

October 6, 2021

Mayor Weir and Council Members
City of Independence
111 E Maple
Independence, MO 64051

Dear Mayor and Council Members:

The Public Safety Sales Tax Oversight Committee has held regular quarterly meetings on June 23 and September 29, 2021 following our last report to the City Council. In addition, we met for a special meeting at the request of the City Manager on August 6, 2021 to discuss proposed changes to the Prop P Use Tax.

At our regular meetings we have reviewed and accepted reports from both the Fire and Police departments detailing the revenues and expenses from the Public Safety Sales Tax and the Prop P Use tax. These reports include a detailed review of both completed and planned for uses of these funds. We have found that the use of these funds are in compliance with the purpose of these taxes and funds have been used appropriately and in accordance with the intent of the respective taxes approved by the citizens of our city.

In addition, as stated above, we met on August 6, 2021 to hear proposed changes to the Prop P Use Tax and took action as a committee to recommend changes to that tax. Since that time, we understand the City Council has taken action to put that item on the November Election Ballot and we support that action.

We appreciate the opportunity to be of service to you and to our citizens through serving on this committee.

Respectfully submitted,

A handwritten signature in black ink that reads "Jared A. Fears". The signature is written in a cursive, flowing style.

Jared A. Fears
Chairperson
Public Safety Tax Oversight Committee

Independence Fire Dept.

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Independence, MO 64050

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Public Safety Sales Tax Quarterly Report

Information through August 31, 2021



Background Information

A Public Safety Sales Tax for the Independence Fire Department was voted for and approved in August of 2004. In 2016, the tax was renewed for an additional 12 years and will expire in December of 2029.

As part of the original committee for the needs of the Sales Tax, it was determined that funding would be appropriated for Improvements in the following project areas.

- Communications
- Emergency Medical Services & Fire Training
- Training Facility
- Tools and Equipment
- Repair/Maintain Fire Stations
- Fire Department Apparatus

The revenue is projected on a yearly basis for the Public Safety Sales Tax and is anticipated at approximately \$2,000,000 each year through the life of the collection period.

Executions of these expenditures of the Public Safety Sales Tax are reviewed by the Public Safety Sales Tax Oversight Committee. Each quarter reports and reviews are provided, and direction given to ensure that the public funds are spent in a fiscally sound manor following the guidance of the ballot language, City charter, City policies and State statutory requirements.

Independence Fire Department

Public Safety Sales Tax Quarterly Report

Revenues

Beginning 2021/2022 FY Unassigned Fund Balance:	\$
Sales Tax Collected through 8/31/2021	\$408,489
Revised projection for sales tax revenue for 21/22 FY:	\$2,192,486
Estimated Waterfall from Use Tax	\$ 56,000

(Fiscal Year = July 1 through June 30)

PST Expenditures for June 2021

Communication Service - 5202	Original Appropriation	YTD Expended	Available Budget
Telephones and Communication services, cell phones, etc.	47,200	74,647	(-27,765)
Overnight Travel and Meals - 5203			
Travel and meal expenses related to training	0	440	(-440)
Maintenance-Mobile Equipment - 5210			
Repair and Maintenance costs for mobile vehicles not performed by City Garage	30,000	10,366	19,633
Maintenance-Buildings - 5211			
Repair and Maintenance costs for buildings	90,000	48,038	40,025
Maintenance-Other - 5212			
Repair and Maintenance costs for other items not categorized under mobile equipment or buildings	141,330	152,110	(-16711)
Training and Education - 5214			
Costs associated with personnel training including registrations and travel costs	79,000	21,236	57,763
Software and Computer Maintenance - 5224			
Computer Software and Computer Maintenance	0	994	(-1119)
Professional Services - 5226			
Professional services related to Santa Cali Gon Festival	50,000	5,500	44,500
Utilities - 5229, 5231, 5232			
Utilities paid for PST funded projects, Training Facility and Opticom System	25,791	26,209	(-418)
Leases - 5236			
Costs associated with lease of equipment or services covered under the PST	21,405	0	21,405
Other Services - 5240			
Costs associated with fund investment fees and other services not categorized under professional services	46,302	15,346	30,956

