

March 23, 2023

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

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

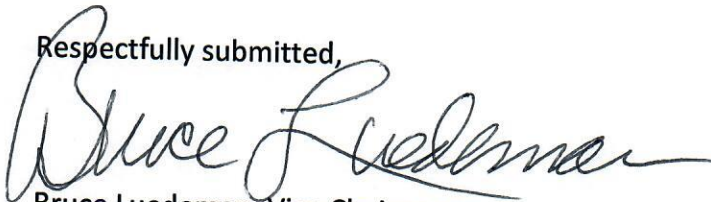
Dear Mayor and Council Members:

The Public Safety Tax Oversight Committee held our most recent quarterly meeting today, March 23, 2023.

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,

A handwritten signature in cursive script that reads "Bruce Luedeman". The signature is written in black ink and is positioned above the printed name and title.

Bruce Luedeman, Vice Chairperson  
Public Safety Tax Oversight Committee

# **Public Safety Sales Tax Quarterly Report**

**Information through September 1 - December 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In November of 2021, the voters approved a One-Half percent Fire Protection Sales Tax that will remain perpetual unless repealed by the voters of Independence.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.

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## 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 12/31/2022	\$ 5,432,262
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	882,875	2,257,211
<b>Communication Service - 5202</b>			
Telephones and Communication services, cell phones, etc.	53,000	10,160	51,303
<b>Overnight Travel and Meals – 5203/5304</b>			
Travel and meal expenses related to training	0	1,274	-1,274
<b>Maintenance-Mobile Equipment - 5210</b>			
Repair and Maintenance costs for mobile vehicles not performed by City Garage	32,000	15,990	16,009
<b>Maintenance-Buildings - 5211</b>			
Repair and Maintenance costs for buildings	93,000	19,808	73,191
<b>Maintenance-Other - 5212</b>			
Repair and Maintenance costs for other items not categorized under mobile equipment or buildings	242,900	121,220	70,817
<b>Training and Education - 5214</b>			
Costs associated with personnel training including registrations and travel costs	100,000	13,054	86,943
<b>Interfund Charges -5224</b>			
	33,400	16,699	16,700
<b>TechServ-Software &amp; C - 5225</b>			
Station ISP – City Provided	0	19	-19
<b>Professional Services - 5226</b>			
Professional services le: Firefighter Physicals	150,000	620	141,880
<b>Utilities - 5229, 5231, 5232</b>			
Utilities paid for PST funded projects, Training Facility and Opticom System	35,800	15,802	19,998
<b>Leases - 5236</b>			
Costs associated with lease of equipment or services covered under the PST	0	0	0
<b>Other Services - 5240</b>			
Costs associated with fund investment fees and other services not categorized under professional services	40,000	639	39,360
<b>Operating Supplies - 5309</b>			
Supplies purchased specifically to support PST functions that generally have a cost under \$100	15,000	1,093	13,906

<b>Small Tools and Equipment - 5313</b>			
Small tools and equipment that has a value greater than \$100 and a useful life over a year	313,200	108,632	168,735
<b>Capital Outlay-Buildings - 5401</b>			
Includes cost of construction, as well as the initial cost of items associated with the permanent part of the structure	1,260,000	53,966	1,140,668
<b>Capital Outlay-Computer Equip - 5402</b>			
Computers, printers, tablets with expense exceeding \$1000	75,980	76,776	-796
<b>Capital Outlay-Mobile Equipment - 5404</b>			
Cost for automobile, fire apparatus and other items needed to put the vehicle in service	1,044,020	800,445	111,870
<b>Capital Outlay-Other Equipment - 5405</b>			
Other machinery or equipment with expense exceeding \$1000	193,400	26,933	42,570
<b>Bond Principal</b>	63,192	0	63,192
<b>Bond Interest</b>	10,044	0	10,044

Total 22/23 FY Expenditures to date: \$2,220,750

Open/Unpaid Encumbrances: \$1,421,647

- 2 Pumpers Ordered (additional appropriation)
- Gear
- Station Radios
- Mobile Radios
- 3 Ford F550 Chassis (Rescues)

**Completed Major Projects:**

- Storm Siren Upgrade
- Hired 12 of 12 approved Firefighters

**Projects in Process:**

- Aerial on order
- Begin Property Assessment
- Hire personnel based off Master Plan
- LifePak Defibrillator



