Report

of the

Sales Tax Structure Advisory Committee

of

Platte County, Missouri

to the

Platte County Commission

March 30, 2020

Committee Mission

On October 7, 2019, the Platte County Commission consisting of Ron Schieber, Dagmar Wood and John Elliott passed Resolution 2019-RES-048 convening a Sales Tax Structure Advisory Committee for the following purpose:

> To make a recommendation concerning dedicated funding for long term predictable financial stability that prioritizes law enforcement operations and supports parks and stormwater operations and maintenance.

Summary Conclusions and Committee Resolution

The following resolution was adopted at the February 24, 2020 meeting of the Committee by unanimous vote:

The recommendation to the Commission is to place before county voters a ¼ cent retail sales tax for law enforcement and a ¼ cent retail sales tax for Parks/Stormwater, both sunsetting 10 years from commencement. The Parks/Stormwater portion is intended to be used to continue development and construction of trails, for enhancements of existing parks, as a supplement to the current capital improvements reserves held for completion of the current master plan projects, for continuation of stormwater infrastructure projects, and for annual operating expenses and maintenance, and is not intended to be used for any form of community center expansion or remodeling. The law enforcement portion is intended to be a supplement to, and not a replacement of, current general fund allocations to law enforcement, and is to be specifically directed to annual operating expenses for Judicial, Prosecutor, and Sheriff as illustrated in the proforma analyses presented and discussed by the Committee and included as an attachment to these minutes. Further, none of these sales tax revenues are to be used for payment of any form of long term debt, whether specifically approved by voters in the future or through certificates of participation, whether existing or new.

The projections attached as Exhibit B show total sales tax revenues for each of Parks/SW and Law Enforcement in excess of $52 million over the years 2021-2030, assuming the ¼ sales tax split adopted by the Committee is presented to and approved by county voters.

The Committee did not discuss or consider matters that may subsequently change the projected revenues, such as the ramifications of the current COVID-19 actions that may impact both short and long term revenues, that county sales tax receipts through February 2020 have declined in relation to 2019, or other future economic or demographic changes that may affect the county. The committee viewed sales tax revenue projections using in historical context in that the county will continue to see slow but steady growth over an extended period of time, as further discussed herein.

The committee encourages the Commission to obtain public input on the recommendations above prior to placing the recommended tax items on a future ballot.

County Law Enforcement Obligations

The county is obligated by state statute to provide certain law enforcement elements, including sheriff, prosecutor, jail facilities, and courts. The county is also required to provide basic services (collector, auditor, treasurer, among others) as well as roads. The county collects taxes on behalf of various other agencies. It has no responsibility for those agencies (i.e., schools, fire, library, among others).

Why a Sales Tax?

As displayed in Exhibit C, county population and housing units have steadily increased over the time period presented. During this same period, the cost of sales tax revenues measured against population, housing units and income has leveled off and/or decreased (see Exhibits G and H). The committee believes the relationship to per capita income results from out of county visitors consuming within the county from area sporting events, metropolitan activities, airport traffic, among other similar factors.

As "tax free" online retail purchases have impaired state and local municipalities' ability to collect sales taxes to fund required operations, the only options available for increasing revenues to meet required obligations is for the Commission to either raise property taxes or seek additional separate tax revenues. Exhibit D shows the highest sales tax rate by city in the county. While the committee discussed various tax levels and options, it concluded that adding a layer of new sales taxes above the current levels would not be prudent. Alternatively, the committee discussed reducing the overall sales tax rate and decided against such a move due to the negative impact on county use taxes.

The committee also discussed property values and the current county levy. Even if the property levy was increased to the maximum allowable by law, the resulting property tax revenues would be wholly insufficient to address the projected law enforcement funding gap. The committee also concluded that property taxes unfairly place 100% of the burden on residents when there are in fact external factors impacting these costs.

Revenue Options and History

Current county revenue authority includes:

- A perpetual ½ cent general sales tax was approved by voters in 1980.
- A perpetual use tax (which is based on the sales tax rate) was approved by voters in 1996.
- A ½ cent Parks/Stormwater sales tax was initially authorized by voters in 2002 for a period of 10 years. It was reauthorized for another 10 years in 2009 at the same rate and sunsets on December 31, 2020.
- A 3/8 cent roads sales tax was initially authorized by voters in 2003 for a period of 10 years. It was reauthorized for another 10 years in 2013 at the same rate and sunsets on September 30, 2023.
- Property tax authority up to a voter approved ceiling rate of $.3500/$100 assessed value. Recent increases in assessed values have reduced this ceiling to approximately

$.3400/$100, with a 50% rollback (statutory limitations) due to the general sales tax, resulting in a ceiling of $.1700/$100 assessed value. The current rate used for funding county activities is $.0600/$100 assessed value.

Roads Sales Tax

The Committee initially discussed the 3/8 cent roads sales tax sunsetting in 2023, but after further consideration, and as a result of analyzing the projections, concluded that this component should be deferred to the commission for a future discussion. The committee concluded that a material change in the roads sales tax is unlikely, and as such, any change contemplated by the committee would not materially alter the decisions and conclusions contained herein.

Law Enforcement Data

The committee requested 10 year budget forecasts from Sheriff Mark Owen, Prosecutor Eric Zahnd, and Presiding Judge James Van Amburg. These individuals presented information to the committee and responded to questions. The information provided was used in the projections prepared by committee member Gordon Cook and County Auditor Kevin Robinson. Additional information was requested as deemed necessary.

Parks and Stormwater Data

The committee requested a 10 year budget forecast from the Parks Department. Daniel Erickson presented information and provided an update on the Parks Master Plan. Committee discussion for Parks centered primarily on maintenance funding and completion of the Master Plan. The final decision regarding a Parks/SW tax was based primarily on perceived public support for continuation of parks and trails development as well as the committee's desire to not increase the overall county sales tax rate.

Property and Sales Tax Considerations

Committee member Gordon Cook presented various charts at the October 28 meeting showing the history of population and housing growth, the various taxing authorities in Platte County and the amount of taxpayer monies currently drawn by these taxing authorities. These charts are included as Exhibits E to H. The charts have been updated for 2019 actual collection data.

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Sales and Use Taxes for the most recent three years are shown in the table below.

Category	2019	2018	2017
General Sales Tax	$ 9,792,625	$ 9,636,075	$ 9,398,237
Parks/SW Tax	9,576,109	9,377,660	9,240,004
Use Tax	4,535,597	4,540,402	4,135,591
Roads Tax	7,182,080	7,033,238	6,929,993

While sales taxes have increased over time, it is assumed that they have been negatively impacted by online shopping, the absence of significant growth in retail businesses in the county, and other consumer and visitor purchasing habits. The committee did not explore the reasons behind sales and use tax trends other than discussing the correlations presented in the attached charts.

Wayfair Supreme Court Decision

A 2018 South Dakota v. Wayfair Inc. Supreme Court decision ruled that states may charge a tax on purchases made from out-of-state sellers, even if the seller does not have a physical presence in the taxing state. This will change the amount of taxes paid by consumers on their purchases and services once effected by the State of Missouri. The committee did not have sufficient information to determine the impact, if any, that might result from this ruling. It is the committee's understanding that the Missouri legislature is currently debating various bills on the implementation of this ruling, some of which could result in "revenue neutral" taxes. The committee chose to exclude any assumptions regarding the impact Wayfair may have on sales tax revenues.

Use Tax Components

Use taxes collected by the county result from the following:

- Businesses purchasing items from out of state for general business use. All businesses are required to report and pay use tax on any such purchase. Small businesses are exempted to the extent their total purchases for any calendar year period aggregate less than $2,000.
- Consumers purchasing from out of state vendors who collect sales taxes on those purchases. The vendor's remittance to the Missouri Department of Revenue is classified as use taxes. (Alternatively, consumer purchases made from and shipped by an in state vendor are classified as sales taxes.)

County Demographics Considerations

The county has experienced slow but consistent growth in housing and population over the past 27 years. This is illustrated in the chart included as Exhibit C. At the same time, the majority of growth has been inside the city of Kansas City limits (see Exhibit I). Kansas City's 1% earning tax may be a factor in this slow growth as well as the limited amount of larger employer bases

locating inside Platte County. There was no information provided to the committee to indicate that this historical trend may change.

Property Tax Considerations

The largest property tax distributions for year 2019, 2018 and 2017 are shown in the table below. The county property tax is shown for comparison and is one of the smaller components of total property tax assessments. As noted in the type column, the county is statutorily required to provide for certain items. In addition, and as shown in the charts in Exhibits E and F, those agencies with fixed levy rates have grown their revenues at a rate faster than population and housing units due to the values of new construction increasing.