Operating Supplies - 5309			
Supplies purchased specifically to support PST functions that generally have a cost under \$100	15,000	15,058	(-58)
Small Tools and Equipment - 5313	Original Appropriation	YTD Expended*	Available Budget*
Small tools and equipment that has a value greater than \$100 and a useful life over a year	160,000	116,548	(-1,999)
Capital Outlay-Buildings - 5401			
Includes cost of construction, as well as the initial cost of items associated with the permanent part of the structure	270,000	195,976	35,455
Capital Outlay-Computer Equip - 5402			
Computers, printers, tablets with expense exceeding \$1000	86,704	60,977	(-7,454)
Capital Outlay-Mobile Equipment - 5404			
Cost for automobile, fire apparatus and other items needed to put the vehicle in service	1,203,544	101,176	(-5,174)
Capital Outlay-Other Equipment - 5405			
Other machinery or equipment with expense exceeding \$1000	70,000	47,451	22,548
Bond Principal	61,355	61,355	0
Bond Interest	11,880	11,880	0
Personnel Services			
Personnel Services including Salaries and Benefits for Training and Support Services.	456,999	470,361	(-13,362)

Total 20/21 FY Expenditures to date: \$1,423,056

Open/Unpaid Encumbrances: \$1,233,093

Major Encumbrances:

Aerial Apparatus – 4671-5404 *(should be 2 pumpers)*
Computers – 4671-5402
Training Tower Maint 4671-5401

PST Expenditures for July1, 2021 - August 31, 2021

Communication Service - 5202	Original Appropriation	YTD Expended	Available Budget
Telephones and Communication services, cell phones, etc.	48,500	72,131	(-23,631)
Overnight Travel and Meals - 5203			
Travel and meal expenses related to training	0	1,195	(-1,195)
Maintenance-Mobile Equipment - 5210			
Repair and Maintenance costs for mobile vehicles not performed by City Garage	30,000	0	30,000
Maintenance-Buildings - 5211			
Repair and Maintenance costs for buildings	105,000	3,194	89,328
Maintenance-Other - 5212			
Repair and Maintenance costs for other items not categorized under mobile equipment or buildings	229,754	6,407	223,346
Training and Education - 5214			
Costs associated with personnel training including registrations and travel costs	78,500	2,014	76,485
TechServ-Software & C - 5225			
	0	980	(-5,880)
Professional Services - 5226			
Professional services le: Firefighter Physicals	205,000	0	205,000
Utilities - 5229, 5231, 5232			
Utilities paid for PST funded projects, Training Facility and Opticom System	35,368	4,182	31,186
Leases - 5236			
Costs associated with lease of equipment or services covered under the PST	90,000	0	90,000
Other Services - 5240			
Costs associated with fund investment fees and other services not categorized under professional services	40,000	0	40,000
Operating Supplies - 5309			
Supplies purchased specifically to support PST functions that generally have a cost under \$100	15,000	0	15,000

Small Tools and Equipment - 5313	Original Appropriation	YTD Expended*	Available Budget*
Small tools and equipment that has a value greater than \$100 and a useful life over a year	165,000	1,298	164,228
Capital Outlay-Buildings - 5401			
Includes cost of construction, as well as the initial cost of items associated with the permanent part of the structure	170,000	0	170,201
Capital Outlay-Computer Equip - 5402			
Computers, printers, tablets with expense exceeding \$1000	40,000	0	40,000
Capital Outlay-Mobile Equipment - 5404			
Cost for automobile, fire apparatus and other items needed to put the vehicle in service	950,000	0	950,000
Capital Outlay-Other Equipment - 5405			
Other machinery or equipment with expense exceeding \$1000	75,000	0	75,000
Bond Principal	63,192	0	63,192
Bond Interest	10,044	0	10,044
Personnel Services			
Personnel Services including Salaries and Benefits for Training and Support Services.	456,999	217,761	239,238

Total 21/22 FY Expenditures to date: \$132,522
Open/Unpaid Encumbrances: \$1,246,409

Completed Major Projects:

- Aerial Truck
- Replacement of Inspector Vehicles (Enterprise Lease)

Projects in Process:

- (2) Pumpers on order.
- Computer Replacements (15)
- Training Tower Maintenance
- LifePak 15 (Cardiac Monitor) Ordered.