# **Public Safety Sales Tax Quarterly Report**

**Information through December 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 1/8<sup>th</sup> 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 12/31/22:	\$ 1,358,211
Investments & Other Income:	93,521
Waterfall from Use Tax:	<u>0</u>
(Original projection for 21/22 = \$2,358,694)	\$ 1,451,732

Total with Beginning Fund Balance: \$ 3,887,359

## PST Expenditures for July 2022 – December 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	\$ 13,940	\$ (8,940)
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	\$ 5,018	\$ 4,982
Radio Supplies (earbuds, holsters, batteries)	\$ 15,000	\$ 16,121	\$ (1,121)
Mobile Data Terminals- Air Cards	\$ 80,000	\$ 31,836	\$ 48,164
Portable Radios / Motorola equipment maintenance	\$ 3,100	\$ 3,095	\$ 5
Motorola Microwave Equipment Lease	\$ 22,600	\$ 22,520	\$ 80
<b>4562 Total</b>	<b>\$ 522,200</b>	<b>\$ 384,345</b>	<b>\$ 137,855</b>
Facility - 4563	Proj/Budgeted	YTD & Encumb.	Variance
Special Operation Facility Upgrades	\$ 13,000	\$ -	\$ 13,000
Electricity @ K9 Facility & ICC	\$ 22,000	\$ 10,726	\$ 11,274
Gas	\$ 2,000	\$ 361	\$ 1,639
Water	\$ 2,000	\$ 333	\$ 1,667
Sewer	\$ 2,500	\$ 655	\$ 1,845
Trash	\$ 700	\$ 220	\$ 480
Technology Contractor (D. Christianson)	\$ 48,000	\$ 23,900	\$ 24,100
Technology Contractor (J. Lencioni)	\$ 15,000	\$ 15,000	\$ -
New World Consultant (new) (D. Tucker)	\$ -	\$ 10,000	\$ (10,000)
<b>4563 Total:</b>	<b>\$ 105,200</b>	<b>\$ 61,196</b>	<b>\$ 44,004</b>



<b>Equipment - 4564</b>	<b>Proj/Budgeted</b>	<b>YTD &amp; Encumb.</b>	<b>Variance</b>
Body Armor Replacement Program	\$ 60,000	\$ 40,000	\$ 20,000
Officers Uniforms and Equipment	\$ 60,000	\$ 68,000	\$ (8,000)
Fleet Replacement and Equipment	\$ 1,000,000	\$ 1,010,747	\$ (10,747)
Central Garage Vehicle Maintenance	\$ 260,400	\$ 134,948	\$ 125,452
Central Garage Police Vehicle Fuel	\$ 104,300	\$ 70,386	\$ 33,914
EVTC Maint & Replacement (Opticom)	\$ 15,000	\$ 7,484	\$ 7,516
In Car Cameras	\$ 67,000	\$ 2,925	\$ 64,075
Mobile Data Terminal Replacements	\$ 109,000	\$ 12,026	\$ 96,974
Taser Replacements	\$ 50,000	\$ 49,375	\$ 625
StarChase Systems - Maintenance	\$ 15,000	\$ -	\$ 15,000
Stop Stick Replacement Parts	\$ 3,000	\$ 211	\$ 2,789
<b>4564 Totals</b>	<b>\$ 1,743,700</b>	<b>\$ 1,396,102</b>	<b>\$ 347,598</b>

<b>TOTAL EXPENSES:</b>			
Communications - 4562	\$ 522,200	\$ 384,345	\$ 137,855
Facilities - 4563	\$ 105,200	\$ 61,196	\$ 44,004
Equipment - 4564	\$ 1,743,700	\$ 1,396,102	\$ 347,598
Debt Service (Investment Advisor Fees)	\$ -	\$ 393	\$ (393)
<b>2022/23 FY TOTAL</b>	<b>\$ 2,371,100</b>	<b>\$ 1,842,036</b>	<b>\$ 529,064</b>