Category	Type	2019	2018	2017
1. Schools	Location Specific	$ 147,389,259	$ 147,044,521	$ 135,702,792
2. Cities	Location Specific	25,633,531	27,162,553	24,139,884
3. Library	Amenity	10,074,150	10,878,301	9,955,642
4. Fire Districts	Location Specific	8,907,237	8,830,130	8,068,987
5. Roads	County Mandate	7,867,745	7,875,215	6,630,882
6. Board of Public Services	State Mandate	3,473,714	3,498,570	3,227,441
7. Ambulance	Location Specific	2,352,601	2,275,314	2,161,867
8. Health/Mental Health	State Mandate	4,807,843	4,842,482	4,467,255
9. TIFs	Location Specific	6,561,442	7,128,684	4,668,024
10. County	County Optional	1,674,292	1,662,571	1,534,547
11. Various other		14,514,593	14,883,286	13,573,785
Total		$ 233,256,407	$ 236,081,627	$ 214,131,106

Projections

At the request of Gordon Cook, and after separately meeting with County Auditor Kevin Robinson, Kevin presented to the Committee at the January 20 meeting his internal county financial projections for years 2021 through 2024. Thereafter, Gordon Cook continued to work with Kevin and expanded Kevin's projection templates to the year 2030 while also building in revenue and expense variables and alternatives for the committee to consider. Three proforma analyses were distributed to committee members for discussion at the February 24 meeting. Minor changes were made to the projection during the February 24 meeting, which led to the final resolution adopted by the committee to recommend a Park/SW sales tax renewal at ¼ cent and new law enforcement sales tax at ¼ cent. The final projection is included as Exhibit B.

Law Enforcement Considerations

Law enforcement is impacted by metro area activities, including those individuals who come into the county from outside areas and that require law enforcement attention. By statute, the county is required to process and hold anyone arrested in the county. In addition, the smaller towns in the county have sought law enforcement assistance from the Sheriff by contracting with the county for dedicated officer time in those towns. Regardless of those actions, the county sheriff is obligated to respond in all areas of the county where local police protection is not available.

Other factors influencing the increase in the law enforcement requirements include:

1. Federal mandates.
2. Dramatic increases in health insurance costs due to the passage and implementation of the 2010 Affordable Care Act.
3. The 2014 Ferguson matter and the impact on law enforcement changed the officer recruiting environment. In addition, subsequent negative media and certain public opinion reduced what was an historically higher number of potential deputy sheriff candidates. This same issue has also resulted in surrounding area agencies becoming more aggressive in hiring and increasing the compensation and benefit packages to obtain and retain staff.
4. The cases the prosecutor is required to handle have become more complex. The number of such cases has also increased in comparison to prior years.
5. County population and case load growth may require the addition of a circuit court later in the decade. This matter is not a county decision, but one that is decided at the state level.

Parks/Stormwater Considerations

As parks is an amenity and the county is not required by statute to provide parks, this becomes an issue of what the taxpayers are willing to fund and support. The county has coordinated parks development with cities with the goal of minimizing future maintenance costs to be borne by the county. In addition, the county has an obligation to maintain the Community Centers currently operated by the YMCA. It is intended by the committee that the revenues generated from YMCA memberships and facility usage be maintained at a level that minimizes the allocation of future parks tax revenues to the Community Centers.

Stormwater funds are generally directed towards areas where most needed and typically rectifies runoff issues related to older areas in the county where initial construction was not completed correctly or where installations have deteriorated with age.

The committee requested that the Commission work with the Parks board to define a list of potential projects that can be completed within the proposed tax revenues generated from a future ¼ sales tax.

Report Subject to Change / Subsequent Events

This report is as of March 30, 2020. The committee is not responsible for changes, corrections, or amendments hereto should additional information become available to the committee or publicly available that would change or alter any of the data, assumptions, information or statements previously presented or provided to the committee by county officials, the Commission, or any other source whatsoever as indicated.

Other Information Sources

In addition to the county officials named above, information was obtained from or provided by other county officials, documents pulled from the county website, and the Mid-America Regional Council website.

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Acknowledgements, Exhibits and Committee

Acknowledgements

The Committee wishes to thank the Commission, Presiding Commissioner Ron Schieber, Sheriff Mark Owen and Major Erik Holland, Prosecutor Eric Zahnd, Circuit Judge James Van Amburg, County Auditor Kevin Robinson, and Facilities Director Daniel Erickson for their extensive assistance.

List of Exhibits

A	Commission Resolution 2019-RES-048
B	Proforma Projections – 2021 to 2030
C	Chart: Population, Housing Units, Assessed Values
D	Chart: Sales Tax Rates
E	Chart: Annual Spending by Major Category vs. Housing Units
F	Chart: Annual Spending by Major Category vs. Population
G	Chart: Sales Tax Components and per capita rate
H	Chart: Sales Tax Components and % of Personal Income
I	Map: Platte County - City Limits

Committee History

A committee of eleven members was originally appointed by the Commission. Gina James resigned on December 16, 2019.

Meetings were held at either the Platte Resource Center or County Administration Building on the following dates: October 14 and 28, November 12, December 2 and 16, January 20, and February 13 and 24. The final meeting was held on April 2, 2020 to approve this report and the final resolution for the Commission. A January 13 meeting was dismissed for lack of quorum.

Committee Members

Sandra Thomas, Chair	Kansas City
Shane Bartee	Weston
Gordon Cook	Parkville
Rick Easley	Kansas City
David Ketchmark	Unincorporated Platte County
Jim Kunce	Weston
Jim McCall	Parkville
Wes Minder	Kansas City
Angie Mutti	Platte City
Aaron Schmidt	Kansas City

PLATTE COUNTY COMMISSION

RON SCHIEBER
PRESIDING COMMISSIONER

DAGMAR WOOD
1ST DISTRICT COMMISSIONER

JOHN ELLIOTT
2ND DISTRICT COMMISSIONER

RESOLUTION: 2019 – RES-048

Department: County Commission **Prepared by: Dana Babcock**

Resolution Title: Platte County Sales Tax Structure Advisory Committee

The Platte County Commission hereby convenes a Sales Tax Structure Advisory Committee

Purpose: To make a tax structure recommendation concerning dedicated funding for long term predictable financial stability that prioritizes law enforcement operations and supports parks and stormwater operations and maintenance.

The Platte County Commission appoints the following individuals to the Platte County Sales Tax Structure Advisory Committee:

- Sandra Thomas, Chair
- Shane Bartee
- Gordon Cook
- Rick Easley
- Gina James
- Dave Ketchmark
- Jim Kunce
- Jim McCall
- Wes Minder
- Angie Mutti
- Aaron Schmidt

ATTEST A TRUE COPY
NANCY ARMSTRONG
CLERK OF PLATTE COUNTY COMMISSION

APPROVED BY THE COUNTY COMMISSION OF PLATTE COUNTY, MISSOURI, ON THIS 7th DAY OF October, 2019.

Ron Schieber
Presiding Commissioner

ATTEST:

Nancy Armstrong
County Clerk

Dagmar Wood
1st District Commissioner

John Elliott
2nd District Commissioner

Exhibit B
Sales Tax Structure Advisory Committee

Platte County Tax Committee - Proforma Draft - For Discussion Only

	GF Law Enf.	Parks/SW	New Total	10 Yr Total	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
GF LE new tax rate	1/4	1/4	1/2												
GF LE new taxes 2021-2130				**$ 52,479,249**		$ 3,031,552	$ 5,069,152	$ 5,170,535	$ 5,273,946	$ 5,379,425	$ 5,487,014	$ 5,596,754	$ 5,708,689	$ 5,822,863	$ 5,939,320
Parks/SW taxes 2021-2130				**$ 53,943,266**		$ 5,588,857	$ 4,957,073	$ 5,056,215	$ 5,157,339	$ 5,260,486	$ 5,365,696	$ 5,473,010	$ 5,582,470	$ 5,694,119	$ 5,808,001
Sales Tax growth rate 2021 forward		2.00%													
RE Tax Levy Adjustment		$ -						$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Gen Fund - Actual/Trended/Projected Cash Rev/Exp Assuming Sales Tax Changes

