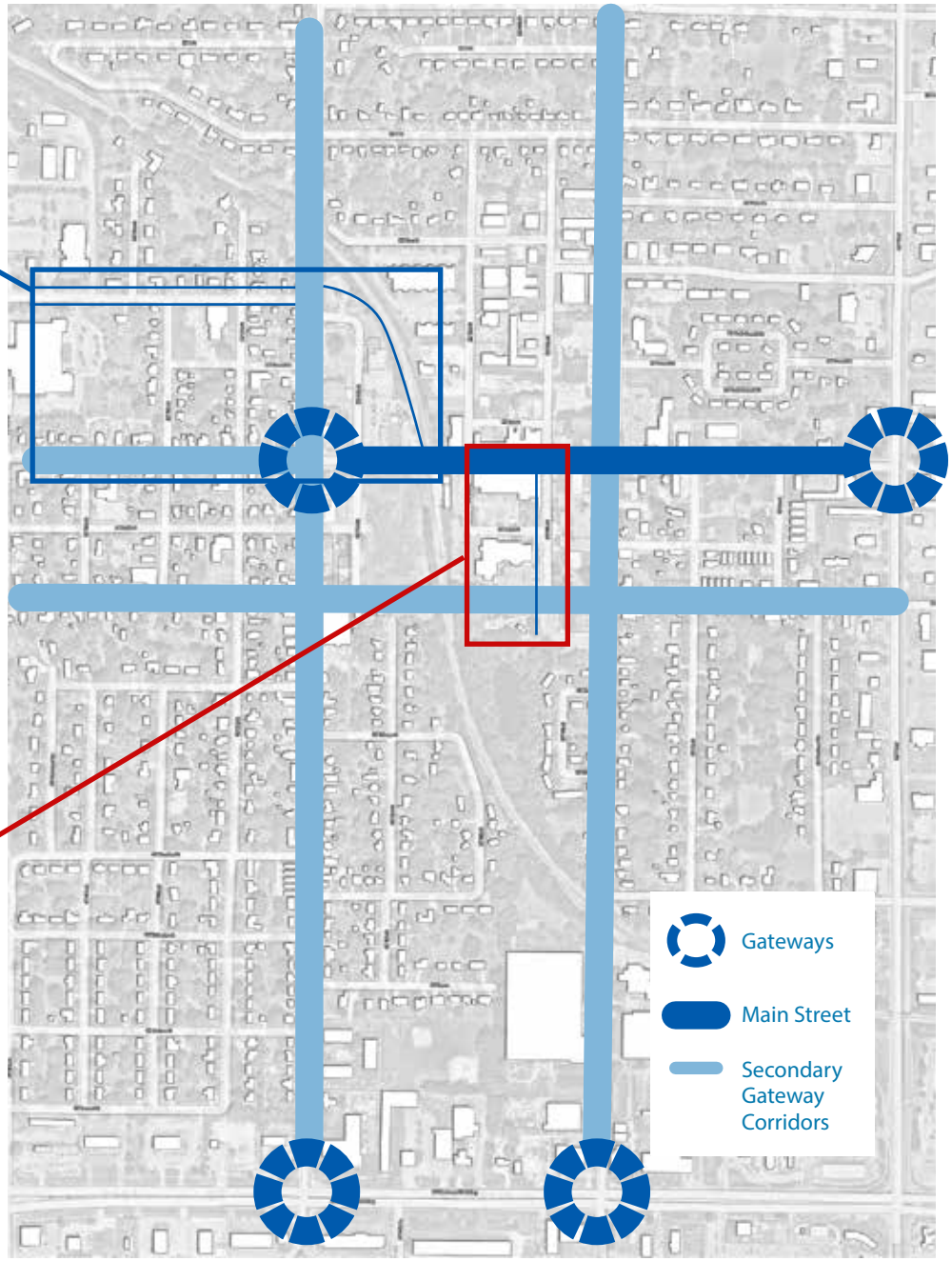


Wayfinding to Central Park

Enhanced pathway that connects downtown to Central Park

New trail around pond

Map 7: Mobility Strategies - Gateways and Corridors



MOBILITY STRATEGIES

Parking Strategies

As previously mentioned, customers want visible and convenient parking near their destination, or they perceive a lack of parking. Currently, the supply and quality of parking is an important issue for Downtown, though it should not come at the expense of other modes of transportation or the feel of the area. The plan presents recommendations for improving the available facilities and policies.

Ultimately, improvements to the streetscape will influence the customer's perception of their arrival to their destination. Rather than an individual business being their destination, the district becomes their destination. This results is the customer being more accepting that they have to park on the adjacent block rather than in front of the business that they will patron.

Parking improvements may want to proceed before the reconstruction of Main Street to ensure that parking is available for businesses during reconstruction.

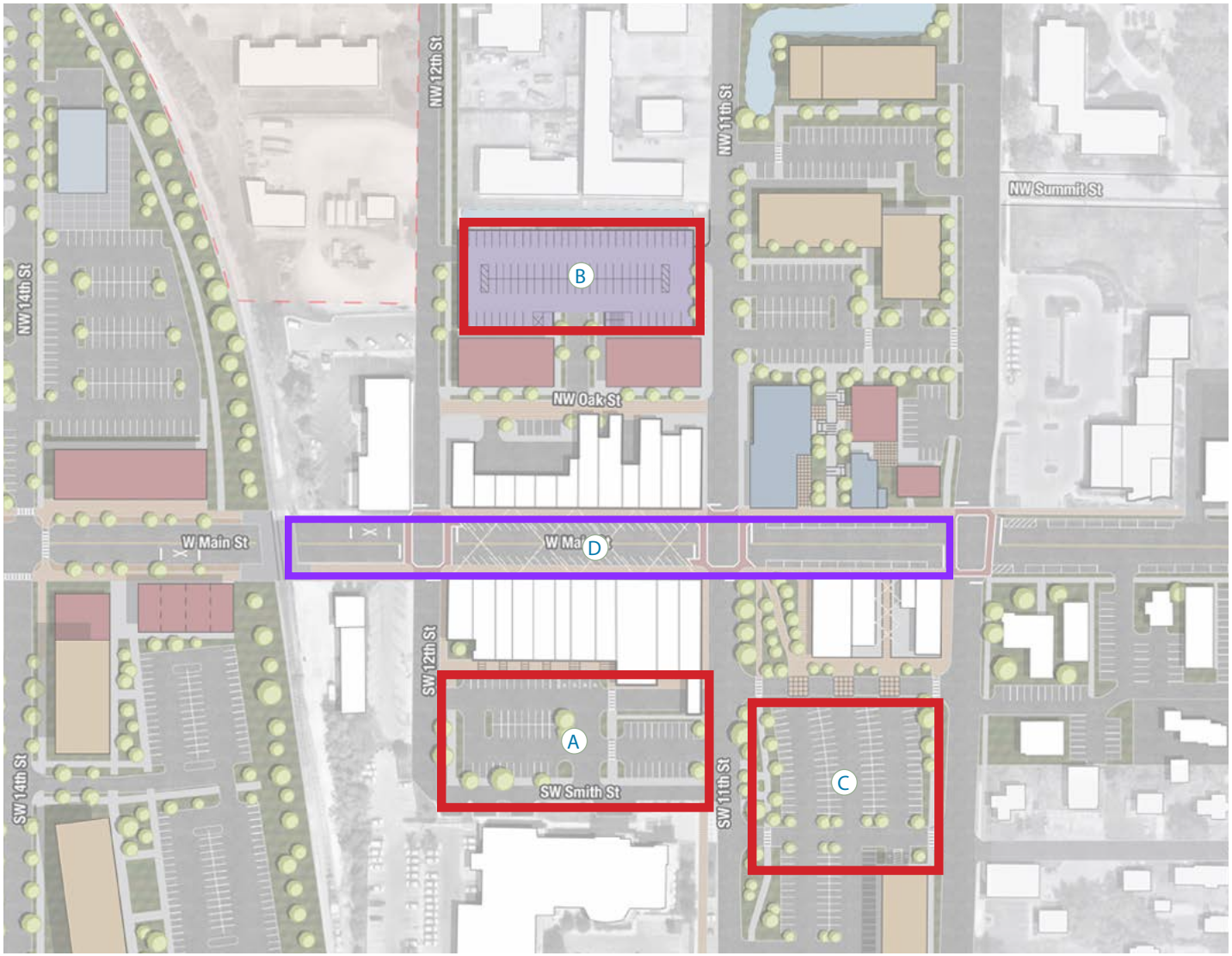
Facility Recommendations

- **Redesign parking along Main Street.** During and after reconstruction of Main Street, new parking needs to be added to improve customer convenience. This must be handled sensitively, and improved pedestrian linkages are necessary to promote access. This may include new rear accesses to businesses before the reconstruction of Main Street.
- **Parking linkages.** More generally, parking needs should be considered both from site and district-wide perspectives to prevent "dead space" and promote walkability. Proper design can help avoid issues and improve adjoining sidewalks by activating spaces, allowing redevelopment, or creating interest along edges
- **Improving the design and efficiency of existing parking lots.** Several lots can be redesigned to improve their efficiency and circulation, particularly south of Main Street.
- **Building additional parking facilities.** The plan identifies an opportunity to build a parking structure that leverages the grade changes north of Main Street.

Policy Recommendations

- **Main Street Parking Limits.** Establish 90-minute time limit on Main Street to encourage turnover. The time allows for people to enjoy a meal and shop. While the time-limit is legally enforceable by issuing citations, caution should be used. Instead "friendly" citations should be issued to remind customers where parking is available for extended time. Customers that receive fines may be deterred from returning to the district altogether.
- **Prohibit employee parking along Main Street.** Downtowns rely on customers being able to access their business. Employees that park on Main Street take away available stalls for customers and adds to the perception that Downtown has insufficient parking for visitors.
- **No parking limit on side streets.** This will encourage parking off of Main Street.
- **Public/Private Agreements.** Establish agreements between the City and private property owners to allow public parking on private lots. The City can negotiate parking agreements where parking can be shared between businesses that experience different peak demands. Office uses have a peak daytime demand, while restaurants have peak evening demand.

Map 8: Mobility Strategies - Parking Areas



Ⓐ **South Main Lot.** Establish a private/public partnership to allow shared parking between nearby businesses. Also, redesign lot to improve overall yield of available parking.

Ⓑ **New parking structure.** Build a two-level parking structure that leverages the land's slope to create at-grade entrances for both levels.

Ⓒ **Redesign South Lot.** Reconstruct the lot to improve overall yield and orientation to Main Street.

Ⓓ **90-minute Parking Limit.** Install signs on existing poles that notify the public that parking along Main Street is limited to 90 minutes.

MAIN STREET

Rebuilding Main Street

Main Street, particularly the segment between 7 Highway and 15th Street, is the image center of City of Blue Springs. Public input suggests that Main Street needs to be more competitive with other Downtowns in peer communities. Updating the streetscape to standout from peer communities will help stimulate private investment and establish the district's "entertainment space".

From a functional perspective, the corridor has several ADA accessibility conflicts for customers and limited stormwater management. Map 8 identifies the condition of Main Street's sidewalks. The inventory shows the deficiencies for accessibility and other hazards.

Common sidewalk accessibility issues include:

- Sidewalk gaps
- Heaving greater than 1 inch
- Obliterated surface material
- Cracked/broken surface material
- Cross slopes greater than 5%
- Tripping hazards
- Steps into businesses
- Railroad crossing

The space between buildings from 10th Street west to the railroad tracks limits options for redesigning the area. Public input favors wider sidewalks with dining opportunities, more plantings, more art, more furniture, signature lighting, and shorter crosswalks. Retaining the existing configuration of angle parking is preferred. In addition, upgrading the railroad crossing to a quiet crossing will improve safety. Introducing all of these elements in a tight space is not possible, so it's design deserves its own process that is backed by a commitment of funds to build on a timeline.

Map 9: Main Street's Sidewalk Accessibility Conflicts

ADA Conflicts Major ADA Conflicts



MAIN STREET

Solution

Rebulid Main Street from building-face to building-face.

While this plan provides streetscape concepts to stimulate further conversation, it is not a design. Elements in the streetscape should consider horizontal and vertical elements. Horizontal elements include the patterns in the sidewalks (currently pavers a foot from the curb) and vertical elements include lighting, bicycle racks, railings for dining areas, seating and plantings. The library of images provides initial input to the streetscape's redesign.

Next Steps

1. Budget funds to redesign and rebuild Main Street from the railroad tracks to 10th Street. Assume $1.25 million per block, or $3.75 million for functional and design features.
2. Initiate a design process by retaining a consultant to prepare a concept. The process must include individual businesses and property owners.
3. Establish a strategy for maintaining the streetscape and promoting businesses during reconstruction and beyond.
4. Coordinate improvements with private owners, offering incentives to improve their facade in tandem with the street reconstruction.











MAIN STREET

Streetscape Scenarios

When rebuilding the streetscape from building-face to building-face, the design should involve building/business owners and consider all of the desired amenities expressed by the participants in the planning process, including wider sidewalks, seating areas, lighting, parking configuration, art and more. Having all of the desired amenities will not fit in the available space, so a more detailed design process is necessary to find agreement. Possible scenarios for a future street configuration are explored as part of the Downtown plan.

- **Do Nothing.** Defer improvements.
- **Rebuild Angle Parking.** The parking configuration remains and the scope of sidewalk amenities are limited.
- **Hybrid Angle and Parallel.** One side of the street is retained for angle parking and the other side becomes parallel parking to allow for some wider sidewalks.
- **Parallel Parking.** Both sides of the streets becomes parallel parking to allow for wider sidewalks and sidewalk amenities.
- **Angle Parking with Large Bump-outs.** Both sides of the street have angle parking and large bump-outs for outdoor seating near restaurants.

All options will likely influence the total yield of parking. To balance this change, additional parking needs to be defined in the surrounding area and have logical connections to the district.

2023 - Current Condition



Figure 11a: Retain Parking and install string lights over the street

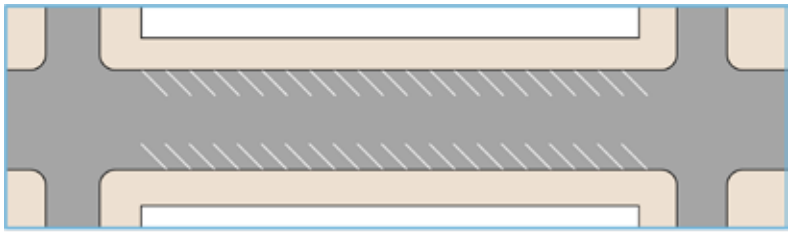


Figure 11b: Hybrid Parking: Angle and Parallel

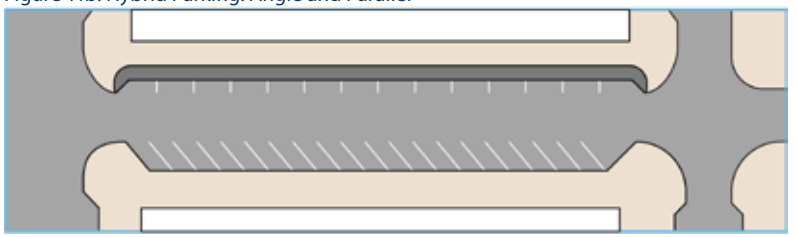


Figure 11c: Parallel Parking & Bump-outs at Intersections

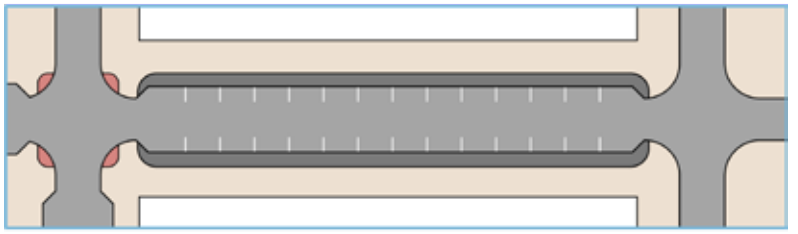
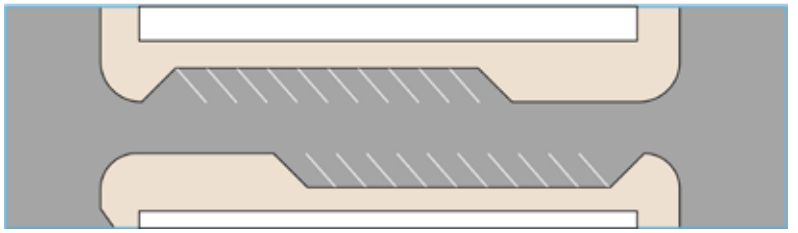


Figure 11d: Angle Parking and Large Bump-outs



MAIN STREET

Scenario Demonstration

The concept shows a demonstration for wider sidewalks for customers and parallel parking. The scenario allows for 20-foot sidewalks and the need to replace 14 stalls. Parking could be limited to 90-minutes to increase turnover.



Figure 12: Streetscape Scenario Demonstration

- (A) **West Entry.** New curb and plant beds at entry columns
- (B) **Railroad Crossing.** Add bump-outs at railroad crossing
- (C) **Public Parking Lots.** Better redirect people to parking south of Main Street
- (D) **Parallel Parking.** Convert to parallel parking. Replace 14 stalls in parking lot
- (E) **New Street Section**. 8' parallel parking, 6' amenity zone, 8' clear zone, and 6' business space
- (F) **Bump-outs.** Improve safety with bump out at intersections

MAIN STREET

Main Street Gateways

Figure 13: Main Street gateway at 15th Street



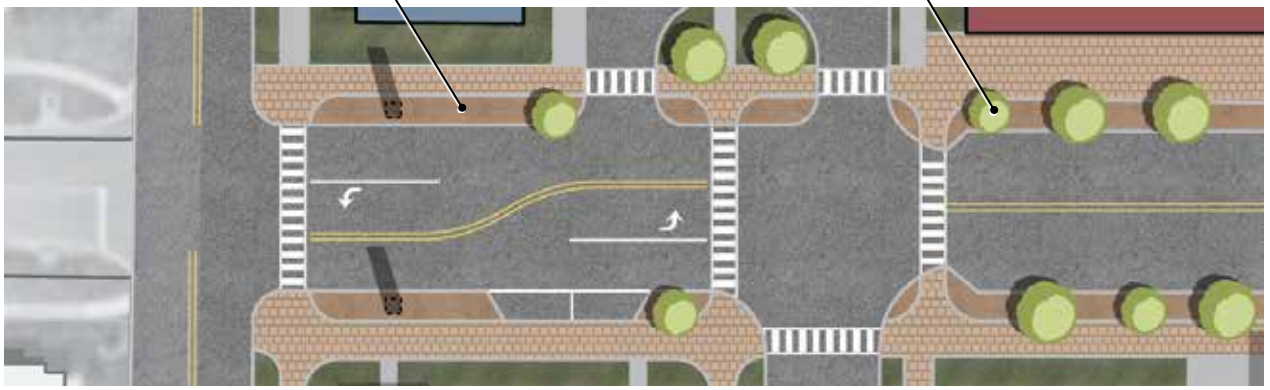
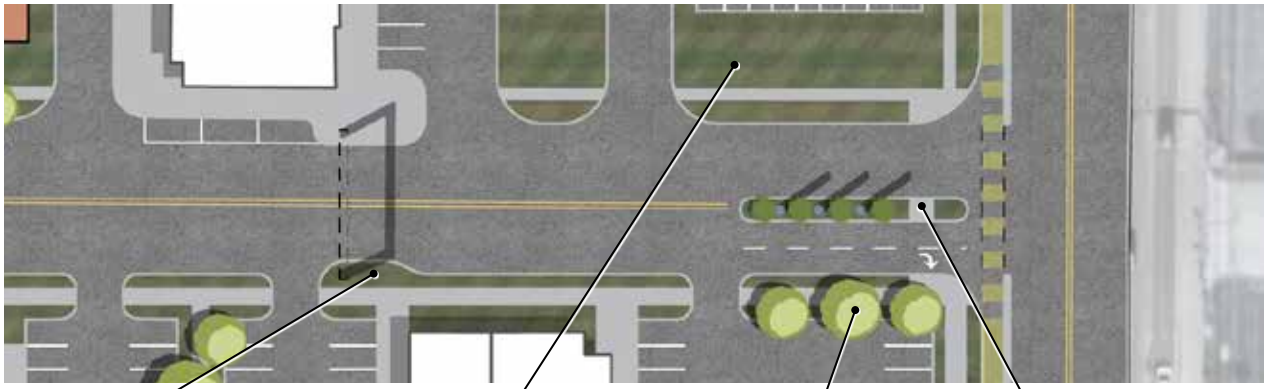


Figure 14: Main Street gateway at 15th Street





Main Street gateway at 7 Highway

MOBILITY

Active Transportation

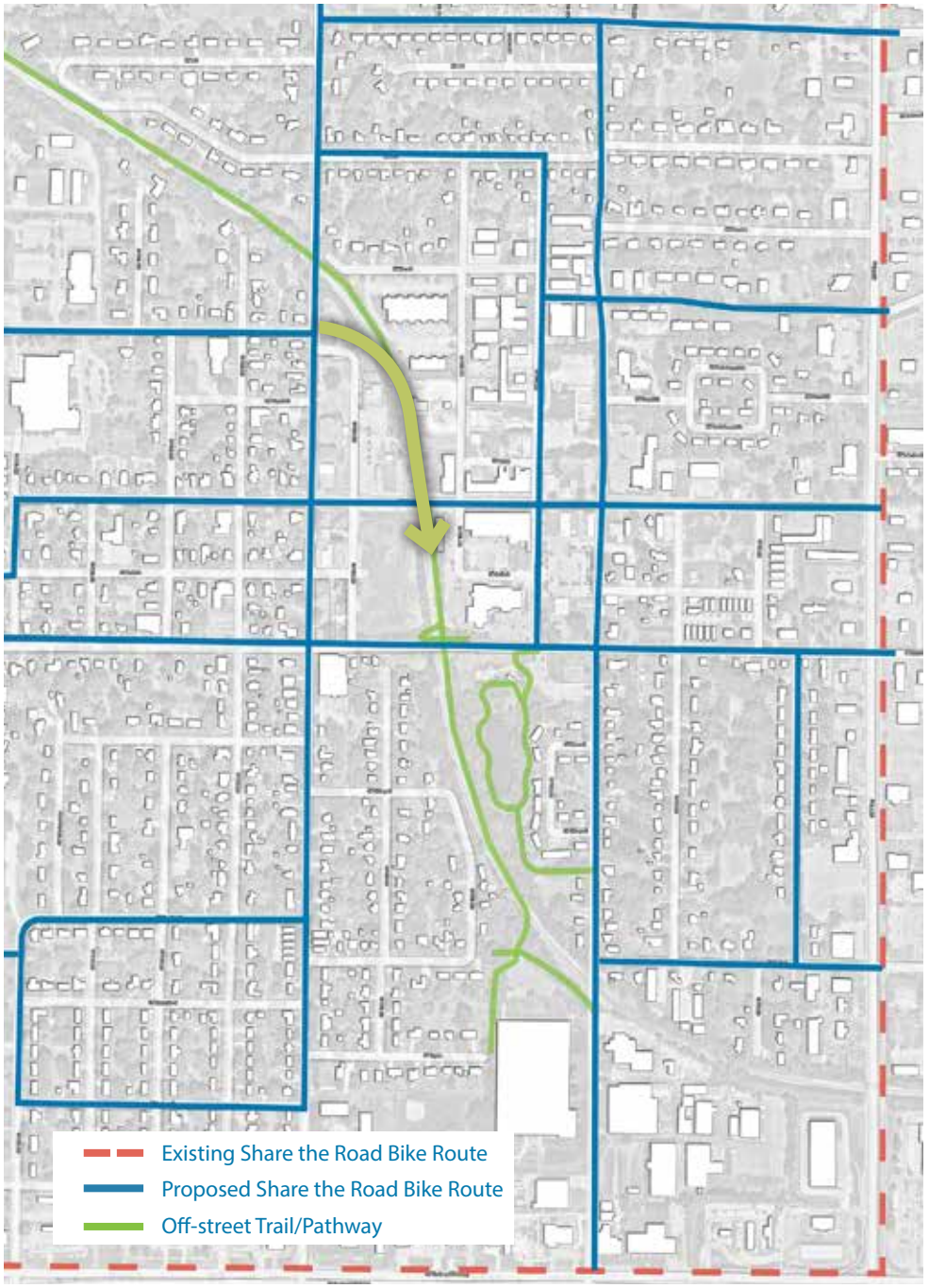
Not all visitors to downtown will arrive by vehicle. Proper design can encourage people to bicycle and walk from throughout the community by making alternative transportation modes an easy choice rather than a hindrance. Map 11: Active Transportation Map shows a proposed pathways network leading to downtown. Features that complement the network include:

- Railside trail
- Shorter crosswalks (bump-outs)
- Countdown timers at major intersections.
- Bike signage and sharrow
- Bicycle racks
- Resolving ADA conflicts and sidewalk gaps



New trail running parallel to railroad tracks.

Map 10: Mobility Strategies - Active Transportation Network



NEIGHBORHOOD STRATEGIES

The study area contains a range of houses with varying styles, prices, and conditions. More recently, reinvestment has begun to improve the quality of the housing stock, as seen with the new infill homes along SW 8th Street. As the City continues to invest in Downtown, reinvestment will likely increase in surrounding neighborhoods.

To protect and sustain the City's older neighborhoods, Blue Springs should continue to use neighborhood conservation programs to strengthen the housing stock, preserve its unique historical character, and promote further reinvestment and rehabilitation. The built housing supply is the city's largest single capital investment, and its preservation is essential to maintaining residential affordability. Neighborhood reinvestment strategies include:

- **Land Use Policies.** Blue Springs should maintain zoning and land use policies that protect the integrity of its neighborhoods. New zoning development proposals should continue to be evaluated with a view toward their effect on surrounding neighborhoods, especially as Downtown uses spread into the transition area. Zoning should encourage design that reduces land use conflicts between residential and other uses and that encourages buffering and screening standards.

- **Property Maintenance.** Owners should maintain their property according to the City's Downtown Development Code. Enforcing these more proactively can help improve the quality and image of housing near Downtown. Some cities inspect rental units to ensure they meet minimum safety and quality standards. These activities could be paired with property maintenance incentive information to encourage reinvestment.



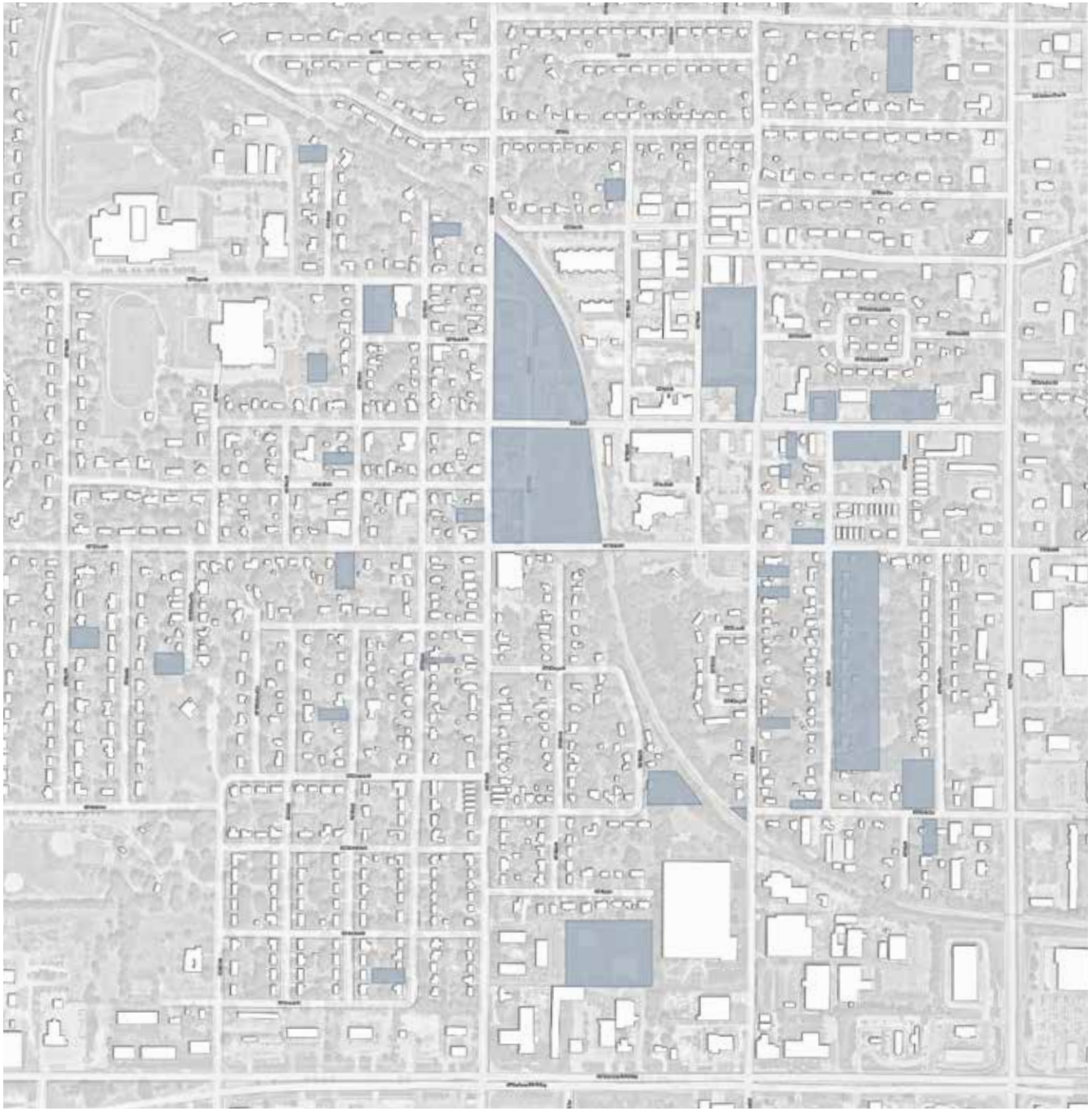
- **Rehabilitation.** Blue Springs currently provides a Minor Home Repair Program to low- and moderate income households. The City should continue to support these programs that promote the stabilization of housing stock, emphasizing the leveraging of private funds to extend scarce public resources. Further marketing this program and establishing new programs will encourage additional reinvestment.

- **Infill Development.** Map 12 identifies candidate sites for infill. Although Downtown Blue Springs has a limited supply of infill lots, the city should encourage the development and redevelopment of vacant and underused properties within and near Downtown. Infill lots use existing infrastructure, reducing costs and using city services more efficiently than greenfield growth.

- **Home Conversions.** Owners of many former single family homes have converted them to multi-family, office, or other uses. These uses may be appropriate near higher intense use, but the City may wish to review their policies regarding home conversions in the Unified Development Code.

- **MCRC Tax Abatements.** Chapter 353 tax abatement is an incentive allowed by Missouri law to encourage the redevelopment of blighted areas through the abatement of real property taxes. The city formed the Main Center Redevelopment Corporation (MCRC) to administer the 353 incentive program. Under Chapter 353, tax abatement on real property taxes is available for a period up to 25 years.

Map 11: Neighborhood Strategies - Sites Subject-to-change



Sites Subject-to-Change

Sites Subject-to-Change are properties that are vacant or may be influenced by natural market conditions to be redeveloped. They are not prescribed sites for redevelopment.

FAÇADE STRATEGIES

Downtown Blue Springs' diverse, authentic character makes it unique, but some façades are worn, outdated, or inadequate. The City should continue refining their Downtown Façade Improvement Grant for businesses and building owners to invest in the appearance of downtown.

The Façade Improvement Grant Program offers financial assistance to owners seeking to rehabilitate commercial building facades within the designated slum and blight area (MCRC Area). The primary goal of the program is to remove accessibility barriers, facilitate investment, and achieve significant visual improvements to building exteriors to remove blight. In 2024, the grant provides approved projects to receive a matching $10,000 grant per storefront to assist in exterior rehabilitation of commercial and mixed-use structures. Participation by owners has been marginal.

The Downtown Plan recommends revising the grant amount to where the owner can apply for up to $20,000 with a 25% match (or $5,000 from the owner and $15,000 incentive). Stipulations can be defined.

Ultimately, owners of the building or business hesitate on justifying the expense for upgrading the facade because raising their price on rent or goods/services to cover the cost does not have an obvious connection to the improvement. Increasing the incentive to owners may result in increased applications to the MCRC program.

Generally, façade treatments should create a visually comfortable and familiar environment while promoting architectural creativity. This can

The Downtown Plan recommends revising the grant amount to where the owner can apply for up to $20,000 with a 25% match.

be accomplished by providing interest, variety, and detail on a human scale and maintaining a sense of relationship with nearby buildings. The following elements also enhance architectural character while respecting traditional design:

- Vary the building form through recessed or projecting awnings
- Provide a range of window shapes and sizes that relate to the interior
- Emphasize entries with projecting/recessed forms, detail, color or materials
- Vary material, joints and details, surface relief, color, and texture to scale
- Express architectural modules that divide the façade into smaller elements
- Diversify roof lines

Many buildings downtown have simple footprints, but they should avoid large areas of undifferentiated façade. Instead, they should display architectural variety and scale by expressing building structure, varying the surface, and integrating art and ornament. Detailed entries create interest and variety by breaking up the façade. Major entries should be emphasized.

The following improvements are eligible under the current grant:

- Window, door, and storefront replacements
- Painting or other like finishes, including paint removal to historic masonry surfaces
- Exterior lighting, signage, and awnings (only awnings attached to the building)
- Installation of new masonry building materials
- Removal of non-historic building materials
- Repair or rehabilitation of historic building materials or architectural features

The following improvements are specifically not eligible:

- Interior rehabilitation
- Structural repairs, including roof repairs
- Any type of building expansion
- Any improvement which diminishes the historical integrity of the building

FACADE STRATEGIES



Figure 13 & 14: Facade Strategies Before/After



Northside

NEXT STEPS

IMPLEMENTATION STRATEGIES

Much like a comprehensive plan, the Blue Springs Downtown Master Plan will change and evolve over time. Property changes hands, funding sources come to light, economic forces evolve, and priority projects change. All these factors affect the implementation schedule of projects within the Plan.

This chapter summarizes the implementation schedule starting with the organizations involved, recommended policies and funding sources, priority projects, the time frame for completion, and probable costs. The City of Blue Springs can use the implementation schedule to shape planning and policy efforts for the future.

- Schedule and Priorities
- Key Organizations

SCHEDULE & PRIORITIES

The Downtown Master Plan establishes a concept for the future of downtown. The plan includes many projects that will be developed incrementally over time, and requires setting priorities, completing initial steps, and evaluating new conditions along the way. Blue Springs' ownership of the Yard site presents an opportunity to garner momentum for future private investments.

The City with coordinating agencies and other principals in the development process should maintain a five year Downtown capital program, updated annually, much as city and state governments do with their capital improvement plans. The tables in this chapter identify individual projects and provides a conceptual schedule for their implementation. However, market demands and opportunities will inevitably affect this schedule.

Annually, the City should update the schedule, based on priority criteria. These evaluative criteria may involve applying the following questions to specific projects at the time of consideration:

- Does the project respond to specific or high-profile community issues or needs?
- Does the project generate maximum private market response?
- What is the project's potential to transform the image of the area and community?
- Does the project attract both local residents and visitors, increasing business traffic and creating new reasons for people to be downtown?
- Does the project support the growth of existing businesses?
- Does the project capitalize on established, but unmet, market needs?
- Can the project be realistically implemented within a reasonable time frame with potentially available resources?
- Does the project generate substantial community support or consensus?
- Does the project incorporate and leverage outside funding sources, such as state grants or charitable contributions?

	Schedule				Lead	Notes
	Ongoing	*<3 Years*	*3-10 Years*	*10+ Years*		
RAILSIDE AREA					**Private/Public**	
New Main Street Mixed Use			x	x	Private	Market-driven project that is master planned. Project will likely need development incentives.
Reuse of Church		x	x		Non-profit/Public	City to initiate reuse study for church, annex, sanctuary. Assume $125k for study.
Reuse of Church Annex		x	x		Private/Public	City to initiate reuse study that includes an opinion of costs.
Reuse of Church Sanctuary		x		x	Non-profit/Public	City to initiate reuse study that includes an opinion of costs.
Form Arts Collaborative		x			Non-profit	City to require formation prior to commissioning reuse study of Sanctuary.
Upgrade 14th Street			x		Private	City to maintain improvements.
New Railside Trail			x		Public	Assume $70 linear foot.
Reuse/Redevelopment of School of Economics			x	x	Private/Public	Assume $240 SF for farmer's market shelter. Demolition may be $125k-$200K.
New Townhomes (or Multi-family)			x		Private	Market-driven project that is master planned. Flexible scenario to allow multi-family. Project will likely need development incentives.
New Community Gardens			x		Private	City to maintain as park.
New Mini-Park			x		Private/Public	Developer to build 1-acre park. City to possibly maintain. Assume starting cost of $3 SF.
Improved Parking Lot			x		Private	Market-driven project that is master planned.
Brownfield Redevelopment				x	Public	Prepare brownfield study.

YARD AREA	Schedule				Lead	Notes
	Ongoing	*<3 Years*	*3-10 Years*	*10+ Years*		
New Main Street Mixed Use		x			Private/Public	City to release RFP.
New Multi-family Housing		x			Private/Public	City to release RFP
New Townhouses				x	Private	Flexible scenario to allow multi-family.
Redevelop City Maintenance Building				x	Public/Private	Site could be a parking lot instead of being developed. Assume $70,000 for demolition and site clean-up.
Upgrade 14th Street		x			Private	Privately improved. City to maintain street.

CORE AREA	Schedule				Lead	Notes
	Ongoing	*<3 Years*	*3-10 Years*	*10+ Years*		
Business Recruitment	x				Private and Chamber	Chamber to continue recruitment.
New Main Street Streetscape		x			Public	Commit funding. Assume $100k for schematic design. Assume $1.35M per block.
Redesign Rear Parking Lot			x		Private/Public	City to negotiate ownership and leasing.
Façade Enhancement Program Update	x				Public	Commit funding and update facade program.
Rear Façade Enchancement Program		x	x		Public	Commit funding and update facade program.
New Parking Deck				x	Private/Public	Project will likely need significant development incentives. Assume $30,000 per stall.
New Oak Street Development				x	Private	Market-driven project.
Oak Street Improvements				x	Private/Public	Privately developed and City to maintain street.
New Multi-family Development (Post Office area)				x	Public/Private	City to assemble property.
Main Street Redevelopment Site (Main & 10th)			x		Public/Private	City-owned property. City to release RFP for development.
Main Street Reuse (Main & 11th)			x		Private	Possible TIF if occupied by a new restaurant
Redesign Public Parking Lot				x	Public	Develop after streetscape project.

EAST MAIN AREA	Schedule				Lead	Notes
	Ongoing	*<3 Years*	*3-10 Years*	*10+ Years*		
Masonic Temple Reuse	x			x	Private	Possible public intervention if there is no private market demand. The project may be eligible for historic tax credits. Project will likely need development incentives.
Alley Cooperative Parking	x				Private	Advisory project only. Subject to owner's interest.
800 Block Redevelopment		x			Private	Market-driven project. Project will likely need development incentives.
805-807 Main Street Development				x	Private	Market-driven project. Project will likely need development incentives.
Single-family Redevelopment	x				Private	Market-driven project that should be master planned with 800 Block. Project will likely need development incentives.
Shoppes on Main Parking Lot Improvements	x				Private	Advisory project only. Subject to owner's interest.
Gateway Improvements			x	x	Public	Schematic design during streetscape redesign. Assume $300K

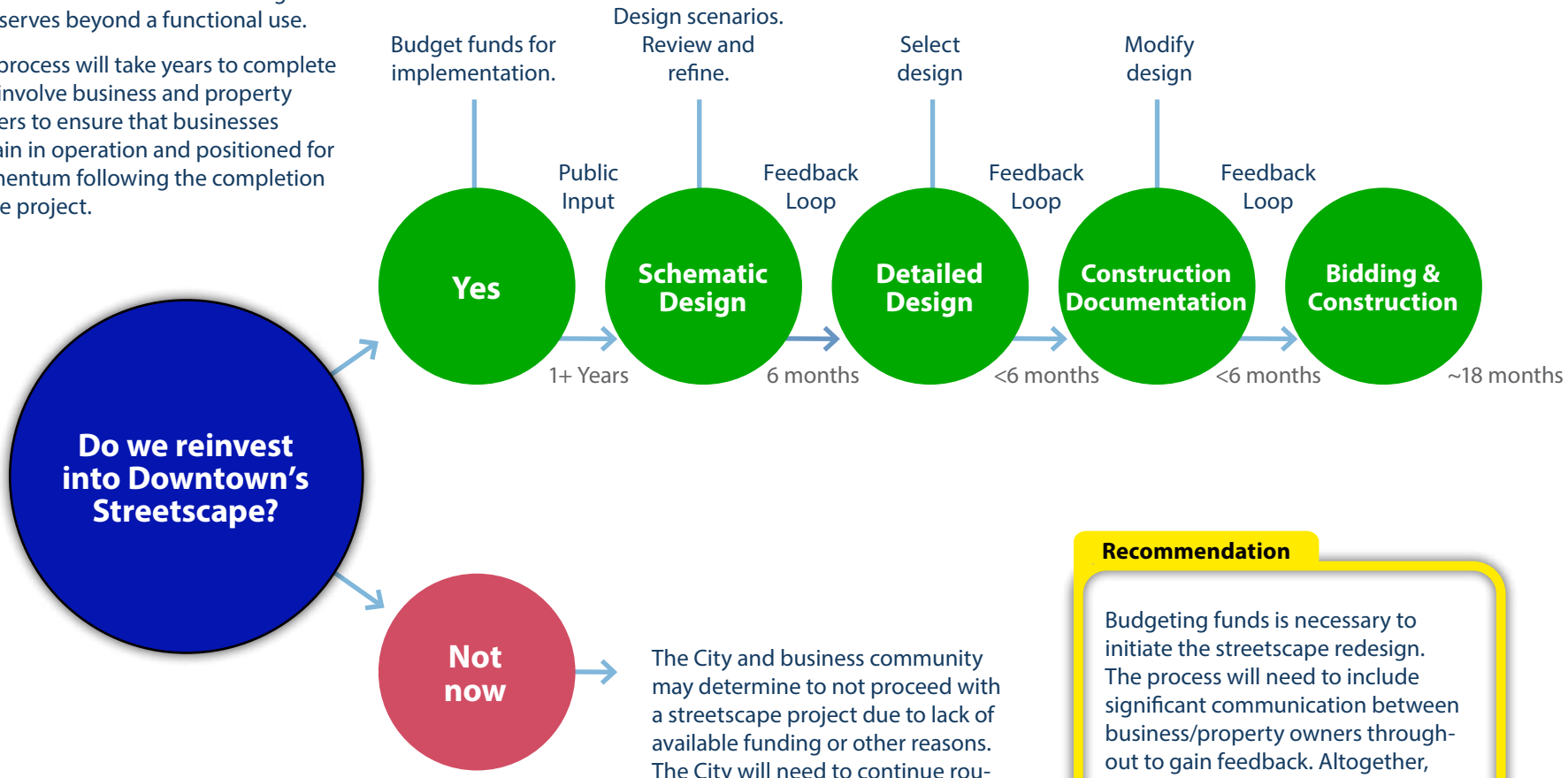
CENTRAL PARK	Schedule				Lead	Notes
	Ongoing	*<3 Years*	*3-10 Years*	*10+ Years*		
Schematic and Detailed Design			x		City	Initiate project when residential growth occurs. Assume $75K for design
Construction				x	City	Assume $4M for construction.

MOBILITY STRATEGIES	Schedule				Lead	Notes
	Ongoing	*<3 Years*	*3-10 Years*	*10+ Years*		
Linkage to High School and Career Innovation Center			x		Public	Assume $70 linear foot for trail and $25 linear foot for new sidewalks.
Linkage to Central Park				x	Public	Assume $40 linear foot for wide walkway.
Complete the Sidewalk Network	x				Public	Assume $25 linear foot for 5' sidewalk.
District Parking and Signage		x			Public	Assume $35K for citywide design of signage and ~$1K per sign installation.
Implement Active Transportation Plan	x				Public	Prepare a citywide Active Transportation Plan. Assume a cost of $125K.
Main Street Reconstruction	x	x	x		Public	Commit funding for schematic design and construction. Assume $100k for schematic design. Assume $1.35M per block for construction.

STREETSCAPE PROCESS

The purpose of rebuilding the streetscape is to resolve ADA conflicts and replace it with a memorable design that serves beyond a functional use.

The process will take years to complete and involve business and property owners to ensure that businesses remain in operation and positioned for momentum following the completion of the project.



The City and business community may determine to not proceed with a streetscape project due to lack of available funding or other reasons. The City will need to continue routine maintenance and address ADA issues by situation.

Recommendation

Budgeting funds is necessary to initiate the streetscape redesign. The process will need to include significant communication between business/property owners throughout to gain feedback. Altogether, the process will take a minimum of 2 years. However, since no funding has been identified, the process will take more time.

BUILDING FACADES	Schedule				Lead	Notes
	Ongoing	*<3 Years*	*3-10 Years*	*10+ Years*		
Façade Enhancement Program (update)	x				Public/Private	Update program to improve incentives for businesses.
Rear Façade Enhancement Program	x		x		Public/Private	Favor applications for front facade enhancements.

NEIGHBORHOOD STRATEGIES	Timeline				Lead	Notes
	Ongoing	*<3 Years*	*3-10 Years*	*10+ Years*		
Continue evaluating needs of the neighborhood	x				Private	Continue existing neighborhood programs that support homeowners. City to possibly take a role in assembling property for future redevelopment.

