

September 26, 2022

Mayor Rowland and Council Members
City of Independence
111 East Maple
Independence, Missouri 64051

Re: *Public Safety Tax Oversight Committee Semi-Annual Report*

Dear Mayor and Council Members:

The Public Safety Tax Oversight Committee held our most recent quarterly meeting on September 22, 2022.

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 Tax and Prop B Use Tax. These reports include a detailed review of both completed and planned uses of these funds.

We have found the use of these funds are in compliance with the purpose of these taxes. Funds have been used appropriately and in accordance with the intent of the respective taxes approved by the citizens of our city.

Respectfully submitted,



Brad Mudd, Chairperson
Public Safety Tax Oversight Committee

Public Safety Sales Tax Quarterly Report

Information through May 31, 2022



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 April of 2022.

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

In November of 2021, the voters approved a One-Half percent Fire Protection Sales Tax that will remain perpetual unless repealed by the voters of Independence. Passage of this measure automatically eliminated the existing tax.

As the needs of the Fire Department have expanded since the original one-eighth of a percent sales tax have increased, it was necessary to increase the collected amount to provide for additional needs. By ordinance the new tax one-quarter of a percent of the tax will be used for the original intended needs, with the addition of construction of new fire stations. The other one-quarter of a percent will be used to supplement the current Table of Organization of the Fire Department by increasing staffing.

The revenue is projected on a yearly basis for the Public Safety Sales Tax and is anticipated at approximately \$8,400,000 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.

Fire Protection Sales Tax Year One Objectives

1. Fire Department will complete a Standard of Cover / Community Risk Assessment and Master Plan for the Fire department. This will examine Station Locations, Future Station Needs, Staffing and other considerations for the department.
2. Update Capital Outlay 5 year plan to account for tax changes.
3. Creation and reorganization of the Fiscal Budget for the Sales Tax. To stay in compliance with the ordinance, the budget will require some adjustments so that the transparency of the tax dollars are better tracked by the differing requirements.
4. Examine immediate staffing needs that can be addressed now, prior to the release of the study. This would include bring out staffing level up to meet full staffing with existing apparatus.
5. Post-study, determine locations for future replacement/new station needs. This could include property acquisition, environmental studies and beginning design.
6. Post-study, determine needs for addition uniformed staff to handle increase call volume, service needs and administrative functions.

Independence Fire Department

Public Safety Sales Tax Quarterly Report

Revenues

Beginning 2021/2022 FY Unassigned Fund Balance:	\$ 678,965
Sales Tax Collected through 05/31/2022	\$2,841,386
Revised projection for sales tax revenue for 21/22 FY:	\$2,262,486
Estimated Waterfall from Use Tax	\$ 35,000

(Fiscal Year = July 1 through June 30)

PST Expenditures for April 1 – May 31, 2022

Personnel Services 5100-5130	Original Appropriation	YTD Expended	Available Budget
Personnel Services including Salaries and Benefits for Training and Support Services.	486,571	525,136	(-38,565)
Communication Service - 5202			
Telephones and Communication services, cell phones, etc.	48,500	140,316	(-77,722)
Overnight Travel and Meals - 5203			
Travel and meal expenses related to training	0	7,138	(-7,138)
Maintenance-Mobile Equipment - 5210			
Repair and Maintenance costs for mobile vehicles not performed by City Garage	30,000	10,323	19,671
Maintenance-Buildings - 5211			
Repair and Maintenance costs for buildings	105,000	56,864	48,112
Maintenance-Other - 5212			
Repair and Maintenance costs for other items not categorized under mobile equipment or buildings	229,754	223,642	6,111
Training and Education - 5214			
Costs associated with personnel training including registrations and travel costs	78,500	35,630	42,869
TechServ-Software & C - 5225			
Station ISP – City Provided	0	5,880	(-5,880)
Professional Services - 5226			
Professional services le: Firefighter Physicals	205,000	191,893	13,107
Utilities - 5229, 5231, 5232			
Utilities paid for PST funded projects, Training Facility and Opticom System	35,368	30,238	5,130
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	Original Appropriation	YTD Expended*	Available Budget*
Supplies purchased specifically to support PST functions that generally have a cost under \$100	15,000	22,604	(-7,604)
Small Tools and Equipment - 5313			
Small tools and equipment that has a value greater than \$100 and a useful life over a year	165,000	185,142	(-20,143)
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	170,000
Capital Outlay-Computer Equip - 5402			
Computers, printers, tablets with expense exceeding \$1000	40,000	68,443	(-28,443)
Capital Outlay-Mobile Equipment - 5404			
Cost for automobile, fire apparatus and other items needed to put the vehicle in service	950,000	1,000,007	(-50,008)
Capital Outlay-Other Equipment - 5405			
Other machinery or equipment with expense exceeding \$1000	75,000	39,996	35,004
Bond Principal	63,192	63,192	0
Bond Interest	10,044	10,044	0

Total 21/22 FY Expenditures to date: \$2,617,568

Open/Unpaid Encumbrances: \$1,013,374

- (2) Pumpers
- PPE
- Deployment / Masterplan Study

Completed Major Projects:

- Purchase Training, scheduling, inventory and inspection software
 - Vector Solutions / Streamline
- Completed NFPA standard Physicals for Personnel.
- 2 Pumper received
- Hired 10 of 12 approved Firefighters

Projects in Process:

- Aerial Truck

CM Rec BUDGET REQUESTS

BUDGET PROJECTION 20231 2022-23 Operating Expense Budget

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	CM Rec	PERCENT CHANGE
4671	5100	Salaries - Regular Employees	221,831.00	220,000.00	2,467,509.00	1,012.34
	017-PS-460-467-4671-0-0000-0000-5100	-				
			.00	.00	.00	
			1.00	90,000.00	90,000.00	
			.00	.00	.00	
			1.00	90,000.00	90,000.00	
			1.00	90,000.00	90,000.00	
			1.00	90,000.00	90,000.00	
			1.00	90,000.00	90,000.00	
			1.00	90,000.00	90,000.00	
			1.00	111,667.00	111,667.00	
			1.00	100,000.00	100,000.00	
			1.00	100,000.00	100,000.00	
			1.00	90,000.00	90,000.00	
			1.00	90,000.00	90,000.00	
			1.00	90,000.00	90,000.00	
			1.00	90,000.00	90,000.00	
			1.00	90,000.00	90,000.00	
			1.00	111,667.00	111,667.00	
			1.00	111,667.00	111,667.00	
			1.00	90,000.00	90,000.00	
			1.00	90,000.00	90,000.00	
			1.00	150,000.00	150,000.00	
			1.00	150,000.00	150,000.00	
			1.00	150,000.00	150,000.00	
			1.00	84,000.00	84,000.00	
			1.00	114,539.00	114,539.00	
			1.00	113,969.00	113,969.00	
			1.00	.00	.00	
4671	5100 OPS	Salaries Regular Employees	.00	.00	.00	.00
	017-PS-460-467-4671-0-0000-0000-5100	-OPS				
4671	5102	Overtime	.00	.00	.00	.00
	017-PS-460-467-4671-0-0000-0000-5102	-				
4671	5102 15	Overtime	.00	.00	.00	.00
	017-PS-460-467-4671-0-0000-0000-5102	-15				
4671	5102 OPS	Overtime	.00	.00	.00	.00
	017-PS-460-467-4671-0-0000-0000-5102	-OPS				
4671	5103	Other Pay Types	.00	.00	87,000.00	.00
	017-PS-460-467-4671-0-0000-0000-5103	-				
4671	5103 MM	Other Pay Types	.00	.00	.00	.00
	017-PS-460-467-4671-0-0000-0000-5103	-MM				

CM Rec BUDGET REQUESTS

BUDGET PROJECTION 20231 2022-23 operating Expense Budget

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	CM Rec	PERCENT CHANGE
4671	5103 OPS	Other Pay Types 017-PS-460-467-4671-0-0000-0000-5103 -OPS	.00	.00	.00	.00
4671	5106	Retiree Health Insurance 017-PS-460-467-4671-0-0000-0000-5106 -	.00	.00	.00	.00
4671	5107	Worker Comp Medical Costs 017-PS-460-467-4671-0-0000-0000-5107 -	.00	.00	272,000.00	.00
4671	5110	FICA 017-PS-460-467-4671-0-0000-0000-5110 -	16,780.00	78,500.00	35,465.00	111.35
			.00	.00	.00	
			.00	.00	6,771.00	
			.00	.00	.00	
			.00	.00	1,583.00	
			.00	.00	.00	
			.00	.00	7,095.00	
			.00	.00	.00	
			.00	.00	1,659.00	
			1.00	.00	.00	
		for min staffing	1.00	18,357.00	18,357.00	
4671	5110 OPS	FICA 017-PS-460-467-4671-0-0000-0000-5110 -OPS	.00	.00	.00	.00
4671	5111	LAGERS 017-PS-460-467-4671-0-0000-0000-5111 -	45,324.00	.00	55,175.00	21.73
			.00	.00	.00	
			.00	.00	24,320.00	
			.00	.00	.00	
			.00	.00	24,199.00	
		for min staffing	1.00	6,656.00	6,656.00	
4671	5111 OPS	LAGERS 017-PS-460-467-4671-0-0000-0000-5111 -OPS	.00	.00	.00	.00
4671	5112	Health Insurance 017-PS-460-467-4671-0-0000-0000-5112 -	14,469.00	.00	18,856.00	30.32
			.00	.00	.00	
			.00	.00	18,856.00	
4671	5112 OPS	Health Insurance 017-PS-460-467-4671-0-0000-0000-5112 -OPS	.00	.00	.00	.00
4671	5113	Dental Insurance 017-PS-460-467-4671-0-0000-0000-5113 -	455.00	.00	469.00	3.08
			.00	.00	.00	
			.00	.00	469.00	

CM Rec BUDGET REQUESTS

BUDGET PROJECTION 20231 2022-23 Operating Expense Budget

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	CM Rec	PERCENT CHANGE
			.00	.00	720.00	
			.00	.00	720.00	
			.00	.00	720.00	
			.00	.00	720.00	
			.00	.00	720.00	
			.00	.00	720.00	
4671	5123	Meal Allowance	.00	.00	.00	.00
		017-PS-460-467-4671-0-0000-0000-5123 -				
4671	5130	Pers. Ser. charged to Projects	185,700.00	185,700.00	185,700.00	.00
		017-PS-460-467-4671-0-0000-0000-5130 -				
4671	5140	EP15 Grant Expenditures	.00	.00	.00	.00
		017-PS-460-467-4671-0-0000-0000-5140 -EP15				
4671	5140	EP16 Grant Expenditures	.00	.00	.00	.00
		017-PS-460-467-4671-0-0000-0000-5140 -EP16				
4671	5202	Communication Services	48,500.00	51,800.00	53,000.00	9.28
		017-PS-460-467-4671-0-0000-0000-5202 -				
		Mobile Data Terminal ISP	1.00	22,000.00	22,000.00	
		MDT Netmotion	1.00	1,500.00	1,500.00	
		Fiber Optics	1.00	8,500.00	8,500.00	
		Comcast Station Connectivity	1.00	6,000.00	6,000.00	
		Mass Notification Software - Rave	1.00	15,000.00	15,000.00	
4671	5202	EP15 Communication Services	.00	.00	.00	.00
		017-PS-460-467-4671-0-0000-0000-5202 -EP15				
4671	5203	Overnight Travel & Meetings	.00	.00	.00	.00
		017-PS-460-467-4671-0-0000-0000-5203 -				
4671	5204	Events and Meetings	.00	.00	.00	.00
		017-PS-460-467-4671-0-0000-0000-5204 -				
4671	5204	EP17 Events and Meetings	.00	.00	.00	.00
		017-PS-460-467-4671-0-0000-0000-5204 -EP17				
4671	5209	Maint. - Mobile Equip. (CG)	.00	.00	.00	.00
		017-PS-460-467-4671-0-0000-0000-5209 -				
4671	5210	Maint. - Mobile Equip. (Othe	30,000.00	9,300.00	32,000.00	6.67
		017-PS-460-467-4671-0-0000-0000-5210 -				
		Aerial / Ground Ladder Testing	1.00	6,000.00	6,000.00	
		Annual Pump Testing	1.00	6,000.00	6,000.00	
		Misc Repairs	1.00	20,000.00	20,000.00	