Actual/KR Trended Rev/Exp				2014	2015	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
GF Rev Actual/Projected	Revenue		**GF - REV**	18,654,061	21,391,533	25,566,250	26,073,882	29,840,557	32,208,412	32,932,043	33,827,695	34,578,068	35,225,557	35,891,121	36,575,352	37,278,863	38,002,294
GF Exp Actual/KR Trend	Expense		**GF - EXP**	20,882,641	20,165,312	26,206,440	28,514,832	29,824,347	30,529,281	31,389,525	31,988,118	32,230,478	32,615,891	33,146,665	33,573,537	34,077,282	34,598,720
				(2,228,580)	1,226,221	(640,190)	(2,440,951)	16,209	1,679,130	1,542,517	1,839,577	2,347,590	2,609,666	2,744,456	3,001,815	3,201,582	3,403,574
GF Exp Actual/KR Trend % change					-3.4%	6.2%	8.8%	4.6%	2.4%	2.8%	1.9%	0.8%	1.2%	1.6%	1.3%	1.5%	1.5%
	Cumulative GF & GFO Cash - KR Trend					***3,289,899***	**848,948**	**865,158**	**2,544,288**	**4,086,805**	**5,926,383**	**8,273,972**	**10,883,639**	**13,628,094**	**16,629,909**	**19,831,491**	**23,235,065**

Prosecutor Expense		Fund	Dept														
Prosecutor Actual/KR Trend	Expense	1001	4400	1,295,730	1,368,460	1,663,504	1,769,146	1,835,104	1,874,418	1,914,809	1,956,319	1,984,172	2,012,778	2,042,167	2,072,372	2,103,426	2,135,365
Prosecutor Exp 10Yr Projected																	
Prosecutor Exp 10Yr Projected							1,749,939	2,280,275	2,479,029	2,736,946	2,943,064	3,168,808	3,355,440	3,601,003	3,701,021	3,804,483	3,912,712
New Office/Renovation								735,000									
Total Prosecutor Expense 10Yr Projected							1,749,939	3,015,275	2,479,029	2,736,946	2,943,064	3,168,808	3,355,440	3,601,003	3,701,021	3,804,483	3,912,712
Prosecutor Requested Increase							(19,207)	1,180,171	604,612	822,137	986,746	1,184,636	1,342,662	1,558,836	1,628,649	1,701,056	1,777,347
Prosecutor Requested, net of adjustment below								2,189,064	2,379,868	2,627,469	2,825,342	3,042,055	3,221,222	3,456,963	3,552,980	3,652,303	3,756,204
Judicial Expense																	
Circuit Judge Actual/KR Trend	Expense	1001	4000	73,173	83,352	101,128	214,079	214,701	215,353	216,038	216,756	217,893	219,071	220,291	221,556	222,867	224,227
Treatment Actual/KR Trend	Expense	1001	4005	-	-	131,442	136,083	139,338	142,691	146,145	149,708	152,327	155,028	157,815	160,691	163,660	166,727
Court Rep Div I Actual/KR Tren	Expense	1001	4010	932	261	449	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Court Rep Div II Actual/KR Tre	Expense	1001	4020	1,907	3,230	5,376	11,100	11,100	11,100	11,100	11,100	11,100	11,100	11,100	11,100	11,100	11,100
Juvenile Office Actual/KR Tren	Expense	1001	4200	857,649	868,672	973,199	1,103,351	1,121,351	1,139,848	1,158,861	1,178,404	1,191,398	1,204,745	1,218,461	1,232,561	1,247,060	1,261,975
Circuit Court Actual/KR Trend	Expense	1001	4300	101,459	95,713	103,500	136,650	136,650	136,650	136,650	136,650	136,650	136,650	136,650	136,650	136,650	136,650
Judicial Actual/KR Trend				1,035,120	1,051,228	1,315,094	1,608,763	1,630,640	1,653,142	1,676,294	1,700,118	1,716,868	1,734,094	1,751,817	1,770,057	1,788,837	1,808,179
Judicial Exp 10Yr Projected							1,608,615	1,831,865	1,886,821	1,943,426	2,001,728	2,061,780	2,123,634	2,187,343	2,252,963	2,320,552	2,390,168
New Court														735,000			
Judicial Capital Costs								23,000	193,000	43,000	30,000	85,600	85,600	85,600	85,600	85,600	85,600
Total Judicial Expense 10Yr Projected							1,608,615	1,854,865	2,079,821	1,986,426	2,031,728	2,147,380	2,209,234	3,007,943	2,338,563	2,406,152	2,475,768
Judicial Requested Increase							(148)	224,225	426,678	310,132	331,610	430,513	475,140	1,256,126	568,506	617,315	667,590
Judicial Requested, net of adjustment below								1,854,865	2,023,216	1,928,123	1,971,676	2,085,527	2,145,525	2,942,322	2,270,974	2,336,535	2,404,063
Sheriff Expense																	
Sheriff Actual/KR Trend	Revenue	1001	5000	991,669	1,240,559	1,717,653	1,930,577	2,052,772	2,098,337	2,206,268	2,254,436	2,407,062	2,440,067	2,473,858	2,508,456	2,543,883	2,580,160
Sheriff Actual/KR Trend	Expense	1001	5000	7,404,296	7,578,948	9,185,977	10,398,541	10,757,915	10,955,637	11,303,250	11,582,170	11,859,653	12,002,747	12,281,655	12,446,591	12,677,777	12,915,445
Emergency Actual/KR Trend	Expense	1190	5190	284,576	219,851	252,588	314,925	323,908	333,222	342,877	352,888	357,196	361,603	366,114	370,732	375,461	380,305
JAG Grant Actual	Expense	1110	5110	175,036	222,527	208,871	217,605	213,210	220,074	227,179	234,532	236,877	239,246	241,639	244,055	246,495	248,960
Cyber Crimes Actual	Expense	1120	5120	5,491	5,997	315,211	350,398	334,953	337,710	340,578	343,558	345,844	348,193	350,610	353,096	355,654	358,287
Cyber non-personnel costs							(192,719)	(184,224)	(185,741)	(187,318)	(188,957)	(190,214)	(191,506)	(192,835)	(194,203)	(195,610)	(197,058)
Animal Control/KR Trend	Expense	1195	5195	17,990	14,243	12,099	12,150	12,150	12,150	12,150	12,150	12,150	12,150	12,150	12,150	12,150	12,150
Sheriff 911 Actual/KR Trend	Expense	2720	5220	1,053,775	1,040,674	1,162,551	1,407,805	1,454,195	1,516,657	1,580,208	1,644,890	1,662,360	1,680,363	1,698,923	1,718,063	1,737,807	1,758,182
Special Projects	Expense	2740	5240	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sheriff Total Actual/KR Trend				8,941,164	9,082,240	11,137,297	12,508,705	12,912,107	13,189,710	13,618,924	13,981,231	14,283,866	14,452,797	14,758,255	14,950,483	15,209,734	15,476,272
Total Sheriff Expense 10Yr Projected							12,458,777	13,243,580	13,364,860	13,745,714	13,991,210	14,485,669	14,917,111	15,429,000	15,727,934	16,026,365	16,362,908
Sheriff Requested Increase							(49,928)	331,473	175,150	126,790	9,979	201,803	464,314	670,745	777,450	816,631	886,636
Sheriff Requested, net of adjustment below								12,846,273	12,963,915	13,333,343	13,571,474	14,051,099	14,469,597	14,966,130	15,256,096	15,545,574	15,872,021

