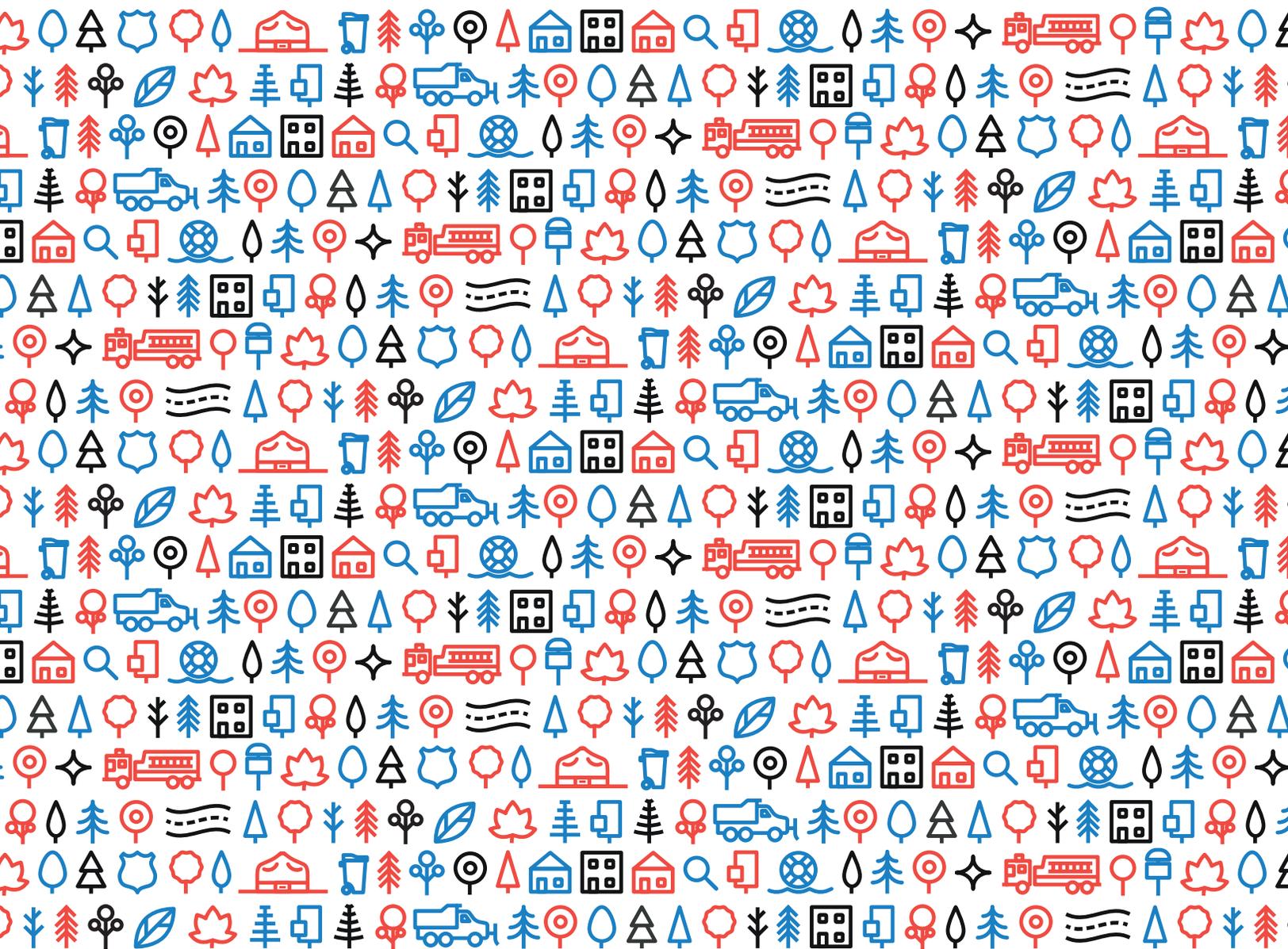


ADOPTED 2024-28 CITYWIDE BUSINESS PLAN



**KANSAS CITY
MISSOURI**

CITYWIDE BUSINESS PLAN

The first Citywide Business Plan was launched on November 26, 2013 with the City Council's passage of Resolution No. 130890. Through this resolution, the Council not only adopted the first annual Financial Strategic Plan, but also approved the Five-Year Planning Model as the tool to evaluate financial and operational alternatives through the planning and budgeting process. In April 2014, the residents of Kansas City approved a change in the City Charter requiring the production of the Financial Strategic Plan and the Five-Year Planning Model every year. Most significantly, the Charter change marked an important first step in breaking a pattern of successive single-year fixes, often implemented without a long-term view.

This Submitted Citywide Business Plan marks the tenth submitted plan since the new process began in 2013 and it will serve as the driver for the FY 2023-24 Submitted Budget. The Citywide Business Plan includes three components:

- The **City's Strategic Plan**, including the mission, vision, values, goals, objectives, and strategies
- The **Financial Strategic Plan**, containing financial objectives
- The **Five-Year Planning Model**, providing the baseline and balanced scenarios to evaluate financial and operational alternatives through the planning and budgeting process

The City's Strategic Plan is a four-year document designed to align with City Council terms. The current Plan will be the City's guiding, strategic document through 2024. It has four goals: Finance and Governance, Housing and Healthy Communities, Public Safety, and Infrastructure and Accessibility. Next in the Plan's hierarchy are Objectives that highlight the City's priorities. They are areas where positive change can be made and, as such, are tied to Measures of Success to assess progress. Finally, there are Strategies, which are programs or projects undertaken by departments to achieve these objectives.

There are no changes to the City's Strategic Plan in the Submitted 2022 Update to the Citywide Business Plan. The City's focus for the upcoming plan year will be in developing comprehensive, year-long community engagement and robust reporting systems to ensure the Plan represents community and Council priorities and the structure maximizes transparency and accountability.

The structure of the Citywide Business Plan allows for out-year planning while remaining responsive to change with annual updates. The City's Finance Department uses the Five-Year Planning Model to project fiscal health with rapidly evolving assumptions and the Strategic Plan guides financial decision-making. The Citywide Business Plan plays an ever more critical role in decision-making as the City navigates continued recovery from the COVID-19 pandemic and increasing demands on the General Fund. The City will continue to evaluate the success of the plan in a changing environment, report on that progress, and adapt to any future challenges as they arise.



COMMITTEE SUBSTITUTE FOR RESOLUTION NO. 220937

Adopting the 2024-2028 Citywide Business Plan including City Goals, the Financial Strategic Plan, and the Balanced Scenario of the Five-Year Planning Model; and directing the City Manager to align departmental strategic plans and business plans to the Citywide Business Plan.

WHEREAS, the City Council adopted Resolution No. 120879 on October 11, 2012, stating the Council's intent to adopt a long-term financial plan and to review and update it on an annual basis; and

WHEREAS, the City Council adopted Resolution No. 130025 adopting the City's strategic plan of priorities and performance indicators; and

WHEREAS, the residents of Kansas City at the April 8, 2014, Special Election amended the City Charter in Section 804 to mandate the adoption of a Five-year Financial Plan by November 1 of each year; and

WHEREAS, since enactment of this Charter provision, the City Council has annually adopted a resolution approving a Citywide Business Plan including Council Goals, the Financial Strategic Plan, and the Balanced Scenario of the Five-year Planning Model; and

WHEREAS, the Mayor and City Council provided priorities to shape Goals and Objectives on July 10, 2020; and

WHEREAS, City staff specified Objectives and Strategies within City Goals on July 31, 2020; and

WHEREAS, City staff developed 87 strategies which will serve as action plans designed to facilitate completion of objectives within the timeframe of the Citywide Business Plan; and

WHEREAS, the Submitted Citywide Business Plan contains the City Goals, the Financial Strategic Plan, and the proposed Five-year Planning model; and

WHEREAS, the City Goals include Finance and Governance, Housing and Healthy Communities, Public Safety, and Infrastructure and Accessibility, with 18 total Objectives and 86 Strategies; and

WHEREAS, the Financial Strategic Plan proposes 13 financial objectives; and

WHEREAS, the Submitted Citywide Business Plan proposes a Five-Year Planning Model that addresses several objectives in the Financial Strategic Plan; NOW, THEREFORE,

BE IT RESOLVED BY THE COUNCIL OF KANSAS CITY:

Section I. That the City Council hereby adopts the following City Goals with the following Objectives and Strategies:

Finance and Governance

1. Reform the City's economic incentives to meet the policy objectives of the City Council
 - a. Develop a method to consistently report the financial impact of economic development incentives on taxing jurisdictions, including the City
 - b. Assess the need for an inter-departmental team to review new economic development incentive requests
 - c. Review citywide economic development policies and recommend areas for reform to support equitable and accessible development in all areas of Kansas City
 - d. Assess the organizational alignment of external organizations, statutory agencies and City departments as it relates to economic development.
2. Ensure the resiliency of City government
 - a. Develop an organizational standard of core competencies in law, human resources, and finance
 - b. Implement the PeopleSoft Strategic Plan for human resources and finance
 - c. Develop a strategy for upcoming tax renewals: Earnings Tax (2021), Temporary Health Levy (2023), KC Area Transportation Authority Sales Tax (2024), and Public Safety Sales Tax (2026)
 - d. Update financial policies to identify required actions in response to severe recession, natural disaster, or other financial shock
 - e. Identify solutions to structurally balance special revenue funds traditionally supported by the General Fund
 - f. Implement a priority-based budgeting system
 - g. Identify and develop adequate diversified funding mechanisms to increase access to affordable housing
 - h. Develop an Information Technology Governance Framework to manage IT efforts, cost and risk, and deliver a unified IT service model across the City
 - i. Develop and implement a comprehensive risk management program
3. Engage in workforce planning including employee recruitment, development, retention, and engagement

- a. Develop a plan to ensure internal candidates are given adequate consideration for promotional opportunities
 - b. Create a plan to adjust pay scales so that they are within the market range using results of the Market Pay Study and its gender equity analysis component
 - c. Develop sustainable strategies to continuously engage all employees and implement recommendations made by the Employee Engagement and Empowerment committees
 - d. Develop partnerships with local educational institutions to effectively recruit the City's entry-level workforce
4. Ensure a responsive, representative, engaged, and transparent City government
- a. Review the City Charter to identify the need for revisions
 - b. Conduct a comprehensive, departmental initiated review of the Code of Ordinances to foster periodic updates
 - c. Commission a tax burden study
 - d. Improve communication between staff and customers by using plain language
 - e. Develop and implement a reporting system to measurably evaluate service request performance and progress in achieving customer service goals

Housing and Healthy Communities

1. Maintain and increase affordable housing supply to meet the demands of a diverse population
 - a. Preserve existing affordable rental and owner-occupied housing units citywide
 - b. Expand the use of Low-Income Housing Tax Credits for the preservation and construction of new affordable housing units
 - c. Work in a renewed partnership with the Housing Authority of Kansas City and other stakeholders to actively create affordable housing in all areas of the City
 - d. Create a range of homeownership assistance programs to remove barriers and encourage residents in all income groups to be homeowners
2. Broaden the capacity and innovative use of funding sources for affordable housing
 - a. Capitalize and maintain the Housing Trust Fund

- b. Align developer incentives with affordable housing production and commitment
 - c. Utilize Brownfield assistance programs to facilitate and support development of new infill affordable housing in established neighborhoods or on repurposed property
3. Invest in neighborhood stabilization and revitalization to reduce blight, ensure sustainable housing, and improve the wellbeing of residents while sustaining their diverse cultures
- a. Focus partnerships with neighborhoods, community groups, and agencies to support existing programs, events and initiatives for resident engagement and social equity
 - b. Provide well-cared-for green space for recreation, public events, and public enjoyment
 - c. Establish baseline criteria for the development of Health Prosperity Zones
 - d. Establish an interdepartmental work group that identifies the underlying causes of the City's racial divide and develop recommendations on how to address this problem
 - e. Integrate human and social benefits of housing policy with natural resource conservation and restoration
 - f. Propose and support Legislation to address environmental health hazards, including air and noise pollution
 - g. Update Food Code to ensure safety of food establishments
 - h. Propose and support legislation and other initiatives to provide the City and local neighborhoods better control over the future of vacant properties
 - i. Develop an anti-illegal dumping campaign tied to health and environmental impact
4. Ensure all occupants of residences have quality, efficient, and healthy housing with minimal economic or regulatory barriers
- a. Develop and support actions to eliminate lead paint hazards
 - b. Promote expansion of energy efficient measures as part of housing preservation and new developments
 - c. Develop communication and other strategies to increase compliance with solid waste ordinances, with particular attention to enforcement

- d. Promote housing mobility and assist residents with access to enhanced services and housing choices
 - e. Advocate for nondiscriminatory, Fair Housing at the state and national level
5. Address the various needs of the City's most vulnerable population
- a. Coordinate with external partners to address people experiencing homelessness and other vulnerable populations
 - b. Increase the level of supportive housing and treatment services to high risk populations to help them secure permanent housing
 - c. Create an interdepartmental work group to assess work being done related to homelessness and implement priorities and strategies outlined in the Zero KC plan for ending homelessness
 - d. Reduce Sexually Transmitted Infections (STIs) and HIV/AIDS, particularly among adolescents
6. Utilize planning approaches to improve the City's neighborhoods
- a. Update the City's comprehensive plan
 - b. Establish standardized guidelines for area implementation committees based on best practices
 - c. Develop and implement a plan to foster entrepreneurship, small business growth, and development
 - d. Implement the digital equity strategic plan for all residents to have access to the same information technology resources

Public Safety

1. Reduce violent crime among all age groups, placing an emphasis on young offenders
- a. Set aside annual funding to partner with local schools and provide year-round internship opportunities for students, as is feasible
 - b. Empower all patrolling/enforcement City staff to report dumping and other property violations

- c. Collaborate across departments to implement a messaging campaign supporting positive social norms and behaviors across all age groups, with an emphasis on youth and young adults
 - d. Provide educational training through Kansas City Public Schools to youth and young adults inside and outside the classroom which affords them with the information necessary to make positive decisions and avoid negative influences
2. Evaluate and identify areas of opportunity in the emergency response delivery system to ensure the best possible patient outcome
 - a. Ensure that staff are trained in trauma-informed care approaches to client service
 - b. Develop programs to handle mental health crises using neighborhood leaders to identify and administer Mental Health First Aid (especially to young adults)
 - c. Expand the City's surge capacity for major outbreaks of disease
 - d. Develop programs and messaging around life safety and injury prevention for the community focusing on vulnerable populations
 - e. Promote expanded automatic aid agreements with neighboring communities to enhance coverage and increase efficiency
 - f. Restore International Academies of Emergency Dispatch accreditation to KCFD Communications Center
 - g. Improve the cardiac survival rate through internal and external training in CPR and other life-saving techniques
 - h. Develop initiatives to reduce the number of high utilizers of emergency response services and non-emergent calls
 - i. Ensure interoperability of Police communications are established immediately for mass causality scenes
3. Improve the diversity of employee recruitment, succession planning, and retention in the Police and Fire Departments
 - a. Develop programs with other fire service and EMS agencies to leverage the regional pool of applicants to increase diversity and reduce competition
 - b. Recruit a diverse group of teens and adults into careers in Police and Fire service
4. Increase effectiveness and efficiencies of operations at Municipal Court and work to achieve the best possible outcomes for those served

- a. Encourage the maintenance of positive relationships between minors and their incarcerated parents
- b. Implement a brief Adverse Childhood Experiences (ACEs) survey for households served by the department and refer client families to the Health Department for further support
- c. Improve access to justice by expanding online partial payments and virtual court dockets
- d. Develop opportunities to expand education about the municipal judicial system to help build trust between the Court and the Community

Infrastructure and Accessibility

- 1. Enhance the City's resiliency and equity through a safe, efficient, convenient, inclusive, accessible, sustainable, and better connected multi-modal transportation system
 - a. Optimize the City's transit investment to enhance mobility and meet community needs
 - b. Continue to implement complete streets and Vision Zero plans to enhance pedestrian connectivity
 - c. Implement transportation solutions that provide inclusive and equitable access and connect places
 - d. Utilize the City's Transit Oriented Development Policy to encourage higher density for new housing developments within close proximity of frequent public transit service
- 2. Develop environmentally sound and sustainable infrastructure strategies that improve quality of life and foster economic growth
 - a. Update the City's Climate Protection Plan with new goals for greenhouse gas emission reduction, incorporating new strategies for climate adaptation, mitigation, resilience, and the long-term removal of carbon dioxide from the atmosphere
 - b. Reduce financial impacts of the City's Smart Sewer Program by proactively working with the EPA to adjust the timeline for project completion
 - c. Implement the City's Smart Sewer Program by practicing adaptive management approaches and integrating green infrastructure
 - d. Collaborate with Evergy to support implementation of the Renewables (non-carbon-based power) Direct Program

3. Increase and support local workforce development and minority, women, and locally-owned businesses
 - a. Adopt Workforce Disparity Study and begin implementation of broader workforce development programs across City and statutory agencies
 - b. Develop a plan to prioritize the hiring of local companies by the City and statutory agencies
4. Engage in efforts to strategically invest in the City's infrastructure and explore emerging technologies
 - a. Implement improvements at the City's convention and entertainment venues to successfully host conventions, tradeshow and meetings, while maximizing economic impact for the City
 - b. Develop a plan to track and preserve investment in City-owned historic and cultural assets
 - c. Monitor the finance, design, and construction of the Airport's Terminal Modernization Program to bring it in on time and on budget
 - d. Develop and update sustainable infrastructure plans that include a comprehensive asset management plan for critical assets that include the goal of keeping infrastructure assets at good or better condition

Section 2. That the City Council hereby adopts the Financial Strategic Plan including the following priorities:

1. Revise the Fund Balance and Reserve Policy to account for amounts above the General Fund Unreserved Fund Balance goal of at least two months operating expenditures
2. Update financial policies to identify required actions in response to severe recession, natural disaster, or other financial shock
3. Identify solutions to structurally balance special revenue funds traditionally supported by the General Fund
4. Adopt a model portfolio of services and adjust the City's expenditure ratios as needed to maintain portfolio balance
5. Seek legislative relief with regard to the five-year renewal of the earnings tax
6. Ensure that fee-supported services are self-supporting to the extent practicable

7. Commission a tax burden study
8. Develop a comprehensive debt portfolio report to demonstrate compliance with the codified debt policy objectives
9. Attain a market rate of return throughout budgetary and economic cycles, taking into account the City's investment risk constraints and liquidity needs
10. Develop and implement a comprehensive risk management program
11. Implement a priority-based budgeting system
12. Develop a long-range funding plan for pension, healthcare, and other post-employment benefits
13. Create a comprehensive financial recovery plan to mitigate the impact of the recession caused by the COVID-19 pandemic

Section 3. That the City Council hereby adopts the Balanced Scenario in the Five-Year Planning Model that addresses objectives identified in this resolution and that includes the following assumptions:

Assume FY 2022-23 Adopted Budget plus the following conditions:

- Assumes annual wage increases in each year of the five-year financial plan at 3.0% (3.5% for Fire unions) for FY 2024, 3.5% for FY 2025 and 4.0% beyond. Collective bargaining agreement terms are included
- Assumes pension increases of 3.0% in FY 2024 and 4.0% beyond to account for increased costs due to compensation plan increases
- Assumes mandates in the General Fund required by Resolution or Ordinance:
 - Increase in service levels for recycling carts pursuant to Ordinance No. 220383
 - Increase in service levels for bulky item pick up pursuant to Ordinance No. 210959
 - Increase of \$110,000 in funding for the American Jazz Museum in the FY 2024 Submitted Budget pursuant to Ordinance No. 220903
 - Increase of \$500,000 in funding for Youth Employment in the FY 2024 Submitted Budget pursuant to Resolution No. 220976

COMMITTEE SUBSTITUTE FOR RESOLUTION NO. 220937

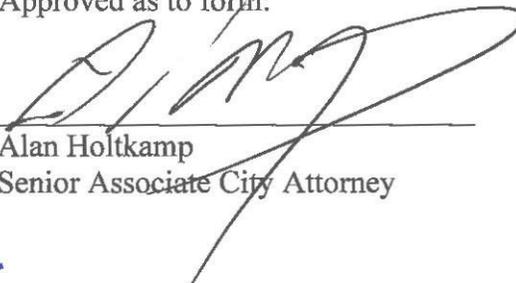
- Assumes debt at same level in the General Fund in future years for upcoming fleet replacement needs
- Assumes a vacancy factor of 5% to account for normal attrition
- Assumes a modest economic downturn starting recovery in FY 2025
- Assumes an increase in operating expenditures in FY 2024 to account for ongoing inflation
- The General Fund subsidizes the anticipated shortfall in all other governmental activities funds (Special Revenue, Debt, Capital)

Section 4. That the City Council directs the City Manager to include the assumptions of the Financial Strategic Plan, the Five-Year Planning Model, and year one of the GOKC Bond Plan in the Submitted FY 2023-24 Budget. The GOKC Bond Plan in the Submitted FY 2023-24 Budget will include funding for Marlborough Community Improvements and Wornall Road - Gregory to 75th projects offset by reducing the allocation to Street Preservation to keep the total GO bond issuance for FY2023-24 under \$40 million.

Section 5. That the City Council directs the City Manager to direct the strategic and business planning of City departments and to align departmental strategic plans and business plans to the Citywide Business Plan.

Section 6. That the City Council may update and enhance the Citywide Business Plan and the Council's adopted priorities through the Council committee process.

Approved as to form:



Alan Holtkamp
Senior Associate City Attorney



Authenticated as Passed



Quinton Lucas, Mayor



Marilyn Sanders, City Clerk
JAN 05 2023

Date Passed

MISSION STATEMENT

The mission of the City of Kansas City, Missouri is to deliver quality, customer-focused municipal services with an emphasis on public safety, neighborhood livability, job creation, responsible planning for economic growth, infrastructure improvements, transportation systems, public health, and the environment. In pursuit of this mission, we use data to make decisions and measure progress based on economic, social, and environmental factors.

VALUES

These guiding principles are lenses through which the City of Kansas City, Missouri views all decisions. They are present regardless of changes to goals and strategies and illustrate the culture of the City. They serve as the foundation for all elements of the Citywide Business Plan:

Outstanding Customer Service

We will raise the bar of excellence through efforts to provide exceptional customer service to all internal and external customers. We will strive to understand what excellent customer service means to our residents and exceed their expectations. We will continually seek ways to improve our communication with customers, using novel approaches and emerging technologies.

Fluidity and Adaptability

Especially during tumultuous times, we realize the need to continually assess changes and trends in the social, economic, and physical environments and, when necessary, reallocate funds or adapt projects to address the community's greatest and most urgent needs quickly and without service disruption.

Coordination, Cooperation, and Collaboration

Many objectives in the Citywide Business Plan require work from staff members in more than one department. Continued inter-departmental coordination, cooperation, and collaboration are essential – not only to accomplish cross-departmental objectives, but to ensure that departments function as “one City” rather than individually. It is equally vital to build a culture of teamwork between staff and elected officials. Toward this end, managers and the Mayor and Council will strengthen their efforts to share information on an ongoing basis and maintain an open, interactive dialogue.

Social Equity

Equity is a means of achieving equality. It is about providing access to the opportunities and support necessary to achieve success. Adhering to principles of equity by removing institutional and systemic barriers aims to ensure Kansas City residents of all identities and backgrounds will receive the access, services, public policies, and resources needed to thrive based on where they are today and where they want to go.

VALUES continued

Integrity

Both City officials and staff members must take responsibility for being accountable for the conduct of City business. We uphold a high standard of ethics, meet our commitments, and treat everyone with respect. We strive to build and maintain trust through complete transparency in all we do, sharing information – both good news and bad – with the people we serve in a timely manner.

Organization

We recognize that our employees are critical to achieving our quality organization and excellent service record. We support employee development and opportunities for personal and professional growth and will provide the tools they need to do their jobs effectively.

Innovation and Enhanced Decision-Making

In our efforts to further elevate the quality of our decision-making, we will seek data that allows us to analyze issues from both short-term and long-term perspectives and encourage responsible risk-taking that transforms new ideas into innovative services. We are open to new ideas and effective use of technology as a basis for imaginative and resourceful problem-solving and commit to analyses of policy and project performance including any financial implications.

Sustainability

We pursue policies and practices that allow our City to support sustainability, which we define as making decisions and taking actions that simultaneously promote economic vitality, social equity, energy conservation, environmentally responsible transportation and land use policies, and strategies to mitigate the serious effects of climate change.

VISION STATEMENT

Our local government will be nationally known for its transformative efforts that make Kansas City the diverse and sustainable community of choice for people to live, work, and play as a result of its safety; vibrant neighborhoods; business, educational, and cultural opportunities; connectedness; and vitality.

Goals:

Finance and Governance

To employ best practices in governance and management with an emphasis on accountability, transparency, engagement, and resiliency, and to effectively and efficiently use Kansas City's economic resources to maintain financial solvency.

Housing and Healthy Communities

To support the development, maintenance, and revitalization of sustainable, stable, and healthy communities through equitable policies and programs aimed at improving housing, neighborhoods, and health care services in all areas throughout the City.

Public Safety

To protect Kansas City residents, visitors, and employees by providing comprehensive, high-quality public safety and public health services in a timely manner, including identifying strategies to address the root causes of violence and incorporate public input in public safety initiatives through regular community engagement.

Infrastructure and Accessibility

To apply the lens of equity to all transportation and infrastructure projects while proactively and adequately investing in infrastructure that connects people with job and business centers, neighborhoods, and cultural/health/recreational destinations.

RESIDENT PRIORITIES

The City of Kansas City, Missouri conducts an annual Resident Survey to objectively assess resident satisfaction with the delivery of City services. Nine thousand households were randomly selected to complete the annual Resident Satisfaction Survey from September 2021 through June 2022. A total of 3,939 households completed the survey via mail, over the phone, or online. The results of this survey show that satisfaction with quality of life questions remained consistent over the last year. Additionally, low-income residents and Black/African-American residents rate quality of life in the City lower than average.

Quality of Life: No change in ratings



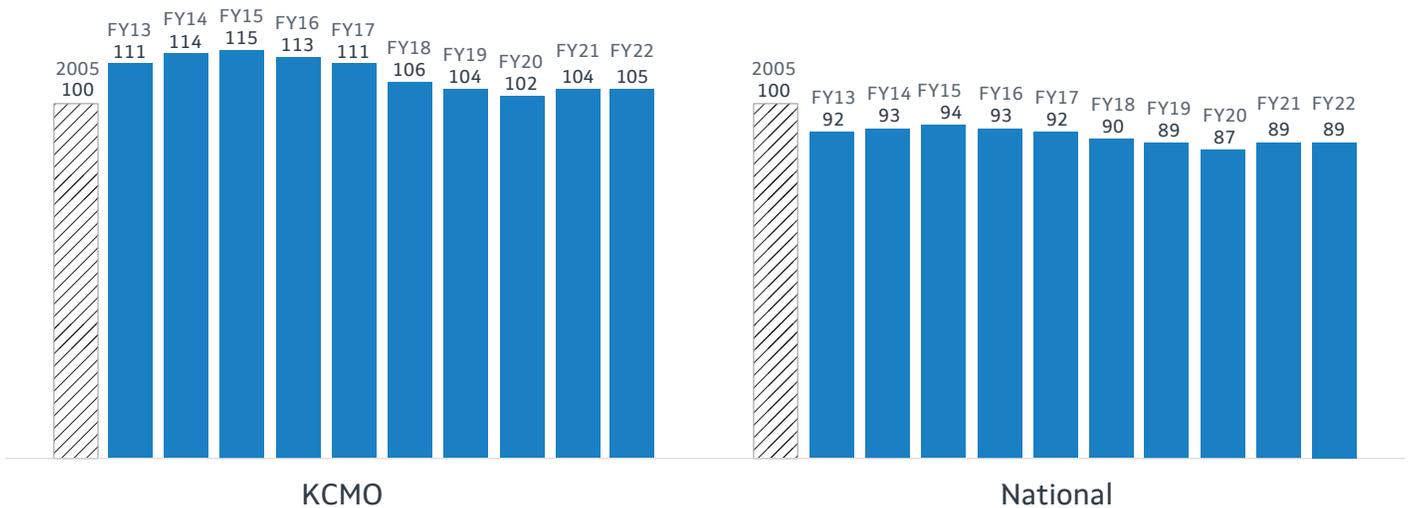
Ratings of KCMO as a place to live are lower for residents in the lowest income group, residents in the 3rd and 5th Districts, and residents who are Black, Other, American Indian/Alaskan Native, or two or more races.

Source: KCMO Resident Survey

Most quality of life measures remained unchanged from FY21, which was consistent with the index for all resident satisfaction questions. This was similar to the national trend, though Kansas City residents consistently rate higher levels of satisfaction than residents of other similar-sized cities.

Overall trend: KCMO tracks national trend

Composite Customer Service Index



Source: ETC Institute

From the Resident Satisfaction Survey responses, the City creates the Importance-Satisfaction (I-S) rating. The I-S rating is based on the concept that, to maximize overall satisfaction among residents, the City should emphasize improvements in those service categories where the level of satisfaction is relatively low, and the perceived importance is relatively high. By identifying services of high importance and low satisfaction, the Resident Survey identifies which services would have the most impact on overall satisfaction with City services. The I-S Ratings for 2021-22 are included in the following table.

FY 2021-22 RESIDENT SURVEY: IMPORTANCE-SATISFACTION: OVERALL				
Service Area	Importance %	Satisfaction %	I-S Rank FY21	I-S Rank FY22
Streets, Sidewalks, and Infrastructure	70%	17%	1	1
Police Services	51%	47%	2	2
Neighborhood services	22%	38%	3	3
Public Transportation	12%	44%	5	4
Solid Waste Services	15%	58%	7	5
Stormwater Runoff/Management	9%	37%	6	6
City Water Utilities	12%	54%	4	7
City Planning and Development Services	7%	28%	10	8
Effectiveness of City Communication	8%	41%	9	9
Parks And Recreation	11%	61%	11	10
Fire and EMS Services	16%	74%	12	11
Health Department Services	7%	55%	8	12
Airport facilities	6%	54%	13	13
Customer Services from City Employees	5%	48%	14	14
311 Service	4%	57%	16	15
Municipal Court Services	2%	34%	15	16

Top three priorities are unchanged

Solid Waste Services is a higher priority

Health Dept Services is a lower priority

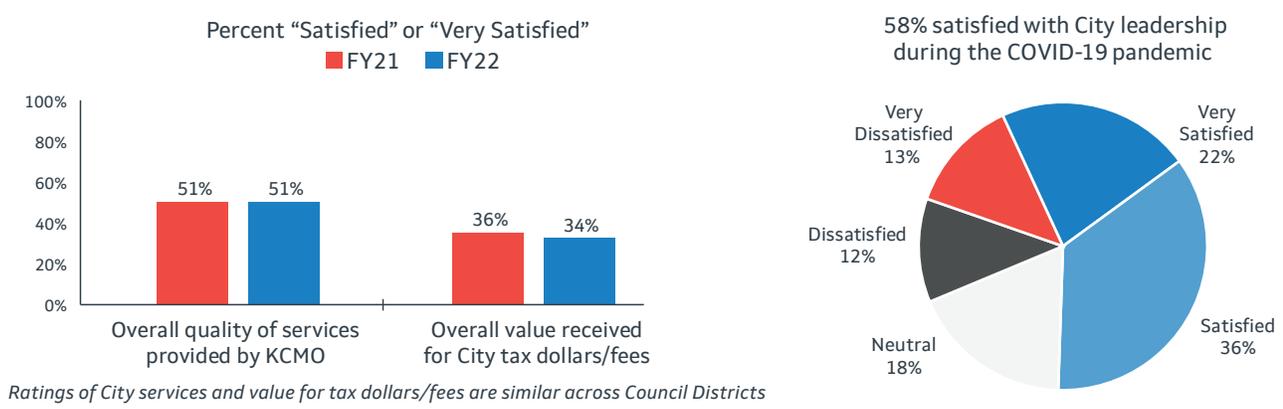
Infrastructure, police services, and neighborhood services are consistently the highest priorities for residents in the I-S rating. From FY20 to FY21, the Health Department moved up significantly in the priority list, likely due to the increased emphasis on health services during the pandemic. However, in the recent data from FY21 to FY22, the Health Department has dropped back down to its previous position in the I-S ratings by residents. By contrast, solid waste service has risen in importance despite also rising in satisfaction as well.

THE FOLLOWING ARE THE RESIDENT SATISFACTION RESULTS FOR EACH OF THE FOUR CITY GOALS:

Finance and Governance

Satisfaction with overall city services remained unchanged from the prior year, but satisfaction with the value for city tax dollars and fees declined after a slight increase in FY21; both metrics were consistent across City Council Districts. The survey also revealed that 58% of residents were satisfied with City leadership during the COVID-19 pandemic, while 25% of residents were dissatisfied.

City Services and Value: No change in ratings

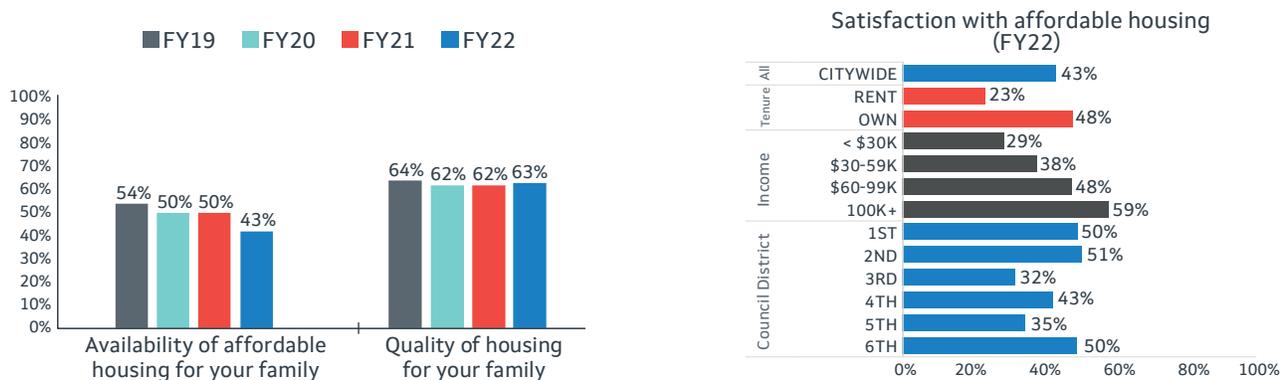


Source: KCMO Resident Survey

Housing and Healthy communities

Satisfaction with the availability of affordable housing dropped again after declines in two of the previous three years. Forty-three percent of residents citywide are satisfied with availability of housing, but that number is much lower for renters (26%). Satisfaction is also lower for lower income residents and residents of the 3rd and 5th districts.