CM Rec BUDGET REQUESTS

BUDGET PROJECTION 20231 2022-23 Operating Expense Budget

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	CM Rec	PERCENT CHANGE
4671	5211	Maintenance - Buildings	105,000.00	50,500.00	93,000.00	-11.43
	017-PS-460-467-4671-0-0000-0000-5211	-				
		Training Center Repairs	1.00	10,000.00	10,000.00	
		HVAC Repairs	1.00	25,000.00	25,000.00	
		Plymovent Repairs	1.00	2,000.00	2,000.00	
		Garage Door Repairs	1.00	15,000.00	15,000.00	
		Flooring	1.00	5,000.00	5,000.00	
		Training Tower Mowing	1.00	6,000.00	6,000.00	
		Electrical Repairs	1.00	10,000.00	10,000.00	
		Misc. Repairs	1.00	20,000.00	20,000.00	
4671	5212	Maintenance - Other	229,754.00	216,200.00	242,900.00	5.72
	017-PS-460-467-4671-0-0000-0000-5212	-				
		Motorola Maintenance Contract	1.00	36,100.00	36,100.00	
		Set by Finance				
		Motorola ICC	1.00	16,200.00	16,200.00	
		Set by Finance				
		Nelson Systems	1.00	2,000.00	2,000.00	
		Set by Finance				
		Generator Maint.	1.00	19,000.00	19,000.00	
		Tyler Upgrade	1.00	.00	.00	
		VMWARE	1.00	3,200.00	3,200.00	
		SAN warranty	1.00	15,000.00	15,000.00	
		SCBA/Mask/Fit tester	1.00	5,000.00	5,000.00	
		Breathing Air Maint	1.00	5,000.00	5,000.00	
		Station Appliance Repair	1.00	2,000.00	2,000.00	
		Tyler SSMA	1.00	75,000.00	75,000.00	
		LifePak Maint	1.00	20,000.00	20,000.00	
		Training Facility Portable Toilet	1.00	1,500.00	1,500.00	
		Motorola - KCMO Port Fees	1.00	2,900.00	2,900.00	
		Set by Finance				
		Target Solutions RMS	1.00	25,000.00	25,000.00	
		Streamline RMS	1.00	15,000.00	15,000.00	
4671	5214	Training and Education	78,500.00	59,800.00	100,000.00	27.39
	017-PS-460-467-4671-0-0000-0000-5214	-				
		Fire, Rescue, leadership and Command	1.00	50,000.00	50,000.00	
		Training				
		Fire/EMS Online Training	1.00	20,000.00	20,000.00	
		Special Skill and HOT	1.00	15,000.00	15,000.00	
		HazMat Training	1.00	10,000.00	10,000.00	
		National Fire Academy	1.00	5,000.00	5,000.00	
4671	5214	EP15 Training and Education	.00	.00	.00	.00
	017-PS-460-467-4671-0-0000-0000-5214	-EP15				
4671	5214	EP16 Training and Education	.00	.00	.00	.00
	017-PS-460-467-4671-0-0000-0000-5214	-EP16				

CM Rec BUDGET REQUESTS

BUDGET PROJECTION 20231 2022-23 Operating Expense Budget

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	CM Rec	PERCENT CHANGE
4671	5214 EP17	Training and Education 017-PS-460-467-4671-0-0000-0000-5214 -EP17	.00	.00	.00	.00
4671	5214 EP18	Training and Education 017-PS-460-467-4671-0-0000-0000-5214 -EP18	.00	.00	.00	.00
4671	5214 EP19	Training and Education 017-PS-460-467-4671-0-0000-0000-5214 -EP19	.00	.00	.00	.00
4671	5214 EP20	Training and Education 017-PS-460-467-4671-0-0000-0000-5214 -EP20	.00	.00	.00	.00
4671	5214 EP21	Training and Education 017-PS-460-467-4671-0-0000-0000-5214 -EP21	.00	.00	.00	.00
4671	5218	Mileage & Parking Reimb. 017-PS-460-467-4671-0-0000-0000-5218 -	.00	.00	.00	.00
4671	5223	ERP Interfund Chgs 017-PS-460-467-4671-0-0000-0000-5223 -	.00	.00	33,400.00	.00
4671	5224	Software & Comp Maintenance 017-PS-460-467-4671-0-0000-0000-5224 -	.00	.00	.00	.00
4671	5225	TechServ-Software & Comp Maint 017-PS-460-467-4671-0-0000-0000-5225 -	.00	3,920.00	.00	.00
4671	5226	Professional Services 017-PS-460-467-4671-0-0000-0000-5226 -	205,000.00	97,000.00	150,000.00	-26.83
		Mandatory Physicals	1.00	125,000.00	125,000.00	
		Cancer Trust	1.00	25,000.00	25,000.00	
4671	5226 SANTA	Professional Services 017-PS-460-467-4671-0-0000-0000-5226 -SANTA	.00	.00	.00	.00
4671	5228	Utilities 017-PS-460-467-4671-0-0000-0000-5228 -	.00	.00	.00	.00
4671	5229 COMM	Electricity 017-PS-460-467-4671-0-0000-0000-5229 -COMM	2,600.00	2,500.00	2,600.00	.00
4671	5229 EVTC	Electricity 017-PS-460-467-4671-0-0000-0000-5229 -EVTC	14,968.00	18,800.00	15,000.00	.21
		Opticom Maint	1.00	15,000.00	15,000.00	
4671	5229 TRNG	Electricity 017-PS-460-467-4671-0-0000-0000-5229 -TRNG	1,500.00	1,400.00	1,500.00	.00

CM Rec BUDGET REQUESTS

BUDGET PROJECTION 20231 2022-23 operating Expense Budget

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	CM Rec	PERCENT CHANGE
4671	5231 COMM	Water 017-PS-460-467-4671-0-0000-0000-5231 -COMM	100.00	100.00	100.00	.00
4671	5231 TRNG	Water 017-PS-460-467-4671-0-0000-0000-5231 -TRNG	16,000.00	10,700.00	15,000.00	-6.25
4671	5232 COMM	Sewer 017-PS-460-467-4671-0-0000-0000-5232 -COMM	200.00	200.00	200.00	.00
4671	5234	Other Utilities 017-PS-460-467-4671-0-0000-0000-5234 - Fire Fiber Optic 22-23 Set by Finance	.00 1.00	.00 1,400.00	1,400.00	.00
4671	5235	Rents and Leases 017-PS-460-467-4671-0-0000-0000-5235 -	.00	.00	.00	.00
4671	5236	Leases 017-PS-460-467-4671-0-0000-0000-5236 - Aerial Lease - Pierce Enterprise Vehicle Lease Program	90,000.00 1.00 1.00	.00 .00 .00	.00 .00 .00	-100.00
4671	5240	Other Services 017-PS-460-467-4671-0-0000-0000-5240 -	40,000.00	.00	40,000.00	.00
4671	5300	Office Supplies 017-PS-460-467-4671-0-0000-0000-5300 -	.00	.00	.00	.00
4671	5309	Operating Supplies 017-PS-460-467-4671-0-0000-0000-5309 - Prevention / Public Education Materials Haz-Mat Supplies Misc Supplies	15,000.00 1.00 1.00 1.00	10,700.00 5,000.00 5,000.00 5,000.00	15,000.00 5,000.00 5,000.00 5,000.00	.00
4671	5312	Maintenance Supplies 017-PS-460-467-4671-0-0000-0000-5312 -	.00	.00	.00	.00
4671	5313	Small Tools and Equipment 017-PS-460-467-4671-0-0000-0000-5313 - Bunker Gear Replacement Fire PPE Replacement Misc Fire Equipment Nozzles EMS Equipment Fire Hose Fire Training Room Replace Station Appliances Wellness Equipment	165,000.00 60.00 60.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00	163,200.00 3,000.00 920.00 25,000.00 10,000.00 2,000.00 25,000.00 1,000.00 10,000.00 5,000.00	313,200.00 180,000.00 55,200.00 25,000.00 10,000.00 2,000.00 25,000.00 1,000.00 10,000.00 5,000.00	89.82

CM Rec BUDGET REQUESTS

BUDGET PROJECTION 20231 2022-23 Operating Expense Budget

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	CM Rec	PERCENT CHANGE
4671	5401	Buildings	170,000.00	.00	1,260,000.00	641.18
		017-PS-460-467-4671-0-0000-0000-5401 -				
		Driveway Repairs	1.00	100,000.00	100,000.00	
		Safe Room Upgrades	1.00	10,000.00	10,000.00	
		Station 4 HVAC	1.00	35,000.00	35,000.00	
		Station Equipment Replacements	1.00	15,000.00	15,000.00	
		Land Acquisitions	1.00	1,000,000.00	1,000,000.00	
		Property Survey and Testing	1.00	100,000.00	100,000.00	
4671	5402	Computer Equipment	40,000.00	30,000.00	50,000.00	25.00
		017-PS-460-467-4671-0-0000-0000-5402 -				
		Computer Replacement	10.00	2,000.00	20,000.00	
		EOC Crestron	1.00	10,000.00	10,000.00	
		Replacement MDT's	10.00	2,000.00	20,000.00	
4671	5402	EP17 Computer Equipment	.00	.00	.00	.00
		017-PS-460-467-4671-0-0000-0000-5402 -EP17				
4671	5402	EP18 Computer Equipment	.00	.00	.00	.00
		017-PS-460-467-4671-0-0000-0000-5402 -EP18				
4671	5402	EP19 Computer Equipment	.00	.00	.00	.00
		017-PS-460-467-4671-0-0000-0000-5402 -EP19				
4671	5402	EP20 Computer Equipment	.00	.00	.00	.00
		017-PS-460-467-4671-0-0000-0000-5402 -EP20				
4671	5402	EP21 Computer Equipment	.00	.00	.00	.00
		017-PS-460-467-4671-0-0000-0000-5402 -EP21				
4671	5404	Mobile Equipment	950,000.00	.00	1,070,000.00	12.63
		017-PS-460-467-4671-0-0000-0000-5404 -				
		Pumper	1.00	650,000.00	650,000.00	
		Rescue Rechassis	3.00	120,000.00	360,000.00	
		Battalion Chief Command Vehicle	1.00	60,000.00	60,000.00	
4671	5405	Other Machinery & Equip.	75,000.00	.00	193,400.00	157.87
		017-PS-460-467-4671-0-0000-0000-5405 -				
		Extrication Tools	3.00	20,000.00	60,000.00	
		Ventilation Fans	10.00	1,000.00	10,000.00	
		LifePak 15	1.00	35,000.00	35,000.00	
		AED Replacement	.00	.00	.00	
		Motorola maintenance equipment	1.00	3,400.00	3,400.00	
		Set by Finance				
		Extrication Struts	2.00	7,500.00	15,000.00	
		Portable Radios	10.00	6,000.00	60,000.00	
		Mobile Radios	4.00	2,500.00	10,000.00	

CM Rec BUDGET REQUESTS

BUDGET PROJECTION 20231 2022-23 operating Expense Budget

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	CM Rec	PERCENT CHANGE
4671	5406	Other Improvements 017-PS-460-467-4671-0-0000-0000-5406 -	.00	.00	.00	.00
4671	5510	Bond Principal Payments 017-PS-460-467-4671-0-0000-0000-5510 - PNC Fire Truck Lease	63,192.00 1.00	63,192.00 65,100.00	65,100.00 65,100.00	3.02
4671	5510 028	Bond Principal Payments 017-PS-460-467-4671-0-0000-0000-5510 -028	.00	.00	.00	.00
4671	5512	Interest Expense-Cap. Lease 017-PS-460-467-4671-0-0000-0000-5512 - PNC Fire Truck Lease Interest	10,044.00 1.00	10,044.00 8,200.00	8,200.00 8,200.00	-18.36
4671	5512 028	Interest Expense-Cap. Lease 017-PS-460-467-4671-0-0000-0000-5512 -028	.00	.00	.00	.00
4671	5515	2005A Agents Fees & Other Charges 017-PS-460-467-4671-0-0000-0000-5515 -2005A	.00	.00	.00	.00
BUDGET CEILING:						
TOTALS:			2,836,929.00	1,283,556.00	2,836,929.00 6,895,086.00	143.05