Exhibit B
Sales Tax Structure Advisory Committee

Platte County Tax Committee - Proforma Draft - For Discussion Only

	GF Law Enf.	Parks/SW	New Total	10 Yr Total	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
GF LE new tax rate	1/4	1/4	1/2												
GF LE new taxes 2021-2130				**$ 52,479,249**		$ 3,031,552	$ 5,069,152	$ 5,170,535	$ 5,273,946	$ 5,379,425	$ 5,487,014	$ 5,596,754	$ 5,708,689	$ 5,822,863	$ 5,939,320
Parks/SW taxes 2021-2130				**$ 53,943,266**		$ 5,588,857	$ 4,957,073	$ 5,056,215	$ 5,157,339	$ 5,260,486	$ 5,365,696	$ 5,473,010	$ 5,582,470	$ 5,694,119	$ 5,808,001
Sales Tax growth rate 2021 forward		2.00%													
RE Tax Levy Adjustment		$ -						$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Revised Actual/Projected Rev/Exp															
GF Revenue Actual/Projected		18,654,061	21,391,533	25,566,250	26,073,882	29,840,557	32,208,412	32,932,043	33,827,695	34,578,068	35,225,557	35,891,121	36,575,352	37,278,863	38,002,294
GF Expense 10Yr Projected/Requested					28,445,549	31,560,216	31,735,721	32,648,584	33,316,453	34,047,430	34,898,007	36,632,372	36,548,142	37,212,284	37,930,292
Prosecutor adjustment	4.0% input					(91,211)	(99,161)	(109,478)	(117,723)	(126,752)	(134,218)	(144,040)	(148,041)	(152,179)	(156,508)
Judicial adjustment	3.0% input						(56,605)	(58,303)	(60,052)	(61,853)	(63,709)	(65,620)	(67,589)	(69,617)	(71,705)
Sheriff adjustment	3.0% input					(397,307)	(400,946)	(412,371)	(419,736)	(434,570)	(447,513)	(462,870)	(471,838)	(480,791)	(490,887)
Adjusted Projected Epenses					28,445,549	31,071,698	31,179,010	32,068,432	32,718,942	33,424,254	34,252,567	35,959,842	35,860,674	36,509,697	37,211,192
Revised Actual/Projected, net				---------->	(2,371,668)	(1,231,141)	1,029,402	863,611	1,108,753	1,153,814	972,990	(68,721)	714,677	769,166	791,102
Cumulative GF & GFO Operating Reserve - Adjusted Projected				**3,289,899**	**918,231**	**(312,910)**	**716,492**	**1,580,103**	**2,688,856**	**3,842,669**	**4,815,660**	**4,746,939**	**5,461,616**	**6,230,783**	**$ 7,021,885**
		% of annual GF adj. proj. expenses		*12.6%*	*3.2%*	*-1.0%*	*2.3%*	*4.9%*	*8.2%*	*11.5%*	*14.1%*	*13.2%*	*15.2%*	*17.1%*	*18.9%*
Reserves:															
Reserve funding included in GF expense (In 258?)					-	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Emergency reserve				4,000,000	4,000,000	4,250,000	4,500,000	4,750,000	5,000,000	5,250,000	5,500,000	5,750,000	6,000,000	6,250,000	6,500,000
Capital improvements reserve				579,432											
Operating reserve				2,710,467											
				7,289,899											

GF - 10 year reconciliation 2021-2030	Emergency	Operating	Total
Beg cash 12/31/20	4,000,000	918,231	4,918,231
Revenue		346,359,960	346,359,960
Emergency res.	2,500,000	(2,500,000)	-
Requested/Projected		(344,029,501)	(344,029,501)
Judicial adj.		575,052	575,052
Prosecutor adj.		1,279,311	1,279,311
Sheriff adj.		4,418,831	4,418,831
Ending cash 12/31/30	**6,500,000**	**7,021,885**	**13,521,885**

Summary Expense Data & Ratios

LE Historical/Projected Total Expenses	11,272,014	11,501,928	14,115,896	15,867,259	17,782,247	17,748,561	18,342,296	18,956,024	19,600,054	20,017,470	21,367,200	20,990,067	21,420,369	21,864,752
LE Infl. Adjusted & Adjusted Projected Total Expenses	13,363,040	13,319,795	14,900,399	15,867,259	17,293,728	17,191,849	17,762,144	18,358,513	18,976,878	19,372,030	20,694,670	20,302,600	20,717,782	21,145,652
LE Historical/Adjusted % of Total GF expenses	54.0%	57.0%	53.9%	55.6%	56.7%	55.7%	55.8%	56.1%	57.4%	57.9%	59.4%	58.8%	59.0%	59.2%
New tax % of Adjusted Total LE expenses			---------->		17.5%	29.5%	29.1%	28.7%	28.3%	28.3%	27.0%	28.1%	28.1%	28.1%
GF Adjusted Projected Total Expenses				28,445,549	31,071,698	31,179,010	32,068,432	32,718,942	33,424,254	34,252,567	35,959,842	35,860,674	36,509,697	37,211,192
New tax % of total GF expenses			---------->		9.8%	16.3%	16.1%	16.1%	16.1%	16.0%	15.6%	15.9%	15.9%	16.0%

Exhibit B
Sales Tax Structure Advisory Committee

Platte County Tax Committee - Proforma Draft - For Discussion Only

	GF Law Enf.	Parks/SW	New Total	10 Yr Total	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
GF LE new tax rate	1/4	1/4	1/2												
GF LE new taxes 2021-2130				$ 52,479,249		$ 3,031,552	$ 5,069,152	$ 5,170,535	$ 5,273,946	$ 5,379,425	$ 5,487,014	$ 5,596,754	$ 5,708,689	$ 5,822,863	$ 5,939,320
Parks/SW taxes 2021-2130				$ 53,943,266		$ 5,588,857	$ 4,957,073	$ 5,056,215	$ 5,157,339	$ 5,260,486	$ 5,365,696	$ 5,473,010	$ 5,582,470	$ 5,694,119	$ 5,808,001
Sales Tax growth rate 2021 forward		2.00%													
RE Tax Levy Adjustment		$ -						$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Parks/SW - Actual/Trended/Projected Cash Rev/Exp Assuming Sales Tax Changes

Revised Actual/Projected Rev/Exp		2014	2015	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Parks Rev Actual/Projected	Revenue	8,063,745	7,132,220	11,015,326	10,649,844	6,329,550	5,697,766	5,796,908	5,898,032	6,001,179	6,106,388	6,213,702	6,323,162	6,434,812	6,548,694
Expenses per DE worksheet:															
Parks Ops/Maint. 10Yr Projected					(5,909,649)	(2,282,506)	(2,254,234)	(2,095,501)	(1,961,198)	(2,218,458)	(2,376,963)	(2,385,074)	(2,384,774)	(2,461,756)	(2,462,617)
New Parks Capital/Grants						(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)
Parks Capital/Seq. carryover					(1,225,189)	(1,225,189)	(1,225,189)	(1,225,189)	(1,225,189)	(1,225,189)	(1,225,189)	(1,225,189)	(1,225,189)	(1,225,189)	
New SW Capital/Grants						(625,000)	(625,000)	(625,000)	(625,000)	(625,000)	(625,000)	(625,000)	(625,000)	(625,000)	(625,000)
SW Capital carryover					(417,737)	(417,737)	(417,737)	(417,737)	(417,737)	(417,737)	(417,737)	(417,737)	(417,737)	(417,737)	
TIF expense @ 9.8%						(547,708)	(485,793)	(495,509)	(505,419)	(515,528)	(525,838)	(536,355)	(547,082)	(558,024)	(569,184)
Parks Bond Payments					(2,502,000)	(2,503,000)									
Total Parks Exp 10YR Projected					10,054,574	10,001,140	7,407,953	7,258,935	7,134,543	7,401,912	7,570,727	7,589,355	7,599,781	7,687,706	6,056,802
Parks Projected net Rev (Exp)					595,269	(3,671,590)	(1,710,187)	(1,462,028)	(1,236,511)	(1,400,733)	(1,464,338)	(1,375,652)	(1,276,619)	(1,252,894)	491,893
				Available Projected Cash 12-31-2019											
Parks - Cumulative Total Cash and Reserves				27,023,785	27,619,054	23,947,464	22,237,277	20,775,249	19,538,738	18,138,005	16,673,666	15,298,014	14,021,395	12,768,502	13,260,394

Parks capital projects/reserve	9,251,889
Sequester reserve fund (future use TBD)	3,000,000
Parks maintenance reserve	7,052,677
Stormwater maintenance reserve	4,177,369
2021 bond payment reserve	2,503,000
Other Reserve Account (YMCA)	1,038,850
Total reserves	27,023,785

Parks/SW - 11 year reconciliation 2020-2030

	Parks Capital	SW Capital	Parks Reserve	SW Reserve	Operations	Total
Beginning cash 12/31/19	12,251,889	4,177,369	7,052,677		3,541,850	27,023,785
2020 taxes collected					9,719,752	9,719,752
2021-2130 taxes collected					53,943,266	53,943,266
Othere revenues					8,337,020	8,337,020
Parks Ops/Maint. expenses					(28,792,730)	(28,792,730)
P maint. Reserve			874,778		(874,778)	
SW maint. Reserve				1,874,778	(1,874,778)	
Parks capital - NEW	24,000,000				(24,000,000)	(24,000,000)
Parks cap./Seq.						(12,251,889)
SW capital carryover						(4,177,369)
SW capital - NEW		6,250,000			(6,250,000)	(6,250,000)
Debt payments					(5,005,000)	(5,005,000)
TIF					(5,286,440)	(5,286,440)
----------> Ending cash 12/31/30			7,927,455	1,874,778	3,458,162	**13,260,394**
						-
----------> Capital expended	36,251,889	10,427,369			Total per table	(85,763,428)
Combined P & SW capital	**46,679,258**				Total detail	85,763,428
					Proof	-