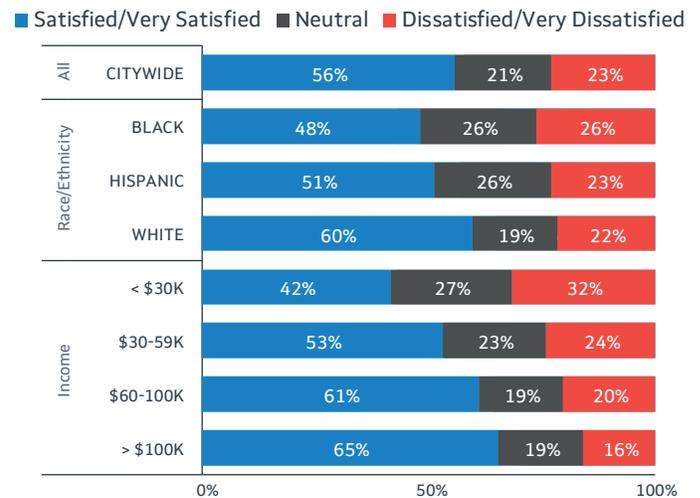
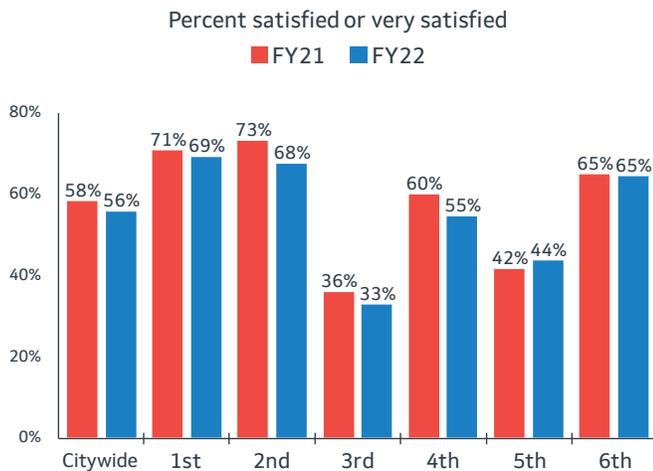
Satisfaction with affordable and quality housing was level (but has declined in prior years), and differs across demographic groups



Source: KCMO Resident Survey

Satisfaction with appearance of your neighborhood decreased from the prior year; these changes were seen across the city in all but two Council Districts (5th and 6th). There continue to be major disparities in satisfaction across income and race/ethnicity.

Resident satisfaction with physical appearance of my neighborhood (which increased overall) differs by geography, race/ethnicity and income



Source: KCMO Resident Survey

Solid Waste jumped to the fifth highest priority for residents. Most Solid Waste services saw their modest increases in satisfaction stagnate this year, with few changes in resident satisfaction. The top priority, clean-up of illegal dumping, declined in satisfaction by nearly 3 percent; the second highest priority, cleanliness of city streets and public areas, declined in satisfaction by 4 percent. Nearly all the Solid Waste services are greater than the Large Cities average and Plains Region average for resident satisfaction, but satisfaction with cleanliness of city streets is well below the benchmarks.

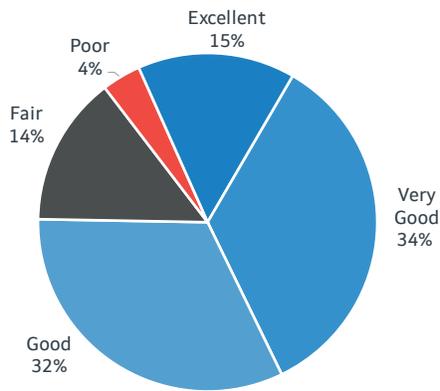
Satisfaction changes varied for many solid waste services; satisfaction is higher than Large Cities averages and Plains Region averages

Question	I-S Rank	FY22 Satisfaction	One Yr Trend	Large Cities Avg.	Plains Region Avg
City efforts to clean-up illegal dumping sites	1	17%	-3%	--	--
Cleanliness of city streets and public areas	2	28%	-4%	39%	53%
Bulky item pick-up services	3	53%	+2%	44%	41%
Trash collection services	4	71%	-2%	56%	62%
Leaf and brush pick-up services	5	68%	no change	48%	49%
Curbside recycling services	6	52%	+2%	49%	45%
Recycling drop-off centers	7	57%	no change	39%	38%
Leaf and brush drop-off centers	8	57%	no change	--	--

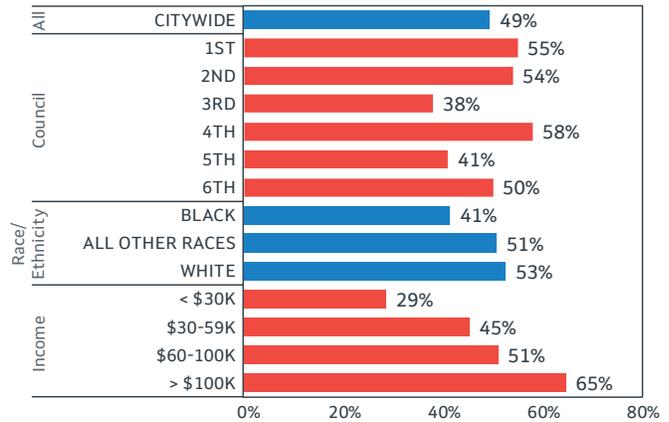
Self-ratings of personal health showed that 18 percent of residents rate their health as fair or poor. Black residents have lower very good/excellent ratings, as do lower-income residents and residents in the 3rd and 5th Council districts.

Only 18% of residents rate their personal health as fair or poor; excellent/very good ratings differ by geography, race/ethnicity, and income

How would you describe your overall state of health these days?



Excellent/good ratings of personal health

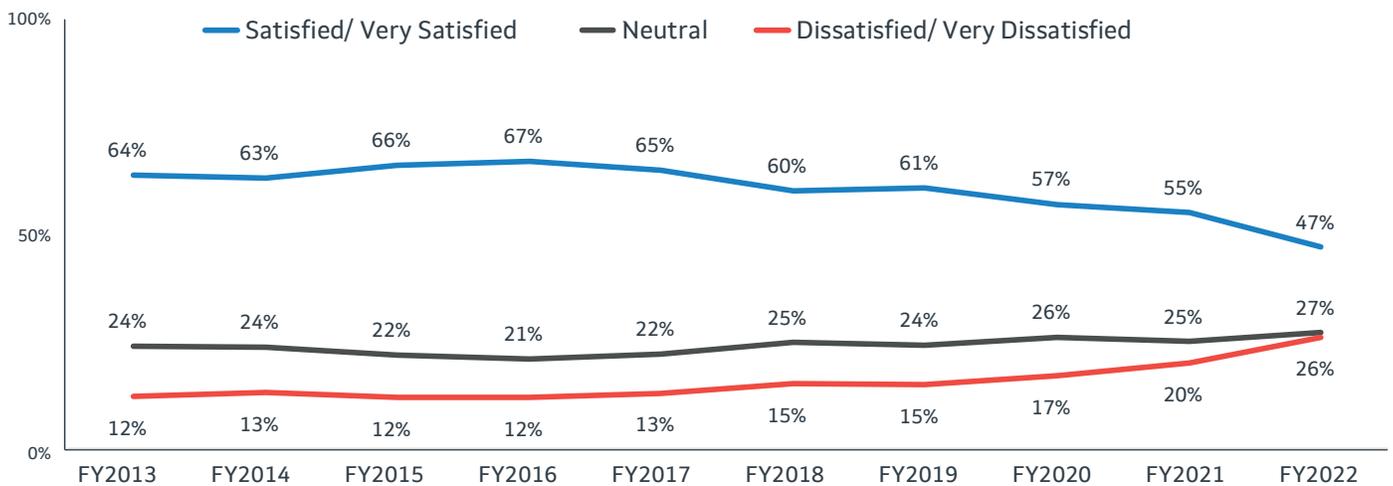


Source: KCMO Resident Survey

Public Safety

Police services continued to be the second highest priority for residents and saw a continuation of the long-term decline in satisfaction.

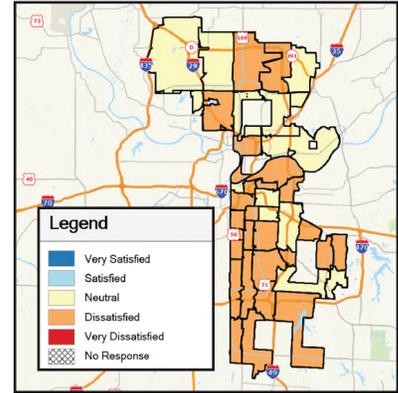
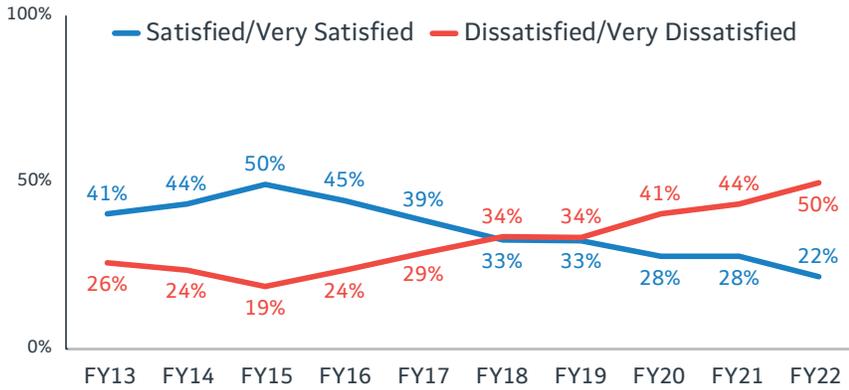
Overall quality of police services, #2 priority for residents, declined in satisfaction



Source: KCMO Resident Survey

Efforts to prevent crime is the number one priority within police services. Satisfaction is at 22 percent, whereas the national average for large cities is much higher at 43 percent satisfaction. Dissatisfaction has also increased greatly, now with 50 percent of residents dissatisfied in this measure.

Efforts to prevent crime (#1 priority within police services): satisfaction decreased dissatisfaction increased

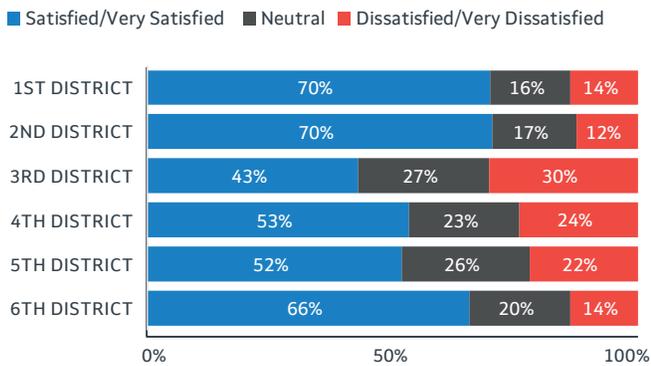


Source: KCMO Resident Survey; ETC Institute (2021)

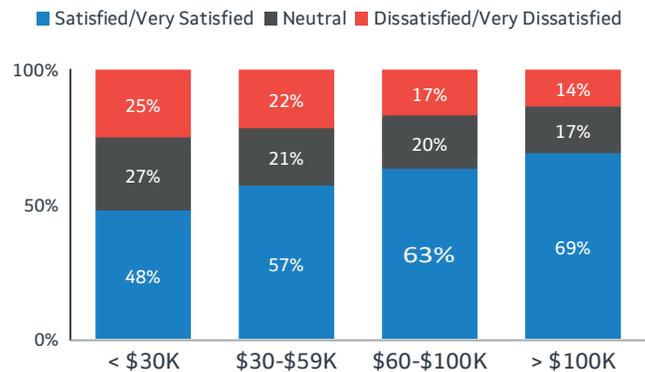
Satisfaction with feelings of safety in the city is low (32 percent) but unchanged from the prior year. Satisfaction with “how safe I feel in my neighborhood” is higher overall (60 percent) but also unchanged from the prior year. However, there are significant disparities in satisfaction with safety in neighborhood based on Council district and income.

Satisfaction with Feelings of Safety in Neighborhood Differ by Geography and Income

Safety in Neighborhood by Race/Ethnicity



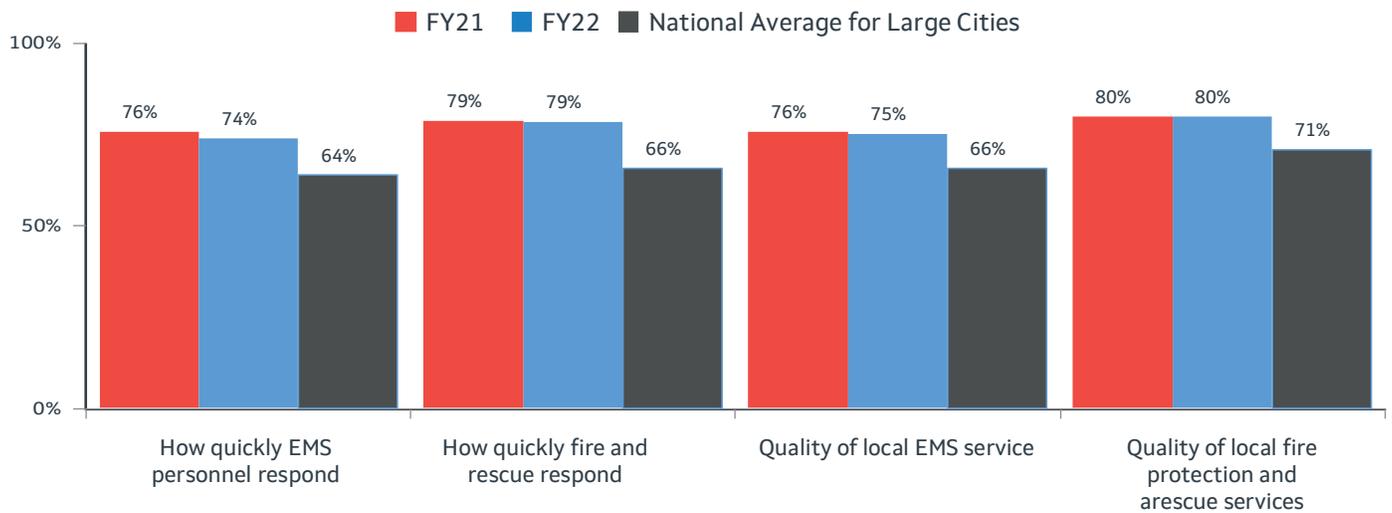
Safety in Neighborhood by Annual Household Income



Source: KCMO Resident Survey

Fire and EMS services is the 11th highest priority for residents, risen one spot since FY21. Satisfaction with all Fire and EMS services is high, compares favorably with benchmarks, and is mostly unchanged from the prior year (slight decrease in how quickly fire and rescue respond).

Satisfaction with Fire and EMS services (11th priority of residents) remains high and higher than most national averages



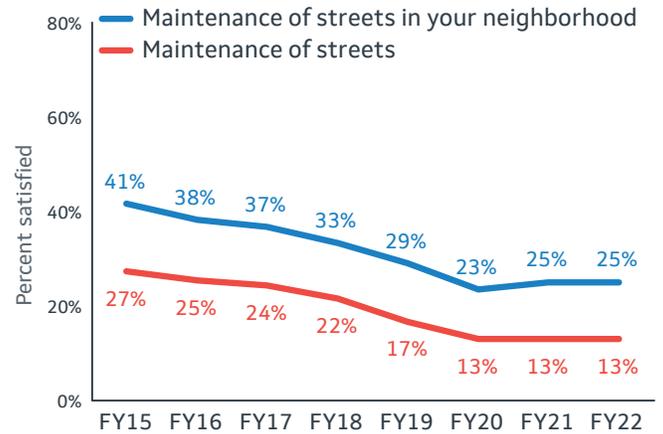
Source: KCMO Resident Survey; ETC Institute (2022)

Infrastructure and Accessibility

Infrastructure is the top priority for residents, as it has been for decades. Within the area of infrastructure, street maintenance continues to be the number one priority citywide and for all individual Council districts. Satisfaction with street maintenance overall was unchanged this year, while street maintenance in your neighborhood increased by two percent. In total, satisfaction with four of the 10 infrastructure measures (both snow removal questions and on-street bicycle infrastructure) increased this year, while the other six remained constant.

