

Public Safety Sales Tax Quarterly Report

Information through July 1, 2024 – May 31, 2025



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In November of 2021, the voters approved a One-Half percent Fire Protection Sales Tax that will remain perpetual unless repealed by the voters of Independence.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 was originally 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, Station 5 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.
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Independence Fire Department

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Project Updates

Open/Unpaid Encumbrances:

- 2 Pumpers Ordered - Fall 2025 delivery.
- 1 Pumper Ordered – October 2026 delivery
- Station Design process-
 - Conceptual design done for station #8 (training and storage), station #5 and station #11
 - Funding mechanism decided upon for Bonding. We are scheduled to release the RFQ for the Construction Manager at Risk in February, after the justice center RFQ closes. Scheduled to have CMAR in front of City Council for approval first meeting in April.

Completed Major Projects:

- 1 Aerial platform delivered- In service at Station 1
- 1 Pumper delivered and is in service at Station 1
- 1 Pumper delivered and is in service at Station 4

Projects in Process:

- Station 1 west side parking lot- construction late fall
- Turnout Gear ordered (\$3,500/ set)
- Hire personnel based off Master Plan

PST Expenditure Description**Beginning July 1, 2024**

Personnel Services 5100-5130	Personnel Services including Salaries and Benefits for Training and Support Services.
Mailing and Shipping - 5201	Freight, postage, and delivery services
Overnight Travel & Meetings – 5203	Transportation, meals, lodging, meeting registration fees, and other misc. expenses associated with personal development courses and training in a classroom environment offered by professional societies or other organizations.
Events, Meetings & Training - 5204	Costs associated with local meetings, mileage, luncheons, food items for meetings, and any other costs associated with an event or training held locally.
Maintenance-Mobile Equipment - 5210	Repair and Maintenance costs for mobile vehicles not performed by City Garage
Maintenance-Buildings - 5211	Repairs (labor and materials) to buildings, roofs, air conditioning/heating, elevators, lighting, parking lots and property, and attached permanent fixtures.
Maintenance-Other - 5212	Includes all repair and maintenance costs (labor and materials) other than for mobile equipment, computers and buildings.
Training and Education – 5214	Costs associated with personnel training including registrations and travel costs
Interfund Charges -5223	Charges to departments for support services by the Enterprise Resource Planning (ERP) fund, which is an internal service fund, and the utility customer service.
Subscription Based Software - 5224	Software & Comp Maintenance
TechServ-Internal Chg - 5225	Department costs for software and maintenance managed by Technology Services.
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	Charges for other services not listed above including tree trimming, iShare, Commercial rebates for equipment or programs
Office Supplies – 5300	Office supplies and subscriptions
Office Furniture & Equip < \$5k - 5303	Includes office furniture and items with a cost of <\$5,000 per item
Operating Supplies - 5309	Items that are used and depleted and must be periodically re-ordered. Includes film and photo supplies, payroll/disbursement/utility checks, first aid supplies, ammunition, uniforms, work boots and gloves, paper, promotional items, etc.
Small Tools and Equipment - 5313	Items having a useful life over a year, but not of sufficient value or durability to warrant classification as capital outlay. Tools or equipment that will be used on multiple jobs indefinitely until the item breaks or is lost.
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, 2024 – May 31, 2025

Beginning 2024/2025 FY Unassigned Fund Balance:	<u>\$11,970,445</u>
Budgeted Revenue from Sales Tax:	<u>\$11,160,000</u>
Estimated Waterfall from Use Tax:	<u>\$877,000</u>
Total Revenue Collected through 5/31/2025	<u>\$11,492,127</u>
Unassigned Fund Balance, 5/31/2025	<u>\$16,272,965</u>