Exhibit C
Sales Tax Structure Advisory Committee

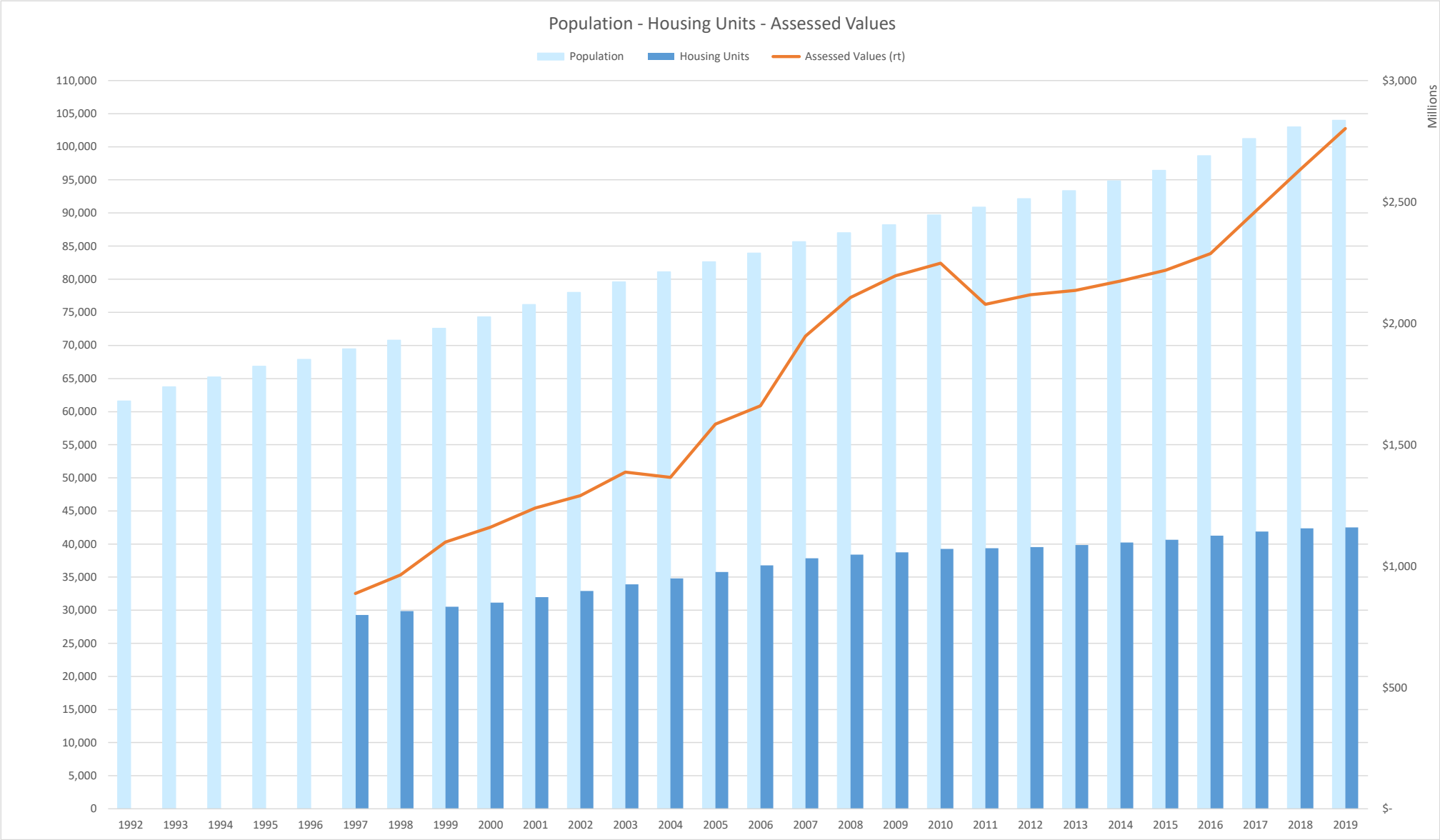


Exhibit D
Sales Tax Structure Advisory Committee