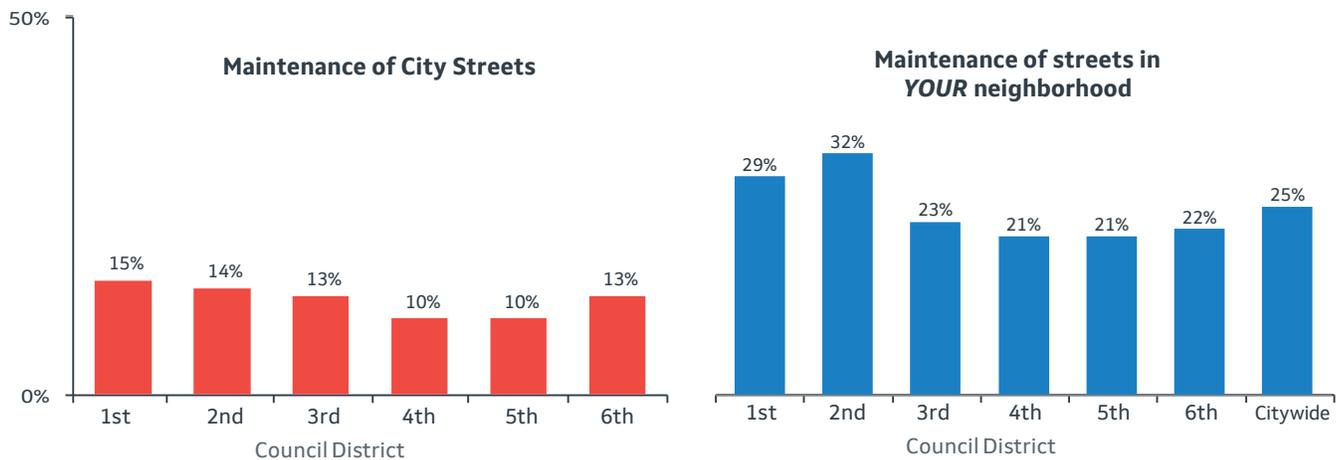
Street maintenance is the highest priority for residents in the area of infrastructure; satisfaction is low but unchanged from the prior year

Question	Satis.	Imp.	I-S
Maintenance of streets	13%	61%	1
Streets in your neighborhood	26%	26%	2
Condition of sidewalks	16%	21%	3
Sidewalks in your neighborhood	29%	18%	4
Snow removal on residential streets	40%	18%	5
Accessibility of infrastructure	34%	11%	6
On-street bike infrastructure	32%	9%	7
Snow removal on major streets	55%	10%	8
Adequacy of street lighting	56%	6%	9
Maintenance of signs/signals	53%	5%	10



Source: KCMO Resident Survey

Street Maintenance Satisfaction is consistent across Council Districts, with more variation in neighborhood street maintenance

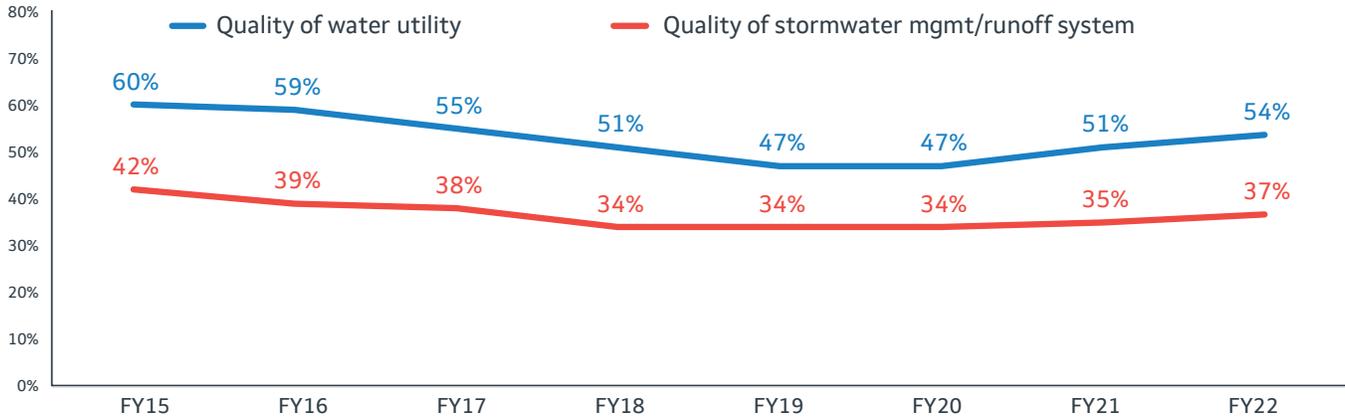


Source: KCMO Resident Survey

The water utility (KC Water) is the seventh highest priority for residents; satisfaction increased this year and overtook the national

average (54 percent compared to 50 percent). Stormwater runoff/management is the sixth highest priority for residents; satisfaction is low compared to the national average (37 percent compared to 50 percent) and unchanged from the prior year.

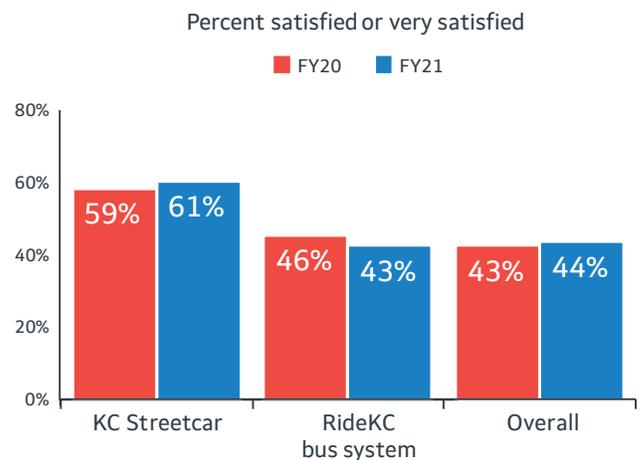
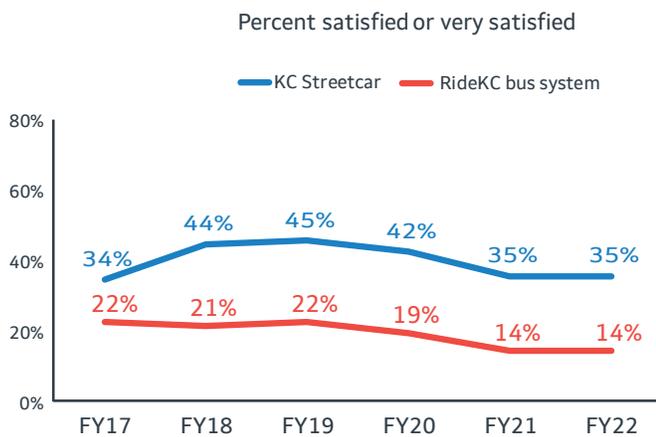
Stormwater management and KC Water: Satisfaction stable and increased, respectively



Source: KCMO Resident Survey

Public Transportation is the fourth highest priority for residents. Satisfaction was unchanged for public transportation overall (though it continues to outpace the national average – 44 percent to 36 percent) and the RideKC bus service, but it increased for KC Streetcar. Ridership remained constant for both systems.

Public transportation: Satisfaction up for streetcar, unchanged for bus and overall system; ridership unchanged for both



Source: KCMO Resident Survey

The goals and objectives contained in the Citywide Business Plan are designed to align with the results of the Resident Satisfaction Survey. This allows Kansas City, MO to evaluate the success of the Citywide Business Plan and make strategic investments in resident priorities to better serve the community.



GOAL

FINANCE AND GOVERNANCE

To employ best practices in governance and management with an emphasis on accountability, transparency, engagement, and resiliency, and to effectively and efficiently use Kansas City’s economic resources to maintain financial solvency.

1. Reform the City’s economic incentives to meet the policy objectives of the City Council

- a. Develop a method to consistently report the financial impact of economic development incentives on taxing jurisdictions, including the City
- b. Assess the need for an inter-departmental team to review new economic development incentive requests
- c. Review citywide economic development policies and recommend areas for reform to support equitable and accessible development in all areas of Kansas City
- d. Assess the organizational alignment of external organizations, statutory agencies, and City departments as it relates to economic development

Measures of Success	FY20 Actual	FY21 Target	FY21 Actual	FY22 Actual	FY23 Target	FY24 Target
Percent of residents satisfied with the value received for tax dollars	46%	33%	36%	46%	46%	46%

2. Ensure the resiliency of City government

- a. Develop an organizational standard of core competencies in Law, Human Resources, and Finance
- b. Implement the PeopleSoft Strategic Plan for Human Resources and Finance
- c. Develop a strategy for upcoming tax renewals: Earnings Tax (2021), Temporary Health Levy (2023), KC Area Transportation Authority Sales Tax (2024), and Public Safety Sales Tax (2026)
- d. Update financial policies to identify required actions in response to severe recession, natural disaster, or other financial shock
- e. Identify solutions to structurally balance special revenue funds traditionally supported by the General Fund
- f. Implement an outcomes-based budgeting system
- g. Identify and develop adequate diversified funding mechanisms to increase access to affordable housing
- h. Develop an Information Technology Governance Framework to manage IT efforts, cost and risk, and deliver a unified IT service model across the City
- i. Develop and implement a comprehensive risk management program

Measures of Success	FY20 Actual	FY21 Target	FY21 Actual	FY22 Actual	FY23 Target	FY24 Target
General Fund unreserved fund balance as a percent of annual operating expenditures	17%	23%	--	23%	23%	23%

3. Engage in workforce planning including employee recruitment, development, retention, and engagement

- a. Develop a plan to ensure internal candidates are given adequate consideration for promotional opportunities
- b. Create a plan to adjust pay scales so that they are within the market range using results of the Market Pay Study and its gender equity analysis component
- c. Develop sustainable strategies to continuously engage all employees and implement recommendations made by the Employee Engagement and Empowerment committees
- d. Develop partnerships with local educational institutions to effectively recruit the City's entry-level workforce

Measures of Success	FY20 Actual	FY21 Target	FY21 Actual	FY22 Actual	FY23 Target	FY24 Target
Percent of employees who agree that their department is prepared for future retirement (bi-annual survey)	28%	40%	--	40%	40%	40%

4. Ensure a responsive, representative, engaged, and transparent City government

- a. Review the City Charter to identify the need for revisions
- b. Conduct a comprehensive, departmental initiated review of the Code of Ordinances to foster periodic updates
- c. Commission a tax burden study
- d. Improve communication between staff and customers by using plain language
- e. Develop and implement a reporting system to measurably evaluate service request performance and progress in achieving customer service goals

Measures of Success	FY20 Actual	FY21 Target	FY21 Actual	FY22 Actual	FY23 Target	FY24 Target
Percent of residents satisfied with effectiveness of communication from the City	39%	47%	41%	41%	--	47%
Percent of residents satisfied with customer service from City employees	46%	54%	46%	48%	--	54%
Percent of residents satisfied with opportunity to engage/ provide input into decisions made by the City	22%	36%	22%	22%	--	36%

GOAL

HOUSING AND HEALTHY COMMUNITIES

To support the development, maintenance, and revitalization of sustainable, stable, and healthy communities through equitable policies and programs aimed at improving housing, neighborhoods, and health care services in all areas throughout the City.

1. Maintain and increase affordable housing supply to meet the demands of a diverse population

- a. Preserve existing affordable rental and owner-occupied housing units citywide
- b. Expand the use of Low-Income Housing Tax Credits for the preservation and construction of new affordable housing units
- c. Work in a renewed partnership with the Housing Authority of Kansas City and other stakeholders to actively
- d. create affordable housing in all areas of the City
- e. Create a range of homeownership assistance programs to remove barriers and encourage residents in all income groups to be homeowners

Measures of Success	FY20 Actual	FY21 Target	FY21 Actual	FY22 Actual	FY23 Target	FY24 Target
Percent residents satisfied with accessibility of affordable housing	54%	59%	50%	59%	59%	59%

2. Broaden the capacity and innovative use of funding sources for affordable housing

- a. Capitalize and maintain the Housing Trust Fund
- b. Align developer incentives with affordable housing production and commitment
- c. Utilize Brownfield assistance programs to facilitate and support development of new infill affordable housing in established neighborhoods or on repurposed property

3. Invest in neighborhood stabilization and revitalization to reduce blight, ensure sustainable housing, and improve the wellbeing of residents while sustaining their diverse cultures

- a. Focus partnerships with neighborhoods, community groups, and agencies to support existing programs, events and initiatives for resident engagement and social equity
- b. Provide well-cared-for green space for recreation, public events, and public enjoyment
- c. Establish baseline criteria for the development of Health Prosperity Zones
- d. Establish an interdepartmental work group that identifies the underlying causes of the City’s racial divide and develop recommendations on how to address this problem
- e. Integrate human and social benefits of housing policy with natural resource conservation and restoration
- f. Propose and support legislation to address environmental health hazards, including air and noise pollution
- g. Update Food Code to ensure safety of food establishments
- h. Propose and support legislation and other initiatives to provide the City and local neighborhoods better control over the future of vacant properties
- i. Develop an anti-illegal dumping campaign tied to health and environmental impacts

Measures of Success	FY20 Actual	FY21 Target	FY21 Actual	FY22 Actual	FY23 Target	FY24 Target
Percent of residents satisfied with physical appearance of neighborhoods	55%	58%	56%	56%	60%	60%
Percent of residents satisfied with efforts to clean up illegal dumping sites	23%	23%	23%	17%	29%	29%
Percent decrease of dangerous building inventory	37%	50%	46%	26%	50%	50%

4. Ensure all occupants of residences have quality, efficient, and healthy housing with minimal economic or regulatory barriers

- a. Develop and support actions to eliminate lead paint hazards
- b. Promote expansion of energy efficient measures as part of housing preservation and new developments
- c. Develop communication and other strategies to increase compliance with solid waste ordinances, with particular attention to enforcement
- d. Promote housing mobility and assist residents with access to enhanced services and housing choices
- e. Advocate for nondiscriminatory, Fair Housing at the state and national level

Measures of Success	FY20 Actual	FY21 Target	FY21 Actual	FY22 Actual	FY23 Target	FY24 Target
Percent of children with elevated blood lead	3%	5%	3%	--	5%	5%

5. Address the various needs of the City’s most vulnerable population

- a. Coordinate with external partners to address people experiencing homelessness and other vulnerable populations
- b. Increase the level of supportive housing and treatment services to high-risk populations to help them secure permanent housing
- c. Create an interdepartmental work group to assess work being done related to homelessness and develop priorities and strategies to address issues related to homelessness
- d. Reduce Sexually Transmitted Infections (STIs) and HIV/AIDS, particularly among adolescents

Measures of Success	FY20 Actual	FY21 Target	FY21 Actual	FY22 Actual	FY23 Target	FY24 Target
Difference in the total number of expected years of life between highest and lowest zip codes (calculated every four years)	--	12	--	--	12	12

6. Utilize planning approaches to improve the City’s neighborhoods

- a. Update the City’s comprehensive plan
- b. Establish standardized guidelines for area implementation committees based on best practices
- c. Develop and implement a plan to foster entrepreneurship, small business growth, and development
- d. Implement the digital equity strategic plan for all residents to have access to the same information technology resources

Measures of Success	FY20 Actual	FY21 Target	FY21 Actual	FY22 Actual	FY23 Target	FY24 Target
Percent of businesses rating the City as an excellent or good place to do business	68%	73%	64%	66%	73%	73%
Percent of businesses satisfied with overall quality of services provided by the City	59%	64%	57%	54%	64%	64%

GOAL

PUBLIC SAFETY

To protect Kansas City residents, visitors, and employees by providing comprehensive, high quality public safety and public health services in a timely manner, including identifying strategies to address the root causes of violence and incorporate public input in public safety initiatives through regular community engagement.

1. Reduce violent crime among all age groups, placing an emphasis on young offenders

- a. Set aside annual funding to partner with local schools and provide year-round internship opportunities for students, as is feasible
- b. Empower all patrolling/enforcement City staff to report dumping and other property violations
- c. Collaborate across departments to implement a messaging campaign supporting positive social norms and behaviors across all age groups, with an emphasis on youth and young adults
- d. Provide educational training to through KPCP youths and young adults inside and outside the classroom which affords them with the information necessary to make positive decisions and avoid negative influences

Measures of Success	FY20 Actual	FY21 Target	FY21 Actual	FY22 Actual	FY23 Target	FY24 Target
Total crimes against persons	12,101	12,494	--	14,579	14,065	14,065
Percent of residents satisfied with the City's overall efforts to prevent crime	28%	54%	28%	22%	TBD	TBD

2. Evaluate and identify areas of opportunity in the emergency response delivery system to ensure the best possible patient outcome

- a. Ensure that staff are trained in trauma-informed care approaches to client service
- b. Develop programs to handle mental health crises using neighborhood leaders to identify and administer Mental Health First Aid (especially to young adults)
- c. Expand the City's surge capacity for major outbreaks of disease
- d. Develop programs and messaging around life safety and injury prevention for the community focusing on vulnerable populations
- e. Promote expanded automatic aid agreements with neighboring communities to enhance coverage and increase efficiency
- f. Restore International Academies of Emergency Dispatch accreditation to KCFD Communications Center
- g. Improve the cardiac survival rate through internal and external training in CPR and other life-saving techniques
- h. Develop initiatives to reduce the number of high utilizers of emergency response services and non-emergent calls
- i. Ensure interoperability of Police communications are established immediately for mass causality scenes

Measures of Success	FY20 Actual	FY21 Target	FY21 Actual	FY22 Actual	FY23 Target	FY24 Target
Percent of cardiac arrests (vfib/vtac rhythm) with return of spontaneous circulation (ROSC)	25%	40%	--	47%	45%	45%

3. Improve the diversity of employee recruitment, succession planning, and retention in the Police and Fire Departments

- a. Develop programs with other fire service and EMS agencies to leverage the regional pool of applicants to increase diversity and reduce competition
- b. Recruit a diverse group of teens and adults into careers in Police and Fire service

Measures of Success	FY20 Actual	FY21 Target	FY21 Actual	FY22 Actual	FY23 Target	FY24 Target
Percent of KCFD uniform personnel who are minorities	30%	--	--	32%	32%	32%
Percent of KCPD sworn personnel who are minorities	30%	--	--	--	TBD	TBD

4. Increase effectiveness and efficiencies of operations at Municipal Court and work to achieve the best possible outcomes for those served

- a. Encourage the maintenance of positive relationships between minors and their incarcerated parents
- b. Implement a brief Adverse Childhood Experiences (ACEs) survey for households served by the department and refer client families to the Health Department for further support
- c. Improve access to justice by expanding online partial payments and virtual court dockets
- d. Develop opportunities to expand education about the municipal judicial system to help build trust between the Court and the community

Measures of Success	FY20 Actual	FY21 Target	FY21 Actual	FY22 Actual	FY23 Target	FY24 Target
Municipal Court Case Clearance Rate	92%	100%	--	--	100%	32%
Percent of traffic cases disposed within 90 days	89%	90%	--	76%	90%	90%

GOAL

INFRASTRUCTURE AND ACCESSIBILITY

To apply the lens of equity to all transportation and infrastructure projects while proactively and adequately investing in infrastructure that connects people with job and business centers, neighborhoods, and cultural/health/recreational destinations.