** END OF REPORT - Generated by Doug Short **

Public Safety Sales Tax Quarterly Report

2021/22 FY Information through May 2022



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: \$2,277,473

Sales Tax Collected through 5/31/22:	2,272,882
Investments & Other Income:	76,078
Waterfall from Use Tax:	<u>26,696</u>
(Original projection for 21/22 = \$2,358,694)	\$ 2,375,656

Total with Beginning Fund Balance: \$ 4,653,129

PST Expenditures for July 2021 – May 2022

Communications - 4562	Proj/Budgeted	YTD & Encumb.	Variance
Tyler Tech / New World Contract	\$ 143,653	\$ 135,778	\$ 7,875
Tyler Tech - Enterprise Server Migration (one-time)	\$ 10,000	\$ 9,117	\$ 883
Motorola Contract (Amortization & Maintenance)	\$ 37,277	\$ 116,019	\$ (78,742)
Motorola Contract (addtl for Comm Center)	\$ 72,546	\$ -	\$ 72,546
Radio Repairs	\$ 5,000	\$ -	\$ 5,000
L3 Comm - Rimage Printer Maint. (2)	\$ 5,000	\$ 5,390	\$ (390)
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	\$ 7,569	\$ 12,431
ArcGIS Basic & Standard concurrent use primary maint.	\$ 2,300	\$ -	\$ 2,300
Radio Tower Utilities	\$ 8,500	\$ 6,881	\$ 1,619
Radio Supplies (earbuds, holsters, batteries)	\$ 15,000	\$ 5,453	\$ 9,547
Mobile Data Terminals- Air Cards	\$ 63,000	\$ 31,711	\$ 31,289
Portable Radios	\$ 250,000	\$ 249,999	\$ 1
Motorola Microwave Equipment Lease	\$ 22,520	\$ 22,520	\$ -
4562 Total	\$ 675,922	\$ 600,905	\$ 75,016
Facility - 4563	Proj/Budgeted	YTD & Encumb.	Variance
Special Operation Facility Upgrades	\$ 5,000	\$ 333	\$ 4,667
Electricity @ K9 Facility & ICC	\$ 25,000	\$ 18,130	\$ 6,870
Gas	\$ 2,000	\$ 2,579	\$ (579)
Water	\$ 2,000	\$ 1,336	\$ 664
Sewer	\$ 2,000	\$ 1,570	\$ 430
Trash	\$ 700	\$ 275	\$ 425
Technology Contractor (D. Christianson)	\$ 47,800	\$ 47,800	\$ -
Technology Contractor (J. Lencioni)	\$ 20,000	\$ 20,000	\$ -
4563 Total:	\$ 104,500	\$ 92,023	\$ 12,477

Equipment - 4564	Proj/Budgeted	YTD & Encumb.	Variance
Body Armor Replacement Program	\$ 94,000	\$ 101,066	\$ (7,066)
Officers Uniforms and Equipment	\$ 80,000	\$ 58,131	\$ 21,869
Fleet Replacement and Equipment	\$ 1,109,500	\$ 1,004,197	\$ 105,303
Central Garage Vehicle Maintenance	\$ 285,579	\$ 219,137	\$ 66,442
Central Garage Police Vehicle Fuel	\$ 85,650	\$ 97,099	\$ (11,449)
EVTC Maint & Replacement (Opticom)	\$ 14,968	\$ 13,721	\$ 1,247
In Car Cameras	\$ 125,000	\$ 505	\$ 124,496
Mobile Data Terminal Replacements	\$ 50,000	\$ 41,025	\$ 8,975
Taser Replacements	\$ 50,000	\$ 56,118	\$ (6,118)
(6) Interview Room updates at HQ	\$ 30,000	\$ 22,975	\$ 7,025
4564 Totals	\$ 1,924,697	\$ 1,613,972	\$ 310,725

2021/22 FY TOTAL \$ 2,705,119 \$ 2,306,900 \$ 398,218

TOTAL SUMMARY

REVENUES:		
Unassigned Beginning Fund Balance		\$ 2,277,473
Sales Tax Revenue Collected		\$ 2,272,882
Other Income / Interest		\$ 102,774
<i>Cancellation of PY Encumbrances</i>		\$ -
TOTAL EXPENSES:		\$ 2,306,900
UNASSIGNED FUND BALANCE		\$ 2,346,229

Current FY Open Encumbrances totaling \$521,582 include the following:

- \$6,045 to Mobile Wireless for upgrade to 145 licenses to complete Net Motion full feature access
- \$1,983 to Commenco for radio tower grounding bar repair
- \$2,315 for (1) Technology contractor
- \$8,391 purchase orders for officer uniforms & accessories
- \$17,078 for body armor
- \$15,570 to C&C Group for remaining Interview Room upgrades
- \$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)
- \$177,545 to Missouri Highway Patrol for remaining 2018-2020 Dodge Chargers (received 21 total)
- \$78,869 to 911 Custom for emergency equipment to be installed in Dodge Chargers
- \$10,532 to 911 Custom for equipment to outfit 2 Ford Responder F150 trucks
- \$4,735 to Fire Suppression Consultants for (15) Cold Fire extinguishers for vehicles

PST Budget for FY 2022-23

Communications - 4562	Proj/Budgeted
Tyler Tech / New World Contract	\$ 153,000
Motorola - KCMO Port Fee	\$ 11,400
Motorola Contract (Amortization & Maintenance)	\$ 44,400
Motorola Contract (addtl for Comm Center)	\$ 91,800
Radio Repairs	\$ 5,000
L3 Comm - Rimage Printer Maint. (2)	\$ 5,000
Nelson -maint on Eventide Recorder @ ICC	\$ 10,900
Nelson - recorder maintenance @ HQ	\$ 5,000
Data 911 Maintenance	\$ 4,000
L3 - Mobile-Vision Software Maint.	\$ 25,000
NetMotion Annual Maintenance	\$ 36,000
ArcGIS Basic & Standard concurrent use primary maint.	\$ -
Radio Tower Utilities	\$ 10,000
Radio Supplies (earbuds, holsters, batteries)	\$ 15,000
Mobile Data Terminals- Air Cards	\$ 80,000
Portable Radios	\$ 3,100
Motorola Microwave Equipment Lease	\$ 22,600
4562 Total	\$ 522,200
Facility - 4563	Proj/Budgeted
Special Operation Facility Upgrades	\$ 13,000
Electricity @ K9 Facility & ICC	\$ 22,000
Gas	\$ 2,000
Water	\$ 2,000
Sewer	\$ 2,500
Trash	\$ 700
Technology Contractor (D. Christianson)	\$ 48,000
Technology Contractor (J. Lencioni)	\$ 15,000
4563 Total:	\$ 105,200
Equipment - 4564	Proj/Budgeted
Body Armor Replacement Program	\$ 60,000
Officers Uniforms and Equipment	\$ 60,000
Fleet Replacement and Equipment	\$ 1,000,000
Central Garage Vehicle Maintenance	\$ 260,400
Central Garage Police Vehicle Fuel	\$ 104,300
EVTC Maint & Replacement (Opticom)	\$ 15,000
In Car Cameras	\$ 67,000
Mobile Data Terminal Replacements	\$ 109,000
Taser Replacements	\$ 50,000
StarChase Systems - Maintenance	\$ 15,000
Stop Stick Replacement Parts	\$ 3,000
4564 Totals	\$ 1,743,700
2022/23 FY TOTAL	\$ 2,371,100

CITY OF INDEPENDENCE, MISSOURI
Budgetary Comparison Schedule
Police Public Safety Sales Tax Fund
For the period ended May 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>	<u>Percent</u>
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u> <u>(Budget Basis)</u>	<u>with Final</u> <u>Budget</u>	<u>Actual</u> <u>91.67% of Year</u>	<u>From</u> <u>Budget</u>
Revenues:						
Sales Taxes	\$ 2,358,694	2,358,694	2,272,882	(85,812)	96.36%	4.69%
Use Tax	56,000	35,000	26,696	(8,304)	76.27%	-15.40%
Investment Income (Loss)	37,000	37,000	31,975	(5,025)	86.42%	-5.25%
Other Revenue	7,507	7,507	44,103	36,596	587.49%	495.82%
Total Revenues	<u>2,459,201</u>	<u>2,438,201</u>	<u>2,375,656</u>	<u>(62,545)</u>	<u>97.43%</u>	<u>5.76%</u>
Expenditures:						
Public Safety						
Communications	675,922	675,922	600,905	75,017	88.90%	-2.77%
Facilities	104,500	104,500	92,023	12,477	88.06%	-3.61%
Equipment	1,924,697	1,924,697	1,613,972	310,725	83.86%	-7.81%
Debt Service	—	—	—	—	0.00%	-91.67%
Total Expenditures	<u>2,705,119</u>	<u>2,705,119</u>	<u>2,306,900</u>	<u>398,219</u>	<u>85.28%</u>	<u>-6.39%</u>
Other Financing Uses:						
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-91.67%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-91.67%</u>
Total Expenditures and Other Financing Uses	<u>2,705,119</u>	<u>2,705,119</u>	<u>2,306,900</u>	<u>398,219</u>	<u>85.28%</u>	<u>-6.39%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ (245,918)</u>	<u>(266,918)</u>	<u>68,756</u>	<u>335,674</u>		
Unassigned Fund Balance at Beginning of Year			2,277,473			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 05/31/22			<u>2,346,229</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			521,582			
Restricted - Prior Year Encumbrances			<u>20,776</u>			
Total Fund Balance			<u>\$ 2,888,587</u>			

Police USE Tax (Prop P)

Quarterly Report

Information through May 2022



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 were 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 was designated to hire up to 30 additional police officers.

On November 2, 2021, an amendment to this tax was presented to and approved by Independence voters during a Special Election. The amendment expanded the Use Tax funding to be utilized for all Police Department personnel and equipment. There was no change to the amount dedicated to the animal shelter, and the Police Department portion was capped at \$4 million annually, to be increased each year based on the Consumer Price Index.

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 authorized the Oversight Committee to be renamed the Public Safety Tax Oversight Committee, and directed 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.

2021 / 2022 FY Revenue

Beginning Fund Balance for 21/22 FY:	\$ 3,546,492
*Tax Collected thru May 2022 (PD only):	\$ 4,000,000
Interest / Investment Earnings:	<u>\$ 55,188</u>
21/22 FY Revenue to date:	\$ 4,055,188
Total Revenue Available:	\$ 7,601,680

Personnel Hired with Use Tax

Current Personnel Funded by Use Tax:

	Position to Fill	NEW HIRES	Title	Hire Date	Notes
1	Police Officer	Grant Delacruz	Recruit	8/6/2020	KC Academy Graduate
2	Police Officer	Mason Sipes	Recruit	1/4/2021	KC Academy Graduate
3	Police Officer	Dylan Scheirich	Recruit	1/4/2021	KC Academy Graduate
4	Police Officer	Nicholas Pablo	Recruit	1/6/2021	KC Academy Graduate
5	Police Officer	Coleman Whitaker	Police Officer	1/13/2021	Graduated Blue River Academy 4/29/21
6	Police Officer	Bryan Conley	Police Officer	2/22/2021	Certified
7	Police Officer	Travis Lorius	Police Officer	2/22/2021	Certified
8	Police Officer	Jason Steward	Police Officer	4/30/2021	Graduated Drury Academy 5/14/21
9	Police Officer	Lance Hubbard	Recruit	5/17/2021	Graduated KC Academy Dec 2021
10	Police Officer	Carly Hall	Recruit	6/11/2021	Graduated KC Academy Dec 2021 (prev. Police Tech-Records)
11	Police Officer	Robin Lohman	Police Officer	7/12/2021	Certified
12	Police Officer	Jacob Spencer	Recruit	8/23/2021	Graduated KC Academy March 2022
13	Police Officer	Antonio Kelly	Recruit	8/23/2021	Graduated KC Academy March 2022
14	Police Officer	Camryn Bramble	Recruit	8/23/2021	Graduated KC Academy March 2022
15	Police Officer	Jayden Bishop	Recruit	9/13/2021	Graduated KC Academy March 2022 (prev. Detention Ofcr)
16	Police Officer	Shawn Kavadas	Recruit	9/20/2021	Graduated Blue River Academy December 2021
17	Police Officer	Drew Wurtz	Recruit	11/2/2021	Graduated Blue River Acad. May 2022
18	Police Officer	Tyler Grier	Recruit	1/10/2022	Graduated Blue River Acad. May 2022
19	Police Officer	Veronica Bailey	Police Officer	1/3/2022	Certified (from Joplin PD)
20	Police Officer	Justin Farley	Recruit	1/10/2022	Graduated Blue River Acad. May 2022
21	Police Officer	Stephen Counihan	Recruit	1/10/2022	Graduated Blue River Acad. May 2022
22	Police Officer	Allyx McCoy	Police Officer	1/18/2022	Certified (IPD rehire)
23	Police Officer	Brandon Zipper	Police Officer	2/28/2022	Certified (from KCPD)
24	Police Officer	David Ostendorf	Police Officer	2/28/2022	Certified (from Blue Springs)
25	Police Officer	Jeremy Kiger	Police Officer	2/28/2022	Certified (from Oak Grove & Buckner)
26	Police Officer	Stephen Thompson	Police Officer	5/25/2022	Certified
27	Police Sergeant	Matt Shull	Sergeant	4/10/2022	New Community Services Sergeant
28	Police Sergeant	Vacant			
29	Police Sergeant	Vacant			
30	Police Sergeant	Vacant			