<b>OVERALL FUND BALANCE:</b>		
Unassigned Beginning Fund Balance		\$ 2,435,627
	<b>TOTAL REVENUE:</b>	\$ 1,451,732
	<b>TOTAL EXPENSES/ENCUMBRANCES:</b>	\$ 1,842,036
Cancellation of PY Encumbrances		\$ 1,847
<b>UNASSIGNED FUND BALANCE</b>		<b>\$ 2,047,170</b>

**22/23 FY Currently Open PO's/Encumbrances (included in Totals above):**

- \$136,876 to Motorola for annual maintenance agreement, equipment lease, and radio supplies
- \$16,832 for Technology Contractors (3)
- \$1,625 to C&C Group for Genetec camera connections for Operation Green Light (licenses to access additional traffic cameras in Independence)
- \$45,176 to Baysingers for officer uniforms & gear
- \$40,000 to Baysingers for body armor
- \$12,026 to Tyler Tech for match on ETicketing grant from MODOT (to add 30 more scanners/printers & misc. accessories, software, setup & configuration)

- \$29,014 to Landmark Dodge for (1) remaining 2022 Dodge Charger that was just recently received & not yet paid
- \$127,598 to 911 Custom for vehicle equipment required for Administrative & Accident Investigation Unit Chargers, Ford 150 trucks, and Explorers
- \$48,275 for installation of vehicle equipment in new vehicles (Parsons & 911 Custom)
- \$155,616 to Motorola for 30 mobile radios (mounted in vehicles)

# **Police USE Tax (Prop P)**

## **Quarterly Report**

**Information through December 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

<b>Beginning Fund Balance for 22/23 FY:</b>	<b>\$ 4,586,138</b>
*Tax Collected thru December 2022 (PD only):	\$ 2,876,355
Interest / Investment Earnings:	<u>\$ 43,989</u>
22/23 FY Revenue to date:	\$ 2,920,344
<b>Total Revenue Available:</b>	<b>\$ 7,506,482</b>

## 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	Vacant	Police Officer		
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	Vacant	Sergeant		Community Services Sergeant
28	Police Sergeant	Mike Fowler	Sergeant	12/18/2022	Patrol - new Sectors
29	Police Sergeant	Roger Lane	Sergeant	12/18/2022	Patrol - new Sectors
30	Police Sergeant	Darren McIntosh	Sergeant	12/18/2022	Patrol - new Sectors

**2 Current Tax Vacancies  
28 Filled Use Tax Positions**

Since the previous report, we filled the three Sergeant vacancies, but lost the original Sergeant and one certified Police Officer that have since left the department.

**2022 / 2023 FY Total Expenses – through December 31, 2022**

ORG	OBJECT	ACCOUNT DESCRIPTION	Sum of ORIGINAL APPROP	Sum of REVISED BUDGET	Sum of YTD EXPENDED	Sum of ENCUMBR.	Sum of AVAILABLE BUDGET
4571	5100	Salaries -	\$1,745,466	\$1,745,466	\$674,481	\$0	\$1,070,985
	5102	Overtime	\$5,000	\$5,000	\$28,030	\$0	(\$23,030)
	5107	Worker Com	\$137,000	\$137,000	\$137,000	\$0	\$0
	5110	FICA	\$125,267	\$125,267	\$51,846	\$0	\$73,421
	5111	LAGERS	\$351,939	\$351,939	\$153,380	\$0	\$198,559
	5112	Health Ins	\$217,608	\$217,608	\$115,113	\$0	\$102,495
	5113	Dental Ins	\$5,980	\$5,980	\$3,996	\$0	\$1,984
	5114	Life Insur	\$1,569	\$1,569	\$1,008	\$0	\$561
	5115	Long Term	\$1,163	\$1,163	\$745	\$0	\$418
	5118	401aDeferr	\$0	\$0	\$4,725	\$0	(\$4,725)
	5121	Clothing/U	\$18,000	\$18,000	\$5,865	\$0	\$12,135
	5130	Pers Ser	\$698,474	\$698,474	\$349,237	\$0	\$349,237
	5208	Fees and P	\$0	\$0	\$73	\$0	(\$73)
	5214	Training a	\$90,000	\$90,000	\$25,960	\$0	\$64,040
	5223	ERPInterfu	\$41,700	\$41,700	\$20,850	\$0	\$20,850
	5240	Other Serv	\$0	\$0	\$880	\$0	(\$880)
	5309	Other Oper	\$65,000	\$131,450	\$6,536	\$187,514	(\$62,600)
	5313	Small Tool	\$35,000	\$85,000	\$9,273	\$65,470	\$10,257
	5402	Computer E	\$36,000	\$36,000	\$0	\$0	\$36,000
	5404	Mobile Equ	\$409,000	\$427,200	\$49,995	\$50,100	\$327,105
5405	Other Mach	\$45,000	\$56,800	\$42,800	\$14,000	\$0	
<b>Grand Total</b>			<b>\$4,029,166</b>	<b>\$4,175,616</b>	<b>\$1,681,790</b>	<b>\$317,084</b>	<b>\$2,176,741</b>

