



Public Safety Tax Oversight Committee

April 16, 2026 4:00 PM,

Independence Justice Center
17221 E. 23rd St. S., Conference Room 117, Independence, MO 64057

CALL TO ORDER

Roll Call

APPROVAL OF MINUTES FROM JANUARY 13TH, 2026, MEETING

UPDATE FROM FIRE DEPARTMENT

1. Acceptance of Quarterly Report from Fire Department

UPDATE FROM POLICE DEPARTMENT

1. Acceptance of Quarterly Report from Police Department
2. Acceptance of Quarterly Use Tax Report from Police Department
3. Acceptance of Marijuana Tax Report from Police Department
4. Acceptance of Quarterly Prop PD Tax Report from Police Department

Public Safety Sales Tax Quarterly Report

Information through July 1, 2025 – February 28, 2026



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 was set to 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In November of 2021, the voters approved a One-Half percent Fire Protection Sales Tax that will remain perpetual unless repealed by the voters of Independence.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, and collections began in April 2022.

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

Public Safety Sales Tax Quarterly Report

Project Updates

Open/Unpaid Encumbrances:

- 1 Pumper Ordered – October 2026 delivery
- 2 Pumpers Ordered – Fall 2027 delivery
- Station Design process-
 - Ground-breaking and footings poured for Station #8 and Training building
 - Conceptual design done for station #5 and station #11

Completed Major Projects:

- 1 Pumper delivered and in service February 2026 at Station 6

Projects in Process:

- 1 Pumper Ordered – Fall 2027 delivery
- 1 additional Pumper Ordered- Fall 2027 delivery (\$80,000 savings)
- Station 1 west side parking lot- Trees have been removed

PST for July 1, 2025 – February 28, 2026

Beginning 2025/2026 FY Unassigned Fund Balance:	<u>\$16,645,670</u>
Budgeted Revenue from Sales Tax:	<u>\$11,211,000</u>
Estimated Waterfall from Use Tax:	<u>\$1,013,000</u>
Total Revenue Collected through 2/28/2026	<u>\$8,594,913</u>
Unassigned Fund Balance, 2/28/2026	<u>\$14,688,878</u>

Sales Tax (acct. 0174671) July 1, 2025 – February 28, 2026

Sales Tax	ACTUAL	ENCUMB	TOTAL	BUDGET	REMAINING
5100 Salaries Regular Employees	878,281	0	878,281	1,798,657	920,376
5102 Overtime	10,957	0	10,957	65,000	54,043
5103 Other Pay Types	53,156	0	53,156	87,000	33,845
5130 Pers Ser charged to Projects	0	0	0	2,746,271	2,746,271
Total Salaries	942,393	0	942,393	4,696,928	3,754,535
5107 Worker Comp Medical Costs	307,364	0	307,364	294,193	-13,171
5110 FICA	76,975	0	76,975	152,418	75,442
5111 LAGERS	296,110	0	296,110	438,290	142,180
5112 Health Insurance	232,612	0	232,612	354,124	121,512
5113 Dental Insurance	5,162	0	5,162	7,594	2,433
5114 Life Insurance	1,038	0	1,038	1,721	683
5115 Long Term Disability	1,102	0	1,102	1,793	691
5118 401a Deferred Compensation	12,500	0	12,500	0	-12,500
5121 Clothing Uniform Allowance	12,604	0	12,604	18,720	6,117
Total Benefits	945,468	0	945,468	1,268,854	323,386
5226 Professional Services	56,429	162,876	219,305	281,000	61,695
Total Professional Services	56,429	162,876	219,305	281,000	61,695
5203 Overnight Travel & Meetings	896	0	896	0	-896
5204 Events, Meetings, & Training	0	0	0	0	0
5210 Maint Mobile Equip Not CG	9,807	0	9,807	20,000	10,193
5211 Maintenance Buildings	1,183	0	1,183	5,000	3,817
5212 Maintenance Services - Other	25,275	0	25,275	77,000	51,725
5213 Dues and Memberships	69,639	18,105	87,744	245,000	157,256
5214 Training and Education	24,477	0	24,477	128,085	103,608
5218 Mileage & Parking Reimb	4,253	0	4,253	4,900	647
5219 Other Employee Reimb	30,343	0	30,343	110,000	79,657
5224 Software & Comp Maintenance	1,064	0	1,064	1,500	436
5229 Electricity	103	0	103	0	-103
5230 Gas	277,094	79	277,173	321,015	43,842
5231 Water	121,413	0	121,413	154,000	32,587
5232 Sewer	15,999	0	15,999	30,000	14,001
5233 Trash, Waste Removal & Recycle	15,253	0	15,253	26,700	11,447
5234 Other Utilities	8,673	0	8,673	14,300	5,627
5235 Communication Services	0	0	0	1,200	1,200
5236 Rent & Leases Greater Than 1Yr	1,124	0	1,124	2,000	876
5238 Rent & Leases Less Than 1Yr	17,414	0	17,414	26,500	9,086
5240 Other Services	1,379	0	1,379	0	-1,379
5300 Office Supplies	1,080	240	1,320	0	-1,320
5302 Comp Equip & Software Under\$5k	10,660	0	10,660	40,000	29,340
5303 Office Furniture & Eq Under\$5k	1,413	0	1,413	0	-1,413
5309 Operating Supplies	2,300	4,819	7,119	73,500	66,381
5312 Maintenance Supplies	2,913	0	2,913	40,000	37,087
5313 Small Tools & Equip Under \$5k	25,581	-4,199	21,382	20,000	-1,382
Total Other Operating Expenses	740,575	212,680	953,255	1,805,700	852,445