3 Current Tax Vacancies
27 Filled Use Tax Positions

PERSONNEL HIRED UNDER TAX AND THEN VACATED SWORN POSITION

2020-2021

	Name	Title	Hire Date	Date Vacated	Notes
1	Spencer Stum	Recruit	8/11/2020	9/9/2020	Demoted to Detention Officer -resigned from dept 10/28/20
2	Chris Bargfrede	Recruit	8/17/2020	8/27/2020	Resigned
3	Amanda Johnston	Recruit	1/4/2021	1/19/2021	Resigned - went to Records Unit
4	Ryan Woods	Recruit	1/4/2021	1/19/2021	Resigned - went to Dispatch
5	Bryan Blanks	Recruit	1/4/2021	1/29/2021	Resigned
6	Allyx McCoy	Recruit	8/20/2020	3/9/2021	Was on extended leave - City terminated - eligible to reapply
7	Andrea Smith	Recruit	8/19/2020	4/13/2021	Dismissed from Academy
8	Kelsey Franklin	Recruit	1/4/2021	5/12/2021	Terminated
9	Nikole Shapot	Police Officer	1/13/2021	6/23/2021	Certified - resigned

2021-2022

	Name	Title	Hire Date	Date Vacated	Notes
1	Nathanael Jones	Recruit	6/11/2021	7/26/2021	KC Academy starting 6/14/21 - resigned
2	Blaize Madrid-Evans	Recruit	12/21/2020	9/15/2021	LOD Death
3	Jacob Harrington	Recruit	5/17/2021	9/28/2021	KC Academy starting 6/14/21; resigned
4	Corey Windham	Police Officer	3/7/2021	10/12/2021	Graduated from Drury 5/14/21 - resigned
5	David Polson	Recruit	8/23/2021	10/26/2021	KC Academy starting 9/14/21; went to Detention
6	Maria Ostmeyer	Recruit	2/22/2021	11/15/2021	Was to graduate KC Academy Dec 2021-went to Detention
7	Carl Hysom	Police Officer	5/24/2021	11/29/2021	Graduated UCM Academy 6/19/21; resigned
8	Karleigh Pottberg	Recruit	5/24/2021	11/30/2021	Graduates KC Academy Dec 2021; went to Detention 11/30/21
9	John Miles	Recruit	6/11/2021	12/19/2021	Started KC Academy 6/14/21; light duty; went to Records 12/19/21
10	Tyler Fyffe	Police Officer	5/12/2021	1/2/2022	Graduated UCM Academy 6/19; moved to Jail Jan 2022
11	Shawn Bloss	Police Officer	8/11/2020	2/1/2022	Resigned

20 Total Personnel Hired & then Vacated Position

2021 / 2022 FY Total Expenses

ORG	OBJEC	ACCOUNT DESCRIPTION	Sum of ORIGINAL APPROP	Sum of REVISED BUDGET	Sum of YTD EXPENDED	Sum of ENCUMBRANCE /REQ	Sum of AVAILABLE BUDGET
	5100	Salaries -	\$1,470,881.00	\$920,881.00	\$909,929.15	\$0.00	\$10,951.85
	5102	Overtime	\$25,848.00	\$25,848.00	\$14,809.81	\$0.00	\$11,038.19
	5107	Worker Com	\$0.00	\$0.00	\$3,030.69	\$0.00	(\$3,030.69)
	5110	FICA	\$109,727.00	\$109,727.00	\$68,557.69	\$0.00	\$41,169.31
	5111	LAGERS	\$322,590.00	\$322,590.00	\$138,424.57	\$0.00	\$184,165.43
	5112	Health Ins	\$298,550.00	\$298,550.00	\$126,207.38	\$0.00	\$172,342.62
	5113	Dental Ins	\$8,810.00	\$8,810.00	\$4,575.34	\$0.00	\$4,234.66
4571	5114	Life Insur	\$2,311.00	\$2,311.00	\$1,379.66	\$0.00	\$931.34
	5115	Long Term	\$1,438.00	\$1,438.00	\$941.81	\$0.00	\$496.19
	5121	Clothing/U	\$18,000.00	\$18,000.00	\$6,116.20	\$0.00	\$11,883.80
	5214	Training a	\$0.00	\$37,000.00	\$58,001.23	\$0.00	(\$21,001.23)
	5309	Other Oper	\$0.00	\$65,000.00	\$27,696.01	\$43,629.25	(\$6,325.26)
	5313	Small Tool	\$0.00	\$16,000.00	\$2,581.20	\$0.00	\$13,418.80
	5402	Computer E	\$0.00	\$0.00	\$0.00	\$87,418.44	(\$87,418.44)
	5404	Mobile Equ	\$0.00	\$993,000.00	\$10,616.28	\$740,938.97	\$234,524.83
Grand Total			\$2,258,155.00	\$2,819,155.00	\$1,372,867.02	\$871,986.66	\$567,381.40

Note: Sum of Revised Budget shown above reflects an additional appropriation of \$561,000 from the Undesignated Use Tax Fund Balance to add funding for uniforms and equipment.

Additional Details on Expenses:

- Object 5214: Training costs to send twelve (12) recruits through a Police Academy
- Object 5309: Uniforms & accessories, including body armor, for new officers
- Object 5313: Tasers for new officers
- Object 5402: Mobile Data Terminals (MDTs) for vehicles – currently have twelve (12) on order
- Object 5404: Vehicle orders & emergency equipment to be installed in them

\$ 740,939 encumbered includes the following items:

- \$ 234,276 – (6) Ford Explorers
- \$ 211,445 – (5) Hybrid Ford Explorers
- \$ 42,289 – (1) Hybrid Ford Explorer
- \$ 106,376 – Emergency Equipment for (12) vehicles
- \$ 62,290 – (12) Motorola mobile (in-car) radios
- \$ 80,475 – (12) In-car Video Systems
- \$ 3,788 – (12) Cold Fire extinguishers for vehicles

Total Encumbrances and YTD Expenses shown above: \$2,244,854

Overall Fund Balance:

Unassigned Fund Balance @ Beginning of Fiscal Year:	\$	3,546,492
21/22 FY Revenue To Date:	\$	4,055,188
2021/2022 FY Expenses & Encumbrances YTD:	\$	2,244,854
Transfers Out (75% of FOP increases to GF)	\$	407,000
Unassigned Fund Balance as of 5/31/22:	\$	4,949,826
Restricted - Current Year Encumbrances:	\$	871,987
Restricted -Prior Year Encumbrances:	\$	-
Total Fund Balance:	\$	5,821,813

ADDITIONAL EQUIPMENT PROPOSED FOR USE TAX FUNDS

Due to the current available fund balance in the Use Tax account, the following items are being proposed for purchase:

- Virtual Training Simulator (Price TBD)
 - Partial funding from federal grant available - \$57,226
 - Requesting Use Tax funds to cover any remaining cost of equipment
 - Various types of systems are being researched at this time
- SAINT Breaching Tools (\$23,800 for two)
 - Would be used by Patrol and SWAT
 - Self-contained hydraulic breaching tool to improve officer safety; reduce the amount of time required to enter a home, school, business or vehicle; and limit damage to the property being accessed
- Ammunition (up to \$70,000)
 - Ammo prices have increased 20% to 30%.
 - We have \$46,000 budgeted in general fund but may need up to \$70,000 more if we resume pre-Covid training levels and continue to fill sworn vacancies.
- Mobile Command Post (Price TBD)
- Nylon belt system with suspenders for each officer (Price TBD)
- Outer Vest Carriers to be worn with Class B uniforms (Price TBD)

USE TAX BUDGET FOR FY 2022-23

Account(s)	Description	Budget
5100-5121	Personnel Expenses (Salaries & Benefits)	\$3,307,466
5214	Training	\$90,000
5223	Indirect Costs (Charges for Internal Services)	\$41,700
5309	Uniforms & Accessories	\$65,000
5313	Small Tools & Equipment (Tasers)	\$35,000
5402	Computer Equipment (MDTs)	\$36,000
5404	Mobile Equipment (Vehicles & Emergency Equip)	\$409,000
5405	Other Equipment (Portable Radios)	\$45,000
	TOTAL:	\$4,029,166

CITY OF INDEPENDENCE, MISSOURI
Budgetary Comparison Schedule
Police Use Tax
For the period ended **May 31, 2022**

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 91.67% of Year	Percent From Budget
	Original	Amended				
Revenues:						
Use Tax	\$ 3,032,000	4,000,000	4,000,000	--	100.00%	8.33%
Investment Income (Loss)	7,000	59,000	55,188	(3,812)	93.54%	1.87%
Other Revenue	--	--	--	--	0.00%	-91.67%
Total Revenues	3,039,000	4,059,000	4,055,188	(3,812)	99.91%	8.24%
Expenditures:						
Public Safety	2,258,155	2,819,155	2,244,854	574,301	79.63%	-12.04%
Debt Service	--	--	--	--	0.00%	-91.67%
Total Expenditures	2,258,155	2,819,155	2,244,854	574,301	79.63%	-12.04%
Other Financing Uses:						
Transfers Out/Capital Outlay	--	407,000	407,000	--	100.00%	8.33%
Total Other Financing Uses	--	407,000	407,000	--	100.00%	8.33%
Total Expenditures and Other Financing Uses	2,258,155	3,226,155	2,651,854	574,301	82.20%	-9.47%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ 780,845	832,845	1,403,334	570,489		
Unassigned Fund Balance at Beginning of Year			3,546,492			
Cancellation of Prior Year Encumbrances			--			
Change in Other Fund Balance Components During the Year			--			
Year-end investment market value adjustment			--			
Ending Unassigned Fund Balance, 05/31/22			4,949,826			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			871,987			
Restricted - Prior Year Encumbrances			--			
Total Fund Balance			\$ 5,821,813			

Public Safety Sales Tax Quarterly Report

Information through June 30, 2022



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 April of 2022.

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

In November of 2021, the voters approved a One-Half percent Fire Protection Sales Tax that will remain perpetual unless repealed by the voters of Independence. Passage of this measure automatically eliminated the existing tax.

As the needs of the Fire Department have expanded since the original one-eighth of a percent sales tax have increased, it was necessary to increase the collected amount to provide for additional needs. By ordinance the new tax one-quarter of a percent of the tax will be used for the original intended needs, with the addition of construction of new fire stations. The other one-quarter of a percent will be used to supplement the current Table of Organization of the Fire Department by increasing staffing.

The revenue is projected on a yearly basis for the Public Safety Sales Tax and is anticipated at approximately \$8,400,000 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.

