

March 27, 2024

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

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

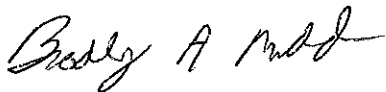
Dear Mayor and Council Members:

The Public Safety Tax Oversight Committee held our most recent quarterly meeting today, March 27, 2024.

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 black ink that reads "Bradly A Mudd". The signature is written in a cursive style with a large initial "B" and a long, sweeping underline.

Brad Mudd, Chairperson
Public Safety Tax Oversight Committee

Public Safety Sales Tax Quarterly Report

Information through July 1, 2023 – December 31, 2023



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In November of 2021, the voters approved a One-Half percent Fire Protection Sales Tax that will remain perpetual unless repealed by the voters of Independence.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 Two Objectives

1. Fire Department will continue to work towards the objectives set in the Standard of Cover / Community Risk Assessment and Master Plan for the Fire department. This will include 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. Bring our staffing level up to meet full staffing with existing apparatus.
 5. Begin construction of Station 8 and Station 11, as well as determine locations for future replacement/new station needs. This could include property acquisition, environmental studies and beginning design.
 6. Continue to evaluate staffing/apparatus locations to handle increase call volume, service needs and administrative functions.
-

Independence Fire Department

Public Safety Sales Tax Quarterly Report

Project Updates

Open/Unpaid Encumbrances:

- New Extrication Equipment
- 2 Pumpers Ordered (Chassis Paid)- July 2024 delivery.
- 2 Pumpers Ordered - July 2025 delivery.

Completed Major Projects:

- 1 Battalion Chief promotions
- (1) Rescue Chassis Remount
- Station 4 HVAC Replacement
- UTVs in service (Surplus sale of Pumper)
- RFP for Engineer/Owner Representative

Projects in Process:

- Aerial on order- ~~December 2023~~ February 2024 delivery
- (1) Rescue Chassis Remount started
- RFP for Station Design
- Hire personnel based off Master Plan
- Roof Replacement for Station 6

PST Expenditure Description

Personnel Services 5100-5130	Personnel Services including Salaries and Benefits for Training and Support Services.
Communication Service - 5202	Telephones and Communication services, cell phones, etc.
Overnight Travel and Meals – 5203/5304	Travel and meal expenses related to training
Maintenance-Mobile Equipment - 5210	Repair and Maintenance costs for mobile vehicles not performed by City Garage
Maintenance-Buildings - 5211	Repair and Maintenance costs for buildings
Maintenance-Other - 5212	Repair and Maintenance costs for other items not categorized under mobile equipment or buildings
Training and Education - 5214	Costs associated with personnel training including registrations and travel costs
Interfund Charges -5224	
TechServ-Software & C - 5225	Station ISP – City Provided
Professional Services - 5226	Professional services ie: Firefighter Physicals
Utilities - 5229, 5231, 5232, 5234	Utilities paid for PST funded projects, Training Facility and Opticom System
Leases - 5236	Costs associated with lease of equipment or services covered under the PST
Other Services - 5240	Costs associated with fund investment fees and other services not categorized under professional services
Operating Supplies - 5309	Supplies purchased specifically to support PST functions that generally have a cost under \$100
Small Tools and Equipment - 5313	Small tools and equipment that has a value greater than \$100 and a useful life over a year
Capital Outlay-Buildings - 5401	Includes cost of construction, as well as the initial cost of items associated with the permanent part of the structure
Capital Outlay-Computer Equip - 5402	Computers, printers, tablets with expense exceeding \$1000
Capital Outlay-Mobile Equipment - 5404	Cost for automobile, fire apparatus and other items needed to put the vehicle in service
Capital Outlay-Other Equipment - 5405	Other machinery or equipment with expense exceeding \$1000

PST for July 1, 2023 – December 31, 2023

Beginning 2023/2024 FY Unassigned Fund Balance:	<u>\$8,787,693</u>
Budgeted Revenue from Sales Tax:	<u>\$11,395,000</u>
Total Revenue Collected through 11/30/2023	<u>\$4,768,744</u>
Estimated Waterfall from Use Tax:	<u>\$321,000</u>

Uniformed Fire Personnel

OBJ	ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	AVAILABLE BUDGET
5100	Salaries - Regular Employees	2,261,691	544,022.87	1,717,668
5102	Overtime	65,000	9,625.67	55,374
5103	Other Pay Types	87,000	46,121.07	40,879
5107	Worker Comp Medical Costs	272,000	272,000.00	0
5110	FICA	113,096	44,374.60	68,721
5111	LAGERS	330,071	118,131.38	211,940
5112	Health Insurance	294,457	88,227.05	206,230
5113	Dental Insurance	5,195	3,100.48	2,095
5114	Life Insurance	797	489.05	308
5115	Long Term Disability	818	504.44	314
5118	401a Deferred Compensation Ben	0	8,125.00	-8,125
5121	Clothing Uniform Allowance	11,536	5,844.70	5,691
5130	Pers. Ser. charged to Projects	185,700	77,375.00	108,325
	Total PS Personnel Services	3,627,361	1,217,941.31	2,409,419
	Total Personnel-	6 Chief Officers		
		17 Firefighters		

Capital Improvements (acct. 0174671)