5223 Interfund Charges	260,893	0	260,893	485,816	224,923
Total Internal Services	261,016	0	261,016	485,816	224,801
5401 Buildings	448	0	448	360,000	359,552
5404 Mobile Equipment	22,211	0	22,211	250,000	227,789
5405 Other Machinery & Equip	0	0	0	191,110	191,110
Total Equipment	22,659	0	22,659	801,110	778,451
5510 Principal Payments	748,912	0	748,912	770,512	21,600
5511 Interest Expense LT Debt	1,119,116	0	1,119,116	2,200,000	1,080,884
5512 Interest Expense Cap Lease	2,984	0	2,984	5,884	2,900
5515 Agents Fees & Other Charges	0	0	0	2,500	2,500
Total Debt	1,871,012	0	1,871,012	2,978,896	1,107,884
Total Sales Tax	4,839,551	375,556	5,215,107	12,318,304	7,103,198

Capital Improvements (acct. 0537053) July 1, 2025 – February 28, 2026

Capital	ACTUAL	ENCUMB	TOTAL	BUDGET	REMAINING
5401 Buildings	29,010	6,236,887	6,265,897	7,961,137	1,695,240
5404 Mobile Equipment	1,022,949	904,062	1,927,011	3,021,795	1,094,784
5406 Other Improvements	0	0	0	500,000	500,000
6401 PYE Buildings	1,072,687	996,874	0	2,069,561	0
6404 PYE Mobile Equipment	835,915	362,553	0	1,198,468	0
Total Capital	2,960,561	8,500,376	8,192,908	14,750,961	3,290,024

Public Safety Sales Tax Quarterly Report

2025 – 2026 FISCAL YEAR

July 1, 2025 through February 28, 2026



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.

25/26 FISCAL YEAR - Revenue

Beginning 2025/26 FY Unassigned Fund Balance:	\$ 3,037,426
Sales Tax Collected through 2/28/26:	\$ 1,964,487 (FY 25/26 Projection= \$2,904,000)
Use Tax Waterfall:	106,289 (FY 25/26 Projection= \$253,000)
Investments & Other Income:	70,358 (FY 25/26 Projection = \$100,600)
Total Revenue to date:	\$ 2,141,134
Total Revenue with Beginning Fund Balance:	\$ 5,178,560