**Total Encumbrances and YTD Expenses shown above: \$1,998,875**

**Additional Details on Expenses:**

- Object 51\*\*: Personnel expenses (salaries and benefits) (\$1,525,425 total to date)
- Object 5214: Fees for Police Recruits to attend Police Academy at KC or Blue River
- Object 5223: Indirect costs (Charges for internal city services -determined by Finance)
- Object 5240: Investment Advisor Fees
- Object 5309: Ammunition, uniforms & gear for new officers (Funds will be moved from 5404 Mobile Equipment to cover shortage here)
- Object 5313: Body armor and tasers for officers
- Object 5404: Vehicles & Vehicle Equipment/Installs
  - \*Currently have 1 Ford Truck purchased and the \$50,100 encumbered is for vehicle equipment, installs, and mobile radios
- Object 5405: Saint Breaching Tools and (2) Police K9s



**Overall Fund Balance:**

<b>OVERALL FUND BALANCE:</b>			
	<b>Unassigned Beginning Fund Balance</b>	<b>\$</b>	<b>4,586,138</b>
		<b>TOTAL REVENUE:</b>	<b>\$ 2,920,344</b>
	<b>TOTAL EXPENSES/ENCUMBRANCES:</b>	<b>\$</b>	<b>1,998,875</b>
		Transfers Out:	\$ -
	Cancellation of PY Encumbrances:	\$	88,102
	<b>UNASSIGNED FUND BALANCE</b>	<b>\$</b>	<b>5,595,710</b>

**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) – received
- Ammunition (up to \$70,000) – order has been placed
- Mobile Command Post (Est. \$1,500,000) – ongoing research is occurring for this item – placing item in Capital Improvement Plan for next fiscal year
- Nylon belt system for each officer - Council approval was received for the purchase. Orders have been placed & we are awaiting shipment.
- Outer Vest Carriers to be worn with Class B uniforms – outer vest and pouches were chosen. Officers are being given the option to choose this style of vest or the concealable body armor. Vests will be ordered upon expiration of their current vests.
- (2) Police K9s – We have received one new K9 who is assigned to the new Sergeant over the K9 unit. He’s a 2-year-old German Shepherd named Tyr.



# **Public Safety Sales Tax Quarterly Report**

**Information through January 1, 2023 – February 28,  
2023**



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<b>Leases - 5236</b>			
Costs associated with lease of equipment or services covered under the PST	0	0	0
<b>Other Services - 5240</b>			
Costs associated with fund investment fees and other services not categorized under professional services	40,000	957	16,043
<b>Operating Supplies - 5309</b>			
Supplies purchased specifically to support PST functions that generally have a cost under \$100	15,000	1,403	13,597

<b>Small Tools and Equipment - 5313</b>			
Small tools and equipment that has a value greater than \$100 and a useful life over a year	313,200	117,328	99,383
<b>Capital Outlay-Buildings - 5401</b>			
Includes cost of construction, as well as the initial cost of items associated with the permanent part of the structure	1,260,000	1,032,88	1,139,777
<b>Capital Outlay-Computer Equip - 5402</b>			
Computers, printers, tablets with expense exceeding \$1000	75,980	76,776	-796
<b>Capital Outlay-Mobile Equipment - 5404</b>			
Cost for automobile, fire apparatus and other items needed to put the vehicle in service	1,834,896	802,133	92,607
<b>Capital Outlay-Other Equipment - 5405</b>			
Other machinery or equipment with expense exceeding \$1000	193,400	109,427	42,313
<b>Bond Principal</b>	63,192	63,191	0
<b>Bond Interest</b>	10,044	10,044	0