OBJ	ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET
5401	Buildings	2,050,000	3,630.00	43,454.00	2,002,916
5402	Computer Equip & Software	210,000	41,818.45	209.40	167,972
5404	Mobile Equipment	205,652	10,109.68	19,545.09	175,997
5405	Other Machinery & Equip.	456,200	12,390.84	181,992.94	261,816
5406	Other Improvements	200,000	0.00	0.00	200,000
5510	Bond Principal Payments	207,177	207,176.86	0.00	0
5512	Interest Expense-Cap. Lease	10,408	10,407.51	0.00	0
5201	Mailing and Shipping	0	11.00	0.00	-11
5202	Communication Services	53,500	2,469.94	17,655.60	33,374
5203	Overnight Travel & Meetings	0	13,014.58	0.00	-13,015
5204	Events and Meetings	2,500	0.00	0.00	2,500
5209	Maint. - Mobile Equip. (CG)	17,000	2,470.40	0.00	14,530
5210	Maint. - Mobile Equip. (Othe	64,000	30,556.81	0.00	33,443
5211	Maintenance - Buildings	165,000	57,142.14	0.00	107,858
5212	Maintenance - Other	259,100	126,747.20	0.00	132,353
5213	Dues and Memberships	4,000	0.00	0.00	4,000
5214	Training and Education	130,000	9,176.37	0.00	120,824
5218	Mileage & Parking Reimb.	0	393.62	0.00	-394
5223	ERP Interfund Chgs	127,174	52,989.25	0.00	74,185
5226	Professional Services	237,800	147,271.00	14,250.00	76,279
5299-5232	Utilities	230,300	86,956.63	0.00	143,343
5233	Solid Waste	1,200	0.00	0.00	1,200
5234	Other Utilities	1,400	702.80	0.00	697
5235	Rents and Leases	0	60.00	0.00	-60
5238	Rental of Equip & Vehicles	0	60.00	0.00	-60
5240	Other Services	40,000	1,366.10	0.00	38,634
5300	Office Supplies	0	401.63	0.00	-402
5302	Computer Software & Supplies	0	42.29	0.00	-42
5309	Operating Supplies	15,000	5,245.51	0.00	9,754
5312	Maintenance Supplies	0	1,632.20	0.00	-1,632
5313	Small Tools and Equipment	350,200	43,010.97	41,326.73	265,862
	Total Expenses	5,037,610	867,253.78	318,433.76	3,851,922

Capital Improvements (acct. 0177017)

OBJ	ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE	AVAILABLE BUDGET
5404	Mobile Equipment	1,800,000	851,486.00	835,915.00	112,599
5406	Other Improvements	200,000	0.00	0.00	200,000

Public Safety Sales Tax Quarterly Report

Information for July 1, 2023 – December 31, 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 1/8th 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.

23/24 FISCAL YEAR - Revenue

Beginning 2023/24 FY Unassigned Fund Balance: **\$3,145,775**

Sales Tax Collected through 12/31/23:	\$1,442,657
Investments & Other Income:	152,635
Waterfall from Use Tax:	<u>0</u>
	\$1,595,292

(Original Sales Tax Projection for 23/24 = \$2,831,000)

(Projected Waterfall from Use Tax = \$85,000)

Total with Beginning Fund Balance: **\$ 4,741,067**

PST Expenditures for July 2023 – December 2023

Internal Services - 4561			
ERP Interfund Charges (set by Finance)	\$ 25,422	\$ 10,593	\$ 14,829
Investment Advisor Fees	\$ -	\$ 439	\$ (439)
4561 Total	\$ 25,422	\$ 11,031	\$ 14,391
Communications - 4562			
	Budget/Revised	YTD & Encumb.	Variance
Tyler Tech / New World Contract	\$ 165,000	\$ 157,221	\$ 7,779
Motorola Radio System Maintenance	\$ 204,700	\$ -	\$ 204,700
Rimage Printer Maint.	\$ 2,500	\$ -	\$ 2,500
Nelson -maint on Eventide Recorder @ ICC	\$ 11,000	\$ 10,972	\$ 28
L3 - Mobile-Vision Software Maint.	\$ 15,000	\$ 12,705	\$ 2,295
NetMotion Annual Maintenance	\$ 30,000	\$ -	\$ 30,000
Radio Tower Utilities	\$ 11,300	\$ 5,250	\$ 6,050
Radio Supplies (earbuds, holsters, batteries)	\$ 15,000	\$ 148	\$ 14,852
Records Request Software (w/City Clerk) - NEW	\$ 15,300	\$ -	\$ 15,300
Mobile Data Terminals- Air Cards	\$ 80,000	\$ 13,655	\$ 66,345
Portable Radios	\$ 30,400	\$ -	\$ 30,400
Motorola Equipment Maintenance	\$ 15,300	\$ -	\$ 15,300
Motorola Microwave Equipment Lease	\$ 22,600	\$ 22,520	\$ 80
Tyler Tech - Enterprise Server Migration (50%)	\$11,000	\$ -	\$ 11,000
4562 Total	\$ 629,100	\$ 222,472	\$ 406,628
Facility - 4563			
	Budget/Revised	YTD & Encumb.	Variance
Special Operation Facility Upgrades	\$ 7,620	\$ 7,620	\$ -
Electricity @ K9 Facility & ICC	\$ 24,000	\$ 10,860	\$ 13,140
Gas	\$ 3,500	\$ 518	\$ 2,982
Water	\$ 2,000	\$ 316	\$ 1,684
Sewer	\$ 2,500	\$ 604	\$ 1,896
Trash	\$ 700	\$ 55	\$ 645
Technology Contractor (D. Christianson)	\$ 54,000	\$ 43,900	\$ 10,100
Technology Contractor (J. Lencioni)	\$ 15,000	\$ 15,000	\$ -
Upgrade Cameras in HQ Lobby & Records - NEW	\$ 10,000	\$ 4,821	\$ 5,179
4563 Total:	\$ 119,320	\$ 83,695	\$ 35,625