PST Expenditures for July 2025 – February 2026

Internal Services - 4561			
ERP Interfund Charges (set by Finance)	\$ 87,290	\$ 58,193	\$ 29,097
Investment Advisor Fees		\$ 509	\$ (509)
4561 Total	\$ 87,290	\$ 58,702	\$ 28,588
Communications - 4562			
	Budget/Revised	YTD & Encumb.	Variance
Tyler Tech / New World Contract / Brazos/ Hosting	\$ 193,200	\$ 183,129	\$ 10,071
Motorola Radio System (PD portion for Interfund 0024546)	\$ 212,861	\$ -	\$ 212,861
AT&T Admin Lines for Dispatch	\$ 25,400	\$ 10,777	\$ 14,623
Nelson -maint on Eventide Recorder @ ICC	\$ 12,000	\$ 11,444	\$ 556
Smart Tap licenses for Teams Migration	\$ 1,500	\$ -	\$ 1,500
Tyler Tech - Enterprise Server Migration	\$ 10,000	\$ -	\$ 10,000
Radio Tower Utilities	\$ 11,500	\$ 3,095	\$ 8,405
Radio Supplies (earbuds, holsters, batteries)	\$ 6,000	\$ 5,876	\$ 124
Radio & Tower Repairs / Maint	\$ 10,000	\$ 13,500	\$ (3,500)
Mobile Data Terminals- Air Cards	\$ 105,000	\$ 35,138	\$ 69,862
Portable (Handheld) Radios	\$ 68,300	\$ -	\$ 68,300
Motorola Equipment Maintenance Lease	\$ 22,600	\$ -	\$ 22,600
StarChase Systems - Maintenance	\$ 17,000	\$ -	\$ 17,000
Leonardo - ELSAG Mobile LPR Software Warranty	\$ 500	\$ 1,009	\$ (509)
4562 Total	\$ 695,861	\$ 263,968	\$ 431,893

Facility - 4563	Budget/Revised	YTD & Encumb.	Variance
Special Operation Facility Upgrades	\$ 5,000	\$ -	\$ 5,000
Electricity @ K9 Facility & ICC	\$ 30,000	\$ 20,976	\$ 9,024
Gas	\$ 4,000	\$ 1,124	\$ 2,876
Water	\$ 5,000	\$ 927	\$ 4,073
Sewer	\$ 2,000	\$ 981	\$ 1,019
Trash	\$ 1,000	\$ 300	\$ 700
Technology Contractor (D. Christianson)	\$ 57,000	\$ 57,000	\$ -
Technology Contractor (J. Lencioni)	\$ 22,000	\$ -	\$ 22,000
Other Technology Contractors	\$ 9,000	\$ 13,654	\$ (4,654)
		\$ -	\$ -
4563 Total:	\$ 135,000	\$ 94,961	\$ 40,039
Equipment - 4564	Budget/Revised	YTD & Encumb.	Variance
Body Armor Replacement Program	\$ 72,200	\$ 50,000	\$ 22,200
Officers Uniforms and Equipment	\$ 65,000	\$ 44,725	\$ 20,275
Fleet Replacement and Equipment	\$ 349,452	\$ 164,938	\$ 184,514
Central Garage Vehicle Maintenance	\$ 430,215	\$ 271,046	\$ 159,169
Central Garage Police Vehicle Fuel	\$ 120,000	\$ 71,155	\$ 48,845
EVTC Maint & Replacement (Opticom)	\$ 20,000	\$ 9,979	\$ 10,021
In Car Radios (included in FLEET)	\$ 12,000	\$ -	\$ 12,000
Mobile Data Terminal Replacements	\$ 100,000	\$ 99,670	\$ 330
Stop Stick Replacement Parts	\$ 5,000	\$ -	\$ 5,000
License Plate Readers & associated costs	\$ 6,000	\$ 5,200	\$ 800
Ammunition	\$ 43,000	\$ 39,370	\$ 3,630
Axon Tasers on previous lease (not part of 10 yr contract)	\$ 6,800	\$ 6,743	\$ 57
Computer Replacement Program (Yr 3 of 3)	\$ 60,000	\$ 63,950	\$ (3,950)
Year 3 of 10-yr contract for body cams, tasers, VR, Records, software, maintenance (remainder in Use Tax)	\$ 700,000	\$ -	\$ 700,000
Other Miscellaneous Equipment	\$ -	\$ 9,198	\$ (9,198)
4564 Totals	\$ 1,989,667	\$ 835,974	\$ 1,153,693

TOTAL EXPENSES:

	Budget/Revised	YTD & Encumb.	Variance
PST Debt Service - 4561	\$ 87,290	\$ 58,702	\$ 28,588
Communications - 4562	\$ 695,861	\$ 263,968	\$ 431,893
Facilities - 4563	\$ 135,000	\$ 94,961	\$ 40,039
Equipment - 4564	\$ 1,989,667	\$ 835,974	\$ 1,153,693
2025/26 FY TOTAL	\$ 2,907,818	\$ 1,253,605	\$ 1,654,213