Total 22/23 FY Expenditures to date: \$2,811,317

Open/Unpaid Encumbrances: \$1,283,850

- Gear
- Station Radios
- Mobile Radios
- 3 Ford F550 Chassis (Rescues)
- 2 Pumpers Ordered (Chassis Paid)

**Completed Major Projects:**

- 30 sets of Gear
- LifePak Defibrillator

**Projects in Process:**

- Aerial on order
- Begin Property Assessment
- LifePak Defibrillator (Grant)
- 15 Sets of Gear (Grant)
- Hire personnel based off Master Plan



# **Public Safety Sales Tax Quarterly Report**

**Information through February 28, 2023**



## **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 1/8<sup>th</sup> 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 2/28/23:	\$ 1,745,250
Investments & Other Income:	111,979
Waterfall from Use Tax:	<u>0</u>
	<b>\$ 1,857,229</b>

(Original Sales Tax Projection for 22/23 = \$2,580,000)

(Projected Waterfall from Use Tax: \$67,000)

Total with Beginning Fund Balance: **\$ 4,292,856**

## PST Expenditures for July 2022 – February 2023

Communications - 4562	Proj/Budgeted	YTD & Encumb.	Variance
Tyler Tech / New World Contract	\$ 153,000	\$ 143,933	\$ 9,067
Motorola - KCMO Port Fee	\$ 11,400	\$ 14,424	\$ (3,024)
Motorola Contract (Amortization & Maintenance)	\$ 136,200	\$ 119,841	\$ 16,359
Radio Repairs	\$ 5,000	\$ 13,940	\$ (8,940)
L3 Comm - Rimage Printer Maint. (2)	\$ 5,000	\$ 2,115	\$ 2,885
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	\$ 12,705	\$ 12,295
NetMotion Annual Maintenance	\$ 36,000	\$ -	\$ 36,000
ArcGIS Basic & Standard concurrent use primary maint.	\$ -	\$ -	\$ -
Radio Tower Utilities	\$ 10,000	\$ 6,207	\$ 3,793
Radio Supplies (earbuds, holsters, batteries)	\$ 15,000	\$ 16,363	\$ (1,363)
Mobile Data Terminals- Air Cards	\$ 80,000	\$ 70,236	\$ 9,764
Portable Radios / Motorola equipment maintenance	\$ 3,100	\$ 3,095	\$ 5
Motorola Microwave Equipment Lease	\$ 22,600	\$ 22,520	\$ 80
<b>4562 Total</b>	<b>\$ 522,200</b>	<b>\$ 440,361</b>	<b>\$ 81,839</b>
Facility - 4563	Proj/Budgeted	YTD & Encumb.	Variance
Special Operation Facility Upgrades	\$ 13,000	\$ -	\$ 13,000
Electricity @ K9 Facility & ICC	\$ 22,000	\$ 15,356	\$ 6,644
Gas	\$ 2,000	\$ 1,709	\$ 291
Water	\$ 2,000	\$ 865	\$ 1,135
Sewer	\$ 2,500	\$ 874	\$ 1,626
Trash	\$ 700	\$ 330	\$ 370
Technology Contractor (D. Christianson)	\$ 48,000	\$ 47,900	\$ 100
Technology Contractor (J. Lencioni)	\$ 15,000	\$ 15,000	\$ -
New World Consultant (new) (D. Tucker)	\$ -	\$ 10,000	\$ (10,000)
<b>4563 Total:</b>	<b>\$ 105,200</b>	<b>\$ 92,034</b>	<b>\$ 13,166</b>