Fire Protection Sales Tax Year One Objectives

1. Fire Department will complete a Standard of Cover / Community Risk Assessment and Master Plan for the Fire department. This will examine Station Locations, Future Station Needs, Staffing and other considerations for the department.
2. Update Capital Outlay 5 year plan to account for tax changes.
3. Creation and reorganization of the Fiscal Budget for the Sales Tax. To stay in compliance with the ordinance, the budget will require some adjustments so that the transparency of the tax dollars are better tracked by the differing requirements.
4. Examine immediate staffing needs that can be addressed now, prior to the release of the study. This would include bring out staffing level up to meet full staffing with existing apparatus.
5. Post-study, determine locations for future replacement/new station needs. This could include property acquisition, environmental studies and beginning design.
6. Post-study, determine needs for addition uniformed staff to handle increase call volume, service needs and administrative functions.

Independence Fire Department

Public Safety Sales Tax Quarterly Report

Revenues

Beginning 2021/2022 FY Unassigned Fund Balance:	\$ 678,965
Sales Tax Collected through 06/30/2022	\$3,459,833
Revised projection for sales tax revenue for 21/22 FY:	\$3,459,833
Estimated Waterfall from Use Tax	\$ 35,000

(Fiscal Year = July 1 through June 30)

PST Expenditures for July 1 – June 30, 2022

Personnel Services 5100-5130	Original Appropriation	YTD Expended	Available Budget
Personnel Services including Salaries and Benefits for Training and Support Services.	486,571	626,532	-139,961
Communication Service - 5202			
Telephones and Communication services, cell phones, etc.	48,500	143,471	-94,971
Overnight Travel and Meals - 5203			
Travel and meal expenses related to training	0	7,138	-7,138
Maintenance-Mobile Equipment - 5210			
Repair and Maintenance costs for mobile vehicles not performed by City Garage	30,000	33,851	-3,851
Maintenance-Buildings - 5211			
Repair and Maintenance costs for buildings	105,000	60,032	44,968
Maintenance-Other - 5212			
Repair and Maintenance costs for other items not categorized under mobile equipment or buildings	229,754	206,172	23,582
Training and Education - 5214			
Costs associated with personnel training including registrations and travel costs	78,500	43,855	34,645
TechServ-Software & C - 5225			
Station ISP – City Provided	0	5,880	-5,880
Professional Services - 5226			
Professional services le: Firefighter Physicals	205,000	60,327	144,673
Utilities - 5229, 5231, 5232			
Utilities paid for PST funded projects, Training Facility and Opticom System	35,368	37,949	-2,581
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	425	39,575
Operating Supplies - 5309	Original Appropriation	YTD Expended*	
Supplies purchased specifically to support PST functions that generally have a cost under \$100	15,000	27,538	-12,538
Small Tools and Equipment - 5313			
Small tools and equipment that has a value greater than \$100 and a useful life over a year	165,000	134,549	30,451

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	170,000
Capital Outlay-Computer Equip - 5402			
Computers, printers, tablets with expense exceeding \$1000	40,000	63,380	-23,380
Capital Outlay-Mobile Equipment - 5404			
Cost for automobile, fire apparatus and other items needed to put the vehicle in service	950,000	959,289	-9,289
Capital Outlay-Other Equipment - 5405			
Other machinery or equipment with expense exceeding \$1000	75,000	39,606	35,394
Bond Principal	63,192	63,192	0
Bond Interest	10,044	10,044	0

Total 21/22 FY Expenditures to date: \$2,523,230

Open/Unpaid Encumbrances: \$269,248

- PPE
- Deployment / Masterplan Study

Completed Major Projects:

- Purchase Training, scheduling, inventory and inspection software
 - Vector Solutions / Streamline
- Completed NFPA standard Physicals for Personnel.
- 2 Pumpers received
- Hired 10 of 12 approved Firefighters

Projects in Process:

- Aerial Truck

Public Safety Sales Tax Quarterly Report

Cumulative Information for July 1, 2021 - June 30, 2022



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: \$2,277,473

Sales Tax Collected through 6/30/22:	2,513,756
Investments & Other Income:	114,612
Waterfall from Use Tax:	<u>49,282</u>
(Original projection for 21/22 = \$2,358,694)	\$ 2,677,650

Total with Beginning Fund Balance: \$ 4,955,123

PST Expenditures for July 2021 – June 2022

Communications - 4562	Proj/Budgeted	YTD & Encumb.	Variance
Tyler Tech / New World Contract	\$ 143,653	\$ 140,866	\$ 2,787
Tyler Tech - Enterprise Server Migration (one-time)	\$ 10,000	\$ 9,117	\$ 883
Motorola Contract (Amortization & Maintenance)	\$ 109,823	\$ 116,019	\$ (6,196)
Radio Repairs	\$ 5,000	\$ -	\$ 5,000
L3 Comm - Rimage Printer Maint. (2)	\$ 5,000	\$ 5,390	\$ (390)
Nelson -maint on Eventide Recorder @ ICC	\$ 8,925	\$ 10,467	\$ (1,542)
Nelson - recorder maintenance @ HQ	\$ 4,500	\$ 4,173	\$ 327
Data 911 Maintenance	\$ 4,200	\$ -	\$ 4,200
L3 - Mobile-Vision Software Maint.	\$ 3,500	\$ -	\$ 3,500
NetMotion Annual Maintenance	\$ 20,000	\$ 7,569	\$ 12,431
ArcGIS Basic & Standard concurrent use primary maint.	\$ 2,300	\$ -	\$ 2,300
Radio Tower Utilities	\$ 8,500	\$ 7,492	\$ 1,008
Radio Supplies (earbuds, holsters, batteries)	\$ 15,000	\$ 6,999	\$ 8,001
Mobile Data Terminals- Air Cards	\$ 63,000	\$ 75,996	\$ (12,996)
Portable Radios	\$ 250,000	\$ 249,999	\$ 1
Motorola Microwave Equipment Lease	\$ 22,520	\$ 22,520	\$ -
4562 Total	\$ 675,922	\$ 656,607	\$ 19,315
Facility - 4563	Proj/Budgeted	YTD & Encumb.	Variance
Special Operation Facility Upgrades	\$ 5,000	\$ 333	\$ 4,667
Electricity @ K9 Facility & ICC	\$ 25,000	\$ 19,976	\$ 5,024
Gas	\$ 2,000	\$ 2,635	\$ (635)
Water	\$ 2,000	\$ 1,394	\$ 606
Sewer	\$ 2,000	\$ 1,681	\$ 319
Trash	\$ 700	\$ 660	\$ 40
Technology Contractor (D. Christianson)	\$ 47,800	\$ 47,800	\$ -
Technology Contractor (J. Lencioni)	\$ 20,000	\$ 20,730	\$ (730)
4563 Total:	\$ 104,500	\$ 95,209	\$ 9,291

Equipment - 4564	Proj/Budgeted	YTD & Encumb.	Variance
Body Armor Replacement Program	\$ 94,000	\$ 96,226	\$ (2,226)
Officers Uniforms and Equipment	\$ 80,000	\$ 69,468	\$ 10,532
Fleet Replacement and Equipment	\$ 1,109,500	\$ 1,038,326	\$ 71,174
Central Garage Vehicle Maintenance	\$ 285,579	\$ 238,195	\$ 47,384
Central Garage Police Vehicle Fuel	\$ 85,650	\$ 108,932	\$ (23,282)
EVTC Maint & Replacement (Opticom)	\$ 14,968	\$ 14,968	\$ 0
In Car Cameras	\$ 125,000	\$ 4,229	\$ 120,771
Mobile Data Terminal Replacements	\$ 50,000	\$ 41,025	\$ 8,975
Taser Replacements	\$ 50,000	\$ 56,118	\$ (6,118)
(6) Interview Room updates at HQ	\$ 30,000	\$ 22,975	\$ 7,025
4564 Totals	\$ 1,924,697	\$ 1,690,461	\$ 234,236

TOTAL EXPENSES:			
Communications - 4562	\$ 675,922	\$ 656,607	\$ 19,315
Facilities - 4563	\$ 104,500	\$ 95,209	\$ 9,291
Equipment - 4564	\$ 1,924,697	\$ 1,690,461	\$ 234,236
Debt Service (Investment Advisor Fees)	\$ -	\$ 981	\$ (981)
Transfer to Capital Project (final pymnt for panic alarms at ICC)		\$ 3,440	
2021/22 FY TOTAL	\$ 2,705,119	\$ 2,446,698	\$ 261,861

TOTAL SUMMARY	
Unassigned Beginning Fund Balance	\$ 2,277,473
TOTAL REVENUE:	\$ 2,677,650
TOTAL EXPENSES:	\$ 2,446,698
Year-end investment market value adjustment:	\$ (76,787)
Cancellation of PY Encumbrances	\$ 3,989
UNASSIGNED FUND BALANCE	\$ 2,435,627

21/22 FY Open Encumbrances at Year End include:

- \$1,983 to Commenco for radio tower grounding bar repair
- \$11,003 to Baysingers for officer uniforms & gear
- \$17,078 to Baysingers for body armor
- \$1,436 to Super Seer for three (3) motorcycle helmets
- \$15,570 to C&C Group for remaining Interview Room upgrades
- \$3,725 to RTI for two computer workstations for Dispatch CAD replacements
- \$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)
- \$78,869 to 911 Custom for emergency equipment to be installed in Dodge Chargers
- \$10,532 to 911 Custom for equipment to outfit 2 Ford Responder F150 trucks
- \$2,295 to PCN Strategies for (4) On-Dash MDT mounts

CITY OF INDEPENDENCE, MISSOURI
Budgetary Comparison Schedule
Police Public Safety Sales Tax Fund
For the period ended June 30, 2022.

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 100.00% of Year	Percent From Budget
	Original	Amended				
Revenues:						
Sales Taxes	\$ 2,358,694	2,358,694	2,513,756	155,062	106.57%	6.57%
Use Tax	56,000	35,000	49,282	14,282	140.81%	40.81%
Investment Income (Loss)	37,000	37,000	31,070	(5,930)	83.97%	-16.03%
Other Revenue	7,507	7,507	83,542	76,035	1112.85%	1012.85%
Total Revenues	2,459,201	2,438,201	2,677,650	239,449	109.82%	9.82%
Expenditures:						
Public Safety						
Communications	675,922	675,922	656,607	19,315	97.14%	-2.86%
Facilities	104,500	104,500	95,209	9,291	91.11%	-8.89%
Equipment	1,924,697	1,924,697	1,690,461	234,236	87.83%	-12.17%
Debt Service	—	—	981	(981)	0.00%	-100.00%
Total Expenditures	2,705,119	2,705,119	2,443,258	261,861	90.32%	-9.68%
Other Financing Uses:						
Transfers Out/Capital Outlay	—	—	3,440	(3,440)	0.00%	-100.00%
Total Other Financing Uses	—	—	3,440	(3,440)	0.00%	-100.00%
Total Expenditures and Other Financing Uses	2,705,119	2,705,119	2,446,698	258,421	90.45%	-9.55%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (245,918)	(266,918)	230,952	497,870		
Unassigned Fund Balance at Beginning of Year			2,277,473			
Cancellation of Prior Year Encumbrances			3,989			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			(76,787)			
Ending Unassigned Fund Balance, 06/30/22			<u>2,435,627</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			341,010			
Restricted - Prior Year Encumbrances			16,787			
Total Fund Balance			<u>\$ 2,793,424</u>			

Public Safety Sales Tax Quarterly Report

Information through July 1-August 31, 2022



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 April of 2022.

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

In November of 2021, the voters approved a One-Half percent Fire Protection Sales Tax that will remain perpetual unless repealed by the voters of Independence. Passage of this measure automatically eliminated the existing tax.

As the needs of the Fire Department have expanded since the original one-eighth of a percent sales tax have increased, it was necessary to increase the collected amount to provide for additional needs. By ordinance the new tax one-quarter of a percent of the tax will be used for the original intended needs, with the addition of construction of new fire stations. The other one-quarter of a percent will be used to supplement the current Table of Organization of the Fire Department by increasing staffing.

The revenue is projected on a yearly basis for the Public Safety Sales Tax and is anticipated at approximately \$8,400,000 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.