KEY ORGANIZATIONS FOR IMPLEMENTATION

The previous chapters of this plan focus on the physical components to reach a revitalized downtown. This section considers organizational aspects for Downtown and offers recommendations that can strengthen the support structure for the district. Successful development efforts require successful organizations, appropriate policies, and successful public/private partnerships.

Recommendation

Decommission the Downtown Review Board

City of Blue Springs

The City of Blue Springs is responsible to implement and guide the recommendations of the Plan. All city departments must be involved in day-to-day implementation – Community and Economic Development, Public Works, Parks and Recreation – they all have a role to play. The Mayor and City Council, under guidance from the City Manager, will oversee the overall plan strategies. The Planning and Development Director will undertake the day-to-day implementation, working with other departments as necessary.

Blue Springs Downtown Alive!

As implementation begins to unfold it is important that the Blue Springs Downtown Alive! be involved early and throughout the process.

Established in 2011, Downtown Blue Springs Main Street, Inc. is a 501(c)3 nonprofit organization dedicated to the revitalization of downtown. The mission of Blue Springs Downtown Alive! is to engage in historic preservation, revitalization activities, and education; by encouraging the cooperation of downtown merchants, property owners, residents and partners, creating a positive image of downtown, strengthening the economic base, and providing design education to improve the appearance and vitality of the downtown area.

Our vision is a healthy, vibrant downtown, creating a great city in which to live, work, shop, and play for the benefit of all residents and businesses in Blue Springs.

This organization will likely act as the advisory group to the next phases of updating public spaces, such as the streetscape and park.

Main Center Redevelopment Corporation

Chapter 353 tax abatement is an incentive allowed by Missouri law to encourage the redevelopment of blighted areas through the abatement of real property taxes. The city formed the Main Center Redevelopment Corporation (MCRC) to administer the downtown 353 incentive program.. Under Chapter 353, tax abatement on real property taxes is available for a period up to 25 years. Depending on the level of investment, applicants can qualify for:

- Up to 100% abatement on the assessed value of the improvements on the property (excluding land) for the first 10 years.
- 50-100% abatement on the assessed value of the improvements on the property (excluding land) for the next 15 years.
- 50% reduced building permits.

Downtown Review Board

Currently, the Downtown Review Board (DRB) acts as the Governing Body for the Downtown Development Code (DDC) and Sign Code within the Downtown Zoning District. Only alterations and additions to the principle structure will be reviewed in the T3 (Sub-Urban) Zoning District. Accessory structures in the T3 (Sub-Urban) Zoning District will be reviewed administratively. Temporary signage will be reviewed administratively in the Downtown Zoning District.

All development applications in the City have their project reviewed by city staff, Planning Commission, and City Council. However, projects in downtown includes additional steps for applicants - a review by the DRB and Historic Preservation Commission (HPC). Having additional steps to the approval process lengthens the development process beyond other areas of the community and metro. To improve this process, this plan recommends that the responsibilities of the DRB be completed by City Staff administratively and or the Planning Commission as determined necessary based on the City's Unified Development Code. Effectively, this will result in the decommissioning the Downtown Review Board to provide a more efficient process while retaining the duties of the Board.

Downtown CID

Downtown's Community Improvement District (CID) is a non-profit corporation that can issue bonds, levy taxes, and apply special assessments to finance public improvements, public services, and blight removal. The CID collects 1% of the district's sales tax revenue and decides how the funds are spent. The CID could finance the future upgrades and ongoing maintenace of the streetscape.


BLUE SPRINGS
DOWNTOWN

RDg

PLANNING ● DESIGN

APPENDIX

ONLINE INTERACTIVE MAP RESULTS

INTERACTIVE MAP RESULTS

The Downtown Blue Springs Master Plan included a myriad of public engagement opportunities. One unique option for residents was to engage in the planning process virtually via the Social Pinpoint planning website.

By visiting the website, residents could learn about and get involved with the planning process. While on the website, residents had the option to make comments on an interactive map, sharing their ideas and concerns throughout the Downtown Blue Springs area. Figure A.1 (right) displays where each of those comments were made. Comments are further broken down on Figure A.2.

Downtown Blue Springs Interactive Map by the Numbers:



Identified Themes:

Some comments placed on the map were not area-specific, but rather general suggestions for Downtown Blue Springs in general. Common themes found in these comments were:

- Improving walkability
- Enhancing streetscape aesthetics
- Developing more entertainment spaces for families
- Constructing affordable housing

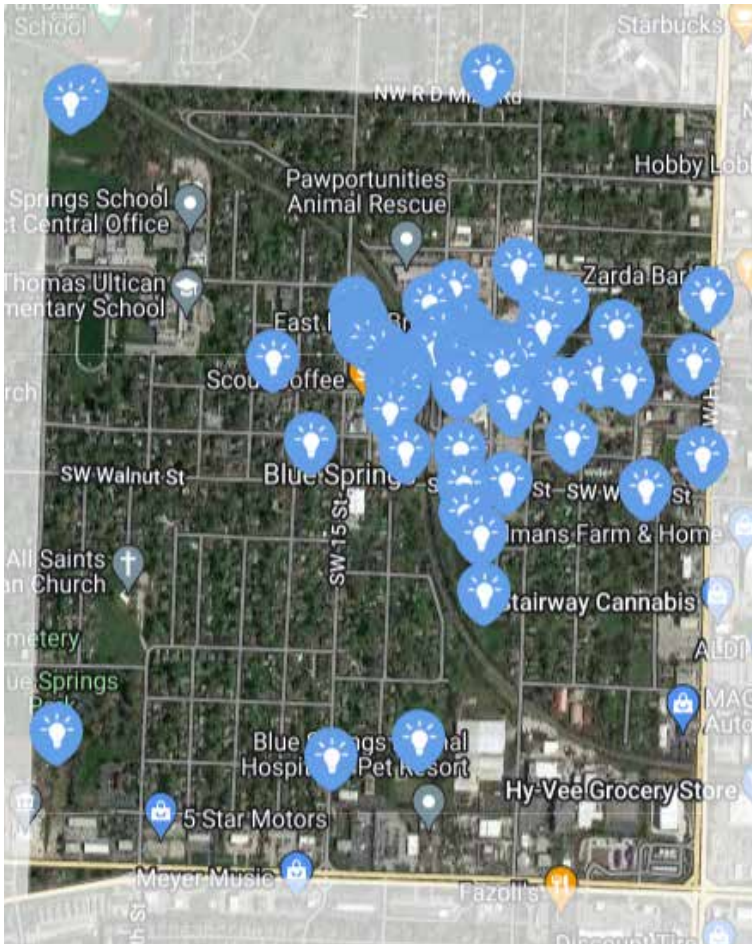


Figure A.1: Social Pinpoint Comment Locations



Figure A.2: Social Pinpoint Comment Locations

CITY OF BLUE SPRINGS
CITY COUNCIL INFORMATION FORM

DATE SUBMITTED: March 6, 2024

SUBMITTED BY: Christine Cates **DEPARTMENT: Administration**

☒ Ordinance	☐ Resolution	☐ Presentation	☐ Public Hearing
☒ Contract	☐ Discussion	☐ Economic Dev.	☐ Other

ISSUE/REQUEST

Passage of a Bill authorizing a contract for legal services between the City of Blue Springs, Missouri, and Jackson Lewis, PC to provide representation of the City in labor relations advice and counsel.

BACKGROUND/JUSTIFICATION

On March 6, 2023, by Ordinance No. 5195, the City entered into an agreement by an engagement letter with the law firm Jackson Lewis, PC for representation of the City in collective bargaining negotiations. That agreement needs to be updated to reflect current terms and hourly rates. The new engagement letter will supersede the prior agreement.

The fee is increasing from $440/hour to $465/hour.

FINANCIAL IMPACT

Contractor:	Jackson Lewis, PC
Amount of Request/ Contract:	$465/hour
Amount Budgeted:	$0
Budget Year:	FY 2023-24
Funding Source/Account #:	100-12300-530100
Account Balance:	$-15,995.15 Date: 3/6/2024
Additional Funds Needed:	Balance is being monitored to determine if a budget amendment is needed.

PROJECT TIMELINE

Estimated Start Date	Estimated End Date
March 19, 2024	Ongoing

STAFF RECOMMENDATION

Staff recommends approval.

OTHER BOARDS & COMMISSIONS ASSIGNED

Name of Board or Commission:	N/A

ECONOMIC DEVELOPMENT PROJECT

N/A

LIST OF REFERENCE DOCUMENTS ATTACHED

1. Bill with contract for legal services attached as Exhibit A

REVIEWED BY:

Requesting Director: ***Christine Cates***	Budget: ***Lori Turner***
Legal: ***John Mullane***	City Administrator: ***Christine Cates***

SUPPORTING DOCUMENTS:
(FOR CONTRACT ITEMS ONLY)

Document	Attached	If not attached, explain
Secretary of State:	☒	
Certificate of Insurance:	☒	
E-Verify Affidavits:	☒	
E-Verify proof of enrollment:	☐	On File
Bond:	☐	N/A
Anti-Discrimination Against Israel Act Certification (contract over $100,000)	☐	N/A
Wage Order, by reference	☐	N/A
IRS Form W-9:	☐	On File
Bid/RFP/RFQ: (submit all)	☐	N/A
Bid/RFP/RFQ Tabulation:	☐	N/A
Bid Waiver: (less than three bids)	☐	N/A
Contractor address and email:	☐	Sam Gomez, Paralegal Sam.gomez@jacksonlewis.com (913) 251-3721
Project Exemption Certificate needed:	☐	N/A
Other:	☐	N/A

Introduced by Councilmember _____ BILL NO. 5197

ORDINANCE NO. ____

AN ORDINANCE AUTHORIZING EXECUTION OF A CONTRACT FOR LEGAL SERVICES BETWEEN THE CITY OF BLUE SPRINGS AND THE LAW FIRM OF JACKSON LEWIS, PC

WHEREAS, on March 6, 2023, by Ordinance No. 5195, the City entered into a contract with the law firm Jackson Lewis, PC, to provide representation of the City in collective bargaining negotiations; and

WHEREAS, Jackson Lewis, PC and the City wish to enter into a new contract to reflect updated fees for ongoing representation; and

WHEREAS, the new contract supersedes the 2023 contract.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF BLUE SPRINGS, MISSOURI, as follows:

Section 1. The City Administrator is hereby authorized to enter into a contract entitled "Confirmation of 2024 Fee Arrangement" with Jackson Lewis, PC to provide representation in collective bargaining negotiations, a copy of which is attached hereto as Exhibit "A" and incorporated herein.

Section 2. City staff is directed to perform all necessary tasks to implement said contract.

Section 3. This Ordinance shall be in full force and effect from and after its passage and approval.

Section 4. Scrivener's Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Ordinance, as determined by the City Clerk and City Attorney, may be corrected with the endorsement of the City Administrator without the need to come before the City Council.

PASSED by the City Council of the City of Blue Springs, Missouri, and approved by the Mayor of Blue Springs, this 18th day of March 2024.

CITY OF BLUE SPRINGS

_____
Carson Ross, Mayor

ATTEST:

_____
Erin Ford, City Clerk

1st Reading: _____
2nd Reading: _____

JacksonLewis

Jackson Lewis P.C.
7101 College Blvd, Suite 1200
Overland Park KS 66210
(913) 981 1018 Main
(913) 981 1019 Fax
jacksonlewis.com

Via E-mail Only ccates@bluespringsgov.com

February 1, 2024

Christine Cates
City of Blue Springs, Missouri
903 W Main Street
Blue Springs, MO 64015

PERSONAL AND CONFIDENTIAL; ATTORNEY-CLIENT AND ATTORNEY WORK-PRODUCT PRIVILEGED MATERIAL

Re: Confirmation of 2024 Fee Arrangement

Dear Christine:

We are pleased that the City of Blue Springs, Missouri (the "City") has decided to continue working with Jackson Lewis P.C. (herein "the Firm") for legal services in connection with labor relations advice & counsel. This letter details the scope of our client relationship and outlines the fees for our services.

A. Scope of Services

As we discussed, we will continue our representation of the City by providing labor relations advice and counsel. We will do our best to serve the City efficiently. While we cannot guarantee the success or outcome of any given matter, we will strive to vigorously represent the City. I will have primary responsibility for handling these matters and will utilize other attorneys and legal assistants in the firm in the best exercise of my professional judgment. If, at any time, you have any questions, concerns or comments, please contact me.

B. Fees

We charge for our time on an hourly basis, in one-tenth hour increments. We will invoice the City at our regular hourly rates for the work performed on the City's behalf. Our schedule of hourly rates for attorneys and other members of our professional staff is based on years of experience, level of professional attainment and geographic location. Currently, our hourly rates in the Kansas City office range from $335.00 to $740.00 for attorneys. During 2024, my discounted hourly rate for municipal clients is $465.00. These hourly rates may be subject to periodic increases over time, typically in January of each year. Any changes in billing rates must be approved by the City and will be reflected in the invoice after any revised rates go into effect. We charge for all services rendered, including but not limited to, telephone calls, conferences,

court and agency hearings, and other proceedings. Our entire billing process is explained in "A Word About Our Invoices," a copy of which is enclosed.

These discounted hourly rates, however, will not apply to complex matters which include, but are not limited to, class actions, multi-plaintiff litigations, and unfair competition litigation. For these matters, our regular hourly rates will apply.

C. Client Cooperation

The City understands and agrees that, in order for us to represent it effectively, it is necessary for the City to assist and cooperate with the Firm. The City agrees to (1) make itself (including its employees if applicable) available to discuss issues as they arise in this matter; (2) attend and participate in meetings, preparation sessions, court proceedings and other activities in connection with the representation; (3) provide complete and accurate information and documents to us on a timely basis; (4) make timely payment to any experts or vendors retained in connection with our services; and (5) advise whether there is an agreement to arbitrate the subject claim(s), either as set forth in a stand-alone arbitration agreement, an employee handbook, an employment application or otherwise.

D. Protection of Client Confidences –Communication Devices

We are always mindful of our central obligation to preserve the secrets and confidences of our clients. To that end, it is important that we agree from the outset what kinds of communications technology we will employ in the course of this Engagement. Unless the City specifically directs us to the contrary, for purposes of this Engagement, we agree that it is appropriate for us to use e-mail in the course of the Engagement without any encryption or other special protections. In that regard, if there is a specific e-mail address which you would like us to use to communicate with you, other than your current City e-mail address, please let us know. Please also notify the Firm if the City has any other requests or requirements in connection with the methods of telecommunication, or persons to be included or copied in the circulation of documents relating to the Engagement.

E. Termination of Representation

The City may terminate this representation at any time, with or without cause. We also reserve the right to withdraw at any time to the fullest extent permitted by the applicable ethical rules. Any termination of our representation of the City would be subject to such approval as may be required from any court(s) in which we are appearing on the City's behalf. In the event of termination by either of us, fees and costs for work performed prior to termination will still be payable as provided for in this letter.

Following any termination of representation, client files will be released only following delivery to the Firm of a signed release letter containing appropriate directions and an acknowledgment of the obligation to pay outstanding fees. The City will be charged for the reasonable costs of retrieval, assembly, copying, processing and transfer of all files or materials, including Electronically Stored Information ("ESI").

Upon termination of representation, the Firm reserves the right to maintain the City's legal file in electronic format only.

F. Preservation of Documentation

Should a claim be received by the City, the City must take immediate steps to identify, preserve and collect all relevant information until the matter is completely resolved. This information includes all paper and all ESI related to the claim. ESI includes, but is not limited to, the following: e-mails, text messages and other electronic communications, word processing files, spreadsheets, PowerPoints, photos and other images, SharePoints, voicemail, databases, data files and archive files, regardless of whether the information is contained on servers, laptop and desktop computers, back-up tapes, home and personal computers, cloud storage systems, or portable ESI storage devices such as iPhones, Android phones, Blackberries and other smart phones, iPads, iPods, thumb drives, CD's, DVD's, and portable hard drives. This also will likely include any and all relevant surveillance tapes and recordings.

The City must also immediately suspend any document retention/destruction policy and put in place a "Litigation Hold." This Litigation Hold is designed to ensure that relevant electronic evidence is preserved and not destroyed, altered, modified, disposed of, or in any way compromised. Therefore, any individuals who may have relevant information or documents related to a matter must comply with this litigation hold.

Although this may seem like an onerous task, document retention is critical for the defense of a matter and to ensure the City complies with its legal obligation to preserve and produce relevant information. A failure to preserve documents or electronic data could have dire consequences in a matter. For example, in addition to monetary sanctions, the City may be precluded from using certain evidence at trial or the court may allow a jury to draw negative inferences against the City. Under a worst case scenario, the court may award a judgment in favor of the claimant. Therefore, if the City has any doubt regarding whether paper or electronic data falls within the scope of a "Litigation Hold", it should err on the side of preservation and contact us.

G. Advance Conflict of Interest Waiver

Because of the size, geographical reach and the broad scope of the Firm's legal practice, it is possible that attorneys in one or more of the Firm's offices or departments may now or in the future represent parties in matters in which their interests are adverse to those of the City or its affiliates, or have contractual or other dealings with the City. As a condition of our representation, the City agrees that the Firm may represent other parties in matters in which their interests are adverse to those of the City or its affiliates and waives any conflict that would otherwise exist in such matters, provided that (i) any matter in which the Firm represents an adverse party is not substantially related to the Firm's work for the City, and (ii) if appropriate, an ethical wall is created to separate the other matter from the matters the Firm is handling for the City.

H. Potential Insurance Coverage

As employment defense counsel, the Firm cannot provide an opinion with respect to the extent or terms of the City's coverage under any employment practices liability insurance, directors and officers or other insurance policies or programs (on an ongoing basis or otherwise). We urge the City to review this matter with its internal counsel, insurance broker or anyone else with whom it wishes to discuss the possibility of other insurance being applicable, e.g., an excess liability insurance policy, homeowners or personal insurance or any other form or kind of insurance including workers compensation insurance. As with any insurance policy, prompt and complete notice should be given, as required by the policy and by applicable law. Failure to do so could adversely affect the existence of or eligibility for any insurance coverage.

Further, please note that, in many instances, punitive damages may not be covered by the City's insurance policies. There may also be other policy exclusions, as well as limits respecting any coverage(s). Again, please address any exclusions, or limits on coverage for the subject claim(s), with the City's carrier(s), insurance broker, or legal counsel.

* * * *

If the foregoing is acceptable to the City, please sign below and return a copy of this letter to me.

If you have any questions at any time regarding the scope of our representation, the handling of any matter or the content of any invoice, please contact me at once. We are pleased to be of service to the City.

Sincerely,

/s/ Jeffrey M. Place

Jeffrey M. Place
Attorney at Law
(913) 251-3739 Direct
jeff.place@jacksonlewis.com
Jackson Lewis P.C.

Enclosure

Agreed to and Accepted by:

City of Blue Springs, Missouri

_____

By: Christine Cates

Title: City Administrator

Date: _____

Approved as to Form:

_____

By: John Mullane
Interim City Attorney

CITY OF BLUE SPRINGS
CITY COUNCIL INFORMATION FORM

DATE SUBMITTED: February 28, 2024

SUBMITTED BY: Christine Cates **DEPARTMENT: Administration**

☐ Ordinance	☒ Resolution	☐ Presentation	☐ Public Hearing
☒ Contract	☐ Discussion	☐ Economic Dev.	☐ Other

ISSUE/REQUEST

Passage of a Bill approving a one-year Contract for Transit Service with Kansas City Area Transportation Authority (KCATA) in the amount of $118,854 to provide commuter bus services from Blue Springs to the downtown Kansas City area.

BACKGROUND/JUSTIFICATION

The proposed twelve-month contract amount for the KCATA #570 Blue Springs Express bus route from October 1, 2023, to September 30, 2024, is $118,854. The contract amount was $73,348 for the FY 2022-23 year.

The contract provides for four suburban express trips from October 1, 2023 through April 7, 2024 each weekday consisting of two westbound trips from Blue Springs to downtown Kansas City, Missouri, during the morning peak commute period and two eastbound trips from downtown Kansas City, Missouri, to Blue Springs during the afternoon peak commute period. Effective April 8, 2024, the contract provides for two suburban express trips: one westbound during the morning peak commute period, and one eastbound during the evening peak commute period.

In 2020, the services were reduced from three buses to one bus each way based upon the COVID-19 pandemic impact, inability to hire bus drivers, and recommendations from KCATA. In July of 2023, bus service was increased to two trips each way during the morning and evening peak commute periods.

This contract will return the bus service to one trip each way effective April 8, 2024 through the remainder of the contract. Based on ridership numbers from October 2022 through December 2023, the average number of daily passengers riding round-trip to and from downtown Kansas City are as follows:

Route	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
570	10	9	8	6	5	9	7	9	9	6	6	7	7	6	6

The contract amount also reflects significant increased costs to KCATA resulting from a new collective bargaining agreement, as well as lingering supply chain increase costs from the pandemic. Finally, this contract amount reflects the end of some federal program dollars from the pandemic.

Approval of this Contract will require a budget amendment to FY 2023-2024 budget, which will be brought to Council at a later date.

KCATA is responsible for the administration and oversight of this service.

FINANCIAL IMPACT

Contractor:	Kansas City Area Transportation Authority (KCATA)
Amount of Request/ Contract:	$118,854
Amount Budgeted:	$ 66,000
Budget Year:	FY 2023-24
Funding Source/Account #:	100-12400-530900
Account Balance:	$66,000 Date: 2/29/2024
Additional Funds Needed:	$52,854
Funding Source/Account #:	Budget amendment will be completed at a later date

PROJECT TIMELINE

Estimated Start Date	**Estimated End Date**
October 1, 2023	September 30, 2024
Years and Months Contract in effect	**Number of times renewable**
12 months	N/A

STAFF RECOMMENDATION

Staff recommends approval.

OTHER BOARDS & COMMISSIONS ASSIGNED

Name of Board or Commission:	N/A

ECONOMIC DEVELOPMENT PROJECT

N/A

LIST OF REFERENCE DOCUMENTS ATTACHED

1. Bill with Contract for Transit Service attached as Exhibit A

REVIEWED BY:

Requesting Director: ***Christine Cates***	Budget: ***Lori Turner***
Legal: ***John Mullane***	City Administrator: ***Christine Cates***

SUPPORTING DOCUMENTS:
(FOR CONTRACT ITEMS ONLY)

Document	Attached	If not attached, explain
Secretary of State:	☐	
Certificate of Insurance:	☒	
E-Verify Affidavits:	☒	
E-Verify proof of enrollment:	☐	On file
Bond:	☐	
Anti-Discrimination Against Israel Act Certification (contract over $100,000)	☒	
Wage Order, by reference	☐	Wage Order Number:
IRS Form W-9:	☐	On file
Bid/RFP/RFQ: (submit all)	☐	
Bid/RFP/RFQ Tabulation:	☐	
Bid Waiver: (less than three bids)	☐	
Contractor address and email:	☐	Bryce Shields Community Engagement & Affairs Partner Kansas City Area Transportation Authority bshields@kcata.org
Project Exemption Certificate needed:	☐	
Other:	☐	

Introduced by Councilmember _____ BILL NO. 5198

ORDINANCE NO. ____

AN ORDINANCE APPROVING A CONTRACT BETWEEN THE CITY OF BLUE SPRINGS AND THE KANSAS CITY AREA TRANSPORTATION AUTHORITY FOR TRANSIT SERVICE TO/FROM BLUE SPRINGS TO DOWNTOWN KANSAS CITY, MISSOURI

WHEREAS the City of Blue Springs desires to continue its commuter transit services to/from Blue Springs to downtown Kansas City, Missouri; and

WHEREAS, Kansas City Area Transportation Authority agrees to continue the transit service to the City of Blue Springs through September 30, 2024, as set forth in the attached Contract, for a fee of $118,854.

WHEREAS, the Contract provides for four suburban express trips daily from October 1, 2023 through April 7, 2024, consisting of two westbound trips in the morning peak commute, and two eastbound trips during the evening peak commute. Effective April 8, 2024, the Contract provides for two suburban express trips: one westbound during the morning peak commute period, and one eastbound during the evening peak commute period.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF BLUE SPRINGS, MISSOURI, as follows:

Section 1. The City Administrator is hereby authorized to enter into a Contract with the Kansas City Area Transportation Authority for commuter transit service to/from Blue Springs to downtown Kansas City, Missouri, from October 1, 2023 to September 30, 2024, in the amount of $118,854. A copy of the proposed Contract is attached hereto as Exhibit “A” and is incorporated herein.

Section 2. City staff is directed to perform all necessary tasks to implement said Contract, including submitting a FY 2023-24 budget amendment to Council for approval.

Section 3. This Ordinance shall be in full force and effect from and after its passage and approval.

Section 4. Scrivener’s Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Ordinance, as determined by the City Clerk and City Attorney, may be corrected with the endorsement of the City Administrator without the need to come before the City Council.

PASSED by the City Council of the City of Blue Springs, Missouri, and approved by the Mayor of Blue Springs, this 18th day of March 2024.

CITY OF BLUE SPRINGS

ATTEST:

_____
Carson Ross, Mayor

_____
Erin Ford, City Clerk

1st Reading: _____
2nd Reading: _____

KANSAS CITY AREA TRANSPORTATION AUTHORITY

Contract for Transit Service

BLUE SPRINGS, MISSOURI

THIS CONTRACT entered into this___ day of March, 2024 by and between the **KANSAS CITY AREA TRANSPORTATION AUTHORITY** (hereinafter referred to as the "KCATA"), a body corporate and politic and a political subdivision of both the States of Missouri and Kansas and the **CITY OF BLUE SPRINGS, MISSOURI** (hereinafter referred to as the "Community").

WITNESSETH:

WHEREAS, a sound, efficient and viable public transportation system is essential to the socio-economic well-being of the Kansas City Area Transportation District (hereinafter referred to as the "District"), including the Counties of Cass, Clay, Jackson, and Platte in Missouri, and the Counties of Johnson, Leavenworth, and Wyandotte in Kansas; and

WHEREAS, the KCATA is a public agency authorized by law to plan, own, operate, have, and generally deal with public transportation systems and facilities in the District; and

WHEREAS, the Community desires to promote the convenience, comfort, prosperity, general interests and welfare of its citizens, and

WHEREAS, the public transportation facilities and services of most immediate concern are those estimated to be provided by the KCATA at a deficit, generally described in amounts and, more specifically, by the formula set forth in Amendment "A" adopted in January 1976, modified in August 1977, revised in January 1983, and in December 1997.

NOW, THEREFORE, and in consideration of the premises and mutual covenants herein contained, the parties hereto agree as follows:

A. Public Mass Transit Services

1. **Term.** The Community requests public transportation services (hereinafter referred to as "Contract Service"), set forth in Attachment B, be operated by the KCATA for the period October 1, 2023, through September 30, 2024 (hereinafter referred to as “Contract Period”), unless sooner terminated under Paragraph 7 of this Contract.

2. **Scope.** The level of service, as generally set forth in Attachment B, shall not be changed or be modified without the consent of the Community.

3. **Price.** The KCATA and the Community estimate the Community’s total payment for the

service (hereinafter referred to as "Local Share") to be **$118,854.** This estimate is based on the following components of cost and revenue to applied to this Agreement:

Service Cost	**$231,980**
Passenger Revenue	(0)
Operating Loss	$ 231,980
Less: MO State Funding	($ 9,378)
Less: Federal PM	($ 25,518)
Less: CRRSAA	($ 19,298)
Less: ARP	($ 67,500)
Local Operating Contribution	$ 110,286
Local Capital Contribution	$ 8,568
TOTAL LOCAL CONTRIBUTION	$118,854

Fixed route service cost computations ($231,980) and, more specifically, the formula contained in Attachment A attached hereto and made a part hereof are the accepted methods for determining the estimated deficit of the Community.

It is the understanding of the parties that, notwithstanding any provision of this Agreement, the maximum obligation of the Community (for service operation, not including the additional obligations of Section E) under this Contract shall be the total Local Share of **$118,854 for the service set forth in Attachment B.**

4. If the actual total deficit and other factors are such that the KCATA deems the full Local Share is not required, the KCATA may require payment of less than the total Local Share or reimburse the Community for a portion of the Local Share previously paid. The Community has chosen to participate in the regional zero fare program and to utilize federal funds made available from the regional allocation of Coronavirus Response and Relief Supplemental Appropriations Act of 2021 to offset the loss of passenger revenue. The method of payment of the Local Share provided for in Paragraph 4 is as follows:

a. The Community's monthly Local Share will be one-twelth (1/12) of the Community's portion of the estimated total deficit amount.

b. The KCATA will invoice the Community the monthly Local Share by the fifteenth (15^{th}) of the month preceding the month service will be provided. The Community is required to remit the monthly Local Share by the first (1^{st}) of the month service will be provided.

c. By the twentieth (20^{th}) of the month following the month in which service was provided, the KCATA will provide the Community with reports showing service capital and operating costs and revenue for Contract Services. The report will also provide a reconciliation of subsidy amounts with the advance payment provided to in Subparagraph "B." The report will detail the Local Share and Federal and State Share amount used to cover the month's service deficit. Any balance of Local Share subsidy required by the reconciliation will be invoiced at this time, to be paid within ten (10) days.

d. For the month of December, the monthly report and reconciliation provided for in Subparagraph c will not be prepared until the completion of the KCATA's annual audit. The invoice

of November 15 provided for in Subparagraph b will require payment of the unexpended balance of the Community's Local Share.

5. When the Estimated Operating Loss of $231,980 is reached, KCATA's obligation to furnish services shall terminate. The Community and KCATA may mutually agree to amend this Agreement to provide additional operating subsidy or to adjust the level of service so that the cost of such service will not exceed the Total Local Share identified in Section A (4).

6. The Community may cancel or amend any component or portion of the Transit Service described in Appendix B at the beginning of a quarter, provided that written notice is given to KCATA sixty (60) days prior to the affected quarter.

7. If, for any reason, the KCATA is unable to obtain the federal assistance provided for in Paragraph 4 of this Agreement, KCATA will immediately notify the Community, and this Agreement will be amended to provide additional Local Share subsidy or to adjust the level of service. If a satisfactory amendment is not agreed to after a reasonable period, KCATA's obligation to furnish services will terminate.

8. The Community recognizes that the KCATA, as the principal public transportation operator in the region, is obligated to conform with various regulations and requirements of the Federal Transit Administration (FTA) in order to maintain its eligibility for financial assistance pursuant to the Federal Transit Act. In this regard, the Community agrees to cooperate with the KCATA in the meeting said regulations and requirements and will not require the KCATA to violate said regulations and requirements. The Community will also cooperate with reasonable requests of the KCATA, and the KCATA agrees to make all such records available to the Community for the auditors upon reasonable request of the Community.

9. The Community, at its expense, shall have the right to cause an audit to be made of the books and records of the KCATA, and the KCATA agrees to make all such records available to the Community for the auditors upon reasonable request of the Community.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be executed as of the day and year first above written.

KANSAS CITY AREA TRANSPORTATION AUTHORITY

By:_____
Reginald Townsend, Chair of the Board

ATTEST:

By:_____

CITY OF BLUE SPRINGS, MISSOURI

By:_____
Christine Cates, City Administrator

ATTEST:

By:_____
Erin Ford, City Clerk

APPROVED AS TO FORM:

By:_____
John Mullane, Interim City Attorney

ATTACHMENT "A"

REVENUE AND COST ALLOCATION PROCEDURES

Costs of service will be allocated to communities based on methodologies below.

1. Fixed Route Services

A. Service that is wholly within one community will be billed based on the full cost of that service in the community using miles and hours in the community as the basis.

B. Enclave Communities

- Enclave community definition will be retained – a community where service from KCMO must go through the enclave community and then re-enter KCMO on the other side.
- Routes are designed for the most efficient routing possible through the enclave community to ensure there is no added cost to KCMO for a route to go through an enclave community – other than small additional time spent for stopping to board/deboard passengers at any stops in the community.
- Costs for enclave communities will be based on a miles+hours of service model, where the mileage and time a bus spends in an enclave community will determine the route cost to the enclave community.
- Enclave communities will be billed at 50% of the enclave community's share of the route cost based on the above miles+hours model. The rational being that both the enclave community and KCMO benefit from having the stop(s) in that community.
- Enclave communities that do not agree to share in the cost of a route going through their community based on this methodology may have stops in their community removed at the discretion of KCATA, following consultation with KCMO. Very Small communities (Villages < 500 in population and 4th Class Cities – 500 to 2,999 in population) that are enclave communities may not be charged, at the discretion of KCATA, unless specific route changes are requested and made to benefit the Village or 4th Class City.
- If an enclave community asks for route alignment changes to a KCMO route going through their community, the requesting community will pay the full cost of any route adjustments.

C. Multi-Jurisdictional Service

Services that are appended to or extend a route so as to serve multiple communities will be costed for each community based on miles and hours of service for the route in each community.

2. ADA Paratransit

The billing of ADA paratransit trips shall be determined by the origin address of each trip. The full cost of an ADA paratransit trip shall be billed to the community who is paying for the section of a fixed route in which the origin address triggered the federally mandated ADA paratransit.

3. On-Demand Services (e.g., IRIS Services)

The billing for on-demand service trips shall be determined based on the number of vehicles operating in a zone per revenue hour of service provided.

4. Capital Expenses

Each jurisdiction will be charged capital expenses, prorated on community miles to system miles, to be used for the acquisition of buses, facilities, and other equipment. The capital charge may be used for the purchase of vans for a vanpool operation that will facilitate in providing a regional transit system. Such vanpool operation must provide service to or from the Community that is reasonable when compared to the amount of the Community's capital contribution for the vans.

ATTACHMENT "B"

CITY OF BLUE SPRINGS

CONTRACT SERVICE

Per the annual agreement, the following fixed-route transit service operates between Blue Springs and Downtown Kansas City, Missouri, as described below:

The **#570 - Blue Springs Express** route provides four (4) suburban express trips each weekday, of which two (2) westbound from Blue Springs to downtown Kansas City, Missouri, during the morning peak commute period and two (2) eastbound from downtown Kansas City, Missouri to Blue Springs during the afternoon peak commute period.

Beginning April 8, 2024, there will be 2 suburban express trips. 1 westbound during the morning peak commute period, and 1 eastbound during the evening peak commute period.

Full Fare: $0

CITY OF BLUE SPRINGS
CITY COUNCIL INFORMATION FORM

DATE SUBMITTED: February 12, 2024

SUBMITTED BY: Karen Van Winkle **DEPARTMENT: Finance**

☐ Ordinance	☐ Resolution	☒ Presentation	☐ Public Hearing
☐ Contract	☐ Discussion	☐ Economic Dev.	☐ Other

ISSUE/REQUEST

Kristen Hughes, Senior Director of RSM US LLP will present the City's financial year 2023 audit report.

BACKGROUND/JUSTIFICATION

The Government Finance Officers Association (GFOA) Best Practices for the procurement of audit services recommends that cities enter multi-year contracts of at least five years with audit firms that are fully qualified to perform public sector audits. The GFOA Best Practice includes a provision for the automatic renewal of a multi-year contract for the auditor upon satisfactory performance. The City entered a five-year contract with RSM US LLP in 2022 with approval of Resolution 59-2022. The cost of the 2023 audit is $87,700, with the City's audit costing $63,733.

This audit engagement includes not only the City's financials, but the Adams Farm Transportation Development District and the Adams Dairy Landing, Woods Chapel, White Oak, Fall Creek, Sunset Plaza, North Blue Springs, and Downtown Community Improvement Districts. Reports are issued to the Boards of each of these districts and each district covers the cost of their own audit.

The Annual Comprehensive Financial Report will be submitted to the Government Finance Officers Association for the Certificate of Achievement in Financial Reporting. The City has been submitting and receiving this award since 1982.

In compliance with the terms of this contract, RSM US LLP will present to the Council on March 18, 2024, the results of their audit of the City's financials.

FINANCIAL IMPACT

Contractor:	N/A

PROJECT TIMELINE

Estimated Start Date	Estimated End Date
March 18, 2024	N/A

STAFF RECOMMENDATION

N/A

OTHER BOARDS & COMMISSIONS ASSIGNED

Name of Board or Commission:	N/A

ECONOMIC DEVELOPMENT PROJECT

N/A

LIST OF REFERENCE DOCUMENTS ATTACHED

1. FY2023 Annual Report
2. Management Letter FY2023 - Auditor Communication Packet Final & Compliance Report
3. FY2023 Single Audit
4. Financial Report Presentation

REVIEWED BY:

Requesting Director: ***Karen Van Winkle***	Budget: ***N/A***
Legal: ***N/A***	City Administrator: ***Christine Cates***

The City of Blue Springs Missouri



Annual Comprehensive Financial Report

2022 -2023

City of Blue Springs, Missouri

Annual Comprehensive Financial Report
Year Ended September 30, 2023

Prepared by:
Finance Department

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City of Blue Springs, Missouri

Principal Officials

September 30, 2023

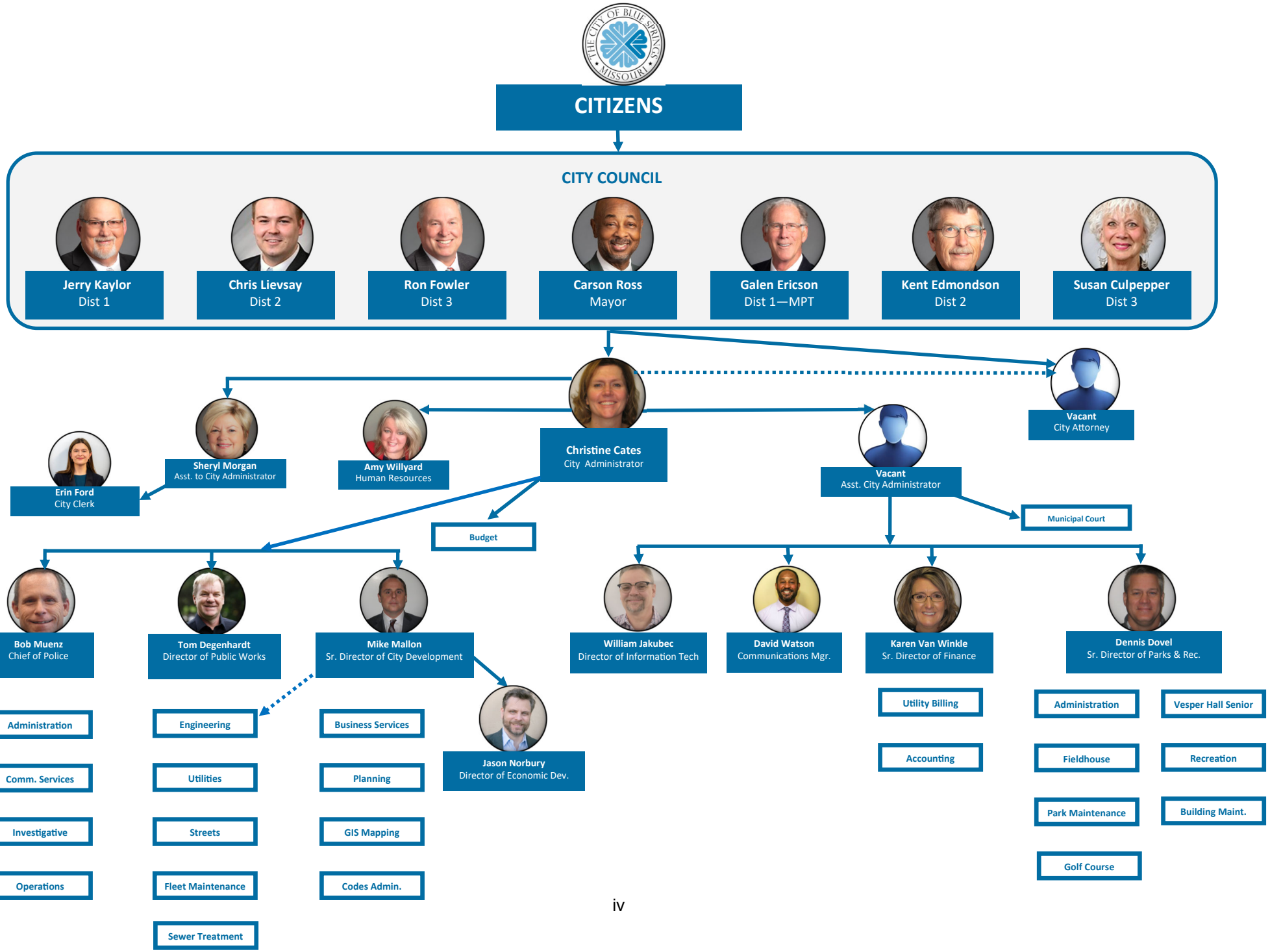
Mayor and City Council

Honorable Carson Ross	Mayor
Honorable Galen Ericson	District I
Honorable John "Jerry" Kaylor	District I
Honorable Kent Edmondson	District II
Honorable Chris Lievsay	District II
Honorable Susan Culpepper	District III
Honorable Ronald Fowler	District III

Administration

Christine Cates	Acting City Administrator
Christine Cates	Deputy City Administrator of Finance and Administrative Services
Sarah Carnes	City Attorney
Karen Van Winkle	Director of Finance
Dan Hood	Director of Information Technology
Amy Willyard	Director of Human Resources
Bob Muenz	Chief of Police
Thomas Degenhardt	Director of Public Works
Dennis Dovel	Director of Parks and Recreation
Mike Mallon	Director of Community Development
Jason Norbury	Economic Development Director

BLUE SPRINGS CITY COUNCIL & LEADERSHIP TEAM



March 6, 2024

Honorable Mayor, Members of the City Council, and Citizens of the City of Blue Springs:

The Annual Comprehensive Financial Report of the City of Blue Springs, Missouri for the fiscal year ended September 30, 2023, is hereby submitted for your review. This report is submitted for your review in compliance with the provisions of Article V, Section 5.4 (f) of the City Charter.

The responsibility for the accuracy of the data and the completeness and fairness of its presentation, including all disclosures, rests with the City of Blue Springs. To the best of our knowledge and belief, the financial statements are accurate in all material aspects and are presented in a manner that fairly depicts the financial position and results of operations of the various activities of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

The report was prepared by the City's Finance Department staff in accordance with generally accepted accounting principles (GAAP), which are uniform minimum standards and guidelines for financial accounting and reporting in the United States. This report is intended to provide sufficient information to permit the assessment of stewardship and accountability and to demonstrate legal compliance.

The City of Blue Springs' financial statements, as required by the Charter, have been audited by RSM US LLP. The goal of the independent audit is to provide reasonable assurance that the financial statements are free of material misstatement. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit that there was reasonable basis for rendering an unmodified opinion that the City of Blue Springs' financial statements for the fiscal year ended September 30, 2023, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the City of Blue Springs was part of a broader, federally mandated "Single Audit" designed to meet the special needs of Federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and compliance with legal requirements involving the administration of federal awards. These reports are available in the City of Blue Springs separately issued Single Audit Report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

Profile of the City

The City of Blue Springs was incorporated in 1880 and became a fourth-class city in 1904. Under the provisions of the Missouri State Statutes governing fourth-class cities, a Mayor/Board of Alderman/ City Administrator form of government was adopted. On April 6, 1993, the citizens of Blue Springs voted to create a Charter Commission that was charged with the task of drafting a Home Rule Charter. The Commission submitted their proposed Charter to the citizens on April 5, 1994, which recommended the establishment of a Mayor/City Council/City Administrator form of government. Upon approval of the voters, the new City Charter became effective at the first meeting of the City Council on April 18, 1994. In accordance with the Home Rule Charter, the registered voters within the City elect a mayor for a four-year term and six Council members, two from each of three geographic districts, to serve staggered three-year terms as representatives on the City Council.

All policy making and legislative authority are vested in the City Council. This body is responsible for passing ordinances, adopting the budget, appointing committees, and hiring the City Administrator. The City Administrator, as chief administrative officer of the City, is responsible for carrying out the policies and ordinances adopted by the Governing Body, overseeing the day-to-day operations of the City and for appointing the directors of the various City departments. This position serves at the discretion of the City Council.

The City of Blue Springs provides a full range of municipal services including police protection; water and sanitary sewerage utilities; planning, construction and maintenance of highways, streets, and infrastructure; community planning and development; planning, maintenance, and construction of parks facilities; recreational activities; youth outreach programs; senior social services; and general administrative oversight.

In fulfilling its responsibilities for reliable financial statements, management depends on the City's system of internal controls. This system is designed to provide reasonable assurance that assets are effectively safeguarded and that transactions are executed in accordance with management's authorization and are properly recorded. The objective of a system of internal control is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The City Council is required to adopt a final budget no later than the end of the fiscal year. The annual budget serves as the foundation for the City of Blue Springs' financial planning and control. The budget is prepared by fund, function (e.g., public safety), and department (e.g., police). Department directors may transfer resources within a department as they see fit. Transfers between departments, however, need approval from the City Administrator.

Factors affecting Financial Condition

Local Economy

Blue Springs is strategically located near the center of Jackson County, Missouri at the eastern edge of the Kansas City metropolitan region and covers 22.27 square miles of territory. The community is served by two state highways (7 and 40) and one Interstate highway (I-70), providing convenient commuter access to the various cultural, educational, social, legal, financial, and marketing institutions of the region. The community is also served by the Kansas City Southern Railroad, which provides efficient rail service connections for several industrial sites within the City.

In 1970, Blue Springs had a total population of 6,779. By 1980, the City had almost quadrupled, boasting a population of 25,936. Following the 1990 census, it was reported that, during the previous decade, Blue Springs was one of the top ten fastest growing cities in the state of Missouri with the population increasing by 54.8% to a total of 40,153. The Census continues to report growth in population for the City with 2000 reporting 48,050, 2010 reporting 52,575, 2020 reporting 58,603. The current population is estimated at 59,518.

Long-term financial planning.