Public Safety Sales Tax Quarterly Report

2021/22 FY Information through August 2021



Background Information

A Public Safety Sales Tax for the Independence Police Department was voted on and approved by the citizens of Independence in August 2004. In 2016, the 1/8th cent sales tax was renewed for an additional 12 years and will expire in December 2028. Expenditures are devoted to three main purpose areas: Communications, Facilities, and Equipment.

21/22 FISCAL YEAR - Revenue

Beginning 2021/22 FY Unassigned Fund Balance:	\$2,333,824
Sales Tax Collected through 8/31/21:	434,492
Investments & Other Income:	15,553
Waterfall from Use Tax:	
(Original projection for 21/22 = \$2,358,694)	\$ 450,045
Total with Beginning Fund Balance:	\$ 2,783,869

PST Expenditures for July 2021 – August 2021

Communications - 4562	Proj/Budgeted	Actual to date	Variance
Tyler Tech / New World Contract	\$ 143,653	\$ 135,778	\$ 7,875
Tyler Tech - Enterprise Server Migration (one-time)	\$ 10,000	\$ -	\$ 10,000
Motorola Contract (Amortization & Maintenance)	\$ 37,277	\$ -	\$ 37,277
Motorola Contract (add'l for Comm Center)	\$ 72,546	\$ -	\$ 72,546
Radio Repairs	\$ 5,000	\$ -	\$ 5,000
L3 Comm - Rimage Printer Maint. (2)	\$ 5,000	\$ -	\$ 5,000
Nelson -maint on Eventide Recorder @ ICC	\$ 8,925	\$ 10,467	\$ (1,542)
Nelson - recorder maintenance @ HQ	\$ 4,500	\$ -	\$ 4,500
Data 911 Maintenance	\$ 4,200	\$ -	\$ 4,200
L3 - Mobile-Vision Software Maint.	\$ 3,500	\$ -	\$ 3,500
NetMotion Annual Maintenance	\$ 20,000	\$ -	\$ 20,000
ArcGIS Basic & Standard concurrent use primary maint.	\$ 2,300	\$ -	\$ 2,300
Radio Tower Utilities	\$ 8,500	\$ 1,636	\$ 6,864
Radio Supplies (earbuds, holsters, batteries)	\$ 15,000	\$ -	\$ 15,000
Mobile Data Terminals- Air Cards	\$ 63,000	\$ 6,367	\$ 56,633
Portable Radios	\$ 250,000	\$ -	\$ 250,000
Motorola Microwave Equipment Lease	\$ 22,520	\$ 22,520	\$ -
4562 Total	\$ 675,922	\$ 176,768	\$ 499,153
Facility - 4563	Proj/Budgeted	Actual to date	Variance
Special Operation Facility Upgrades	\$ 5,000	\$ 333	\$ 4,667
Electricity @ K9 Facility & ICC	\$ 25,000	\$ 3,448	\$ 21,552
Gas	\$ 2,000	\$ 77	\$ 1,923
Water	\$ 2,000	\$ 175	\$ 1,825
Sewer	\$ 2,000	\$ 306	\$ 1,694
Trash	\$ 700	\$ -	\$ 700
Technology Contractor (D. Christianson)	\$ 47,800	\$ 11,480	\$ 36,320
Technology Contractor (J. Lencioni)	\$ 20,000	\$ 1,395	\$ 18,605
4563 Total:	\$ 104,500	\$ 17,213	\$ 87,287

Equipment - 4564	Proj/Budgeted	Actual to date	Variance
Body Armor Replacement Program	\$ 94,000	\$ -	\$ 94,000
Officers Uniforms and Equipment	\$ 80,000	\$ 6,931	\$ 73,069
Fleet Replacement and Equipment	\$ 1,109,500	\$ 8,300	\$ 1,101,200
Central Garage Vehicle Maintenance	\$ 285,579	\$ 36,235	\$ 249,344
Central Garage Police Vehicle Fuel	\$ 85,650	\$ 17,467	\$ 68,183
EVTC Maint & Replacement (Opticom)	\$ 14,968	\$ 2,495	\$ 12,473
In Car Cameras	\$ 125,000	\$ -	\$ 125,000
Mobile Data Terminal Replacements	\$ 50,000	\$ -	\$ 50,000
Taser Replacements	\$ 50,000	\$ -	\$ 50,000
(6) Interview Room updates at HQ	\$ 30,000	\$ -	\$ 30,000
4564 Totals	\$ 1,924,697	\$ 71,427	\$ 1,853,270