Fire Protection Sales Tax Year One Objectives

1. Fire Department will complete a Standard of Cover / Community Risk Assessment and Master Plan for the Fire department. This will examine Station Locations, Future Station Needs, Staffing and other considerations for the department.
2. Update Capital Outlay 5 year plan to account for tax changes.
3. Creation and reorganization of the Fiscal Budget for the Sales Tax. To stay in compliance with the ordinance, the budget will require some adjustments so that the transparency of the tax dollars are better tracked by the differing requirements.
4. Examine immediate staffing needs that can be addressed now, prior to the release of the study. This would include bring out staffing level up to meet full staffing with existing apparatus.
5. Post-study, determine locations for future replacement/new station needs. This could include property acquisition, environmental studies and beginning design.
6. Post-study, determine needs for addition uniformed staff to handle increase call volume, service needs and administrative functions.

Independence Fire Department

Public Safety Sales Tax Quarterly Report

Revenues

Beginning 2022/2023 FY Unassigned Fund Balance:	\$ 1,855,097
Budgeted Revenue from Sales Tax	\$ 9,073,000
Sales Tax Collected through 08/31/2022	\$ 3,459,833
Estimated Waterfall from Use Tax	\$ 268,000

(Fiscal Year = July 1 through June 30)

PST Expenditures for July 1 – August 31, 2022

Personnel Services 5100-5130	Original Appropriation	YTD Expended	Available Budget
Personnel Services including Salaries and Benefits for Training and Support Services.	3,140,086	434,126	2,705,960
Communication Service - 5202			
Telephones and Communication services, cell phones, etc.	53,000	1,697	51,303
Overnight Travel and Meals - 5203			
Travel and meal expenses related to training	0	960	-960
Maintenance-Mobile Equipment - 5210			
Repair and Maintenance costs for mobile vehicles not performed by City Garage	32,000	0	32,000
Maintenance-Buildings - 5211			
Repair and Maintenance costs for buildings	93,000	5,823	87,177
Maintenance-Other - 5212			
Repair and Maintenance costs for other items not categorized under mobile equipment or buildings	242,900	82,063	160,837
Training and Education - 5214			
Costs associated with personnel training including registrations and travel costs	10,000	2,744	7,256
Interfund Charges -5224			
	33,400	5,566	27,834
TechServ-Software & C - 5225			
Station ISP – City Provided	0	0	0
Professional Services - 5226			
Professional services le: Firefighter Physicals	150,000	0	150,000
Utilities - 5229, 5231, 5232			
Utilities paid for PST funded projects, Training Facility and Opticom System	35,800	3,100	32,700
Leases - 5236			
Costs associated with lease of equipment or services covered under the PST	0	0	0
Other Services - 5240			
Costs associated with fund investment fees and other services not categorized under professional services	40,000	50	39,950
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			
Small tools and equipment that has a value greater than \$100 and a useful life over a year	313,200	44,588	268,612
Capital Outlay-Buildings - 5401			
Includes cost of construction, as well as the initial cost of items associated with the permanent part of the structure	1,260,000	0	1,260,000
Capital Outlay-Computer Equip - 5402			
Computers, printers, tablets with expense exceeding \$1000	75,980	0	75,980
Capital Outlay-Mobile Equipment - 5404			
Cost for automobile, fire apparatus and other items needed to put the vehicle in service	1,044,020	0	1,044,020
Capital Outlay-Other Equipment - 5405			
Other machinery or equipment with expense exceeding \$1000	193,400	0	193,400
Bond Principal	63,192	0	63,192
Bond Interest	10,044	0	10,044

Total 22/23 FY Expenditures to date: \$586,600

Open/Unpaid Encumbrances: \$401,761

- Computers / MDTs
- Siren Controller for Dispatch (Hazardous Mitigation Grant)

Completed Major Projects:

- Two new Pumpers received
- Hired 12 of 12 approved Firefighters

Projects in Process:

- Aerial on order
- Order 2 Pumpers
- Begin Property Assessment
- Hire personnel based off Master Plan
- Mobile and Portable Radios

Police USE Tax (Prop P) Quarterly Report

Cumulative Information for July 1, 2021 – June 30, 2022



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 were 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 was designated to hire up to 30 additional police officers.

On November 2, 2021, an amendment to this tax was presented to and approved by Independence voters during a Special Election. The amendment expanded the Use Tax funding to be utilized for all Police Department personnel and equipment. There was no change to the amount dedicated to the animal shelter, and the Police Department portion was capped at \$4 million annually, to be increased each year based on the Consumer Price Index.

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 authorized the Oversight Committee to be renamed the Public Safety Tax Oversight Committee and directed 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.

2021 / 2022 FY Revenue

Beginning Fund Balance for 21/22 FY:	\$ 3,546,492
*Tax Collected thru June 2022 (PD only):	\$ 4,000,000 (capped at this amount)
Interest / Investment Earnings:	\$ <u>57,096</u>
21/22 FY Revenue to date:	\$ 4,057,096
Total Revenue :	\$ 7,603,588

Personnel Hired with Use Tax

Current Personnel Funded by Use Tax: (No change from last report)

	Position to Fill	NEW HIRES	Title	Hire Date	Notes
1	Police Officer	Grant Delacruz	Recruit	8/6/2020	KC Academy Graduate
2	Police Officer	Mason Sipes	Recruit	1/4/2021	KC Academy Graduate
3	Police Officer	Dylan Scheirich	Recruit	1/4/2021	KC Academy Graduate
4	Police Officer	Nicholas Pablo	Recruit	1/6/2021	KC Academy Graduate
5	Police Officer	Coleman Whitaker	Police Officer	1/13/2021	Graduated Blue River Academy 4/29/21
6	Police Officer	Bryan Conley	Police Officer	2/22/2021	Certified
7	Police Officer	Travis Lorius	Police Officer	2/22/2021	Certified
8	Police Officer	Jason Steward	Police Officer	4/30/2021	Graduated Drury Academy 5/14/21
9	Police Officer	Lance Hubbard	Recruit	5/17/2021	Graduated KC Academy Dec 2021
10	Police Officer	Carly Hall	Recruit	6/11/2021	Graduated KC Academy Dec 2021 (prev. Police Tech-Records)
11	Police Officer	Robin Lohman	Police Officer	7/12/2021	Certified
12	Police Officer	Jacob Spencer	Recruit	8/23/2021	Graduated KC Academy March 2022
13	Police Officer	Antonio Kelly	Recruit	8/23/2021	Graduated KC Academy March 2022
14	Police Officer	Camryn Bramble	Recruit	8/23/2021	Graduated KC Academy March 2022
15	Police Officer	Jayden Bishop	Recruit	9/13/2021	Graduated KC Academy March 2022 (prev. Detention Ofcr)
16	Police Officer	Shawn Kavadas	Recruit	9/20/2021	Graduated Blue River Academy December 2021
17	Police Officer	Drew Wurtz	Recruit	11/2/2021	Graduated Blue River Acad. May 2022
18	Police Officer	Tyler Grier	Recruit	1/10/2022	Graduated Blue River Acad. May 2022
19	Police Officer	Veronica Bailey	Police Officer	1/3/2022	Certified (from Joplin PD)
20	Police Officer	Justin Farley	Recruit	1/10/2022	Graduated Blue River Acad. May 2022
21	Police Officer	Stephen Counihan	Recruit	1/10/2022	Graduated Blue River Acad. May 2022
22	Police Officer	Allyx McCoy	Police Officer	1/18/2022	Certified (IPD rehire)
23	Police Officer	Brandon Zipper	Police Officer	2/28/2022	Certified (from KCPD)
24	Police Officer	David Ostendorf	Police Officer	2/28/2022	Certified (from Blue Springs)
25	Police Officer	Jeremy Kiger	Police Officer	2/28/2022	Certified (from Oak Grove & Buckner)
26	Police Officer	Stephen Thompson	Police Officer	5/25/2022	Certified
27	Police Sergeant	Matt Shull	Sergeant	4/10/2022	New Community Services Sergeant
28	Police Sergeant	Vacant			
29	Police Sergeant	Vacant			
30	Police Sergeant	Vacant			

3 Current Tax Vacancies
27 Filled Use Tax Positions

PERSONNEL HIRED UNDER TAX AND THEN VACATED SWORN POSITION

2020-2021

	Name	Title	Hire Date	Date Vacated	Notes
1	Spencer Sturm	Recruit	8/11/2020	9/9/2020	Demoted to Detention Officer -resigned from dept 10/28/20
2	Chris Bargfrede	Recruit	8/17/2020	8/27/2020	Resigned
3	Amanda Johnston	Recruit	1/4/2021	1/19/2021	Resigned - went to Records Unit
4	Ryan Woods	Recruit	1/4/2021	1/19/2021	Resigned - went to Dispatch
5	Bryan Blanks	Recruit	1/4/2021	1/29/2021	Resigned
6	Allyx McCoy	Recruit	8/20/2020	3/9/2021	Was on extended leave - City terminated - eligible to reapply
7	Andrea Smith	Recruit	8/19/2020	4/13/2021	Dismissed from Academy
8	Kelsey Franklin	Recruit	1/4/2021	5/12/2021	Terminated
9	Nikole Shapot	Police Officer	1/13/2021	6/23/2021	Certified - resigned

2021-2022

	Name	Title	Hire Date	Date Vacated	Notes
1	Nathanael Jones	Recruit	6/11/2021	7/26/2021	KC Academy starting 6/14/21 - resigned
2	Blaize Madrid-Evans	Recruit	12/21/2020	9/15/2021	LOD Death
3	Jacob Harrington	Recruit	5/17/2021	9/28/2021	KC Academy starting 6/14/21; resigned
4	Corey Windham	Police Officer	3/7/2021	10/12/2021	Graduated from Drury 5/14/21 - resigned
5	David Polson	Recruit	8/23/2021	10/26/2021	KC Academy starting 9/14/21; went to Detention
6	Maria Ostmeyer	Recruit	2/22/2021	11/15/2021	Was to graduate KC Academy Dec 2021-went to Detention
7	Carl Hysom	Police Officer	5/24/2021	11/29/2021	Graduated UCM Academy 6/19/21; resigned
8	Karleigh Pottberg	Recruit	5/24/2021	11/30/2021	Graduates KC Academy Dec 2021; went to Detention 11/30/21
9	John Miles	Recruit	6/11/2021	12/19/2021	Started KC Academy 6/14/21; light duty; went to Records 12/19/21
10	Tyler Fyffe	Police Officer	5/12/2021	1/2/2022	Graduated UCM Academy 6/19; moved to Jail Jan 2022
11	Shawn Bloss	Police Officer	8/11/2020	2/1/2022	Resigned

20 Total Personnel Hired & then Vacated Position

2021 / 2022 FY Total Expenses

ORG	OBJECT	ACCOUNT DESCRIPTION	Sum of ORIGINAL APPROP	Sum of REVISED BUDGET	Sum of YTD EXPENDED	Sum of ENCUMBRANCE /REQ	Sum of AVAILABLE BUDGET
4571	5100	Salaries -	\$1,470,881.00	\$920,881.00	\$1,059,640.38	\$0.00	(\$138,759.38)
	5102	Overtime	\$25,848.00	\$25,848.00	\$19,249.33	\$0.00	\$6,598.67
	5107	Worker Com	\$0.00	\$0.00	\$3,030.69	\$0.00	(\$3,030.69)
	5110	FICA	\$109,727.00	\$109,727.00	\$79,859.01	\$0.00	\$29,867.99
	5111	LAGERS	\$322,590.00	\$322,590.00	\$166,909.61	\$0.00	\$155,680.39
	5112	Health Ins	\$298,550.00	\$298,550.00	\$145,436.73	\$0.00	\$153,113.27
	5113	Dental Ins	\$8,810.00	\$8,810.00	\$5,268.34	\$0.00	\$3,541.66
	5114	Life Insur	\$2,311.00	\$2,311.00	\$1,544.91	\$0.00	\$766.09
	5115	Long Term	\$1,438.00	\$1,438.00	\$1,064.04	\$0.00	\$373.96
	5121	Clothing/U	\$18,000.00	\$18,000.00	\$7,443.28	\$0.00	\$10,556.72
	5214	Training a	\$0.00	\$58,002.00	\$58,001.23	\$0.00	\$0.77
	5240	Other Serv	\$0.00	\$0.00	\$2,266.29	\$0.00	(\$2,266.29)
	5309	Other Oper	\$0.00	\$71,325.00	\$28,569.81	\$6,324.90	\$36,430.29
	5313	Small Tool	\$0.00	\$16,000.00	\$2,581.20	\$0.00	\$13,418.80
	5402	Computer E	\$0.00	\$88,000.00	\$0.00	\$87,418.44	\$581.56
	5404	Mobile Equ	\$0.00	\$877,673.00	\$94,844.61	\$663,561.39	\$119,267.00
Grand Total			\$2,258,155.00	\$2,819,155.00	\$1,675,709.46	\$757,304.73	\$386,140.81

Note: Sum of Revised Budget shown above reflects an additional appropriation of \$561,000 from the Undesignated Use Tax Fund Balance to add funding for uniforms and equipment.