Uniformed Fire Personnel July 1, 2024 – May 31, 2025

OBJ	ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	AVAILABLE BUDGET
5100	Salaries - Regular Employees	\$1,633,862.00	1,231,403.80	402,458.20
5102	Overtime	\$65,000.00	21,136.87	43,863.13
5103	Other Pay Types	\$87,000.00	93,640.33	(6,640.33)
5107	Worker Comp Medical Costs	\$272,000.00	273,566.90	(1,566.90)
5110	FICA	\$119,637.00	105,750.82	13,886.18
5111	LAGERS	\$361,612.00	369,160.96	(7,548.96)
5112	Health Insurance	\$287,796.00	291,800.19	(4,004.19)
5113	Dental Insurance	\$9,927.00	7,514.78	2,412.22
5114	Life Insurance	\$1,542.00	1,527.93	14.07
5115	Long Term Disability	\$1,446.00	1,582.98	(136.98)
5118	401a Deferred Compensation Ben	\$0.00	13,125.00	(13,125.00)
5121	Clothing Uniform Allowance	\$17,304.00	17,329.12	(25.12)
5130	Pers. Ser. charged to Projects	\$2,746,271.00	2,517,415.12	228,855.88
	Total PS Personnel Services	5,603,397.00	4,944,955	658,442
	Total Personnel-	6 Chief Officers 17 Firefighters		

Capital Improvements (acct. 0174671) July 1, 2024 – May 31, 2025

OBJ	ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET
5201	Mailing and Shipping	-	97.70	-	(97.70)
5203	Overnight Travel & Meetings	117,000.00	15,864.99	-	101,135.01
5204	Events, Meetings, & Training	55,000.00	15,440.62	-	39,559.38
5209	Maint. - Mobile Equip. (CG)	17,000.00	-	-	17,000.00
5210	Maint Mobile Equip Not CG	77,000.00	25,302.63	6,840.00	44,857.37
5211	Maintenance - Buildings	275,000.00	80,598.84	26,768.00	167,633.16
5212	Maintenance Services - Other	316,914.32	199,542.12	97,372.20	20,000.00
5213	Dues and Memberships	4,400.00	3,198.32	-	1,201.68
5214	Training and Education	7,506.90	5,506.90	-	2,000.00
5218	Mileage & Parking Reimb.	-	1,267.13	-	(1,267.13)
5223	Interfund Charges	241,840.00	221,686.63	-	20,153.37
5224	Subscription Based Software	66,973.33	66,973.33	-	-
5226	Professional Services	268,800.00	211,707.50	7,125.00	49,967.50
5229-5232	Utilities	233,900.00	235,023.70		(1,123.700)
5233	Trash, Waste Removal & Recycle	1,200.00	425.85	-	774.15
5234	Other Utilities	2,000.00	1,552.64	-	447.36
5235	Communication Services	80,000.00	28,549.08	-	51,450.92
5240	Other Services	40,000.00	8,248.63	-	31,751.37
5300	Office Supplies	3,454.50	1,454.50	-	2,000.00
5302	Comp Equip & Software Under\$5k	15,000.00	13,286.31	-	1,713.69
5303	Office Furniture & Eq Under \$5k	21,496.81	16,496.81	-	5,000.00
5309	Operating Supplies	63,805.92	44,606.78	4,199.14	15,000.00
5312	Maintenance Supplies	17,500.75	12,500.75	-	5,000.00
5313	Small Tools & Equip Under \$5k	781,000.00	326,246.71	196,245.09	258,508.20
5401	Buildings	604,690.61	15,725.73	-	588,964.88
5402	Computer Equip & Software	270,484.11	31,199.57	114,536.54	124,748.00
5404	Mobile Equipment	297,544.36	112,413.21	3,569.87	181,561.28
5405	Other Machinery & Equip.	309,000.00	48,503.31	-	260,496.69
5510	Bond Principal Payments	21,600.00	-	-	21,600.00
5512	Interest Expense-Cap. Lease	2,900.00	-	-	2,900.00
	Total Expenses	4,213,011.61	1,743,420.29	456,655.84	2,012,935.48

Capital Improvements (acct. 0537053) July 1, 2024 – May 31, 2025

OBJ	ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE	AVAILABLE BUDGET
5401	Buildings	1,774,320.50	796,148.41	12,085.00	966,087.09
5404	Mobile Equipment	3,450,000.00	3,065,652.00	362,553.00	21,795.00
5406	Other Improvements	500,000.00	-	-	500,000.00
6401	PYE Buildings	2,771,187.18	567,566.17	2,203,621.01	-
6404	PYE Mobile Equipment	835,915.00	-	835,915.00	-