

Fiscal Years Ended 2020 - 2025 Financial Plan

Scenario Description: Baseline

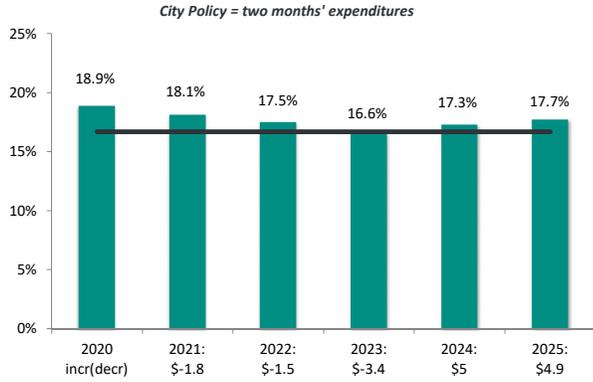
- Assumes FY 2019-20 Adopted Budget with the following Conditions:
- No new employees through forecast period
- Employer contributions to health insurance increase 5.0% per year
- Pension contributions reflect actuarial assumptions
- Adds \$11.5 million in Solid Waste trucks with debt payments beginning in FY 2020-2021
- Salary increases for all employees are capped at 2.0% per year including collective bargaining and non-represented employees
- General Fund absorbs projected deficits in the Fire Sales Tax Fund
- Includes a Adopted GO KC Bond program and dept payments
- Assumes no growth in municipal citation volume

Highlighted Service Level Statistics

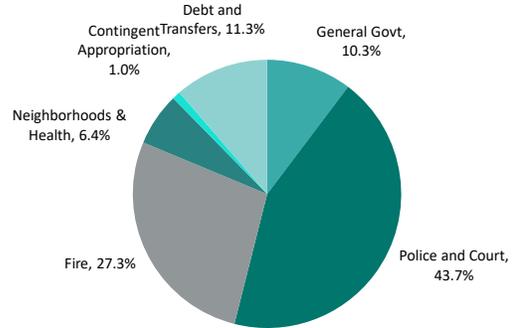
	2020	2021	2022	2023	2024	2025
General Fund structural balance	1.00	1.00	1.00	.99	1.01	1.01
target:	1.00	1.00	1.00	1.00	1.00	1.00
Annual Revenue Growth		2.0%	2.0%	2.5%	2.4%	2.4%
Annual Expenditure Growth		2.5%	1.9%	2.8%	1.1%	2.4%
General Fund fund balance	18.9%	18.1%	17.5%	16.6%	17.3%	17.7%
(budget basis) target:	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%
Public Safety as a percent of General Fund operating	73.8%	74.4%	75.1%	75.8%	76.7%	76.7%
Street Maintenance and Capital						
PAYGO Capital	\$67.6	\$66.4	\$66.4	\$69.9	\$71.8	\$72.1
GOKC Capital	<u>\$49.4</u>	<u>\$37.9</u>	<u>\$32.0</u>	<u>\$27.8</u>	<u>\$25.8</u>	<u>\$40.0</u>
Total	\$117.0	\$104.3	\$98.4	\$97.7	\$97.6	\$112.1

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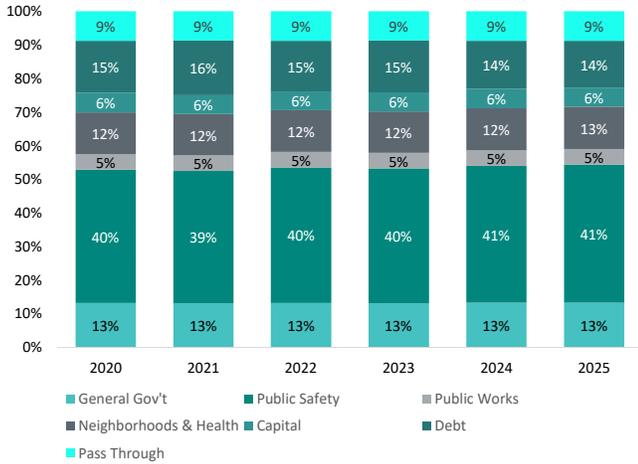
General Fund: Reserves
as a percent of operating expenditures