<b>Equipment - 4564</b>	<b>Proj/Budgeted</b>	<b>YTD &amp; Encumb.</b>	<b>Variance</b>
Body Armor Replacement Program	\$ 60,000	\$ 40,000	\$ 20,000
Officers Uniforms and Equipment	\$ 60,000	\$ 68,000	\$ (8,000)
Fleet Replacement and Equipment	\$ 1,000,000	\$ 999,047	\$ 953
Central Garage Vehicle Maintenance	\$ 260,400	\$ 176,149	\$ 84,251
Central Garage Police Vehicle Fuel	\$ 104,300	\$ 93,040	\$ 11,260
EVTC Maint & Replacement (Opticom)	\$ 15,000	\$ 9,979	\$ 5,021
In Car Cameras	\$ 67,000	\$ 24,693	\$ 42,308
Mobile Data Terminal Replacements	\$ 109,000	\$ 12,026	\$ 96,974
Taser Replacements	\$ 50,000	\$ 49,375	\$ 625
StarChase Systems - Maintenance	\$ 15,000	\$ 16,370	\$ (1,370)
Stop Stick Replacement Parts	\$ 3,000	\$ 211	\$ 2,789
License Plate Readers & associated costs	\$ -	\$ 4,000	\$ (4,000)
<b>4564 Totals</b>	<b>\$ 1,743,700</b>	<b>\$ 1,492,889</b>	<b>\$ 250,811</b>

<b>TOTAL EXPENSES:</b>			
Communications - 4562	\$ 522,200	\$ 440,361	\$ 81,839
Facilities - 4563	\$ 105,200	\$ 92,034	\$ 13,166
Equipment - 4564	\$ 1,743,700	\$ 1,492,889	\$ 250,811
Debt Service (Investment Advisor Fees)	\$ -	\$ 606	\$ (606)
<b>2022/23 FY TOTAL</b>	<b>\$ 2,371,100</b>	<b>\$ 2,025,891</b>	<b>\$ 345,209</b>

<b>OVERALL FUND BALANCE:</b>			
Unassigned Beginning Fund Balance		\$ 2,435,627	
	<b>TOTAL REVENUE:</b>	\$ 1,857,229	
	<b>TOTAL EXPENSES/ENCUMBRANCES:</b>	\$ 2,025,891	
Cancellation of PY Encumbrances		\$ 11,803	
<b>UNASSIGNED FUND BALANCE</b>		<b>\$ 2,278,768</b>	

**22/23 FY Currently Open PO's/Encumbrances (included in Totals above):**

- \$14,820 to Safe Fleet /Coban for annual maintenance on Rimage printer and in-car camera systems
- \$38,400 to Verizon for MDT/laptop connections (air cards) for MSP/Mobile
- \$32,492 for Technology Contractors (3)
- \$22,377 to Baysingers for officer uniforms & gear
- \$39,882 to Baysingers for body armor
- \$7,526 to Tyler Tech for match on ETicketing grant from MODOT (to add 30 more scanners/printers & misc. accessories, software, setup & configuration)
- \$4,000 to ETI for annual Cooperative Sharing License on License Plate Reader (LPR) tech

- \$57,114 to 911 Custom for vehicle equipment required for Administrative & Accident Investigation Unit Chargers and Explorers
- \$44,685 for installation of vehicle equipment in new vehicles (Parsons & 911 Custom)
- \$155,616 to Motorola for 30 mobile radios (mounted in vehicles)



**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Police Public Safety Sales Tax Fund  
 For the period ended February 28, 2023

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 66.67% of Year	Percent From Budget
	Original	Amended				
<b>Revenues:</b>						
Sales Taxes	\$ 2,580,000	2,580,000	1,745,250	(834,750)	67.65%	0.98%
Use Tax	67,000	67,000	—	(67,000)	0.00%	-66.67%
Investment Income (Loss)	35,000	35,000	36,807	1,807	105.16%	38.49%
Other Revenue	7,600	7,600	75,172	67,572	989.11%	922.44%
<b>Total Revenues</b>	<b>2,689,600</b>	<b>2,689,600</b>	<b>1,857,229</b>	<b>(832,371)</b>	<b>69.05%</b>	<b>2.38%</b>
<b>Expenditures:</b>						
Public Safety						
Communications	522,200	522,200	440,361	81,839	84.33%	17.66%
Facilities	105,200	105,200	92,034	13,166	87.48%	20.81%
Equipment	1,743,700	1,743,700	1,492,890	250,810	85.62%	18.95%
Debt Service	—	—	606	(606)	0.00%	-66.67%
<b>Total Expenditures</b>	<b>2,371,100</b>	<b>2,371,100</b>	<b>2,025,891</b>	<b>345,209</b>	<b>85.44%</b>	<b>18.77%</b>
<b>Other Financing Uses:</b>						
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-66.67%
Total Other Financing Uses	—	—	—	—	0.00%	-66.67%
<b>Total Expenditures and Other Financing Uses</b>	<b>2,371,100</b>	<b>2,371,100</b>	<b>2,025,891</b>	<b>345,209</b>	<b>85.44%</b>	<b>18.77%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ 318,500</b>	<b>318,500</b>	<b>(168,662)</b>	<b>(487,162)</b>		
Unassigned Fund Balance at Beginning of Year			2,435,627			
Cancellation of Prior Year Encumbrances			11,803			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 02/28/23			<u>2,278,768</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			416,912			
Restricted - Prior Year Encumbrances			36,451			
Total Fund Balance			<u>\$ 2,732,131</u>			