1. Enhance the City’s connectivity, resiliency, and equity through a safe, efficient, convenient, inclusive, accessible, sustainable and better connected multi-modal transportation system

- a. Optimize the City’s transit investment to enhance mobility and meet community needs
- b. Continue to implement complete streets and Vision Zero plans to enhance pedestrian connectivity
- c. Implement transportation solutions that provide inclusive and equitable access and connect places
- d. Utilize the City’s Transit Oriented Development Policy to encourage higher density for new housing developments within close proximity of frequent public transit service

Measures of Success	FY20 Actual	FY21 Target	FY21 Actual	FY22 Actual	FY23 Target	FY24 Target
Percent of residents satisfied with condition of sidewalks in their neighborhood	17%	35%	13%	28%	35%	TBD
Percent of residents satisfied with overall quality of public transportation	34%	43%	43%	44%	43%	TBD
Percent of residents satisfied with on-street bicycle infrastructure	23%	30%	23%	31%	30%	TBD

2. Develop environmentally sound and sustainable infrastructure strategies that improve quality of life and foster economic growth

- a. Update the City’s Climate Protection Plan with new goals for greenhouse gas emission reduction, incorporating new strategies for climate adaptation, mitigation, resilience, and the long-term removal of carbon dioxide from the atmosphere
- b. Reduce financial impacts of the City’s Smart Sewer Program by proactively working with the EPA to adjust the timeline for project completion
- c. Implement the City’s Smart Sewer Program by practicing adaptive management approaches and integrating green infrastructure
- d. Collaborate with Evergy to support implementation of the Renewables (non-carbon based power) Direct Program

Measures of Success	FY20 Actual	FY21 Target	FY21 Actual	FY22 Actual	FY23 Target	FY24 Target
Greenhouse gas emissions from municipal operations (Thousand MT CO2e) per calendar year	TBD	275	TBD	275	275	TBD
Percent of residents satisfied with the City's stormwater runoff/stormwater management system	34%	41%	--	37%	41%	41%

3. Increase and support local workforce development and minority, women, and locally-owned businesses

- a. Adopt Workforce Disparity Study and begin implementation of broader workforce development programs across City and statutory agencies
- b. Develop a plan to prioritize the hiring of local companies by the City and statutory agencies

Measures of Success	FY20 Actual	FY21 Target	FY21 Actual	FY22 Actual	FY23 Target	FY24 Target
Percent of payments for construction contracts that the City awards annually to minority-owned businesses	--	--	--	48%	--	15%
Percent of payments for construction contracts that the City awards annually to women-owned businesses	--	--	--	28%	--	14%
Percent of payments for professional services contracts that the City awards annually to minority-owned businesses	--	--	--	18%	--	15%
Percent of payments for professional services contracts that the City awards annually to women-owned businesses	--	--	--	18%	--	14%

4. Engage in efforts to strategically invest in the City's infrastructure and explore emerging technologies

- a. Implement improvements at the City's convention and entertainment venues to successfully host conventions, tradeshows, and meetings, while maximizing economic impact for the City
- b. Develop a plan to track and preserve investment in City-owned historic and cultural assets
- c. Monitor the finance, design, and construction of the Airport's Terminal Modernization Program to bring it in on time and on budget
- d. Develop and update sustainable infrastructure plans that include a comprehensive asset management plan for critical assets that include the goal of keeping infrastructure assets at good or better condition

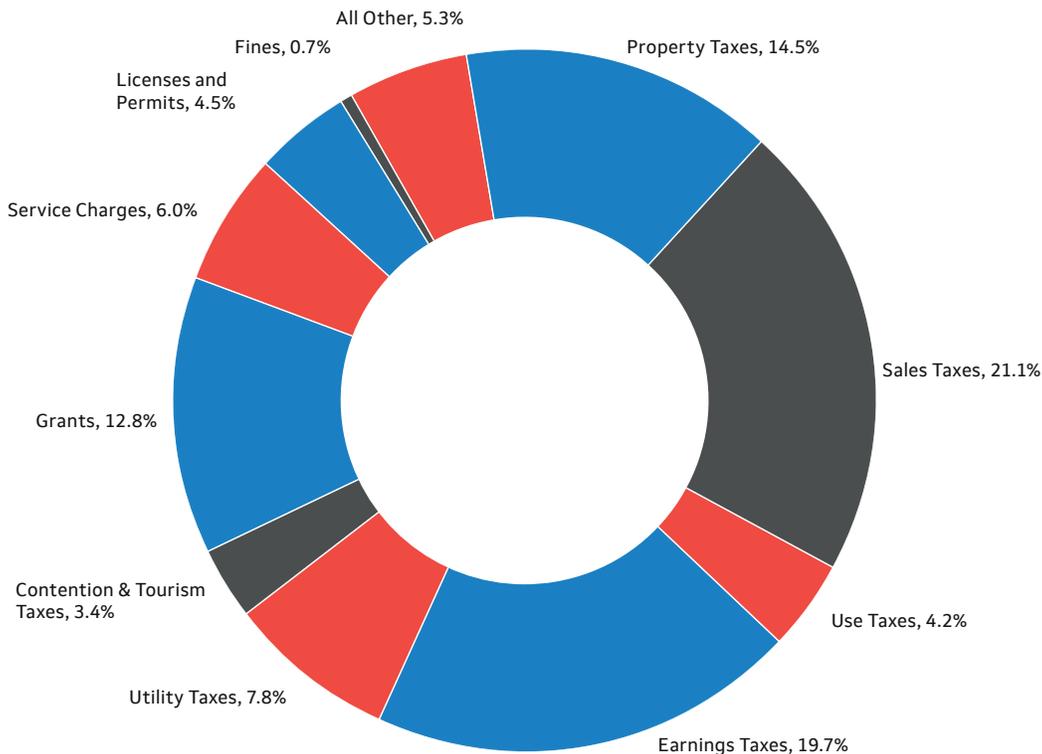
Measures of Success	FY20 Actual	FY21 Target	FY21 Actual	FY22 Actual	FY23 Target	FY24 Target
Percent of residents satisfied with the maintenance of city streets, sidewalks, and infrastructure	29%	32%	23%	17%	32%	32%

The following information reflects budgeted funds in the Adopted FY 2022-23 Budget. Since that adoption, the Mayor and City Council have prioritized the use of tranche one of the American Rescue Plan for the replacement of lost revenue due to the Covid-19 pandemic. The City has also enacted difficult cost containment measures, such as a hiring freeze, no raises for non-represented employees, and strategic FY 2021-22 Adopted Budget reductions. These important decisions continue to allow the delivery of City services. Adjustments relating to changes in expenditures and revenues are outlined in the Five-Year Financial Model Baseline and Balanced scenarios.

Governmental Activities Revenues: \$1.293 billion

The City's current revenue structure is diversified and generally sound, drawing from a variety of taxpayer types (resident/non-resident, individual/business) and tax base options (property, sales, earnings, utilities). No single source provides more than a quarter of total revenues. Property taxes are relatively low, and a majority of other revenues are partially paid by nonresidents using City services, which eases the overall burden on Kansas City's taxpayers.

GOVERNMENTAL ACTIVITIES REVENUE



Details on Major Government Activities Revenue Sources:

Sales and Use Tax: \$352.7 million

Some of the individual components of the City's Sales and Use Tax rate of three (3) percent have broader statutory authority than others, but all uses are currently limited by City ordinance or dedicated to specific purposes by voter approval.

A potential threat to this important revenue source is the continued growth of online sales. The City is not authorized to collect taxes on internet transactions unless the seller has a nexus in Kansas City, Missouri. The Wayfair Decision, which was announced in the summer of 2018, allows for taxing internet transactions. However, the State of Missouri has not enacted legislation allowing for the collection of tax on internet sales. Economic factors impacting sales and use tax revenues include inflation, income, the cost of consumer credit, and changes in retail development.

Earnings and Profits Tax: \$276.1 million

The City levies a one-percent Earnings and Profits Tax on employee gross compensation and business net profits. The tax applies to all residents of Kansas City, Missouri, regardless of where they work, and to the earnings of non-residents working within City limits.

Earnings Tax funds 19.7 percent of non-enterprise functions and makes up 47 percent of General Fund revenue. A potential threat to this important revenue source is Proposition A, which requires the earnings tax to be renewed every five years. Although in April 2021, Kansas City residents overwhelmingly approved a five-year extension through December 2026, the City's long-term financial health is vulnerable to renewal requirements of this critical source of operating funds.

Property Tax: \$182.4 million

The Hancock Amendment requires an annual levy certification that limits both revenue windfalls and shortfalls. Property Tax revenues are allowed to increase by the lesser of the Consumer Price Index or assessed value growth, not including new construction or a new voter approved levy increase. As a result, Property Tax revenue is mostly stable: when market value increases, levy rates are adjusted down; when market value decreases, levy rates are adjusted up.

Franchise Fees: \$102.9 million

Franchise Fees are assessments for electricity, natural gas, water and sewer services, land-line telephone, wireless telephone, cable, and steam utility companies based upon gross receipts. The City's Franchise Fee collections depend on utility rate increases granted by the Public Service Commission for electricity and natural gas. Other factors that affect franchise fee revenue include consumption patterns (energy conservation and "green" initiatives), weather conditions, number of customers, competition (mostly in the telephone and cable industries), and statutory exemptions.

Economic Incentive Redirections: \$52.3 million

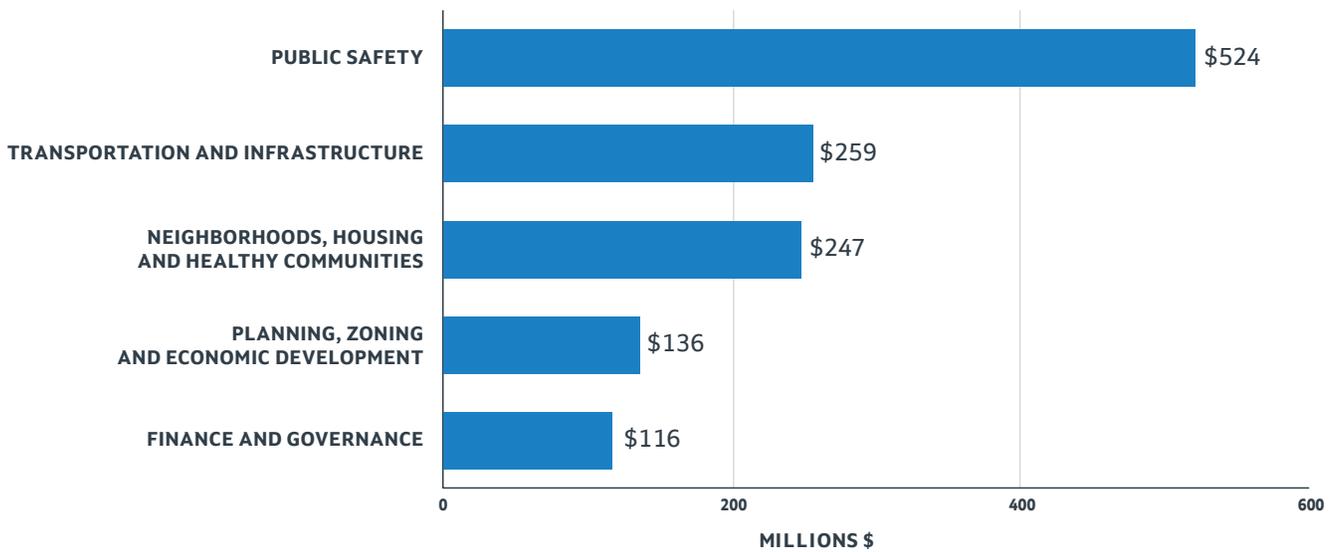
Economic Activity Taxes (EATs) are redirected revenues dedicated to economic development projects. Redirections are generally justified by a "but for" test: the development and resulting tax revenue would not have materialized "but for" the use of tax incentives. Redirections are an important tool used by policymakers to implement the City's economic development priorities. Redirections have nearly tripled in the last 10 years; and in fiscal year 2021-22 they represent 5 percent of gross tax revenues.

Governmental Activities Expenditures: \$1.931 billion

Governmental Activities Funds provide programs and services paid for by taxes, fees, and service charges. These funds provide services such as Police, Fire, Public Works, Parks and Recreation, Neighborhoods, and Health. *Governmental Activities Funds do not include the Aviation and Water Services Departments, which are wholly contained in Business-Type Activities Funds.*

Departments are organized by goals within the budget document. The largest category in Governmental Activities is Public Safety, representing more than 40 percent of the total.

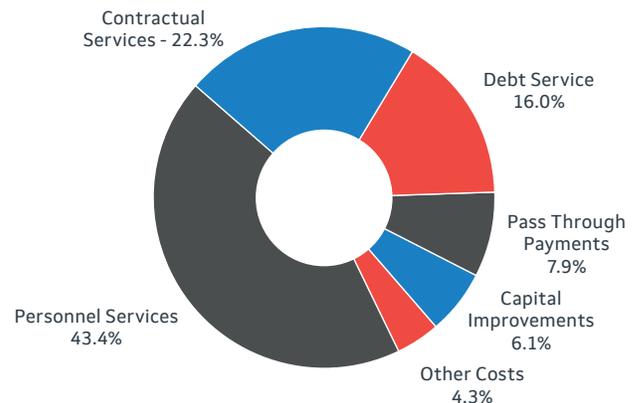
GOVERNMENTAL ACTIVITIES EXPENDITURES



Expenditures by Category

Personnel Services (wages and benefits) account for 43.4 percent of total expenditures, funding 3,403 Police and Fire employees and 2,168 non-Police and Fire employees.

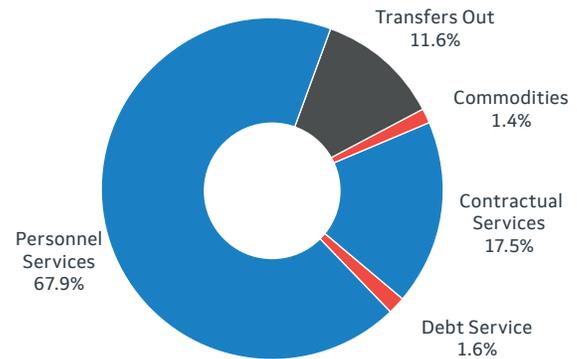
GOVERNMENTAL ACTIVITIES Expenses by Category



General Fund Expenditures:

The majority of Public Safety expenditures are budgeted in the City's main operating fund, the General Fund, where Public Safety comprises 54.6 percent of the total. In the General Fund, personnel services comprise 67.9 percent of total expenditures.

GOVERNMENTAL FUND
Expenses by Category



Governmental Activities Debt Service Overview: \$204.8 million

Debt Service increased \$27.2 million in the FY 2023-23 Budget due to an increase of \$5.8 million for ambulances and Fire fleet vehicles, \$4.8 million related to the 2022 General Obligation Bond issuance, \$15.2 million related to the KC Streetcar extension, \$5.7 million related to the KC Live TIF, which is partially offset by a reduction of \$3.2 million related to the Midtown TIF and retirement of Liberty Memorial debt service in the amount of \$1.0 million.

Capital Improvements and Infrastructure Maintenance

The declines of physical assets, such as streets and buildings, have far-reaching effects on business activity, property values, and operating expenditures. Detailed budget data and performance measures can be used to measure expenditures and deferrals by asset type and gauge resident satisfaction with asset condition. The FY 2022-23 Budget includes a total of \$77.7 million for capital improvements in Governmental Activities.

Legacy Costs

Salaries

Personnel costs that grow faster than other expenditures may lead to a long-term structural imbalance between revenues and expenditures. The market adjustments to salaries included in the FY 2022-23 Budget will need to be balanced with cost containment measures elsewhere in the annual budget and financial plan.

Pension, Healthcare, and Life Insurance

Most City employees and elected officials of the City, as well as the employees of the Police Department, are covered by one of the following contributory, single employer, or defined benefit retirement plans: Employees' Retirement System, Firefighters' Pension System, Police Retirement System, or Civilian Employees' Retirement System of the Police Department. These plans pay a monthly pension to qualified individuals upon retirement. The amount is based upon a combination of years of service and annual salary. The City's ongoing costs of these plans, along with long-term health care obligations, are referred to collectively as Legacy Costs.

Legacy Costs represent a significant personnel cost. As benefit costs increase, the City faces new financial pressures. If higher costs, partially borne by employees, do not reflect improved quality or quantity of benefits, the City may have difficulties attracting and retaining quality personnel.

FIVE-YEAR PLANNING MODEL

The purpose of financial planning is to develop multiple scenarios rather than worst-case financial alternatives. The Five-Year Planning Model is used to monitor long-term financial health, illustrate the impacts of policy decisions and potential trends, and create a common set of assumptions and expectations. The baseline scenario begins with goals and objectives based on what we know: the FY 2022-23 Adopted Budget, revenue forecast assumptions, and known changes in expenditures. The baseline scenario is then recast to the balanced scenario to reflect what the City Council wants to achieve:

- Improved financial health
- Improved service delivery in selected areas
- A balanced portfolio reflecting the goals and objectives

With a five-year planning model the City can

- Assess the current environment and respond to changes
- Estimate the long-term financial implications of current and proposed policies
- Develop commitment to the organization's vision, mission, values, and goals; and achieve consensus on strategies and objectives for achieving that mission

The model forecasts both revenue and expenditures, but in different ways.

Revenues

The question answered in a five-year planning model related to revenues is: What is the likely level of resources the City can expect given certain changes in economic and demographic variables? Since revenues are impacted by a myriad of variables largely outside the City's control, Finance Department staff estimate and correlate them to anticipated revenue collections. These revenue models provide a range of future growth rates that are then used to estimate the level of funding available for budget deliberations. Growth rates also inform the model.