2021/22 FY TOTAL Expenses	\$ 2,705,119	\$ 106,108	\$ 2,439,709
Current Year Expenditures:		\$ 106,108	
Prior Year Rollover Expenses:			

	Actual
Unassigned Beginning Fund Balance	\$ 2,333,824
Sales Tax Revenue Collected	\$ 434,492
Other Income / Interest	\$ 15,552
<i>Cancellation of PY Encumbrances</i>	
Current FY Total Expenses:	\$ 106,108
Current FY Encumbrances:	\$ 624,411
UNASSIGNED FUND BALANCE	\$ 2,053,350

Funds totaling \$624,411 are currently encumbered for the following:

- \$249,999 to Motorola for (56) APX 6000 Portable radios & accessories
- \$30,945 for (2) Technology contractors
- \$25,069 purchase orders for officer uniforms & accessories
- \$83,455 to Safe Fleet for in-Car video systems & rear seat cameras, cable extensions & 128 GB flash cards
- \$36,424 for (5) MDT (Mobile Data Terminals) for vehicles
- \$124,971 to Shawnee Mission Ford for (3) Hybrid Police Ford AWD Explorers
- \$73,548 to Shawnee Mission Ford for (2) F-150 Police Responder Trucks (Street Crimes)

Public Safety Sales Tax Quarterly Report

20/21 FY Information through June 2021



Background Information

A Public Safety Sales Tax for the Independence Police Department was voted on and approved by the citizens of Independence in August 2004. In 2016, the 1/8th cent sales tax was renewed for an additional 12 years and will expire in December 2028. Expenditures are devoted to three main purpose areas: Communications, Facilities, and Equipment.

IPD - Public Safety Sales Tax Quarterly Report

20/21 FISCAL YEAR - Revenue

Beginning 2020/21 FY Unassigned Fund Balance:	\$2,534,213
Sales Tax Collected through 6/30/21:	\$ 2,310,802
Investments & Other Income:	123,207
Waterfall from Use Tax:	<u>54,901</u>
(Original projection for 20/21 = \$2,133,460)	\$ 2,488,910
Total with Beginning Fund Balance:	\$ 5,023,123

PST Expenditures for July 2020 – June 2021

COMMUNICATIONS -4562	Proj/Bdgt	Actual	Variance
New World /Tyler Tech Contract - Software Maint.	\$ 136,812.00	\$ 137,280.71	\$ (468.71)
Motorola Contract - Maintenance	\$ 40,344.00	\$ 29,323.22	\$ 11,020.78
Motorola Contract - Maint at Comm Center	\$ 68,452.00	\$ 70,486.25	\$ (2,034.25)
Motorola - new 7-yr lease on microwave equip	\$ 19,758.00	\$ -	\$ 19,758.00
Radio Repairs	\$ 7,700.14	\$ 3,260.14	\$ 4,440.00
Data 911 - maintenance agreements	\$ 4,200.00	\$ -	\$ 4,200.00
L3 -In Car Camera Software Maintenance	\$ 3,570.00	\$ 3,152.00	\$ 418.00
L3 -In Car Camera Hardware Agreement (Rimage print)	\$ 5,000.00	\$ 1,913.00	\$ 3,087.00
Nelson Systems - Eventide Recorder Maint	\$ 7,356.24	\$ 16,409.48	\$ (9,053.24)
Net Motion Annual Maint	\$ 20,000.00	\$ 11,427.00	\$ 8,573.00
Radio Supplies (earbuds, holsters, batteries)	\$ 15,000.00	\$ 9,905.99	\$ 5,094.01
Mobile Data Terminals - Air Cards	\$ 49,560.00	\$ 67,740.63	\$ (18,180.63)
Portable Handheld Radios	\$ 225,000.00	\$ 249,873.12	\$ (24,873.12)
Radio Tower Utilities	\$ -	\$ 7,099.41	\$ (7,099.41)
MSP Server Maintenance (VmWare vSphere)	\$ 3,000.00	\$ -	\$ 3,000.00
ESRI - ArcGIS Basic & Standard Use (IBR Upgrade)	\$ 2,270.00	\$ -	\$ 2,270.00
4562 TOTAL	\$ 608,022.38	\$ 607,870.95	\$ 151.43
FACILITIES - 4563	Proj/Bdgt	Actual	Variance
Special Operations Facility	\$ 5,000.00	\$ -	\$ 5,000.00
Special Operations Facility - Utilities	\$ 8,036.00	\$ 9,296.29	\$ (1,260.29)
Communications Center - Utilities	\$ 19,452.00	\$ 15,926.20	\$ 3,525.80
Technology Contractor (D. Christianson)	\$ 47,280.00	\$ 42,360.00	\$ 4,920.00
Technology Contractor (J. Lencioni)	\$ 20,000.00	\$ 19,500.00	\$ 500.00
4563 TOTAL	\$ 99,768.00	\$ 87,082.49	\$ 12,685.51