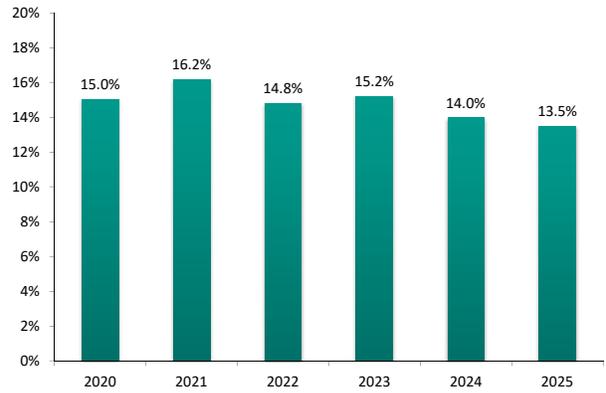
General Fund Operating Expenses: 2024



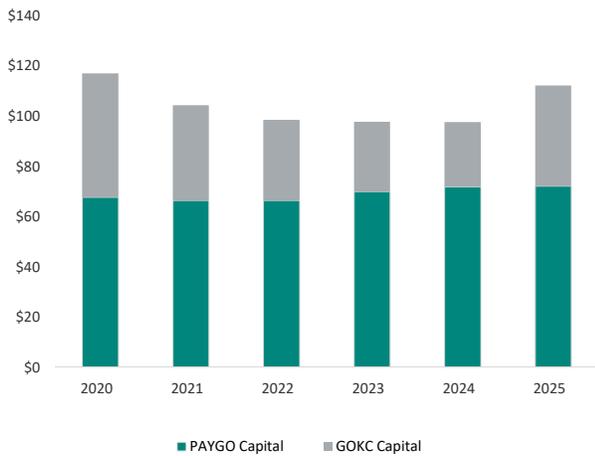
Governmental Activities Funds: Allocation by Program



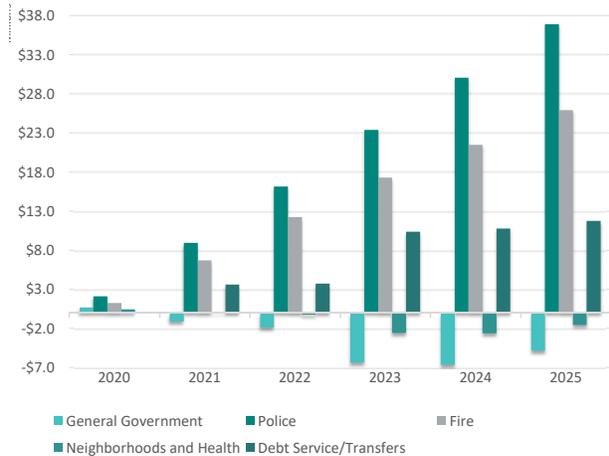
Debt Service
as a percent of Governmental Activities Revenue



Projected Capital and Maintenance Expenditures



General Fund Change from FY 2018-19 Adopted Budget



Fiscal Years Ended 2020 - 2025 Financial Plan Assumptions

	2020 estimated	<i>Annual</i>				
		2021	2022	2023	2024	2025
Revenue Assumptions						
Budget variance	1.0%					
Earnings Tax						
Rate	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Annual Increase		2.5%	2.5%	2.5%	2.5%	2.5%
Sales Tax						
Rate	2.875%	2.875%	2.875%	2.875%	2.875%	2.875%
Annual Increase		2.0%	2.0%	2.0%	2.0%	2.0%
Property Tax						
Mill Levy	2.2594	2.3006	2.3307	2.3550	2.3749	2.3926
Annual Increase		2.0%	2.0%	2.0%	2.0%	2.0%
Utility Franchise Increase		3.5%	3.5%	3.5%	3.5%	3.5%
Employee Assumptions						
Annual employee additions (deletions)	-	-	-	-	-	-
Total Employees (FTE's) per 1,000 Population						
General Government	1.4	1.4	1.4	1.4	1.4	1.4
Police Uniform	2.8	2.8	2.8	2.8	2.8	2.8
Police Civilian	1.2	1.2	1.2	1.2	1.2	1.2
Municipal Court	0.2	0.2	0.2	0.2	0.2	0.2
Fire Uniform	2.4	2.4	2.4	2.3	2.3	2.3
Fire Civilian	0.3	0.3	0.3	0.2	0.2	0.2
Public Infrastructure	0.0	0.0	0.0	0.0	0.0	0.0
Neighborhoods and Health	1.6	1.6	1.6	1.6	1.6	1.6