Expenditures

The question answered in a five-year planning model related to expenditures is: What changes in funding and/or service levels are required to meet our highest priorities? Expenditures are impacted by economic and demographic variables, but expenditure levels can be controlled through management decisions. Because the City is required to adopt a balanced budget each year, expenditures are matched to available resources.

Scenarios

Traditional forecasting practice is to present current expenditures multiplied by a growth rate (for example, each department can increase the budget by two percent). Implied in this growth rate are assumptions for inflation, population changes, and expectations for service demand. The model generates alternative “what if” scenarios based on varying assumptions for inflation, mandates, number of employees, salary increases, health care costs, capital requirements, and many more. Although it is common practice to develop pessimistic, optimistic and “most likely” scenarios, planning is more valuable when scenarios chosen are all equally plausible. This allows strategic decisions to be tested against likely outcomes, not potential extremes. This approach reinforces the idea of the model as a planning tool that can produce financial strategies that work under any scenario.

Scenarios can highlight strengths and weaknesses across a variety of outcomes. Scenarios will not predict what will happen but will provide the flexible thinking required to respond if something happens. Results are summarized by graphs, benchmarked to City financial policies.

Critical Values: Scenarios focus decisions on critical values – those that are likely to have large impacts on a scenario. Generally, critical values are items that are at least \$500,000 in any one year or \$2,000,000 over the five-year period.

Workforce costs are critical values due to the labor-intensive nature of municipal government (emergency response, street maintenance, and the delivery of municipal services). Personnel costs represent more than two-thirds of overall General Fund spending in the FY 2022-23 Budget and must be addressed thoughtfully as part of long-range financial planning. Growth rates for health and pension costs, representing nearly 30 percent of the total General Fund budget, have been one of Kansas City’s primary “budget busters” and are projected to continue to pressure the City’s finances.

2024-2028 Model Scenarios

For purposes of this report, staff modeled changes in revenue, expenditure, and debt assumptions to produce a Baseline Scenario and a Balanced Scenario.

The **Baseline Scenario** estimates the impact on financial ratios based on “what we know”: future assumptions with high probability and plausibility.

The **Balanced Scenario** demonstrates changes in revenue, expenditures, and debt assumptions that, if implemented, would achieve the City’s financial objectives to

- Achieve a structurally balanced budget
- Maintain the City’s adopted goal of maintaining a fund balance of at least two months’ worth of expenditures

Link to the Budget

The model influences budget formation by identifying financial drivers to reach fiscal balance. The budget is then used to operationalize the financial plan by implementing specific financial strategies, funding service level preferences, identifying a set of spending assumptions, and linking operating, capital, and debt planning efforts. A successful plan is supported by strong guidance from the City Council on what the organization values and believes to be important as expressed through official policy. **Because the model is built to be flexible, staff anticipates annual enhancements to ensure a match between the financial plan and evolving service demands.**





FISCAL YEARS 2024-2028 FINANCIAL PLAN

Scenario Description: Baseline

- Assumes Fiscal Year 2022-23 Adopted Budget with the following conditions:
- Employer contributions to health insurance increase 8.0% per year in FY24 and 5.0% beyond
- Pension contributions reflect actuarial assumptions with 3.0% annual increase in FY24 and 4.0% beyond to account for compensation plan increase
- Salary increases for all employees are 3.0% FY24 (Fire 3.5%), 3.5% FY25, 4.0% beyond including collective bargaining and non-represented employees
- Contractual Services increase 5.0% in FY24 to account for inflation and 2.0% beyond
- FY23 one time American Rescue Plan charge outs added back : Revenue replacement of \$24.6 million, \$6.0 million market pay Implementation, \$2.0 million L500 agreement, and \$2.0 million increased recycling and trash tonnage

MODEL DATA - GENERAL FUND - BASELINE

Fiscal Years 2024 - 2028 Financial Plan

Scenario Description: Baseline

	2022 actuals	2023 adopted	2023 Estimated	2024	2025	2026	2027	2028
GENERAL FUND								
Revenue								
Earnings Tax	\$317,973,337	\$276,125,656	\$309,973,337	\$305,323,737	\$312,956,830	\$320,780,751	\$328,800,270	\$337,020,277
Local Use Tax	60,606,954	55,000,000	63,637,302	60,455,437	61,664,546	62,897,837	64,155,793	65,438,909
Property	71,217,969	70,760,295	72,594,600	70,730,265	71,791,219	72,863,314	73,956,264	75,060,763
Utility Franchise	100,888,399	102,870,600	99,470,660	97,481,247	97,481,247	97,481,247	97,481,247	97,481,247
All Other	126,279,011	105,569,968	133,613,183	116,176,690	117,338,457	118,511,842	119,696,960	120,893,930
Redirections	(19,609,937)	(23,426,600)	(25,969,186)	(24,753,100)	(25,316,859)	(25,894,777)	(26,487,210)	(27,094,523)
Transfers In	24,825,789	22,079,242	21,765,494	21,135,997	21,558,717	21,989,891	22,429,689	22,878,282
Total Revenue	\$682,181,522	\$608,979,161	\$675,085,390	\$646,550,272	\$657,474,156	\$668,630,104	\$680,033,013	\$691,678,885
Expenditures by Category								
Salaries	232,346,928	270,566,569	270,723,153	314,036,869	325,028,159	338,029,285	351,550,457	365,612,475
Insurance-Health	54,510,034	61,528,052	61,995,343	64,041,550	67,243,627	70,605,809	74,136,099	77,842,904
Pension	82,375,346	81,269,372	83,731,062	83,707,453	87,055,751	90,537,981	94,159,501	97,925,881
Operating	121,191,471	109,484,677	127,836,431	117,058,911	119,400,089	121,788,091	124,223,853	126,708,330
Op Mandate: Recycling Carts (Ord. 220383)	-	-	-	-	-	1,226,570	1,251,101	1,276,123
Op Mandate: Bulky Expansion (Ord. 210959)	-	-	-	1,108,109	1,130,271	1,152,877	1,175,934	1,199,453
Op Mandate: American Jazz Museum (Ord. 220903)	-	-	-	110,000	-	-	-	-
Op Mandate: Fleet Replacement	-	-	-	-	-	536,732	2,780,322	2,796,839
Op Mandate: Youth Employment (Res. 220976)	-	-	-	500,000	-	-	-	-
Op Scenario: T-Mobile Center (Ord. 210937)	-	-	-	3,773,580	2,969,798	3,439,932	-	-
Op Scenario: Expanded Litter Management	-	-	-	630,000	642,600	655,452	668,561	681,932
Op Scenario: Vacancy Factor (5%)	-	-	-	(15,701,843)	(16,251,408)	(16,901,464)	(17,577,523)	(18,280,624)
Op Scenario: Grant Matches	-	-	-	10,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Contingent Appropriation	-	5,850,537	5,850,537	5,848,690	5,956,748	6,179,836	6,382,334	6,615,953
Debt Service	9,782,699	9,920,227	10,814,741	9,377,941	9,425,713	8,888,981	6,645,391	6,628,874
Capital Improvements	-	-	-	-	-	-	-	-
Transfers Out	57,249,858	70,387,571	75,152,825	69,265,761	67,450,023	67,758,260	77,952,346	78,331,716
Total Expenditures	\$557,456,336	\$609,007,005	\$636,104,092	\$663,757,019	\$672,051,371	\$695,898,342	\$725,348,375	\$749,339,857
Encumbrances and Reappropriation								
		\$18,030,918	\$234,371,627	\$217,164,880	\$202,587,665	\$175,319,428	\$130,004,066	\$72,343,094
<i>percent of operating expenditures</i>		32.9%	40.8%	36.5%	33.5%	27.9%	20.1%	10.8%
Total Operating Surplus/(Loss)		\$ (27,844)	\$ 38,981,298	\$ (17,206,747)	\$ (14,577,215)	\$ (27,268,237)	\$ (45,315,362)	\$ (57,660,972)

MODEL DATA - CONVENTION AND TOURISM FUNDS - BASELINE

Fiscal Years 2024 - 2028 Financial Plan Scenario Description: Baseline

Assumes FY 2022-23 Adopted Budget
 Contraction of 3% in FY 2024 in restaurant tax accounting for a modest recession followed by 3% growth for term of plan
 Contraction of 5% in FY 2024 in hotel/motel accounting for a modest recession followed by 3% growth for term of plan
 Convention and Tourism recovers following COVID pandemic. The General Fund is still anticipated to subsidize the Convention Hotel Catering Fund.

	2022 actuals	2023 adopted	2023 estimated	2024	2025	2026	2027	2028
CONVENTION AND TOURISM FUNDS - CONVENTION AND TOURISM FUND AND CONVENTION HOTEL CATERING FUND								
Revenue	\$ 54,687,365	\$ 53,715,058	\$ 65,652,713	\$ 64,347,966	\$ 66,075,972	\$ 67,854,212	\$ 70,092,221	\$ 72,134,311
Hotel/Motel Tax	21,894,085	21,439,667	30,500,000	28,975,000	29,844,250	30,739,578	31,661,765	32,611,618
Hotel/Motel Tax Redirections	(2,358,414)	(3,670,000)	(5,211,400)	(4,080,400)	(4,162,008)	(4,245,248)	(4,330,153)	(4,416,756)
Interest and Rental Income	7,391,887	11,019,193	11,837,403	12,322,403	12,424,403	12,526,403	13,036,403	13,297,131
Restaurant Tax	29,947,794	27,062,460	31,000,000	30,070,000	30,972,100	31,901,263	32,858,301	33,844,050
Restaurant Tax Redirections	(2,327,794)	(2,366,220)	(2,721,153)	(3,186,800)	(3,250,536)	(3,315,547)	(3,381,858)	(3,449,495)
Grants	3,064	25,070	25,070	25,070	25,070	25,070	25,070	25,070
Service Charges	50	-	100	-	-	-	-	-
All Other	136,693	204,888	222,693	222,693	222,693	222,693	222,693	222,693
Transfer In	\$ 7,384,321	\$ 7,767,737	\$ 6,962,680	\$ 5,543,356	\$ 5,303,496	\$ 5,531,524	\$ 5,302,564	\$ 5,239,317
Tfr Fr General Fund	7,384,321	7,767,737	6,962,680	5,543,356	5,303,496	5,531,524	5,302,564	5,239,317
Total Revenue	\$ 62,071,686	\$ 61,482,795	\$ 72,615,393	\$ 69,891,322	\$ 71,379,468	\$ 73,385,736	\$ 75,394,785	\$ 77,373,628
Expenditure	\$ 31,161,849	\$ 35,172,789	\$ 41,687,686	\$ 40,398,662	\$ 40,969,679	\$ 42,030,587	\$ 43,065,181	\$ 44,039,587
Wages	3,815,410	4,377,654	4,570,746	4,508,984	4,666,798	4,853,470	5,047,609	5,249,513
Insurance-Health	745,189	1,041,376	832,847	1,124,686	1,180,920	1,239,966	1,301,965	1,367,063
Pension	565,093	680,175	562,443	700,580	728,603	757,748	788,058	819,580
Operating	14,000,086	16,587,274	20,097,173	17,416,638	17,764,970	18,120,270	18,482,675	18,852,329
Op Scenario: Vacancy Rate (5%)				(225,449)	(233,340)	(242,673)	(252,380)	(262,476)
Debt Service	4,346,071	5,053,177	5,053,177	6,830,489	6,517,710	6,647,469	6,723,287	6,710,391
Pass Through Payments	7,690,000	7,433,133	10,571,300	10,042,735	10,344,017	10,654,338	10,973,968	11,303,187
Transfer Out	\$ 29,693,567	\$ 26,593,207	\$ 30,927,707	\$ 29,492,660	\$ 30,409,788	\$ 31,355,149	\$ 32,329,604	\$ 33,334,041
Tfr to Convention & Sports Complex	27,620,000	24,696,240	28,278,847	26,883,200	27,721,564	28,585,716	29,476,443	30,394,555
Tfr to Economic Incentives	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Tfr to Neighborhood Tourist Develop	1,953,567	1,776,967	2,528,860	2,489,460	2,568,224	2,649,433	2,733,161	2,819,486
Total Expenditures	\$ 60,855,416	\$ 61,765,996	\$ 72,615,393	\$ 69,891,322	\$ 71,379,468	\$ 73,385,736	\$ 75,394,785	\$ 77,373,628
Surplus/(Deficit)			\$ -	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ (0)
Reserves - C&T	\$ -							
<i>percent of operating expenditures</i>			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

* Convention and Tourism Fund and Convention Hotel Catering Fund

MODEL DATA - FIRE SALES TAX - BASELINE

Fiscal Years 2024 - 2028 Financial Plan

Scenario Description: Baseline

Assumes FY 2022-23 Adopted Budget
 Operating expenditures grow 5% in FY 2024 for inflation and 2% beyond
 Contraction of Sales Tax in FY 2024 by 5% from estimated FY 2023 to account for modest recession and 2% growth beyond

	2022 actuals	2023 adopted	2023 estimated	2024	2025	2026	2027	2028
FIRE SALES TAX								
Revenue	\$ 20,651,544	\$ 22,444,398	\$ 23,876,419	\$ 22,966,822	\$ 23,425,147	\$ 23,892,639	\$ 24,369,481	\$ 24,855,860
Sales Tax	22,607,055	23,162,220	24,867,761	23,624,373	24,096,860	24,578,798	25,070,374	25,571,781
Sales Tax - Redirections	(2,377,894)	(2,756,847)	(3,032,532)	(2,208,100)	(2,252,262)	(2,297,307)	(2,343,253)	(2,390,118)
Service Charges	403,042	1,988,476	1,988,476	1,500,000	1,530,000	1,560,600	1,591,812	1,623,648
Grants	5,871	50,549	49,914	50,549	50,549	50,549	50,549	50,549
All Other	13,470	-	2,800	-	-	-	-	-
Total Revenue	\$ 20,651,544	\$ 22,444,398	\$ 23,876,419	\$ 22,966,822	\$ 23,425,147	\$ 23,892,639	\$ 24,369,481	\$ 24,855,860
Expenditure	\$ 23,535,580	\$ 22,123,892	\$ 23,867,025	\$ 22,345,707	\$ 22,792,621	\$ 23,248,474	\$ 23,713,443	\$ 24,187,712
Operating	17,929,888	21,281,626	23,024,759	22,345,707	22,792,621	23,248,474	23,713,443	24,187,712
Debt Service	5,605,692	842,266	842,266	-	-	-	-	-
Transfer Out	\$ -	\$ 320,556	\$ 320,556	\$ 155,761	\$ 158,876	\$ 162,054	\$ 165,295	\$ 168,601
Tfr to General Fund	-	320,556	320,556	155,761	158,876	162,054	165,295	168,601
Total Expenditures	\$ 23,535,580	\$ 22,444,448	\$ 24,187,581	\$ 22,501,468	\$ 22,951,498	\$ 23,410,528	\$ 23,878,738	\$ 24,356,313
Surplus/(Deficit)	\$ (2,884,036)		\$ (311,162)	\$ 465,354	\$ 473,650	\$ 482,112	\$ 490,743	\$ 499,547
Reserves- Fire Sales Tax Operating	\$ 571,517		\$ 260,355	\$ 725,709	\$ 1,199,358	\$ 1,681,470	\$ 2,172,213	\$ 2,671,760
<i>percent of operating expenditures</i>			1.1%	3.2%	5.2%	7.2%	9.1%	11.0%

MODEL DATA - FIRE SALES TAX CAPITAL FUND - BASELINE

Fiscal Years 2024 - 2028 Financial Plan
Scenario Description: Baseline

Assumes FY 2022-23 Adopted Budget
 Expenditures are estimated as the department continues to roll out their capital plan improvement:
 Contraction of Sales Tax in FY 2024 by 5% from estimated FY 2023 to account for modest recession and 2% growth beyond

	2022 actuals	2023 adopted	2023 estimated	2024	2025	2026	2027	2028
FIRE SALES TAX CAPITAL FUND								
Revenue	\$ 22,607,055	\$ 23,162,220	\$ 24,867,761	\$ 23,624,373	\$ 24,096,860	\$ 24,578,798	\$ 25,070,374	\$ 25,571,781
Sales Tax	22,607,055	23,162,220	24,867,761	23,624,373	24,096,860	24,578,798	25,070,374	25,571,781
Total Revenue	\$ 22,607,055	\$ 23,162,220	\$ 24,867,761	\$ 23,624,373	\$ 24,096,860	\$ 24,578,798	\$ 25,070,374	\$ 25,571,781
Expenditure	\$ 3,394,198	\$ 23,214,220	\$ 35,322,772	\$ 23,618,049	\$ 24,090,410	\$ 24,572,219	\$ 25,063,663	\$ 25,564,936
Operating	3,394,198	12,611,549	24,720,101	15,192,170	13,772,925	9,486,118	15,984,712	16,913,776
Debt	-	10,602,671	10,602,671	8,425,879	10,317,485	15,086,101	9,078,951	8,651,160
Transfer Out	\$ 3,500,000	\$ -	\$ -	\$ 6,323	\$ 6,450	\$ 6,579	\$ 6,711	\$ 6,845
Tfr to General Fund	3,500,000	-	-	6,323	6,450	6,579	6,711	6,845
Total Expenditures	\$ 6,894,198	\$ 23,214,220	\$ 35,322,772	\$ 23,624,373	\$ 24,096,860	\$ 24,578,798	\$ 25,070,374	\$ 25,571,781
Surplus/(Deficit)	\$ 15,712,857		\$ (10,455,011)	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Fire Sales Tax Capital Fund	\$ 15,712,857		\$ 5,257,846	\$ 5,257,846	\$ 5,257,846	\$ 5,257,846	\$ 5,257,846	\$ 5,257,846
<i>percent of operating expenditures</i>			14.9%	22.3%	21.8%	21.4%	21.0%	20.6%