Equipment - 4564	Budget/Revised	YTD & Encumb.	Variance
Body Armor Replacement Program	\$ 104,000	\$ 66,098	\$ 37,902
Officers Uniforms and Equipment	\$ 65,000	\$ 50,200	\$ 14,800
Fleet Replacement and Equipment	\$ 1,444,480	\$ 1,352,179	\$ 92,301
Central Garage Vehicle Maintenance	\$ 298,000	\$ 127,945	\$ 170,055
Central Garage Police Vehicle Fuel	\$ 104,200	\$ 54,311	\$ 49,889
EVTC Maint & Replacement (Opticom)	\$ 17,500	\$ 6,237	\$ 11,263
In Car Cameras	\$ -	\$ -	\$ -
Mobile Data Terminal Replacements	\$ 143,000	\$ 146,767	\$ (3,767)
Taser Replacements - (Next Gen)	\$ 6,743	\$ 6,743	\$ 0
StarChase Systems - Maintenance	\$ 28,000	\$ -	\$ 28,000
Stop Stick Replacement Parts	\$ 5,000	\$ -	\$ 5,000
License Plate Readers & associated costs	\$ 5,000	\$ -	\$ 5,000
Ammunition - NEW	\$ 63,000	\$ 61,913	\$ 1,087
Computer Replacement Program (Yr 1 of 3) - NEW	\$ 60,000	\$ 5,611	\$ 54,389
(NEW) 10-yr contract for tasers, body cams, VR training, software/hardware, maintenance, in-car cameras	\$ 299,857	\$ 299,857	\$ (0)
Capital Projects:			
Mobile Command Center (New Capital Improv. Project)	\$ 1,200,000	\$ 229,614	\$ 970,386
Generator (New Capital Improvement Project)	\$ 200,000	\$ -	\$ 200,000
4564 Totals	\$ 4,043,780	\$ 2,407,474	\$ 1,636,306

TOTAL EXPENSES:	Budget/Revised	YTD & Encumb.	Variance
PST Debt Service - 4561	\$ 25,422	\$ 11,031	\$ 14,391
Communications - 4562	\$ 629,100	\$ 222,472	\$ 406,628
Facilities - 4563	\$ 119,320	\$ 83,695	\$ 35,625
Equipment - 4564	\$ 4,043,780	\$ 2,407,474	\$ 1,636,306
2023/24 FY TOTAL	\$ 4,817,622	\$ 2,724,672	\$ 2,092,950

OVERALL FUND BALANCE:			
Unassigned Beginning Fund Balance	\$	3,125,485	
TOTAL REVENUE:	\$	1,595,292	
TOTAL EXPENSES/ENCUMBRANCES:	\$	2,724,672	
Cancellation of PY Encumbrances	\$	25,209	
UNASSIGNED FUND BALANCE	\$	2,021,314	

2nd Qtr Significant / New Expenses:

- (10) Dodge Durango PPVs were ordered & received in October (\$418,606)
 - During the 1st quarter, IPD ordered 19 marked Ford Explorer Police Pursuit Vehicles (PPV's) and 6 unmarked Ford Explorer PPVs. We were told that these vehicles would not be available until sometime in 2025. When the department was made

aware that Landmark Dodge had Dodge Durango PPVs ready for delivery, it was decided to reduce the Ford Explorer order to 12 marked and 4 unmarked PPVs (total of 16 vehicles instead of 25). IPD then placed an order with Landmark for ten (10) Durango PPVs. We were able to get one additional vehicle than our original order for Explorers due to a cost savings of about \$10,000 per vehicle.

- In December, Ford Motor Company contacted IPD to say they were discontinuing the production of electric and hybrid vehicles and switching back to making the Explorers. They indicated our order of 16 Explorer PPVs would be arriving early 2024 instead of 2025.
- (23) Panasonic MDTs with vehicle docks and keyboards were ordered in December from Turn-Key Mobile through a Jasper County Sheriff's Office Contract (\$146,767)
- The first part of IPD's Mobile Command Center was ordered in December from VanDolt, along with one computer that will be installed in it once it arrives. (\$229,614)
- Also in December, a 10-year contract was signed with Axon to provide IPD with body cameras, tasers, in-car video cameras, virtual reality training, Records Management & Internal Affairs software, plus maintenance on all items for the life of the contract. A nationwide Sourcewell contract was utilized and the contract received Council approval in December.
 - Year 1 of 10-year contract for In-Car Camera systems totals \$360,720.
 - \$120,600 budgeted in PST for in-car cameras went toward this cost.
 - The remaining \$240,120 was requested to come from the Use Tax Fund Balance.
 - Year 1 of 10-year contract for "Officer Safety Plan 10 Premium" which includes tasers, body cameras, VR training, software & maintenance totals \$1,095,935.
 - \$179,257 budgeted in PST for tasers went toward this cost.
 - \$248,000 in federal grant funding from Dept of Justice for body cameras and VR training was also used to partially cover cost.
 - The remaining \$668,678 was requested to come from the Use Tax Fund Balance.
 - Future years of this contract will cost \$1,215,870. This will be partially offset by funds that would have been budgeted in PST annually for the same equipment. The remaining funding will be requested annually via the department's proposed budget submittal, with the request that the funding come from tax revenue sources designated for Public Safety.