The City of Blue Springs prepares a five -year financial projection of financial condition, which includes capital outlay projections as well as a five-year Capital Improvement Program (CIP). The CIP includes proposed budgets for constructing, maintaining, upgrading, and replacing the City's physical infrastructure, including Water and Sewer capital improvements. The fiscal year 2023-24 budget includes projects totaling an estimated $16.8 million in capital projects. In preparing the budget, needs are assessed, public improvements are prioritized, and costs are projected. This budget is reviewed annually, and projects are re-prioritized, and the financial condition of the City is evaluated. Highlights of the approved amount include: $2.05 million for the Pavement Management Program; $5 million for Wyatt Road East; $5 million for Water and Sewer system improvements; $1 million for Public Safety training and vehicle processing building; and $2 million for capital outlay. In addition, the CIP includes $1.4 million for various parks improvements funded by the parks sales tax.

During fiscal year 2021, the City Council adopted a stabilization arrangement that sets aside 25% of budgeted General Fund expenditures of the prior fiscal year and includes a provision for allocation of 50% of unassigned fund balance to the next year's Pavement Management Program. This policy reduced the fund balance reserves from 30%, which had been in place since 2011. The 25% of operating expenditures are divided into two reserve categories, the Emergency Reserve is set at 17% and the Budget Stabilization Reserve is set at 8%.

Relevant financial policies

The City's Stabilization Arrangement Policy indicates that the City will maintain twenty-five percent of general operating expenditures and obligated debt service transfers as emergency reserve and budget stabilization balance. At the end of the current fiscal year, unassigned fund balance for the general fund was $4,306,890 or 14.5% of total general fund expenditures. In compliance with the City's Enterprise Fund Policy, a comprehensive rate study was performed in 2022 for both the Water and Sewer Utilities. The study was completed and adopted in July 2022 with increases in rates in October 2022, 2023, and 2024. During 2025, the City will perform another rate study to be implemented over the following three fiscal years.

Major initiatives

As an update to the 2015 Strategic Plan Framework, the City Council adopted a new Plan on January 18, 2022, which sets goals, objectives, and vision for the City. Goal areas include Public Safety, Infrastructure, Housing, Neighborhood Preservation, Parks and Recreation, Revenue Stability, Development and Redevelopment, and Internal Operations and City Workforce. This plan aligns with the City's mission to provide high quality core services as well as partner with community and regional organizations to enhance the quality of life for Blue Springs citizens.

The American Rescue Plan Act included $6,190,665 for the City of Blue Springs. These funds were not appropriated in the original FY 2021-22 budget, however, the budget was amended and approved by Council on December 20, 2021. The amendment included $861,167 for revenue replacement, $3.5 million for investment in water and sewer infrastructure, $1,477,498 investment for broadband infrastructure and $352,000 for negative economic impacts. In fiscal year 2022, the revenue replacement funds were used for retention payments for City employees in the amount of $356,727 in the general fund and $504,440 was used to fund operating expenses in the fieldhouse fund. The police department has completed the purchase and outfitting of a police incident command vehicle as well as upgrades to the emergency operations center. The parks surveillance cameras project is 95% complete with a total spent of $956,862. Several storm water projects with a total budget of $2.8 million will be constructed in fiscal year 2024 as the City continues to move forward with the budgeted projects with planned completion prior to the grant deadline of December 31, 2024.

With the legalization of recreational marijuana in Missouri, Blue Springs voters passed the three percent marijuana tax in April 2023. The taxes generated are recognized as general fund revenues.

The Parks and Recreation Department implemented an Open Space Master Plan to provide guidance and strategic direction for managing the 816 acres of park land located throughout the Blue Springs community as well as addressing programs for both youth and adults. In April 2017 voters approved a five-year ½ cent Parks sales tax to fund approximately $15 million of the projects identified in the Plan. In April 2021 voters approved the extension of the five-year ½ cent sales tax with no expiration date. The City funded just under $1 million for various parks improvements and continues the construction of the aquatic center which is funded primarily by $34 million in special obligation bonds. As of September 30, 2023, the total costs for the aquatic center were $26.6 million of which $23.2 million used the bond proceeds.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Blue Springs, Missouri for its Annual Comprehensive Financial Report for the fiscal year ended September 30, 2022. The City has been the recipient of this award since 1982.

To be awarded a Certificate of Achievement, the City published an easily readable and efficiently organized Annual Comprehensive Financial Report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year. We believe that our 2023 report continues to conform to the Certificate of Achievement program requirements, and we will submit this report to the GFOA to determine its eligibility for another certificate.

In addition, the City received the GFOA's Award for Distinguished Budget Presentation for its annual appropriation budget dated October 1, 2022. To qualify for this Award, the City's budget document must be judged to be proficient in several categories including policy documentation, financial planning, and organization. During this fiscal year, the City also received the GFOA's Award of Outstanding Achievement for its Popular Annual Financial Reporting. The City has received this award since 2012.

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the finance department. I wish to express my appreciation to all members of the department who assisted and contributed to the preparation of this report. Due credit should also be given to the Mayor and the members of the City Council for their continued interest and support in planning and conducting the affairs of the City in a responsible and progressive manner.

Respectfully submitted,



Karen Van Winkle
Director of Finance

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Blue Springs
Missouri

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

Christopher P. Morrill

Executive Director/CEO

RSM

Independent Auditor's Report

RSM US LLP

Honorable Mayor and
Members of the City Council
City of Blue Springs, Missouri

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Blue Springs, Missouri (the City), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Blue Springs, Missouri, as of September 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 14 to the basic financial statements, the City restated the October 1, 2022 beginning fund balance of the Park Sales Tax major fund and the aggregate remaining fund information to correct an error related to the presentation of a major fund. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Visit rsmus.com/aboutus for more information regarding RSM US LLP and RSM International.

Auditor's Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the pension schedules, and the budgetary comparison schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining nonmajor fund financial statements and other schedules, listed in the table of contents as supplemental information, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying combining nonmajor fund financial statements and other schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information
Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

RSM US LLP

Kansas City, Missouri
March 6, 2024

City of Blue Springs, Missouri

Management's Discussion and Analysis
Fiscal Year Ended September 30, 2023

This discussion and analysis of the City of Blue Springs (City) financial performance provides an overview of the City's financial activities for the fiscal year ended September 30, 2023. We encourage readers to consider the information presented here in conjunction with the accompanying transmittal letter, the basic financial statements, and the accompanying notes to those financial statements.

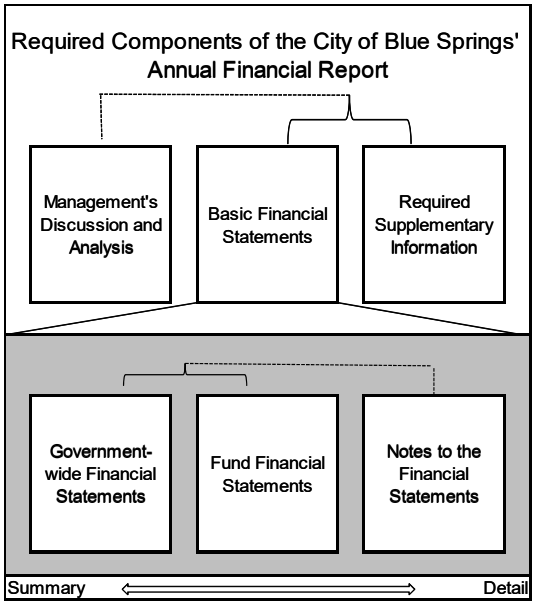
During this fiscal year, the City adopted GASB Statement No. 96 for reporting of subscription-based information technology agreements (SBITAs) and GASB Statement No. 91 for reporting conduit debt obligations.

Financial Highlights

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by $223,768,524 (net position). Of this amount, $6,118,212 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The City's total net position increased by $23 million. Business-type activities account for an increase of $29.6 million in net position while governmental activities net position decreased by $6.6 million. The City ended with more liabilities in the governmental activities related to the 2022 Special Obligation Bonds and the related assets are recorded in the business-type activities' Fieldhouse fund.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of $61,088,303, an increase of $22,655,989 in comparison with the prior year. Approximately 37.4% or $22,814,406 of the combined governmental fund balances of $61,088,303, is available for discretionary spending by the City. The remaining fund balance is either restricted by outside parties or not in spendable form. The general fund increased by $2,453,060, the parks sales tax fund increased by $14,439,204, and TIF funds increased by $639,460 and other non-major governmental funds increased by $5,124,265.
- At the end of the current fiscal year, the unassigned fund balance for the general fund was $4,306,890 or 14.5% of total general fund expenditures.
- The City's total long-term liabilities increased by $28,634,451 or 28% during the current fiscal year. The key factor in this increase was the issuance of special obligation bonds in the amount of $34 million of proceeds in the Parks Sales Tax Fund for construction of the aquatic center.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements.



1. The first two statements are government-wide financial statements that provide both long-term and short-term information about the City's overall financial status.

2. The remaining statements are fund financial statements that focus on individual parts of the City government, reporting the City's operation in more detail than the government-wide statements.

3. Notes to the statements are included which provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The Basic Financial Statements are followed by a section of required supplementary information which explains and supports the information in the financial statements. In addition to this required information, the City has included a section that provides other supplementary information.

Major Features of the City of Blue Springs' Government-wide and Fund Financial Statements

		Fund Statements		
	Government-Wide Statements	**Governmental Funds**	**Proprietary Funds**	**Fiduciary Funds**
Scope	Entire City government (except fiduciary funds)	The activities of the City that are not proprietary or fiduciary, such as police, public works, and parks	Activities the City operates similar to private business; water, sewer, and golf course	Instances in which the City is the trustee or agent for someone else's resources
Required Financial Statements	*Statement of Net Position *Statement of Activities	*Balance Sheet *Statement of Revenues, Expenditures and *Changes in Fund Balances	*Statement of Net Position *Statement of Revenues, Expenses, and Changes in Fund Net Position *Statement of Cash Flows	*Statement of Fiduciary Net Position *Statement of Changes in Fiduciary Net Position
Accounting Basis and Measurement Focus	Accrual accounting and economic resource focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resource focus	Accrual accounting and economic resource focus
Type of Asset/Liability Information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term
Type of Inflow/Outflow Information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when good or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid	All revenues and expenses during year, regardless of when cash is received or paid

Government-Wide Financial Statements

The Government-Wide Financial Statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to private-sector business.

The statement of net position presents information on all the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between the assets/deferred outflows of resources and the liabilities/deferred inflows of resources reported as net position.

- Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Blue Springs is improving or deteriorating.
- Other nonfinancial factors to consider are changes in the City's property tax base and the condition of the City's capital assets (roads, buildings and water and sewer lines) to assess the overall health of the City.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements of the City can be divided into two categories:

- Governmental activities—Most of the City's basic services are reported in this category, including General Government, Public Works, Highways and Streets, Public Safety, Parks & Recreation and Economic Development. Property taxes, sales taxes, gross receipts taxes, user fees, interest income, and state and federal grants finance these activities.
- Business-type activities—The City charges a fee to customers to cover all or most of the cost of certain services it provides. The Water Fund, Sewer Fund, Golf Course Fund and Fieldhouse Fund are included here.

The government-wide financial statements can be found on pages 18–20 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Blue Springs, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The City uses three types of funds to manage resources: governmental funds, proprietary funds, and fiduciary funds.

- Governmental funds - Most of the City's basic services are reported in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.

The basic governmental fund financial statements can be found on pages 21–25 of this report.

- Proprietary funds - Business operations, for which the City charges customers a fee, are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information.
    - The City's enterprise funds are the same as its business-type activities, but provide more detail and additional information, such as cash flows.
    - The City uses one internal service fund, Fleet Maintenance, to report activities that provide supplies and services for the City's other programs and activities.

The basic proprietary fund financial statements can be found on pages 26–33 of this report.

- Fiduciary funds – Used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City of Blue Springs' own programs. The City is the fiduciary for the Eastern Jackson County Betterment Council, Adams Dairy Landing Community Improvement District (CID), Woods Chapel CID, White Oak CID, Fall Creek CID, Sunset Plaza CID, North Blue Springs CID, Downtown Blue Springs CID, and Adams Farm Transportation Development District custodial funds. The City also discloses the activity of the Blue Springs Land Bank Agency Trust Fund.

The basic fiduciary fund financial statements can be found on pages 34–35 of this report.

Notes to basic financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements are on pages 36–74 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning budgetary comparison schedules for the general fund. Required and other supplementary information, including combining statements, pension schedules, individual fund schedules and individual fund budgetary comparison schedules for non-major governmental funds can be found on pages 75–105 of this report. Statistical Information can be found beginning on page 106.

Government-Wide Financial Analysis

The following table reflects the condensed statement of net position:

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Blue Springs, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $223,768,524 on September 30, 2023.

City of Blue Springs Net Position

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	**2023**	2022	**2023**	2022
Current and other assets	**$ 90,684,727**	$ 71,213,070	**$ 59,271,106**	$ 51,278,731	**$ 149,955,833**	$ 122,491,801
Capital assets	**131,695,746**	130,523,612	**100,363,949**	74,280,674	**232,059,695**	204,804,286
Total assets	**222,380,473**	201,736,682	**159,635,055**	125,559,405	**382,015,528**	327,296,087
Deferred outflows of resources	**4,785,977**	3,207,965	**477,726**	334,675	**5,263,703**	3,542,640
Long-term liabilities outstanding	**111,964,152**	80,966,421	**18,778,651**	21,141,931	**130,742,803**	102,108,352
Other liabilities	**9,628,549**	10,685,606	**8,937,195**	1,618,335	**18,565,744**	12,303,941
Total liabilities	**121,592,701**	91,652,027	**27,715,846**	22,760,266	**149,308,547**	114,412,293
Deferred inflows of resources	**13,950,579**	15,072,616	**251,581**	589,767	**14,202,160**	15,662,383
Net position:						
Net investment in capital assets	**92,198,602**	90,632,320	**81,549,668**	53,129,887	**173,748,270**	143,762,207
Restricted	**42,559,821**	28,088,525	**1,342,221**	1,808,522	**43,902,042**	29,897,047
Unrestricted (deficit)	**(43,135,253)**	(20,500,841)	**49,253,465**	47,605,638	**6,118,212**	27,104,797
Total net position	**$ 91,623,170**	$ 98,220,004	**$ 132,145,354**	$ 102,544,047	**$ 223,768,524**	$ 200,764,051

The largest portion of the City's net position $173,748,270 (77%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment); less any outstanding related debt used to acquire those assets. The City of Blue Springs uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position $43,902,042 (20%) represents resources that are subject to external restrictions on how they may be used. Unrestricted net position totaling $6,118,212 (3%) may be used to meet the government's ongoing obligations to citizens and creditors.

The following table reflects the revenues and expenses from the City's activities:

City of Blue Springs' Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	**2023**	2022	**2023**	2022
Revenues:						
Program revenues:						
Charges for services	**$ 5,435,753**	$ 6,082,352	**$ 26,776,504**	$ 25,759,357	**$ 32,212,257**	$ 31,928,388
Operating grants and contributions	**2,064,204**	2,492,988	**-**	-	**2,064,204**	1,581,931
Capital grants and contributions	**8,657,171**	7,274,420	**752,021**	627,310	**9,409,192**	7,106,125
General revenues:						
Property taxes	**7,482,727**	7,107,137	**-**	-	**7,482,727**	7,107,137
General sales and use tax	**27,716,890**	26,255,118	**-**	-	**27,716,890**	26,255,118
Franchise tax	**5,015,625**	4,722,375	**-**	-	**5,015,625**	4,722,375
Intergovernmental activity taxes	**5,289,238**	5,421,502	**-**	-	**5,289,238**	5,421,502
Motor vehicle tax	**2,709,705**	2,194,397	**-**	-	**2,709,705**	2,194,397
Hotel tax	**761,709**	765,984	**-**	-	**761,709**	765,984
Other taxes	**651,870**	643,734	**-**	-	**651,870**	2,263,717
Unrestricted investment income (loss)	**2,496,138**	(170,976)	**1,622,957**	140,612	**4,119,095**	(30,364)
Gain on sale of assets	**-**	110,610	**-**	-	**-**	110,610
Other	**798,120**	702,276	**-**	-	**798,120**	702,276
Total revenues	**69,079,150**	63,601,917	**29,151,482**	26,527,279	**98,230,632**	90,129,196
Expenses:						
General government	**8,056,546**	8,008,240	**-**	-	**8,056,546**	8,008,240
Public works	**669,718**	1,414,310	**-**	-	**669,718**	1,414,310
Highways and streets	**10,709,918**	10,661,731	**-**	-	**10,709,918**	10,661,731
Public safety	**17,350,162**	17,642,896	**-**	-	**17,350,162**	17,642,896
Parks and recreation	**5,825,337**	8,435,631	**-**	-	**5,825,337**	8,435,631
Economic development	**1,356,847**	787,342	**-**	-	**1,356,847**	787,342
Water	**-**	-	**12,716,565**	11,605,650	**12,716,565**	11,605,650
Sewer	**-**	-	**9,604,411**	10,121,704	**9,604,411**	10,121,704
Golf Course	**-**	-	**2,260,750**	2,214,435	**2,260,750**	2,214,435
Non-major: Fieldhouse	**-**	-	**1,219,393**	1,197,813	**1,219,393**	1,197,813
Interest on long-term debt	**5,456,512**	3,190,926	**-**	-	**5,456,512**	3,190,926
Total expenses	**49,425,040**	50,141,076	**25,801,119**	25,139,602	**75,226,159**	75,280,678
Excess (deficiency) before transfers	**19,654,110**	13,460,841	**3,350,363**	1,387,677	**23,004,473**	14,848,518
Transfers	**(26,250,944)**	(256,442)	**26,250,944**	256,442	**-**	-
Change in net position	**(6,596,834)**	13,204,399	**29,601,307**	1,644,119	**23,004,473**	14,848,518
Net position, beginning, as restated	**98,220,004**	85,015,605	**102,544,047**	100,899,928	**200,764,051**	185,915,533
Net position, ending	**$ 91,623,170**	$ 98,220,004	**$ 132,145,354**	$ 102,544,047	**$ 223,768,524**	$ 200,764,051

Governmental activities. Several factors caused the net position for governmental activities to decrease by $6,596,834 or 6.7% with expenses exceeding revenues.

Overall revenues increased from fiscal year 2022 by $5,477,233 due to increases in some revenue categories and decreases in other revenue categories.

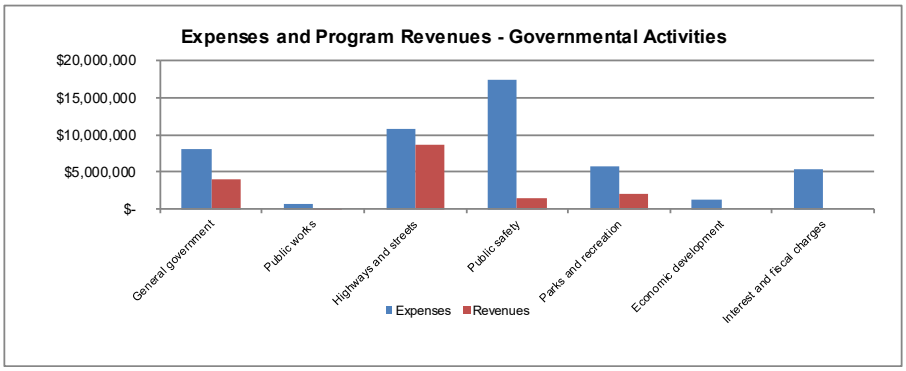
- Charges for Services decreased by $646,599 or 10.6% in 2023 for right of way fees, plan review fees, developer construction fees and sub-division planning fees due to the decline in development activities.
- Operating Grants and Contributions decreased by $428,784 or 17.2%. This decrease was primarily due to the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) funding received in fiscal year 2022.
- Capital Grants and Contributions increased by $1,382,751 or 19%. The City received $8.6 million in contributed capital in 2023, which is an increase of $2.17 million over 2022. The contributed assets for both years relate primarily to subdivisions in the City's Neighborhood Improvement District in the southern portion of Blue Springs. This increase was offset partially by the decrease of $795,605 for the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) funding.
- Property Taxes increased by $375,590 or 5.3% due to new construction.
- General Sales and Use Taxes increased by $1,461,772 or 5.6%. The increase is a result of sales in all retail categories being up over the prior year and increased costs due to inflation. In addition, the legalization of recreational marijuana has resulted in increased taxes. The increase experienced by the City is consistent with the national average of 5.6%.
- Franchise taxes increased by $293,250 or 6.2% for both gas and electric utilities.
- Intergovernmental activity taxes decreased by $132,264 or 2.4% primarily due to the pay-off of certified costs for the 40 & 7 Highway TIF projects in fiscal year 2022. Two of the three project areas were completely paid down in fiscal year 2022, with the final project being paid off in fiscal year 2023. The TIF will be closed out in fiscal year 2024 with the remaining project funds being distributed to the appropriate taxing jurisdictions.
- Motor vehicle taxes increased by $515,308 or 23.5%. The increase was primarily due to more vehicles being purchased in Missouri and the increase in the Missouri motor fuel tax rate from 19.5 cents to 22 cents per gallon. This increase resulted in total revenue increase of $399,273.
- Unrestricted investment earnings increased by $2,667,114 or 1,559% due to idle cash being invested at higher interest rates.
- Gain on sale of assets decreased by $110,610 due to the proceeds from the sale of assets in excess of the net book value of assets disposed in fiscal year 2022 with no gain on sales in fiscal year 2023.
- Other revenue increased by $95,844 or 13.6% primarily due to the addition of new leases offset by the decrease in the sale of City property.

Overall expenses decreased from fiscal year 2022 by $716,036 due to increases in some functions and decreases in others.

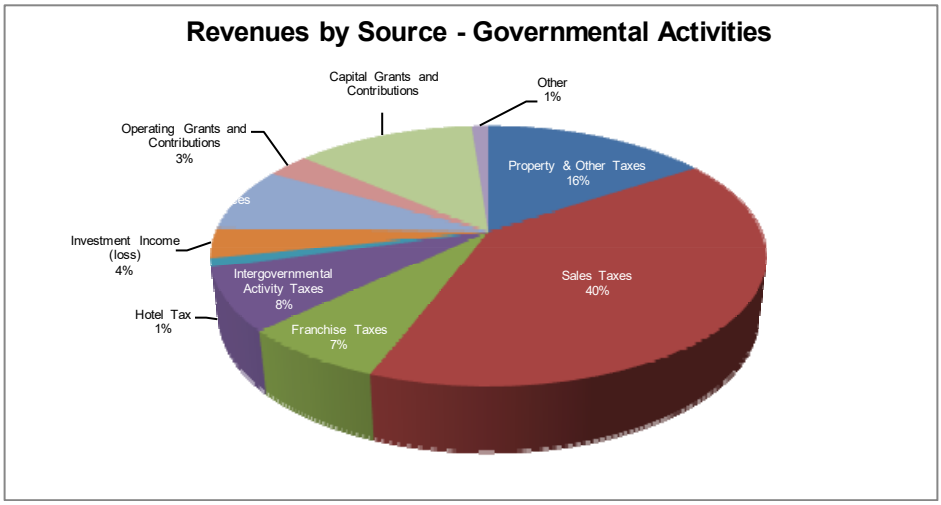
- General Government increased by only $48,306 or 0.6% and Highways and Streets increased by $48,187 or 0.5% from 2022 as expenses remained flat.
- Public Works decreased by $744,592 or 52.6% due to projects not being completed during fiscal year 2023 due to vacant positions and newly hired staff.
- Public Safety decreased by $292,734 or 1.7% primarily due to vacant patrol positions and fewer police vehicles purchased in the current fiscal year.
- Parks and Recreation decreased $2,610,294 or 31% due to the project expenditures for the Blue Surf Bay Waterpark being recognized in FY 2022 in the Parks Sales Tax Fund and transferred as contributed capital in FY 2023 to the Fieldhouse Fund.
- Economic Development increased $569,505 or 72.3% primarily due to costs certified related to the reimbursement agreement between the City and Whataburger Restaurants.

- Interest on Long-term Debt increased by $2,265,586 or 71% from 2022 due to additional interest on development agreement certified costs, lease interest, and the issuance of the 2022 Special Obligation Bonds in fiscal year 2023. This issue increased interest by $1.4 million from FY2022.

The following table reflects the expenses and revenues from the City's governmental activities:



The following table reflects the revenues by source from the City's governmental activities:



Business-type activities. Business-type activities net position increased by $29,601,307 or 28.87%. Key elements of this increase are as follows:

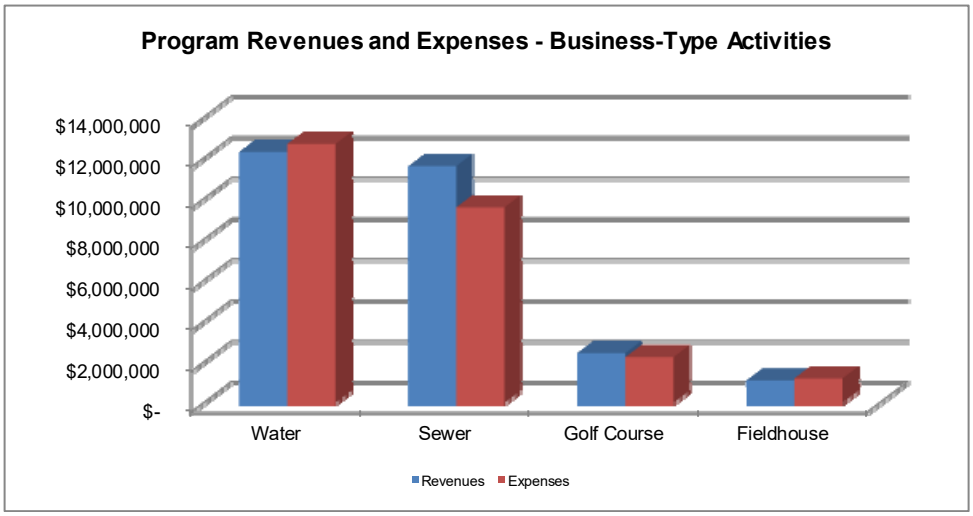
- Net position for the Water Utility Fund increased by $554,212. This is primarily due to an increase in revenues related to water rate increases, interest income and the operating transfer in from the Sewer Utility Fund.

- Net position for the Sewer Utility Fund increased by $2,621,809 primarily due to increases in revenues related to sewer rate increases and interest income. Due to open positions and new staff in key positions, projects in the sewer fund were delayed which resulted in decreases in contractual services and materials and supplies.

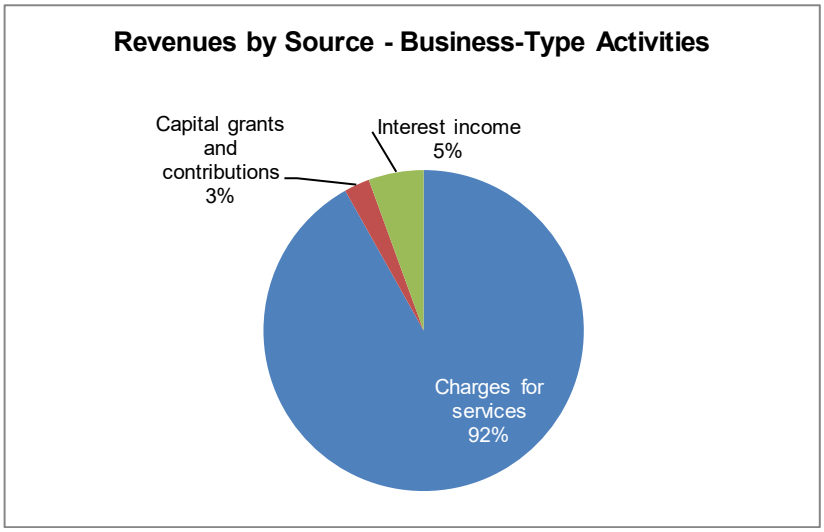
- Net position for the Golf Course increased by $222,283 primarily due to increases in revenues as golf has maintained its popularity post Covid in Blue Springs.

- Net position of the Fieldhouse Fund increased by $26,203,003 due to the construction in progress related to the Blue Surf Bay Waterpark. The City issued Special Obligation Bonds (Series 2022) to fund the project. The proceeds are recorded in the Parks Sales Tax Fund with draws on the bond proceeds being transferred to the Fieldhouse as capital contributions.

The following table reflects the expenses and revenues from the City's business-type activities:



The following table reflects the revenues by source from the City's business-type activities:



Financial Analysis of the City's Funds

As noted earlier, the City of Blue Springs uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. Specifically, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of $61,088,303 an increase of $22,655,989 in comparison with the prior year. Approximately 37% or $22,814,406 of the combined governmental fund balance is available for discretionary spending and is made up of the committed, assigned, and unassigned categories. The general fund increased by $2,453,060, the parks sales tax increased by $14,439,204, the TIF funds increased by $639,460 and other governmental funds increased by $5,124,265. The increase in fund balance for the Parks Sales Tax Fund is temporary since it represents bond project funds not yet spent.

In 2021, the City Council adopted a resolution directing staff to amend the fund balance policy to reduce reserves from 30% to 25% and to include a provision for allocation of 50% of unassigned fund balance to the next year's Pavement Management Program. The 25% of operating expenditures are divided into two reserve categories, the Emergency Reserve, and the Budget Stabilization Reserve.

The Emergency Reserve is set at 17% of budgeted General Fund expenditures of the prior fiscal year and shall only be used if one of the following three things occurs: (1) the City directly experiences a natural disaster or urgent event that jeopardizes public safety; (2) the Federal Government and/or State of Missouri formally declare a disaster or emergency; or (3) no reasonable budget adjustments are available to continue providing essential services to the public.

The Budget Stabilization Reserve is set at 8% of budgeted General Fund expenditures of the prior fiscal year. The Budget Stabilization Reserve shall only be used if one of the following four things occurs: (1) the City experiences a sudden and unexpected decline in ongoing revenues greater than 10% of General Fund operating revenues; (2) short term stabilization is needed to minimize significant changes in insurance rates or premiums; (3) funds are needed as part of a matching grant for a major project or (4) sudden or unexpected capital outlay replacement is needed (this includes equipment or facility failures).

The general fund's fund balance experienced a notable increase of $2,453,060 in the current fiscal year, surpassing initial expectations of stability. This positive variance stemmed from elevated revenues and lower than anticipated expenditures. The increase in revenue, notably from sales tax, motor fuel tax, gas and electricity franchise taxes, and interest income contributed substantially to this outcome Additionally, reductions in personal services and capital outlay were the primary drivers of the decrease in expenditures.

The parks sales tax fund is used to account for financial resources to be used for the construction and maintenance of parks projects. At the end of the current fiscal year the fund balance of the parks sales tax fund $16,562,188, which is an increase of $14,439,204 from last year due to the issuance of bonds in the amount of $34,370,000 for construction of an aquatic center. The bond draw proceeds are transferred out to the fieldhouse fund for reimbursement of aquatic center project costs. During fiscal year 2023, $23 million was transferred out for this purpose. The increase in fund balance represents project funds not yet spent and is therefore temporary.

The TIF funds are used to account for resources of the City's tax increment financing activities. At the end of the current fiscal year the fund balance of the TIF fund is $7,575,906, which is an increase of $639,460 from last year. The primary reason for the increase is related to tax revenue being held as cash with the Trustee in the amount of $5.9 million. This cash will be paid on the Special Obligation super-sinker bonds for the Adams Farm TIF and the White Oak TIF projects in fiscal year 2024. Cash on hand of $1million and net tax receivables of $615,840 will be transferred for repayment of debt next fiscal year.

The Other Funds increase of $5,124,265 is due to the increases in the Hotel/Motel Tax Fund of $358,807, Public Safety Sales Tax Fund $1,366,941, GO Bond Fund $455,503 and Capital Projects Fund $2,943,014. The capital projects fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). These projects are reported separately from ongoing operating activities to enhance the understanding of the City's capital activities and to avoid distortions in financial resources trend information. At the end of the current fiscal year the fund balance of the capital projects fund is $5,315,869. The capital projects fund balance increase is related to the transfer of $1.5 million from the general fund for street improvements and projects budgeted in fiscal year 2023, but not yet completed.

The increase in the PSST fund balance will be used for building maintenance and is due to revenue exceeding budget and expenditures.

The encumbrances for the General Fund decreased to $1,150,940 from $1,215,665 for a difference of $64,725. The notable purchase orders carried over are for the purchase of police vehicles, IT network infrastructure, purchase of parks equipment, mowing services, personnel equipment for police officers, and strategic planning consulting. Public Safety Sales Tax Fund encumbrances decreased to $122,743 from $521,769 for a difference of $399,026. The notable purchase orders carried over are for an armored vehicle, intercom upgrade and new portable radios. Capital Projects Fund encumbrances increased to $4,866,835 from $2,715,343 for a difference of $2,151,492. The notable purchase orders carried over are for Wyatt Road improvements, 7 highway sidewalk infill, and the streets and pavement management program. Parks Sales Tax Fund encumbrances decreased to $139,685 from $1,541,997 for a difference of $1,402,312. The notable purchase order carried over is for a dump truck.

Proprietary Funds. The City's proprietary fund statements provide the same type of information found in the government-wide statements but in more detail.

The unrestricted net position of the water and sewer funds at the end of the year amounted to $18,545,199 and $33,802,169 respectively. The golf course fund has an unrestricted net deficit of $1,743,664 for an increase in the unrestricted deficit of $37,764 from last year. The fieldhouse fund has an unrestricted net deficit of $1,350,239 as available assets exceed liabilities as of the end of the fiscal year.

Other factors concerning the finances of these funds have been addressed in the discussion of the City's business-type activities.

General Fund Budgetary Highlights

The general fund revenues for the year ended September 30, 2023, were $32,613,775 or $2,312,861 over budget. Expenditures ended the year at $29,545,384 or $2,426,783 below the final budget amount of $31,972,167.

General Fund Revenues ended over budget by $2,312,861:

- Taxes exceeded the budget by $1,604,405 or 8.1%. The taxes that exceeded budget include sales taxes by $910,121, property taxes by $315,590, gas franchise taxes by $310,722 and electric franchise taxes by $198,846.
- Licenses and permits were under budget by $392,253 or 25% due to a slowing of development related activity throughout the City.
- Intergovernmental revenues exceeded budget by $621,586 or 15.6% due to higher than budgeted state motor vehicles fuel tax related to the increase in the Missouri motor fuel tax from 19.5 cents to 22 cents per gallon. There was also an increase in motor vehicle sales tax due to more vehicle purchases and higher vehicle prices.
- Charges for services revenue was under budget by $325,089 or 19.3% primarily due to revenues for plan review fees being down because of the decline in development activities. Ballfield rental fees were less than projected and this will also result in a decrease in expenditures for field maintenance compared to the budget.
- Administrative Charges were budgeted in the amount of $1,184,923 from the water fund and $920,161 from the sewer fund.
- Fines and forfeits were under budget by $111,010. Though tickets were up 20% and budget was established based upon this trend, the collections did not result in the same rate increase because most of the increase in tickets was for animal control in which the fines are lower.
- Investment income was over budget by $536,339 due to the increase in interest rates.
- Other revenue was over budget by $336,661 due to antenna rent, insurance settlements for police vehicles, and the opioid legal settlement.

General Fund Expenditures were under budget by $2,426,873. Of this amount, $1,150,940 is encumbered and will be spent in the next fiscal year. Other key factors are noted below:

There were significant savings in every function as well as in every category. The major savings categories were:

- Personal Services were under budget by $426,473 primarily due to vacant positions and new hires coming in at a lower salary in both the Public Safety and Public Works Streets Departments.
- Materials & Supplies were under budget by $510,973 primarily due to the vacant positions in the Public Works and Public Safety Departments that resulted in decreases in personnel equipment. In addition, street maintenance materials were under budget for projects being delayed to fiscal year 2024 because of the vacant positions and new staff.
- Contractual Services were under budget by $1.2 million primarily due to projects budgeted in fiscal year 2023 but will be completed and paid for in fiscal year 2024, including City Council strategic planning, Community Development CDBG park restroom, and parks grounds and parking lot projects.
- Capital Outlay was under budget $674,329. The savings are primarily related to Information Technology, Police Operations and Parks Maintenance projects encumbered at year end and will be received in fiscal year 2024.

During the fiscal year, the City Council revised the budgeted expenditures by $384,395 in the General Fund. Funds appropriation from fund balance was requested resulting in the following budget amendments:

- Increase in appropriations for the purchase and maintenance of public art in the amount of $15,275.
- Increase in appropriations for IT infrastructure in the amount of $369,120.

Additionally, budget amendments in the amount of $226,717 will be funded through grants and new revenue sources:

- Increase in appropriations for parks maintenance in the amount of $110,000 funded by ballfield rental fees.
- Increase in appropriations for parks water usage in the amount of $21,500 funded by ballfield rental fees.
- Increase in appropriations for senior center operations in the amount of $60,946 funded by the MARC grant.
- Increase in appropriations for a police utility task vehicle in the amount of $34,271 funded by donations.

Capital Asset and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of September 30, 2023, amounts to $232,059,695, net of accumulated depreciation. This investment in capital assets includes land and other non-depreciable assets, buildings, improvements, machinery and equipment, park facilities, infrastructure, and leases. The total increase in the City's investment in capital assets for the current fiscal year was $27,255,409 or 13.3% (a 35.1% increase for business-type activities and a 0.9% increase for governmental activities). The increase in governmental activities is primarily due to contributed capital of $8.6 million and asset additions (net of retirements) exceeding depreciation. The increase in business-type activities is due to increased construction in progress for the aquatic center.

City of Blue Springs' Capital Assets (Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	**2023**	2022	**2023**	2022
Land and land rights	**$ 20,122,724**	$ 20,584,839	**$ 4,694,882**	$ 3,994,031	**$ 24,817,606**	$ 24,578,870
Construction-in-progress	**1,145,973**	3,670,912	**26,827,002**	53,866	**27,972,975**	3,724,778
Buildings and improvements	**25,343,236**	25,785,216	**10,835,740**	10,529,849	**36,178,976**	36,315,065
Equipment and vehicles	**8,941,277**	8,976,624	**1,356,644**	1,101,692	**10,297,921**	10,078,316
Infrastructure	**74,682,631**	71,390,208	**56,379,225**	58,555,701	**131,061,856**	129,945,909
Leased equipment	**910,451**	115,813	**176,654**	45,535	**1,087,105**	161,348
Leased vehicles	**453,696**	-	**-**	-	**453,696**	-
Subscription assets	**95,758**	-	**93,802**	-	**189,560**	-
	$ 131,695,746	$ 130,523,612	**$ 100,363,949**	$ 74,280,674	**$ 232,059,695**	$ 204,804,286

Additional information on the City's capital assets can be found in Note 6 on pages 53–54 of this report.

Long-term debt. At the end of the current fiscal year, the City of Blue Springs had total outstanding debt obligations of $130,742,803. Of this amount, $14,015,000 comprises General Obligation Bonds which are backed by the full faith and credit of the government and $6,385,000 is Neighborhood Improvement District debt for which the government is liable in the event of default by the property owners subject to the special assessment. The Certificates of Participation debt outstanding total of $19,200,000 is subject to annual appropriation by the City and was used to finance the City's golf course and the debt was refunded in 2014 with new money issued to also fund the new Public Safety building. The total Special Obligation Bond debt related to the Adams Farm and White Oak TIFs is $35,066,530. Subject to annual appropriation, the City collects TIF revenues on behalf of the districts and transfers those revenues for repayment of this debt. In December 2022, the City issued $34,370,000 in special obligation bonds for construction of an aquatic center. The outstanding balance of these bonds at the end of the current fiscal year is $33,720,000. The development agreements outstanding debt listed below represents the certified developer costs for pay-as-you go projects. Included are Whataburger, the Woods Chapel, and Copperleaf Village TIFs, and the portion of the White Oak TIF not funded by bonds. In 2010, the City obtained a direct loan through the Department of Natural Resources to fund the Sni-a-bar Sewer Plant expansion. As of the end of the fiscal year, the total loan amount of just over $24.2 million less principal payments of $13,540,326 resulted in a loan balance of $10.7 million. The City is a lessee in lease agreements for the use of equipment including printers, copiers, and vehicles. The amount outstanding as of the end of the fiscal year is $1,316,352. During the fiscal year the City implemented GASB 96 with the result of implementation reflecting an outstanding balance of $178,971 for recreation software.

The City's total debt increased by $28,634,451 or 28% during the current fiscal year primarily as a result of the issuance of the 2022 Special Obligation Bonds for construction of the Blue Surf Bay Waterpark.

City of Blue Springs' Outstanding Debt
Capital Leases, General Obligation Bonds, Revenue Bonds and Long-Term Debt

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	**2023**	2022	**2023**	2022
Leased asset liability	**$ 1,142,019**	$ 115,813	**$ 174,333**	$ 45,535	**$ 1,316,352**	$ 161,348
General obligation bonds	**14,015,000**	15,240,000	**-**	-	**14,015,000**	15,240,000
Compensated absences	**1,397,430**	1,400,490	**89,265**	129,721	**1,486,695**	1,530,211
Development agreements	**6,254,608**	5,762,423	**-**	-	**6,254,608**	5,762,423
Certificates of participation	**18,565,000**	19,145,000	**635,000**	935,000	**19,200,000**	20,080,000
Neighborhood improvement	**-**	-	**6,385,000**	7,270,000	**6,385,000**	7,270,000
Special obligation bonds	**68,786,530**	38,646,530	**-**	-	**68,786,530**	38,646,530
Discount/premium on issuance	**1,713,156**	656,165	**691,090**	820,674	**2,404,246**	1,476,839
Subscription liability	**90,409**	-	**88,562**	-	**178,971**	-
State revolving fund	**-**	-	**10,715,401**	11,941,001	**10,715,401**	11,941,001
	$ 111,964,152	$ 80,966,421	**$ 18,778,651**	$ 21,141,931	**$ 130,742,803**	$ 102,108,352

Missouri statutes limit the amount of general obligation debt that a unit of government can issue to 20% of the total assessed value of taxable property located within the City's boundaries. The legal debt limit for the City is $226,290,059.

Additional information regarding the City's long-term debt can be found in Note 7 on pages 55–63 of this report.

Economic Factors and Next Year's Budgets and Rates

The City's Strategic Plan Framework, adopted by the City Council on January 18, 2022, is expected to be updated in 2024. This plan sets goals, objectives, and vision for the City. Goal areas include Public Safety, Infrastructure, Housing, Neighborhood Preservation, Parks and Recreation, Revenue Stability, Development and Redevelopment, and Internal Operations and City Workforce. This plan aligns with the City's mission to provide high quality core services as well as partner with community and regional organizations to enhance the quality of life for Blue Springs citizens. Major initiatives include the Downtown Master Plan for development and revitalization, new Comprehensive Plan to serve as a guide for the physical development of the City that fosters quality growth, conservation, and redevelopment, and Buy Blue Springs which will allow for the hiring of a consultant for tourism research, planning and marketing services and to develop a Tourism Strategic Plan. This initiative will ensure preparation for the World Cup in 2026 and beyond to make the most of this global opportunity to showcase the best of Blue Springs.

The FY 2023-24 budget maintains fiscal discipline while focusing on the following core areas:

- Maintain operations of basic municipal services.
- Focus on infrastructure enhancements, specifically in the pavement management program.
- Implement and maintain a competitive pay and benefit system for all employees.
- Focus on employee retention and recruitment efforts.
- Manage healthcare benefits, worker's compensation, property & casualty, and liability to ensure we have the most appropriate, cost-effective systems in place.
- Monitor revenues closely to identify temporary and long-term changes in the economy and the impact on the City's various sources and funds.

The FY 2023-24 budget totals $85,746,282 representing a decrease of 21.93% or $24,088,002 below the FY 2022-23 adopted budget. This decrease is primarily due to the issuance of special obligation bonds in the amount of $35 million for the construction of an aquatic facility in December 2023. Construction is underway with an expected completion date of May 2024.

The American Rescue Plan Act included $6,190,665 for the City of Blue Springs. These funds were not appropriated in the original FY 2021-22 budget, however, the budget was amended and approved by Council on December 20, 2021. The amendment included $861,167 for revenue replacement, $3.5 million for investment in water and sewer infrastructure, $1,477,498 investment for broadband infrastructure and $352,000 for negative economic impacts. As of September 30, 2022, the revenue replacement funds were used for retention payments for City employees in the amount of $356,727 in the general fund and $504,440 for operating expenses in the fieldhouse fund. During fiscal year 2023, most of the expenditures; $694,330 were for the installation of conduit and fiber for City use and the purchase and installation of parks surveillance cameras. The police department completed the emergency operations center updates and the command vehicle project. Total cost to date for these projects is $359,392. There are various storm water projects with a total budget of $2.8 million that will be completed by December 2024 as required by the grant.

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

The City's personnel budget is $27.3 million which is an 8.48% increase over 2023. Due to the current labor market, the budget includes a vacancy allowance which means funds have not been included for five authorized police offer positions that are currently vacant. In addition, the budget includes a 2.5% increase for all non-represented positions effective October 1st, a 2.5% increase on the employee service anniversary and continues year eight of the longevity plan in which all non-represented full-time and part-time employees will receive a 2.5% pay increase at each 5-year service anniversary. The City currently has collective bargaining agreements with the Fraternal Order of Police, the Communications Workers of America, and the International Association of Machinists.

General fund: Total budgeted expenditures and transfers in the General Fund are estimated at $34,868,895, an increase of $3,521,333 (11.23%) from the adopted FY 2023 expenditures and transfers. Most of this increase is due to the $3 million transfer to the Capital Projects fund for the construction of Wyatt Road East.

General Fund revenues are projected to be $31,868,895, an increase of 5.53% or $1,671,333. Taxes are projected to increase by $1.3 million over the FY 2023 budget. Sales taxes are projected to increase 4.91% and the new 3% marijuana sales tax is estimated to generate $250,000 in revenue.

During the current fiscal year, unassigned fund balance in the general fund increased to $4,306,890.