# **Police USE Tax (Prop P) Quarterly Report**

**Information through February 28, 2023**



## **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

<b>Beginning Fund Balance for 22/23 FY:</b>	<b>\$ 4,586,138</b>
*Tax Collected thru February 2023 (PD only):	\$ 4,032,497
Interest / Investment Earnings:	<u>\$ 87,116</u>
22/23 FY Revenue to date:	\$ 4,119,613
<b>Total Revenue Available:</b>	<b>\$ 8,705,751</b>

Note: \$4,100,000 in tax revenue collected in 22/23 FY is designated specifically for IPD. Additional revenue over this amount will "waterfall" to other City sales tax funds, including the Public Safety Sales Tax.

## 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	Doug Blodgett	Police Officer	3/6/2023	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 Kavasas	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	Vacant	Sergeant		Community Services Sergeant
28	Police Sergeant	Mike Fowler	Sergeant	12/18/2022	Patrol - new Sectors
29	Police Sergeant	Roger Lane	Sergeant	12/18/2022	Patrol - new Sectors
30	Police Sergeant	Darren McIntosh	Sergeant	12/18/2022	Patrol - new Sectors

**1 Current Tax Vacancies  
29 Filled Use Tax Positions**

Only change since last report is the filling of the one vacant Police Officer position, leaving only one Sergeant position currently vacant.

**2022 / 2023 FY Total Expenses – through February 28, 2023**

OBJEC	ACCOUNT DESCRIPTION	Sum of ORIGINAL APPROP	Sum of REVISED BUDGET	Sum of YTD EXPENDED	Sum of ENCUMB.	Sum of AVAILABLE BUDGET
5100	Salaries -	\$1,745,466	\$1,745,466	\$955,101	\$0	\$790,365
5102	Overtime	\$5,000	\$5,000	\$50,326	\$0	(\$45,326)
5107	Worker Com	\$137,000	\$137,000	\$137,000	\$0	\$0
5110	FICA	\$125,267	\$125,267	\$74,366	\$0	\$50,901
5111	LAGERS	\$351,939	\$351,939	\$221,189	\$0	\$130,750
5112	Health Ins	\$217,608	\$217,608	\$158,076	\$0	\$59,532
5113	Dental Ins	\$5,980	\$5,980	\$5,492	\$0	\$488
5114	Life Insur	\$1,569	\$1,569	\$1,248	\$0	\$321
5115	Long Term	\$1,163	\$1,163	\$992	\$0	\$171
5118	401aDeferr	\$0	\$0	\$4,725	\$0	(\$4,725)
5121	Clothing/U	\$18,000	\$18,000	\$7,656	\$0	\$10,344
5130	Pers Ser	\$698,474	\$698,474	\$465,649	\$0	\$232,825
5208	Fees and P	\$0	\$0	\$174	\$0	(\$174)
5214	Training a	\$90,000	\$90,000	\$25,960	\$0	\$64,040
5223	ERPInterfu	\$41,700	\$41,700	\$27,800	\$0	\$13,900
5240	Other Serv	\$0	\$0	\$1,415	\$0	(\$1,415)
5309	Other Oper	\$65,000	\$131,450	\$87,926	\$106,811	(\$63,286)
5313	Small Tool	\$35,000	\$85,000	\$9,273	\$65,470	\$10,257
5402	Computer E	\$36,000	\$36,000	\$0	\$0	\$36,000
5404	Mobile Equ	\$409,000	\$427,200	\$58,447	\$108,492	\$260,261
5405	Other Mach	\$45,000	\$56,800	\$42,800	\$14,000	\$0
<b>Grand Total</b>		<b>\$4,029,166</b>	<b>\$4,175,616</b>	<b>\$2,335,613</b>	<b>\$294,773</b>	<b>\$1,545,231</b>