Police USE Tax (Prop P)

Quarterly Report

Information for July 1, 2023 – December 31, 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.

2023 / 2024 FY Revenue

Beginning Fund Balance for 23/24 FY:	\$ 4,952,541
*Tax Collected thru December 2023 (PD only):	\$ 4,436,480
Interest / Investment Earnings:	<u>\$ 95,876</u>
22/23 FY Revenue to date:	\$ 4,532,356
Total Revenue Available:	\$ 9,484,897

Hiring Update

Number of Positions Funded by the Use Tax: 32

Number of Positions Filled as of 12/31/23: 28

One position was added to the Use Tax, which is covering the match required on the department's Body-Worn Camera grant program. The one position will be the new Digital Media & Community Affairs Officer.

2023 / 2024 FY Total Expenses – through December 31, 2023

OBJECT	ACCOUNT DESCRIPTION	Sum of ORIGINAL APPROP	Sum of REVISED BUDGET	Sum of YTD EXPENDED	Sum of ENCUMBRANCES	Sum of AVAILABLE BUDGET
5100	Salaries -	\$1,934,820.00	\$1,934,820.00	\$822,833.48	\$0.00	\$1,111,986.52
5102	Overtime	\$70,000.00	\$70,000.00	\$47,378.19	\$0.00	\$22,621.81
5107	Worker Com	\$137,000.00	\$137,000.00	\$137,000.00	\$0.00	\$0.00
5109	Benefits	\$20,092.00	\$20,092.00	\$0.00	\$0.00	\$20,092.00
5110	FICA	\$140,432.00	\$140,432.00	\$64,048.57	\$0.00	\$76,383.43
5111	LAGERS	\$458,006.00	\$458,006.00	\$192,344.72	\$0.00	\$265,661.28
5112	Health Ins	\$379,953.00	\$379,953.00	\$148,406.95	\$0.00	\$231,546.05
5113	Dental Ins	\$8,817.00	\$8,817.00	\$4,962.54	\$0.00	\$3,854.46
5114	Life Insur	\$1,339.00	\$1,339.00	\$758.31	\$0.00	\$580.69
5115	Long Term	\$1,368.00	\$1,368.00	\$778.72	\$0.00	\$589.28
5118	401aDeferr	\$0.00	\$0.00	\$5,488.31	\$0.00	(\$5,488.31)
5121	Clothing/U	\$14,123.00	\$14,123.00	\$5,003.74	\$0.00	\$9,119.26
5130	Pers Ser	\$698,474.00	\$698,474.00	\$349,237.02	\$0.00	\$349,236.98
5208	Fees and P	\$200.00	\$200.00	\$0.00	\$0.00	\$200.00
5214	Training a	\$90,000.00	\$90,000.00	\$32,986.29	\$19,713.71	\$37,300.00
5223	ERPInterfu	\$199,826.83	\$199,826.83	\$99,913.44	\$0.00	\$99,913.39
5240	Other Serv	\$0.00	\$0.00	\$794.19	\$0.00	(\$794.19)
5309	Other Oper	\$76,800.00	\$76,800.00	\$2,381.61	\$27,618.39	\$46,800.00
5405	Other Mach	\$0.00	\$499,564.00	\$0.00	\$908,798.03	(\$409,234.03)
Grand Total		\$4,231,250.83	\$4,730,814.83	\$1,914,316.08	\$956,130.13	\$1,860,368.62

Total Encumbrances and YTD Expenses shown above: \$2,870,446

Additional Details on Expenses:

Object 51**: Personnel expenses (salaries and benefits) (\$1,778,241 total)

Object 5214: Police Academy Training

- \$27,114 paid to KC Police Academy for 5 Police Recruits; \$7,886 still encumbered
- \$5,872 paid to Blue River for 1 Police Recruit, \$11,828 still encumbered

Object 5223: Indirect costs (Charges for internal city services -determined by Finance)

Object 5240: Investment Advisor Fees

Object 5309: Uniforms & gear for new officers

- \$30,000 encumbered in blanket purchase order for uniforms & gear

Object 5405: Other Machinery & Equipment

- \$499,564 appropriated for local match required on DOJ Body Camera grant
- \$908,798 encumbered for 1st year of 10-year contract with Axon for body cameras, tasers, in-car video cameras, VR training, Records Management System, and all software/hardware maintenance and updates (awaiting appropriation from Use Tax Fund Balance to cover cost)

<u>OVERALL FUND BALANCE:</u>			
		Unassigned Beginning Fund Balance	\$ 4,952,541
		TOTAL REVENUE:	\$ 4,532,356
		TOTAL EXPENSES/ENCUMBRANCES:	\$ 2,870,446
		Cancellation of PY Encumbrances:	\$ 7,275
		UNASSIGNED FUND BALANCE	\$ 6,621,726
		Restricted - Current Year Encumbrances:	\$ 956,130
		Restricted -Prior Year Encumbrances:	\$ 18,345
		Total Fund Balance:	\$ 7,596,201

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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.