Public safety sales tax fund: The voter approved ½ cent public safety sales tax went into effect October 1, 2011, and generates approximately $5 million annually. The total budgeted public safety sales tax expenditures for fiscal year 2024 are $5,697,452. Included in this amount is funding for supplies, contractual services, capital outlay, personal service costs, building improvements and debt service. Major initiatives include the police body and car camera system replacement and the police therapy dog. The Public Safety Sales tax fund has reserves established for mobile data terminals, radio replacements and a $2.2 million building maintenance fund.

Parks sales tax fund: In April 2021, voters approved a ½ cent Parks Sales Tax with no sunset that replaced the previous ½ cent tax which expired in September 2022. The 2024 budget includes $1,350,000 for improvements at Burris Old Mill, Keystone and Ward parks. In addition, $100,000 is allocated to Adams Pointe Golf Club improvements. The budget will be amended to include the debt service payments for the 2022 Special Obligation Bonds which were used to construct the Blue Surf Bay Waterpark. The waterpark is scheduled to open May 2024 and offers over 110,000 square feet of indoor recreation and 60,000 square feet of outdoor space.

Utility funds: As required by policy every three years, in 2022, the City performed a water and sewer rate study. The incremental rate increases over the subsequent three years will range from 1.3% to 1.55% for the Water Fund and 8.4% to 9.15% for the Sewer Fund. The rate increases provide funding for ongoing operating costs and capital improvements as well as plans to repay debt.

Capital improvements: The adopted budget for capital improvements and outlay for FY 2023-24 recommends capital expenditures totaling $16,844,174. Highlights of the approved amount include: $5 million for Wyatt Road East; $1.8 million for the public utilities building; $1 million for public safety training/vehicle processing building; $2 million for pavement maintenance; $2.1 million for Water and Sewer system improvements; and $2 million for capital outlay.

Debt service: The FY 2023-24 budget includes $17 million for debt service. Of this amount, there is $5.9 million budgeted in TIF funds, $1.7 million in general obligation bonds, $5.4 million in the utility funds and the remaining $4 million in the Fieldhouse, Golf Course and Public Safety Sales Tax Fund. In December 2022, the City issued $34 million in special obligation bonds to fund the Blue Surf Bay Waterpark. The project will be completed this spring and is expected to open May 2024.

Requests for Information

This report is designed to provide an overview of the City of Blue Springs' finances for all those with an interest in the government's finances. Questions concerning any of the information found in this report or requests for additional information should be directed to the Director of Finance, City of Blue Springs, 903 W. Main St., Blue Springs, Missouri 64015 or by visiting the City's website at www.bluespringsgov.com

City of Blue Springs, Missouri

Statement of Net Position
September 30, 2023

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and investments	$ 36,192,498	$ 40,937,607	$ 77,130,105
Receivables (net of allowances for uncollectibles):			
Property taxes	11,036,101	-	11,036,101
Other taxes	5,462,880	-	5,462,880
Accounts	659,393	3,045,917	3,705,310
Accrued interest	107,106	131,416	238,522
Internal balances	2,000,055	(2,000,055)	-
Inventories	157,820	303,690	461,510
Prepaid items	952,467	562,168	1,514,635
Special assessments:			
Due in one year	-	2,819,856	2,819,856
Due in more than one year	-	6,890,000	6,890,000
Due from other governments:			
Due in one year	703,935	611,676	1,315,611
Due in more than one year	-	4,607,023	4,607,023
Lease receivable:			
Due in one year	158,980	19,587	178,567
Due in more than one year	1,914,050	-	1,914,050
Restricted cash and investments	23,215,925	586,220	23,802,145
Net pension asset	8,123,517	756,001	8,879,518
Capital assets:			
Land and construction-in-progress, nondepreciable	21,268,697	31,521,884	52,790,581
Other capital assets, net of depreciation	110,427,049	68,842,065	179,269,114
Total assets	222,380,473	159,635,055	382,015,528
Deferred Outflows of Resources			
Deferred charge on refunding	435,940	34,234	470,174
Pension-related amounts	4,350,037	443,492	4,793,529
Total deferred outflows of resources	4,785,977	477,726	5,263,703
Liabilities			
Accounts payable	1,231,243	7,897,261	9,128,504
Accrued liabilities	2,040,249	291,566	2,331,815
Court bonds	183,905	-	183,905
Accrued interest	1,096,145	83,445	1,179,590
Customer deposits	1,426,025	549,742	1,975,767
Unearned revenue	3,650,982	85,752	3,736,734
Due to other governments	-	29,429	29,429
Noncurrent liabilities:			
Due in one year	4,275,997	2,656,689	6,932,686
Due in more than one year	107,688,155	16,121,962	123,810,117
Total liabilities	121,592,701	27,715,846	149,308,547
Deferred Inflows of Resources			
Property taxes	11,036,101	-	11,036,101
Deferred charge on refunding	-	159,129	159,129
Pension-related amounts	911,368	70,735	982,103
Leases	2,003,110	21,717	2,024,827
Total deferred inflows of resources	13,950,579	251,581	14,202,160
Net Position			
Net investment in capital assets	92,198,602	81,549,668	173,748,270
Restricted for:			
Debt service	9,033,214	586,220	9,619,434
Pension	8,123,517	756,001	8,879,518
Public safety building improvements	7,449,885	-	7,449,885
Parks	16,562,188	-	16,562,188
Tourism	1,387,603	-	1,387,603
Other	3,414	-	3,414
Unrestricted (deficit)	(43,135,253)	49,253,465	6,118,212
Total net position	$ 91,623,170	$ 132,145,354	$ 223,768,524

See notes to basic financial statements.

City of Blue Springs, Missouri

Statement of Activities
Year Ended September 30, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government				
Governmental activities:				
General government	$ 8,056,546	$ 3,924,068	$ 89,128	$ -
Public works	669,718	92,858	-	-
Highways and streets	10,709,918	-	-	8,654,983
Public safety	17,350,162	908,438	499,941	2,188
Parks and recreation	5,825,337	510,389	1,475,135	-
Economic development	1,356,847	-	-	-
Interest and fiscal charges	5,456,512	-	-	-
Total governmental activities	49,425,040	5,435,753	2,064,204	8,657,171
Business-type activities:				
Water	12,716,565	12,285,378	-	41,762
Sewer	9,604,411	10,914,458	-	710,259
Golf course	2,260,750	2,459,487	-	-
Fieldhouse	1,219,393	1,117,181	-	-
Total business-type activities	25,801,119	26,776,504	-	752,021
Total primary government	$ 75,226,159	$ 32,212,257	$ 2,064,204	$ 9,409,192

General Revenues	
Taxes:	
Sales	
Property	
Franchise	
Intergovernmental property taxes—unrestricted	
Intergovernmental sales taxes—unrestricted	
Motor vehicle	
Hotel	
Other taxes	
Investment income (loss)	
Miscellaneous	
Transfers	
Total general revenues and transfers	
Changes in net position	
Net position, beginning	
Net position, ending	

See notes to basic financial statements.

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
$ (4,043,350)	$ -	$ (4,043,350)
(576,860)	-	(576,860)
(2,054,935)	-	(2,054,935)
(15,939,595)	-	(15,939,595)
(3,839,813)	-	(3,839,813)
(1,356,847)	-	(1,356,847)
(5,456,512)	-	(5,456,512)
(33,267,912)	-	(33,267,912)
-	(389,425)	(389,425)
-	2,020,306	2,020,306
-	198,737	198,737
-	(102,212)	(102,212)
-	1,727,406	1,727,406
(33,267,912)	1,727,406	(31,540,506)
27,716,890	-	27,716,890
7,482,727	-	7,482,727
5,015,625	-	5,015,625
2,364,345	-	2,364,345
2,924,893	-	2,924,893
2,709,705	-	2,709,705
761,709	-	761,709
651,870	-	651,870
2,496,138	1,622,957	4,119,095
798,120	-	798,120
(26,250,944)	26,250,944	-
26,671,078	27,873,901	54,544,979
(6,596,834)	29,601,307	23,004,473
98,220,004	102,544,047	200,764,051
$ 91,623,170	$ 132,145,354	$ 223,768,524

City of Blue Springs, Missouri

Balance Sheet
Governmental Funds
September 30, 2023

	General	Park Sales Tax	American Rescue Plan Act	TIF Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Cash and investments	$ 18,424,050	$ -	$ 3,563,796	$ 1,036,548	$ 13,168,104	$ 36,192,498
Receivables, (net of allowances for uncollectibles):						
Property taxes	6,346,193	-	-	2,531,083	2,158,825	11,036,101
Other taxes	2,752,350	844,279	-	74,980	1,791,271	5,462,880
Accounts	107,958	-	-	-	539,506	647,464
Accrued interest	94,282	-	-	4,836	7,988	107,106
Due from other funds	410,344	-	-	307,673	-	718,017
Due from other governments	259,882	-	-	444,053	-	703,935
Advances to other funds	1,673,144	-	-	-	326,911	2,000,055
Prepaid items	854,981	-	-	-	88,106	943,087
Lease receivable	2,073,030	-	-	-	-	2,073,030
Restricted cash and investments	19,532	15,717,909	-	5,947,456	1,531,028	23,215,925
Total assets	$ 33,015,746	$ 16,562,188	$ 3,563,796	$ 10,346,629	$ 19,611,739	$ 83,100,098

(Continued)

City of Blue Springs, Missouri

Balance Sheet (Continued)
Governmental Funds
September 30, 2023

	General	Park Sales Tax	American Rescue Plan Act	TIF Fund	Nonmajor Governmental Funds	Total Governmental Funds
Liabilities, Deferred Inflows of Resources and Fund Balance						
Liabilities:						
Accounts payable	$ 737,506	$ -	$ 28,005	$ 23,939	$ 383,709	$ 1,173,159
Accrued liabilities	1,873,687	-	-	-	130,325	2,004,012
Due to other funds	170,361	-	-	2,998	137,312	310,671
Court bonds	183,905	-	-	-	-	183,905
Customer deposits	1,426,025	-	-	-	-	1,426,025
Unearned revenue	115,191	-	3,535,791	-	-	3,650,982
Total liabilities	4,506,675	-	3,563,796	26,937	651,346	8,748,754
Deferred inflows of resources:						
Unavailable revenue—property taxes	6,330,931	-	-	2,531,083	2,154,659	11,016,673
Leases	2,003,110	-	-	-	-	2,003,110
Unavailable revenue—other	30,555	-	-	212,703	-	243,258
Total deferred inflows of resources	8,364,596	-	-	2,743,786	2,154,659	13,263,041
Fund balance:						
Nonspendable:						
Prepaid items	854,981	-	-	-	88,106	943,087
Interfund advances	1,673,144	-	-	-	-	1,673,144
Restricted:						
Debt service	-	-	-	7,575,906	2,678,670	10,254,576
Tourism	-	-	-	-	1,387,603	1,387,603
Public safety	114,399	-	-	-	7,335,486	7,449,885
Parks	-	16,562,188	-	-	-	16,562,188
Other purposes	3,414	-	-	-	-	3,414
Committed:						
Budget stabilization reserve	2,452,912	-	-	-	-	2,452,912
Emergency reserve	5,212,437	-	-	-	-	5,212,437
Other purposes	27,460	-	-	-	944,551	972,011
Encumbrances	756,138	-	-	-	-	756,138
Assigned:						
Capital projects	4,000,000	-	-	-	4,371,318	8,371,318
Public safety	-	-	-	-	-	-
Other purposes	742,700	-	-	-	-	742,700
Encumbrances	-	-	-	-	-	-
Unassigned	4,306,890	-	-	-	-	4,306,890
Total fund balance	20,144,475	16,562,188	-	7,575,906	16,805,734	61,088,303
Total liabilities, deferred inflows of resources and fund balance	$ 33,015,746	$ 16,562,188	$ 3,563,796	$ 10,346,629	$ 19,611,739	$ 83,100,098

See notes to basic financial statements.

City of Blue Springs, Missouri

Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities
September 30, 2023

Total governmental fund balances		$ 61,088,303
Amounts reported for governmental activities in the statement of net position are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of net position the cost of those assets is capitalized and shown at cost, net of accumulated depreciation.		131,694,057
Net pension asset not reported in the funds		8,123,517
Long-term assets are not available to pay for current period expenditures and are therefore deferred inflows of resources in the fund statements.		223,830
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. Other long-term liabilities, including accrued compensated absences, are not due and payable in the current period and therefore, are not reported as liabilities in the governmental funds. This amount is the net effect of these differences in the treatment of long-term debt liabilities:		
Accrued interest payable	$ (1,096,145)	
Accrued compensated absences	(1,397,430)	
Deferred charge on refunding	435,940	
Net discount/premium on bond issues	(1,713,156)	
Development agreements	(6,254,608)	
Leased assets liability	(1,142,019)	
Bonds and certificates of participation	(101,366,530)	
Subscription liabilities	(90,409)	(112,624,357)
Pension-related deferred outflows and inflows of resources are not due and payable in the current year and, therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources—pension-related amounts		4,350,037
Deferred inflows of resources—pension-related amounts		(911,368)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service fund are reported with governmental activities in the statement of net position.		(320,849)
Net position of governmental activities		$ 91,623,170

See notes to basic financial statements.

City of Blue Springs, Missouri

Statement of Revenues, Expenditures and Changes in Fund Balances—
Governmental Funds
Year Ended September 30, 2023

	General	Park Sales Tax	American Rescue Plan Act	TIF Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:						
Taxes	$ 21,428,797	$ 5,427,911	$ -	$ 1,627,266	$ 12,620,177	$ 41,104,151
Intergovernmental activity taxes	-	-	-	5,289,238	-	5,289,238
Licenses and permits	1,170,334	-	-	-	-	1,170,334
Intergovernmental revenues	4,608,471	-	882,650	-	32,339	5,523,460
Charges for services	1,355,783	-	-	-	-	1,355,783
Administrative charges	2,105,084	-	-	-	-	2,105,084
Fines and forfeits	521,615	-	-	-	-	521,615
Investment income	718,539	952,035	-	229,800	595,764	2,496,138
Donations	89,128	-	-	-	-	89,128
Other	616,024	-	-	-	182,096	798,120
Total revenues	32,613,775	6,379,946	882,650	7,146,304	13,430,376	60,453,051
Expenditures:						
Current:						
General government	6,794,846	-	-	1,843	298,770	7,095,459
Public works	757,772	-	-	-	-	757,772
Highways and streets	2,740,299	-	-	-	-	2,740,299
Public safety	12,651,008	-	-	-	2,104,034	14,755,042
Parks and recreation	4,711,943	-	-	-	-	4,711,943
Economic development	-	-	-	455,838	-	455,838
Capital outlay	1,693,166	1,942,495	882,650	-	4,520,151	9,038,462
Debt service:						
Principal retirement	295,575	650,000	-	3,924,820	1,953,350	6,823,745
Interest and fiscal charges	154,524	1,672,130	-	2,095,304	1,257,407	5,179,365
Total expenditures	29,799,133	4,264,625	882,650	6,477,805	10,133,712	51,557,925
Excess of revenues over expenditures	2,814,642	2,115,321	-	668,499	3,296,664	8,895,126
Other financing sources (uses):						
Issuance of bonds	-	34,370,000	-	-	-	34,370,000
Bond issuance premium	-	1,176,018	-	-	-	1,176,018
Issuance of leases	510,411	-	-	-	871,216	1,381,627
Issuance of SBITAs	114,909	-	-	-	-	114,909
Proceeds from sales of capital assets	84,352	-	-	-	-	84,352
Transfers in	461,494	-	-	-	1,782,208	2,243,702
Transfers out	(1,532,748)	(23,222,135)	-	(29,039)	(825,823)	(25,609,745)
Total other financing sources (uses)	(361,582)	12,323,883	-	(29,039)	1,827,601	13,760,863
Net change in fund balances	2,453,060	14,439,204	-	639,460	5,124,265	22,655,989
Fund balances, beginning	17,691,415	2,122,984	-	6,936,446	11,681,469	38,432,314
Fund balances, ending	$ 20,144,475	$ 16,562,188	$ -	$ 7,575,906	$ 16,805,734	$ 61,088,303

See notes to basic financial statements.

City of Blue Springs, Missouri

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended September 30, 2023

Total net change in fund balances—governmental funds	$	22,655,989
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the effect of capital outlay, depreciation expense and other capital asset transactions in the current period:		
Capital outlays		6,393,124
Depreciation and amortization expense		(10,587,116)
Proceeds from sale of capital assets		(84,352)
Loss on disposal of capital assets		(316,501)
Capital assets transferred to Fieldhouse fund		(2,852,423)
Capital assets contributed		8,622,644
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:		
Deferred inflows of resources		3,455
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items:		
Issuance of bonds		(34,370,000)
Issuance of leases		(1,496,536)
Principal payments		6,414,921
Certified developer obligations		(901,011)
Reduction of amount owed for certified developer obligations		408,824
Amortization of premium, discount and deferred charges on refunding		(1,084,237)
Change in accrued interest payable		(368,926)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:		
Compensated absences		3,060
Pension-related amount, pension expense		1,264,172
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue of the internal service fund is reported with governmental activities.		(301,921)
Change in net position of governmental activities	$	(6,596,834)

See notes to basic financial statements.

City of Blue Springs, Missouri

Statement of Net Position (Deficit)
Proprietary Funds
September 30, 2023

	Business-Type Activities - Enterprise Funds - Major Funds		
	Water Utility	Sewer Utility	Golf Course
Assets			
Current assets:			
Cash and investments	$ 17,664,103	$ 16,342,052	$ 409,522
Receivables, (net of allowances for uncollectibles):			
Accounts	1,639,531	1,401,386	-
Accrued interest	74,620	56,796	-
Special assessments	-	2,819,856	-
Due from other governments	-	611,676	-
Lease receivable:			
Due in one year	8,783	-	-
Inventory	182,641	39,357	81,692
Prepaid items	257,993	281,490	648
Total current assets	19,827,671	21,552,613	491,862
Noncurrent assets:			
Restricted cash and investments	-	354,511	231,709
Due from other governments	-	4,607,023	-
Noncurrent special assessments	-	6,890,000	-
Advances to other funds	-	900,000	-
Net pension asset	341,091	345,974	-
Capital assets:			
Land and construction in progress, nondepreciable	367,499	1,311,001	2,290,147
Other capital assets, net of depreciation	13,898,871	43,928,166	6,225,521
Total noncurrent assets	14,607,461	58,336,675	8,747,377
Total assets	34,435,132	79,889,288	9,239,239
Deferred Outflows of Resources			
Deferred charge on refunding	-	-	34,234
Pension related amounts	200,094	202,958	-
Total deferred outflows of resources	200,094	202,958	34,234
Liabilities			
Current liabilities:			
Accounts payable	860,004	79,595	290
Accrued liabilities	106,992	115,943	-
Accrued interest	-	77,694	3,312
Customer deposits	403,625	-	146,117
Unearned revenue	-	-	85,752
Due to other governments	29,429	-	-
Due to other funds	-	-	-
Long-term debt due in one year	39,446	2,229,522	361,652
Total current liabilities	1,439,496	2,502,754	597,123
Noncurrent liabilities:			
Advances from other funds	-	-	2,000,055
Long-term debt	-	15,563,575	490,897
Total noncurrent liabilities	-	15,563,575	2,490,952
Total liabilities	1,439,496	18,066,329	3,088,075
Deferred Inflows of Resources			
Deferred charge on refunding	-	159,129	-
Pension related amounts	31,914	32,371	-
Leases	11,156	-	-
Total deferred inflows of resources	43,070	191,500	-
Net Position (Deficit)			
Net investment in capital assets	14,266,370	27,331,763	7,697,353
Restricted for debt service	-	354,511	231,709
Restricted for pension	341,091	345,974	-
Unrestricted (deficit)	18,545,199	33,802,169	(1,743,664)
Total net position (deficit)	$ 33,152,660	$ 61,834,417	$ 6,185,398

See notes to basic financial statements.

Fieldhouse	Total	Governmental Activities - Internal Service Fund
$ 6,521,930	$ 40,937,607	$ -
5,000	3,045,917	11,929
-	131,416	-
-	2,819,856	-
-	611,676	-
10,804	19,587	-
-	303,690	157,820
22,037	562,168	9,380
6,559,771	48,431,917	179,129
-	586,220	-
-	4,607,023	-
-	6,890,000	-
-	900,000	-
68,936	756,001	-
27,553,237	31,521,884	-
4,789,507	68,842,065	1,689
32,411,680	114,103,193	1,689
38,971,451	162,535,110	180,818
-	34,234	-
40,440	443,492	-
40,440	477,726	-
6,957,372	7,897,261	58,084
68,631	291,566	36,237
2,439	83,445	-
-	549,742	-
-	85,752	-
-	29,429	-
-	-	407,346
26,069	2,656,689	-
7,054,511	11,593,884	501,667
900,000	2,900,055	-
67,490	16,121,962	-
967,490	19,022,017	-
8,022,001	30,615,901	501,667
-	159,129	-
6,450	70,735	-
10,561	21,717	-
17,011	251,581	-
32,254,182	81,549,668	1,689
-	586,220	-
68,936	756,001	-
(1,350,239)	49,253,465	(322,538)
$ 30,972,879	$ 132,145,354	$ (320,849)

City of Blue Springs, Missouri

Statement of Revenues, Expenses and Changes in Fund Net Position (Deficit)
Proprietary Funds
Year Ended September 30, 2023

	Business-Type Activities - Enterprise Funds - Major Funds		
	Water Utility	Sewer Utility	Golf Course
Operating revenues:			
Charges for services	$ 12,185,206	$ 10,796,349	$ 2,454,697
Other	100,172	118,109	4,790
Total operating revenues	12,285,378	10,914,458	2,459,487
Operating expenses:			
Personnel services	1,222,462	1,114,934	751,164
Administrative and support services	1,184,923	920,161	-
Materials and supplies	753,802	543,723	304,251
Purchased water and sewer services	6,948,358	2,571,820	-
Contractual services	1,532,489	770,471	881,034
Utilities	60,279	447,615	-
Depreciation and amortization	1,014,252	2,789,306	286,466
Total operating expenses	12,716,565	9,158,030	2,222,915
Operating income (loss)	(431,187)	1,756,428	236,572
Nonoperating revenues (expenses):			
Investment income (loss)	586,085	602,873	14,282
Interest income—special assessments	-	365,446	-
Interest expense and fiscal charges	-	(446,381)	(28,571)
Gain/(loss) on sale of capital assets	-	(9,264)	-
Total nonoperating revenues (expenses)	586,085	512,674	(14,289)
Income (loss) before capital contributions and transfers	154,898	2,269,102	222,283
Capital contributions	41,762	710,259	-
Transfers in	357,552	-	-
Transfers out	-	(357,552)	-
Change in net position (deficit)	554,212	2,621,809	222,283
Net position (deficit), beginning of year	32,598,448	59,212,608	5,963,115
Net position (deficit), end of year	$ 33,152,660	$ 61,834,417	$ 6,185,398

See notes to basic financial statements.

Fieldhouse	Total	Governmental Activities - Internal Service Fund
$ 1,072,220	$ 26,508,472	$ 1,269,557
44,961	268,032	-
1,117,181	26,776,504	1,269,557
568,885	3,657,445	303,260
-	2,105,084	-
62,689	1,664,465	952,256
-	9,520,178	-
100,053	3,284,047	278,520
130,539	638,433	1,722
332,775	4,422,799	3,242
1,194,941	25,292,451	1,539,000
(77,760)	1,484,053	(269,443)
54,271	1,257,511	-
-	365,446	-
(24,452)	(499,404)	-
-	(9,264)	-
29,819	1,114,289	-
(47,941)	2,598,342	(269,443)
26,074,558	26,826,579	-
176,386	533,938	-
-	(357,552)	(32,478)
26,203,003	29,601,307	(301,921)
4,769,876	102,544,047	(18,928)
$ 30,972,879	$ 132,145,354	$ (320,849)

City of Blue Springs, Missouri

Statement of Cash Flows
Proprietary Funds
Year Ended September 30, 2023

	Business-Type Activities - Enterprise Funds - Major Funds		
	Water Utility	Sewer Utility	Golf Course
Cash flows from operating activities:			
Receipts from customers and users	$ 12,313,663	$ 10,825,354	$ 2,564,973
Payments to suppliers and service providers	(10,270,398)	(5,328,025)	(1,188,330)
Payments to employees	(1,078,359)	(1,030,014)	(751,164)
Net cash provided by (used in) operating activities	964,906	4,467,315	625,479
Cash flows from noncapital financing activities:			
Increase in interfund payables	-	-	-
Decrease (Increase) in interfund advances	-	150,000	-
Transfers in	357,552	-	-
Transfers out	-	(357,552)	-
Net cash provided by (used in) noncapital financing activities	357,552	(207,552)	-
Cash flows from capital and related financing activities:			
Acquisition and construction of capital assets	(135,673)	(957,142)	(373,088)
Capital contribution cash received	-	-	-
Intergovernmental grants	-	651,517	-
Special assessments received	-	1,135,360	-
Principal payments on debt	-	(1,225,600)	(171,202)
Interest payments on debt and interfund loans	-	(1,442,534)	(33,135)
Net cash provided by (used in) capital and related financing activities	(135,673)	(1,838,399)	(577,425)
Cash flows from investing activities:			
Purchase of investments	(7,500,000)	(6,490,000)	-
Sale of investments	2,000,000	2,000,000	-
Interest on special assessments	-	365,446	-
Interest on investments	544,213	551,723	14,282
Net cash provided by (used in) investing activities	(4,955,787)	(3,572,831)	14,282
Net increase (decrease) in cash and cash equivalents	(3,769,002)	(1,151,467)	62,336
Cash and cash equivalents, beginning of year	7,904,023	6,700,257	578,895
Cash and cash equivalents, end of year	$ 4,135,021	$ 5,548,790	$ 641,231

(Continued)

Fieldhouse	Total	Governmental Activities - Internal Service Fund
$ 1,111,938	$ 26,815,928	$ 1,273,429
6,642,951	(10,143,802)	(1,199,703)
(557,474)	(3,417,011)	(288,139)
7,197,415	13,255,115	(214,413)
-	-	246,891
(150,000)	-	-
176,386	533,938	-
-	(357,552)	(32,478)
26,386	176,386	214,413
(28,174,851)	(29,640,754)	-
26,074,558	26,074,558	-
-	651,517	-
-	1,135,360	-
(34,001)	(1,430,803)	-
(22,013)	(1,497,682)	-
(2,156,307)	(4,707,804)	-
-	(13,990,000)	-
-	4,000,000	-
-	365,446	-
54,271	1,164,489	-
54,271	(8,460,065)	-
5,121,765	263,632	-
1,400,165	16,583,340	-
$ 6,521,930	$ 16,846,972	$ -

City of Blue Springs, Missouri

Statement of Cash Flows (Continued)
Proprietary Funds
Year Ended September 30, 2023

	Business-Type Activities - Enterprise Funds - Major Funds		
	Water Utility	Sewer Utility	Golf Course
Reconciliation of amounts reported on the statement of net position:			
Cash and cash equivalents	$ 4,135,021	$ 5,548,790	$ 641,231
Investments	13,529,082	11,147,773	-
Total cash and investments	$ 17,664,103	$ 16,696,563	$ 641,231
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	$ (431,187)	$ 1,756,428	$ 236,572
Adjustments to reconcile operating (loss) to net cash provided by (used in) operating activities:			
Depreciation	1,014,252	2,789,306	286,466
Construction in progress expensed during the year			
(Increase) decrease in accounts receivable	65,424	(89,104)	-
(Increase) decrease in leases receivable	8,569	-	-
(Increase) decrease in inventories	64,053	(1,700)	41,165
(Increase) decrease in prepaid items	(33,001)	(33,837)	(648)
Increase (decrease) in accounts payable	178,401	(38,698)	(43,562)
Increase (decrease) in accrued expenses	41,868	52,584	-
Increase (decrease) in customer deposits	(39,512)	-	90,250
Increase (decrease) in unearned revenue	-	-	15,236
Increase (decrease) in deferred inflows - leases	(6,196)	-	-
Decrease (increase) in LAGERS net pension asset	102,235	32,336	-
Net cash provided by (used in) operating activities	$ 964,906	$ 4,467,315	$ 625,479
Supplemental information, noncash capital and related financing activities, capital contributions	$ 41,762	$ 710,259	$ -

See notes to basic financial statements.

Fieldhouse	Total	Governmental Activities - Internal Service Fund
$ 6,521,930	$ 16,846,972	$ -
-	24,676,855	-
$ 6,521,930	$ 41,523,827	$ -
$ (77,760)	$ 1,484,053	$ (269,443)
332,775	4,422,799	3,242
-	-	
(5,000)	(28,680)	3,872
19,651	28,220	-
-	103,518	30,589
(4,926)	(72,412)	(2,594)
6,941,158	7,037,299	4,800
50,691	145,143	15,121
-	50,738	-
-	15,236	-
(19,894)	(26,090)	-
(39,280)	95,291	-
$ 7,197,415	$ 13,255,115	$ (214,413)
$ 122,563	$ 874,584	$ -

City of Blue Springs, Missouri

Statement of Fiduciary Net Position—Fiduciary Funds
September 30, 2023

	Blue Springs Land Bank Agency Trust Fund	Custodial Funds
Assets		
Cash	$ 74,827	$ 193,039
Sales taxes receivable	-	782,863
Property Taxes	168,726	-
Restricted cash	-	519,921
Land held for resale	243,326	-
Total assets	486,879	1,495,823
Liabilities		
Trade accounts payable	33	40,571
Due to other governments	-	374,240
Customer deposits	10,100	-
Total liabilities	10,133	414,811
Deferred inflows of resources		
Unavailable revenue—property taxes	168,726	-
Net Position		
Restricted for:		
Land	308,020	-
Organizations	-	1,081,012
Total net position	$ 308,020	$ 1,081,012

See notes to basic financial statements.

City of Blue Springs, Missouri

Statement of Changes in Fiduciary Net Position—Fiduciary Funds
Year Ended September 30, 2023

	Blue Springs Land Bank Agency Trust Fund	Custodial Funds
Additions		
Property taxes	$ 442,532	$ -
Sales tax collections for other governments	-	2,600,979
Special assessments	-	420,221
Investment income	18,100	-
Other income	8,642	1,002
Total additions	469,274	3,022,202
Deductions		
Administrative expenses	62,471	91,246
Remittance of special assessment collections on land sale to Sewer Fund	419,363	-
Payments of sales tax to other governments	-	2,568,685
Payments of special assessments to other governments	-	407,367
Total deductions	481,834	3,067,298
Change in net position	(12,560)	(45,096)
Net position, beginning	320,580	1,126,108
Net position, ending	$ 308,020	$ 1,081,012

See notes to basic financial statements.

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies

Nature of operations:

The City of Blue Springs, Missouri (City) was incorporated in 1904 and covers an area of approximately 22.0 square miles in Jackson County, Missouri. The City is a home rule chartered city and operates under the mayor/council/administrator form of government. The City Administrator is the chief administrative officer of the City. The City provides services to approximately 53,000 residents in many areas, including law enforcement, water and sewer services, community enrichment and development, and various social services. Elementary, secondary, and junior college education services are provided by various school districts, fire protection services are provided by a separate fire protection district, all of which are separate governmental entities.

The accounting and reporting policies of the City conform to accounting principles generally accepted in the United States of America (GAAP), as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following represent the more significant accounting and reporting policies and practices of the City.

Reporting entity:

Blue Springs, Missouri is a home rule chartered city in which citizens elect the Mayor and six council members from three districts. In evaluating the City's financial reporting entity, management has considered all potential component units. The accompanying basic financial statements present the City and the component units over which the City is financially accountable. Financial accountability is based primarily on operational or financial relationships with the City (as distinct from legal relationships).

The following component units are blended in the City's basic financial statements:

The Tax Increment Financing (TIF) Commission: is governed by an eleven-member board of which six members are appointed by the City Council. The remaining five members are appointed by the respective taxing districts' boards. Although it is legally separate from the City, the TIF is reported as if it were part of the primary government because its sole function is to use TIF as a method to finance infrastructure improvements through payments in lieu of taxes and economic activity taxes and provides services exclusively to the City. The TIF has been reported as a major capital projects fund within the City's financial statements. The TIF Commission does not issue separate financial statements.

Blue Springs Land Bank Agency: Legislation which became effective August 28, 2012, authorized the City to create a Land Bank Agency (the Agency). That legislation provided that any property owned by the County's Land Trust to be transferred to the Land Bank Agency and provided that any properties located in the City limits of Blue Springs which were sold for back taxes where the bid was not sufficient to pay the judgment would be transferred to the Blue Springs Land Bank Agency rather than the Jackson County Land Trust. This is specifically important for the properties that are located in the City's Neighborhood Improvement District.

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

The purpose of the Agency is to return nonrevenue generating and nontax producing land to usefulness. The Land Bank Agency is composed of a Board of Commissioners consisting of five members, all of whom are residents of the City. Three Commissioners are appointed by the Mayor of the City, one Commissioner is appointed by Jackson County and the other Commissioner by the School District. The Agency has been reported as a Trust Fund within the City's financial statements, because the Agency provides services entirely to the City. The Agency does not issue separate financial statements.

Basis of presentation:

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's major funds).

Government-wide financial statements: The statement of net position and the statement of activities display information about the City, the primary government, as a whole, with the exclusion of fiduciary funds. These statements distinguish between the governmental and business-type activities of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties. Internal activity is eliminated to avoid "doubling up" revenues and expenses.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund and fiduciary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Therefore, each of the governmental fund financial statements includes a reconciliation with brief explanations to better identify the relationship between the governmental fund statements and the government-wide statements.

The government-wide statement of activities presents a comparison between expenses and program revenues for each program of the governmental activities. Expenses are specifically associated with a service, program or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the City.

Fund financial statements: Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Non-major funds are aggregated and presented in a single column.

Governmental Fund Types: Governmental funds are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related liabilities (other than those in proprietary funds) are accounted for through governmental funds. The following are the City's major governmental funds:

General Fund is the principal operating fund of the City and accounts for all financial transactions not accounted for in other funds. The general operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are financed through revenues received by the General Fund.

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Park Sales Tax Fund**,** a special revenue fund established to account for the financial activity related to the collection of the dedicated 5-year ½ cent sales tax for parks deferred maintenance. This fund is also accounting for the proceeds of the 2022 special obligation bonds, which is being used for the building of the Aquatic Center Project, as well as using the sales tax collections to pay the principal retirement of the bonds.

American Rescue Plan Act Fund, a special revenue fund established to account for federal grant revenues allocated through the American Rescue Plan Act and the uses of those grant funds.

TIF Fund, a capital projects fund, accounts for resources of the City's tax increment financing activities.

Proprietary Fund Types: Proprietary funds are used to account for the City's ongoing activities that are similar to those often found in the private sector. The following are the City's major proprietary funds:

Water Utility Fund accounts for the provision of water services to residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

Sewer Utility Fund accounts for the provision of sewer services to residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

Golf Course Fund accounts for all golf activity services related to the City golf course plus professional shop sales. All activities to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service.

Fieldhouse Fund: Accounts for indoor recreational space related to all recreation activity services. All activities to provide these services are accounted for in this fund, including, but not limited to, administration, operations, maintenance and financing.

In addition, the City reports an Internal Service Fund which accounts for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost reimbursement basis. The City's internal service fund is the Central Garage Fund.

Fiduciary Fund Types: Fiduciary fund types are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The City has the following fiduciary fund types:

Private-Purpose Trust Fund: The Blue Springs Land Bank Agency Trust Fund accounts for foreclosed properties taken by Jackson County.

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Custodial Funds: The City maintains nine custodial funds, Eastern Jackson County Betterment Council Agency Fund, which accounts for membership deposits of the Council; Adams Dairy Landing CID, Woods Chapel CID, Sunset Plaza CID, Fall Creek CID, White Oak CID, North Blue Springs CID and the Downtown Blue Springs CID which account for funds received by the community improvement districts; and Adams Farm TDD Fund which accounts for funds received by this transportation development district. Custodial funds are used to report assets held in a fiduciary capacity for others. Since by definition these assets are being held for the benefit of a third party and cannot be used to support activities or obligations of the City, these funds are not incorporated into the government-wide statements.

Measurement focus and basis of accounting:

All governmental funds utilize the current financial resources measurement focus and the modified accrual basis of accounting. Under the current financial resources measurement focus, only current assets and current liabilities are included on the balance sheet of the fund financial statements. Under the modified accrual basis of accounting, revenues are recorded as collected unless susceptible to accrual, i.e., amounts measurable and available to finance the City's operations or of a material amount and not received at the normal time of receipt. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within sixty days of the end of the current period.

Significant revenues that are considered susceptible to accrual include sales taxes, interest, and certain state and federal grants and entitlements. Expenditures, other than interest on long-term debt, are recorded when the fund liability is incurred. However, debt service expenditures, as well as those related to compensated absences and pensions, are recorded in the governmental funds only when payment is due.

In applying the susceptible-to-accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended for the specific purpose or on the specific project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and nearly irrevocable, i.e. revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if they meet the available and measurable criteria.

Property tax revenue is recognized independent of receivable recognition in the fiscal year for which the taxes have been levied (budgeted). Delinquent taxes expected to be received later than 60 days after the close of the fiscal year are classified as deferred inflows of resources within the governmental fund financial statements. Licenses and permits, fines and forfeitures, charges for services and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

The economic resources measurement focus and the accrual basis of accounting are utilized by the proprietary funds, trust funds and custodial funds. Under this basis of accounting, revenues are recognized when earned and expenses are recorded when liabilities are incurred. All assets, liabilities and deferred inflows/outflows of resources (whether current or noncurrent) associated with a proprietary fund's activities are included on its statement of net position. Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. All other revenues and expenses are considered nonoperating.

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Summary of significant accounting policies:

The significant accounting policies followed by the City include the following:

Cash, cash equivalents and investments: The City maintains and controls a cash and investment pool in which a majority of the City's funds share. Each fund's portion of the pool is displayed on their respective balance sheet/statement of net position as "cash and investments." The City's cash and cash equivalents are primarily considered to be cash on hand, amounts in demand deposits and certificates of deposits. For purposes of the statement of cash flows, short-term investments held in proprietary funds with a maturity date within three months of the date acquired by the City, if any, and pooled cash and investments are considered cash equivalents.

Most of the City's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is a market-based measurement, not an entity-specific measurement. For some assets and liabilities, observable market transactions or market information might be available; for others, it might not be available. However, the objective of a fair value measurement in both cases is the same—that is, to determine the price at which an orderly transaction to sell the asset or to transfer the liability would take place between the market participants at the measurement date under current market conditions. Fair value is an exit price at the measurement date from the perspective of a market participant that controls the asset or is obligated for the liability. Purchases and sales of securities are recorded on a trade-date basis. See Note 2 for additional information regarding fair value measures.

Inventories and prepaid items: Inventories are valued at cost using the first-in, first-out method. Inventory quantities are determined by physical count at each year-end. Inventory in the Water Utility Fund consists primarily of water meters and water line maintenance materials. Inventory in the Sewer Utility Fund consists primarily of sewer line maintenance materials. Inventory in the Central Garage Fund consists of vehicle maintenance materials. Inventory in the Golf Course Fund consists of pro-shop merchandise and food supplies. Certain payments reflect costs applicable to future accounting periods and are recorded as prepaid items. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Accounts receivable: Accounts receivable result primarily from sales of water and sewer services accounted for in the Water Utility and Sewer Utility Funds, respectively. An estimated amount has been recorded for services rendered, but not yet billed, as of the close of the fiscal year. Accounts receivable are expressed net of allowances for doubtful accounts of $111,903 for the business-type activities. Allowances for doubtful accounts are based on historical collection trends for the related receivables.

Special assessments receivable: Special assessments receivable reflects the property taxes collectable by the City for the purpose of repaying the Special Assessment debt held by the City. The amount collectable by the City is reduced each year as the taxes are levied against the property and, subsequently, collected by the City. Special assessments receivable is expressed net of allowances for doubtful accounts, based on foreclosed properties. At September 30, 2023, the City had $9,709,856 in special assessments receivable in the Sewer Utility Fund.

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Interfund activity: Transactions among City funds that would be treated as revenues and expenditures or expenses if they involved organizations external to City government are accounted for as revenues and expenditures or expenses in the funds involved.

Transactions which constitute reimbursements to a fund for expenditures initially made from it which are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the reimbursed fund.

Transactions, which constitute the transfer of resources from a fund receiving revenues to a fund through which the revenues are to be expended, are separately reported in the respective fund's operating statements.

Activity between funds that are representative of lending/borrowing arrangements at the end of the fiscal year are referred to as "due to/from other funds" in the fund financial statements. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

The City has the following types of interfund activity:

Advances to/from other funds—amounts provided with a requirement for repayment. Advances to other funds are reported as receivables in lender funds and payables in borrower funds and are considered long-term in nature.

Transfers—flows of assets (such as cash or goods) without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making transfers and as other financing sources in the funds receiving transfers.

Capital assets: Capital assets acquired for general governmental purposes are recorded as expenditures in the governmental fund financial statements and are capitalized at cost or estimated historical cost in the governmental activities column in the government-wide financial statements. Capital assets owned by the proprietary funds are stated at cost or estimated historical cost in the proprietary fund financial statements and in the business-type activities column in the government-wide financial statements. All contributed capital assets received from federal, state or local sources are recorded at acquisition value at the time received. Capital assets are defined by the City as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year.

Additions, improvements and costs that significantly extend the useful life of an asset are capitalized. The cost of assets sold or retired and the related amounts of accumulated depreciation are eliminated from the accounts in the year of sale or retirement and any resulting gain or loss is reflected in the basic financial statements. Fully depreciated assets are included in the capital asset accounts until their disposal.

Interest costs associated with constructed assets are expensed as incurred.

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Infrastructure—water and sewer lines, storm sewers, reservoirs, wells, roads and bridges	20 to 60 years
Buildings and improvements	20 to 60 years
Equipment and vehicles	5 to 15 years
Computer equipment and software	3 years
Leased assets	3 to 15 years

Unearned revenue: Unearned revenue arises when resources are received by the City before it has a legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, revenue is recognized.

Deferred outflows of resources: In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The City has two items that qualify for reporting in this category. The first is the deferred charge on refunding reported in the government-wide and proprietary funds statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second deferred outflow item consists of unrecognized items not yet charged to pension expense related to the net pension asset and contributions paid by the City after the measurement date but before the end of the City's reporting period.

Deferred inflows of resources: In addition to liabilities, the statement of net position and balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds report unavailable revenues from several sources: property taxes and other revenue. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. They also include a deferred inflow for leases, as discussed in the section about leases.

In the City's government-wide statements, the property tax revenues remain as a deferred inflow of resources and will become an inflow in the year for which the taxes are levied. The City's government-wide and proprietary fund statements include the unamortized portion of the difference between expected and actual experience, changes in assumptions and the change in proportion and differences between the City's contributions and proportionate share of contributions all related to the net pension asset. They also include a deferred charge on refunding, as previously defined, and deferred inflows related to leases where the City is the lessor, as discussed in the section about leases.

Pensions: For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Missouri Local Government Employees Retirement System (LAGERS) and additions to/deductions from LAGERS fiduciary net position have been determined on the same basis as they are reported by LAGERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Bond premiums, discounts and issuance costs: In the government-wide and proprietary fund financial statements, bond premiums and discounts are deferred and amortized over the life of the bonds using a method which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Debt issuance costs are recognized as an expense in the year in which the costs were incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued and any related premiums or discounts are reported as other financing sources/uses. Issuance costs are reported as a debt service expenditure in the year in which the costs were incurred.

Compensated absences: Under terms of the City's personnel policy, City employees are granted Paid Time Off (PTO) and Extended Illness Bank (EIB) in varying amounts. In the event of termination, an employee is paid for accumulated unused PTO days. Employees with five years of service and a minimum of 100 hours of accumulated, unused EIB time are paid 15% of the hours up to 500 hours and 20% of the hours between 501 and 1,000.

Vested or accumulated PTO and EIB is accounted for as follows:

Governmental funds: The accumulated liabilities for employee PTO and EIB are recorded in the governmental activities column of the government-wide financial statements. Certain amounts may be recorded in the governmental fund financial statements as part of accrued liabilities when such amounts come due (mature) during the current fiscal year.

Proprietary funds: The costs of PTO and EIB are accrued in the respective funds as earned by City employees and recorded in the proprietary fund financial statements and the business-type activities column of the government-wide financial statements.

Leases:

Lessee: The City is a lessee in equipment and real estate leases. The City recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide and proprietary financial statements.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease liability and asset if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Lessor: The City is a lessor in real estate leases. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide, proprietary and governmental fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

All leases: Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- For leases where the City is a lessee, the City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- For leases where the City is a lessor, the City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Subscription-Based Information Technology Arrangements (SBITAs):

The City has entered into agreements where they subscribe to use a vendors software programs. The City recognizes a subscription liability and an intangible right-to-use subscription asset in the government-wide and proprietary financial statements.

At the commencement of a subscription, the City initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for payments made at or before the commencement date of the agreement, plus certain initial direct costs. Subsequently, the subscription asset is amortized on a straight-line basis over its useful life.

The City monitors changes in circumstances that would require a remeasurement of its subscriptions and will remeasure the subscription liability and asset if certain changes occur that are expected to significantly affect the amount of the subscription liability.

Subscription assets are reported with other capital assets and subscription liabilities are reported with long-term debt on the statement of net position.

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected subscription payments to present value and (2) the subscription term.

- The City uses the interest rate charged by the vendor as the discount rate. When the interest rate charged by the vendor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for subscriptions.
- The subscription term includes the noncancellable period of the agreement.

Net position classifications: In the government-wide and proprietary fund financial statements, net position represents the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources and is classified into three components:

Net investment in capital assets—consisting of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgage notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Net investment in capital assets for the governmental activities exclude $64,379,030 of the Special Obligation bonds as they were for purposes other than capital asset additions for the City's governmental activities.