**Total Encumbrances and YTD Expenses shown above: \$2,630,386**

<b>OVERALL FUND BALANCE:</b>			
		Unassigned Beginning Fund Balance	\$ 4,586,138
		TOTAL REVENUE:	\$ 4,119,612
		TOTAL EXPENSES/ENCUMBRANCES:	\$ 2,630,385
		Transfers Out:	\$ -
		Cancellation of PY Encumbrances:	\$ 107,560
		<b>UNASSIGNED FUND BALANCE</b>	<b>\$ 6,182,925</b>

## **Additional Details on Expenses:**

- Object 51\*\*:
- Personnel expenses (salaries and benefits)
    - \$2,081,819 total to date
- Object 5214:
- Fees for Police Recruits to attend Police Academy at KC or Blue River
    - Amount paid to date covered Academy fees for 4 Recruits.
- Object 5223:
- Indirect costs (Charges for internal city services -determined by Finance)
- Object 5240:
- Investment Advisor Fees
- Object 5309:
- Ammunition, uniforms & gear for officers
    - Funds will be moved from 5404 Mobile Equipment to cover shortage
    - Additional appropriation of \$66,450 from fund balance was received by City Council and allowed us to purchase additional ammunition this year.
    - Additional appropriation of \$80,000 from fund balance was received by City Council and allowed us to purchase the new nylon belt systems for all officers.
- Object 5313:
- Body armor and tasers for officers
- Object 5404:
- Vehicles & Vehicle Equipment/Installs
    - \$25,369 for in-car (mobile) radios
    - \$49,995 for (1) 2022 Ford F150 Truck (partially equipped)
    - \$58,392 for (3) 2022 Harley Davidson Road King motorcycles
    - \$8,100 for (1) 2012 Ford Escape, transferred from IPL
    - \$25,083 for vehicle equipment, decals and installation services
- Object 5405:
- Other Equipment
    - Saint Breaching Tools - \$28,800
    - (2) Police K9s - \$28,000
      - \$14,000 is still encumbered, awaiting receipt of the next K9

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Police Use Tax  
 For the period ended February 28, 2023

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 66.67% of Year	Percent From Budget
	Original	Amended				
<b>Revenues:</b>						
Use Tax	\$ 4,100,000	4,100,000	4,032,497	(67,503)	98.35%	31.68%
Investment Income (Loss)	59,000	59,000	87,116	28,116	147.65%	80.98%
Other Revenue	—	—	—	—	0.00%	-66.67%
<b>Total Revenues</b>	<b>4,159,000</b>	<b>4,159,000</b>	<b>4,119,613</b>	<b>(39,387)</b>	<b>99.05%</b>	<b>32.38%</b>
<b>Expenditures:</b>						
Public Safety	4,029,166	4,175,616	2,630,386	1,545,230	62.99%	-3.68%
Debt Service	—	—	—	—	0.00%	-66.67%
<b>Total Expenditures</b>	<b>4,029,166</b>	<b>4,175,616</b>	<b>2,630,386</b>	<b>1,545,230</b>	<b>62.99%</b>	<b>-3.68%</b>
<b>Other Financing Uses:</b>						
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-66.67%
<b>Total Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.00%</b>	<b>-66.67%</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>4,029,166</b>	<b>4,175,616</b>	<b>2,630,386</b>	<b>1,545,230</b>	<b>62.99%</b>	<b>-3.68%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ 129,834</b>	<b>(16,616)</b>	<b>1,489,227</b>	<b>1,505,843</b>		
Unassigned Fund Balance at Beginning of Year			4,586,138			
Cancellation of Prior Year Encumbrances			107,560			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 02/28/23			<u>6,182,925</u>			
<b>Other Fund Balance Components:</b>						
Restricted - Current Year Encumbrances			294,773			
Restricted - Prior Year Encumbrances			—			
<b>Total Fund Balance</b>			<u>\$ 6,477,698</u>			