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 6. Continue to evaluate staffing/apparatus locations to handle increase call volume, service needs and administrative functions.
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Independence Fire Department

Public Safety Sales Tax Quarterly Report

Project Updates

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- 2 Pumpers Ordered (Chassis Paid)- July 2024 delivery.
- 2 Pumpers Ordered - July 2025 delivery.

Completed Major Projects:

- 1 Battalion Chief promotions
- New Extrication Equipment
- RFP for Engineer/Owner Representative
- Roof Replacement for Station 6

Projects in Process:

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- (1) Rescue Chassis Remount
- RFP for Station Design
- 50 sets of Turnout Gear
- Hire personnel based off Master Plan

PST Expenditure Description

Personnel Services 5100-5130	Personnel Services including Salaries and Benefits for Training and Support Services.
Communication Service - 5202	Telephones and Communication services, cell phones, etc.
Overnight Travel and Meals – 5203/5304	Travel and meal expenses related to training
Maintenance-Mobile Equipment - 5210	Repair and Maintenance costs for mobile vehicles not performed by City Garage
Maintenance-Buildings - 5211	Repair and Maintenance costs for buildings
Maintenance-Other - 5212	Repair and Maintenance costs for other items not categorized under mobile equipment or buildings
Training and Education - 5214	Costs associated with personnel training including registrations and travel costs
Interfund Charges -5224	Charges for Tech Services, Finance and General Fund costs.
TechServ-Software & C - 5225	Station ISP – City Provided
Professional Services - 5226	Professional services ie: Firefighter Physicals
Utilities - 5229, 5231, 5232, 5234	Utilities paid for PST funded projects, Training Facility and Opticom System
Leases - 5236	Costs associated with lease of equipment or services covered under the PST
Other Services - 5240	Costs associated with fund investment fees and other services not categorized under professional services
Operating Supplies - 5309	Supplies purchased specifically to support PST functions that generally have a cost under \$100
Small Tools and Equipment - 5313	Small tools and equipment that has a value greater than \$100 and a useful life over a year
Capital Outlay-Buildings - 5401	Includes cost of construction, as well as the initial cost of items associated with the permanent part of the structure
Capital Outlay-Computer Equip - 5402	Computers, printers, tablets with expense exceeding \$1000
Capital Outlay-Mobile Equipment - 5404	Cost for automobile, fire apparatus and other items needed to put the vehicle in service
Capital Outlay-Other Equipment - 5405	Other machinery or equipment with expense exceeding \$1000

PST for July 1, 2023 – February 29, 2024

Beginning 2023/2024 FY Unassigned Fund Balance:	<u>\$8,787,693</u>
Budgeted Revenue from Sales Tax:	<u>\$11,395,000</u>
Estimated Waterfall from Use Tax:	<u>\$321,000</u>
Total Revenue Collected through 2/29/2024	<u>\$7,922,101</u>
Unassigned Fund Balance, 2/29/2024	<u>\$11,391,548</u>

Uniformed Fire Personnel

OBJ	ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	AVAILABLE BUDGET
5100	Salaries - Regular Employees	2,261,691	872,306.22	1,389,385
5102	Overtime	65,000	20,231.54	44,768
5103	Other Pay Types	87,000	70,569.12	16,431
5107	Worker Comp Medical Costs	272,000	272,310.84	-311
5110	FICA	113,096	71,881.28	41,214
5111	LAGERS	330,071	194,839.88	135,231
5112	Health Insurance	294,457	157,923.53	136,533
5113	Dental Insurance	5,195	5,211.74	-17
5114	Life Insurance	797	988.06	-191
5115	Long Term Disability	818	867.68	-50
5118	401a Deferred Compensation Ben	0	8,125.00	-8,125
5121	Clothing Uniform Allowance	11,536	9,667.30	1,869
5130	Pers. Ser. charged to Projects	185,700	123,800.00	61,900
	Total PS Personnel Services	3,627,361	1,808,722.19	1,818,638
	Total Personnel-	6 Chief Officers		
		17 Firefighters		

Capital Improvements (acct. 0174671)

OBJ	ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET
5201	Mailing and Shipping	0	11.00	0.00	-11
5202	Communication Services	53,500	25,139.35	0.00	28,361
5203	Overnight Travel & Meetings	0	16,013.96	0.00	-16,014
5204	Events, Meetings, & Training	2,500	0.00	0.00	2,500
5209	Maint. - Mobile Equip. (CG)	17,000	3,952.64	0.00	13,047
5210	Maint Mobile Equip Not CG	64,000	35,825.47	0.00	28,175
5211	Maintenance - Buildings	165,000	92,602.55	9,900.00	62,497
5212	Maintenance Services - Other	259,100	218,529.23	0.00	40,571
5213	Dues and Memberships	4,000	0.00	0.00	4,000
5214	Training and Education	130,000	34,670.59	0.00	95,329
5218	Mileage & Parking Reimb.	0	727.75	0.00	-728
5223	Interfund Charges	127,174	84,782.80	0.00	42,391
5226	Professional Services	237,800	177,266.00	9,500.00	51,034
5229-5232	Utilities	230,300	157,584.24	0.00	72,716
5233	Trash, Waste Removal & Recycle	1,200	0.00	0.00	1,200
5234	Other Utilities	1,400	1,124.48	0.00	276
5235	Communication Services	0	0.00	0.00	0
5238	Rent & Leases Less Than 1Yr	0	300.00	0.00	-300
5240	Other Services	40,000	2,193.48	0.00	37,807
5300	Office Supplies	0	1,177.90	0.00	-1,178
5302	Comp Equip & Software Under\$5k	0	42.29	0.00	-42
5309	Operating Supplies	15,000	13,816.90	0.00	1,183
5312	Maintenance Supplies	0	2,218.25	0.00	-2,218
5313	Small Tools & Equip Under \$5k	350,200	127,107.55	0.00	223,092
5401	Buildings	2,050,000	72,309.40	6,845.60	1,970,845
5402	Computer Equip & Software	210,000	51,237.07	209.40	158,554
5404	Mobile Equipment	205,652	33,640.61	712.33	171,299
5405	Other Machinery & Equip.	456,200	256,567.31	168,530.25	31,102
5406	Other Improvements	200,000	0.00	0.00	200,000
5510	Bond Principal Payments	207,177	207,176.86	0.00	0
5512	Interest Expense-Cap. Lease	10,408	10,407.51	0.00	0
	Total Expenses	5,037,610	1,626,425.19	195,697.58	3,015,488