Restricted net position—consisting of net position with constraints placed on its use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The City first utilizes restricted resources to finance qualifying activities for which restricted and unrestricted net position is available. Net position restricted through enabling legislation consists of $1,387,603 for tourism.

Unrestricted net position—all other net position that does not meet the definition of "restricted" or "net investment in capital assets."

The City first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Fund balances: In the fund financial statements, governmental funds report the following fund balance classifications:

Nonspendable—This consists of amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted—This consists of amounts where constraints are placed on the use of those resources which are either externally imposed by creditors, grantors, contributors, laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Committed—This consists of amounts which can only be used for specific purposes pursuant to constraints imposed by formal action of the City Council through ordinance approved prior to year-end. Those committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified amounts by use of the same formal action that it employed to previously commit the funds.

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Assigned—This consists of amounts which are constrained by City management's intent to be used for a specific purpose but are neither formally restricted by external sources nor committed by City Council action. It is the City's Governmental Fund Balance Policy (as approved by Resolution 60-2011) that the Authority to assign fund balance has been delegated by the City Council to the City Administrator. Likewise, the City Administrator has the authority to take necessary actions to un-assign amounts in this category.

Unassigned—This consists of the residual fund balance that does not meet the requirements for the nonspendable, restricted, committed or assigned classifications. The General Fund is the only fund that would report a positive amount in unassigned fund balance. Residual deficit amounts of other governmental funds would also be reported as unassigned.

The City has a fund balance policy that provides guidance for programs with multiple revenue sources. The policy is to use restricted resources first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. For purposes of fund balance classification expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and lastly unassigned fund balance.

The City has stabilization arrangements that set aside 25% of the prior year's budgeted General Fund expenditures. The 25% is divided into two reserve categories, the emergency reserve at 17% and the budget stabilization reserve at 8%. These reserves were established as committed fund balance by the City Council with Resolution RES-0065-2021. The emergency reserve shall only be used if the City directly experiences a natural disaster that jeopardizes public safety, the Federal Government or State of Missouri formally declare a disaster or emergency or if no reasonable budget adjustments are available to continue providing essential services to the public, all of which are considered nonroutine. The budget stabilization reserve shall only be used if there is a sudden or unexpected decline in ongoing revenues greater than 10% of General Fund operating revenues, short term stabilization is needed to minimize significant changes in insurance rates or premiums, funds are needed as part of a matching grant for a major project for which budgeted funds are not available or for sudden or unexpected capital outlay replacement needs such as a facility failure, all of which are considered sufficiently specific and nonroutine. If the reserves are spent below the minimum required level, the City will develop and implement a plan to replenish the reserves. This plan will restore the reserves within 2 years for the emergency reserve and 5 years for the budget stabilization reserve. During an economic downturn, the timeline for restoring the reserves will not begin until revenues have stabilized.

Budgetary data: The City Council follows these procedures in establishing the budget:

1. Prior to September 1, the City Administrator submits to the City council a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.

2. Public hearings are conducted to obtain taxpayer comments.

3. Prior to October 1, the budget is legally enacted through passage of an ordinance.

4. The legal level of control is at the fund level. City management cannot amend the budget without receiving the approval of the City Council. The City Administrator is authorized to approve overspending of budgeted line items within any fund as long as the total expenditures within the fund do not exceed the total approved budgeted expenditures for that fund. However, overspending of total expenditures of any fund requires approval by the City Council.

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Use of estimates: The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect amounts reported in the financial statements and accompanying notes. Accordingly, actual results could differ from those estimates.

Note 2. Deposits and Investments

As of September 30, 2023, the carrying values of deposits and investments are summarized as follows:

Investments:	
Short-term investments (money market mutual fund)	$ 28,485,123
U.S. Treasuries	24,600,950
U.S. agency securities	19,440,291
Repurchase agreement	28,272,000
Total investments	100,798,364
Deposits	431,673
Certificates of deposit	490,000
Total	$ 101,720,037

Deposits and investments are reflected in the financial statements as follows:

	Government-Wide Statement of Net Position	Fiduciary Funds Statement of Net Position	Total
Cash and investments	$ 77,130,105	$ 267,866	$ 77,397,971
Restricted cash and investments	23,802,145	519,921	24,322,066
Cash and investments	$ 100,932,250	$ 787,787	$ 101,720,037

Investment policy: Missouri State Statutes authorize the City to deposit funds in open accounts and certificates of deposit. Statutes also require that collateral pledged must have a fair value equal to 100% of the funds on deposit, less insured amounts. Collateral securities must be held by the City or a disinterested third party and must be of the kind prescribed by State Statutes and approved by the State.

The City maintains a cash and investment pool, which is available for use by most funds. Each fund type's portion of this pool is displayed as "Cash and investments." Interest earned is allocated to the funds on the basis of average monthly cash and investment balances. Funds with overdrawn balances are charged for interest. All investments are reported at fair value. Cash and investments are held separately by some of the City's funds. Additionally, certain restricted assets, related to bond ordinances and indentures and capital lease certificates, are held in escrow by financial institutions' trust departments.

The City's repurchase agreement invests in U.S. government agency securities, which as of September 30, 2023 consisted of Federal Home Loan Bank, Federal Home Loan Mortgage Corporation, and Federal National Mortgage Association investments.

Note 2. Deposits and Investments (Continued)

Fair value measurements: The City categorizes its assets and liabilities measured at fair value within the hierarchy established by generally accepted accounting principles. Assets and liabilities valued at fair value are categorized based on inputs to valuation techniques as follows:

Level 1 input: Quoted prices for identical assets or liabilities in an active market that an entity has the ability to access.

Level 2 input: Quoted prices for similar assets or liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the asset or liability.

Level 3 input: Inputs that are unobservable for the asset or liability which are typically based upon the City's own assumptions as there is little, if any, related market activity.

Hierarchy: The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs.

Inputs: If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

For the City, the following fair value techniques were utilized in measuring the fair value of its investments:

U.S. Treasuries and Government agency securities: U.S. Treasuries and Government securities are reported at fair value based on bullet (noncall) spread scale for each issuer for maturities going out to 40 years. These spreads represent credit risk and are obtained from the new issue market, secondary trading, and dealer quotes.

An Option Adjusted Spread (OAS) model is incorporated to adjust spreads of issues that have early redemption features. Final spreads are added to a U.S. Treasury curve. A cash discounting yield/price routine calculates prices from final yields to accommodate odd coupon payment dates typical of medium-term notes.

The City has no assets reported at fair value on a nonrecurring basis and no other investments meeting the fair value disclosure requirements of Governmental Accounting Standards Board (GASB) Statement No. 72.

Note 2. Deposits and Investments (Continued)

Credit risk: The credit risk for deposits and investments is the possibility that the issuer/counterparty to an investment will be unable to fulfill its obligations. It is the City's policy to limit its investments to certificates of deposit and bonds or other obligations of the United States. Presented below is the actual rating by Moody's Investor Service as of year-end for the City's debt securities, except for US Treasury Securities as they are not subject to credit risk:

Investment Type	Fair Value	Rating as of September 30, 2023
Federal Home Loan Banks (FHLB)	$ 17,015,737	Aaa
Short-term investments (money market mutual fund)	28,485,123	Aaa
Federal Farm Credit Banks Funding Corp (FFCB)	2,424,554	Aaa
Repurchase agreement	28,272,000	Aaa
	$ 76,197,414	

Custodial credit risk: The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the City will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The City's policy is to collateralize the demand deposits and repurchase agreements with securities held by the financial institution's agent and in the City's name.

At September 30, 2023, the City's deposits and repurchase obligations were insured by Federal depository insurance and uninsured deposits and repurchase obligations were fully collateralized by securities held in the City's name by their financial institution's agent. Accordingly, management has determined that none of the City's deposits or investments was exposed to custodial credit risk as of September 30, 2023. Investments in government agency securities and U.S. treasuries are registered in the name of the City, or held in money market mutual funds, and therefore, are not exposed to custodial credit risk.

Interest rate risk: To minimize interest rate risk, the City's investment policy limits investments to a maximum stated maturity of five years for any investment. The City has elected to use the segmented time distribution method of disclosure for its interest rate risk. As of September 30, 2023, the City's investments had the following maturities:

		Investment Maturities (in years)		
	Fair Value	Less Than 1	1 - 5	Fair Value Hierarchy Level
Investments recorded at fair value:				
Debt securities, U.S. agencies				
FHLB	$ 17,015,737	$ 7,477,767	$ 9,537,970	2
FFCB	2,424,554	976,262	1,448,292	2
Debt securities, U.S. treasuries	24,600,950	13,802,200	10,798,750	1
Investments recorded at amortized cost:				
Short-term investments (money market mutual fund)	28,485,123	28,485,123	-	
Repurchase agreement	28,272,000	28,272,000	-	
Total	$ 100,798,364	$ 79,013,352	$ 21,785,012	

Note 2. Deposits and Investments (Continued)

The short-term investments (money market mutual fund) are presented as an investment with a maturity of less than one-year because they are redeemable in full immediately.

Concentration of credit risk: To minimize concentration of credit risk, the City's investment policy has the below diversification requirements: No single financial institution will hold demand or certificates of deposits, which will constitute more than 20% of the City's portfolio value. In addition, the following maximum limits, by investment type, are established for the City's total investment portfolio:

Investment Type	Maximum Percentage of Portfolio
Repurchase Agreements	75
Collateralized Certificates of Deposit or FDIC Insured CD	25
U.S. Treasury Notes and Bills	100
U.S. Government Agency Securities	90
Bankers Acceptances	10
Commercial Paper	15
Local Government Investment Pools	25

As of September 30, 2023, the City's investments in the Federal Home Loan Banks was 16.88 percent of the total investments. US Treasury securities are not subject to concentration of credit risk.

Note 3. Tax Revenues and Taxes Receivable

The City's property tax is levied each September 1 on the assessed value as of the prior January 1 for all real and personal property located in the City. On January 1, a lien attaches to all property. Property taxes are billed in total by November 1 following the levy date and considered delinquent after December 31. Property taxes are recognized as a receivable at the time they become an enforceable legal claim (the lien date), and revenue is recognized in the year for which the property tax is levied. Taxes remaining unpaid for two years after that date are submitted to Jackson County for collection through foreclosure proceedings.

Assessed values are established by the Jackson County Assessor subject to review by the County's Board of Equalization. The assessed value for property, including railroad and utility properties located in the City as of January 1, 2022 on which the fiscal year ended September 30, 2023, levy was based, was $1,440,878,653. During the year ended September 30, 2023, the City collected approximately 99.0% of property taxes which were levied in the period.

The City is permitted by Missouri State Statues to levy taxes up to $1.00 per $100 of assessed valuation for general governmental services (General Fund), other than the payment of principal and interest on long-term debt, and in unlimited amounts for the payment of principal and interest on long-term debt. Property tax levies per $100 assessed valuation for the year ended September 30, 2023 were as follows:

	Levy (Dollars)
General Fund	$ 0.4259
Debt Service Fund	0.1500
Total	$ 0.5759

Note 3. Tax Revenues and Taxes Receivable (Continued)

The City has established TIF Districts that allow the City to provide public improvements by encouraging developers to construct and make new investments within blighted, conservation, or economic areas. Through the use of TIF Districts, the City can utilize the taxes generated by the incremental increase in property values and economic activities from the date the TIF District was established and the combined levies of all taxing jurisdictions for infrastructure improvements. Tax revenue collected in the current year for the Districts is recorded in the TIF Fund.

Note 4. Interfund Activity

Interfund transfers for the year were as follows:

	Transfers From						
Transfers To	General Fund	Park Sales Tax Fund	TIF Fund	Nonmajor Governmental Funds	Sewer Fund	Internal Service Fund	Total
General Fund	$ -	$ -	$ 29,039	$ 399,977	$ -	$ 32,478	$ 461,494
Nonmajor Governmental Funds	1,532,208	-	-	250,000	-	-	1,782,208
Water Fund	-	-	-	-	357,552	-	357,552
Fieldhouse Fund *	540	23,222,135	-	175,846	-	-	23,398,521
Total	$ 1,532,748	$ 23,222,135	$ 29,039	$ 825,823	$ 357,552	$ 32,478	$ 25,999,775

* The $23,222,135 transfer from the Park Sales Tax Fund to the Fieldhouse Fund is reported by the Fieldhouse Fund as a capital contribution.

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Any transfers within the governmental funds or within the proprietary funds have been eliminated in the government-wide statement of activities. The Park Sales Tax Fund is transferring bond proceeds to the Fieldhouse Fund for construction of the Aquatics Center.

Charges for services: The General Fund provides administrative and other support services for Water and Sewer enterprise funds. Amounts charged to these funds for such services were $1,184,923 and $920,161, respectively. In the General fund, these charges are reported as administrative charges revenue. In the Water and Sewer funds these charges are reported as administrative and support services expenses.

Interfund receivable and payable balances at year-end were as follows:

	Interfund Payables				
Interfund Receivables	General	TIF	Nonmajor Governmental Fund	Internal Service Fund	Total
General Fund	$ -	$ 2,998	$ -	$ 407,346	$ 410,344
TIF	170,361	-	137,312	-	307,673
Total	$ 170,361	$ 2,998	$ 137,312	$ 407,346	$ 718,017

Note 4. Interfund Activity (Continued)

Advances to and from other funds at year-end were as follows:

	Advance From Other Funds		
Advance to Other Funds	Golf Course Fund	Fieldhouse Fund	Total
General Fund	$ 1,673,144	$ -	$ 1,673,144
Nonmajor Governmental Fund	326,911	-	326,911
Sewer Fund	-	900,000	900,000
Total	$ 2,000,055	$ 900,000	$ 2,900,055

The advances payable of the Golf Course Fund represent advances from the General Fund for operating expenses and debt service payments and is not expected to be repaid within the next fiscal year. The City has reported a nonspendable fund balance in the General Fund in the amount of $1,673,144. The City Council has passed a resolution requiring the advanced funds to be repaid when the corresponding debt has been paid off. Repayment will begin in 2025. The advances payable of the Fieldhouse represent a loan payable to the Sewer Fund. In May 2014, the City Council approved the purchase of the Sports City building to be renovated into a recreation center for the residents of Blue Springs. On June 16, 2014 Council made an offer to purchase the facility for $1.9 million. On July 7, 2014 Council approved the funding of the $4.5 million project budget as follows: $3 million from existing fund balances in the General and Capital Projects Funds and $1.5 million through an inter-fund loan from the Sewer Fund. The loan from the Sewer Fund will be repaid by the Hotel/Motel Tax Fund over a maximum of 15 years at a rate of 3% interest. The borrowing rate of 3% allows the Sewer Fund to receive a rate of return higher than current investment and allows the Fieldhouse project funds to be borrowed below market rates of at least 4%. Staff will evaluate additional revenue sources that might become available to expedite early loan payoff. Such sources could include unreserved fund balances from the General Fund or Capital Projects Fund identified during year-end audits, grants, private donations dedicated for parks/parks facilities and proceeds from the sale of property and/or facilities.

Note 5. Leases Receivable

The City leases land to third parties. The average discount rate is 2.5% with lease terms ranging from two years to 15 years. The following are the lease revenue and lease interest revenue on the leases in effect at September 30, 2023 in which the City is a lessor:

	Revenues	
Leased Asset	Lease	Interest
Governmental Activities/General Fund:		
Land	$ 445,915	$ 55,797
Business-type activities		
Land - Fieldhouse	$ 19,894	$ 517
Land - Water	6,197	327
Total - Business-type activities	$ 26,091	$ 844

Note 6. Capital Assets

Capital assets activity for the year ended September 30, 2023, was as follows:

Governmental activities	Beginning Balance	Increases	Transfers/ Decreases	Ending Balance
Capital assets, not being depreciated/amortized:				
Land and easements	$ 20,584,839	$ 238,736	$ 700,851	$ 20,122,724
Construction in progress	3,670,912	3,371,292	5,896,231	1,145,973
Total capital assets, not being depreciated/amortized	24,255,751	3,610,028	6,597,082	21,268,697
Capital assets, being depreciated/amortized:				
Buildings and building improvements	48,437,153	1,346,682	549,653	49,234,182
Equipment and vehicles	27,827,074	2,480,586	1,176,630	29,131,030
Infrastructure	242,526,582	9,460,314	-	251,986,896
Leased equipment	508,921	567,961	18,486	1,058,396
Leased vehicles	-	479,096	-	479,096
Subscription assets	-	114,909	-	114,909
Total capital assets being depreciated/amortized	319,299,730	14,449,548	1,744,769	332,004,509
Less accumulated depreciation/amortization for:				
Buildings and building improvements	22,651,937	1,788,662	549,653	23,890,946
Equipment and vehicles	18,850,450	2,481,702	1,142,399	20,189,753
Infrastructure	171,136,374	6,167,891	-	177,304,265
Leased equipment	393,108	107,552	352,715	147,945
Leased vehicles	-	25,400	-	25,400
Subscription assets	-	19,151	-	19,151
Total accumulated depreciation/amortization	213,031,869	$ 10,590,358	$ 2,044,767	221,577,460
Total capital assets being depreciated/amortized, net	106,267,861			110,427,049
Governmental activities capital assets, net	$ 130,523,612			$ 131,695,746

Note 6. Capital Assets (Continued)

Business-type activities	Beginning Balance	Increases	Transfers/ Decreases	Ending Balance
Capital assets, not being depreciated/amortized:				
Land	$ 3,994,031	$ 700,851	$ -	$ 4,694,882
Construction in progress	53,866	28,287,236	1,514,100	26,827,002
Total capital assets, not being depreciated/amortized	4,047,897	28,988,087	1,514,100	31,521,884
Capital assets, being depreciated/amortized:				
Buildings and building improvements	20,114,200	911,750	-	21,025,950
Equipment and vehicles	5,350,755	613,591	58,964	5,905,382
Infrastructure	120,593,039	1,264,988	-	121,858,027
Leased equipment	75,861	138,459	-	214,320
Subscription asset	-	112,563	-	112,563
Total capital assets being depreciated/amortized	146,133,855	3,041,351	58,964	149,116,242
Less accumulated depreciation/amortization for:				
Buildings and building improvements	9,584,351	605,859	-	10,190,210
Equipment and vehicles	4,249,063	349,375	49,700	4,548,738
Infrastructure	62,037,338	3,441,464	-	65,478,802
Leased equipment	30,326	7,340	-	37,666
Subscription asset	-	18,761	-	18,761
Total accumulated depreciation/amortization	75,901,078	$ 4,422,799	$ 49,700	80,274,177
Total capital assets being depreciated/amortized, net	70,232,777			68,842,065
Business-type activities capital assets, net	$ 74,280,674			$ 100,363,949

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	$ 310,687
Highways and streets	5,956,242
Public safety	2,039,283
Parks and recreation	2,280,904
Capital assets held by the government's internal service fund are charged to the various functions based on their usage of the asset	3,242
Total depreciation expense for governmental activities	$ 10,590,358
Business-type activities:	
Water utility	$ 1,014,252
Sewer utility	2,789,306
Golf course	286,466
Fieldhouse	332,775
Total depreciation expense for business-type activities	$ 4,422,799

Note 7. Long-Term Debt and Other Obligations

The following is a summary of changes in long-term debt and other obligations of the City for the year ended September 30, 2023:

	Beginning Balance	Additions	Retirements	Ending Balance	Amounts Due Within One Year
Governmental activities:					
Compensated absences*	$ 1,400,490	$ 1,628,406	$ 1,631,466	$ 1,397,430	$ 1,397,430
General obligation bonds	15,240,000	-	1,225,000	14,015,000	1,265,000
Certificates of participation	19,145,000	-	580,000	18,565,000	605,000
Special obligation bonds	38,646,530	34,370,000	4,230,000	68,786,530	760,000
Net discount/premium on issuances	656,165	1,176,018	119,027	1,713,156	-
Development agreements	5,762,423	901,009	408,824	6,254,608	-
Leased assets liability	115,813	1,381,627	355,421	1,142,019	227,055
Subscription liability	-	114,909	24,500	90,409	21,512
	80,966,421	39,571,969	8,574,238	111,964,152	4,275,997
Business-type activities:					
Compensated absences	129,721	168,081	208,537	89,265	89,265
Certificates of participation	935,000	-	300,000	635,000	310,000
Special assessment-neighborhood improvement bonds	7,270,000	-	885,000	6,385,000	935,000
Net discount/premium on issuances	820,674	-	129,584	691,090	-
Sewer revenue bonds (direct borrowing)	11,941,001	-	1,225,600	10,715,401	1,249,700
Leased assets liability	45,535	151,507	22,709	174,333	51,652
Subscription liability	-	112,562	24,000	88,562	21,072
	21,141,931	432,150	2,795,430	18,778,651	2,656,689
Total primary government	$ 102,108,352	$ 40,004,119	$ 11,369,668	$ 130,742,803	$ 6,932,686

* Primarily liquidated by the General Fund.

Note 7. Long-Term Debt and Other Obligations (Continued)

Governmental activities, general obligation bonds, certificates of participation and special obligation bonds as of September 30, 2023 are comprised of the following:

General obligation bonds:		
$7,690,000—2012 General Obligation Bonds due in installments of $25,000 to $1,995,000 through March 1, 2032; interest at 2.0% to 3.5%	$	6,090,000
$11,915,000—2017 General Obligation Refunding Bonds due in installments of $905,000 to $1,465,000 through March 1, 2029; interest at 2.3% to 5.0%		7,925,000
Total general obligation bonds	$	14,015,000
Certificates of participation:		
$20,960,000—2014 refunding certificates of participation in installments of $250,000 to $1,315,000 through September 1, 2043; interest at 2.0% to 5.0%; subject to acceleration if the City defaults; collateral includes remainder of the term of the ground lease in City Hall, City Hall Annex and Public Safety building	$	18,565,000
Special obligation bonds:		
$9,566,530—2015B—Adams Farm Project due in full June 1, 2039; interest at 5.25%	$	17,630,000
$38,050,000—2015A special obligation bonds—Adams Farm Project in installments of $5,500,000 to $18,525,000 through June 1, 2039; interest at 4.00% to 5.25%		9,566,530
$9,265,000—2016 special obligation bonds—White Oak Marketplace Project in installments of $1,635,000 to $7,630,000 through May 1, 2040 interest at 3.75% to 5.15%		7,870,000
$34,370,000—2022 special obligation bonds—Aquatic Center Project in installments of $550,000 to $2,105,000 through May 1, 2052 interest at 3.75% to 5.15%		33,720,000
	$	68,786,530

Special obligation bonds and development agreements: The City's Special Obligation Bonds are recorded as a liability of the City to match revenue streams to the related debt for which they have been pledged.

Note 7. Long-Term Debt and Other Obligations (Continued)

On August 18, 2015, the City also issued $9,566,530 in Subordinate Special Obligation Tax Increment and Special Districts Bonds, Series 2015B, maturing June 1, 2039 with an interest rate of 5.25%. The Series 2015B Bonds are subordinate to the Series 2015A Bonds and are only paid after certain conditions are met. These bonds are being held by Blue Springs Development Three, LLC and are paid according to the simplified version of the revenue waterfall below:

1. To the Interest Account of the debt service fund to pay interest on the next interest payment date for the 2015A Bonds.
2. To the Principal Account of the debt service fund to pay principal due on the next principal payment date for the 2015A Bonds.
3. To the Redemption Account to redeem bonds up to the amounts shown in Case 1 Scenario of the 2015A Bond repayment schedule.
4. To the Debt Service Reserve Fund, if the DSRF isn't full *(the DSRF Fund is full as of year-end)*.
5. 50% of remaining revenues to pay interest on the Series B developer bonds.
6. 50% of remaining revenues to redeem additional Series A Bonds over and above Case 1 Scenario of the 2015A Bond repayment schedule.
7. If the Series 2015A Bonds are fully paid off and there are no Additional Parity Bonds outstanding, all remaining revenues flow to the Series B developer bonds.

The City and other taxing districts and governmental entities have pledged a portion of future property tax and sales tax revenues to repay the $38.05 million in Series 2015A and $9.566 million in Series 2015B Special Obligation Bonds issued to finance redevelopment projects within the Adams Farm Tax Increment Financing (TIF) project. The bonds are payable solely from the incremental increase in property taxes and sales taxes generated within the TIF plan as well as revenues pledged by other taxing districts through cooperative agreements. TIF revenues and other pledged revenues were projected to produce sufficient funds to meet debt service requirements over the life of the bonds.

On December 29, 2016, the City issued $9,265,000 in Special Obligation Revenue Bonds, Series 2016, maturing May 1, 2040 with interest rates of 3.75 and 7.15%. The Series 2016 bond proceeds were used for the White Oak Marketplace Project which was completed as of December 31, 2017.

On November 30, 2022, the City issued $34,370,000 in Special Obligation Revenue Bonds, Series 2022, maturing August 1, 2052 with interest rates of 4.00 and 5.00%. The Series 2022 bond proceeds are being used for the Aquatic Center Project which is expected to be completed in fiscal year 2024.

Additionally, the City has entered into certain developer agreements (four as of September 30, 2023) whereby developer financed project costs that have been certified by the City as eligible are reimbursed from tax increment financing revenues attributable to each respective project. Under tax increment financing plans, the developer may be reimbursed up to the certified cost amount from incremental taxes during a period not to exceed 23 years. Accordingly, certified project costs in excess of amounts reimbursed to date are reflected as a long-term obligation of the City. TIF revenues were projected to produce sufficient funds to reimburse the developer for certified costs. The developer obligations are limited solely to the amount of incremental taxes received attributable to each respective project; any deficiencies are the sole responsibility of the developer and do not constitute an obligation of the Commission or of the City.

At September 30, 2023, total principal remaining on the Special Obligation Bonds was $68,786,530 and the outstanding developer obligations was $6,254,608. The bonds are scheduled to mature at varying amounts through 2052 and the developer obligations are payable to the extent incremental taxes are available for a period not to exceed 23 years.

Note 7. Long-Term Debt and Other Obligations (Continued)

For the current year, principal and interest paid on the bonds and developer obligations totaled $6,004,576. Incremental revenues from the City included $1,627,266 in sales taxes. The remaining funds necessary to meet the current year debt service requirements were derived from incremental tax revenues from the Adams Farm TDD, the Coronado Drive TDD, as well as taxes from other districts and governmental entities, developer contributions, and debt trust funds.

Business-type activities, certificates of participation and special assessments as of September 30, 2023 are comprised of the following:

Certificates of participation:	
Golf course fund, $3,270,000—2014 refunding certificates of participation in installments of $240,000 to $325,000 through September 1, 2025; interest at 3.0% to 4.0%; subject to acceleration if the City defaults; collateral includes remainder of the term of the ground lease in City Hall, City Hall Annex and Public Safety building	$ 635,000
Special assessments—neighborhood improvement bonds:	
Sewer fund, $9,625,000—2018A refunding neighborhood improvement district bonds in installments of $700,000 to $1,205,000 through February 15, 2029; interest at 4.0% to 5.0%	$ 6,385,000

On December 10, 2018, the City issued $9,625,000 in Series 2018A Neighborhood Improvement District Limited General Obligation Refunding Bonds. The proceeds of the issue were used to currently refund the City's Series 2009 Neighborhood Improvement District Limited General Obligation Bonds.

Sewer revenue bonds: In 2010, the City issued its not to exceed $30,789,000 Sewage System Revenue Bonds (State of Missouri-Direct Loan Program), Series 2010. These borrowings were used for the upgrade and expansion of the Sni-A-Bar Wastewater Treatment Plant. The City is participating in the State of Missouri's Direct Loan Program of the DNR and the Clean Water Commission of the State of Missouri. The 2010 revenue bonds mature through 2030 with interest at 1.52%. As eligible project costs are incurred, the City requests reimbursements from project funds held by the bond trustee. As the City receives reimbursements, the outstanding balance of the bonds increases. The City anticipates utilizing the full amount of the bonds to fund current and future projects. As of September 30, 2023, the City has drawn $24,255,728 from these funds and the outstanding balance of the bonds was $10,715,401. The City has pledged future sewer revenues, net of operating expenses to repay the Sewage System Revenue Bonds. The bonds are to be paid solely from sewer net revenues and are payable through 2031. The total principal and interest remaining to be paid on the bonds is $11,424,502. Principal and interest paid for the current year and sewer net revenues for the current year were $1,402,469 and $5,987,833, respectively. The revenue bonds contain certain covenants. The covenants require that net revenues of the sewer system, as defined by the debt agreement, are not less than 110% of the annual debt service requirement.

The project was completed during fiscal year 2015, and no additional funds are expected to be drawn. In November 2009, the City entered into an agreement with the City of Grain Valley, Missouri which provides that the City of Grain Valley will pay for 47.5% of the debt issued for the expansion. The amount due from the City of Grain Valley as of September 30, 2023 is $5,218,699 and is recorded as due from other governments on the Sewer Utility Fund statement of net position.

Note 7. Long-Term Debt and Other Obligations (Continued)

Debt service requirements on long-term debt with scheduled maturities as of September 30, 2023 are as follows:

Governmental Activities	General Obligation Bonds		Certificates of Participation	
	Principal	Interest	Principal	Interest
Years ending September 30:				
2024	$ 1,265,000	$ 415,644	$ 605,000	$ 766,513
2025	1,335,000	364,819	630,000	742,313
2026	1,380,000	328,544	660,000	710,813
2027	1,415,000	296,194	690,000	677,813
2028	8,620,000	758,409	3,980,000	2,865,688
2029 - 2033	-	-	4,830,000	2,021,113
2034 - 2038	-	-	5,855,000	984,000
2039 - 2043	-	-	1,315,000	52,600
	$ 14,015,000	$ 2,163,610	$ 18,565,000	$ 8,820,853

	Special Obligation Bonds **		Total Governmental Activities	
	Principal	Interest *	Principal	Interest
Years ending September 30:				
2024	$ 760,000	$ 2,050,839	$ 2,630,000	$ 3,232,996
2025	815,000	2,015,464	2,780,000	3,122,596
2026	880,000	1,977,714	2,920,000	3,017,071
2027	850,000	1,937,152	2,955,000	2,911,159
2028	665,000	1,897,339	13,265,000	5,521,436
2029 - 2033	7,470,000	8,952,694	12,300,000	10,973,807
2034 - 2038	4,940,000	7,883,944	10,795,000	8,867,944
2039 - 2043	36,716,530	5,555,621	38,031,530	5,608,221
2044 - 2048	7,865,000	3,174,000	7,865,000	3,174,000
2049 - 2052	7,825,000	1,002,250	7,825,000	1,002,250
	$ 68,786,530	$ 36,447,017	$ 101,366,530	$ 47,431,480

* The interest payment schedule represents estimated future payments. Interest will be calculated every six months with no significant differences expected from the above schedule.

** The 2015B Special Obligation bonds do not have a specified principal and interest maturity schedule. Debt service payments will be made in accordance with the terms of the agreement.

Note 7. Long-Term Debt and Other Obligations (Continued)

Business-Type Activities

	Certificates of Participation		Neighborhood Improvement Bonds	
	Principal	Interest	Principal	Interest
Years ending September 30:				
2024	$ 310,000	$ 28,650	$ 935,000	$ 272,425
2025	325,000	16,250	985,000	224,425
2026	-	-	1,035,000	173,925
2027	-	-	1,085,000	120,925
2028	-	-	2,345,000	95,100
	$ 635,000	$ 44,900	$ 6,385,000	$ 886,800

	Sewer Revenue Bonds		Total Business-Type Activities	
	Principal	Interest	Principal	Interest
Years ending September 30:				
2024	$ 1,249,700	$ 158,148	$ 2,494,700	$ 459,223
2025	1,274,400	139,059	2,584,400	379,734
2026	1,299,500	119,594	2,334,500	293,519
2027	1,325,100	99,745	2,410,100	220,670
2028	5,566,701	192,555	7,911,701	287,655
	$ 10,715,401	$ 709,101	$ 17,735,401	$ 1,640,801

	Total Primary Government	
	Principal	Interest
Years ending September 30:		
2024	$ 5,124,700	$ 3,692,219
2025	5,364,400	3,502,330
2026	5,254,500	3,310,590
2027	5,365,100	3,131,829
2028	21,176,701	5,809,091
2029 - 2033	12,300,000	10,973,807
2034 - 2038	10,795,000	8,867,944
2039 - 2043	38,031,530	5,608,221
2044 - 2048	7,865,000	3,174,000
2049 - 2052	7,825,000	1,002,250
	$ 119,101,931	$ 49,072,281

Note 7. Long-Term Debt and Other Obligations (Continued)

Lease obligations: The City is a lessee in lease agreements for the use of equipment. The following is a recap of the leases used in Governmental activities as of September 30, 2023:

Leased Asset	Lease Term Start	Lease Term End	Discount Rate	Original Balance	End of Year Balance
Copiers	10/1/2021	8/3/2025	2.500%	$ 56,458	$ 19,274
AVL Equipment	10/1/2021	12/28/2022	2.500%	21,517	-
Printers	4/1/2022	4/1/2026	2.500%	8,123	5,171
Printers	10/1/2021	10/1/2023	2.500%	13,644	298
Printers	10/1/2021	4/28/2023	2.500%	22,770	-
Copiers	10/1/2021	10/1/2024	2.500%	131,423	36,900
Scanner	2/1/2023	1/31/2028	2.682%	22,431	19,567
Scanner	2/1/2023	1/31/2028	2.500%	8,882	7,749
Cameras	5/2/2023	5/1/2030	2.332%	871,217	722,867
Vehicles	8/15/2023	8/14/2028	2.736%	84,259	45,090
Vehicles	8/22/2023	8/21/2028	2.736%	87,272	66,739
Vehicles	9/12/2023	9/11/2028	2.736%	87,151	67,410
Vehicles	2/3/2023	2/2/2029	2.702%	169,690	109,162
Vehicles	7/19/2023	7/18/2028	2.736%	50,723	41,792
				$ 1,635,560	$ 1,142,019

Debt service requirements on these leases with scheduled maturities as of September 30, 2023 are as follows:

	Principal	Interest	Total
Years ending September 30:			
2024	$ 227,055	$ 26,814	$ 253,869
2025	200,348	21,542	221,890
2026	191,320	16,623	207,943
2027	194,999	11,876	206,875
2028	191,796	7,055	198,851
2029 - 2030	136,501	3,035	139,536
Total	$ 1,142,019	$ 86,945	$ 1,228,964

The City is a lessee in lease agreements for the use of equipment. The following is a recap of the leases used in Business-type activities as of September 30, 2023:

Leased Asset	Lease Term Start	Lease Term End	Discount Rate	Original Balance	End of Year Balance
Progator	10/1/2021	5/1/2025	5.100%	$ 41,158	$ 16,104
Wide area mower	10/1/2021	4/21/2025	4.600%	55,300	13,933
Club cars	9/1/2023	8/31/2027	6.683%	151,507	144,296
				$ 247,965	$ 174,333

Note 7. Long-Term Debt and Other Obligations (Continued)

Debt service requirements on these leases with scheduled maturities as of September 30, 2023 are as follows:

	Principal	Interest	Total
Years ending September 30:			
2024	$ 51,652	$ 10,155	$ 61,807
2025	49,098	6,976	56,074
2026	39,051	4,213	43,264
2027	34,532	1,522	36,054
Totals	$ 174,333	$ 22,866	$ 197,199

Subscription liabilities: The City has subscription agreements for software from various vendors. The following is a recap of the leases used in Governmental and Business-Type activities as of September 30, 2023:

Governmental Activities

Subscription Asset	Subscription Term Start	Subscription Term End	Discount Rate	Original Balance	End of Year Balance	Due Within One Year
Forte	12/1/2022	11/30/2027	3.305%	$ 114,909	$ 90,409	$ 21,512
				$ 114,909	$ 90,409	$ 21,512

Business-Type Activities

Subscription Asset	Subscription Term Start	Subscription Term End	Discount Rate	Original Balance	End of Year Balance	Due Within One Year
Forte	12/1/2022	11/30/2027	3.305%	$ 112,563	$ 88,562	$ 21,072
				$ 112,563	$ 88,562	$ 21,072

Debt service requirements on these subscriptions with scheduled maturities as of September 30, 2023 are as follows:

	Governmental Activities			Business-Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
Years ending September 30:						
2024	$ 21,512	$ 2,988	$ 24,500	$ 21,072	$ 2,927	$ 23,999
2025	22,223	2,277	24,500	21,769	2,231	24,000
2026	22,958	1,543	24,501	22,488	1,511	23,999
2027	23,716	784	24,500	23,233	768	24,001
Total	$ 90,409	$ 7,592	$ 98,001	$ 88,562	$ 7,437	$ 95,999

Note 7. Long-Term Debt and Other Obligations (Continued)

Restricted assets: The 2014 Certificates of Participation trust indentures require the City to establish certain special trust funds in the name of the City restricted for future debt service payments. Assets of these special funds consist of cash and investments stated at fair value, and are reported in the accompanying balance sheet/statement of net position as restricted cash and investments as follows:

Account	TIF Fund	Sewer Fund	Golf Course Fund	Total
Debt service and other reserve funds	$ 5,947,456	$ 354,511	$ 231,709	$ 6,533,676

Legal debt margin: The State Constitution permits a City, by vote of four-sevenths of the voting electorate in a general election or by vote of two-thirds of the voting electorate in a special election, to incur general obligation indebtedness for “City purposes” not to exceed 10% of the assessed value of taxable tangible property and to incur additional general obligation indebtedness not to exceed, in the aggregate, an additional 10% of the assessed value of taxable tangible property, for the purpose of acquiring rights-of-way, constructing, extending, and improving streets and avenues and/or sanitary or storm sewer systems, and purchasing or constructing waterworks, electric, or other light plants, provided that the total general obligation indebtedness of the City does not exceed 20% of the assessed valuation of taxable property.

At September 30, 2023, based on the assessed valuation as of January 1, 2022, of $1,440,876,653, the constitutional total general obligation debt limit for “City purposes” was $288,175,731, which, after reduction for outstanding general obligation bonds of $14,508,448, net of amounts available in the General Obligation Bond Debt Service fund of $2,678,670, provides a general obligation debt margin of $276,220,736.

Adams Farm Project Special Obligation Special Assessment Bonds: On August 18, 2015, the City issued $3,910,000 in Taxable Special Obligation Special Assessment Bonds for the Adams Farm Project. The City is not obligated in any manner for the special assessment debt and is only acting as agent for the Community Improvement District in collection of the assessments and forwarding to the bond Trustee for payment of the debt.

Conduit debt: The City has issued taxable industrial revenue bonds to provide financial assistance to private business for economic development. Under related agreements, the City will lease the projects to the businesses and the rental therefrom shall be applied to pay the debt service on the bonds. The bonds and the interest thereon are special obligations of the City payable solely from the rental payments and shall not constitute obligations of the City. Accordingly, the bonds are not reported as liabilities in the accompanying basic financial statements. As of September 30, 2023, there were five series of taxable industrial revenue bonds outstanding, with an aggregate principal amount payable of $109,327,076.

Note 8. Sewerage Service Agreement

In 1971, the City entered into an agreement to provide sewer service to the City of Grain Valley. In return, the City of Grain Valley is billed for operating costs incurred by the City of Blue Springs based on percentages of users. Service charges for the City of Grain Valley were $571,583 for the year ended September 30, 2023 and were recorded as charges for services in the Sewer Utility Fund.

Note 9. Employees' Retirement System and Other Postemployment Benefits

Plan description: The City's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The City participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSM. 70.600-70.755. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

Benefits provided: LAGERS provides retirement, death and disability benefits. Benefit provisions are adopted by the governing body of the employer, within the options available in the state statutes governing LAGERS. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 (55 for police and fire) with 5 or more years of service are entitled to an allowance for life based upon the benefit program information provided below. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance.

	2023 Valuation
Benefit multiplier	2.0%
Final average salary	3 years
Member contributions	2%

Benefit terms provide for annual postretirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

Employees covered by benefit terms: At June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	217
Inactive employees entitled to but not yet receiving benefits	169
Active employees	237
	623

Contributions: The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Employer contribution rates are 3.9% (General) and 6.9% (Police) of annual covered payroll, and employee contribution rates are 2.0%.

Net pension asset: The City's net pension asset was measured as of June 30, 2023, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of February 28, 2023. Standard update procedures were used to roll forward the total pension liability to June 30, 2023.

Note 9. Employees' Retirement System and Other Postemployment Benefits (Continued)

Actuarial assumptions: The total pension liability in the February 28, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75% wage inflation; 2.25% price inflation
Salary Increase	2.75% to 6.75% including wage inflation
Investment Rate of Return	7.00%, net of investment expenses

The healthy retiree mortality tables, for post-retirement mortality, were 115% of the PubG-2010 Mortality Tables for males and females. The disabled retiree mortality tables, for post-retirement mortality, were 115% of the PubNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the PubG-2010 Employee Mortality Tables for males and females of General groups and 75% of the PubS-2010 Employee Mortality Table for males and females of Police, Fire, and Public Safety groups.

Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above-described tables.

The actuarial assumptions used in the February 28, 2023 valuation were based on the results of an actuarial experience study for the period March 1, 2015 through February 29, 2020.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	Target Allocation	Long-Term Expected Real Rate of Return
Asset class:		
Equity	35.00%	4.78%
Fixed Income	31.00	1.41
Real Assets	36.00	3.29
Alpha	15.00	3.67
Strategic Assets	8.00	5.25
Cash/Leverage	(25.00)	(0.29)
	100.00%	

Discount rate: The discount rate used to measure the total pension liability is 7.00%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

Note 9. Employees' Retirement System and Other Postemployment Benefits (Continued)

Changes in the net pension liability (asset):

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balances at September 30, 2022	$ 84,009,804	$ 95,994,892	$ (11,985,088)
Changes for the year:			
Service cost	1,644,099	-	1,644,099
Interest	5,805,121	-	5,805,121
Difference between expected and actual experience	1,721,117	-	1,721,117
Contributions–employer	-	1,231,242	(1,231,242)
Contributions–employee	-	282,204	(282,204)
Net investment income	-	3,547,241	(3,547,241)
Benefit payments, including refunds	(3,840,266)	(3,840,266)	-
Administrative expense	-	(83,876)	83,876
Other changes	-	1,087,956	(1,087,956)
Net changes	5,330,071	2,224,501	3,105,570
Balances at September 30, 2023	$ 89,339,875	$ 98,219,393	$ (8,879,518)

Sensitivity of the net pension liability (asset) to changes in the discount rate: The following presents the Net Pension Liability (Asset) of the employer, calculated using the discount rate of 7.00%, as well as what the employer's Net Pension Liability (Asset) would be using a discount rate that is 1 percentage point lower or one percentage point higher than the current rate.

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
Total pension liability	$ 102,121,690	$ 89,339,875	$ 78,825,306
Plan fiduciary net position	98,219,393	98,219,393	98,219,393
Net pension liability (asset)	$ 3,902,297	$ (8,879,518)	$ (19,394,087)

Note 9. Employees' Retirement System and Other Postemployment Benefits (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: For the year ended September 30, 2023 the employer recognized pension expense of $38,386. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual plan experience	$ 3,075,655	$ (553,454)
Assumption changes	-	(428,649)
Net difference between projected and actual earnings on pension plan investments	1,438,912	-
Contributions subsequent to the measurement date*	278,962	-
Total	$ 4,793,529	$ (982,103)

* The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as an increase in the net pension asset for the year ending September 30, 2024.

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Years ending:	
2024	$ 613,495
2025	(135,948)
2026	2,249,015
2027	784,286
2028	21,616
	$ 3,532,464

Deferred inflows and outflows of resources related to the difference between expected and actual plan experience and assumption changes are being amortized over a closed period equal to the average of the expected service lives of all employees as of the beginning of each measurement period. The deferred inflows of resources related to the difference between expected and actual investment returns is being amortized over a closed five-year period as of the beginning of each measurement period.

Note 10. Risk Management

Insurance: The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The City is a member of the Midwest Public Risk (MPR), formerly Mid-America Regional Council Insurance Trust (MARCIT), a not-for-profit corporation consisting of local governments and political subdivisions. MPR was formed as a public entity risk retention pool to cover health and dental, workers' compensation and property and casualty claims for its members. MPR has been established as assessable pools and accounting records are maintained for each line of coverage on a policy-year basis. The City pays annual premiums to MPR for all coverages. The agreement with MPR provides that MPR will be self-sustaining through member premiums. MPR has the authority to assess members for any deficiencies of revenues under expenses for any single plan year. Likewise, MPR has the authority to declare refunds to members for the excess of revenues over expenses relating to any single plan year. MPR has not had deficiencies in any of the past three fiscal years.

Note 11. Commitments and Contingencies

Contractual commitments: The City has commitments resulting from construction contracts totaling $756,138, $2,305,394, $41,803, $19,480, $220,513, $2,372,986, $46,471 and $13,769,220 in the General, Capital Project, Public Safety Sales Tax, ARPA, Water Utility, Sewer Utility, Golf and Fieldhouse Funds, respectively. The City expects to receive the contracted services during fiscal year 2024.

The City has entered into a contract to purchase a maximum of 2,000,000 gallons of water per day from the City of Kansas City, Missouri. The contract expires in November 2033. The total amount paid for purchased water under this agreement for the year ended September 30, 2023 totaled $1,450,282.

The City has entered into a contract to purchase a maximum of 2,300,000 gallons of water per day from the City of Independence, Missouri. The contract expires in November 2032. The total amount paid for purchased water under this agreement for the year ended September 30, 2023 totaled $1,453,881.

In 2012, the City had entered into an agreement with the City of Grain Valley to purchase a maximum of 2,000,000 gallons of water per day from Tri-County Water Authority. In July 2013, the City entered directly into a new agreement with Tri-County Water Authority to move forward on a project to upgrade the TCWA treatment plant; upon substantial completion of this project in 2016, the City entered into another 20-year agreement to purchase an additional 6 million gallons per day. The total amount paid under this agreement for the year ended September 30, 2023 totaled $1,391,136. The total amount paid under the agreement for capital project charges for the year ended September 30, 2023, totaled $2,653,059, $1,266,212 for the 2005 agreement and $1,386,847 for the 2016 agreement.