MODEL DATA - HEALTH LEVY - BASELINE

Fiscal Years 2024 - 2028 Financial Plan
Scenario Description: Baseline

Assumes FY 2022-23 Adopted Budget
 Contraction of Property Tax in FY 2024 by 3% from estimated FY 2023 to account for modest recession and 1.5% growth beyond
 Operating expenditures grow 5% in FY 2024 for inflation and 2% beyond

	2022 actuals	2023 adopted	2023 estimated	2024	2025	2026	2027	2028
HEALTH LEVY								
Revenue	\$ 68,285,378	\$ 68,441,146	\$ 69,756,886	\$ 67,791,660	\$ 68,779,620	\$ 69,782,112	\$ 70,799,350	\$ 71,831,552
Property Taxes	62,191,706	60,771,716	62,191,706	60,325,955	61,230,844	62,149,307	63,081,546	64,027,770
Property Taxes Pilots	323,305	1,699,830	1,699,830	1,648,835	1,673,568	1,698,671	1,724,151	1,750,013
Grants	74,136	17,000	17,000	17,000	17,340	17,687	18,041	18,401
Service Charges	5,615,443	5,936,600	5,787,350	5,787,350	5,845,224	5,903,676	5,962,712	6,022,340
All Other	80,788	16,000	61,000	12,520	12,645	12,772	12,899	13,028
Transfer In	\$ 294,278	\$ 440,797	\$ 242,413	\$ 247,261	\$ 252,206	\$ 257,251	\$ 262,396	\$ 267,644
Tfr Fr PILOTS Fund	294,278	440,797	242,413	247,261	252,206	257,251	262,396	267,644
Total Revenue	\$ 68,579,656	\$ 68,881,943	\$ 69,999,299	\$ 68,038,921	\$ 69,031,827	\$ 70,039,363	\$ 71,061,746	\$ 72,099,196
Expenditure	\$ 48,589,693	\$ 51,934,215	\$ 54,362,575	\$ 53,942,129	\$ 55,089,575	\$ 56,312,683	\$ 57,569,374	\$ 58,865,307
Wages	7,545,883	10,000,328	9,198,802	10,300,338	10,660,850	11,087,284	11,530,775	11,992,006
Insurance-Health	1,579,412	1,741,765	1,652,137	1,881,106	1,975,162	2,073,920	2,177,616	2,286,496
Pension	1,402,841	1,202,674	1,108,074	1,238,754	1,288,304	1,339,837	1,393,430	1,449,167
Operating	7,143,686	8,441,349	11,855,463	8,863,416	9,040,685	9,221,498	9,405,928	9,594,047
Op Scenario: Vacancy Rate (5%)				(515,017)	(533,042)	(554,364)	(576,539)	(599,600)
Debt Service	201,214	152,275	152,275	151,100	154,850	154,200	153,000	155,750
Pass Through Payments	30,716,657	30,395,824	30,395,824	32,022,431	32,502,767	32,990,309	33,485,164	33,987,441
Transfer Out	\$ 15,733,071	\$ 15,733,071	\$ 15,733,071	\$ 14,914,828	\$ 15,213,125	\$ 15,517,387	\$ 15,827,735	\$ 16,144,289
Tfr to Fire Sales Tax				-	-	-	-	-
Tfr to General Fund	15,733,071	15,733,071	15,733,071	14,914,828	15,213,125	15,517,387	15,827,735	16,144,289
Total Expenditures	\$ 64,322,764	\$ 67,667,286	\$ 70,095,646	\$ 68,856,957	\$ 70,302,700	\$ 71,830,070	\$ 73,397,109	\$ 75,009,597
Surplus/(Deficit)	\$ 4,256,892		\$ (96,347)	\$ (818,036)	\$ (1,270,873)	\$ (1,790,707)	\$ (2,335,363)	\$ (2,910,401)
Reserves - Health Levy	\$ 10,870,803		\$ 10,774,456	\$ 9,956,420	\$ 8,685,547	\$ 6,894,840	\$ 4,559,477	\$ 1,649,076
<i>percent of operating expenditures</i>	16.9%		15.4%	14.5%	12.4%	9.6%	6.2%	2.2%

MODEL DATA - PARKS AND RECREATION SALES TAX - BASELINE

Fiscal Years 2024 - 2028 Financial Plan

Scenario Description: Baseline

Assumes FY 2022-23 Adopted Budget
 Operating expenditures grow 5% in FY 2024 for inflation and 2% beyond
 Contraction of Sales Tax in FY 2024 by 5% from estimated FY 2023 to account for modest recession and 2% growth beyond

	2022 actuals*	2023 adopted	2023 estimated	2024	2025	2026	2027	2028
PARKS AND RECREATION SALES TAX								
Revenue	\$ 43,430,348	\$ 45,223,092	\$ 46,603,574	\$ 44,696,132	\$ 45,575,578	\$ 46,472,571	\$ 47,387,463	\$ 48,320,611
Interest and Rental Income	52,969	164,902	116,250	164,902	166,551	168,217	169,899	171,598
Licenses & Permits	265,374	330,000	329,701	330,000	331,650	333,308	334,975	336,650
Sales Tax	45,568,908	46,313,820	50,125,799	47,619,509	48,571,899	49,543,337	50,534,204	51,544,888
Sales Tax - Redirections	(4,610,780)	(5,307,178)	(5,837,896)	(5,546,001)	(5,656,921)	(5,770,060)	(5,885,461)	(6,003,170)
Service Charges	1,699,829	2,973,560	1,600,224	1,733,826	1,768,502	1,803,872	1,839,950	1,876,749
Grants	237,312	263,500	78,603	100,000	100,000	100,000	100,000	100,000
Fines & Forfeitures	153,080	350,000	159,409	159,409	159,409	159,409	159,409	159,409
All Other	63,656	134,488	31,484	134,488	134,488	134,488	134,488	134,488
Transfer In	\$ 3,486,170	\$ 4,196,392	\$ 3,972,084	\$ 4,600,000	\$ 4,600,000	\$ 4,600,000	\$ 4,600,000	\$ 4,600,000
Tfr Fr General Fund	3,486,170	4,196,392	3,972,084	4,600,000	4,600,000	4,600,000	4,600,000	4,600,000
Total Revenue	\$ 46,916,518	\$ 49,419,484	\$ 50,575,658	\$ 49,296,132	\$ 50,175,578	\$ 51,072,571	\$ 51,987,463	\$ 52,920,611
Expenditure	\$ 34,174,948	\$ 46,710,838	\$ 41,936,231	\$ 48,495,845	\$ 49,792,387	\$ 51,207,668	\$ 52,670,809	\$ 54,183,605
Wages	6,127,847	14,866,755	14,475,548	15,896,755	16,453,141	17,111,267	17,795,718	18,507,546
Insurance-Health	3,101,139	3,250,066	3,173,030	3,510,071	3,685,575	3,869,854	4,063,346	4,266,514
Pension	1,743,950	1,775,101	1,628,698	1,828,354	1,901,488	1,977,548	2,056,650	2,138,916
Operating	21,094,529	24,730,335	20,570,374	25,966,852	26,486,189	27,015,913	27,556,231	28,107,355
Op Scenario: Vacancy Rate (5%)				(794,838)	(822,657)	(855,563)	(889,786)	(925,377)
Op Scenario: Debt					969,086	968,226	972,011	971,118
Debt Service	2,107,483	2,088,581	2,088,581	2,088,651	1,119,565	1,120,425	1,116,640	1,117,533
Transfer Out	\$ 2,158,070	\$ 2,022,621	\$ 2,022,621	\$ 1,744,864	\$ 1,779,761	\$ 1,815,356	\$ 1,851,663	\$ 1,888,697
Tfr to General Fund	1,980,577	2,022,621	2,022,621	1,744,864	1,779,761	1,815,356	1,851,663	1,888,697
Tfr to Golf Fund	177,493	-	-	-	-	-	-	-
Total Expenditure	\$ 36,333,018	\$ 48,733,459	\$ 43,958,852	\$ 50,240,709	\$ 51,572,148	\$ 53,023,025	\$ 54,522,473	\$ 56,072,301
Surplus/(Deficit)	\$ 10,583,500		\$ 6,616,806	\$ (944,576)	\$ (1,396,570)	\$ (1,950,453)	\$ (2,535,010)	\$ (3,151,690)
Reserves - Parks Sales Tax	\$ 18,021,071		\$ 24,637,877	\$ 23,693,301	\$ 22,296,731	\$ 20,346,277	\$ 17,811,268	\$ 14,659,578
<i>percent of operating expenditures</i>			56%	47%	43%	38%	33%	26%

*Parks Sales Tax Fund for FY22 Actuals is \$7,270,000 lower due to revenue recovery supported through the American Rescue Plan

MODEL DATA - PUBLIC SAFETY SALES TAX - BASELINE

Fiscal Years 2024 - 2028 Financial Plan Scenario Description: Baseline

Assumes FY 2022-23 Adopted Budget
 Operating expenditures grow 5% in FY 2024 for inflation and 2% beyond
 Contraction of Sales Tax in FY 2024 by 5% from estimated FY 2023 to account for modest recession and 2% growth beyond

	2022 actuals	2023 adopted	2023 estimated	2024	2025	2026	2027	2028
PUBLIC SAFETY SALES TAX								
Revenue	\$ 20,788,980	\$ 20,405,373	\$ 22,305,109	\$ 20,944,409	\$ 21,362,400	\$ 21,788,751	\$ -	\$ -
Sales Tax	22,756,425	23,162,220	25,032,068	23,780,465	24,256,074	24,741,195	-	-
Sales Tax - Redirections	(2,377,894)	(2,756,847)	(3,032,532)	(2,880,905)	(2,938,524)	(2,997,294)	-	-
Grants	403,925	-	305,573	44,850	44,850	44,850	-	-
Interest and Rental Income	-	-	-	-	-	-	-	-
All Other	6,524	-	-	-	-	-	-	-
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tfr Fr General Fund	-	-	-	-	-	-	-	-
Total Revenue	\$ 20,788,980	\$ 20,405,373	\$ 22,305,109	\$ 20,944,409	\$ 21,362,400	\$ 21,788,751	\$ -	\$ -
Expenditure	\$ 8,868,468	\$ 9,523,102	\$ 11,647,338	\$ 9,826,968	\$ 9,836,376	\$ 8,561,706	\$ 5,731,116	\$ 5,845,057
Operating	4,466,751	5,112,816	7,237,052	5,368,457	5,475,826	5,585,342	5,697,049	5,810,990
Debt Service	4,401,717	4,410,286	4,410,286	4,458,511	4,360,550	2,976,363	34,067	34,067
Transfer Out	\$ 10,609,456	\$ 10,479,400	\$ 10,479,400	\$ 9,976,750	\$ 10,146,750	\$ 13,167,500	\$ -	\$ -
Tfr to General Debt & Interest	10,301,763	10,279,400	10,279,400	9,776,750	9,946,750	12,967,500	-	-
Tfr to General Fund	-	-	-	-	-	-	-	-
Tfr to GO Recovery Zone Bonds	307,693	200,000	200,000	200,000	200,000	200,000	-	-
Total Expenditures	\$ 19,477,924	\$ 20,002,502	\$ 22,126,738	\$ 19,803,718	\$ 19,983,126	\$ 21,729,206	\$ 5,731,116	\$ 5,845,057
Surplus/(Deficit)	\$ 1,311,056		\$ 178,371	\$ 1,140,691	\$ 1,379,275	\$ 59,546	\$ (5,731,116)	\$ (5,845,057)
Reserves - Public Safety Sales Tax	\$ 3,875,350		\$ 4,053,721	\$ 5,194,412	\$ 6,573,687	\$ 6,633,233	\$ 902,116	\$ (4,942,941)
<i>percent of operating expenditures</i>	19.9%		18.3%	26.2%	32.9%	30.5%	15.7%	-84.6%

FISCAL YEARS 2024-2028 FINANCIAL PLAN

Scenario Description: Balanced

- Assumes Fiscal Year 2022-23 Adopted Budget with the following conditions:
- Employer contributions to health insurance increase 8.0% per year in FY24 and 5.0% beyond
- Pension contributions reflect actuarial assumptions with 3.0% annual increase in FY24 and 4.0% beyond to account for compensation plan increase
- Salary increases for all employees are 3.0% FY24 (Fire 7.0%), 3.5% FY25, 4.0% beyond including collective bargaining and non-represented employees
- Contractual Services increase 5.0% in FY24 to account for inflation and 2.0% beyond
- One time American Rescue Plan add backs: Revenue replacement of \$24,633,550, \$6,000,000 market pay Implementation, \$2,000,000 L500 agreement, and \$2,000,000 increased recycling and trash tonnage
- Adds scenarios: 5% vacancy factor accounting for normal attrition; bulky item and recycle cart approved service changes; debt held equal for anticipated fleet replacement needs;; and creates grant match appropriation

MODEL DATA - GENERAL FUND - BALANCED

Fiscal Years 2024 - 2028 Financial Plan
Scenario Description: *Balanced*

	2022 actuals	2023 adopted	2023 Estimated	2024	2025	2026	2027	2028
GENERAL FUND								
Revenue								
Earnings Tax	\$317,973,337	\$276,125,656	\$309,973,337	\$305,323,737	\$312,956,830	\$320,780,751	\$328,800,270	\$337,020,277
Sales Tax	-	-	-	-	-	-	-	-
Local Use Tax	60,606,954	55,000,000	63,637,302	60,455,437	61,664,546	62,897,837	64,155,793	65,438,909
Property	71,217,969	70,760,295	72,594,600	70,730,265	71,791,219	72,863,314	73,956,264	75,060,763
Utility Franchise	100,888,399	102,870,600	99,470,660	97,481,247	97,481,247	97,481,247	97,481,247	97,481,247
All Other	126,279,011	105,569,968	133,613,183	116,176,690	117,338,457	118,511,842	119,696,960	120,893,930
Redirections	(19,609,937)	(23,426,600)	(25,969,186)	(24,753,100)	(25,316,859)	(25,894,777)	(26,487,210)	(27,094,523)
Transfers In	24,825,789	22,079,242	21,765,494	21,135,997	21,558,717	21,989,891	22,429,689	22,878,282
Total Revenue	\$682,181,522	\$608,979,161	\$675,085,390	\$646,550,272	\$657,474,156	\$668,630,104	\$680,033,013	\$691,678,885
Expenditures by Category								
Salaries	232,346,928	270,566,569	270,723,153	314,036,869	325,028,159	338,029,285	351,550,457	365,612,475
Insurance-Health	54,510,034	61,528,052	61,995,343	64,041,550	67,243,627	70,605,809	74,136,099	77,842,904
Pension	82,375,346	81,269,372	83,731,062	83,707,453	87,055,751	90,537,981	94,159,501	97,925,881
Operating	121,191,471	109,484,677	127,836,431	117,058,911	119,400,089	121,788,091	124,223,853	126,708,330
Other Operating	-	-	-	-	-	-	-	-
Op Mandate: Recycling Carts (Ord. 220383)	-	-	-	-	-	1,226,570	1,251,101	1,276,123
Op Mandate: Bulky Expansion (Ord. 210959)	-	-	-	1,108,109	1,130,271	1,152,877	1,175,934	1,199,453
Op Mandate: American Jazz Museum (Ord. 220903)	-	-	-	110,000	-	-	-	-
Op Mandate: Fleet Replacement	-	-	-	-	-	536,732	2,780,322	2,796,839
Op Mandate: Youth Employment (Res. 220976)	-	-	-	500,000	-	-	-	-
Op Scenario: T-Mobile Center (Ord. 210937)	-	-	-	3,773,580	2,969,798	3,439,932	-	-
Op Scenario: Expanded Litter Management	-	-	-	630,000	642,600	655,452	668,561	681,932
Op Scenario: Vacancy Factor (5%)	-	-	-	(15,701,843)	(16,251,408)	(16,901,464)	(17,577,523)	(18,280,624)
Op Scenario: Grant Matches	-	-	-	10,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Enhanced Revenue/Expenditure Reductions								(34,000,000)
Contingent Appropriation	-	5,850,537	5,850,537	5,848,690	5,956,748	6,179,836	6,382,334	6,615,953
Debt Service	9,782,699	9,920,227	10,814,741	9,377,941	9,425,713	8,888,981	6,645,391	6,628,874
Capital Improvements	-	-	-	-	-	-	-	-
Transfers Out	57,249,858	70,387,571	75,152,825	69,265,761	67,450,023	67,758,260	77,952,346	78,331,716
Total Expenditures	\$557,456,336	\$609,007,005	\$636,104,092	\$663,757,019	\$672,051,371	\$695,898,342	\$725,348,375	\$715,339,857
Reserves - General Fund		\$177,359,412						
Encumbrances and Reappropriation		\$18,030,918	\$234,371,627	\$217,164,880	\$202,587,665	\$175,319,428	\$130,004,066	\$106,343,094
<i>percent of operating expenditures</i>		32.9%	40.8%	36.5%	33.5%	27.9%	20.1%	16.7%
Total Operating Surplus/(Loss)		\$ (27,844)	\$ 38,981,298	\$ (17,206,747)	\$ (14,577,215)	\$ (27,268,237)	\$ (45,315,362)	\$ (23,660,972)

MODEL DATA - CONVENTION AND TOURISM FUNDS - BALANCED

Fiscal Years 2024 - 2028 Financial Plan

Scenario Description: *Balanced*

Includes assumptions of the baseline scenario

Cost containment measures are recommended until recovery of tourism revenue to minimize General Fund impact in years 2023 forward