EQUIPMENT - 4564	Proj/Bdgtd	Actual	Variance
Body Armor Replacement Program	\$ 94,000.00	\$ 41,323.48	\$ 52,676.52
Officer Uniforms & Equipment	\$ 70,000.00	\$ 62,595.33	\$ 7,404.67
Vehicle Replacement & Equipment	\$ 1,571,946.00	\$ 1,433,095.29	\$ 138,850.71
Central Garage Maintenance	\$ 221,649.00	\$ 206,190.44	\$ 15,458.56
Central Garage Fuel	\$ 84,991.00	\$ 61,714.67	\$ 23,276.33
EVTC Maint & Replacement (Opticom)	\$ -	\$ 14,967.96	\$ (14,967.96)
In Car Cameras	\$ 122,400.00	\$ 136,942.38	\$ (14,542.38)
Mobile Data Terminal Replacements / Parts	\$ 200,000.00	\$ 234,307.84	\$ (34,307.84)
Stop Stick Replacement Parts	\$ 2,500.00	\$ -	\$ 2,500.00
Taser Replacements / Lease	\$ 49,375.00	\$ 59,699.80	\$ (10,324.80)
Additional L3 Access Points (new)	\$ 20,000.00	\$ 6,991.00	\$ 13,009.00
(6) Interview Room Updates @ HQ (new)	\$ 60,000.00	\$ -	\$ 60,000.00
4564 TOTAL	\$ 2,496,861.00	\$ 2,257,828.19	\$ 239,032.81
Transfer Out (Communications Center)	\$ -	\$ 169,233	\$ (169,233)
2020/21 FY TOTAL Expenses	\$ 3,204,651	\$ 3,122,015	\$ 82,637
Current Year Expenditures:		\$ 2,637,444	
Prior Year Rollover Expenses:		\$ 484,571	
		Actual	
Unassigned Beginning Fund Balance		\$ 2,534,213	
Sales Tax Revenue Collected		\$ 2,310,802	
Other Income / Interest		\$ 178,109	
Cancellation of PY Encumbrances		\$ 28,248	
Current FY Total Expenses:		\$ 2,637,444	
Current FY Encumbrances:		\$ 80,104	
UNASSIGNED FUND BALANCE		\$ 2,333,824	

Funds totaling \$80,104 are currently encumbered for the following:

- \$19,620 to Motorola for the replacement of power bank at 40 Hwy & Woods Chapel tower
- \$15,631 blanket purchase orders for officer uniforms & accessories
- \$1,930 to Armor Express for body armor
- \$22,025 to Safe Fleet for the addition of Access Points for L3 camera downloads
- \$20,898 for equipment to outfit vehicles

Communications Center Funding

As mentioned during the previous meeting, the Finance Department conducted an audit of the Communications Center project and its funding. In doing so, they found out that they had booked too much budget from the Eastland TIF in the amount of \$544,279.41. As a result, they had to issue a budget amendment to reduce the TIF budget by that amount and charge it to the Police and Fire Sales Tax budgets. The amount charged back to Police was adjusted during the month of June and is now showing a total of \$169,233 was reallocated from the TIF to the PD's sales tax fund.

Police USE Tax (Prop P) Quarterly Report

Information through August 2021



Background Information

On August 6, 2019, the voters of the City of Independence approved Proposition P, which implemented a local use tax at the rate of 2.25%. A local use tax is a tax placed on goods purchased out of state for delivery to and use in Independence. Local use tax can only be collected if the vendor has a physical presence in the State of Missouri. Online purchases from vendors who do not have a retail store or distribution center in the State of Missouri are not subject to local sales tax or local use tax.