Capital Improvements (acct. 0177017)

OBJ	ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE	AVAILABLE BUDGET
5404	Mobile Equipment	1,887,401	851,486.00	835,915.00	200,000
5406	Other Improvements	200,000	0.00	0.00	200,000

Public Safety Sales Tax Quarterly Report

Information for July 1, 2023 – February 29, 2024



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.

23/24 FISCAL YEAR - Revenue

Beginning 2023/24 FY Unassigned Fund Balance: **\$3,125,485**

Sales Tax Collected through 2/29/24:	\$1,891,376
Investments & Other Income:	268,596
Waterfall from Use Tax:	<u>0</u>
	\$2,159,972

(Original Sales Tax Projection for 23/24 = \$2,831,000)

(Projected Waterfall from Use Tax = \$85,000)

Total with Beginning Fund Balance: **\$ 5,285,457**

PST Expenditures for July 2023 – February 2024

Internal Services - 4561			
ERP Interfund Charges (set by Finance)	\$ 25,422	\$ 16,948	\$ 8,474
Investment Advisor Fees	\$ -	\$ 692	\$ (692)
4561 Total	\$ 25,422	\$ 17,640	\$ 7,782
Communications - 4562			
	Budget/Revised	YTD & Encumb.	Variance
Tyler Tech / New World Contract	\$ 165,000	\$ 157,221	\$ 7,779
Motorola Radio System Maintenance	\$ 204,700	\$ 145,072	\$ 59,628
Rimage Printer Maint.	\$ 2,500	\$ -	\$ 2,500
Nelson -maint on Eventide Recorder @ ICC	\$ 11,000	\$ 10,972	\$ 28
L3 - Mobile-Vision Software Maint.	\$ 15,000	\$ 12,705	\$ 2,295
NetMotion Annual Maintenance	\$ 30,000	\$ -	\$ 30,000
Radio Tower Utilities	\$ 11,300	\$ 7,467	\$ 3,833
Radio Supplies (earbuds, holsters, batteries)	\$ 15,000	\$ 148	\$ 14,852
Records Request Software (w/City Clerk) - NEW	\$ 15,300	\$ -	\$ 15,300
Mobile Data Terminals- Air Cards	\$ 80,000	\$ 46,546	\$ 33,454
Portable Radios	\$ 30,400	\$ 2,926	\$ 27,474
Motorola Equipment Maintenance	\$ 15,300	\$ -	\$ 15,300
Motorola Microwave Equipment Lease	\$ 22,600	\$ 22,520	\$ 80
Tyler Tech - Enterprise Server Migration (50%)	\$ 11,000	\$ -	\$ 11,000
Leonardo - ELSAG Mobile LPR Software Warranty	\$ -	\$ 500	\$ (500)
4562 Total	\$ 629,100	\$ 406,077	\$ 223,023

Facility - 4563	Budget/Revised	YTD & Encumb.	Variance
Special Operation Facility Upgrades	\$ 7,620	\$ 7,620	\$ -
Electricity @ K9 Facility & ICC	\$ 24,000	\$ 18,064	\$ 5,936
Gas	\$ 3,500	\$ 1,660	\$ 1,840
Water	\$ 2,000	\$ 970	\$ 1,030
Sewer	\$ 2,500	\$ 1,014	\$ 1,486
Trash	\$ 700	\$ 330	\$ 370
Technology Contractor (D. Christianson)	\$ 54,000	\$ 43,900	\$ 10,100
Technology Contractor (J. Lencioni)	\$ 15,000	\$ 15,000	\$ -
Upgrade Cameras in HQ Lobby & Records - NEW	\$ 10,000	\$ 4,821	\$ 5,179
4563 Total:	\$ 119,320	\$ 93,380	\$ 25,940
Equipment - 4564	Budget/Revised	YTD & Encumb.	Variance
Body Armor Replacement Program	\$ 104,000	\$ 66,098	\$ 37,902
Officers Uniforms and Equipment	\$ 65,000	\$ 50,200	\$ 14,800
Fleet Replacement and Equipment	\$ 1,444,480	\$ 1,470,440	\$ (25,960)
Central Garage Vehicle Maintenance	\$ 298,000	\$ 203,517	\$ 94,483
Central Garage Police Vehicle Fuel	\$ 104,200	\$ 77,660	\$ 26,540
EVTC Maint & Replacement (Opticom)	\$ 17,500	\$ 9,979	\$ 7,521
In Car Cameras	\$ -	\$ -	\$ -
Mobile Data Terminal Replacements	\$ 143,000	\$ 146,767	\$ (3,767)
Taser Replacements - (Next Gen)	\$ 6,743	\$ 6,743	\$ 0
StarChase Systems - Maintenance	\$ 28,000	\$ -	\$ 28,000
Stop Stick Replacement Parts	\$ 5,000	\$ -	\$ 5,000
License Plate Readers & associated costs	\$ 5,000	\$ 5,200	\$ (200)
Ammunition - NEW	\$ 63,000	\$ 61,913	\$ 1,087
Computer Replacement Program (Yr 1 of 3) - NEW	\$ 60,000	\$ 29,321	\$ 30,679
(NEW) 10-yr contract for tasers, body cams, VR training, software/hardware, maintenance, in-car cameras	\$ 299,857	\$ 299,857	\$ (0)
4564 Totals	\$ 2,643,780	\$ 2,427,694	\$ 216,086
Capital Projects:			
Mobile Command Centers	\$ 1,400,000	\$ 1,317,500	\$ 82,500
	\$ -	\$ -	\$ -