OVERALL FUND BALANCE:	
Unassigned Beginning Fund Balance	\$ 3,037,426
TOTAL REVENUE:	\$ 2,141,134
TOTAL EXPENSES/ENCUMBRANCES:	\$ 1,253,605
Year-end investment market value adjustment:	\$ -
Transfers In/Out of Fund:	\$ 1,205,667
Cancellation / Change of PY Encumbrances	\$ 6,523
Pending Capital Project Transfers to Fund 052 (open encumb.):	\$ (1,037,043)
UNASSIGNED FUND BALANCE	\$ 1,688,768

***Transfers Out to Police Improvement Fund/Capital Improvement Projects includes:**

Month	Transfers In/Out of Fund:	\$ 1,205,667
Jul-25	Keller & Assoc - appraisal	\$4,500.00
25-Sep	Kline Corp - swap out security cameras on Bearcat	\$6,800.00
25-Oct	Project Advocates - Owners Rep	\$76,700.49
25-Nov	Project Advocates - Owners Rep	\$10,000.00
25-Dec	Terracon - Hazmat Assessment	\$3,600.00
25-Jan	Project Advocates - Owners Rep	\$20,000.00
25-Feb	Project Advocates - Owners Rep	\$7,500.00
	LDV Mobile Command Center	\$1,058,121.00
	Owner Supplied IJC-s/b debt:	
	KCAV - Smart Boards - Intell	\$8,349.00
	Indep Mall - furniture storage	\$4,187.50
	MeraKai - blocker Locker	\$5,818.73
	Gregs Lock & key	\$90.00

The last four (4) items listed above (totaling \$18,445.23) will be removed from this fund and charged to the Debt Proceeds from the Council approved \$50 million Revenue Bond. (IPD's portion of that is \$5 million for the Independence Justice Center project.)

The "Police Improvement Fund" is the account being used to track Capital Improvement Projects for the Police Department. Funds will be transferred out of this tax to the Police Improvement Fund as they are expended / paid.

NOTE: The large Mobile Command Center has arrived and was paid for in February!

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Police Public Safety Sales Tax Fund
 For the period ended February 28, 2026

	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Percent Actual 66.67% of Year	Percent From Budget	Prior Year 2/28/2025 Actual Amounts
	Original	Amended					
Revenues:							
Sales Taxes	\$ 2,904,000	2,904,000	1,964,487	(939,513)	67.65%	0.98%	1,914,164
Use Tax	253,000	253,000	106,289	(146,711)	42.01%	-24.66%	54,485
Investment Income (Loss)	93,000	93,000	59,277	(33,723)	63.74%	-2.93%	75,004
Other Revenue	7,600	7,600	11,081	3,481	145.80%	79.13%	8,300
Total Revenues	<u>3,257,600</u>	<u>3,257,600</u>	<u>2,141,134</u>	<u>(1,116,466)</u>	<u>65.73%</u>	<u>-0.94%</u>	<u>2,051,953</u>
Expenditures:							
Public Safety							
Communications	695,861	695,861	263,968	431,893	37.93%	-28.74%	353,768
Facilities	135,000	125,139	94,961	30,178	75.88%	9.21%	102,165
Equipment	1,989,667	1,999,528	835,974	1,163,554	41.81%	-24.86%	2,134,932
Capital Outlay	—	—	—	—	0.00%	-66.67%	—
Debt Service	87,290	87,290	58,702	28,588	67.25%	0.58%	34,771
Total Expenditures	<u>2,907,818</u>	<u>2,907,818</u>	<u>1,253,605</u>	<u>1,654,213</u>	<u>43.11%</u>	<u>-23.56%</u>	<u>2,625,636</u>
Other Financing Uses:							
Transfers out - Capital Projects	—	—	1,205,667	(1,205,667)	0.00%	-66.67%	305,032
Transfers out	—	—	—	—	0.00%	-66.67%	—
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>1,205,667</u>	<u>(1,205,667)</u>	<u>0.00%</u>	<u>-66.67%</u>	<u>305,032</u>
Total Expenditures and Other Financing Uses	<u>2,907,818</u>	<u>2,907,818</u>	<u>2,459,272</u>	<u>448,546</u>	<u>84.57%</u>	<u>17.90%</u>	<u>2,930,668</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ 349,782</u>	<u>349,782</u>	<u>(318,138)</u>	<u>(667,920)</u>			<u>(878,715)</u>
Unassigned Fund Balance at Beginning of Year			3,037,426				2,157,758
Cancellation of Prior Year Encumbrances			6,523				—
Pending Capital Project Transfers to Capital Project Fund - Open Encumbrances			(1,037,043)				—
Change in Prior Year Encumbrances			—				1,305,675
Change in Other Fund Balance Components During the Year			—				—
Year-end investment market value adjustment			—				—
Ending Unassigned Fund Balance			<u>1,688,768</u>				<u>2,584,718</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			339,952				723,249
Restricted - Prior Year Encumbrances			136,607				186,917
Restricted - Pending Capital Transfers to Capital Project Fund			1,037,043				—
Total Fund Balance			<u>\$ 3,202,370</u>				<u>3,494,884</u>