Background Continued

Fifty percent of these funds are allocated to support operations of the Regional Animal Shelter until such time that the amount being allocated into the shelter reaches \$750,000 annually. The other fifty percent is designated to hire and equip up to 30 additional police officers. Once the level of funding for the Shelter and the Police Department are met, the remainder of the local use tax proceeds will flow into the other City sales tax funds in the same manner the City's total local sales tax is allocated.

Council Resolution No. 6465 amended Section 3 of Resolution 5075 which created the Public Safety Sales Tax Oversight Committee. This amendment authorizes the Oversight Committee to be renamed the Public Safety Tax Oversight Committee, and directs the Committee to review revenue and expenditures generated through the collection of the local use tax to ensure its use for the funding of police personnel.

Unlike the Public Safety Sales Tax, there is no sunset on the Local Use Tax.

20/21 FY Revenue

Beginning Fund Balance for 21/22 FY:	\$3,514,034
*Tax Collected thru August 2021 (PD only):	\$ 475,686
Interest / Investment Earnings:	<u>\$ 12,666</u>
21/22 FY Revenue to date:	\$ 488,352
Overall Total since Inception:	\$4,002,386

Personnel Hired with Use Tax

	Name	Title	Hire Date	Notes
1	Grant Delacruz	Recruit	8/6/2020	Academy (should graduate 7/8/21) (have to start over due to COVID)
	Spencer-Sturm	Recruit	8/11/2020	9/9/20 - Resigned/demoted to Detention Officer -resigned 10/28/20
2	Shawn Bloss	Police Officer	8/11/2020	(Certified) P2
	Chris Bargfrede	Recruit	8/17/2020	8/27/20 - Resigned
	Andrea Smith	Recruit	8/19/2020	Academy (should graduate 7/8/21) (have to start over due to COVID)- dismissed from Academy 4/13/21
	Allyx McCoy	Recruit	8/20/2020	Extended Leave beginning 3/9/21 CITY TERMINATED (eligible to reapply later)
	Blaize Madrid-Evans	Recruit	12/21/2020	Academy graduate 7/8/21; LOD Death 9-15-21
	Amanda Johnston	Recruit	1/4/2021	1/19/21 resigned - went to Records Unit
	Ryan Woods	Recruit	1/4/2021	1/19/21 resigned - went to Dispatch
	Kelsey Franklin	Recruit	1/4/2021	Academy (should graduate 7/8/21) - terminated 5/12/21
3	Mason Sipes	Recruit	1/4/2021	Academy (should graduate 7/8/21)
4	Dylan Scheirich	Recruit	1/4/2021	Academy (should graduate 7/8/21)
	Bryan Blanks	Recruit	1/4/2021	1/29/21 - Resigned
5	Nicholas Pablo	Recruit	1/6/2021	Academy (should graduate 7/8/21)
	Nikole Shapot	Police Officer	1/13/2021	Certified - resigned effective 6/23/21
6	Coleman Whitaker	Recruit	1/13/2021	Graduates Blue River Academy 4/29/21
7	Bryan Conley	Police Officer	2/22/2021	Certified
8	Travis Lorius	Police Officer	2/22/2021	Certified
9	Maria Ostmeyer	Recruit	2/22/2021	Awaiting KC Academy starting 6/14/21
10	Corey Windham	Police Officer	3/7/2021	Graduates Drury Academy 5/14/21
11	Jason Steward	Police Officer	4/30/2021	Graduates Drury Academy 5/14/21
12	Tyler Fyffe	Police Officer	5/12/2021	Graduates UCM Academy 6/19/21
13	Jacob Harrington	Recruit	5/17/2021	KC Academy starting 6/14/21
14	Lance Hubbard	Recruit	5/17/2021	KC Academy starting 6/14/21
15	Carl Hysom	Police Officer	5/24/2021	Graduates UCM Academy 6/19/21
16	Karleigh Pottberg	Recruit	5/24/2021	KC Academy starting 6/14/21
17	John Miles	Recruit	6/11/2021	KC Academy starting 6/14/21 (Light duty - will have to restart Academy)
	Nathanael Jones	Recruit	6/11/2021	KC Academy starting 6/14/21 - quit 7/26/21
18	Carly Hall	Recruit	6/11/2021	KC Academy starting 6/14/21 (prev. Police Tech-Records)
19	Robin Lohman	Police Officer	7/12/2021	Certified
20	Jacob Spencer	Recruit	8/23/2021	KC Academy starting 9/14/21
21	David Polson	Recruit	8/23/2021	KC Academy starting 9/14/21
22	Antonio Kelly	Recruit	8/23/2021	KC Academy starting 9/14/21
23	Camryn Bramble	Recruit	8/23/2021	KC Academy starting 9/14/21
24	Jayden Bishop	Recruit	9/13/2021	KC Academy starting 9/14/21 (prev. Detention Officer)
25	Shawn Kavadas	Recruit	9/20/2021	Graduates Blue River Academy December 2021
26	Vacant			
27	Vacant	Sergeant		
28	Vacant	Sergeant		
29	Vacant	Sergeant		
30	Vacant	Sergeant		