The City has entered into an agreement with RMT of Blue Springs for the operation of the Conference Center. Under the agreement, the City is to pay RMT $140,000 each year through 2025 or until such time that RMT achieves a profit on the operation of the Center. In any year that RMT achieves a profit, the City is to negotiate with RMT to pay an amount deemed to allow RMT to operate the Center on a "break even" basis. If no such amount can be agreed upon, the City is not obligated to pay RMT for the operation of the Center.

Encumbrances: The City utilizes encumbrances for budgetary reporting purposes. Encumbrances relating to certain contractual agreements, supplies and equipment that have been ordered but not received are reported in the year the commitment arises for budgetary reporting purposes. However, for financial reporting purposes, the goods or services are reported when they are received. The City had encumbrances in the General fund, Hotel Motel Tax fund, Public Safety Sales Tax fund, Parks Sales Tax fund and Capital Projects fund of $1,150,940, $8,750, $122,743, $139,685 and $4,866,835, respectively.

Note 11. Commitments and Contingencies (Continued)

Litigation: The City is involved in lawsuits arising in the ordinary course of activities, including claims regarding construction contract issues, personal injury and discriminatory personnel practices, property condemnation proceedings, and suits contesting the legality of certain taxes. While these cases may have future financial effect, management, based on advice of counsel, believes that their ultimate outcome will not be material to the basic financial statements.

Federal assistance: The City has received financial assistance from various federal and state agencies in the form of grants and entitlements. These programs are subject to audit by agents of the granting authority. Management does not believe that liabilities for reimbursements, if any, will have a materially adverse effect upon the financial condition of the City.

Note 12. Tax Abatements

Missouri State Statutes provide for several economic development tools that State and local governments can offer as incentives for businesses to locate, build and/or expand operations in a target area.

Chapter 100 – Industrial Revenue Bonds: Pursuant to Chapter 100 of the Revised Statutes of Missouri (RSMo), a municipality can issue Industrial Revenue Bonds to finance the cost of the purchase, construction, extension and improvement of warehouses, distribution facilities, research and development facility, office industries, agricultural processing industries, service facilities which provide interstate commerce, and industrial plants, including the real estate either within or without the limits of such municipality, buildings, fixtures and machinery.

In a Chapter 100 agreement, the municipality holds fee title to the project once the revenue bonds are issued and leases the project to the private company. Because the municipality is the legal owner of the property while the revenue bonds are outstanding, the project is exempt from ad valorem taxes.

Under Chapter 100, the City has five agreements:

1. In March 2017, the City issued Industrial Revenue Bonds in an amount not to exceed $7,550,000 to provide 100% tax abatement to Kohl's Department Stores, Inc. for the capital investment in equipment and mechanical controls at the Blue Springs Distribution Center. The Bond Purchase Agreement and Lease Agreement allow the City to maintain ownership of the project equipment, making it exempt from taxation for the term of the Lease Agreement, producing twelve years of tax abatement, starting with tax year 2018. During the term of the Lease Agreement, Kohl's will make annual payments in lieu of taxes (PILOTS) at 50% of the value of taxes otherwise due on the project equipment. Total projected value of abatement is $305,810. Value of abatement for FY 2023 is $10,504.

Note 12. Tax Abatements (Continued)

2. In March 2018, the City issued Industrial Revenue Bonds in an amount not to exceed $36,000,000 to provide tax abatement to Faurecia Interior Systems, Inc. for acquiring, constructing and installing an approximately 262,000 square foot automobile component manufacturing facility, including buildings, structure, improvements and fixtures on the project site. The Project Site and associated Project Improvements will be given 100% tax abatement for 10 years and 50% for the next 5 years. The Developer will be required to make a payment in lieu of taxes equal to 100% of the taxes that would otherwise be due for 2018 for the Project Site. For the period 2019 and continuing through 2028, the Developer will not be required to make PILOTS. For the period 2029 and continuing through 2033, the Developer will be required to make PILOTS in an amount equal to 50% of the amount of ad valorem real property taxes which would have been paid in each year with respect to the Project Site and Project Improvements had the Project Site and the Project Improvements not been exempt from such taxes. Total projected value of abatement is $11,335,193. Value of abatement for FY 2023 is $875,062.

3. In March 2018, the City issued Industrial Revenue Bonds in an amount not to exceed $33,000,000 to provide tax abatement to Faurecia Interior Systems, Inc. for the purpose of furnishing and equipping the Project Improvements with furnishings, equipment, electronics and other related personal property. It is expected that the Company will purchase Project Equipment in the amount of approximately $13,181,332 in 2018, $14,122,332 in 2019, and $2,148,970 in 2020. The Company will convey the Project Equipment to the City and the Project Equipment will be leased to the Company. The 2018 Project Equipment will be given 100% tax exemption with no PILOTS for the first 10 years (2019 to 2028) and 100% tax exemption for the next 5 years (2029 to 2033) with PILOTS equal to 50% of the Personal Property tax otherwise due. The 2019 Project Equipment will be given 100% tax exemption with no PILOTS for the first 10 years (2020 to 2029) and 100% tax exemption for the next 5 years (2030 to 2034) with PILOTS equal to 50% of the Personal Property Taxes otherwise due. The 2020 Project Equipment will be given 100% tax exemption with no PILOTS for the first 10 years (2021 to 2030) and 100% tax exemption for the next 5 years (2031 to 2035) with PILOTS equal to 50% of the Personal Property Taxes otherwise due. Total projected value of abatement is $3,808,005. Value of abatement for FY 2023 is $487,878.

4. In November 2020, the City issued Industrial Revenue Bonds in an amount not to exceed $9,600,000 to provide tax abatement to Durvet Inc. for the purpose of the design, construction, installation and improvement of an approximately 54,080 square-foot warehouse and office expansion. Pursuant to the Bond Documents, Lease Agreement and Performance Agreement, so long as the City owns title to the Project, the Project will be exempt from ad valorem taxes on real property. Bond Documents and Lease Agreement, while the project is owned by the City and is subject to the lease, the Project and leasehold interest of the Company in the Project will be exempt from all ad valorem real property taxes, producing ten years of tax abatement. During each year of the Exemption period, Durvet will make annual payments in lieu of taxes (PILOTS) in the amounts set forth in Exhibit B of the Performance Agreement. Total projected value of abatement is $1,593,697. Value of abatement for FY 2023 is $154,637.

5. In December 2020, the City issued Industrial Revenue Bonds in an amount not to exceed $30,000,000 to provide tax abatement to Blue Springs 70 Logistics LLC for the purpose of acquiring, constructing and installing an approximately 585,660 square foot Class-A industrial building. The Project Improvements will be given 100% tax abatement for 10 years beginning in 2022 through 2031. During that time the Company will make PILOT Payments to the Central Jackson County Fire Protection District on the Project Improvements in December 1st of each year equal to 75% of real property taxes had the Project Improvements been constructed without tax abatement. Other than the Fire District PILOT Payments, the Company shall not be required to make PILOTS Payments during the period of Tax Abatement. Total projected value of abatement is $5,672,204. Value of abatement for FY 2023 is $539,585.

Note 12. Tax Abatements (Continued)

The gross dollar amount by which the City's tax revenues were reduced during FY 2023 as a result of Chapter 100 agreements was $2,067,666.

Chapter 353 – Redevelopment Corporations: Under Chapter 353, RSMo, real property tax abatement is available within "blighted areas." An Urban Redevelopment Corporation is created under the general corporations laws of Missouri and, once created, it has the power to operate one or more redevelopment projects pursuant to a city-approved redevelopment plan.

With this program, an eligible city may approve a redevelopment plan that provides for tax abatement for up to 25 years, thus encouraging the redevelopment of the blighted area. To be eligible for the abatement, the Urban Redevelopment Corporation must take title to the property to be redeveloped. During the first 10 years of tax abatement, (1) 100% of the incremental increase in real property taxes on the land are abated, (2) 100% of the real property taxes on all improvements are abated, and (3) the property owner continues to pay real property taxes on the land in the amount of such taxes in the year before the redevelopment corporations takes title.

During the next 15 years, between 50% and 100% of the incremental real property taxes on all land and all improvements are abated. Payments in lieu of taxes (PILOTS) may be imposed on the Urban Redevelopment Corporation by contract with the city, as applicable, to achieve an effective tax abatement that is less than the abatement established by statute. PILOTS are paid on an annual basis and allocated to each taxing district according to their proportionate share of ad valorem property taxes.

Under Chapter 353, the City has 11 projects as of September 30, 2023:

1. In 1997, the City approved a redevelopment project with the Adams Pointe Redevelopment Corporation for the construction of a new 40,519 sq. foot corporate headquarters building, providing 100% tax abatement for the first 10 years and 50% tax abatement for the next 15 years. This agreement was amended in 2014, authorizing a 50% tax abatement for 5 years followed by a 25% tax abatement for another 5 years. Full taxation resumes in 2024. Total projected value of abatement is $1,759,981. Value of abatement for FY 2023 is $39,101.

2. In 1997, the City approved a redevelopment project with the Adams Pointe Redevelopment Corporation for the construction of a 5-story Courtyard Marriott hotel, providing a 100% tax abatement for 10 years. This agreement was amended in 2011, providing an additional 10-year 100% tax abatement from 2011 to 2020. Full taxation resumes in 2021. The agreement was again amended in 2021 which authorized an additional 4 years of 100% tax abatement (except for the Central Jackson County Fire Protection District which is only a 25% abatement) for the tax years 2021 through 2024. Total projected value of abatement is $3,155,092. Value of abatement for FY 2023 is $134,864.

3. In 2006, the City approved a redevelopment project with the Village Gardens Redevelopment Corporation for the construction of a two-story, 8,600 sq. foot retail building, providing 100% tax abatement for the first 10 years and 50% tax abatement for the next 15 years. Full taxation resumes in 2032. Total projected value of abatement is $419,580. Value of abatement for FY 2023 is $17,278.

4. In 2013, the City approved a redevelopment project with the Main Center Redevelopment Corporation for the renovation of 1105 West Main Street for Pizza Shoppe, providing 50% tax abatement for 15 years. Full taxation resumes in 2029. Total projected value of abatement is $63,328. Value of abatement for FY 2023 is $4,549.

Note 12. Tax Abatements (Continued)

5. In 2013, the City approved a redevelopment project with the Main Center Redevelopment Corporation for the renovation of the America's Community Bank building at 1100 West Main Street, providing 100% tax abatement for 10 years and 50% tax abatement for the next 15 years. Full taxation resumes in 2039. Total projected value of abatement is $151,026. Value of abatement for FY 2023 is $14,702.

6. In 2017, the City approved a redevelopment project with the Main Center Redevelopment Corporation for the addition of an alleyway extending from 8th Street to 9th Street, the extension of sewer and water mains, and the construction of eight two-story single-family homes on the property. Lots may be transferred from the Corporation when the Improvements are constructed on each such Lot and when Owner seeks to initiate the tax abatement, providing 100% tax abatement for five years. Total projected value of abatement is $97,309. Value of abatement for FY 2023 is $29,316.

7. In 2017, the City approved a redevelopment project with the Main Center Redevelopment corporation for the renovation and conversion of the property at 1201 W. Main Street into a brewery and taproom, East Forty Brewing, providing 100% tax abatement for 10 years and 50% tax abatement for the next 15 years. Full taxation resumes in 2044. Total projected value of abatement is $294,861. Value of abatement for FY 2023 is $15,570.

8. In 2019, the City approved a development project with the Main Center Redevelopment Corporation for the construction of a new single-story, 3,371 square-foot dental facility at 709 W. Main Street, providing 100% tax abatement for 25 years on the improved property with the exception of the Central Jackson County Fire District capturing 75% of the taxes it would have ordinarily received per Senate Bill 870. Tax abatement for the property will be terminated prior to the 25-year duration if the value of the abatement exceeds the cost of improvements. The project cost is estimated to be $1,540,820. Total projected value of abatement is $1,540,820. Value of the abatement for FY 2023 is $26,867.

9. In 2019, the City approved a redevelopment project with the Main Center Redevelopment Corporation for the renovation of the property at 209 W. 11th Street, providing 100% tax abatement for 10 years on the improved property with the exception of the Central Jackson County Fire District capturing 75% of the taxes it would have ordinarily received per Senate Bill 870. Tax abatement for the property will be terminated prior to the 10-year duration if the value of the abatement exceeds the cost of improvements. The project cost is estimated to be $1,528,000. Total projected value of abatement is $151,202. Value of the abatement for FY 2023 is $0.

10. In 2019, the City approved a redevelopment project with the Main Center Redevelopment Corporation for the renovation of an existing single-story block building at 209 NW 11th Street into a shared photography studio and art space, Anthem Photography, providing 100% tax abatement for 10 years on the improved property with the exception of the Central Jackson County Fire District capturing 75% of the taxes it would have ordinarily received per Senate Bill 870. Tax abatement will be terminated prior to the 10-year duration if the value of the abatement exceeds the cost of improvements. The project cost is estimated to be $30,301. Value of the abatement for FY 2023 is $2,940.

Note 12. Tax Abatements (Continued)

11. In 2020, the City approved a redevelopment plan with RGH Redevelopment Corporation consisting of two projects: (1) the first project, located at 2501 NW South Outer Road, for the remodel and construction of an approximately 13,000 square-foot Fun Run children's party and play center, as well as 10,000 square feet of retail and/or office space on the upper level, and (2) the second project, located at 2525 NW South Outer Road, for the remodel and construction of a curling facility with four curling lanes and lounge with approximately 16,000 square feet of retail and/or office space on the upper level, providing 100% tax abatement for 20 years on the improved property with the exception of the Central Jackson County Fire District capturing 75% of the taxes it would have ordinarily received per Senate Bill 870. The total project cost is estimated to be $7,090,443. Total projected value of abatement is $2,322,639. Value of the abatement for FY 2023 is $75,629.

The gross dollar amount by which the City's tax revenues were reduced during FY 2023 as a result of Chapter 353 agreements was $360,816.

Tax Increment Financing: The Real Property Tax Increment Allocation Redevelopment Act, Sections 99.800 to 99.865, RSMo, as amended, commonly referred to as the TIF Act, makes available tax increment financing for redevelopment projects in certain areas determined by the governing body of a city to be a "blighted area", "conservation area", or "economic development area", each as defined in the TIF Act. Tax Increment Financing does not diminish the amount of property tax revenues currently collected by the City in an affected area, but instead acts to freeze such revenues at current levels and deprives the City and other taxing districts of future increases (in whole or in part, depending on the terms of the agreement) in ad valorem property tax revenues that otherwise would have resulted from increases in assessed valuation in such areas until the tax increment financing obligations issued are repaid or the reimbursable project costs have been reimbursed.

Note 13. Pending Governmental Accounting Standards Board (GASB) Statements

The GASB has issued several statements that are not yet effective and have not yet been implemented by the City of Blue Springs, Missouri. The statements which might impact the City are as follows:

- GASB Statement No. 100, *Accounting Changes and Error Corrections* will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections. The statement will be effective for the City with its year ending September 30, 2024.

- GASB Statement No. 101, *Compensated Absences* will through its unified recognition and remeasurement model, result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave. The model also will result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences. The statement will be effective for the City with its year ending September 30, 2024.

Note 13. Pending Governmental Accounting Standards Board (GASB) Statements (Continued)

- GASB Statement No. 102, *Certain Risk Disclosures* will improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government's financial condition. The statement will be effective for the City with its year ending September 30, 2025.

The City's management has not yet determined the effect these statements will have on the City's financial statements.

Note 14. Restatement and Change in Financial Reporting Entity

During 2023, it was discovered that the Park Sales Tax fund should have been presented as a major fund in the financial statements for the fiscal year ended September 30, 2022, but was incorrectly presented as a nonmajor fund within the aggregate remaining fund information opinion unit.

As a result, the October 1, 2022 beginning fund balance of the aggregate remaining fund information opinion unit, and the beginning fund balance of the Park Sales Tax major fund have been restated to correct this error. In addition, during 2023 the October 1, 2022 beginning net position of the Fieldhouse enterprise fund and fund balance of the Capital Projects fund were restated due to changes in the presentation of the major funds as follows:

	Aggregate Remaining Fund Information	Park Sales Tax Fund
Net position/fund balance, September 30, 2022, as previously reported	$ 17,629,234	$ -
Correction of major fund error	(2,122,984)	2,122,984
Capital projects governmental fund—nonmajor in FY23	2,372,855	-
Fieldhouse enterprise fund—major in FY23	(4,769,876)	-
Net position/fund balance, September 30, 2022, as restated	$ 13,109,229	$ 2,122,984

The impact of the change in fund balance as a result of the error in fiscal year 2023 is $2,098,047.

City of Blue Springs, Missouri

Required Supplementary Information—Unaudited
Schedule of Changes in Net Pension Liability and Related Ratios
Local Government Employees Retirement System

Fiscal year ending September 30,	**2023**	2022	2021
Total Pension Liability			
Service cost	**$ 1,644,099**	$ 1,219,561	$ 1,245,206
Interest on the total pension liability	**5,805,121**	4,690,276	4,779,451
Benefit changes	**-**	10,613,145	-
Difference between expected and actual experience	**1,721,117**	2,834,423	(683,583)
Assumption changes	**-**	-	(1,215,135)
Benefit payments, including refunds	**(3,840,266)**	(3,445,878)	(2,632,760)
Net change in total pension liability	**5,330,071**	15,911,527	1,493,179
Total pension liability, beginning	**84,009,804**	68,098,277	66,605,098
Total pension liability, ending	**$ 89,339,875**	$ 84,009,804	$ 68,098,277
Plan Fiduciary Net Position			
Contributions-employer	**$ 1,231,242**	$ 7,335,559	$ 973,604
Contributions-employee	**282,204**	220,206	-
Pension plan net investment income	**3,547,241**	76,808	19,743,968
Benefit payments, including refunds	**(3,840,266)**	(3,445,878)	(2,632,760)
Pension plan administrative expense	**(83,876)**	(57,898)	(52,910)
Other	**1,087,956**	797,978	318,208
Net change in plan fiduciary net position	**2,224,501**	4,926,775	18,350,110
Plan fiduciary net position, beginning	**95,994,892**	91,068,117	72,718,007
Plan fiduciary net position, ending	**$ 98,219,393**	$ 95,994,892	$ 91,068,117
Employer net pension liability (asset)	**$ (8,879,518)**	$ (11,985,088)	$ (22,969,840)
Plan fiduciary net position as a percentage of the total pension liability	**110%**	114%	134%
Covered payroll	**$ 14,082,010**	$ 13,813,567	$ 13,957,143
Employer's net pension liability (asset) as a percentage of covered payroll	**(63.06)%**	(86.76)%	(164.57)%

Ultimately 10 fiscal years will be displayed. Information for prior years is not available. Amounts presented for the year-end were determined as of June 30, the measurement date.

Note: Changes in assumptions—In 2016, amounts reported as changes in assumptions resulted primarily from the changes in the mortality table, inflation rate and salary increase.

In 2021, amounts reported as changes in benefit terms resulted primarily from the change in the mortality table and decrease in the long-term rate of return.

2020	2019	2018	2017	2016	2015
$ 1,278,838	$ 1,223,544	$ 1,187,702	$ 1,174,608	$ 1,125,184	$ 1,079,631
4,663,484	4,348,452	4,085,559	3,901,187	3,545,150	3,377,170
-	-	-	-	-	-
(1,730,599)	1,195,911	559,428	(405,769)	369,842	(135,197)
-	-	-	-	1,918,944	-
(2,559,823)	(2,343,569)	(2,108,905)	(2,157,053)	(1,990,945)	(2,062,203)
1,651,900	4,424,338	3,723,784	2,512,973	4,968,175	2,259,401
64,953,198	60,528,860	56,805,076	54,292,103	49,323,928	47,064,527
$ 66,605,098	$ 64,953,198	$ 60,528,860	$ 56,805,076	$ 54,292,103	$ 49,323,928
$ 934,921	$ 951,682	$ 913,339	$ 908,467	$ 977,911	$ 1,078,892
-	-	-	-	-	-
936,826	4,547,256	7,879,838	6,846,631	(114,992)	1,120,945
(2,559,823)	(2,343,569)	(2,108,905)	(2,157,053)	(1,990,945)	(2,062,203)
(68,172)	(61,224)	(42,258)	(39,868)	(40,384)	(43,154)
(158,549)	76,420	618,737	(44,350)	973,177	151,943
(914,797)	3,170,565	7,260,751	5,513,827	(195,233)	246,423
73,632,804	70,462,239	63,201,488	57,687,661	57,882,894	57,636,471
$ 72,718,007	$ 73,632,804	$ 70,462,239	$ 63,201,488	$ 57,687,661	$ 57,882,894
$ (6,112,909)	$ (8,679,606)	$ (9,933,379)	$ (6,396,412)	$ (3,395,558)	$ (8,558,966)
109%	113%	116%	96%	97%	104%
$ 14,277,162	$ 14,519,579	$ 13,432,600	$ 13,391,262	$ 13,200,061	$ 12,622,334
(42.82)%	(59.78)%	(73.95)%	(47.77)%	(25.72)%	(67.81)%

City of Blue Springs, Missouri

Required Supplementary Information—Unaudited
Schedule of Contributions
Last Ten Fiscal Years

	2023	2022	2021	2020
Actuarially determined contribution	**$ 1,209,811**	$ 1,370,525	$ 989,286	$ 924,037
Contributions in relation to the actuarially determined contribution	**1,209,811**	1,370,525	989,287	924,036
Contribution deficiency (excess)	**$ -**	$ -	$ (1)	$ 1
Covered payroll	**$ 14,289,778**	$ 14,133,122	$ 14,008,769	$ 14,382,778
Contributions as a percentage of covered payroll	**8.47%**	9.70%	7.06%	6.42%

Actuarial Assumptions: See Note 9 to the basic financial statements for summary of actuarial assumptions.

2019	2018	2017	2016	2015	2014
$ 968,812	$ 916,999	$ 893,308	$ 985,036	$ 1,071,473	$ 1,113,110
968,812	916,999	893,308	985,036	1,071,473	1,113,110
$ -	$ -	$ -	$ -	$ -	$ -
$ 14,470,138	$ 13,899,354	$ 13,776,909	$ 14,033,009	$ 12,999,252	$ 12,529,095
6.70%	6.60%	6.48%	7.02%	8.24%	8.88%

City of Blue Springs, Missouri

Required Supplementary Information—Unaudited
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual—General Fund
Year Ended September 30, 2023

	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Budget
Revenues:				
Taxes	$ 19,824,392	$ 19,824,392	$ 21,428,797	$ 1,604,405
Licenses and permits	1,562,587	1,562,587	1,170,334	(392,253)
Intergovernmental revenues	3,925,939	3,986,885	4,608,471	621,586
Charges for services	1,549,372	1,680,872	1,355,783	(325,089)
Administrative charges	2,105,084	2,105,084	2,105,084	-
Fines and forfeits	632,625	632,625	521,615	(111,010)
Investment income (loss)	182,200	182,200	718,539	536,339
Donations	49,065	46,906	89,128	42,222
Other	277,204	279,363	616,024	336,661
Total revenues	30,108,468	30,300,914	32,613,775	2,312,861
Expenditures:				
General government:				
City Council	442,605	442,605	411,407	(31,198)
Legal services	233,268	243,268	168,850	(74,418)
City prosecutor	212,620	212,620	189,073	(23,547)
Municipal court	523,192	523,192	495,982	(27,210)
City administration	868,679	868,679	940,093	71,414
Public relations and communications	277,274	278,501	215,940	(62,561)
Human resources	635,983	679,803	647,723	(32,080)
Economic development	271,054	271,054	319,214	48,160
Community development	1,018,804	1,023,895	885,631	(138,264)
Business services	165,180	165,180	125,802	(39,378)
Codes administration	911,282	911,282	904,317	(6,965)
Geographic information systems	137,377	156,077	119,111	(36,966)
Finance—accounting and budget	755,173	755,173	808,402	53,229
Information systems	784,230	1,311,106	705,496	(605,610)
Public works, engineering and administration	827,924	850,962	734,734	(116,228)
Highways and streets, street maintenance	3,151,287	3,189,242	2,720,995	(468,247)
Public safety:				
Police administration	572,465	572,465	565,482	(6,983)
Staff services	2,748,839	2,845,868	2,283,971	(561,897)
Operations	7,290,383	7,807,595	6,769,548	(1,038,047)
Community youth outreach unit	2,823,135	2,848,862	2,963,971	115,109
Parks:				
Parks administration	507,840	533,258	576,197	42,939
Recreation	873,435	884,476	827,418	(57,058)
Parks maintenance	1,895,966	2,265,186	2,207,152	(58,034)
Vesper hall (50+ programs)	562,531	659,358	538,190	(121,168)
Building maintenance	897,987	913,410	727,519	(185,891)
Capital outlay	759,050	759,050	1,693,166	934,116
Total expenditures	30,147,563	31,972,167	29,545,384	(2,426,783)
Excess (deficiency) of revenues over expenditures	(39,095)	(1,671,253)	3,068,391	4,739,644

(Continued)

City of Blue Springs, Missouri

Required Supplementary Information—Unaudited
Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
Budget and Actual—General Fund
Year Ended September 30, 2023

	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Budget
Other financing sources (uses):				
Issuance of leases	$ -	$ -	$ 510,411	$ 510,411
Issuance of SBITAs	-	-	114,909	114,909
Proceeds from sales of capital assets	-	-	84,352	84,352
Principal retirement	-	-	(34,500)	(34,500)
Interest and fiscal charges	-	-	(154,524)	(154,524)
Transfers in	89,093	89,093	461,494	372,401
Transfers out	(1,200,000)	(1,525,000)	(1,532,748)	(7,748)
Total other financing sources (uses)	(1,110,907)	(1,435,907)	(550,606)	885,301
Net change in fund balance	$ (1,150,002)	$ (3,107,160)	2,517,785	$ 5,624,945
Fund balance, beginning of year			17,691,415	
Fund balance, end of year—budget basis			20,209,200	
Adjustments, encumbrances			(64,725)	
Fund balance, end of year—GAAP basis			$ 20,144,475	
Net change in fund balance - budget basis			$ 2,517,785	
Adjustments:				
Encumbrances—beginning of year			(1,215,665)	
Encumbrances—end of year			1,150,940	
Net change in fund balance—GAAP basis			$ 2,453,060	

See note to required supplementary information.

City of Blue Springs, Missouri

Required Supplementary Information—Unaudited
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual—Park Sales Tax Fund
Year Ended September 30, 2023

	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Budget
Revenues:				
Taxes	$ 4,927,132	$ 4,927,132	$ 5,427,911	$ 500,779
Investment income	32,214	32,214	952,035	919,821
Total revenues	4,959,346	4,959,346	6,379,946	1,420,600
Expenditures:				
Capital outlay	35,417,500	44,290,673	540,183	(43,750,490)
Debt service:				
Principal retirement	-	-	650,000	650,000
Interest and fiscal charges	-	-	1,672,130	1,672,130
Total expenditures	35,417,500	44,290,673	2,862,313	(41,428,360)
Excess of revenues over expenditures	(30,458,154)	(39,331,327)	3,517,633	42,848,960
Other financing sources (uses):				
Issuance of bonds	35,000,000	35,000,000	34,370,000	(630,000)
Bond issuance premium	-	-	1,176,018	1,176,018
Transfers in	-	-	-	-
Transfers out	-	-	(23,222,135)	(23,222,135)
Total other financing sources (uses)	35,000,000	35,000,000	12,323,883	(22,676,117)
Net change in fund balances	$ 4,541,846	$ (4,331,327)	15,841,516	$ 20,172,843
Fund balance, beginning of year			2,122,984	
Fund balance, end of year—budget basis			17,964,500	
Adjustments, encumbrances			(1,402,312)	
Fund balance, end of year—GAAP basis			$ 16,562,188	
Net change in fund balance—budget basis			$ 15,841,516	
Adjustments:				
Encumbrances—beginning of year			(1,541,997)	
Encumbrances—end of year			139,685	
Net change in fund balance—GAAP basis			$ 14,439,204	

See note to required supplementary information.

City of Blue Springs, Missouri

Required Supplementary Information—Unaudited
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual—ARPA Fund
Year Ended September 30, 2023

	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Budget
Revenues:				
Intergovernmental revenues	$ -	$ -	$ 882,650	$ 882,650
Expenditures:				
Capital outlay	-	4,271,416	(78,433)	(4,349,849)
Net change in fund balances	$ -	$ (4,271,416)	961,083	$ 5,232,499
Fund balance, beginning of year			-	
Fund balance, end of year—budget basis			961,083	
Adjustments, encumbrances			(961,083)	
Fund balance, end of year—GAAP basis			$ -	
Net change in fund balance—budget basis			$ 961,083	
Adjustments:				
Encumbrances—beginning of year			(4,271,416)	
Encumbrances—end of year			3,310,333	
Net change in fund balance—GAAP basis			$ -	

See note to required supplementary information.

City of Blue Springs, Missouri

Note to Required Supplementary Information

The legal level of control is at the fund level. City management cannot amend the budget without receiving the approval of the City Council. The City Administrator is authorized to approve overspending of budgeted line items within any fund as long as the total expenditures within the fund do not exceed the total approved budgeted expenditures for that fund. However, overspending of total expenditures of any fund requires approval by the City Council.

NONMAJOR GOVERNMENTAL FUNDS

Hotel Motel Tax Fund—established to account for the financial activity related to the collection of the hotel occupancy taxes.

Public Safety Sales Tax Fund—established to account for the collection of the City's public safety sales tax and related expenditures including equipment, additional personnel and facility renovations.

General Obligation Bond Debt Service Fund—accounts for the accumulation of resources for, and the payment of, principal, interest, and other related costs of the City's general obligation bonds.

Capital Projects Fund—accounts for resources used for the acquisition and/or construction of capital facilities, except those accounted for in proprietary funds.

City of Blue Springs, Missouri

Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2023

	Hotel Motel Tax	Public Safety Sales Tax	General Obligation Debt Service	Capital Projects	Total Nonmajor Governmental Funds
Assets					
Cash and investments	$ 1,293,878	$ 5,181,809	$ 2,674,504	$ 4,017,913	$ 13,168,104
Receivables, net of allowance for uncollectibles:					
Property taxes	-	-	2,158,825	-	2,158,825
Other taxes	102,780	844,245	-	844,246	1,791,271
Accounts	-	-	-	539,506	539,506
Accrued interest	-	-	-	7,988	7,988
Advances to other funds	-	-	-	326,911	326,911
Prepaid items	-	88,106	-	-	88,106
Restricted cash and investments	-	1,531,028	-	-	1,531,028
Total assets	$ 1,396,658	$ 7,645,188	$ 4,833,329	$ 5,736,564	$ 19,611,739
Liabilities and Fund Balance					
Liabilities					
Accounts payable	$ 9,055	$ 22,476	$ -	$ 352,178	$ 383,709
Accrued liabilities	-	130,325	-	-	130,325
Due to other funds	-	68,795	-	68,517	137,312
Total liabilities	9,055	221,596	-	420,695	651,346
Deferred inflows of resources:					
Unavailable revenue—property taxes	-	-	2,154,659	-	2,154,659
Total deferred inflows of resources	-	-	2,154,659	-	2,154,659
Fund balance:					
Nonspendable:					
Prepaid items	-	88,106	-	-	88,106
Restricted:					
Debt service	-	-	2,678,670	-	2,678,670
Tourism	1,387,603	-	-	-	1,387,603
Public safety building improvements	-	7,335,486	-	-	7,335,486
Committed:					
Other purposes	-	-	-	944,551	944,551
Assigned:					
Capital projects	-	-	-	4,371,318	4,371,318
Unassigned	-	-	-	-	-
Total fund balance	1,387,603	7,423,592	2,678,670	5,315,869	16,805,734
Total liabilities and fund balance	$ 1,396,658	$ 7,645,188	$ 4,833,329	$ 5,736,564	$ 19,611,739

City of Blue Springs, Missouri

Combining Statement of Revenues, Expenditures and Changes in Fund Balances—Nonmajor Governmental Funds
Year Ended September 30, 2023

	Hotel Motel Tax	Public Safety Sales Tax	General Obligation Debt Service	Capital Projects	Total Nonmajor Governmental Funds
Revenues:					
Taxes	$ 761,709	$ 5,022,360	$ 1,800,580	$ 5,035,528	$ 12,620,177
Intergovernmental revenues	-	-	-	32,339	32,339
Investment income (loss)	47,572	254,838	124,378	168,976	595,764
Other	-	-	-	182,096	182,096
Total revenues	809,281	5,277,198	1,924,958	5,418,939	13,430,376
Expenditures:					
Current:					
General government	256,859	-	29,288	12,623	298,770
Public safety	-	2,104,034	-	-	2,104,034
Capital outlay	-	433,983	-	4,086,168	4,520,151
Debt service:					
Principal retirement	-	580,000	1,225,000	148,350	1,953,350
Interest and fiscal charges	-	792,240	465,167	-	1,257,407
Total expenditures	256,859	3,910,257	1,719,455	4,247,141	10,133,712
Excess (deficiency) of revenues over expenditures	552,422	1,366,941	205,503	1,171,798	3,296,664
Other financing sources (uses):					
Issuance of leases	-	-	-	871,216	871,216
Transfers in	-	-	250,000	1,532,208	1,782,208
Transfers out	(193,615)	-	-	(632,208)	(825,823)
Total other financing sources (uses)	(193,615)	-	250,000	1,771,216	1,827,601
Net change in fund balances	358,807	1,366,941	455,503	2,943,014	5,124,265
Fund balances, beginning	1,028,796	6,056,651	2,223,167	2,372,855	11,681,469
Fund balances, ending	$ 1,387,603	$ 7,423,592	$ 2,678,670	$ 5,315,869	$ 16,805,734

City of Blue Springs, Missouri

Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual—Hotel Motel Tax Fund Year Ended September 30, 2023

	Original Budget	Final Budget	Actual (Budget basis)	Variance With Final Budget
Revenues:				
Taxes	$ 584,348	$ 584,348	$ 761,709	$ 177,361
Fines and forfeits	348	348	-	(348)
Investment income	6,601	6,601	47,572	40,971
Total revenues	591,297	591,297	809,281	217,984
Expenditures,				
current, general government	220,000	258,600	257,009	(1,591)
Excess of revenues over expenditures	371,297	332,697	552,272	219,575
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(193,615)	(193,615)	(193,615)	-
Total other financing sources (uses)	(193,615)	(193,615)	(193,615)	-
Net change in fund balances	$ 177,682	$ 139,082	358,657	$ 219,575
Fund balance, beginning of year			1,028,796	
Fund balance, end of year—budget basis			1,387,453	
Adjustments, encumbrances			150	
Fund balance, end of year—GAAP basis			$ 1,387,603	
Net change in fund balance—budget basis			$ 358,657	
Adjustments:				
Encumbrances—beginning of year			(8,600)	
Encumbrances—end of year			8,750	
Net change in fund balance—GAAP basis			$ 358,807	

City of Blue Springs, Missouri

Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual—Public Safety Sales Tax Fund Year Ended September 30, 2023

	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Budget
Revenues:				
Taxes	$ 4,412,390	$ 4,412,390	$ 5,022,360	$ 609,970
Investment income (loss)	44,014	44,014	254,838	210,824
Other	-	-	-	-
Total revenues	4,456,404	4,456,404	5,277,198	820,794
Expenditures:				
Current:				
Public safety	2,404,926	2,526,035	2,023,747	(502,288)
Capital outlay	172,000	172,000	86,393	(85,607)
Capital improvements	26,822	427,482	26,822	(400,660)
Debt service:				
Principal retirement	580,000	580,000	580,000	-
Interest and fiscal charges	789,713	789,713	794,269	4,556
Total expenditures	3,973,461	4,495,230	3,511,231	(983,999)
Excess of revenues over expenditures	$ 482,943	$ (38,826)	1,765,967	$ 1,804,793
Fund balance, beginning of year			6,056,651	
Fund balance, end of year—budget basis			7,822,618	
Adjustments, encumbrances			(399,026)	
Fund balance, end of year—GAAP basis			$ 7,423,592	
Net change in fund balance—budget basis			$ 1,765,967	
Adjustments:				
Encumbrances—beginning of year			(521,769)	
Encumbrances—end of year			122,743	
Net change in fund balance—GAAP basis			$ 1,366,941	

City of Blue Springs, Missouri

Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual—General Obligation Debt Service Fund Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues:				
Taxes	$ 1,642,050	$ 1,642,050	$ 1,800,580	$ 158,530
Investment income	32,577	32,577	124,378	91,801
Total revenues	1,674,627	1,674,627	1,924,958	250,331
Expenditures:				
Current, general government	-	-	29,288	29,288
Debt service:				
Principal retirement	1,225,000	1,225,000	1,225,000	-
Interest and fiscal charges	492,777	495,977	465,167	(30,810)
Total expenditures	1,717,777	1,720,977	1,719,455	(1,522)
Excess (deficiency) of revenues over expenditures	(43,150)	(46,350)	205,503	251,853
Other financing sources, transfers in	500,000	250,000	250,000	-
Net change in fund balances	$ 456,850	$ 203,650	455,503	$ 251,853
Fund balance, beginning of year			2,223,167	
Fund balance, end of year			$ 2,678,670	

City of Blue Springs, Missouri

Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual—Capital Projects Fund Year Ended September 30, 2023

	Original Budget	Final Budget	Actual (Budget Basis)	Variance With Final Budget
Revenues:				
Taxes	$ 4,610,035	$ 4,610,035	$ 5,035,528	$ 425,493
Intergovernmental revenues	-	-	32,339	32,339
Investment income (loss)	39,000	39,000	168,976	129,976
Other	-	-	182,096	182,096
Total revenues	4,649,035	4,649,035	5,418,939	769,904
Expenditures:				
Current:				
General government	-	-	-	-
Land/Buildings	-	231,058	243,680	12,622
Streets and Highways	6,206,000	8,738,876	5,236,613	(3,502,263)
Capital outlay	-	182,468	47,123	(135,345)
Total expenditures	6,206,000	9,152,402	5,527,416	(3,624,986)
Excess (deficiency) of revenues over expenditures	(1,556,965)	(4,503,367)	(108,477)	4,394,890
Other financing sources (uses):				
Transfers in	1,150,000	1,150,000	1,532,208	382,208
Transfers out	(250,000)	(250,000)	(632,208)	(382,208)
Total other financing sources (uses)	900,000	900,000	900,000	-
Net change in fund balances	$ (656,965)	$ (3,603,367)	791,523	$ 4,394,890
Fund balance, beginning of year			2,372,855	
Fund balance, end of year—budget basis			3,164,378	
Adjustments, encumbrances			2,151,491	
Fund balance, end of year—GAAP basis			$ 5,315,869	
Net change in fund balance—budget basis			$ 791,523	
Adjustments:				
Encumbrances—beginning of year			(2,715,344)	
Encumbrances—end of year			4,866,835	
Net change in fund balance—GAAP basis			$ 2,943,014	

City of Blue Springs, Missouri

Combining Balance Sheet—TIF Fund Projects
September 30, 2023

	Copperleaf Village TIF	Highway 7 & 40 Project B TIF	Woods Chapel TIF
Assets			
Cash	$ 22,096	$ -	$ -
Receivables:			
Property taxes	-	153,734	138,150
Other taxes	-	-	6,208
Interest	-	-	-
Due from other funds	10,042	-	2,693
Due from other governments	7,496	-	2,052
Restricted cash and investments	-	-	-
Total assets	$ 39,634	$ 153,734	$ 149,103
Liabilities			
Accounts payable	$ 23,939	$ -	$ -
Due to other funds	78	-	21
Total liabilities	24,017	-	21
Deferred inflows of resources			
Unavailable revenue—property taxes	-	153,734	138,150
Unavailable revenue—other	7,496	-	1,541
Total deferred inflows of resources	7,496	153,734	139,691
Fund balance (deficit)			
Restricted, debt service	8,121	-	9,391
Total fund balance (deficit)	8,121	-	9,391
Total liabilities, deferred inflows of resources and fund balance (deficit)	$ 39,634	$ 153,734	$ 149,103

Adams Farm TIF	Highway 7 & 40 Project C TIF	Highway 7 & 40 Project A TIF	White Oaks TIF	White Oak A TIF	Total
$ 308,334	$ -	$ 336,097	$ 87,598	$ 282,423	$ 1,036,548
1,458,489	146,171	68,990	338,620	226,929	2,531,083
-	-	-	68,772	-	74,980
-	-	-	4,836	-	4,836
194,959	-	-	99,979	-	307,673
385,905	-	-	48,600	-	444,053
4,284,355	-	-	1,663,101	-	5,947,456
$ 6,632,042	$ 146,171	$ 405,087	$ 2,311,506	$ 509,352	$ 10,346,629
$ -	$ -	$ -	$ -	$ -	$ 23,939
1,524	-	-	1,375	-	2,998
1,524	-	-	1,375	-	26,937
1,458,489	146,171	68,990	338,620	226,929	2,531,083
155,067	-	-	48,599	-	212,703
1,613,556	146,171	68,990	387,219	226,929	2,743,786
5,016,962	-	336,097	1,922,912	282,423	7,575,906
5,016,962	-	336,097	1,922,912	282,423	7,575,906
$ 6,632,042	$ 146,171	$ 405,087	$ 2,311,506	$ 509,352	$ 10,346,629

City of Blue Springs, Missouri

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances—
TIF Fund Projects
Year Ended September 30, 2023

	Copperleaf Village TIF	Highway 7 & 40 Project B TIF	Woods Chapel TIF	Adams Farm TIF
Revenues:				
Taxes	$ 41,123	$ -	$ 16,476	$ 1,361,331
Intergovernmental activity taxes	84,562	108,049	163,741	3,744,888
Investment income	1,179	1,264	-	153,288
Total revenues	126,864	109,313	180,217	5,259,507
Expenditures:				
General government	1,843	-	-	-
Current, economic development	4,759	15,290	16,791	305,210
Debt service:				
Principal retirement	124,385	-	163,487	3,160,000
Interest and fiscal charges	-	-	-	1,675,174
Total expenditures	130,987	15,290	180,278	5,140,384
Excess (deficiency) of revenues over expenditures	(4,123)	94,023	(61)	119,123
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(630)	(94,023)	(713)	(17,403)
Total other financing sources (uses)	(630)	(94,023)	(713)	(17,403)
Net change in fund balances	(4,753)	-	(774)	101,720
Fund balances, beginning of year	12,874	-	10,165	4,915,242
Fund balances (deficit), end of year	$ 8,121	$ -	$ 9,391	$ 5,016,962

Highway 7 & 40 Project C TIF	Highway 7 & 40 Project A TIF	White Oaks TIF	White Oak A TIF	Eliminations	Total
$ -	$ -	$ 208,336	$ -	$ -	$ 1,627,266
153,097	51,572	778,158	205,171	-	5,289,238
1,697	10,701	61,671	-	-	229,800
154,794	62,273	1,048,165	205,171	-	7,146,304
-	-	-	-	-	1,843
33,595	5,521	45,897	28,775	-	455,838
-	56,948	420,000	-	-	3,924,820
-	-	420,130	-	-	2,095,304
33,595	62,469	886,027	28,775	-	6,477,805
121,199	(196)	162,138	176,396	-	668,499
-	205,905	-	-	(205,905)	-
(113,848)	(507)	(5,801)	(2,019)	205,905	(29,039)
(113,848)	205,398	(5,801)	(2,019)	-	(29,039)
7,351	205,202	156,337	174,377	-	639,460
(7,351)	130,895	1,766,575	108,046	-	6,936,446
$ -	$ 336,097	$ 1,922,912	$ 282,423	$ -	$ 7,575,906

City of Blue Springs, Missouri

Schedule of Revenues, Expenditures and Changes in Fund Balances—
Budget and Actual—Copperleaf Village TIF
Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues:				
Taxes and intergovernmental activity taxes	$ 85,624	$ 85,624	$ 125,685	$ 40,061
Investment income	331	331	1,179	848
Total revenues	85,955	85,955	126,864	40,909
Expenditures:				
General government	-	-	1,843	1,843
Current, economic development	983	4,983	4,759	(224)
Debt service, principal retirement	84,472	105,472	124,385	18,913
Total expenditures	85,455	110,455	130,987	20,532
Excess (deficiency) of revenues over expenditures	500	(24,500)	(4,123)	20,377
Other financing (uses), transfers out	(500)	(500)	(630)	(130)
Net change in fund balances	$ -	$ (25,000)	(4,753)	$ 20,247
Fund balances, beginning of year			12,874	
Fund balances, end of year			$ 8,121	

City of Blue Springs, Missouri

Schedule of Revenues, Expenditures and Changes in Fund Balances—
Budget and Actual—Highway 7 and 40 Project B TIF
Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues:				
Taxes and intergovernmental activity taxes	$ 280,485	$ 280,485	$ 108,049	$ (172,436)
Investment income	495	495	1,264	769
Total revenues	280,980	280,980	109,313	(171,667)
Expenditures:				
Current, economic development	1,723	1,723	15,290	13,567
Debt service, principal retirement	301,453	301,453	-	(301,453)
Total expenditures	303,176	303,176	15,290	(287,886)
Excess (deficiency) of revenues over expenditures	(22,196)	(22,196)	94,023	116,219
Other financing sources (uses):				
Transfers in	100,000	100,000	-	(100,000)
Transfers out	2,805	2,805	(94,023)	(96,828)
Total other financing sources (uses)	102,805	102,805	(94,023)	(196,828)
Net change in fund balances	$ 80,609	$ 80,609	-	$ (80,609)
Fund balances, beginning of year			-	
Fund balances, end of year			$ -	

City of Blue Springs, Missouri

Schedule of Revenues, Expenditures and Changes in Fund Balances—
Budget and Actual—Woods Chapel TIF
Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues:				
Taxes and intergovernmental activity taxes	$ 194,162	$ 194,162	$ 180,217	$ (13,945)
Expenditures:				
Current, economic development	15,314	15,314	16,791	1,477
Debt service:				
Principal retirement	176,907	176,907	163,487	(13,420)
Total expenditures	192,221	192,221	180,278	(11,943)
Excess of revenues over expenditures	1,941	1,941	(61)	(2,002)
Other financing (uses), transfers out	(1,942)	(1,942)	(713)	1,229
Net change in fund balances	$ (1)	$ (1)	(774)	$ (773)
Fund balances, beginning of year			10,165	
Fund balances, end of year			$ 9,391	

City of Blue Springs, Missouri

Schedule of Revenues, Expenditures and Changes in Fund Balances—
Budget and Actual—Adams Farm TIF
Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues:				
Taxes and intergovernmental activity taxes	$ 4,594,615	$ 4,594,615	$ 5,106,219	$ 511,604
Investment income	4,836	4,836	153,288	148,452
Other	-	-	-	-
Total revenues	4,599,451	4,599,451	5,259,507	660,056
Expenditures:				
Current, economic development	313,961	313,961	305,210	(8,751)
Debt service:				
Principal retirement	3,520,000	3,520,000	3,160,000	(360,000)
Interest and fiscal charges	1,809,000	1,809,000	1,675,174	(133,826)
Total expenditures	5,642,961	5,642,961	5,140,384	(502,577)
Excess of revenues over expenditures	(1,043,510)	(1,043,510)	119,123	1,162,633
Other financing (uses), transfers (out)	(20,000)	(20,000)	(17,403)	2,597
Net change in fund balances	$ (1,063,510)	$ (1,063,510)	101,720	$ 1,165,230
Fund balances, beginning of year			4,915,242	
Fund balances, end of year			$ 5,016,962	

City of Blue Springs, Missouri

Schedule of Revenues, Expenditures and Changes in Fund Balances—
Budget and Actual—Highway 7 and 40 Project C TIF
Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues:				
Taxes and intergovernmental activity taxes	$ 639,681	$ 639,681	$ 153,097	$ (486,584)
Investment income	831	831	1,697	866
Total revenues	640,512	640,512	154,794	(485,718)
Expenditures, current, economic development	32,967	32,967	33,595	628
Excess (deficiency) of revenues over expenditures	607,545	607,545	121,199	(486,346)
Other financing (uses), transfers out	(607,545)	(607,545)	(113,848)	493,697
Net change in fund balances	$ -	$ -	7,351	$ 7,351
Fund balances, beginning of year			(7,351)	
Fund balances (deficit), end of year			$ -	

City of Blue Springs, Missouri

Schedule of Revenues, Expenditures and Changes in Fund Balances—
Budget and Actual—Highway 7 and 40 Project A TIF
Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues:				
Taxes and intergovernmental activity taxes	$ 96,851	$ 96,851	$ 51,572	$ (45,279)
Investment income	1,114	1,114	10,701	9,587
Total revenues	97,965	97,965	62,273	(35,692)
Expenditures:				
Current, economic development	4,088	4,088	5,521	1,433
Debt service, principal retirement	593,922	593,922	56,948	(536,974)
Total expenditures	598,010	598,010	62,469	(535,541)
Excess of revenues over expenditures	(500,045)	(500,045)	(196)	499,849
Other financing sources (uses):				
Transfers in	501,045	501,045	205,905	(295,140)
Transfers out	(1,000)	(1,000)	(507)	493
Total other financing sources (uses)	500,045	500,045	205,398	(294,647)
Net change in fund balances	$ -	$ -	205,202	$ 205,202
Fund balances, beginning of year			130,895	
Fund balances, end of year			$ 336,097	

City of Blue Springs, Missouri

Schedule of Revenues, Expenditures and Changes in Fund Balances—
Budget and Actual—White Oaks TIF
Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues:				
Taxes and intergovernmental activity taxes	$ 980,328	$ 980,328	$ 986,494	$ 6,166
Investment income	3,335	3,335	61,671	58,336
Other	-	-	-	-
Total revenues	983,663	983,663	1,048,165	64,502
Expenditures:				
Current, economic development	39,689	39,689	45,897	6,208
Debt service:				
Principal retirement	600,000	600,000	420,000	(180,000)
Interest and fiscal charges	337,974	417,974	420,130	2,156
Total expenditures	977,663	1,057,663	886,027	(171,636)
Excess (deficiency) of revenues over expenditures	6,000	(74,000)	162,138	236,138
Other financing sources (uses), transfers (out)	(6,000)	(6,000)	(5,801)	199
Net change in fund balances	$ -	$ (80,000)	156,337	$ 236,337
Fund balances, beginning of year			1,766,575	
Fund balances, end of year			$ 1,922,912	

City of Blue Springs, Missouri

Schedule of Revenues, Expenditures and Changes in Fund Balances—
Budget and Actual—White Oaks A TIF
Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues:				
Taxes and intergovernmental activity taxes	$ 7,676	$ 7,676	$ 205,171	$ 197,495
Investment income	-	-	-	-
Total revenues	7,676	7,676	205,171	197,495
Expenditures:				
Current, economic development	1,288	29,488	28,775	(713)
Debt service:				
Principal retirement	7,800	7,800	-	(7,800)
Interest and fiscal charges	-	-	-	-
Total expenditures	9,088	37,288	28,775	(8,513)
Excess (deficiency) of revenues over expenditures	(1,412)	(29,612)	176,396	206,008
Other financing sources (uses), transfers (out)	(100)	(100)	(2,019)	(1,919)
Net change in fund balances	$ (1,512)	$ (29,712)	174,377	$ 204,089
Fund balances, beginning of year			108,046	
Fund balances, end of year			$ 282,423	

CUSTODIAL FUNDS

Custodial Funds are used to account for resources received by the City as agent.