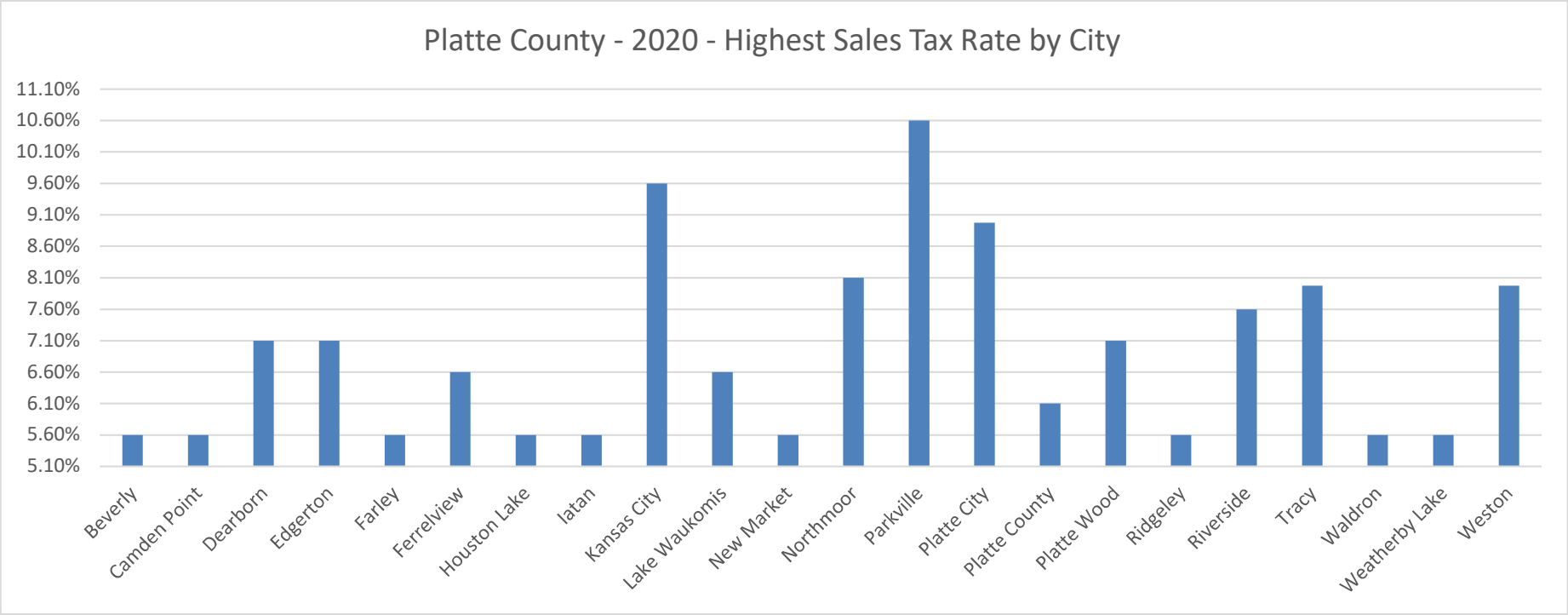
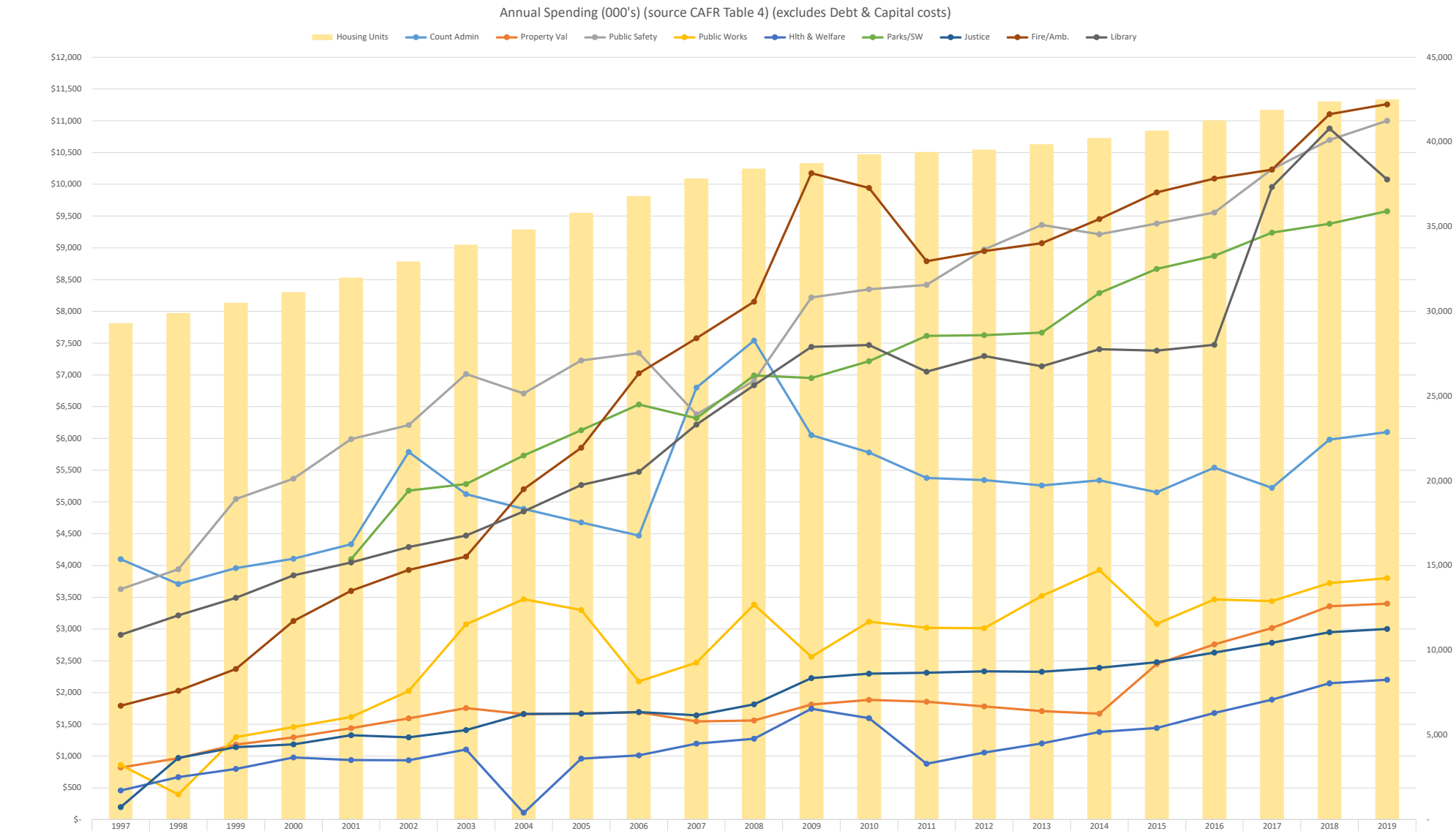
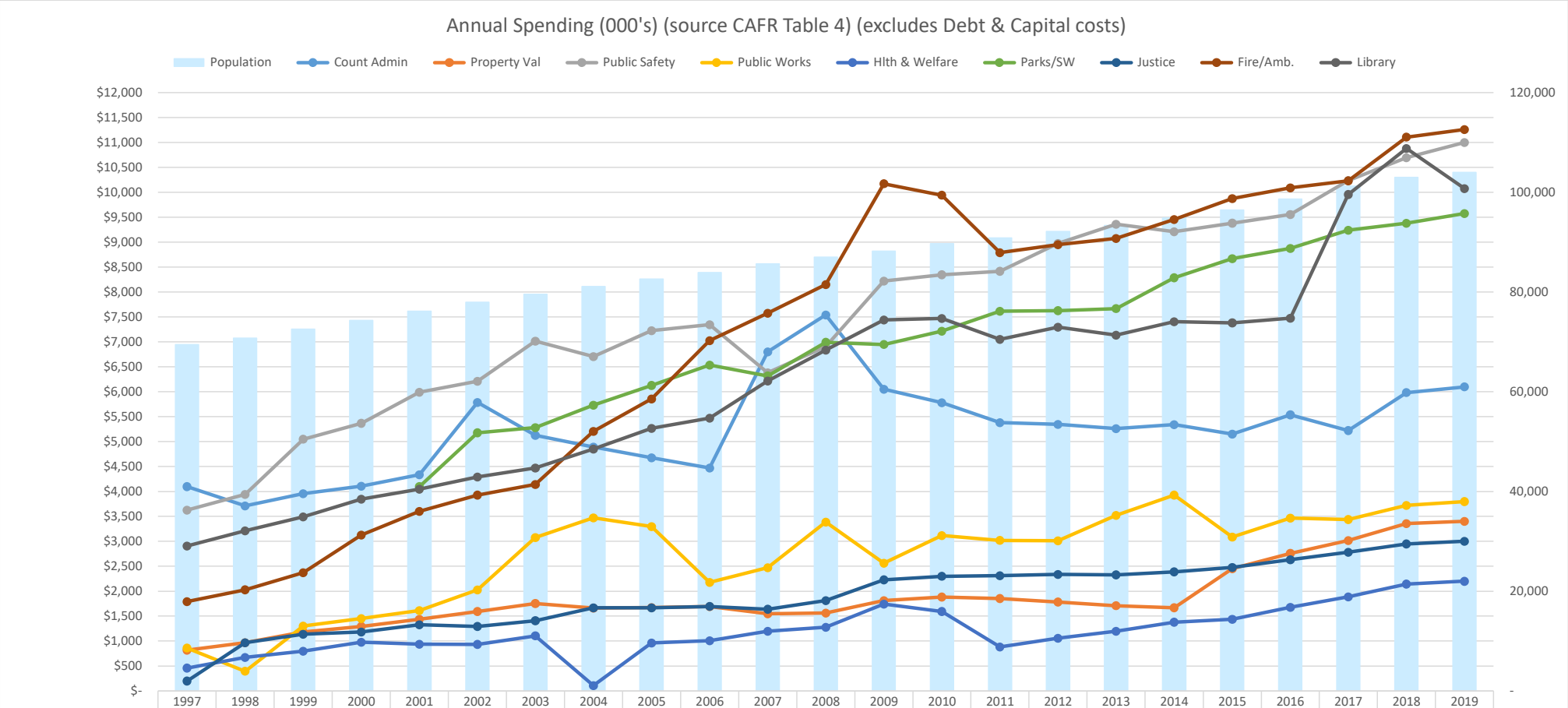