	2023 adopted	2023 estimate	2024	2025	2026	2027	2028
CONVENTION AND TOURISM FUNDS*							
Revenue	\$ 44,608,383	\$ 40,851,330	\$ 48,972,755	\$ 55,806,334	\$ 56,919,582	\$ 58,055,094	\$ 59,213,317
Hotel/Motel Tax	15,881,235	15,881,235	21,439,667	25,727,601	26,242,153	26,766,996	27,302,336
Hotel/Motel Tax Redirections	(1,655,800)	(1,655,800)	(2,235,330)	(2,682,396)	(2,736,044)	(2,790,765)	(2,846,580)
Interest and Rental Income	7,798,000	4,040,947	6,061,421	7,875,980	8,033,500	8,194,170	8,358,053
Restaurant Tax	24,821,390	24,821,390	26,062,460	27,365,582	27,912,894	28,471,152	29,040,575
Restaurant Tax Redirections	(2,380,400)	(2,380,400)	(2,499,420)	(2,624,391)	(2,676,879)	(2,730,416)	(2,785,025)
Grants	25,070	25,070	25,070	25,070	25,070	25,070	25,070
All Other	118,888	118,888	118,888	118,888	118,888	118,888	118,888
Transfer In	\$ 3,806,065	\$ 9,121,501	\$ 7,839,631	\$ 4,954,027	\$ 4,648,362	\$ 4,902,719	\$ 5,171,738
Tfr Fr General Fund	3,806,065	9,121,501	7,839,631	4,954,027	4,648,362	4,902,719	5,171,738
Total Revenue	\$ 48,414,448	\$ 49,972,831	\$ 56,812,386	\$ 60,760,361	\$ 61,567,944	\$ 62,957,813	\$ 64,385,055
Expenditure	\$ 29,337,996	\$ 29,659,467	\$ 33,249,347	\$ 36,019,170	\$ 36,331,929	\$ 37,217,077	\$ 38,129,505
Wages	3,746,559	3,527,210	4,098,494	4,180,464	4,264,073	4,349,355	4,436,342
Insurance-Health	1,051,579	823,087	1,104,158	1,159,366	1,159,366	1,217,334	1,217,334
Pension	704,244	552,777	718,329	739,879	762,075	784,937	808,485
Operating	13,619,182	14,541,549	14,832,380	15,129,028	15,431,608	15,740,240	16,055,045
Debt Service	4,710,408	4,710,408	5,498,438	6,313,872	5,926,777	6,041,833	6,279,610
Scenario:							
Salary Adj. to Market - Minimum			411,404	420,652	430,124	439,828	449,770
Salary Adj. to Market - Compression			155,155	158,724	162,375	166,109	169,929
Scenario: Cost containment measures until revenue recovers	-	-	(1,000,000)	(1,000,000)	(900,000)	(800,000)	(750,000)
Pass Through Payments	5,506,024	5,504,436	7,430,989	8,917,186	9,095,530	9,277,441	9,462,990
Transfer Out	\$ 24,149,114	\$ 23,983,534	\$ 25,603,473	\$ 27,165,712	\$ 27,706,626	\$ 28,258,359	\$ 28,821,126
Tfr to Convention & Sports Complex	22,440,990	22,440,990	23,563,040	24,741,191	25,236,015	25,740,736	26,255,550
Tfr to Economic Incentives	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Tfr to Neighborhood Tourist Develop	1,588,124	1,422,544	1,920,434	2,304,520	2,350,611	2,397,623	2,445,576
Total Expenditures	\$ 51,778,986	\$ 52,100,457	\$ 56,812,386	\$ 60,760,361	\$ 61,567,944	\$ 62,957,813	\$ 64,385,055
Reserves - C&T	\$ 6,090	\$ -	\$ 0	\$ (0)	\$ (0)	\$ 0	\$ 0
<i>percent of operating expenditures</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

* Convention and Tourism Fund and Convention Hotel Catering Fund

MODEL DATA - FIRE SALES TAX - BALANCED

Fiscal Years 2024 - 2028 Financial Plan
Scenario Description: Balanced

Includes assumptions of the baseline scenario
 Transfers \$3.2 million of debt for one year (2023) to Fire Sales Tax Capital Fund until Fire Sales Tax Fund achieves structural balance

	2023 adopted	2023 estimate	2024	2025	2026	2027	2028
FIRE SALES TAX							
Revenue	\$ 18,120,213	\$ 19,842,149	\$ 20,456,997	\$ 20,859,718	\$ 21,270,439	\$ 21,689,319	\$ 22,116,520
Sales Tax	19,629,000	21,591,900	22,239,657	22,684,450	23,138,139	23,600,902	24,072,920
Sales Tax - Redirections	(2,100,300)	(2,310,330)	(2,379,640)	(2,427,233)	(2,475,777)	(2,525,293)	(2,575,799)
Service Charges	546,663	515,729	552,130	557,651	563,227	568,860	574,548
Grants	44,850	44,850	44,850	44,850	44,850	44,850	44,850
Total Revenue	\$ 18,120,213	\$ 19,842,149	\$ 20,456,997	\$ 20,859,718	\$ 21,270,439	\$ 21,689,319	\$ 22,116,520
Expenditure	\$ 23,416,097	\$ 23,294,587	\$ 20,460,110	\$ 20,177,045	\$ 20,664,013	\$ 20,540,542	\$ 19,237,150
Operating	17,795,508	17,673,998	18,151,418	18,027,478	18,514,447	18,388,027	18,884,735
Debt Service	5,620,589	5,620,589	2,308,692	2,149,567	2,149,567	2,152,515	352,415
Total Expenditures	\$ 23,416,097	\$ 23,294,587	\$ 20,460,110	\$ 20,177,045	\$ 20,664,013	\$ 20,540,542	\$ 19,237,150
Reserves- Fire Sales Tax Operating	\$ 38,058	\$ 3,113	\$ (0)	\$ 682,674	\$ 1,289,099	\$ 2,437,876	\$ 5,317,245
<i>percent of operating expenditures</i>	0.2%	0.0%	0.0%	3.4%	6.2%	11.9%	27.6%

MODEL DATA - FIRE SALES TAX - BALANCED

Fiscal Years 2024 - 2028 Financial Plan
Scenario Description: Balanced

Includes assumptions of the baseline scenario
 Transfers \$3.2 million of debt for one year (2023) to Fire Sales Tax Capital Fund until Fire Sales Tax Fund achieves structural balance

	2023 adopted	2023 estimate	2024	2025	2026	2027	2028
FIRE SALES TAX CAPITAL FUND							
Revenue	\$ 19,629,000	\$ 21,591,900	\$ 22,239,657	\$ 22,684,450	\$ 23,138,139	\$ 23,600,902	\$ 24,072,920
Sales Tax	19,629,000	21,591,900	22,239,657	22,684,450	23,138,139	23,600,902	24,072,920
Total Revenue	\$ 19,629,000	\$ 21,591,900	\$ 22,239,657	\$ 22,684,450	\$ 23,138,139	\$ 23,600,902	\$ 24,072,920
Expenditure	\$ 15,462,750	\$ 15,462,750	\$ 20,396,071	\$ 17,555,428	\$ 17,877,177	\$ 18,205,360	\$ 17,825,337
Operating	15,462,750	15,462,750	15,772,005	16,087,445	16,409,194	16,737,378	17,072,125
Debt	-	-	4,624,066	1,467,983	1,467,983	1,467,983	753,212
Transfer Out	\$ 3,500,000	\$ 3,500,000	\$ -				
Tfr to General Fund	3,500,000	3,500,000	-	-	-	-	-
Total Expenditures	\$ 18,962,750	\$ 18,962,750	\$ 20,396,071	\$ 17,555,428	\$ 17,877,177	\$ 18,205,360	\$ 17,825,337
Reserves - Fire Sales Tax Capital Fund	\$ 666,250	\$ 2,629,150	\$ 4,472,736	\$ 9,601,759	\$ 14,862,722	\$ 20,258,263	\$ 26,505,846
<i>percent of operating expenditures</i>	3.5%	13.9%	21.9%	54.7%	83.1%	111.3%	148.7%

MODEL DATA - HEALTH LEVY - BALANCED

Fiscal Years 2024 - 2028 Financial Plan
Scenario Description: Balanced

Includes assumptions of the baseline scenario
 Structural imbalance

	2023 Adopted	2023 Estimated	2024	2025	2026	2027	2028
HEALTH LEVY							
Revenue	\$ 67,199,784	\$ 66,611,052	\$ 67,835,984	\$ 69,138,892	\$ 70,467,324	\$ 71,821,784	\$ 73,202,787
Property Taxes	59,580,113	59,580,113	60,771,715	61,987,150	63,226,893	64,491,430	65,781,259
Property Taxes Pilots	1,666,500	1,666,500	1,699,830	1,733,827	1,768,503	1,803,873	1,839,951
Grants	7,000	4,206	4,206	4,206	4,206	4,206	4,206
Service Charges	5,930,171	5,347,713	5,347,713	5,401,190	5,455,202	5,509,754	5,564,851
All Other	16,000	12,520	12,520	12,520	12,520	12,520	12,520
Transfer In	\$ 101,318	\$ 101,318	\$ 103,344	\$ 105,411	\$ 107,519	\$ 109,670	\$ 111,863
Tfr Fr PILOTS Fund	101,318	101,318	103,344	105,411	107,519	109,670	111,863
Total Revenue	\$ 67,301,102	\$ 66,712,370	\$ 67,939,329	\$ 69,244,304	\$ 70,574,843	\$ 71,931,453	\$ 73,314,651
Expenditure	\$ 50,889,476	\$ 53,272,347	\$ 52,786,869	\$ 53,905,622	\$ 55,064,791	\$ 56,235,026	\$ 57,431,764
Wages	9,454,594	9,530,994	9,908,738	10,106,913	10,309,051	10,515,232	10,725,537
Insurance-Health	1,628,892	1,519,204	1,710,337	1,795,853	1,885,646	1,979,928	2,078,925
Pension	1,352,801	1,228,919	1,379,857	1,421,253	1,463,890	1,507,807	1,553,041
Operating	7,504,301	10,044,341	7,654,387	7,807,475	7,963,624	8,122,897	8,285,355
Scenario:							
Salary Adj. to Market - Minimum			448,015	458,085	478,968	489,794	500,886
Salary Adj. to Market - Compression			172,520	176,488	180,547	184,699	188,947
Debt Service	203,064	203,064	152,275	151,600	155,350	154,400	153,200
Pass Through Payments	30,745,824	30,745,824	31,360,740	31,987,955	32,627,714	33,280,269	33,945,874
Transfer Out	\$ 15,733,071	\$ 15,733,071	\$ 16,047,732	\$ 16,368,687	\$ 16,696,061	\$ 16,906,205	\$ 15,882,887
Tfr to General Fund	15,733,071	15,733,071	16,047,732	16,368,687	16,696,061	16,906,205	15,882,887
Total Expenditures	\$ 66,622,547	\$ 69,005,418	\$ 68,834,601	\$ 70,274,309	\$ 71,760,852	\$ 73,141,231	\$ 73,314,651
Reserves - Health Levy	\$ 1,947,031	\$ 4,321,064	\$ 3,425,792	\$ 2,395,786	\$ 1,209,778	\$ 0	\$ (0)
<i>percent of operating expenditures</i>	2.9%	6.3%	5.0%	3.4%	1.7%	0.0%	0.0%

MODEL DATA - PARKS AND RECREATION SALES TAX - BALANCED

Fiscal Years 2024 - 2028 Financial Plan
Scenario Description: Balanced

Includes assumptions of the baseline scenario
 No changes from baseline scenario

	2023 Adopted	2023 Estimated	2024	2025	2026	2027	2028
PARKS AND RECREATION SALES TAX							
Revenue	\$ 40,005,532	\$ 42,736,780	\$ 44,004,300	\$ 45,483,371	\$ 46,299,511	\$ 47,131,926	\$ 47,980,942
Interest and Rental Income	219,902	144,802	222,101	224,322	226,565	228,831	231,119
Licenses & Permits	330,000	330,000	331,650	333,308	334,975	336,650	338,333
Sales Tax	39,249,000	43,173,900	44,469,117	45,358,499	46,265,669	47,190,983	48,134,802
Sales Tax - Redirections	(4,107,600)	(4,518,360)	(4,653,911)	(4,746,989)	(4,841,929)	(4,938,767)	(5,037,543)
Service Charges	3,598,310	2,890,518	2,919,423	3,598,310	3,598,310	3,598,310	3,598,310
Grants	362,720	362,720	362,720	362,720	362,720	362,720	362,720
Fines & Forfeitures	350,000	350,000	350,000	350,000	350,000	350,000	350,000
All Other	3,200	3,200	3,200	3,200	3,200	3,200	3,200
Transfer In	\$ 4,307,269	\$ 3,346,882	\$ 4,307,269				
Tfr Fr General Fund	4,307,269	3,346,882	4,307,269	4,307,269	4,307,269	4,307,269	4,307,269
Total Revenue	\$ 44,312,801	\$ 46,083,662	\$ 48,311,569	\$ 49,790,640	\$ 50,606,780	\$ 51,439,195	\$ 52,288,211
Expenditure	\$ 43,625,163	\$ 38,657,992	\$ 47,786,664	\$ 48,855,621	\$ 48,984,342	\$ 50,151,099	\$ 51,270,957
Wages	14,137,527	9,079,523	14,654,815	14,947,912	15,246,870	15,551,807	15,862,843
Insurance-Health	4,174,640	1,864,889	4,383,372	4,602,541	4,832,668	5,074,301	5,328,016
Pension	1,884,352	1,136,593	1,922,039	1,979,700	2,039,091	2,100,264	2,163,272
Operating	21,289,890	24,438,232	23,143,688	23,606,562	24,078,693	24,560,267	25,051,472
Scenario:							
Salary Adj. to Market - Minimum			1,109,854	1,134,802	1,160,356	1,213,353	1,205,831
Salary Adj. to Market - Compression			484,315	495,454	506,849	530,432	542,633
Debt Service	2,138,754	2,138,754	2,088,581	2,088,651	1,119,815	1,120,675	1,116,890
Transfer Out	\$ 2,158,070	\$ 1,980,577	\$ 2,020,189	\$ 2,060,592	\$ 2,101,804	\$ 2,143,840	\$ 2,186,717
Tfr to General Fund	1,980,577	1,980,577	2,020,189	2,060,592	2,101,804	2,143,840	2,186,717
Tfr to Golf Operations Fund	177,493	-	-	-	-	-	-
Total Expenditure	\$ 45,783,233	\$ 40,638,569	\$ 49,806,853	\$ 50,916,213	\$ 51,086,146	\$ 52,294,940	\$ 53,457,674
Reserves - Parks Sales Tax	\$ 833,511	\$ 13,602,509	\$ 12,107,225	\$ 10,981,651	\$ 10,502,284	\$ 9,646,540	\$ 8,477,076
<i>percent of operating expenditures</i>	2%	33%	24%	22%	21%	18%	16%

MODEL DATA - PUBLIC SAFETY SALES TAX - BALANCED

Fiscal Years 2024 - 2028 Financial Plan
Scenario Description: Balanced

Includes assumptions of the baseline scenario
 No changes from baseline scenario

	2023 Adopted	2023 Estimated	2024	2025	2026	2027	2028
PUBLIC SAFETY SALES TAX							
Revenue	\$ 17,573,550	\$ 19,326,420	\$ 19,904,867	\$ 20,302,067	\$ 20,707,212	\$ 21,120,459	\$ 21,541,971
Sales Tax	19,629,000	21,591,900	22,239,657	22,684,450	23,138,139	23,600,902	24,072,920
Sales Tax - Redirections	(2,100,300)	(2,310,330)	(2,379,640)	(2,427,233)	(2,475,777)	(2,525,293)	(2,575,799)
Grants	44,850	44,850	44,850	44,850	44,850	44,850	44,850
Interest and Rental Income	-	-	-	-	-	-	-
All Other	-	-	-	-	-	-	-
Transfer In	\$ 1,842,057	\$ -					
Tfr Fr General Fund	1,842,057	-	-	-	-	-	-
Total Revenue	\$ 19,415,607	\$ 19,326,420	\$ 19,904,867	\$ 20,302,067	\$ 20,707,212	\$ 21,120,459	\$ 21,541,971
Expenditure	\$ 8,806,149	\$ 11,081,444	\$ 8,849,138	\$ 8,986,141	\$ 8,978,732	\$ 7,686,909	\$ 4,838,823
Operating	4,351,816	6,627,111	4,438,852	4,527,629	4,618,182	4,710,546	4,804,757
Debt Service	4,454,333	4,454,333	4,410,286	4,458,511	4,360,550	2,976,363	34,067
Transfer Out	\$ 10,609,458	\$ 10,609,458	\$ 10,353,272	\$ 10,405,038	\$ 10,457,063	\$ 10,509,349	\$ 10,561,895
Tfr to General Debt & Interest	10,301,763	10,301,763	10,353,272	10,405,038	10,457,063	10,509,349	10,561,895
Tfr to General Fund	-	-	-	-	-	-	-
Tfr to GO Recovery Zone Bonds	307,695	307,695	307,695	307,695	307,695	307,695	307,695
Total Expenditures	\$ 19,415,607	\$ 21,690,902	\$ 19,202,410	\$ 19,391,179	\$ 19,435,795	\$ 18,196,258	\$ 15,400,719
Reserves - Public Safety Sales Tax	\$ -	\$ 199,813	\$ 902,270	\$ 1,813,159	\$ 3,084,576	\$ 6,008,777	\$ 12,150,030
<i>percent of operating expenditures</i>	0.0%	0.9%	4.7%	9.4%	15.9%	33.0%	78.9%