Total Encumbrances and YTD Expenses shown above: \$2,433,014

Additional Details on Expenses:

- Object 51**: Personnel expenses (salaries and benefits)
- Object 5214: Training costs to send twelve (12) recruits through a Police Academy
- Object 5240: Investment Advisor Fees
- Object 5309: Uniforms & accessories, including body armor, for new officers
- Object 5313: Tasers for new officers
- Object 5402: Mobile Data Terminals (MDTs) for vehicles – currently have twelve (12) on order
- Object 5404: Vehicle orders & emergency equipment to be installed in them. Items currently on order / encumbered include:
 - \$ 234,276 – (6) Ford Explorers
 - \$ 211,445 – (5) Hybrid Ford Explorers
 - \$ 42,289 – (1) Hybrid Ford Explorer
 - \$ 106,376 – Emergency Equipment for (12) vehicles
 - \$ 62,290 – (12) Motorola mobile (in-car) radios
 - \$ 6,885-- (12) On-Dash MDT Tablet/Keyboards mounts

Overall Fund Balance:

OVERALL FUND BALANCE:			
	Unassigned Beginning Fund Balance	\$	3,546,492
		TOTAL REVENUE:	\$ 4,057,096
	TOTAL EXPENSES/ENCUMBRANCES:	\$	2,433,014
	Transfers Out (75% of FOP increases to GF):	\$	407,000
	Year-end investment market value adjustment:	\$	(177,436)
	UNASSIGNED FUND BALANCE	\$	4,586,138

CITY OF INDEPENDENCE, MISSOURI
Budgetary Comparison Schedule
Police Use Tax
For the period ended June 30, 2022

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 100.00% of Year	Percent From Budget
	Original	Amended				
Revenues:						
Use Tax	\$ 3,032,000	4,000,000	4,000,000	—	100.00%	0.00%
Investment Income (Loss)	7,000	59,000	57,096	(1,904)	96.77%	-3.23%
Other Revenue	—	—	—	—	0.00%	-100.00%
Total Revenues	3,039,000	4,059,000	4,057,096	(1,904)	99.95%	-0.05%
Expenditures:						
Public Safety	2,258,155	2,819,155	2,433,014	386,141	86.30%	-13.70%
Debt Service	—	—	—	—	0.00%	-100.00%
Total Expenditures	2,258,155	2,819,155	2,433,014	386,141	86.30%	-13.70%
Other Financing Uses:						
Transfers Out/Capital Outlay	—	407,000	407,000	—	100.00%	0.00%
Total Other Financing Uses	—	407,000	407,000	—	100.00%	0.00%
Total Expenditures and Other Financing Uses	2,258,155	3,226,155	2,840,014	386,141	88.03%	-11.97%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ 780,845	832,845	1,217,082	384,237		
Unassigned Fund Balance at Beginning of Year			3,546,492			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			(177,436)			
Ending Unassigned Fund Balance, 06/30/22			4,586,138			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			757,305			
Restricted - Prior Year Encumbrances			—			
Total Fund Balance			\$ 5,343,443			

Police USE Tax (Prop P)

Quarterly Report

Information for July 1, 2022 – August 31, 2022



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 were 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 was designated to hire up to 30 additional police officers.

On November 2, 2021, an amendment to this tax was presented to and approved by Independence voters during a Special Election. The amendment expanded the Use Tax funding to be utilized for all Police Department personnel and equipment. There was no change to the amount dedicated to the animal shelter, and the Police Department portion was capped at \$4 million annually, to be increased each year based on the Consumer Price Index.

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 authorized the Oversight Committee to be renamed the Public Safety Tax Oversight Committee, and directed 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.

2022 / 2023 FY Revenue

Beginning Fund Balance for 22/23 FY:	\$ 4,586,138
*Tax Collected thru August 2022 (PD only):	\$ 718,708
Interest / Investment Earnings:	<u>\$ 4,572</u>
22/23 FY Revenue to date:	\$ 723,280
Total Revenue Available:	\$ 5,309,418

Personnel Hired with Use Tax

Current Personnel Funded by Use Tax: (No change from last report)

	Position to Fill	NEW HIRES	Title	Hire Date	Notes
1	Police Officer	Grant Delacruz	Recruit	8/6/2020	KC Academy Graduate
2	Police Officer	Mason Sipes	Recruit	1/4/2021	KC Academy Graduate
3	Police Officer	Dylan Scheirich	Recruit	1/4/2021	KC Academy Graduate
4	Police Officer	Nicholas Pablo	Recruit	1/6/2021	KC Academy Graduate
5	Police Officer	Coleman Whitaker	Police Officer	1/13/2021	Graduated Blue River Academy 4/29/21
6	Police Officer	Bryan Conley	Police Officer	2/22/2021	Certified
7	Police Officer	Travis Lorius	Police Officer	2/22/2021	Certified
8	Police Officer	Jason Steward	Police Officer	4/30/2021	Graduated Drury Academy 5/14/21
9	Police Officer	Lance Hubbard	Recruit	5/17/2021	Graduated KC Academy Dec 2021
10	Police Officer	Carly Hall	Recruit	6/11/2021	Graduated KC Academy Dec 2021 (prev. Police Tech-Records)
11	Police Officer	Robin Lohman	Police Officer	7/12/2021	Certified
12	Police Officer	Jacob Spencer	Recruit	8/23/2021	Graduated KC Academy March 2022
13	Police Officer	Antonio Kelly	Recruit	8/23/2021	Graduated KC Academy March 2022
14	Police Officer	Camryn Bramble	Recruit	8/23/2021	Graduated KC Academy March 2022
15	Police Officer	Jayden Bishop	Recruit	9/13/2021	Graduated KC Academy March 2022 (prev. Detention Ofcr)
16	Police Officer	Shawn Kavadas	Recruit	9/20/2021	Graduated Blue River Academy December 2021
17	Police Officer	Drew Wurtz	Recruit	11/2/2021	Graduated Blue River Acad. May 2022
18	Police Officer	Tyler Grier	Recruit	1/10/2022	Graduated Blue River Acad. May 2022
19	Police Officer	Veronica Bailey	Police Officer	1/3/2022	Certified (from Joplin PD)
20	Police Officer	Justin Farley	Recruit	1/10/2022	Graduated Blue River Acad. May 2022
21	Police Officer	Stephen Counihan	Recruit	1/10/2022	Graduated Blue River Acad. May 2022
22	Police Officer	Allyx McCoy	Police Officer	1/18/2022	Certified (IPD rehire)
23	Police Officer	Brandon Zipper	Police Officer	2/28/2022	Certified (from KCPD)
24	Police Officer	David Ostendorf	Police Officer	2/28/2022	Certified (from Blue Springs)
25	Police Officer	Jeremy Kiger	Police Officer	2/28/2022	Certified (from Oak Grove & Buckner)
26	Police Officer	Stephen Thompson	Police Officer	5/25/2022	Certified
27	Police Sergeant	Matt Shull	Sergeant	4/10/2022	New Community Services Sergeant
28	Police Sergeant	Vacant			
29	Police Sergeant	Vacant			
30	Police Sergeant	Vacant			

3 Current Tax Vacancies
27 Filled Use Tax Positions

2022 / 2023 FY Total Expenses – through August 31, 2022

ORG	OBJECT	ACCOUNT DESCRIPTION	Sum of ORIGINAL APPROP	Sum of REVISED BUDGET	Sum of YTD EXPENDED	Sum of ENCUMBRANCES	Sum of AVAILABLE BUDGET
4571	5100	Salaries -	\$1,745,466.00	\$1,745,466.00	\$170,213.19	\$0.00	\$1,575,252.81
	5102	Overtime	\$5,000.00	\$5,000.00	\$4,965.37	\$0.00	\$34.63
	5107	Worker Com	\$137,000.00	\$137,000.00	\$137,000.00	\$0.00	\$0.00
	5110	FICA	\$125,267.00	\$125,267.00	\$12,890.38	\$0.00	\$112,376.62
	5111	LAGERS	\$351,939.00	\$351,939.00	\$35,179.36	\$0.00	\$316,759.64
	5112	Health Ins	\$217,608.00	\$217,608.00	\$38,056.93	\$0.00	\$179,551.07
	5113	Dental Ins	\$5,980.00	\$5,980.00	\$1,319.24	\$0.00	\$4,660.76
	5114	Life Insur	\$1,569.00	\$1,569.00	\$333.00	\$0.00	\$1,236.00
	5115	Long Term	\$1,163.00	\$1,163.00	\$246.16	\$0.00	\$916.84
	5118	401aDeferr	\$0.00	\$0.00	\$4,725.00	\$0.00	(\$4,725.00)
	5121	Clothing/U	\$18,000.00	\$18,000.00	\$1,502.51	\$0.00	\$16,497.49
	5130	Pers Ser	\$698,474.00	\$698,474.00	\$116,412.34	\$0.00	\$582,061.66
	5214	Training a	\$90,000.00	\$90,000.00	\$125.25	\$0.00	\$89,874.75
	5223	ERPInterfu	\$41,700.00	\$41,700.00	\$6,950.00	\$0.00	\$34,750.00
	5240	Other Serv	\$0.00	\$0.00	\$174.44	\$0.00	(\$174.44)
	5309	Other Oper	\$65,000.00	\$65,000.00	\$361.97	\$9,638.03	\$55,000.00
	5313	Small Tool	\$35,000.00	\$35,000.00	\$0.00	\$8,000.00	\$27,000.00
	5402	Computer E	\$36,000.00	\$36,000.00	\$0.00	\$0.00	\$36,000.00
5404	Mobile Equ	\$409,000.00	\$409,000.00	\$0.00	\$0.00	\$409,000.00	
5405	Other Mach	\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$45,000.00	
Grand Total			\$4,029,166.00	\$4,029,166.00	\$530,455.14	\$17,638.03	\$3,481,072.83

Total Encumbrances and YTD Expenses shown above: \$548,093

Additional Details on Expenses:

- Object 51**: Personnel expenses (salaries and benefits) (\$522,843 total)
- Object 5214: Fees for 3 Police Recruits attending MCC / Blue River Academy
- Object 5223: Indirect costs (Charges for internal city services -determined by Finance)
- Object 5240: Investment Advisor Fees
- Object 5309: Uniforms & gear for new officers
- Object 5313: Body armor for officers

Overall Fund Balance:

OVERALL FUND BALANCE:		
	Unassigned Beginning Fund Balance	\$ 4,586,138
	TOTAL REVENUE:	\$ 723,280
	TOTAL EXPENSES/ENCUMBRANCES:	\$ 548,093
	Transfers Out:	\$ -
	Cancellation of PY Encumbrances:	\$ 684
	UNASSIGNED FUND BALANCE	\$ 4,762,009

UPDATE ON SPECIAL PURCHASES

- Virtual Training Simulator (Price TBD) – these continue to be researched to determine best options
- SAINT Breaching Tools (\$23,800 for two) – these should be delivered week of September 19th
- Ammunition (up to \$70,000) – order has been placed
- Mobile Command Post (Price TBD) – ongoing research is occurring for this item
- Nylon belt system for each officer (Current estimate is near \$80K to equip about 200 officers) – exact items and quantities are being narrowed down
- Outer Vest Carriers to be worn with Class B uniforms (Price TBD) – outer vest is being wear-tested

NEW REQUEST FOR USE TAX FUNDING:

- Replacement K9s needed for retiring dogs
- Current cost for a Police K9 is \$14,000/ea which includes the dog and training for the dog with its Officer/Handler
- IPD has \$5000 from the Police Foundation to use toward the purchase of one K9
- Two Police K9s are needed this fiscal year to replace retired dogs
 - Additional \$23,000 is needed from Use Tax to cover the purchases
- Two additional K9's are anticipated to be retired next fiscal year
 - \$28,000 would be needed from Use Tax to cover these purchases