Exhibit E
Sales Tax Structure Advisory Committee



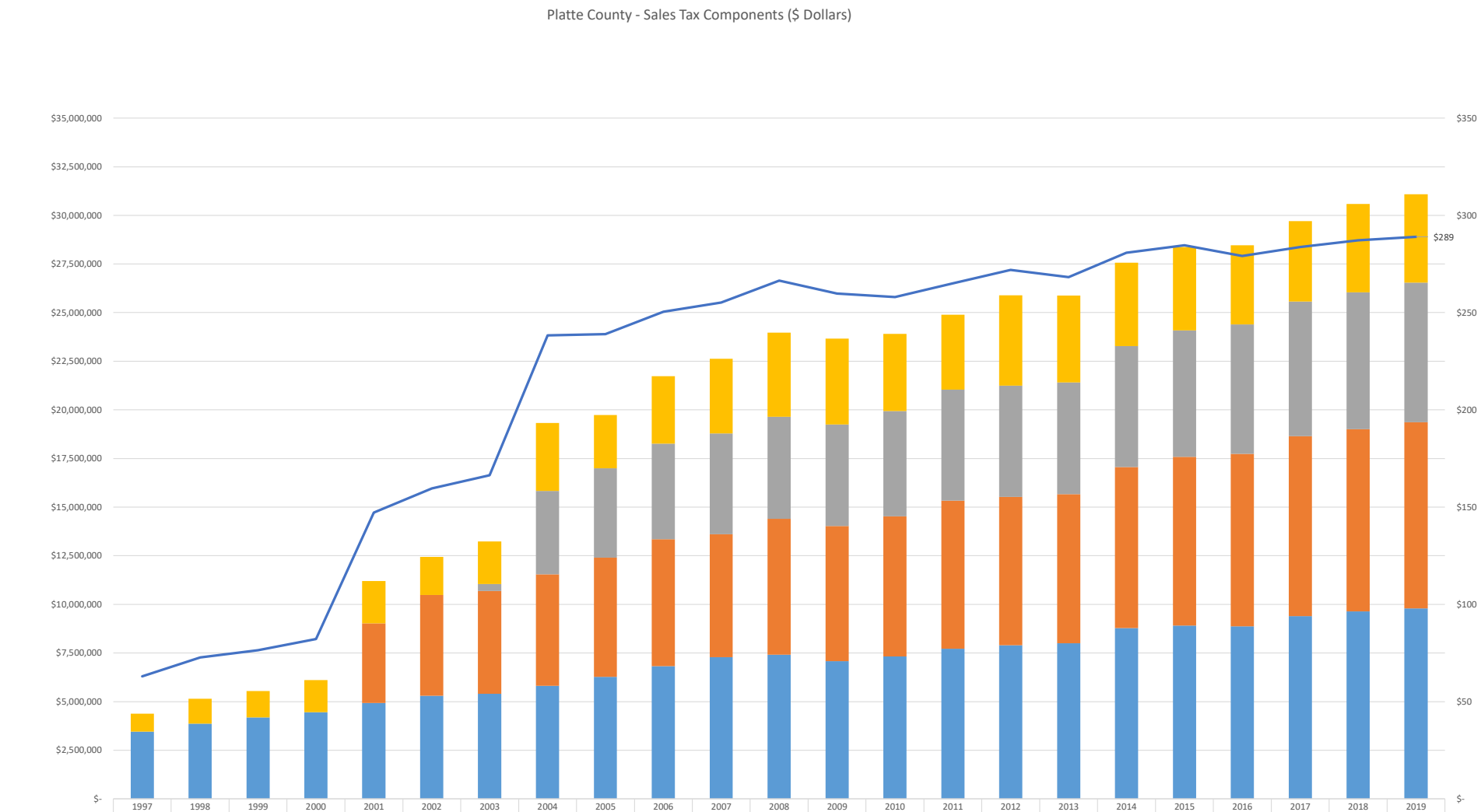
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Housing Units	29,283	29,881	30,491	31,113	31,962	32,916	33,914	34,804	35,785	36,784	37,833	38,407	38,724	39,251	39,379	39,524	39,845	40,210	40,639	41,254	41,872	42,366	42,500
Count Admin	4,098	3,710	3,959	4,105	4,335	5,786	5,125	4,890	4,678	4,469	6,800	7,540	6,051	5,779	5,377	5,345	5,260	5,340	5,151	5,538	5,222	5,983	6,100
Property Val	819	966	1,181	1,294	1,437	1,594	1,755	1,660	1,672	1,689	1,545	1,559	1,813	1,885	1,855	1,783	1,708	1,669	2,451	2,758	3,016	3,358	3,400
Public Safety	3,629	3,941	5,047	5,369	5,990	6,208	7,016	6,708	7,225	7,345	6,382	6,907	8,220	8,348	8,418	8,973	9,360	9,212	9,382	9,555	10,236	10,696	11,000
Public Works	858	395	1,300	1,455	1,615	2,025	3,074	3,471	3,299	2,175	2,470	3,385	2,564	3,116	3,018	3,012	3,520	3,927	3,084	3,464	3,439	3,720	3,800
Hlth & Welfare	458	670	797	978	936	935	1,103	106	962	1,009	1,197	1,275	1,744	1,595	881	1,055	1,199	1,380	1,440	1,676	1,886	2,145	2,200
Parks/SW					4,098	5,179	5,282	5,731	6,128	6,535	6,316	6,992	6,948	7,216	7,614	7,626	7,666	8,288	8,670	8,873	9,240	9,378	9,576
Justice	198	969	1,140	1,183	1,328	1,295	1,408	1,664	1,667	1,694	1,639	1,813	2,228	2,299	2,310	2,337	2,329	2,389	2,476	2,629	2,783	2,949	3,000
Fire/Amb.	1,793	2,028	2,371	3,126	3,600	3,929	4,141	5,203	5,854	7,024	7,575	8,151	10,172	9,943	8,789	8,948	9,072	9,455	9,874	10,090	10,231	11,105	11,260
Library	2,908	3,214	3,492	3,846	4,049	4,290	4,471	4,851	5,266	5,472	6,219	6,837	7,440	7,470	7,051	7,298	7,135	7,405	7,382	7,475	9,956	10,878	10,074

Exhibit F
Sales Tax Structure Advisory Committee



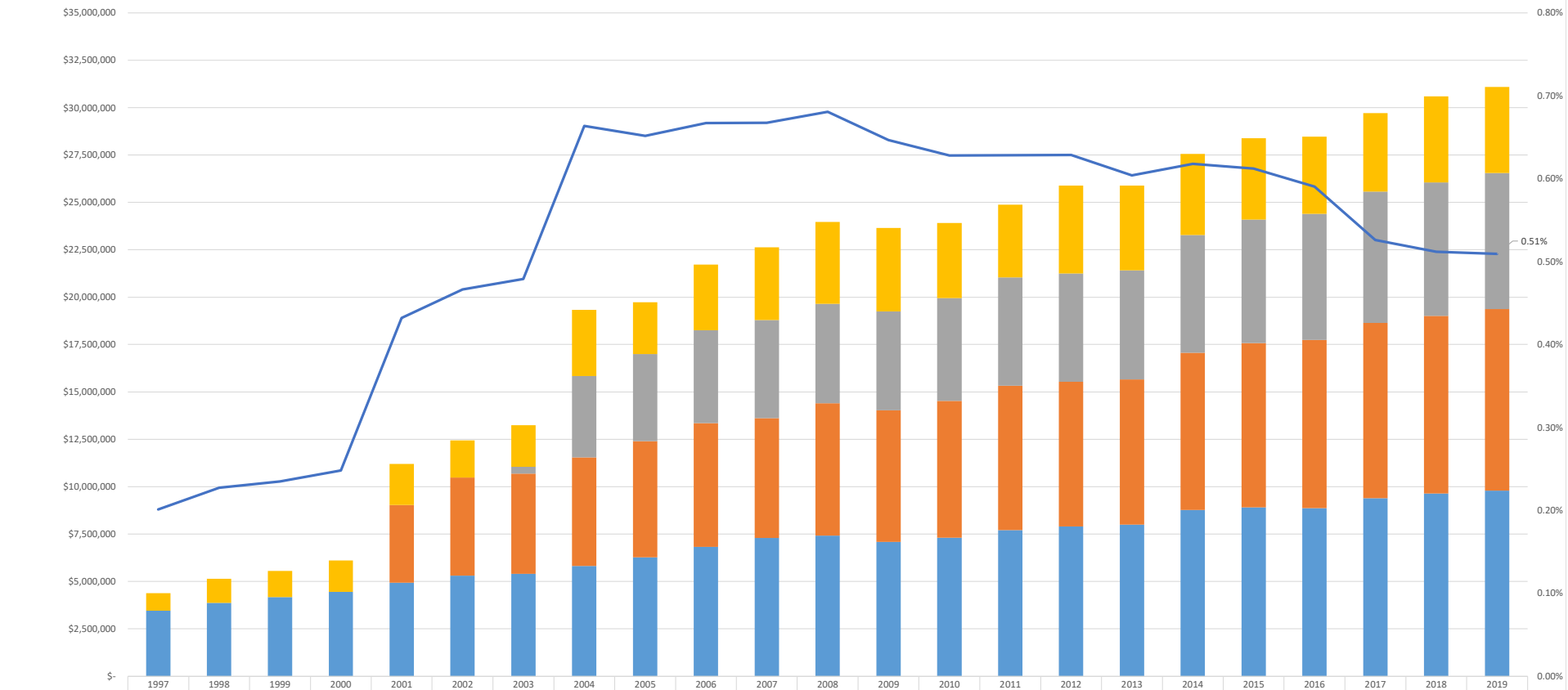
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Population	69,479	70,790	72,555	74,316	76,143	77,986	79,577	81,106	82,615	83,913	85,656	87,003	88,219	89,700	90,863	92,142	93,362	94,856	96,434	98,627	101,219	102,985	104,000
Count Admin	4,098	3,710	3,959	4,105	4,335	5,786	5,125	4,890	4,678	4,469	6,800	7,540	6,051	5,779	5,377	5,345	5,260	5,340	5,151	5,538	5,222	5,983	6,100
Property Val	819	966	1,181	1,294	1,437	1,594	1,755	1,660	1,672	1,689	1,545	1,559	1,813	1,885	1,855	1,783	1,708	1,669	2,451	2,758	3,016	3,358	3,400
Public Safety	3,629	3,941	5,047	5,369	5,990	6,208	7,016	6,708	7,225	7,345	6,382	6,907	8,220	8,348	8,418	8,973	9,360	9,212	9,382	9,555	10,236	10,696	11,000
Public Works	858	395	1,300	1,455	1,615	2,025	3,074	3,471	3,299	2,175	2,470	3,385	2,564	3,116	3,018	3,012	3,520	3,927	3,084	3,464	3,439	3,720	3,800
Hlth & Welfare	458	670	797	978	936	935	1,103	106	962	1,009	1,197	1,275	1,744	1,595	881	1,055	1,199	1,380	1,440	1,676	1,886	2,145	2,200
Parks/SW					4,098	5,179	5,282	5,731	6,128	6,535	6,316	6,992	6,948	7,216	7,614	7,626	7,666	8,288	8,670	8,873	9,240	9,378	9,576
Justice	198	969	1,140	1,183	1,328	1,295	1,408	1,664	1,667	1,694	1,639	1,813	2,228	2,299	2,310	2,337	2,329	2,389	2,476	2,629	2,783	2,949	3,000
Fire/Amb.	1,793	2,028	2,371	3,126	3,600	3,929	4,141	5,203	5,854	7,024	7,575	8,151	10,172	9,943	8,789	8,948	9,072	9,455	9,874	10,090	10,231	11,105	11,260
Library	2,908	3,214	3,492	3,846	4,049	4,290	4,471	4,851	5,266	5,472	6,219	6,837	7,440	7,470	7,051	7,298	7,135	7,405	7,382	7,475	9,956	10,878	10,074