5 Vacancies
25 Filled Use Tax Positions

We currently have 5 vacancies under the Use Tax, four of which are Sergeant positions.

2021 / 2022 FY Total Personnel Expenses:

Object	Acct Description	Salary	Benefits	Total
5100	Salaries	\$ 102,958		\$ 102,958
5102	Overtime	\$ 343		\$ 343
5107	Workers Compensation	\$ 3,031		\$ 3,031
5110	FICA		\$ 7,604	\$ 7,604
5111	LAGERS		\$ 11,228	\$ 11,228
5112	Health Insurance		\$ 20,766	\$ 20,766
5113	Dental Insurance		\$ 769	\$ 769
5114	Life Insurance		\$ 213	\$ 213
5115	Long Term Disability		\$ 133	\$ 133
5121	Clothing Allowance		\$ 859	\$ 859
GRAND TOTAL		\$ 106,331	\$ 41,573	\$ 147,904

Overall Fund Balance:

2021/2022 FY Expenses through August 2021:	\$ 147,904
Cumulative Revenue Total:	\$4,002,386
Overall Available Fund Balance:	\$ 3,854,482

Police USE Tax (Prop P) Quarterly Report

Information through June 2021



Background Information

On August 6, 2019, the voters of the City of Independence approved Proposition P, which implemented a local use tax at the rate of 2.25%. A local use tax is a tax placed on goods purchased out of state for delivery to and use in Independence. Local use tax can only be collected if the vendor has a physical presence in the State of Missouri. Online purchases from vendors who do not have a retail store or distribution center in the State of Missouri are not subject to local sales tax or local use tax.

Background Continued

Fifty percent of these funds are allocated to support operations of the Regional Animal Shelter until such time that the amount being allocated into the shelter reaches \$750,000 annually. The other fifty percent is designated to hire and equip up to 30 additional police officers. Once the level of funding for the Shelter and the Police Department are met, the remainder of the local use tax proceeds will flow into the other City sales tax funds in the same manner the City's total local sales tax is allocated.

Council Resolution No. 6465 amended Section 3 of Resolution 5075 which created the Public Safety Sales Tax Oversight Committee. This amendment authorizes the Oversight Committee to be renamed the Public Safety Tax Oversight Committee, and directs the Committee to review revenue and expenditures generated through the collection of the local use tax to ensure its use for the funding of police personnel.

Unlike the Public Safety Sales Tax, there is no sunset on the Local Use Tax.

20/21 FY Revenue

Beginning Fund Balance for 20/21 FY:	\$ 937,998
*Tax Collected thru June 2021 (PD only):	\$3,000,000
Interest / Investment Earnings:	<u>\$ 20,160</u>
20/21 FY Revenue to date:	\$3,020,160
Overall Total since Inception:	\$3,958,158

*Split between PD and Animal Services was 50/50 until Animal Services reached \$750,000. This was reached in November. Tax revenue continued to go 100% to Police until \$3 million was reached, at which time additional revenue started to waterfall to other funds. The \$3 million was reached in April 2021.