Police USE Tax (Prop P)

Quarterly Report

2025 - 2026 FISCAL YEAR

July 1, 2025 – February 28, 2026



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.

2025 / 2026 FY Revenue

Beginning Fund Balance for 25/26 FY:	\$ 3,597,151	
*Tax Collected through February 2026 (PD only):	\$ 4,782,000	(Annual cap reached)
Interest / Investment Earnings:	<u>\$ 87,962</u>	
25/26 FY Revenue Total:	\$ 4,869,962	
 Total Revenue:	 \$ 8,467,113	

Hiring Update

We have one Police Officer vacancy in this fund, as we had one Officer resign in February.

2025 / 2026 FY Total Expenses – through February 28, 2026

ORG	OBJECT	ACCOUNT DESCRIPTION	Sum of ORIGINAL APPROP	Sum of REVISED BUDGET	Sum of YTD EXPENDED	Sum of ENCUMBRANCES	Sum of AVAILABLE BUDGET
	5100	Salaries	\$0	\$0	\$1,937	\$0	(\$1,937)
		Salaries -	\$2,423,755	\$2,423,755	\$1,477,644	\$0	\$946,111
	5102	Overtime	\$84,700	\$84,700	\$171,810	\$0	(\$87,110)
	5103	Other Pay	\$0	\$0	\$12,092	\$0	(\$12,092)
	5107	Worker Com	\$365,000	\$365,000	\$395,344	\$0	(\$30,344)
	5110	FICA	\$194,435	\$194,435	\$124,650	\$0	\$69,785
	5111	LAGERS	\$628,485	\$628,485	\$416,245	\$0	\$212,239
	5112	Health Ins	\$446,242	\$446,242	\$255,452	\$0	\$190,790
	5113	Dental Ins	\$10,909	\$10,909	\$6,477	\$0	\$4,432
0184571	5114	Life Insur	\$2,327	\$2,327	\$1,326	\$0	\$1,001
	5115	Long Term	\$2,424	\$2,424	\$1,409	\$0	\$1,014
	5118	401aDeferr	\$6,000	\$6,000	\$6,300	\$0	(\$300)
	5121	Clothing/U	\$52,626	\$52,626	\$12,015	\$0	\$40,611
	5130	Pers Ser	\$236,011	\$236,011	\$157,341	\$0	\$78,670
	5214	Training a	\$84,000	\$84,000	\$5,563	\$5,937	\$72,500
	5223	Interfund	\$578,820	\$578,820	\$385,880	\$0	\$192,940
	5240	Other Serv	\$0	\$0	\$749	\$0	(\$749)
	5309	Other Oper	\$58,000	\$58,000	\$3,504	\$27,095	\$27,401
	5405	Other Mach	\$533,420	\$533,420	\$0	\$0	\$533,420
Grand Total			\$5,707,154	\$5,707,154	\$3,435,740	\$33,032	\$2,238,382

Total Encumbrances and YTD Expenses shown above: \$3,468,772

Additional Details on Expenses:

- Object 51**: Personnel expenses (salaries and benefits) (\$3,040,043.60 total)
- Object 5214: Academy training (\$5563 paid through February)
- Object 5223: Interfund Charges (for internal city services, i.e. Finance, Tech Services, determined by Finance)
- Object 5240: Investment Advisor Fees
- Object 5309: Uniforms & gear for new officers (\$3,504 paid through February)
- Object 5405: Other Machinery/Equipment – partial funding for Year 3 Axon contract