Exhibit G
Sales Tax Structure Advisory Committee

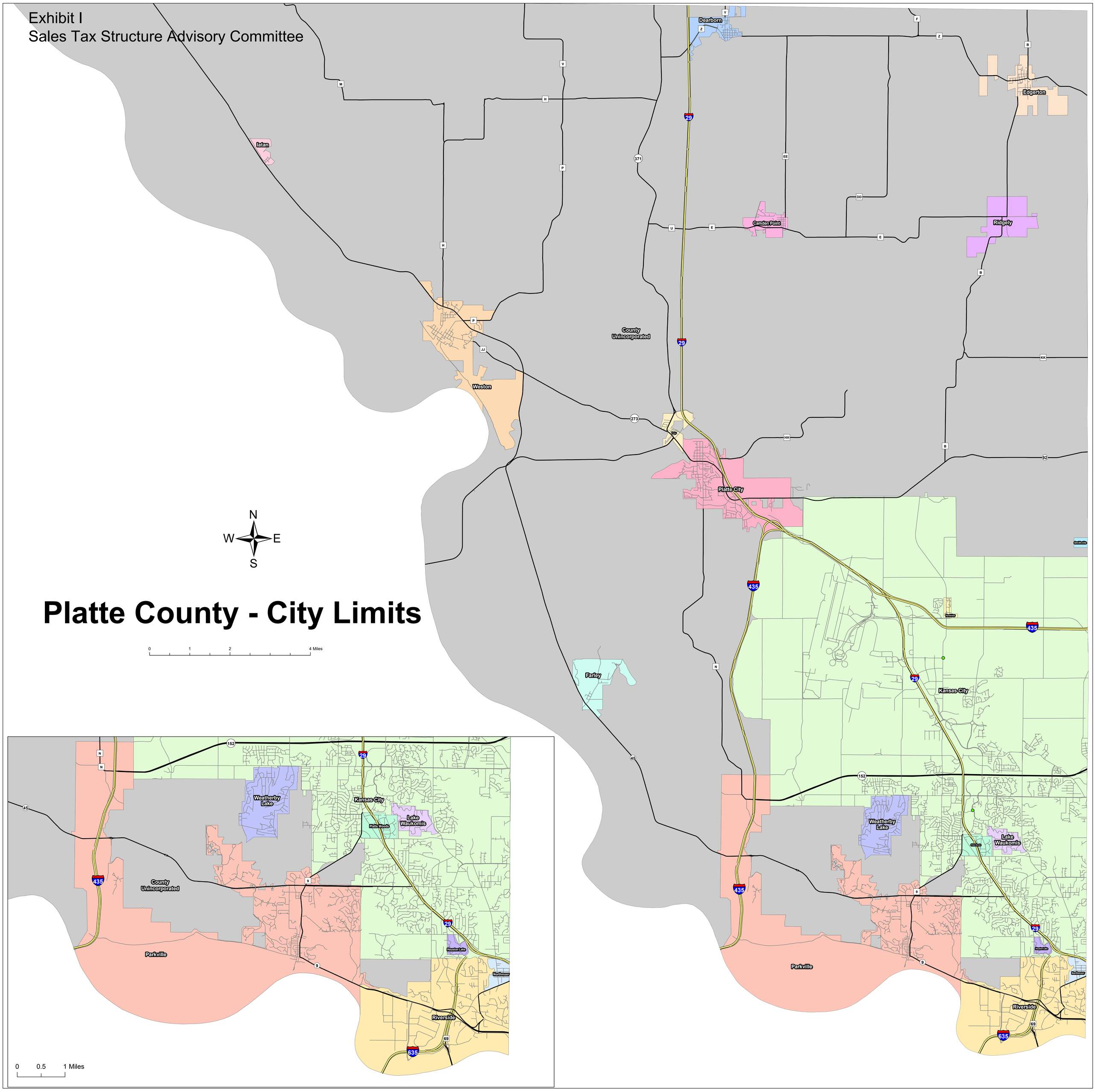


	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Use Tax	912,569	1,283,765	1,368,266	1,646,984	2,172,359	1,961,802	2,198,635	3,488,059	2,745,222	3,472,026	3,834,262	4,319,541	4,411,943	3,967,326	3,850,783	4,633,789	4,467,685	4,278,711	4,290,032	4,068,518	4,135,591	4,540,402	4,535,597
Road							354,288	4,284,511	4,586,694	4,897,855	5,183,000	5,243,566	5,211,067	5,411,624	5,707,507	5,720,038	5,749,699	6,216,142	6,502,580	6,655,177	6,929,993	7,033,238	7,182,080
Park/SW					4,098,439	5,179,304	5,281,752	5,730,666	6,128,285	6,534,911	6,316,470	6,992,273	6,948,465	7,215,573	7,614,239	7,626,237	7,666,312	8,288,204	8,670,186	8,872,956	9,240,004	9,377,660	9,576,109
County	3,464,100	3,866,410	4,179,519	4,455,619	4,933,530	5,305,638	5,407,555	5,819,421	6,275,362	6,821,875	7,291,932	7,411,652	7,085,356	7,315,513	7,715,149	7,901,144	7,993,818	8,775,845	8,915,430	8,870,595	9,398,237	9,636,075	9,792,625
Per capita (Rt axis)	63	73	76	82	147	160	166	238	239	250	255	267	260	258	265	272	268	281	285	279	284	287	289

Exhibit H
Sales Tax Structure Advisory Committee



	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Use Tax	912,569	1,283,765	1,368,266	1,646,984	2,172,359	1,961,802	2,198,635	3,488,059	2,745,222	3,472,026	3,834,262	4,319,541	4,411,943	3,967,326	3,850,783	4,633,789	4,467,685	4,278,711	4,290,032	4,068,518	4,135,591	4,540,402	4,535,597
Road							354,288	4,284,511	4,586,694	4,897,855	5,183,000	5,243,566	5,211,067	5,411,624	5,707,507	5,720,038	5,749,699	6,216,142	6,502,580	6,655,177	6,929,993	7,033,238	7,182,080
Park/SW					4,098,439	5,179,304	5,281,752	5,730,666	6,128,285	6,534,911	6,316,470	6,992,273	6,948,465	7,215,573	7,614,239	7,626,237	7,666,312	8,288,204	8,670,186	8,872,956	9,240,004	9,377,660	9,576,109
County	3,464,100	3,866,410	4,179,519	4,455,619	4,933,530	5,305,638	5,407,555	5,819,421	6,275,362	6,821,875	7,291,932	7,411,652	7,085,356	7,315,513	7,715,149	7,901,144	7,993,818	8,775,845	8,915,430	8,870,595	9,398,237	9,636,075	9,792,625
% of Income (Rt axis)	0.20%	0.23%	0.23%	0.25%	0.43%	0.47%	0.48%	0.66%	0.65%	0.67%	0.67%	0.68%	0.65%	0.63%	0.63%	0.63%	0.60%	0.62%	0.61%	0.59%	0.53%	0.51%	0.51%

Exhibit I
Sales Tax Structure Advisory Committee

Platte County - City Limits