Fiscal Years Ended 2020 - 2025 Financial Plan

Five-Year Forecast Summary

	2020 adopted	2020 estimate	2021	2022	2023	2024	2025
GENERAL FUND							
Revenue							
Earnings Tax	\$271,073,000	\$273,783,730	\$280,628,323	\$287,644,031	\$294,835,132	\$302,206,010	\$309,761,161
Sales Tax	-	-	-	-	-	-	-
Local Use Tax	40,475,000	40,879,750	41,697,345	42,531,292	43,381,918	44,249,556	45,134,547
Property	65,200,000	65,633,773	66,946,449	68,285,378	69,651,085	71,044,107	72,464,989
Utility Franchise	108,387,000	109,470,870	113,302,350	117,267,933	121,372,310	125,620,341	130,017,053
All Other	110,760,942	111,832,245	112,195,589	113,135,010	114,102,100	115,027,429	116,222,456
Redirections	(22,461,400)	(22,461,200)	(22,540,000)	(25,163,300)	(24,881,100)	(24,837,800)	(25,210,800)
Transfers In	6,929,701	6,929,701	7,068,295	7,209,661	7,353,854	7,500,931	7,650,950
Op Scenario: Trf fr Health Levy	-	-	(1,662,880)	(1,344,960)	(1,165,665)	(920,980)	(920,980)
Total Revenue	\$580,364,243	\$586,068,869	\$597,635,472	\$609,565,044	\$624,649,634	\$639,889,595	\$655,119,376
Expenditures by Program							
General Government	71,878,718	72,557,350	74,318,719	76,139,829	77,855,601	79,513,367	81,311,756
Police	246,711,565	248,802,120	255,634,457	262,836,689	270,088,643	276,733,310	283,582,666
Fire	151,792,049	153,039,314	158,454,019	163,992,806	169,053,030	173,238,584	177,676,116
Neighborhoods and Health	43,106,224	43,522,246	44,530,848	45,569,902	46,577,793	47,572,471	48,628,568
Op Scenario: Animal Shelter	-	-	600,000	600,000	600,000	600,000	600,000
Op Scenario: Fire Sales Tax	-	-	740,466	450,372	5,186,620	997,887	997,887
Op Scenario: To Balance	-	-	(5,500,000)	(9,500,000)	(19,000,000)	(22,000,000)	(22,000,000)
Contingent Appropriation	5,706,000	5,706,000	5,922,301	6,037,003	6,184,614	6,333,096	6,483,894
Debt Service	9,515,318	9,515,318	10,527,362	10,117,237	10,029,899	8,799,586	8,845,062
Capital Improvements	-	-	-	-	-	-	-
Transfers Out	51,666,369	51,666,369	54,244,604	54,790,764	61,502,427	63,121,018	64,075,584
Total Expenditures	\$580,376,243	\$584,808,717	\$599,472,776	\$611,034,603	\$628,078,627	\$634,909,321	\$650,201,533
Expenditures by Category							
Salaries	295,882,324	298,841,147	304,817,970	310,914,330	317,132,616	323,475,269	329,944,774
Insurance-Health	55,156,455	55,708,020	58,493,421	61,418,092	64,488,996	67,713,446	71,099,118
Pension	70,241,159	70,241,159	74,633,335	79,313,621	83,122,406	85,061,349	87,331,390
Operating	92,208,618	93,130,704	94,993,318	96,893,185	98,831,048	100,807,669	102,823,823
Op Scenario: Animal Shelter	-	-	600,000	600,000	600,000	600,000	600,000
Op Scenario: Fire Sales Tax	-	-	740,466	450,372	5,186,620	997,887	997,887
Op Scenario: To Balance	-	-	(5,500,000)	(9,500,000)	(19,000,000)	(22,000,000)	(22,000,000)
Contingent Appropriation	5,706,000	5,706,000	5,922,301	6,037,003	6,184,614	6,333,096	6,483,894
Debt Service	9,515,318	9,515,318	10,527,362	10,117,237	10,029,899	8,799,586	8,845,062
Transfers Out	51,666,369	51,666,369	54,244,604	54,790,764	61,502,427	63,121,018	64,075,584
Total Expenditures	\$580,376,243	\$584,808,717	\$599,472,776	\$611,034,603	\$628,078,627	\$634,909,321	\$650,201,533
Reserves - General Fund	\$99,250,807	\$100,522,959	\$98,685,656	\$97,216,097	\$93,787,104	\$98,767,378	\$103,685,222
<i>percent of operating expenditures</i>	18.8%	18.9%	18.1%	17.5%	16.6%	17.3%	17.7%