CITY OF INDEPENDENCE, MISSOURI
Budgetary Comparison Schedule
Police Use Tax
For the period ended July 31, 2022

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 8.33% of Year	Percent From Budget
	Original	Amended				
Revenues:						
Use Tax	\$ 4,100,000	4,100,000	424,994	(3,675,006)	10.37%	2.04%
Investment Income (Loss)	59,000	59,000	4,572	(54,428)	7.75%	-0.58%
Other Revenue	—	—	—	—	0.00%	-8.33%
Total Revenues	4,159,000	4,159,000	429,566	(3,729,434)	10.33%	2.00%
Expenditures:						
Public Safety	4,029,166	4,029,166	307,284	3,721,882	7.63%	-0.70%
Debt Service	—	—	—	—	0.00%	-8.33%
Total Expenditures	4,029,166	4,029,166	307,284	3,721,882	7.63%	-0.70%
Other Financing Uses:						
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-8.33%
Total Other Financing Uses	—	—	—	—	0.00%	-8.33%
Total Expenditures and Other Financing Uses	4,029,166	4,029,166	307,284	3,721,882	7.63%	-0.70%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ 129,834	129,834	122,282	(7,552)		
Unassigned Fund Balance at Beginning of Year			4,586,138			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 07/31/22			4,708,420			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			757,305			
Total Fund Balance			\$ 5,465,725			

CITY OF INDEPENDENCE, MISSOURI
Budgetary Comparison Schedule

Police Use Tax

For the period ended August 31, 2022

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 16.67% of Year	Percent From Budget
	Original	Amended				
Revenues:						
Use Tax	\$ 4,100,000	4,100,000	718,708	(3,381,292)	17.53%	0.86%
Investment Income (Loss)	59,000	59,000	4,572	(54,428)	7.75%	-8.92%
Other Revenue	—	—	—	—	0.00%	-16.67%
Total Revenues	4,159,000	4,159,000	723,280	(3,435,720)	17.39%	0.72%
Expenditures:						
Public Safety	4,029,166	4,029,166	548,093	3,481,073	13.60%	-3.07%
Debt Service	—	—	—	—	0.00%	-16.67%
Total Expenditures	4,029,166	4,029,166	548,093	3,481,073	13.60%	-3.07%
Other Financing Uses:						
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-16.67%
Total Other Financing Uses	—	—	—	—	0.00%	-16.67%
Total Expenditures and Other Financing Uses	4,029,166	4,029,166	548,093	3,481,073	13.60%	-3.07%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ 129,834	129,834	175,187	45,353		
Unassigned Fund Balance at Beginning of Year			4,586,138			
Cancellation of Prior Year Encumbrances			684			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 08/31/22			<u>4,762,009</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			17,638			
Restricted - Prior Year Encumbrances			688,690			
Total Fund Balance			<u>\$ 5,468,337</u>			

Note: the August investment income and investment advisor fees have not posted yet, and are not reflected in the above amounts.

Public Safety Sales Tax Quarterly Report

Information for July 1, 2022 – August 31, 2022



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.

22/23 FISCAL YEAR - Revenue

Beginning 2022/22 FY Unassigned Fund Balance:	\$2,435,627
Sales Tax Collected through 8/31/22:	\$ 491,453
Investments & Other Income:	70,942
Waterfall from Use Tax:	0
(Original projection for 21/22 = \$2,358,694)	\$ 562,395
Total with Beginning Fund Balance:	\$ 2,998,022

PST Expenditures for July 2022 – August 2022

Communications - 4562	Proj/Budgeted	YTD & Encumb.	Variance
Tyler Tech / New World Contract	\$ 153,000	\$ 142,567	\$ 10,433
Motorola - KCMO Port Fee	\$ 11,400	\$ 14,424	\$ (3,024)
Motorola Contract (Amortization & Maintenance)	\$ 136,200	\$ 119,841	\$ 16,359
Radio Repairs	\$ 5,000	\$ -	\$ 5,000
L3 Comm - Rimage Printer Maint. (2)	\$ 5,000	\$ -	\$ 5,000
Nelson - maint on Eventide Recorder @ ICC	\$ 10,900	\$ 10,809	\$ 91
Nelson - recorder maintenance @ HQ	\$ 5,000	\$ 4,173	\$ 827
Data 911 Maintenance	\$ 4,000	\$ -	\$ 4,000
L3 - Mobile-Vision Software Maint.	\$ 25,000	\$ -	\$ 25,000
NetMotion Annual Maintenance	\$ 36,000	\$ -	\$ 36,000
ArcGIS Basic & Standard concurrent use primary maint.	\$ -	\$ -	\$ -
Radio Tower Utilities	\$ 10,000	\$ 1,980	\$ 8,020
Radio Supplies (earbuds, holsters, batteries)	\$ 15,000	\$ 9,806	\$ 5,194
Mobile Data Terminals- Air Cards	\$ 80,000	\$ -	\$ 80,000
Portable Radios / Motorola equipment maintenance	\$ 3,100	\$ 3,095	\$ 5
Motorola Microwave Equipment Lease	\$ 22,600	\$ 22,520	\$ 80
4562 Total	\$ 522,200	\$ 329,215	\$ 192,985
Facility - 4563	Proj/Budgeted	YTD & Encumb.	Variance
Special Operation Facility Upgrades	\$ 13,000	\$ -	\$ 13,000
Electricity @ K9 Facility & ICC	\$ 22,000	\$ 3,872	\$ 18,128
Gas	\$ 2,000	\$ 86	\$ 1,914
Water	\$ 2,000	\$ 106	\$ 1,894
Sewer	\$ 2,500	\$ 222	\$ 2,278
Trash	\$ 700	\$ 55	\$ 645
Technology Contractor (D. Christianson)	\$ 48,000	\$ 23,900	\$ 24,100
Technology Contractor (J. Lencioni)	\$ 15,000	\$ 15,000	\$ -
4563 Total:	\$ 105,200	\$ 43,241	\$ 61,959

Equipment - 4564	Proj/Budgeted	YTD & Encumb.	Variance
Body Armor Replacement Program	\$ 60,000	\$ 40,000	\$ 20,000
Officers Uniforms and Equipment	\$ 60,000	\$ 30,000	\$ 30,000
Fleet Replacement and Equipment	\$ 1,000,000	\$ 968,937	\$ 31,063
Central Garage Vehicle Maintenance	\$ 260,400	\$ 49,737	\$ 210,663
Central Garage Police Vehicle Fuel	\$ 104,300	\$ 24,706	\$ 79,594
EVTC Maint & Replacement (Opticom)	\$ 15,000	\$ 1,247	\$ 13,753
In Car Cameras	\$ 67,000	\$ -	\$ 67,000
Mobile Data Terminal Replacements	\$ 109,000	\$ -	\$ 109,000
Taser Replacements	\$ 50,000	\$ -	\$ 50,000
StarChase Systems - Maintenance	\$ 15,000	\$ -	\$ 15,000
Stop Stick Replacement Parts	\$ 3,000	\$ -	\$ 3,000
4564 Totals	\$ 1,743,700	\$ 1,114,628	\$ 629,072

TOTAL EXPENSES:			
Communications - 4562	\$ 522,200	\$ 329,215	\$ 192,985
Facilities - 4563	\$ 105,200	\$ 43,241	\$ 61,959
Equipment - 4564	\$ 1,743,700	\$ 1,114,628	\$ 629,072
Debt Service (Investment Advisor Fees)	\$ -	\$ 82	\$ (82)
2022/23 FY TOTAL	\$ 2,371,100	\$ 1,487,166	\$ 883,934

TOTAL SUMMARY		
Unassigned Beginning Fund Balance		\$ 2,435,627
TOTAL REVENUE:		\$ 562,395
TOTAL EXPENSES:		\$ 1,487,166
Year-end investment market value adjustment:		\$ -
Cancellation of PY Encumbrances		\$ 1,847
UNASSIGNED FUND BALANCE		\$ 1,512,703

22/23 FY Open Encumbrances include:

- \$132,742 to Motorola for annual maintenance agreement, equipment lease, and radio supplies
- \$24,072 for Technology Contractors (2)
- \$27,212 to Baysingers for officer uniforms & gear
- \$40,000 to Baysingers for body armor
- \$208,294 to Landmark Dodge for (7) 2022 Dodge Chargers (for Accident Investigations Unit)
- \$378,950 to Landmark Dodge for (13) 2022 Dodge Chargers (for Admin and Investigations Units)
 - Currently, City's Financial Report for August is showing this purchase order charged twice – Finance is working with Tyler Tech to correct this in Munis

CITY OF INDEPENDENCE, MISSOURI
Budgetary Comparison Schedule
Police Public Safety Sales Tax Fund
For the period ended July 31, 2022

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 8.33% of Year	Percent From Budget
	Original	Amended				
Revenues:						
Sales Taxes	\$ 2,580,000	2,580,000	237,013	(2,342,987)	9.19%	0.86%
Use Tax	67,000	67,000	—	(67,000)	0.00%	-8.33%
Investment Income (Loss)	35,000	35,000	2,145	(32,855)	6.13%	-2.20%
Other Revenue	7,600	7,600	4,156	(3,444)	54.68%	46.35%
Total Revenues	2,689,600	2,689,600	243,314	(2,446,286)	9.05%	0.72%
Expenditures:						
Public Safety						
Communications	522,200	522,200	172,956	349,244	33.12%	24.79%
Facilities	105,200	105,200	26,102	79,098	24.81%	16.48%
Equipment	1,743,700	1,743,700	244,523	1,499,177	14.02%	5.69%
Debt Service	—	—	82	(82)	0.00%	-8.33%
Total Expenditures	2,371,100	2,371,100	443,663	1,927,437	18.71%	10.38%
Other Financing Uses:						
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-8.33%
Total Other Financing Uses	—	—	—	—	0.00%	-8.33%
Total Expenditures and Other Financing Uses	2,371,100	2,371,100	443,663	1,927,437	18.71%	10.38%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ 318,500	318,500	(200,349)	(518,849)		
Unassigned Fund Balance at Beginning of Year			2,435,627			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 07/31/22			2,235,278			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			226,947			
Restricted - Prior Year Encumbrances			357,796			
Total Fund Balance			\$ 2,820,021			

CITY OF INDEPENDENCE, MISSOURI

Budgetary Comparison Schedule

Police Public Safety Sales Tax Fund

For the period ended August 31, 2022

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 16.67% of Year	Percent From Budget
	Original	Amended				
Revenues:						
Sales Taxes	\$ 2,580,000	2,580,000	491,453	(2,088,547)	19.05%	2.38%
Use Tax	67,000	67,000	—	(67,000)	0.00%	-16.67%
Investment Income (Loss)	35,000	35,000	2,145	(32,855)	6.13%	-10.54%
Other Revenue	7,600	7,600	68,797	61,197	905.22%	888.55%
Total Revenues	2,689,600	2,689,600	562,395	(2,127,205)	20.91%	4.24%
Expenditures:						
Public Safety						
Communications	522,200	522,200	329,215	192,985	63.04%	46.37%
Facilities	105,200	105,200	43,241	61,959	41.10%	24.43%
Equipment	1,743,700	1,743,700	1,114,628	629,072	63.92%	47.25%
Debt Service	—	—	82	(82)	0.00%	-16.67%
Total Expenditures	2,371,100	2,371,100	1,487,166	883,934	62.72%	46.05%
Other Financing Uses:						
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-16.67%
Total Other Financing Uses	—	—	—	—	0.00%	-16.67%
Total Expenditures and Other Financing Uses	2,371,100	2,371,100	1,487,166	883,934	62.72%	46.05%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ 318,500	318,500	(924,771)	(1,243,271)		
Unassigned Fund Balance at Beginning of Year			2,435,627			
Cancellation of Prior Year Encumbrances			1,847			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 08/31/22			1,512,703			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			1,190,221			
Restricted - Prior Year Encumbrances			254,101			
Total Fund Balance			\$ 2,957,025			

Note: the August investment income and investment advisor fees have not posted yet, and are not reflected in the above amounts.