OVERALL FUND BALANCE:			
	Unassigned Beginning Fund Balance	\$	3,597,151
	TOTAL REVENUE:	\$	4,869,962
	TOTAL EXPENSES/ENCUMBRANCES:	\$	3,468,771
	Transfers In/Out of Fund:	\$	793,500
	Year-end Investment Market Value Adjustment:	\$	-
	Cancellation of Prior Year Encumbrances:	\$	3,512
	Pending Capital Project Transfers to Fund 052 (open encumb.):	\$	(1,791,623)
	UNASSIGNED FUND BALANCE	\$	2,416,731
	Restricted - Current Year Encumbrances:	\$	33,032
	Restricted - Prior Year Encumbrances:	\$	32,830
	Restricted - Pending Capital Transfers to Fund 052:	\$	1,791,623
	TOTAL FUND BALANCE IF ENCUMBRANCES WERE CLOSED OUT:	\$	4,274,215

Transfers Out = Funds moved to Capital Project / Justice Center (Hoefel Welker payments)

Total Contract Cost approved for Hoefel Welker to provide Design Services for Justice Center:

\$ 3,660,540	(not including 10% contingency)
\$ 99,854	Paid in FY 23/24
\$ 975,562	Paid in FY 24/25 (\$900,000 from Marijuana Tax, \$75,562 from USE Tax)
\$ 793,500	Paid in FY 25/26 through February
\$ 1,791,623	Balance Still Due

CITY OF INDEPENDENCE, MISSOURI
Budgetary Comparison Schedule
Police Use Tax
For the period ended February 28, 2026

	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Percent Actual 66.67% of Year	Percent From Budget	Prior Year 2/28/2025 Actual Amounts
	Original	Amended					
Revenues:							
Use Tax	\$ 4,782,000	4,782,000	4,782,000	—	100.00%	33.33%	4,683,000
Investment Income (Loss)	139,000	139,000	87,962	(51,038)	63.28%	-3.39%	119,891
Other Revenue	—	—	—	—	0.00%	-66.67%	—
Total Revenues	4,921,000	4,921,000	4,869,962	(51,038)	98.96%	32.29%	4,802,891
Expenditures:							
Public Safety	5,707,154	5,707,154	3,468,772	2,238,382	60.78%	-5.89%	4,504,607
Debt Service	—	—	—	—	0.00%	-66.67%	—
Total Expenditures	5,707,154	5,707,154	3,468,772	2,238,382	60.78%	-5.89%	4,504,607
Other Financing Uses:							
Transfers out - Capital Projects	—	—	793,500	(793,500)	0.00%	-66.67%	434,123
Total Other Financing Uses	—	—	793,500	(793,500)	0.00%	-66.67%	434,123
Total Expenditures and Other Financing Uses	5,707,154	5,707,154	4,262,272	1,444,882	74.68%	8.01%	4,938,730
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (786,154)	(786,154)	607,690	1,393,844			(135,839)
Unassigned Fund Balance at Beginning of Year			3,597,151				4,991,973
Cancellation of Prior Year Encumbrances			3,512				13,608
Pending Capital Project Transfers to Capital Project Fund - Open Encumbrances			(1,791,623)				—
Change in Other Fund Balance Components During the Year			—				—
Year-end investment market value adjustment			—				—
Ending Unassigned Fund Balance			<u>2,416,730</u>				<u>4,869,742</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			33,032				873,563
Restricted - Prior Year Encumbrances			32,830				18,670
Restricted - Pending Capital Transfers to Capital Project Fund			<u>1,791,623</u>				—
Total Fund Balance			\$ 4,274,215				5,761,975

Marijuana Sales Tax Quarterly Report



2025 – 2026 FISCAL YEAR

July 1, 2025 through February 28, 2026

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.

25/26 FISCAL YEAR - Revenue

Beginning 2025/26 FY Unassigned Fund Balance: \$ 326,120

Sales Tax Collected through 2/28/26:	\$ 553,618
Investments & Other Income:	<u>11,422</u>
Total Revenue for FY 25/26:	\$ 565,040

Total Overall Revenue: \$ 891,160

The original budgeted projection for Marijuana Sales Tax revenue this year was \$970,000. Actual revenue collected is trending lower than originally expected.