Fiscal Years Ended 2020 - 2025 Financial Plan

Five-Year Forecast Summary

	2020 adopted	2020 estimate	2021	2022	2023	2024	2025
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ALL OTHER GOVERNMENTAL ACTIVITIES FUNDS

Revenue

Sales and Use Tax	\$172,583,000	\$174,308,830	\$168,269,227	\$171,634,611	\$175,067,303	\$178,568,649	\$182,140,022
Property	94,475,429	132,882,647	139,015,464	144,389,437	149,406,717	154,179,559	158,871,604
Tourism and Leisure	72,190,000	72,911,900	75,099,257	77,352,235	79,672,802	82,062,986	84,524,875
Licenses & Permits	2,150,275	2,171,778	2,182,637	2,193,550	2,204,518	2,215,540	2,226,618
Service Charges	34,165,557	34,507,213	34,852,285	35,200,808	35,552,816	35,908,344	36,267,427
Grants	41,745,048	42,162,498	42,162,498	42,162,498	42,162,498	42,162,498	42,162,498
All Other	40,891,801	41,300,719	41,300,719	41,300,719	41,300,719	41,300,719	41,300,719
Redirections	(13,140,600)	(13,140,600)	(10,015,000)	(12,469,500)	(7,433,800)	(6,501,520)	(6,599,043)
Rental Income	721,138	728,349	728,349	728,349	728,349	728,349	728,349
Transfers In	33,570,269	33,570,269	35,383,989	35,588,846	41,741,002	42,804,827	43,217,057

Total Revenue	\$479,351,917	\$521,403,603	\$528,979,425	\$538,081,553	\$560,402,924	\$573,429,953	\$584,840,128
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Expenditures by Program

General Government	67,717,160	68,374,465	69,905,424	71,479,629	73,015,708	74,537,384	76,143,240
Police	18,803,831	18,980,310	19,423,126	19,883,729	20,348,265	20,797,219	21,259,053
Fire	30,538,767	30,909,997	31,528,197	32,158,761	32,801,937	33,457,975	34,127,135
Public Works	12,708,334	12,834,234	13,099,873	13,371,539	13,644,449	13,920,085	14,204,391
Neighborhoods and Health	93,631,224	94,532,957	96,731,342	98,996,833	101,187,688	103,345,096	105,640,545
Debt Service	152,730,929	152,730,929	161,372,806	161,766,219	172,210,537	162,753,607	160,873,394
Capital Improvements	6,350,000	6,350,000	5,450,000	5,450,000	5,450,000	5,450,000	5,450,000
Pass through Programs	99,759,718	100,757,315	102,886,039	105,060,745	107,282,455	109,552,213	111,871,090
Transfers Out	5,126,086	5,126,086	5,228,608	5,333,180	5,439,843	5,548,640	5,659,613

Total Expenditures	\$487,366,049	\$490,596,293	\$505,625,416	\$513,500,635	\$531,380,882	\$529,362,220	\$535,228,462
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Expenditures by Category