TOTAL EXPENSES:	Budget/Revised	YTD & Encumb.	Variance
PST Debt Service - 4561	\$ 25,422	\$ 17,640	\$ 7,782
Communications - 4562	\$ 629,100	\$ 406,077	\$ 223,023
Facilities - 4563	\$ 119,320	\$ 93,380	\$ 25,940
Equipment - 4564	\$ 2,643,780	\$ 2,427,694	\$ 216,086
Capital Project - 0167016	\$ 1,400,000	\$ 1,317,500	\$ 82,500
2023/24 FY TOTAL	\$ 4,817,622	\$ 4,262,292	\$ 555,330

OVERALL FUND BALANCE:			
	Unassigned Beginning Fund Balance	\$	3,125,485
		TOTAL REVENUE:	\$ 2,159,972
	TOTAL EXPENSES/ENCUMBRANCES:	\$	4,262,292
	Cancellation of PY Encumbrances	\$	25,209
	UNASSIGNED FUND BALANCE	\$	1,048,374

3rd Qtr Significant / New Expenses & Info:

- Annual service/maintenance contract on Motorola Radio System was paid in February. (IPD portion \$145,072)
- Annual Cooperative Sharing Service Connection & Software Maintenance on License Plate Reader system was paid in February. (\$5200)
- Placed 1st half of annual computer order (\$21,922). This will replace 10 desktops, 30 LCD monitors and 5 conference monitors. We'll place another order for the 2nd half before fiscal year end. (Needed some lag time between orders due to lack of storage space and staff time constraints.)
- Placed order in February for emergency equipment to upfit 10 Dodge Durangos. (\$110,036 to 911 Custom)
- IPD's order of 16 Ford Explorer PPVs should be arriving mid-March 2024. These are the ones we ordered in the 1st quarter of this fiscal year and were originally told we wouldn't receive them until 2025.
- Went to Council with 2nd and larger Mobile Command Center – received approval and placed order in February. (\$1,059,975 to LDV Custom Specialty Vehicles via HGAC Cooperative Contract) Arrival estimated to be approximately 16 months out.

Future Orders / Issues:

- Continuing to work on the Operating Budget for 2024/25 Fiscal Year. City Manager Proposed Budget should be presented to City Council on May 6th.
 - A new Bearcat has been submitted as a Capital Improvement Project request. Cost for new Bearcat is estimated to be \$550,000 and we've requested this come from the Public Safety Sales Tax Fund Balance.
 - Interfund Charges – discussions are ongoing regarding the Interfund Charge amounts currently budgeted for both the Public Safety Sales Tax and the Use Tax.

Police USE Tax (Prop P) Quarterly Report

Information for July 1, 2023 – February 29, 2024



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.

2023 / 2024 FY Revenue

Beginning Fund Balance for 23/24 FY:	\$ 4,952,541
*Tax Collected thru February 2024 (PD only):	\$ 4,483,000 (cap for FY)
Interest / Investment Earnings:	<u>\$ 150,787</u>
22/23 FY Revenue to date:	\$ 4,633,787
Total Revenue Available:	\$ 9,586,328

Hiring Update

Number of Positions Funded by the Use Tax: 32
 Number of Positions Filled as of 2/29/24: 29