Eastern Jackson County Betterment Council Fund—accounts for membership deposits of the Council.

Woods Chapel Community Improvement District—accounts for amounts collected on behalf of the District.

Adams Dairy Landing Community Improvement District—accounts for amounts collected on behalf of the District.

Adams Farm Transportation Development District—accounts for amounts collected on behalf of the District.

White Oaks Community Improvement District—accounts for amounts collected on behalf of the District.

Fall Creek Community Improvement District—accounts for amounts collected on behalf of the District.

Sunset Plaza Community Improvement District— accounts for amounts collected on behalf of the District.

North Blue Springs Community Improvement District—accounts for amounts collected on behalf of the District.

Downtown Blue Springs Community Improvement District—accounts for amounts collected on behalf of the District.

City of Blue Springs, Missouri

Combining Statement of Fiduciary Net Position
Custodial Funds
September 30, 2023

	Woods Chapel CID	Adams Dairy Landing CID	Adams Farm TDD	White Oak CID
Assets				
Cash	$ -	$ -	$ 246	$ 5
Receivables:				
Sales taxes	12,415	397,684	233,211	69,467
Restricted cash and investments	-	519,921	-	-
Total assets	$ 12,415	$ 917,605	$ 233,457	$ 69,472
Liabilities				
Accounts payable	$ -	$ -	$ 840	$ 4,514
Due to other governments	6,332	64,268	233,456	69,472
Total liabilities	6,332	64,268	234,296	73,986
Net position (deficit)				
Net position restricted	6,083	853,337	-	-
Unrestricted deficit	-	-	(839)	(4,514)
Total net position (deficit)	6,083	853,337	(839)	(4,514)
Total liabilities and net position (deficit)	$ 12,415	$ 917,605	$ 233,457	$ 69,472

Fall Creek CID	Sunset Plaza CID	North Blue Springs CID	Downtown Blue Springs CID	Eastern Jackson County Betterment Council	Total
$ 11,114	$ 3,283	$ 20,753	$ 99,688	$ 57,950	$ 193,039
19,382	5,830	37,441	7,433	-	782,863
-	-	-	-	-	519,921
$ 30,496	$ 9,113	$ 58,194	$ 107,121	$ 57,950	$ 1,495,823
$ 11,114	$ 3,270	$ 20,753	$ -	$ 80	$ 40,571
194	70	374	74	-	374,240
11,308	3,340	21,127	74	80	414,811
19,188	5,773	37,067	107,047	57,870	1,086,365
-	-	-	-	-	(5,353)
19,188	5,773	37,067	107,047	57,870	1,081,012
$ 30,496	$ 9,113	$ 58,194	$ 107,121	$ 57,950	$ 1,495,823

City of Blue Springs, Missouri

Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
Year Ended September 30, 2023

	Woods Chapel CID	Adams Dairy Landing CID	Adams Farm TDD	White Oak CID
Additions:				
Sales taxes for other governments	$ 71,541	$ -	$ 1,637,954	$ 430,486
Special assessments	-	420,221	-	-
Memberships	-	-	-	-
Total additions	71,541	420,221	1,637,954	430,486
Deductions:				
Administrative expenses paid to the City	3,589	24,557	23,285	11,692
Payment of sales taxes to other governments	68,110	-	1,615,507	423,308
Payments of special assessments to other governments	-	395,018	-	-
Total deductions	71,699	419,575	1,638,792	435,000
Change in net position	(158)	646	(838)	(4,514)
Net position (deficit), beginning of year	6,241	852,691	(1)	-
Net position (deficit), end of year	$ 6,083	$ 853,337	$ (839)	$ (4,514)

Fall Creek CID	Sunset Plaza CID	North Blue Springs CID	Downtown Blue Springs CID	Eastern Jackson County Betterment Council	Total
$ 128,559	$ 36,404	$ 235,673	$ 60,362	$ -	$ 2,600,979
-	-	-	-	-	420,221
-	-	-	-	1,002	1,002
128,559	36,404	235,673	60,362	1,002	3,022,202
4,160	6,507	7,145	6,203	4,108	91,246
207,611	26,301	227,848	-	-	2,568,685
-	-	-	12,349	-	407,367
211,771	32,808	234,993	18,552	4,108	3,067,298
(83,212)	3,596	680	41,810	(3,106)	(45,096)
102,400	2,177	36,387	65,237	60,976	1,126,108
$ 19,188	$ 5,773	$ 37,067	$ 107,047	$ 57,870	$ 1,081,012

City of Blue Springs, Missouri

Statistical Section
Contents

The statistical section of the City's comprehensive annual financial report presents detailed information as a context for understanding what the information presented in the financial statements, note disclosures and required supplementary information say about the City's overall financial health.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and well being have changed over time.	106-110
Revenue Capacity These schedules contain information to help the reader assess the City's two most significant local revenue sources: sales tax and property tax.	111-117
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	118-122
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	123-124
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	125-127

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report for the relevant year.

City of Blue Springs, Missouri

Net Position By Component
Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental activities:										
Net investment in capital assets	$ 56,974,743	$ 52,660,972	$ 50,935,498	$ 48,088,930	$ 63,608,289	$ 67,324,094	$ 78,330,229	$ 79,538,083	$ 90,632,320	$ 92,198,602
Restricted	11,962,522	777,874	10,961,851	17,419,058	16,400,993	25,743,995	25,519,150	30,734,242	28,088,525	42,559,821
Unrestricted (deficit)	(30,155,338)	(10,051,448)	(18,022,927)	(26,327,731)	(24,445,071)	(30,805,302)	(26,294,288)	(25,269,841)	(20,500,841)	(43,135,253)
Total governmental activities net position	$ 38,781,927	$ 43,387,398	$ 43,874,422	$ 39,180,257	$ 55,564,211	$ 62,262,787	$ 77,555,091	$ 85,002,484	$ 98,220,004	$ 91,623,170
Business-type activities:										
Net investment in capital assets	$ 47,321,113	$ 52,642,617	$ 51,265,320	$ 50,407,815	$ 50,424,392	$ 51,053,164	$ 52,889,750	$ 54,001,343	$ 53,129,887	$ 81,549,668
Restricted	2,171,458	2,727,185	1,575,649	1,575,505	1,571,849	1,545,511	1,388,165	1,744,335	1,808,522	1,342,221
Unrestricted	42,553,879	39,206,646	40,936,386	41,071,883	42,989,179	42,504,639	44,393,402	46,142,263	47,605,638	49,253,465
Total business-type activities net position	$ 92,046,450	$ 94,576,448	$ 93,777,355	$ 93,055,203	$ 94,985,420	$ 95,103,314	$ 98,671,317	$ 101,887,941	$ 102,544,047	$ 132,145,354
Primary government:										
Net investment in capital assets	$ 104,295,856	$ 105,303,589	$ 102,200,818	$ 98,496,745	$ 114,032,681	$ 118,377,258	$ 131,219,979	$ 133,539,426	$ 143,762,207	$ 173,748,270
Restricted	14,133,980	3,505,059	12,537,500	18,994,563	17,972,842	27,289,506	26,907,315	32,478,577	29,897,047	43,902,042
Unrestricted	12,398,541	29,155,198	22,913,459	14,744,152	18,544,108	11,699,337	18,099,114	20,872,422	27,104,797	6,118,212
Total primary government net position	$ 130,828,377	$ 137,963,846	$ 137,651,777	$ 132,235,460	$ 150,549,631	$ 157,366,101	$ 176,226,408	$ 186,890,425	$ 200,764,051	$ 223,768,524

City of Blue Springs, Missouri

Changes In Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses:										
Governmental activities:										
General government	$ 6,494,979	$ 6,732,979	$ 6,420,523	$ 7,257,755	$ 6,389,183	$ 7,269,330	$ 6,657,046	$ 10,395,918	$ 8,008,240	$ 8,056,546
Public works	729,879	758,851	701,230	735,017	706,567	700,843	935,938	410,133	1,414,310	669,718
Highways and streets	14,428,795	6,262,685	8,365,757	10,975,662	8,385,717	11,198,828	9,327,948	14,181,379	10,661,731	10,709,918
Public safety	12,815,066	18,032,520	16,788,117	15,198,731	15,581,118	15,706,926	15,878,979	15,787,835	17,642,896	17,350,162
Parks and recreation	4,166,939	4,141,149	4,269,900	4,514,983	4,320,343	4,845,702	5,607,363	4,285,655	8,435,631	5,825,337
Economic development	13,549,379	2,416,435	267,098	5,324,067	5,314,852	945,637	813,949	1,662,054	787,342	1,356,847
Interest and fiscal charges	3,380,506	5,251,068	4,064,700	4,829,799	4,143,672	4,050,603	3,673,128	3,546,963	3,190,926	5,456,512
Total governmental activities expenses	55,565,543	43,595,687	40,877,325	48,836,014	44,841,452	44,717,869	42,894,351	50,269,937	50,141,076	49,425,040
Business-type activities:										
Water	8,819,587	8,608,200	9,424,854	10,317,418	10,877,316	11,037,502	10,692,410	11,269,956	11,605,650	12,716,565
Sewer	9,585,897	11,455,986	9,599,824	9,713,317	9,650,812	9,959,618	8,331,954	9,298,038	10,121,704	9,604,411
Golf course	1,717,978	1,654,733	1,658,105	1,736,689	1,682,473	1,747,726	1,702,350	1,936,774	2,214,435	2,260,750
Non-major: Fieldhouse		149,777	1,012,307	1,122,838	1,214,815	1,228,526	1,273,061	993,036	1,197,813	1,219,393
Total business-type activities expenses	20,123,462	21,868,696	21,695,090	22,890,262	23,425,416	23,973,372	21,999,775	23,497,804	25,139,602	25,801,119
Total primary government expenses	75,689,005	65,464,383	62,572,415	71,726,276	68,266,868	68,691,241	64,894,126	73,767,741	75,280,678	75,226,159
Program revenue:										
Governmental activities:										
Charges for services:										
General government	3,826,423	3,456,917	3,598,475	3,838,541	4,156,925	4,305,466	3,914,728	4,381,973	4,728,947	3,924,068
Public works	21,205	69,054	162,531	208,751	41,511	228,626	82,737	223,109	190,652	92,858
Highways and streets	-	-	-	-	-	-	-		-	-
Public safety	1,405,762	1,428,023	1,332,713	1,197,668	1,373,040	1,160,475	909,864	981,399	825,393	908,438
Parks and recreation	414,159	444,931	449,467	490,733	513,432	496,512	204,693	322,215	424,039	510,389
Operating grants and contributions	575,817	581,258	471,559	642,130	762,087	901,885	1,833,776	3,277,891	1,581,931	2,064,204
Capital grants and contributions	5,837,853	2,449,429	609,823	2,245,519	13,509,858	2,378,011	10,392,626	3,882,101	6,478,815	8,657,171
Total governmental activities program revenue	12,081,219	8,429,612	6,624,568	8,623,342	20,356,853	9,470,975	17,338,424	13,068,688	14,229,777	16,157,128
Business-type activities:										
Charges for services:										
Water	8,074,733	8,102,186	9,797,233	10,516,119	11,146,296	10,691,171	10,876,477	11,586,906	12,111,004	12,285,378
Sewer	6,885,033	7,273,979	7,482,274	7,814,538	8,894,100	8,946,731	9,304,720	9,912,844	10,294,794	10,914,458
Golf course	1,394,058	1,432,673	1,458,922	1,497,416	1,530,581	1,459,303	1,635,983	1,960,590	2,333,283	2,459,487
Fieldhouse		105,705	664,541	978,482	1,037,866	1,113,227	829,611	831,078	1,020,276	1,117,181
Capital grants and contributions	763,153	280,865	230,991	248,589	1,149,415	276,103	144,739	451,068	627,310	752,021
Total business-type activities program revenues	17,116,977	17,195,408	19,633,961	21,055,144	23,758,258	22,486,535	22,791,530	24,742,486	26,386,667	27,528,525
Total primary government program revenues	$ 29,198,196	$ 25,625,020	$ 26,258,529	$ 29,678,486	$ 44,115,111	$ 31,957,510	$ 40,129,954	$ 37,811,174	$ 40,616,444	$ 43,685,653

(Continued)

City of Blue Springs, Missouri

Changes In Net Position (Continued)
Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Net (expense) revenue:										
Governmental activities	$ (43,484,324)	$ (35,166,075)	$ (34,252,757)	$ (40,212,672)	$ (24,484,599)	$ (35,246,894)	$ (25,555,927)	$ (37,201,249)	$ (35,911,299)	$ (33,267,912)
Business-type activities	(3,006,485)	(4,673,288)	(2,061,129)	(1,835,118)	332,842	(1,486,837)	791,755	1,244,682	1,247,065	1,727,406
Total primary government net expense	$ (46,490,809)	$ (39,839,363)	$ (36,313,886)	$ (42,047,790)	$ (24,151,757)	$ (36,733,731)	$ (24,764,172)	$ (35,956,567)	$ (34,664,234)	$ (31,540,506)
General revenues and other changes in net position:										
Governmental activities:										
Taxes:										
Sales taxes	$ 15,136,972	$ 15,971,904	$ 16,518,994	$ 16,573,548	$ 21,502,149	$ 21,791,422	$ 22,598,463	$ 24,950,480	$ 26,255,118	$ 27,716,890
Property taxes	5,543,977	5,610,797	6,122,937	5,940,624	6,146,648	6,356,809	6,303,805	6,894,685	7,107,137	7,482,727
Franchise tax	5,250,496	5,187,482	4,860,305	4,766,919	4,970,652	4,591,354	4,428,829	4,397,357	4,722,375	5,015,625
Intergovernmental activity taxes	3,851,865	4,360,020	3,952,005	4,590,028	5,151,086	5,222,871	4,687,553	5,072,645	5,421,502	5,289,238
Motor Vehicle	1,764,838	1,833,354	1,844,525	1,889,309	1,885,785	1,896,881	1,826,151	1,980,766	2,194,397	2,709,705
Hotel	575,237	591,718	591,123	613,430	544,598	548,466	423,550	597,422	765,984	761,709
Other taxes	394,499	334,958	364,960	383,330	414,475	411,062	445,081	433,681	2,263,717	651,870
Interest	371,085	385,668	386,448	442,397	540,230	952,152	598,571	261,382	(170,976)	2,496,138
Miscellaneous	778,639	526,698	410,308	534,546	566,742	555,846	610,253	443,489	702,276	798,120
Gain on disposal of capital assets							541,444		110,610	-
Transfers	(400,549)	(5,152,426)	(311,824)	(215,624)	(710,113)	(381,393)	(1,615,469)	(383,265)	(256,442)	(26,250,944)
Total governmental activities	33,267,059	29,650,173	34,739,781	35,518,507	41,012,252	41,945,470	40,848,231	44,648,642	49,115,698	26,671,078
Business-type activities:										
Interest	928,488	996,622	950,212	897,342	902,509	1,223,338	1,650,779	618,452	140,612	1,622,957
Transfers	400,549	5,152,426	311,824	215,624	710,113	381,393	1,615,469	383,265	256,442	26,250,944
Total business-type activities	1,329,037	6,149,048	1,262,036	1,112,966	1,612,622	1,604,731	3,266,248	1,001,717	397,054	27,873,901
Total primary government	$ 34,596,096	$ 35,799,221	$ 36,001,817	$ 36,631,473	$ 42,624,874	$ 43,550,201	$ 44,114,479	$ 45,650,359	$ 49,512,752	$ 54,544,979
Changes in net position:										
Governmental activities	(10,217,265)	(5,515,902)	487,024	(4,694,165)	16,527,653	6,698,576	15,292,304	7,447,393	13,204,399	(6,596,834)
Business-type activities	(1,677,448)	1,475,760	(799,093)	(722,152)	1,945,464	117,894	3,568,003	2,246,399	1,644,119	29,601,307
Total primary government	$ (11,894,713)	$ (4,040,142)	$ (312,069)	$ (5,416,317)	$ 18,473,117	$ 6,816,470	$ 18,860,307	$ 9,693,792	$ 14,848,518	$ 23,004,473

City of Blue Springs, Missouri

Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(Unaudited)

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund:										
Nonspendable	$ 2,390,413	$ 2,444,821	$ 2,389,927	$ 2,436,877	$ 2,649,026	$ 2,872,873	$ 2,677,560	$ 2,373,915	$ 2,331,167	$ 2,528,125
Restricted	1,110,681	61,804	66,897	77,917	150,050	93,442	65,979	71,479	92,335	117,813
Committed	7,615,714	7,876,539	7,841,276	10,969,379	7,680,711	8,244,564	8,075,350	7,547,702	7,372,183	8,448,947
Assigned	4,203,615	1,532,656	1,542,188	474,644	729,539	644,144	522,279	1,234,832	5,923,705	4,742,700
Unassigned	213,769	850,231	2,217,410	1,337,706	3,160,724	4,299,621	8,113,165	7,689,796	1,972,025	4,306,890
Total General Fund	$ 15,534,192	$ 12,766,051	$ 14,057,698	$ 15,296,523	$ 14,370,050	$ 16,154,644	$ 19,454,333	$ 18,917,724	$ 17,691,415	$ 20,144,475
All other governmental funds:										
Nonspendable,										
Special revenue funds	$ 353,424	$ 29,857	$ 67,619	$ 53,015	$ 164,692	$ 88,132	$ 67,370	$ 69,025	$ 70,002	$ 88,106
Capital projects funds	-	-	326,911	-			-	-	-	-
Restricted/Committed/Assigned:										
Capital projects funds	8,914,496	5,024,611	4,704,131	5,637,222	6,437,127	3,489,828	3,109,151	884,709	4,551,845	5,315,869
Public Safety Sales Tax fund (1)	18,087,627	6,926,542	4,496,847	4,744,824	-	-	-	-	-	7,335,486
Debt Service fund (1)	-	-	-	-	894,421	-	-	-	-	2,678,670
Other governmental funds	10,732,535	6,055,534	7,065,198	12,503,696	15,238,059	17,814,128	18,003,386	20,467,136	18,305,393	25,525,697
Unassigned	-	-	-	(29,750)	-	-	-	-	(2,186,341)	-
Total all other government funds	$ 38,088,082	$ 18,036,544	$ 16,660,706	$ 22,909,007	$ 22,734,299	$ 21,392,088	$ 21,179,907	$ 21,420,870	$ 20,740,899	$ 40,943,828

(1) Public Safety Sales Tax fund is not recognized as a major fund in FY2018; Debt Service fund is recognized as a major fund in FY2018 due to 2017 GO Bonds refunding of the 2009 Build America Bonds

City of Blue Springs, Missouri

Changes In Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(Unaudited)

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues:										
Taxes	$ 26,682,458	$ 27,506,137	$ 27,837,343	$ 27,987,328	$ 33,222,499	$ 33,229,356	$ 34,033,665	$ 36,983,321	$ 38,904,131	$ 41,104,151
Intergovernmental activity taxes	3,851,865	4,360,020	3,949,611	5,018,954	5,295,540	5,417,477	4,687,553	5,072,645	5,421,502	5,289,238
Licenses, fees and permits	865,546	777,265	977,939	1,135,665	1,385,463	1,495,370	1,283,648	1,502,636	1,766,913	1,170,334
Intergovernmental	3,510,789	5,366,824	3,326,434	3,454,177	3,499,500	3,678,198	4,581,609	5,758,858	6,305,809	5,523,460
Charges for services	1,512,856	1,305,934	1,361,123	1,437,539	1,324,601	1,461,165	851,190	1,525,428	1,627,182	1,355,783
Administrative charges	1,764,935	1,840,000	1,839,701	1,874,568	1,930,456	1,930,456	2,004,252	2,063,759	2,016,260	2,105,084
Fines, forfeitures and court costs	1,114,347	1,127,246	1,033,510	902,432	1,061,126	882,616	580,544	553,379	492,342	521,615
Investment income (loss)	371,276	404,276	386,448	442,397	540,229	952,152	598,571	261,382	(170,976)	2,496,138
Donations	41,152	34,427	37,383	72,023	104,528	64,202	33,375	62,074	57,047	89,128
Other	815,672	597,656	412,066	525,709	555,150	590,016	610,253	443,489	702,276	798,120
Total revenues	40,530,896	43,319,785	41,161,558	42,850,792	48,919,092	49,701,008	49,264,660	54,226,971	57,122,486	60,453,051
Expenditures:										
General government	6,117,293	6,327,993	6,017,583	6,197,037	6,006,634	6,146,384	5,918,310	8,129,849	6,748,294	7,095,459
Public works	721,738	758,851	701,230	676,063	717,984	667,293	689,064	916,418	919,180	757,772
Highways and streets	2,722,410	2,999,767	2,792,470	2,581,952	3,100,881	5,784,931	2,650,963	2,893,416	2,705,607	2,740,299
Public safety	19,151,121	24,489,006	14,963,894	13,168,457	13,534,211	13,572,670	13,440,592	16,744,644	14,579,856	14,755,042
Parks and recreation	3,647,241	3,649,129	3,685,781	3,753,671	5,185,979	7,500,496	3,540,630	4,102,376	4,144,321	4,711,943
Economic development	305,241	325,695	267,098	3,743,117	4,062,286	575,907	450,368	1,033,441	448,302	455,838
Capital outlay	2,774,635	8,886,778	4,375,399	3,829,446	6,997,406	4,612,171	10,295,712	11,036,184	18,729,650	9,038,462
Debt service:										
Principal	3,564,582	18,659,554	4,682,255	5,936,176	18,025,120	6,001,963	4,716,979	5,115,634	7,630,615	6,823,745
Interest	2,930,738	3,694,548	3,480,693	4,259,195	4,277,205	4,047,895	3,588,775	3,700,315	3,390,462	5,179,365
Bond Issuance Costs	408,232	1,615,270	-	300,406	174,335	-	-	-	-	-
Total expenditures	42,343,231	71,406,591	40,966,403	44,445,520	62,082,041	48,909,710	45,291,393	53,672,277	59,296,287	51,557,925
Excess of revenues over (under) expenditures	(1,812,335)	(28,086,806)	195,155	(1,594,728)	(13,162,949)	791,298	3,973,267	554,694	(2,173,801)	8,895,126
Other financing sources (uses):										
Issuance of leases	-	-	-	-	-	-	-	-	8,123	1,381,627
Issuance of SBITAs	-	-	-	-	-	-	-	-	-	114,909
Issuance of bonds	20,960,000	38,050,000	-	9,265,000	-	-	-	-	-	34,370,000
Refunded bond proceeds	-	-	-	-	11,915,000	-	-	-	-	-
Premium/(Discount) on issuance	460,377	(287,875.00)	-	-	824,403	-	-	-	-	1,176,018
Payment to refunded bond escrow agent	(1,860,234.00)	(27,625,000.00)	-	-	-	-	-	-	-	-
Capital lease issuance		249,950.00	-	-	-	-	61,500	-	-	-
Transfers in	6,001,009	2,575,957	1,745,057	2,057,902	9,597,611	1,733,243	2,191,629	943,261	5,518,981	2,243,702
Transfers out	(6,369,080)	(7,695,905)	(2,024,403)	(2,241,048)	(10,275,246)	(2,082,158)	(3,774,620)	(1,811,852)	(5,742,945)	(25,609,745)
Sale of capital assets	-	-	-	-	-	-	635,732.00	18,251	457,731	84,352
Total other financing sources (uses)	19,192,072	5,267,127	(279,346)	9,081,854	12,061,768	(348,915)	(885,759)	(850,340)	241,890	13,760,863
Net changes in fund balances	$ 17,379,737	$ (22,819,679)	$ (84,191)	$ 7,487,126	$ (1,101,181)	$ 442,383	$ 3,087,508	$ (295,646)	$ (1,931,911)	$ 22,655,989
Debt service as a percentage of noncapital expenditures	23.8%	42.1%	22.5%	24.4%	42.0%	24.8%	22.2%	18.1%	23.5%	26.6%

City of Blue Springs, Missouri

Total City Taxable Sales by Category
Current Fiscal Year and Prior Nine Years

Sales by Retail Category:	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Retail	$ 689,106	$ 734,889	$ 760,521	$ 588,608	$ 611,365	$ 596,911	$ 654,800	$ 720,255	$ 756,075	$ 815,612
Manufacturing	9	9	9	14,550	20,549	19,951	11,987	15,424	16,376	16,643
Restaurants	35,843	37,676	39,186	93,942	108,330	104,610	107,053	122,717	141,569	144,492
Services	30,308	32,029	33,807	105,500	101,604	108,221	95,623	96,949	113,661	108,827
All other outlets	30,624	25,843	24,686	58,141	61,535	73,543	73,983	80,614	80,408	71,238
Total	$ 785,890	$ 830,446	$ 858,209	$ 860,741	$ 903,383	$ 903,236	$ 943,446	$ 1,035,959	$ 1,108,089	$ 1,156,812

Note: Amounts are in thousands of dollars. NAICS codes were updated in 2017 reflecting changes in some categories.

Source: Missouri Department of Revenue

City of Blue Springs, Missouri

Sales Tax Rates
Direct and Overlapping Governments
Last Ten Calendar Years
(in percent)

	Fiscal Year									
Direct Sales Tax Rate City of Blue Springs	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General fund	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Transportation	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500
Public Safety	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500
Parks	-	-		-	0.500	0.500	0.500	0.500	0.500	0.500
Direct sales tax rate City of Blue Springs	2.000	2.000	2.000	2.000	2.500	2.500	2.500	2.500	2.500	2.500
Total Local Option Sales Tax Rate										
State of Missouri	4.000	4.000	4.000	4.000	4.000	4.000	4.000	4.000	4.000	4.000
Mo. State Conservation	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125
Mo. State Parks and Soil	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
Jackson County	1.125	1.125	1.125	1.250	1.250	1.250	1.250	1.250	1.250	1.375
City of Blue Springs	2.000	2.000	2.000	2.000	2.500	2.500	2.500	2.500	2.500	2.500
Central Jackson County Fire Protection District	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500
Zoo	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125
Total direct and overlapping sales tax rate	7.975	7.975	7.975	8.100	8.600	8.600	8.600	8.600	8.600	8.725
Transportation Development Districts & Community Improvement Districts										
Adams Farm Transportation Development District	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Home Depot Transportation Development District	0.500	0.500	0.500	0.500	0.500	-	-	-	-	-
Coronado Drive Transportation Development District	0.500	0.500	0.500	0.500	0.500	0.500	-	-	-	-
Oaks at Woods Chapel Community Improvement District	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
White Oak Community Improvement District	-	-	-	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Fall Creek Community Improvement District	-	-	-	-	-	1.000	1.000	1.000	1.000	1.000
Sunset Plaza Community Improvement District	-	-	-	-	-	1.000	1.000	1.000	1.000	1.000
North Blue Springs Community Improvement District	-	-	-	-	-	1.000	1.000	1.000	1.000	1.000
Downtown Blue Springs Community Improvement District	-	-	-	-	-	-	-	1.000	1.000	1.000

Note: The rates shown for the Transportation Development Districts and Community Improvement Districts are in addition to the direct and overlapping rates and apply within those districts only.

Source: Missouri Department of Revenue.

City of Blue Springs, Missouri

Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Real Property				Other Property		Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Market Value	Assessed Value as a Percentage of Actual Value
	Residential Property	Agricultural Property	Commercial Property	Total	Personal Property	Railroads & Utilities				
2014	477,024,751	177,905	109,710,301	586,912,957	131,401,691	12,741,635	731,056,283	0.7489	3,289,401,099	22.22
2015	479,712,354	173,478	109,136,575	589,022,407	131,036,206	12,569,227	732,627,840	0.7489	3,300,080,265	22.20
2016	515,457,495	176,724	114,610,010	630,244,229	134,012,963	14,284,738	778,541,930	0.7281	3,519,644,302	22.12
2017	523,141,324	179,919	122,135,174	645,456,417	141,360,112	14,391,221	801,207,750	0.7281	3,606,024,540	22.22
2018	553,128,990	175,489	137,007,429	690,311,908	142,107,728	13,665,988	846,085,624	0.7184	3,810,271,981	22.21
2019	567,284,999	166,284	137,657,977	705,109,260	150,784,513	14,164,124	870,057,897	0.7175	3,914,346,632	22.23
2020	665,200,915	167,342	191,837,168	857,205,425	152,796,151	14,280,190	1,024,281,766	0.6463	4,605,416,008	22.24
2021	657,268,639	167,850	169,726,058	827,162,547	156,325,904	14,990,987	998,479,438	0.6817	4,507,395,301	22.15
2022	739,091,573	172,316	177,625,274	916,889,163	177,072,506	15,643,330	1,109,604,999	0.6366	5,027,105,269	22.07
2023	759,128,461	164,994	188,907,583	948,201,038	225,415,201	16,982,933	1,190,599,172	0.6366	5,317,118,291	22.39

Note: The assessed value is set at 19% for residential property; 12% for agricultural property; and 32% for commercial property of the estimated fair market value.

Source: Jackson County Assessor's Office

City of Blue Springs, Missouri

Direct and Overlapping Governments
Last Ten Fiscal Years
(rate per $100 assessed value)

	City Direct Rates (1)			Overlapping Rates (2 & 3)					
Fiscal Year	Basic/ General Rate	Debt Service	Total Direct	Central Jackson County Fire	Metropolitan Junior College	Blue Springs School District	Jackson County	State	Total Overlapping
2014	0.5989	0.1500	0.7489	1.1203	0.2369	5.7286	1.0464	0.0300	8.1622
2015	0.5989	0.1500	0.7489	1.1607	0.2374	5.7286	1.0317	0.0300	8.1884
2016	0.5781	0.1500	0.7281	1.1731	0.2343	5.7286	1.0038	0.0300	8.1698
2017	0.5781	0.1500	0.7281	1.1762	0.2339	5.7286	1.0117	0.0300	8.1804
2018	0.5684	0.1500	0.7184	1.1566	0.2297	5.7286	1.0685	0.0300	8.2134
2019	0.5675	0.1500	0.7175	1.1519	0.2305	5.7286	1.2867	0.0300	8.4277
2020	0.4963	0.1500	0.6463	1.0292	0.2047	5.5500	1.1371	0.0300	7.9510
2021	0.5317	0.1500	0.6817	1.0886	0.2128	5.7286	1.1511	0.0300	8.2111
2022	0.4866	0.1500	0.6366	1.3440	0.2028	5.7286	1.1032	0.0300	8.4086
2023	0.4866	0.1500	0.6366	1.3449	0.2028	5.7286	1.1109	0.0300	8.4172

Notes: 1 The General Fund levy rates are limited by Missouri Statues to $1.00 per $100.00 assessed valuation. There is no limit on the levy rates for General Debt and Interest.

2 County Tax Breakdown for Current Year:

Health & Welfare Fund	0.1647
General Fund	0.2455
Road & Bridge Fund	0.0718
Park Fund	0.1100
Mid-Continent Public Library	0.3240
Handicap	0.0836
Mental Health	0.1113
Total County	1.1109

-

3 Two other school districts are in the City of Blue Springs. School tax rates for the current year in these districts are:

Grain Valley Reorganized #5	1.4494
Lee's Summit Reorganized #7	1.4199

Note: Taxes are due November 1, delinquent after December 31. Interest of 1.5% per month, up to a maximum of 18% annually is added for each month of delinquency. Collections are enforced through the attachment and sale of the property. Commercial real property is also assessed an additional "replacement tax" of 1.437 per $100 assessed value.

City of Blue Springs, Missouri

Principal Property Taxpayers
Current Year and Nine Years Ago
(Unaudited)

	2023			2014		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Evergy West (KCPL / Aquila)	$ 18,709,862	1	24.86	$ 11,785,907	1	28.93
MPT of Blue Springs LLC	12,200,032	2	16.21			-
Wal-Mart Stores, Inc.	8,778,105	3	11.66	6,073,903	2	14.91
BSEC Holdings LLC	6,832,283	4	9.08			-
Kohl's Department Store	6,178,498	5	8.21	5,127,328	3	12.59
RS Rental III-A LLC	4,992,706	6	6.63			-
PI BVT LLC	4,811,532	7	6.39			-
Fike Metal Products Corp.	4,419,591	8	5.87	2,601,413	6	6.39
Blue Springs Senior Housing (Parkway Senior Living)	4,259,175	9	5.66			-
LWH Sunnyside Garden Apts	4,075,557	10	5.42			-
Southern Union Co dba Mo Gas Energy				1,995,607	9	4.90
George & Jeanette Ward				3,666,951	4	9.00
HD Development of Maryland Inc.				1,827,840	10	4.49
Kingsridge				3,235,495	5	7.94
Blue Springs Partners LP				2,245,284	7	5.51
Enterprise Real Estate LLC				2,175,494	8	5.34
Total	$ 75,257,341		100.00	$ 40,735,222		100.00

Source: Jackson County Collection Department

City of Blue Springs, Missouri

Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)

Fiscal Year Ended September 30:	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2014	7,052,632	6,834,975	96.91	193,630	7,028,604	99.66
2015	7,168,365	6,961,356	97.11	183,771	7,145,127	99.68
2016	7,424,315	7,267,788	97.89	133,944	7,401,732	99.70
2017	7,605,288	7,442,336	97.86	136,991	7,579,327	99.66
2018	8,051,212	7,881,226	97.89	143,063	8,024,289	99.67
2019	8,452,816	8,281,118	97.97	145,158	8,426,276	99.69
2020	9,196,613	9,031,772	98.21	136,695	9,168,466	99.69
2021	9,031,004	8,893,167	98.47	99,167	8,992,334	99.57
2022	9,001,098	8,852,178	98.35	72,840	8,925,019	99.15
2023	9,782,166	9,546,727	97.59			

City of Blue Springs, Missouri

Ratios of Outstanding Debt
Last Ten Fiscal Years
(Unaudited)

	Governmental Activities						Business-type Activities						
Fiscal Year	General Obligation Bonds	Leasehold Revenue Bonds	Special Obligation Bonds	Leased assets & subscription liability	Certifications of Participation	Development Agreement	Leased assets & subscription liability	Certificates of Participation	Neighborhood Improvements	State Revolving Fund Loan	Total Primary Government	Percentage of Personal Income	Per Capita (1)
2014	23,841,419	-	28,237,059	4,471,199	21,120,421	32,594,749	133,402	3,222,661	17,001,263	20,931,228	151,553,401	9.99	2843.72
2015	23,040,812	-	47,340,170	4,188,968	20,845,445	9,818,417	69,293	2,961,056	16,171,696	19,882,400	144,318,257	9.53	2754.11
2016	22,195,204	-	45,796,685	3,412,143	20,555,474	8,745,327	54,542	2,714,450	15,317,127	18,813,200	137,604,152	8.87	2541.26
2017	21,304,597	-	52,323,200	2,822,029	20,275,500	8,860,208	61,931	2,452,846	14,437,559	17,722,900	140,260,770	8.50	2576.85
2018	20,454,693	-	49,969,715	2,213,175	19,990,528	8,826,501	243,322	2,176,241	13,507,991	16,611,201	133,993,367	8.15	2438.68
2019	19,385,388	-	47,211,230	1,584,931	19,695,557	7,847,426	258,675	1,894,636	10,704,789	15,477,601	124,060,233	7.17	2251.38
2020	18,242,401	-	45,377,745	986,624	19,682,201	7,063,833	171,811	1,608,031	9,896,810	14,321,601	117,351,057	6.38	2101.97
2021	17,059,418	-	43,309,260	357,548	19,668,843	6,390,888	83,133	1,306,426	8,978,831	13,142,901	110,297,248	5.99	1882.11
2022	15,811,433	-	38,450,775	115,813	19,425,489	5,762,424	45,535	999,821	8,025,852	11,941,001	100,578,143	4.80	1692.38
2023	14,508,446	-	69,739,107	1,232,428	18,832,133	6,254,608	262,895	678,217	7,032,873	10,715,401	129,256,108	4.94	2171.71

Notes: See Table 16 for personal income and population data. The 2006 ratios are calculated using personal income and population data from table 16 which is an estimate.

City of Blue Springs, Missouri

Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	General Bonded Debt Outstanding: General Obligation Bonds	Less Amounts Available in Debt Service	Total	Percentage of Est. Actual Taxable Value of Property (1)	Per Capita (2)
2014	23,841,419	(725,235)	23,116,184	0.70	433.75
2015	23,040,812	(719,158)	22,321,654	0.68	418.84
2016	22,195,204	(768,675)	21,426,529	0.61	395.70
2017	21,304,597	(837,157)	20,467,440	0.57	376.03
2018	20,454,693	(891,692)	19,563,001	0.51	356.05
2019	19,385,388	(1,102,861)	18,282,527	0.47	331.78
2020	18,242,401	(1,404,496)	16,837,905	0.37	301.60
2021	17,059,418	(1,740,230)	15,319,188	0.34	261.41
2022	15,811,433	(2,223,166)	13,588,267	0.27	228.64
2023	14,508,446	(2,678,670)	11,829,776	0.22	198.76

Notes: 1 See Table 7 for property value data.

2 See Table 16 for population data.

City of Blue Springs, Missouri

Direct and Overlapping Governmental Activities Debt
For the Year Ended September 30, 2023
(Unaudited)

Name of Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Debt repaid with property taxes			
City of Blue Springs	110,566,722	100.00%	110,566,722
Total direct debt	110,566,722		110,566,722
Blue Springs Reorganized #4 School District	278,470,000	93.80%	261,204,860
Grain Valley Reorganized #5 School District	67,865,000	6.04%	4,099,046
Central Jackson County Fire Protection District	25,615,000	90.00%	23,053,500
Lee's Summit School District	282,152,000	0.98%	2,772,409
Total overlapping debt	654,102,000		291,129,815
Total direct and overlapping debt	$ 764,668,722		$ 401,696,537

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Blue Springs. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Source: The debt outstanding data and applicable percentages provided by each governmental entity.

City of Blue Springs, Missouri

Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Debt Limit (1)	$ 146,211,257	$ 146,525,568	$ 155,708,386	$ 160,241,550	$ 169,217,125	$ 174,011,579	$ 204,856,353	$ 199,695,888	$ 221,921,000	$ 238,119,834
Total net debt applicable to limit	23,116,184	22,321,654	21,426,529	20,467,440	19,560,272	18,282,527	16,837,905	15,319,188	13,588,267	11,829,776
Legal debt margin	$ 123,095,073	$ 124,203,914	$ 134,281,857	$ 139,774,110	$ 135,254,441	$ 155,729,052	$ 188,018,448	$ 184,376,700	$ 208,332,733	$ 226,290,059
Total net debt to the limit as a percentage of debt limit	15.81%	15.23%	13.76%	12.77%	20.07%	10.51%	8.22%	7.67%	6.12%	4.97%

Legal Debt Margin Calculation for Fiscal Year 2022	
Assessed Value	$ 1,190,599,172
Debt Limit (20% of assessed value)	238,119,834
General obligation:	
City-wide	14,508,446
Total Bonded Debt	14,508,446
Less:	
Debt Service Fund Balance	2,678,670
Total net debt applicable to limit	11,829,776
Legal debt margin	$ 226,290,059

Notes:
1 - Article 6, Section 26(b) of the Missouri Constitution permits any county or city, by vote of four-sevenths of qualified electors voting thereon, to incur an indebtedness for city purposes not to exceed 5 percent of the value of the taxable tangible property therein, as shown by the last assessment.

1 - Article 6, Section 26(c) of the Missouri Constitution permits any county or city, by vote of four-sevenths of qualified electors voting thereon, to incur additional indebtedness for city purposes not to exceed 5 percent of the value of the taxable tangible property therein, as shown by the last assessment.

1 - Article 6, Section 26(d) & (e) of the Missouri Constitution provides that any city may become indebted not exceeding in the aggregate an additional 10 percent of the value of the taxable tangible property for the purpose of acquiring right-of-ways, constructing, extending and improving streets and avenues and/or sanitary or storm sewer systems and an additional 10 percent for purchasing or construction of waterworks, electric or other light plants provided the total general obligated indebtedness of the city does not exceed 20 percent of the assessed valuation.