Salaries	61,382,863	62,062,534	63,303,785	64,569,861	65,861,258	67,178,483	68,522,053
Insurance-Health	10,217,865	10,320,044	10,836,046	11,377,848	11,946,741	12,544,078	13,171,281
Pension	6,718,939	6,718,939	7,087,078	7,492,507	7,690,768	7,725,932	7,899,579
Operating	66,412,461	67,076,586	68,418,117	69,786,480	71,182,209	72,605,853	74,057,971
Other Operating	78,667,188	79,453,860	81,042,937	82,663,796	84,317,072	86,003,413	87,723,481
Debt Service	152,730,929	152,730,929	161,372,806	161,766,219	172,210,537	162,753,607	160,873,394
Capital Improvements	6,350,000	6,350,000	5,450,000	5,450,000	5,450,000	5,450,000	5,450,000
Pass through Programs	99,759,718	100,757,315	102,886,039	105,060,745	107,282,455	109,552,213	111,871,090
Transfers Out	5,126,086	5,126,086	5,228,608	5,333,180	5,439,843	5,548,640	5,659,613

Total Expenditures	\$487,366,049	\$490,596,293	\$505,625,416	\$513,500,635	\$531,380,882	\$529,362,220	\$535,228,462
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Fiscal Years Ended 2020 - 2025 Financial Plan

Five-Year Forecast Summary

	2020 adopted	2020 estimate	2021	2022	2023	2024	2025
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STREETS AND CAPITAL FUNDS

Revenue

Sales and Use Tax	\$86,000,000	\$86,860,000	\$87,720,000	\$89,474,400	\$91,263,888	\$93,089,166	\$94,950,949
Licenses & Permits	6,564,544	6,630,189	6,663,340	6,696,657	6,730,140	6,763,791	6,797,610
Service Charges	580,184	585,986	591,846	597,764	603,742	609,779	615,877
Grants	19,117,700	19,308,877	19,308,877	19,308,877	19,308,877	19,308,877	19,308,877
Redirections	(10,984,400)	(10,984,400)	(11,507,400)	(10,939,150)	(11,154,400)	(11,373,000)	(11,543,600)
Transfers In	18,827,535	18,827,535	19,592,049	19,933,352	20,492,860	21,047,626	21,589,962

Total Revenue	\$120,105,563	\$121,228,187	\$122,368,712	\$125,071,901	\$127,245,107	\$129,446,239	\$131,719,675
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Expenditures by Program

General Government	2,426,709	2,449,470	2,509,365	2,571,341	2,629,202	2,684,718	2,745,332
Public Works	39,662,285	40,039,192	41,014,999	42,023,493	42,983,747	43,919,129	44,927,297
Neighborhoods and Health	3,229,767	3,260,078	3,342,098	3,427,045	3,506,753	3,583,568	3,667,322
Debt Service	13,366,171	13,366,171	20,001,697	6,966,185	6,636,943	5,984,653	5,159,768
Capital Improvements	60,825,086	61,225,086	60,960,263	60,926,243	64,465,388	66,336,532	66,626,532
Transfers Out	1,939,191	1,939,191	1,969,975	2,001,374	2,033,402	2,066,070	2,099,391

Total Expenditures	\$121,449,209	\$122,279,188	\$129,798,396	\$117,915,682	\$122,255,435	\$124,574,669	\$125,225,642
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Expenditures by Category

Salaries	16,252,896	16,415,425	16,743,733	17,078,608	17,420,180	17,768,584	18,123,956
Insurance-Health	3,943,218	3,982,650	4,181,783	4,390,872	4,610,415	4,840,936	5,082,983
Pension	2,320,875	2,320,875	2,450,561	2,592,206	2,649,709	2,649,709	2,706,264
Operating	10,620,456	10,726,661	10,941,194	11,160,018	11,383,218	11,610,882	11,843,100
Other Operating	12,181,316	12,303,129	12,549,192	12,800,176	13,056,179	13,317,303	13,583,649
Debt Service	13,366,171	13,366,171	20,001,697	6,966,185	6,636,943	5,984,653	5,159,768
Capital Improvements	60,825,086	61,225,086	60,960,263	60,926,243	64,465,388	66,336,532	66,626,532
Transfers Out	1,939,191	1,939,191	1,969,975	2,001,374	2,033,402	2,066,070	2,099,391

Total Expenditures	\$121,449,209	\$122,279,188	\$129,798,396	\$117,915,682	\$122,255,435	\$124,574,669	\$125,225,642
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