2023 / 2024 FY Total Expenses – through February 29, 2024

ORG	OBJECT	ACCOUNT DESC	Sum of ORIGINAL APPROP	Sum of REVISED BUDGET	Sum of YTD EXPENDED	Sum of ENCUMBRANCES	Sum of AVAILABLE BUDGET
0184571	5100	Salaries	\$0.00	\$0.00	\$160.19	\$0.00	(\$160.19)
		Salaries -	\$1,934,820.00	\$1,934,820.00	\$1,053,861.27	\$0.00	\$880,958.73
	5102	Overtime	\$70,000.00	\$70,000.00	\$80,696.71	\$0.00	(\$10,696.71)
	5107	Worker Com	\$137,000.00	\$137,000.00	\$137,000.00	\$0.00	\$0.00
	5109	Benefits	\$20,092.00	\$20,092.00	\$0.00	\$0.00	\$20,092.00
	5110	FICA	\$140,432.00	\$140,432.00	\$84,274.86	\$0.00	\$56,157.14
	5111	LAGERS	\$458,006.00	\$458,006.00	\$258,007.18	\$0.00	\$199,998.82
	5112	Health Ins	\$379,953.00	\$379,953.00	\$189,677.03	\$0.00	\$190,275.97
	5113	Dental Ins	\$8,817.00	\$8,817.00	\$6,397.94	\$0.00	\$2,419.06
	5114	Life Insur	\$1,339.00	\$1,339.00	\$1,033.37	\$0.00	\$305.63
	5115	Long Term	\$1,368.00	\$1,368.00	\$1,008.12	\$0.00	\$359.88
	5118	401aDeferr	\$0.00	\$0.00	\$5,488.31	\$0.00	(\$5,488.31)
	5121	Clothing/U	\$14,123.00	\$14,123.00	\$6,947.08	\$0.00	\$7,175.92
	5130	Pers Ser	\$698,474.00	\$698,474.00	\$465,649.36	\$0.00	\$232,824.64
	5208	Fees and P	\$200.00	\$200.00	\$0.00	\$0.00	\$200.00
	5214	Training a	\$90,000.00	\$90,000.00	\$32,986.29	\$19,713.71	\$37,300.00
	5223	Interfund	\$199,826.83	\$199,826.83	\$133,217.92	\$0.00	\$66,608.91
	5240	Other Serv	\$0.00	\$0.00	\$1,332.99	\$0.00	(\$1,332.99)
5309	Other Oper	\$76,800.00	\$76,800.00	\$7,362.36	\$22,637.64	\$46,800.00	
5405	Other Mach	\$0.00	\$499,564.00	\$0.00	\$908,798.03	(\$409,234.03)	
Grand Total			\$4,231,250.83	\$4,730,814.83	\$2,465,100.98	\$951,149.38	\$1,314,564.47

Total Encumbrances and YTD Expenses shown above: \$3,416,250

Additional Details on Expenses:

Object 51**: Personnel expenses (salaries and benefits) (\$1,574,223 total)

Object 5214: Police Academy Training

- \$27,114 paid to KC Police Academy for 5 Police Recruits; \$7,886 still encumbered
- \$5,872 paid to Blue River for 1 Police Recruit, \$11,828 still encumbered

- Four additional recruits just recently completed the KC Police Academy and that invoice for \$22,181 will be paid in March.

Object 5223: Indirect costs (Charges for internal city services -determined by Finance)

Object 5240: Investment Advisor Fees

Object 5309: Uniforms & gear for new officers

- \$30,000 encumbered in blanket purchase order for uniforms & gear

Object 5405: Other Machinery & Equipment

- \$499,564 appropriated for local match required on DOJ Body Camera grant
- \$908,798 encumbered for 1st year of 10-year contract with Axon for body cameras, tasers, in-car video cameras, VR training, Records Management System, and all software/hardware maintenance and updates (awaiting appropriation from Use Tax Fund Balance to cover cost)

<u>OVERALL FUND BALANCE:</u>			
		Unassigned Beginning Fund Balance	\$ 4,952,541
		TOTAL REVENUE:	\$ 4,633,787
		TOTAL EXPENSES/ENCUMBRANCES:	\$ 3,416,250
		Cancellation of PY Encumbrances:	\$ 7,275
		UNASSIGNED FUND BALANCE	\$ 6,177,353
		Restricted - Current Year Encumbrances:	\$ 951,149
		Restricted -Prior Year Encumbrances:	\$ 13,821
		Total Fund Balance:	\$ 7,142,323

Marijuana Sales Tax Quarterly Report



Information for July 1, 2023 – February 29, 2024

Background Information

On April 4, 2023, Independence residents voted yes to a local Recreational Marijuana Sales Tax. The tax collected would be a 3% local sales tax on recreational marijuana purchases made within the Independence city limits. The sales tax funds collected are to be used for the needs of the Police, Fire, Dispatch, and Emergency Preparedness Departments within the City.

23/24 FISCAL YEAR - Revenue

Beginning 2023/24 FY Unassigned Fund Balance:	\$ 0	(New Tax)
Sales Tax Collected through 2/29/24:	\$ 324,122	
Investments & Other Income:	<u>727</u>	
	\$ 324,849	

(Original Sales Tax Projection for 23/24 = \$150,000)

Expenditures for July 2023 – February 2024

Public Safety:	\$7,886
Community Development:	<u>\$382,281</u>
Total to date:	\$390,167

Public Safety

The \$7,886 was for Work Comp charges associated to an ARCH program employee for Fire. It was determined that this position has not yet been filled, so the charges were reversed and this line will show \$0 expenses on the City's March report.

Community Development:

This amount represents a contract awarded to Copaken Brooks as Downtown Master Developer for the City. This item went to Council and it was approved to use this tax to cover \$382,281 of the total \$509,700 cost. The scope of services includes five phases of work: Master Plan, Master Economic Plan, Master Business Plan, Redevelopment Plan Report and Future Phase Development.

Current Fund Balance

Revenue Total:	\$324,849
Expenditures Total:	<u>\$390,167</u>
Unassigned Fund Balance:	(\$65,318)
Current Year Encumbrances:	<u>\$311,163</u> (Copaken Brooks contract)
Total Fund Balance:	\$245,845