Items Budgeted for FY 2025/26:

Public Safety:	<u>\$430,100</u>	
	\$100,000	Reward Money & Funds for DNA testing on Cold Cases
	\$330,100	Debt Service (Year 1 Payment on 20-year, \$50M bonded loan as authorized by Ord #19662)
Animal Services:	\$ 44,598	Animal Control Dispatchers (2 part-time)
Emergency Management:	\$ 25,000	Outdoor Warning Sirens
TOTAL BUDGETED:	\$ 499,698	

Expenditures for July 2025 – February 2026

Public Safety:	\$ 0
Animal Services:	\$ 29,291
Community Development:	\$ 96
Debt Service	<u>\$ 201,100</u>
Total to date:	\$ 230,487

Animal Services = Salary & Benefits for (2) Part-Time Animal Services Dispatchers

Community Development = Investment Advisor Fees for Marijuana Sales Tax Fund

Debt Service = Payment on 2025 Public Safety Infrastructure Revenue Bond

FY 25/26 Fund Balance

FY 25/26 Revenue Total:	\$ 891,160
FY 25/26 Expenditures Total:	<u>\$ 230,487</u>
FY 25/26 Unassigned Fund Balance:	\$ 660,673

CITY OF INDEPENDENCE, MISSOURI
Budgetary Comparison Schedule
Marijuana Sales Tax Fund
For the period ended February 28, 2026

	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Percent Actual 66.67% of Year	Percent From Budget	Prior Year 2/28/2025 Actual Amounts
	Original	Amended					
Revenues:							
Sales Taxes	\$ 970,000	970,000	553,618	(416,382)	57.07%	-9.60%	639,150
Use Tax	—	—	—	—	0.00%	-66.67%	—
Investment Income (Loss)	10,000	10,000	11,422	1,422	114.22%	47.55%	13,532
Other Revenue	—	—	—	—	0.00%	-66.67%	—
Total Revenues	980,000	980,000	565,040	(414,960)	57.66%	-9.01%	652,682
Expenditures:							
Public Safety	105,000	125,000	—	125,000	0.00%	-66.67%	—
Animal Services	44,598	44,598	29,291	15,307	65.68%	-0.99%	—
Community Development	—	—	96	(96)	0.00%	-66.67%	102
Debt Service	330,100	330,100	201,100	129,000	60.92%	-5.75%	—
Total Expenditures	479,698	499,698	230,487	269,211	46.13%	-20.54%	102
Other Financing Uses:							
Transfers out - Capital Projects	—	—	—	—	0.00%	-66.67%	—
Total Other Financing Uses	—	—	—	—	0.00%	-66.67%	—
Total Expenditures and Other Financing Uses	479,698	499,698	230,487	269,211	46.13%	-20.54%	102
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ 500,302	480,302	334,553	(145,749)			652,580
Unassigned Fund Balance at Beginning of Year			326,120				277,076
Cancellation of Prior Year Encumbrances			—				—
Change in Other Fund Balance Components During the Year			—				—
Year-end investment market value adjustment			—				—
Ending Unassigned Fund Balance			660,673				929,656
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Total Fund Balance			\$ 660,673				929,656

Prop PD Quarterly Report



2025 – 2026 FISCAL YEAR

July 1, 2025 through February 28, 2026

Background Information

On August 6, 2024, voters in Independence, MO passed Proposition PD, a one-quarter of one cent sales tax that would go directly to fund the Independence Police Department. This was the result of needing to increase starting wages for Police Officers and negotiate a new wage scale with the FOP to not only keep the department's current sworn officers but also attract new police officers to Independence.

Kansas City PD had just announced a new wage scale that was increasing their number of certified police officer applicants, while the number of certified applicants for Independence had stalled. Prop PD was introduced to be a funding mechanism that would allow Independence PD to create a new wage scale for Police Officers and be more competitive in the hiring market.

Independence voters showed their support of the department and this measure by passing Prop PD with over 60% in favor. This tax went into effect on January 1, 2025.

25/26 FISCAL YEAR - Revenue

Beginning 2025/26 FY Fund Balance:	\$ 1,160,075
*Sales Tax Collected through 2/28/26:	\$ 3,801,147
Investments & Other Income:	5,423
Use Tax Waterfall:	<u>212,579</u>
Total Revenue to date:	\$ 4,019,149
Transfers in from General Fund:	\$ 24,020,241
(thru 2/28/26)	
Total Revenues & Financing Sources:	\$ 29,199,465