Personnel Hired with Use Tax

	Name	Title	Hire Date	Notes
1	Grant Delacruz	Recruit	8/6/2020	Academy (should graduate 7/8/21) (have to start over due to COVID)
	Spencer Sturm	Recruit	8/11/2020	9/9/20 - Resigned/demoted to Detention Officer -resigned 10/28/20
2	Shawn Bloss	Police Officer	8/11/2020	(Certified) P2
	Chris Bargfrede	Recruit	8/17/2020	8/27/20 - Resigned
	Andrea Smith	Recruit	8/19/2020	Academy (should graduate 7/8/21) (have to start over due to COVID)- dismissed from Academy 4/13/21
	Allyx McCoy	Recruit	8/20/2020	Extended Leave beginning 3/9/21 CITY TERMINATED (eligible to reapply later)
3	Blaize Madrid-Evans	Recruit	12/21/2020	Academy (should graduate 7/8/21)
	Amanda Johnston	Recruit	1/4/2021	1/19/21 resigned - went to Records Unit
	Ryan Woods	Recruit	1/4/2021	1/19/21 resigned - went to Dispatch
	Kelsey Franklin	Recruit	1/4/2021	Academy (should graduate 7/8/21) - terminated 5/12/21
4	Mason Sipes	Recruit	1/4/2021	Academy (should graduate 7/8/21)
5	Dylan Scheirich	Recruit	1/4/2021	Academy (should graduate 7/8/21)
	Bryan Blanks	Recruit	1/4/2021	1/29/21 - Resigned
6	Nicholas Pablo	Recruit	1/6/2021	Academy (should graduate 7/8/21)
	Nikole Shapot	Police Officer	1/13/2021	Certified - resigned effective 6/23/21
7	Coleman Whitaker	Recruit	1/13/2021	Graduates Blue River Academy 4/29/21
8	Bryan Conley	Police Officer	2/22/2021	Certified
9	Travis Lorius	Police Officer	2/22/2021	Certified
10	Maria Ostmeyer	Recruit	2/22/2021	Awaiting KC Academy starting 6/14/21
11	Corey Windham	Police Officer	3/7/2021	Graduates Drury Academy 5/14/21
12	Jason Steward	Police Officer	4/30/2021	Graduates Drury Academy 5/14/21
13	Tyler Fyffe	Police Officer	5/12/2021	Graduates UCM Academy 6/19/21
14	Jacob Harrington	Recruit	5/17/2021	KC Academy starting 6/14/21
15	Lance Hubbard	Recruit	5/17/2021	KC Academy starting 6/14/21
16	Carl Hysom	Police Officer	5/24/2021	Graduates UCM Academy 6/19/21
17	Karleigh Pottberg	Recruit	5/24/2021	KC Academy starting 6/14/21
18	John Miles	Recruit	6/11/2021	KC Academy starting 6/14/21
19	Nathanael Jones	Recruit	6/11/2021	KC Academy starting 6/14/21
20	Carly Halls	Recruit	6/11/2021	KC Academy starting 6/14/21
21	Vacant			
22	Vacant			
23	Vacant			
24	Vacant			
25	Vacant			
26	Vacant			
27	Vacant	Sergeant		
28	Vacant	Sergeant		
29	Vacant	Sergeant		
30	Vacant	Sergeant		

10 Vacancies 20 Filled Use Tax Positions

At the end of June, we had 20 of 30 sworn positions filled.

2020 / 2021 FY Total Personnel Expenses:

Object	Acct Description	Salary	Benefits	Total
5100	Salaries	\$ 349,663		\$ 349,663
5102	Overtime	\$ 2,863		\$ 2,863
5107	Workers Compensation	\$ 1,901		\$ 1,901
5110	FICA		\$ 26,140	\$ 26,140
5111	LAGERS		\$ 19,407	\$ 19,407
5112	Health Insurance		\$ 40,431	\$ 40,431
5113	Dental Insurance		\$ 1,420	\$ 1,420
5114	Life Insurance		\$ 522	\$ 522
5115	Long Term Disability		\$ 326	\$ 326
5121	Clothing Allowance		\$ 1,449	\$ 1,449
GRAND TOTAL		\$ 354,427	\$ 89,696	\$ 444,124

Overall Fund Balance:

2021/2022 FY Expenses through June 2021:	\$ 444,124
Cumulative Revenue Total:	\$3,958,158
Overall Available Fund Balance:	\$ 3,514,034