City of Blue Springs, Missouri

Pledged-Revenue Coverage
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Revenues	Less Operating Expenses (1)	Net Available Revenue	Debt Service		Coverage
				Principal	Interest (2)	
2014	14,959,766	13,590,191	1,369,575	1,349,300	95,024	0.95
2015	15,376,165	15,452,891	(76,726)	1,048,827	313,523	(0.06)
2016	17,279,507	14,664,073	2,615,434	1,069,200	297,492	1.91
2017	18,330,657	15,507,334	2,823,323	1,090,300	281,626	2.06
2018	20,040,396	16,006,996	4,033,400	1,111,700	264,384	2.93
2019	19,637,902	16,444,642	3,193,260	1,133,600	248,204	2.31
2020	20,181,197	14,784,307	5,396,890	1,156,000	230,888	3.89
2021	21,499,750	15,472,099	6,027,651	1,178,700	213,231	4.33
2022	22,405,798	17,576,647	4,829,151	1,201,900	195,227	3.46
2023	23,193,638	18,080,299	5,113,339	1,225,600	176,869	3.65

Details regarding the City's outstanding debt can be found in the Notes to the Financial Statements.

Notes: 1 Operating expenses excludes depreciation, interest expense, amortization and non-operating expenses.
2 Includes estimated fiscal charges.

City of Blue Springs, Missouri

Demographic and Economic Statistics
Last Ten Fiscal Years
(Unaudited)

Fiscal Year Ended September 30, (3)	Population (1)	Personal Income (in thousands)	Per Capita Personal Income (1)	Median Age (1)	School Enrollment (2)	Unemployment Rate (1)
2014	53,294	1,516,587,358	28,457	35.60	14,524	5.60%
2015	52,401	1,501,969,863	28,908	36.20	14,383	5.10%
2016	54,148	1,641,875,656	28,663	35.60	14,382	4.90%
2017	54,431	1,650,456,782	30,322	35.40	14,738	4.90%
2018	54,945	1,644,339,015	29,927	35.90	14,880	3.70%
2019	55,104	1,729,604,352	31,388	34.50	15,067	2.10%
2020	55,829	1,839,788,866	32,954	34.50	15,087	3.30%
2021	58,603	1,840,016,994	31,398	35.40	15,194	3.90%
2022	59,430	2,095,501,800	35,260	36.40	15,285	1.80%
2023	59,518	2,616,173,208	43,956	36.40	15,477	2.50%

Sources: 1 Information provided by KCADC through the Blue Springs Economic Development Council - Claritas report
2 Information provided by school districts. In 2017, numbers were updated to include all 3 private schools
3 The information shown is for fiscal years.

City of Blue Springs, Missouri

Principal Employers
Current Year and Nine Years Ago
(Unaudited)

	2023			2014		
Employer	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Blue Springs School District	2,047	1	6.65%	1,998	1	5.80%
St. Mary's Hospital of Blue Springs	598	2	1.94%	545	2	2.21%
Hy-Vee	545	3	1.77%	460	3	1.22%
Fike Corporation	471	4	1.53%	460	3	1.37%
Wal-Mart Stores, Inc.	426	5	1.38%	355	5	1.44%
Price Chopper	331	6	1.08%	335	6	1.44%
City of Blue Springs	309	7	1.00%	289	7	1.02%
Target	300	8	0.97%	135	9	1.08%
Faurecia Interiors Systems Inc	300	8	0.97%			
St. Mary's Villages	206	10	0.67%			
Home Depot				147	8	0.72%
Texas Roadhouse				130	10	0.59%
Total	5,533		17.98%	4,854		16.89%

Source: Blue Springs Chamber of Commerce

City of Blue Springs, Missouri

Full-Time Equivalent City Government Employees by Functions/Programs
Last Ten Fiscal Years
(Unaudited)

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government:										
Administration	5.00	5.00	6.00	7.00	10.50	9.50	8.50	9.50	9.50	9.50
Legal	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	4.00	4.00
Public relations and communications	1.00	2.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Human resources	2.00	2.00	2.00	2.50	2.50	3.00	3.00	3.00	3.00	3.00
Information services	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00
Community development	6.00	6.00	8.65	8.25	8.25	8.25	8.25	8.25	8.25	8.25
Codes administration	8.46	10.46	10.46	10.46	10.46	10.46	10.46	10.46	10.46	10.46
Geographic information systems	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Economic development	N/A	N/A	N/A	2.00	2.00	1.00	-	-	1.00	1.00
Finance	22.90	22.90	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50
Municipal court	6.62	6.62	6.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62
Public Works	9.00	8.00	7.00	7.00	7.00	7.00	6.00	6.00	6.00	6.00
Highways and streets	15.30	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80	16.80
Public Safety:										
Administration	2.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	6.00	6.00
Operations	78.00	79.00	81.00	81.00	81.00	79.00	79.00	79.00	78.00	78.00
Staff services	30.00	30.00	28.00	28.00	28.00	30.00	30.00	30.00	30.00	30.00
Professional standards	-	-	-	-	-	-	-	-		
Community/youth outreach	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
Parks and recreation										
Administration	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00
Building maintenance	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00
50-Plus Programs	7.24	7.24	7.47	7.47	7.47	7.47	7.47	7.47	7.47	7.47
Parks maintenance	20.21	20.21	21.21	15.46	15.46	15.46	15.46	15.46	15.46	15.46
Recreation	3.00	5.30	5.30	5.30	5.30	8.08	7.08	7.08	8.08	8.08
Swimming pool	-	-								
Fieldhouse	-	-	23.78	23.78	23.78	16.36	16.35	16.35	16.35	16.35
Water:										
Operations	4.00	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Maintenance	8.00	8.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Sewer:										
Operations	4.00	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Maintenance	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Sni-A-Bar treatment plant	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Fleet Maintenance Fund	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Total	289.73	298.53	318.79	315.14	318.64	313.50	309.49	310.49	314.49	315.49

Source: City of Blue Springs Budget

City of Blue Springs, Missouri

Operating Indicators by Function/Program
Last Ten Fiscal Years
(Unaudited)

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Police,										
Number of citations issued	10,988	10,816	10,562	10,542	11,443	8,031	6,903	4,691	4,227	5,115
Public Works:										
Street overlay (lane miles)	-	28.00	21.00	23.00	-	-	3.50	18.76	13.21	19.66
Potholes repaired	6,990	8,341	4,273	3,700	3,588	6,499	8,509	9,462	11,774	11,247
Crack sealing (lane miles)	74.19	66.66	39.00	70.00	79.84	16.42	4.00	0.90	1.57	1.00
Slurry seal (sq. yds.)	-	-	-	-	-	-	-	71,663	69,918	-
Parks and Recreation:										
Park shelter reservations	1,023	1,096	941	899	949	815	290	737	648	833
Vesper Hall rentals	88	132	104	144	78	168	50	66	105	99
Number of participants in recreation programs	172,674	177,854	156,560	164,388	172,607	173,000	69,170	82,170	94,516	32,094
Community Development:										
Building permits issued	806	920	914	1,009	1,164	1,268	1,303	1,425	1,338	1,344
Number of nuisance violations cited	3,781	3,512	3,621	3,226	3,405	2,441	2,258	1,970	2,119	1,931
Water:										
Number of customers	20,528	20,622	21,458	21,265	21,361	21,462	22,372	22,745	23,003	23,274
Water main breaks	79	54	54	74	73	123	67	87	135	190
New water connections	75	88	83	126	217	155	115	70	74	75
Sewer:										
Number of customers	20,540	20,663	20,923	21,315	21,446	21,717	21,862	22,226	22,485	22,751
New sewer connections	136	159	161	145	145	363	365	394	215	216

Source: City of Blue Springs, Missouri Budget

City of Blue Springs, Missouri

Capital Asset Statistics by Function/Program
Last Ten Fiscal Years
(Unaudited)

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Police:										
Police stations	1	1	1	1	1	1	1	1	1	1
Police sub-stations	3	2	3	3	3	3	3	3	3	3
Patrol Vehicles	24	24	24	24	24	24	24	28	28	32
Motorcycles	-	-	-	2	2	2	2	2	2	2
Public Works:										
Total area (square miles)	22.26	22.26	22.26	22.26	22.26	22.26	22.27	22.27	22.27	22.27
Paved miles (lane miles-previously line miles) (1)	599.72	599.72	599.72	599.72	614.00	614.00	616.35	619.26	624.11	510.80
Street lights	2,527	2,556	2,670	2,735	2,735	2,810	3,005	3,006	3,006	2,987
Storm sewers (miles)	121.05	121.10	123.00	123.00	126.00	126.00	131.91	144.90	134.53	134.53
Parks and Recreation:										
Park acreage - developed & golf course	603.00	603.00	558.00	558.00	554.00	554.00	554.00	554.00	554.00	604.00
Park acreage - undeveloped & preserved	266.00	266.00	271.00	271.00	291.00	291.00	291.00	291.00	291.00	212.00
Parks - developed (2)	15	15	16	16	16	16	16	16	15	14
Parks - undeveloped (2)	7	7	6	6	6	6	6	6	6	6
Swimming pools	2	2	2	2	2	2	-	-	-	-
Splash pad	-	-	-	-	-	1	1	1	1	1
Soccer fields	12	12	12	12	12	12	12	12	12	12
Tennis courts	20	21	20	20	20	20	20	20	19	20
Pickleball courts	-	-	-	-	-	-	-	-	4	4
Skate parks	2	2	2	2	2	2	2	2	2	2
Baseball fields	8	8	8	8	8	8	8	8	10	8
Softball fields	15	15	15	15	15	15	15	15	16	15
Miles of walking/bike trails	17	17	18	18	18	18	18	18	19	19
Community centers	1	1	1	1	1	1	1	1	1	1
Conference centers	1	1	1	1	1	1	1	1	1	1
Public golf courses	1	1	2	2	2	2	2	2	2	2
Football fields	3	3	3	3	3	3	3	3	3	3
BMX race track	1	1	1	1	1	1	1	1	1	1
Basketball courts	7	7	7	7	7	7	7	7	7	7
Sand volleyball courts	10	10	11	11	11	11	11	11	10	11
Picnic shelters (3)	17	17	17	17	17	17	17	17	17	18
Gazeebo (3)	1	1	1	1	1	1	1	1	1	2
Playgrounds	15	15	15	15	15	15	15	15	15	15
Dog park facility	1	1	1	1	1	1	1	1	1	1
Fieldhouse	-	-	-	1	1	1	1	1	1	1
Water:										
Water mains (miles)	276.36	277.04	277.04	277.04	278.00	279.00	279.00	281.16	278.98	278.98
Fire hydrants	2,369.00	2,479.00	2,481.00	2,497.00	2,518.00	2,528.00	2,539.00	2,554.00	2,565.00	2,565.00
Average daily consumption (millions of gallons)	4.50	4.20	5.10	4.50	4.40	4.50	4.20	4.35	4.63	4.77
Sewer:										
Number of treatment plants	1	1	1	1	1	1	1	1	1	1
Sewer mains (miles)	272.49	272.26	273.00	273.00	278.74	281.00	283.46	291.07	285.53	285.53
Average daily treatment (millions of gallons)	3.87	4.15	4.70	4.30	4.20	3.90	5.37	4.92	4.70	4.40
Manhole lined	-	5	21	56	13	55	-	82	-	-
Mains lined	119	104	147	134	129	133	27	136	48	48
Main point repairs	8	6	3	2	2	2	2	3	2	-

Source: City of Blue Springs, Missouri Budget
Note (1): Advances in GIS technology have enabled us to more specifically identify total paved miles. These numbers have been restated for 2013 through 2017 to be reflected in Lane Miles.
Note (2): Developed and Undeveloped Parks were updated as part of the Parks Open Space Master Plan that was completed in fiscal year 2016.
Note (3): Parks shelters were updated to separate the Gazeebo in 2022.

March 6, 2024

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Honorable Mayor and
Members of the City Council
City of Blue Springs, Missouri
Blue Springs, Missouri

This letter is to inform the Honorable Mayor and City Council of the City of Blue Springs, Missouri (the City) about significant matters related to the conduct of our audit as of and for the year ended September 30, 2023, so that it can appropriately discharge its oversight responsibility and we comply with our professional responsibilities.

Auditing standards generally accepted in the United States of America (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Our Responsibilities With Regard to the Financial Statement Audit

Our responsibility under auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States have been described to you in our arrangement letter dated July 5, 2023. The audit of the basic financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

Overview of the Planned Scope and Timing of the Financial Statement Audit

We have issued a separate communication dated January 29, 2024 regarding the planned scope and timing of our audit and identified significant risks.

Significant Accounting Practices, Including Policies, Estimates and Disclosures

In our meeting with you, we will discuss our views about the qualitative aspects of the City's significant accounting practices, including significant accounting policies, significant unusual transactions, accounting estimates and financial statement disclosures. The following is a list of the matters that will be discussed, including the significant estimates, which you may wish to monitor for your oversight responsibilities of the financial reporting process:

Significant Accounting Estimates

- Depreciable Useful Life of Capital Assets
- Fair Value of Investments
- Net Pension Liability/Asset Assumptions
- Allowance for uncollectible receivables
- Subscription-based information technology arrangements (SBITA) liability

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Adoption of, or Change in Accounting Principles

- GASB Statement No.96, *Subscription-Based Information Technology Arrangements*, was implemented by the City for the fiscal year ended September 30, 2023. As a result of this implementation, accounting for these types have arrangements has been modified to reflect a liability for the terms of the agreements, as well as an intangible right to use of assets.

Audit Adjustments and Uncorrected Misstatements

There were no audit adjustments made to the original trial balance presented to us to begin our audit.

We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

Internal Control Matters and Compliance Findings

We have separately communicated in a reporting package dated March 6, 2024 any significant deficiencies and material weaknesses in internal control over financial reporting and when applicable, major programs and applicable noncompliance identified during our audit of the basic financial statements and when applicable, major programs, as required by *Government Auditing Standards* and when applicable, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* at 2 CFR 200 (Uniform Guidance).

Consultation With Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Other Matters

Our responsibility for other information included in annual reports is to read the information and consider whether its content or the manner of its presentation is materially inconsistent with the financial information covered by our auditor's report, whether it contains a material misstatement of fact or whether the other information is otherwise misleading. We read the City's introductory section, combining and individual nonmajor fund financial statements and schedules and the statistical section. We did not identify material inconsistencies with the audited financial statements.

In addition, the current year Independent Auditor's Report includes the following Emphasis of Matter paragraph:

Emphasis of Matter
As discussed in Note 14 to the basic financial statements, the City restated the October 1, 2022 beginning net position of the Park Sales Tax Fund and the aggregate remaining fund information to correct an error related to major fund determination. Our opinions are not modified with respect to this matter.

Shared Responsibilities for Independence

Independence is a **joint responsibility** and is managed most effectively when management, audit committees (or their equivalents), and audit firms work together in considering compliance with American Institute of Certified Public Accountants (AICPA) and *Government Accountability Office* (GAO) independence rules. For RSM to fulfill its professional responsibility to maintain and monitor independence, management, the City Council, and RSM each play an important role.

Our Responsibilities

- AICPA and GAO rules require independence both of mind and in appearance when providing audit and other attestation services. RSM is to ensure that the AICPA and GAO's General Requirements for performing non-attest services are adhered to and included in all letters of engagement.
- Maintain a system of quality management over compliance with independence rules and firm policies.

The City's Responsibilities

- Timely inform RSM, before the effective date of transactions or other business changes, of the following:
  - New affiliates, directors, or officers.
  - Changes in the organizational structure or the reporting entity impacting affiliates such as subsidiaries, partnerships, related entities, investments, joint ventures, component units, jointly governed organizations.
- Provide necessary affiliate information such as new or updated structure charts, as well as financial information required to perform materiality calculations needed for making affiliate determinations.
- Understand and conclude on the permissibility, prior to the City and its affiliates, officers, directors, or persons in a decision-making capacity, engaging in business relationships with RSM.
- Not entering into arrangements of nonaudit services resulting in RSM being involved in making management decisions on behalf of the City.
- Not entering into relationships resulting in close family members of RSM covered persons, temporarily or permanently acting as an officer, director, or person in an accounting, financial reporting or compliance oversight role at the City.

Management Representations

Attached is a copy of the management representation letter.

Closing

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to the City of Blue Springs, Missouri.

This report is intended solely for the information and use of the Honorable Mayor, City Council, and management, and is not intended to be, and should not be, used by anyone other than these specified parties.

RSM US LLP

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March 6, 2024

RSM US LLP
4622 Pennsylvania Ave, Suite 1100
Kansas City, MO 64112

This representation letter is provided in connection with your audit of the basic financial statements of the City of Blue Springs, Missouri (the City) as of and for the year ended September 30, 2023 for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, that as of March 6, 2024:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 5, 2023, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.

2. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

3. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud.

4. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP, and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.

5. The methods, assumptions and data used to estimate the depreciable useful life of capital assets, fair value of investments, net pension liability/asset assumptions, allowance for uncollectible receivables and subscription-based lease liabilities are appropriate for financial statement measurement and disclosure purposes and have been consistently selected and applied in making the estimate. Significant judgments made in making the estimate have taken into account all relevant information of which we are aware. Appropriate specialized skills or expertise has been applied in making the estimate. The assumptions listed above properly reflect our intent and ability to carry out the specific courses of actions previously communicated to you on behalf of the City. We have also appropriately considered alternative assumptions or outcomes through evaluating these estimates. All disclosures related to the estimate, including disclosures describing estimation uncertainty, are complete and reasonable in the context of U.S. GAAP. No subsequent events have occurred that would require adjustment to the estimate and related disclosures included in the financial statements.

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6. Related-party transactions have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Types of related party transactions engaged in by the City include:

    a. Those with component units for which the City is accountable.

    b. Interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions, interfund transfers, long-term loans, leasing arrangements and guarantees.

7. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as amended.

8. The City followed either its established accounting policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available or followed paragraph 18 of GASB Statement No. 54 to determine the fund balance classifications for financial reporting purposes.

9. The financial statements include all fiduciary activities required by GASB Statement No. 84, *Fiduciary Activities*, as amended.

10. There are no events subsequent to the date of the financial statements for which U.S. GAAP requires adjustment or disclosure.

11. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.

12. Management has followed applicable laws and regulations in adopting, approving and amending budgets.

13. Risk disclosures associated with deposit and investment securities are presented in accordance with GASB requirements.

14. Provisions for uncollectible receivables have been properly identified and recorded.

15. Capital assets, including infrastructure, intangible assets, and right of use assets are properly capitalized, reported and, if applicable, depreciated.

16. The government properly separated information in debt disclosures related to direct borrowings and direct placements of debt from other debt and disclosed any unused lines of credit, collateral pledged to secure debt, terms in the debt agreements related to significant default or termination events with finance-related consequences and significant subjective acceleration clauses in accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*.

17. Components of net position (net investment in capital assets, restricted, and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.

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18. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

19. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

20. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

21. The City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and appropriately disclosed and that net position is properly recognized under the policy.

22. The government disclosed the names of entities with which it has a tax abatement agreement, the total gross amount of taxes abated during the period, the specific taxes that were abated and whether any commitments other than to reduce taxes were made as part of any tax abatement agreement as required by GASB Statement No. 77, *Tax Abatement Disclosures*.

23. The government disclosed tax abatements entered into by other governments that affect its revenues, including the names of the governments that entered into the agreements, the specified taxes being abated, and the gross dollar amount of taxes abated during the period, as required by GASB Statement No. 77.

24. We agree with the restatement of the previously issued financial statements discussed in Note 14. In that regard:

    a. The restatement corrects an error in those financial statements.

    b. We were not aware of the error when those financial statements were issued.

    c. We are not aware of any other errors in those financial statements.

    d. We do not believe it is necessary to recall those financial statements and all users of those financial statements will receive a copy of the current year's financial statements and independent auditor's report.

    e. The restatement will not cause or cure any violations of covenants or noncompliance with laws, rules and regulations.

25. With respect to drafting of the financial statements and data collection form services performed in the course of the audit:

    a. We have made all management decisions and performed all management functions;

    b. We assigned an appropriate individual to oversee the services;

    c. We evaluated the adequacy and results of the services performed, and made an informed judgement on the results of the services performed;

    d. We have accepted responsibility for the results of the services; and

    e. We have accepted responsibility for all significant judgments and decisions that were made.

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26. We have no direct or indirect legal or moral obligation for any debt of any organization, public or private, or to special assessment bond holders, that is not disclosed in the financial statements.

27. We have complied with all aspects of laws, regulations and provisions of contracts and agreements that would have a material effect on the financial statements in the event of noncompliance.

28. We have reviewed the GASB Statement effective for the fiscal year ending September 30, 2023, and concluded the implementation of the following Statement did not have a material impact on the basic financial statements:

    a. GASB Statement No. 91, *Conduit Debt Obligations*

29. We believe the implementation of the GASB Statement listed below is appropriate:

    a. GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* – We have properly evaluated as a lessee, the subscription-based lease liability and right to use asset impact.

30. We have no knowledge of any uncorrected misstatements in the financial statements.

31. We have requested an unsecured electronic copy of the auditor's report and basic financial statements and agree that the auditor's report and basic financial statements will not be modified in any manner.

Information Provided

32. We have provided you with:

    a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation and other matters.

    b. Additional information that you have requested from us for the purpose of the audit.

    c. Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.

    d. Minutes of the meetings of the governing board and committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.

33. All transactions have been recorded in the accounting records and are reflected in the basic financial statements.

34. We have disclosed to you the results of our assessment of risk that the basic financial statements may be materially misstated as a result of fraud.

35. It is our responsibility to establish and maintain internal control over financial reporting. One of the components of an entity's system of internal control is risk assessment. We hereby represent that our risk assessment process includes identification and assessment of risks of material misstatement due to fraud. We have shared with you our fraud risk assessment, including a description of the risks, our assessment of the magnitude and likelihood of misstatements arising from those risks, and the controls that we have designed and implemented in response to those risks.

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36. We have no knowledge of allegations of fraud or suspected fraud affecting the City's financial statements involving:

    a. Management.

    b. Employees who have significant roles in internal control.

    c. Others where the fraud could have a material effect on the basic financial statements.

37. We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements received in communications from employees, former employees, analysts, regulators, or others.

38. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations.

39. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

40. We have disclosed to you the identity of all of the City's related parties and all the related-party relationships and transactions of which we are aware.

41. We have informed you of all deficiencies in internal control over financial reporting, including significant deficiencies or material weaknesses, in the design or operation of internal controls that could adversely affect the City's ability to record, process, summarize and report financial data.

42. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

43. It is our responsibility to inform you of all current and potential affiliates of the City as defined by the "State and Local Government Client Affiliates" interpretation (ET sec. 1.224.020). Financial interests in, and other relationships with, affiliates of the City may create threats to independence. We have:

    a. Provided you with all information we are aware of with respect to current and potential affiliates, including degree of influence assessments and materiality assessments.

    b. Notified you of all changes to relevant considerations that may impact our determination of the existence of current or potential affiliates involving (i) changes in the determination of the materiality of an entity to the City's financial statements as a whole, (ii) the level of influence the City has over an entity's financial reporting process or (iii) the level of control or influence the City or a potential or current affiliate has over an investee that is not trivial or clearly inconsequential, sufficiently in advance of their effective dates to enable the City and RSM US LLP to identify and eliminate potential impermissible services and relationships between RSM US LLP or its associated entities [Q] and those potential affiliates, prior to the effective dates.

    c. Made you aware, to the best of our knowledge and belief, of any nonaudit services that the City or any of our affiliates has engaged RSM US LLP or any of its associated entities to perform.

44. We agree with the findings of the specialists in evaluating the investment valuations and pension liability and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give instructions, or cause any instructions to be given, to the specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

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45. We believe that the actuarial assumptions and methods used by the actuary for funding purposes and for determining accumulated Plan benefits are appropriate in the circumstances. We did not give instructions, or cause any instructions to be given, to the actuary with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the plan's actuary.

46. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Supplementary Information

47. With respect to supplementary information presented in relation to the financial statements as a whole:

    a. We acknowledge our responsibility for the presentation of such information.

    b. We believe such information, including its form and content, is fairly presented in accordance with U.S. GAAP.

    c. The methods of measurement or presentation have not changed from those used in the prior period.

    d. When supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.

48. With respect to management's discussion and analysis, pension information, and budgetary comparison schedules presented as required by the Governmental Accounting Standards Board to supplement the basic financial statements:

    a. e acknowledge our responsibility for the presentation of such required supplementary information.

    b. We believe such required supplementary information is measured and presented in accordance with guidelines prescribed by U.S. GAAP.

    c. The methods of measurement or presentation have not changed from those used in the prior period.

    d. The underlying significant assumptions or interpretations regarding the measurement or presentation are the actuarial assumptions for the pension plan.

Compliance Considerations

In connection with your audit conducted in accordance with *Government Auditing Standards*, we confirm that management:

49. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.

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50. Is responsible for compliance with the laws, regulations and provisions of contracts and grant agreements applicable to the auditee.

51. Is not aware of any instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements.

52. Is responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

53. Acknowledges its responsibility for the design, implementation and maintenance of controls to prevent and detect fraud.

54. Has taken timely and appropriate steps to remedy identified or suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that the auditor reports, if applicable.

55. Has a process to track the status of audit findings and recommendations.

56. Has identified for the auditor previous audits, attestation engagements and other studies related to the objectives of the audit and whether related recommendations have been implemented.

57. Is not aware of any investigations or legal proceedings that have been initiated with respect to the period under audit.

58. Has provided views on the auditor's reported findings, conclusions and recommendations, as well as management's planned corrective actions, for the report, if applicable.

59. Acknowledges its responsibilities as it relates to non-audit services performed by the auditor, including that it assumes all management responsibilities; that it oversees the services by designating an individual, Karen Van Winkle, Director of Finance, a member of senior management, who possesses suitable skill, knowledge or experience; that it evaluates the adequacy and results of the services performed; and that it accepts responsibility for the results of the services.

In connection with your audit of federal awards conducted in accordance with Subpart F of Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), we confirm:

60. Management is responsible for complying, and has complied, with the requirements of Uniform Guidance.

61. Management is responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of its federal programs.

62. Management is responsible for the design, implementation, and maintenance, and has designed, implemented and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on its federal programs.

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63. Management is responsible for the preparation of the schedule of expenditures of federal awards, acknowledges and understands its responsibility for the presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; believes the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; asserts that methods of measurement or presentation have not changed from those used in the prior period, or if the methods of measurement or presentation have changed, the reasons for such changes have been communicated; and is responsible for any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

64. Management will make the audited financial statements readily available to the intended users of the schedule no later than the issuance date by the entity of the schedule of expenditures of federal awards and the auditor's report thereon.

65. Management has identified and disclosed all of its government programs and related activities subject to the Uniform Guidance compliance audit.

66. Management has identified and disclosed to the auditor the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.

67. Management has made available all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.

68. Management has identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards or stated that there was no such noncompliance.

69. Management believes that the auditee has complied with the direct and material compliance requirements.

70. Management has made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

71. Management has provided to the auditor its interpretations of any compliance requirements that are subject to varying interpretations.

72. Management has disclosed to the auditor any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.

73. Management has disclosed to the auditor the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

74. Management is responsible for taking corrective action on audit findings of the compliance audit and has developed a corrective action plan that meets the requirements of the Uniform Guidance.

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75. Management has provided the auditor with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

76. There are no subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

77. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report or stated that there were no such known instances.

78. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect the entity's system of internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.

79. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.

80. The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.

81. Management has charged costs to federal awards in accordance with applicable cost principles.

82. Management is responsible for, and has accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by Uniform Guidance.

83. The reporting package does not contain protected personally identifiable information.

84. Management has accurately completed the appropriate sections of the data collection form.

85. Management has disclosed all contracts or other agreements with service organizations.

86. Management has disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.

City of Blue Springs, Missouri

DocuSigned by:
Karen Van Winkle
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Karen Van Winkle,
Senior Director of Finance

DocuSigned by:
Christine Cates
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Christine Cates, City Administrator

City of Blue Springs, Missouri

Compliance Report
September 30, 2023

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RSM US LLP

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Independent Auditor's Report

Honorable Mayor and Members of the City Council
City of Blue Springs, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Blue Springs, Missouri (the City), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 6, 2024. The beginning net position/fund balance of the aggregate remaining fund information and Park Sales Tax fund was restated to correct an error related to major fund determination. Our opinions were not modified with respect to these matters.

Report on Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a material weakness.

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Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The City's Response to Findings
Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RSM US LLP

Kansas City, Missouri
March 6, 2024

RSM US LLP

**Report on Compliance for Each Major Federal Program,
Report on Internal Control Over Compliance,
and Report on the Schedule of Expenditures of
Federal Awards Required by the Uniform Guidance**

Independent Auditor's Report

Honorable Mayor and Members of the City Council
City of Blue Springs, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Blue Springs, Missouri's (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2023. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

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Auditor's Responsibilities for the Audit of Compliance
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance
We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 6, 2024, which contained unmodified opinions on those financial statements. The beginning net position/fund balance of the aggregate remaining fund information and Park Sales Tax fund was restated to correct an error related to major fund determination. Our opinions were not modified with respect to these matters. Our opinions were not modified with respect to these matters. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

RSM US LLP

Kansas City, Missouri
March 6, 2024

City of Blue Springs, Missouri

Schedule of Expenditures of Federal Awards
Year Ended September 30, 2023

Federal Grantor/Pass-Through Grantor	Federal Assistance Listing Number	Pass Through Identifying/Grant Number	Total Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Housing and Urban Development				
Direct Funding:				
CDGB—Entitlement Grants Cluster:				
Community Development Block Grant	14.218	N/A	$ 120,401	$ -
Total U.S. Department of Housing and Urban Development			120,401	-
U.S. Department of Justice				
Direct Funding:				
Bulletproof Vest Partnership Program	16.607	OMB-1121-0235	5,768	-
Domestic Violence - Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	15JOVW-22-GG-01822-ICJR	168,326	-
Total U.S. Department of Justice			174,094	-
U.S. Department of Transportation				
Passed through Missouri Department of Transportation—				
Division of Highway Safety:				
DWI Saturation Enforcement - Alcohol Open Container Requirements	20.607	23-154-AL-001	4,052	-
DWI Saturation Enforcement - Alcohol Open Container Requirements	20.607	22-154-AL-061	2,428	-
Subtotal 20.607			6,480	-
Highway Safety Cluster:				
Hazardous Moving Violations - State and Community Highway Safety	20.600	23-PT-02-002	1,784	-
Hazardous Moving Violations - State and Community Highway Safety	20.600	22-PT-02-066	233	-
Subtotal Highway Safety Cluster			2,017	-
Total U.S. Department of Transportation			8,497	-
U.S. Department of Health & Human Services				
Passed Through Mid America Regional Council:				
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	2201MOOAPH	1,800	-
Aging Cluster:				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	2201MOOASS	9,725	-
Title IIIC1 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	2201MOOACM	73,836	-
Title IIIC2 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	2201MOOHDM	73,972	-
Program Inc (cong) - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	2201MOOACM	21,880	-
Program Inc (hdm) - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	2201MOOHDM	827	-
Subtotal 93.045			170,515	-
Dept Hlth & Human Svcs-Admin for Community Living— Nutrition Services Incentive Program	93.053	2201MOOANS	18,708	-
Subtotal Aging Cluster			198,948	-
Dept Hlth & Human Svcs-Admin for Children & Families— Social Services Block Grant	93.667	N/A	2,851	-
Total U.S. Department of Health & Human Services			203,599	-
U.S. Department of the Treasury				
Direct Funding:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds, American Plan Rescue Plan Act (ARPA)	21.027	SLT-3291	882,650	-
Total U.S. Department of the Treasury			882,650	-
Total expenditures of federal awards			$ 1,389,241	$ -

See notes to schedule of expenditures of federal awards.

City of Blue Springs, Missouri

Notes to Schedule of Expenditures of Federal Awards
Year Ended September 30, 2023

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of the City of Blue Springs, Missouri (the City) under programs of the federal government for the year ended September 30, 2023, and is presented on the accrual basis of accounting. All federal awards received directly from federal agencies, as well as those awards that are passed through other government agencies, are included in the schedule. The information in this schedule is presented in accordance with the requirements of the *OMB Compliance Supplement* and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Note 2. Significant Accounting Policies

Expenditures of federal awards are recognized in the accounting period when a liability is incurred and approved for reimbursement and reported on the schedule of the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Indirect Cost Rate

The City has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Identifying Number: 2022-001-Restatement of beginning net position in the Sewer Fund to correct capital asset error – material weakness.

Finding:

Criteria: Management is responsible for establishing and maintaining effective internal controls over financial reporting which should be designed to prevent or detect and correct misstatements on a timely basis.

Condition: Management identified during the current fiscal year, that the City did not properly record certain capital asset transactions from prior year in the business-type activities and Sewer Utility major enterprise fund financial statements. Certain project costs should have been expensed by the City in the year they were incurred, but were instead capitalized as construction in progress in error, as they do not meet the criteria to be reported as capital assets under generally accepted accounting principles.

Cause: Management has processes and controls in place to review and report project costs and capital assets in the financial statements, however these reviews did not properly identify the proper reporting for one specific project, in a timely manner.

Effect or potential effect: Beginning net position of the business-type activities and the Sewer Utility major enterprise fund was restated by approximately $970,000 to remove capital assets that were previously capitalized in error, for costs which should have been expensed in the year incurred.

Recommendation: We recommend management implement the necessary procedures to ensure all capital asset related transactions are properly capitalized or expensed based on the specific nature of the project and properly reported in the financial statements in a timely manner.

Corrective Action Taken:

Contact: Karen Van Winkle, Director of Finance

Completion Date: April 12, 2023

Corrective Action: The City has added clarification to the Capital Asset policy to guide the identification of items to be capitalized. At the time a Purchase Order is created, the details of the project are reviewed to determine if the project is repair, maintenance, improvement, or new construction. The Capital Improvement Program one page summary is reviewed to ensure the nature of the project is understood. In addition, construction in progress and project status is reviewed by the Expense Administration Accountant, Senior Accountant, and the Director of Finance on a quarterly basis. These meetings were held on April 12, 2023, July 12, 2023, November 14,2023 and January 24, 2024.

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City of Blue Springs, Missouri

Schedule of Findings and Questioned Costs
Year Ended September 30, 2023

I. Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

. Material weakness(es) identified?	x Yes	___ No
. Significant deficiency(ies) identified?	___ Yes	x None Reported
Noncompliance material to financial statements noted?	___ Yes	x No

Federal Awards

Internal control over major federal program:

. Material weakness(es) identified?	___ Yes	x No
. Significant deficiency(ies) identified?	___ Yes	x None Reported

Type of auditor's report issued on compliance for major federal program: Unmodified

. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) of the Uniform Guidance	___ Yes	x No

Identification of major federal program:

ALN	Name of Federal Program or Cluster
21.027	COVID-19 - Coronavirus state and local fiscal recovery funds

Dollar threshold used to distinguish between type A and type B programs: $750,000

Auditee qualified as low-risk auditee?	___ Yes	x No

(Continued)

II. Financial Statement Findings

A. Internal Control

2023-001 – *Restatement of beginning fund balance in the aggregate remaining fund information and Park Sales Tax major fund to correct an error related to major fund determination – material weakness.*

Criteria: Management is responsible for establishing and maintaining effective internal controls over financial reporting which should be designed to prevent or detect and correct misstatements on a timely basis.

Condition: The Park Sales Tax governmental fund met the criteria to be reported as a major fund in the financial statements for the year ending September 30, 2022, however, was presented as a nonmajor fund within the aggregate remaining fund information in error.

Cause: The Park Sales Tax fund has historically been a nonmajor fund, however due to increased expenditures during fiscal year 2022, the determination changed this fund to meeting the criteria to be presented as a major fund. Management is required to evaluate the major fund determination on an annual basis, for proper presentation in each year's financial statements. There were not sufficient reviews in place to identify the error and correct the presentation in the financial statements.

Effect or potential effect: Beginning fund balance of the aggregate remaining fund information was lowered and Park Sales Tax fund was restated by approximately $2.1 million to correct the presentation of the Park Sales Tax fund as a major fund.

Recommendation: We recommend management implement the necessary procedures to review the major fund determination on an annual basis, and verify the major and nonmajor funds are properly determined and reported in the financial statements.

Views of responsible officials: Management agrees with this finding.

B. Compliance Findings

No matters reported.

III. Findings and Questioned Costs for Federal Awards

A. Internal Control

No matters reported.

B. Instances of Noncompliance

No matters reported.

CORRECTIVE ACTION PLAN
YEAR ENDED SEPTEMBER 30, 2023

Identifying Number: **2023-001** – Restatement of beginning fund balance in the aggregate remaining fund information and Park Sales Tax major fund to correct an error related to major fund determination – material weakness.

Finding:

Criteria: Management is responsible for establishing and maintaining effective internal controls over financial reporting which should be designed to prevent or detect and correct misstatements on a timely basis.

Condition: The Park Sales Tax governmental fund met the criteria to be reported as a major fund in the financial statements for the year ending September 30, 2022, however, was presented as a nonmajor fund within the aggregate remaining fund information in error.

Cause: The Park Sales Tax fund has historically been a nonmajor fund, however due to increased expenditures during fiscal year 2022, the determination changed this fund to meeting the criteria to be presented as a major fund. Management is required to evaluate the major fund determination on an annual basis, for proper presentation in each year's financial statements. There were not sufficient reviews in place to identify the error and correct the presentation in the financial statements.

Effect or potential effect: Beginning fund balance of the aggregate remaining fund information was lowered and Park Sales Tax fund was restated by approximately $2.1 million to correct the presentation of the Park Sales Tax fund as a major fund.

Recommendation: We recommend management implement the necessary procedures to review the major fund determination on an annual basis and verify the major and nonmajor funds are properly determined and reported in the financial statements.

Views of responsible officials: Management agrees with this finding.

Corrective Actions Taken or Planned:

Contact: Karen Van Winkle, Director of Finance

Anticipated Completion Date: February 20, 2024

Corrective Action: Evaluation for the major fund determination has typically been performed by the City's auditors and management did not independently review the calculation to identify this error in classification during the fiscal year 2022 audit. Therefore, to prevent future misstatements, the City has added the evaluation for major fund determination to the audit tasks and responsibilities. The City has also created a workbook by which the funds can be reviewed independent of the calculations performed by the auditors. The City's calculations will be reviewed by the Director of Finance and the Assistant Director of Finance annually and will be compared to those of the auditors to ensure proper classification.

CITY OF BLUE SPRINGS, MISSOURI

Financial Report Presentation

September 30, 2023

Data portrayed in the attached graphic presentations were derived from the City's financial statements which were audited by RSM US LLP whose report thereon is March 6, 2024. The data presented should be read in conjunction with the City's financial statements.

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Agenda

- Required communication with City officials
- Summarize September 30, 2023 financial performance

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Required Communication with City Officials

- Auditor responsibilities, unmodified (clean) opinion
- Adoption of, or change in, accounting policies—GASB 91, *Conduit Debt* and GASB 96, *Subscription-Based Information Technology Arrangements*, were adopted in the current year
- Management judgments and accounting estimates
- Audit adjustments—none
- Uncorrected immaterial misstatements—none
- Disagreements with management—none
- Difficulties encountered in performing the audit—none
- Future accounting pronouncements—Footnote 13
- GFOA Certificate of Achievement

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Summary of Compliance Report

- Internal Control Over Financial Reporting
  - One material weakness reported in 2023 for restatement as the Parks Sales Tax Fund should have been presented as a major fund in the 2022 financial statements
- Single Audit
  - Tested in Accordance with Uniform Grant Guidance
  - 1 major program tested:
    - Coronavirus State and Local Fiscal Recovery Funds (ARPA)
  - 64% of total federal expenditures tested for compliance
  - Unmodified or “clean” opinion issued for major program
  - No findings or questioned costs reported

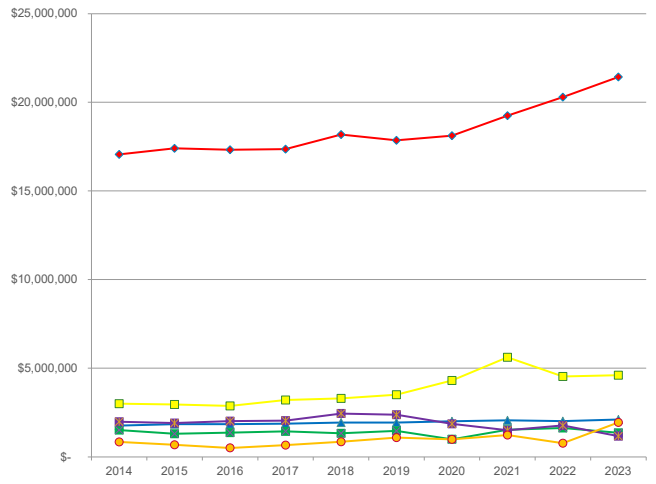
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Revenue by Type—General Fund



Fiscal Year	Total Revenue (in thousands)
2023	$32,614
2022	$31,003
2021	$31,176
2020	$28,271
2019	$28,210
2018	$28,037
2017	$26,575
2016	$25,914
2015	$26,076
2014	$26,162

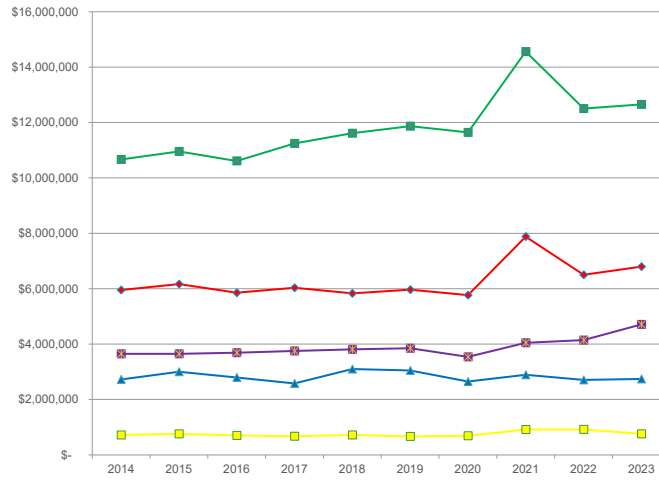
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Expenditures by Function, Excluding Capital Outlay and Debt Service—General Fund



Fiscal Year,	Total Expenditures (in thousands)
2023	$29,799
2022	$28,467
2021	$30,838
2020	$25,071
2019	$25,956
2018	$25,555
2017	$24,824
2016	$23,645
2015	$24,528
2014	$23,711

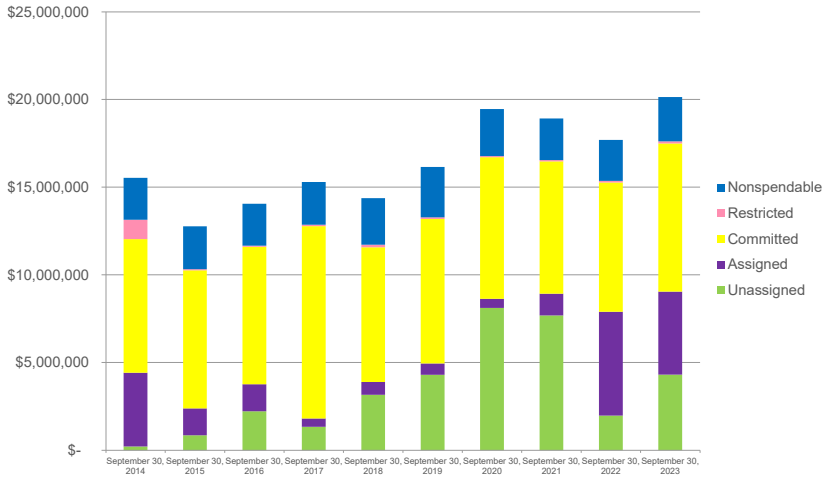
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Fund Balance by Category—General Fund



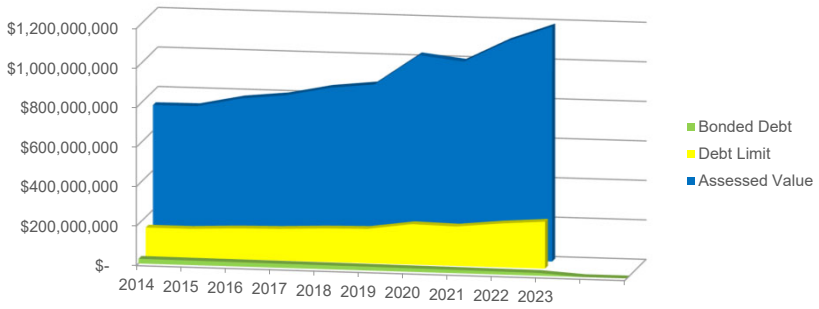
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Legal Debt Margin



Legal Debt Margin as of September 30, 2023 is $226.3 million

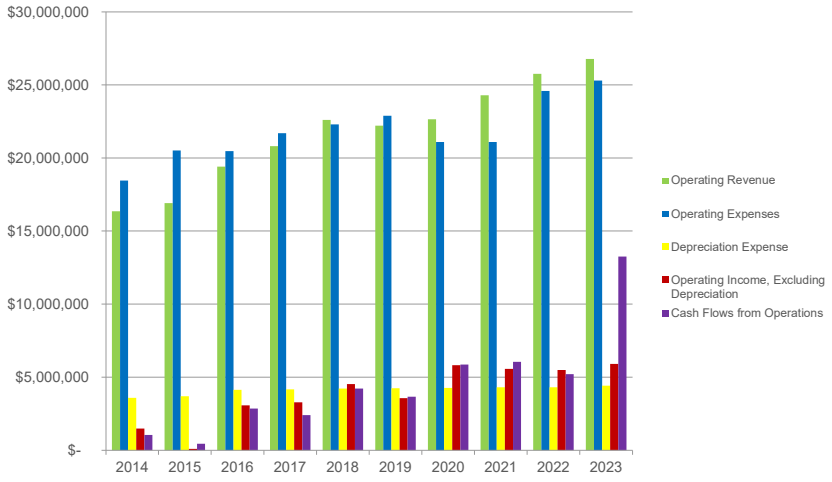
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Operating Results—Enterprise Funds



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