Expenditures for July 2025 – February 2026

CATEGORY	OBJECT	ACCOUNT DESCRIPTION	Sum of ORIGINAL APPROP	Sum of REVISED BUDGET	Sum of YTD EXPENDED	Sum of ENCUMBRANCES	Sum of AVAILABLE BUDGET
	5100	Salaries	\$1,724,434.97	\$1,724,434.97	\$1,024,986.06	\$0.00	\$699,448.91
		Salaries -	\$16,367,919.18	\$21,257,666.07	\$12,110,474.57	\$0.00	\$9,147,191.50
	5101	Salaries	\$4,889,746.89	\$0.00	\$11,507.74	\$0.00	(\$11,507.74)
		Salaries -	\$22,985.00	\$22,985.00	\$43,661.74	\$0.00	(\$20,676.74)
	5102	Overtime	\$1,278,000.00	\$1,278,000.00	\$1,653,352.69	\$0.00	(\$375,352.69)
	5103	Other Pay	\$0.00	\$0.00	\$351,945.40	\$0.00	(\$351,945.40)
	5106	Retiree He	\$2,300,000.00	\$2,300,000.00	\$1,390,069.30	\$0.00	\$909,930.70
	5107	Worker Com	\$918,000.00	\$918,000.00	\$1,135,070.14	\$0.00	(\$217,070.14)
	5110	FICA	\$1,840,709.15	\$1,840,709.15	\$1,120,555.42	\$0.00	\$720,153.73
	5111	LAGERS	\$5,433,132.05	\$5,433,132.05	\$3,679,441.46	\$0.00	\$1,753,690.59
Salaries & Benefits	5112	Health Ins	\$4,661,967.16	\$4,661,967.16	\$2,220,565.46	\$0.00	\$2,441,401.70
	5113	Dental Ins	\$115,430.26	\$115,430.26	\$57,569.62	\$0.00	\$57,860.64
	5114	Life Insur	\$21,545.69	\$21,545.69	\$11,829.99	\$0.00	\$9,715.70
	5115	Long Term	\$22,418.63	\$22,418.63	\$12,553.07	\$0.00	\$9,865.56
	5116	Other Empl	\$0.00	\$0.00	(\$1,537.08)	\$0.00	\$1,537.08
	5118	401aDeferr	\$0.00	\$0.00	\$23,830.00	\$0.00	(\$23,830.00)
	5121	Clothing/U	\$219,735.00	\$219,735.00	\$88,722.99	\$0.00	\$131,012.01
	5123	Meal Allow	\$0.00	\$0.00	\$52.00	\$0.00	(\$52.00)
	5124	Other Allo	\$294.00	\$294.00	\$0.00	\$0.00	\$294.00
	5130	Pers Ser	(\$236,011.00)	(\$236,011.00)	(\$157,340.64)	\$0.00	(\$78,670.36)
	5140	Grant Expe	\$0.00	\$0.00	(\$23,019.40)	\$0.00	\$23,019.40
	5199	VacncyFact	(\$4,413,851.00)	(\$4,413,851.00)	\$0.00	\$0.00	(\$4,413,851.00)
		Salaries & Benefits Total	\$35,166,455.98	\$35,166,455.98	\$24,754,290.53	\$0.00	\$10,412,165.45

Category	OBJECT	ACCOUNT DESCRIPTION	Sum of ORIGINAL APPROP	Sum of REVISED BUDGET	Sum of YTD EXPENDED	Sum of ENCUMBRANCES	Sum of AVAILABLE BUDGET
	5201	Mailing an	\$1,800.00	\$1,800.00	\$917.80	\$0.00	\$882.20
	5203	Overnight	\$44,000.00	\$44,000.00	\$29,543.95	\$0.00	\$14,456.05
	5204	Events and	\$7,200.00	\$7,200.00	\$1,473.74	\$681.00	\$5,045.26
	5205	Advertisin	\$400.00	\$400.00	\$31.25	\$0.00	\$368.75
	5206	Printing a	\$3,500.00	\$3,500.00	\$2,141.77	\$0.00	\$1,358.23
	5207	Insurance	\$890,000.00	\$890,000.00	\$593,333.36	\$0.00	\$296,666.64
	5208	Fees and P	\$700.00	\$700.00	\$314.92	\$0.00	\$385.08
	5209	Maint M	\$0.00	\$0.00	\$85.57	\$0.00	(\$85.57)
	5210	Maint. - M	\$362,286.00	\$362,286.00	\$246,258.06	\$0.00	\$116,027.94
	5211	Maint. - M	\$120,000.00	\$120,000.00	\$55,397.01	\$30,342.68	\$34,260.31
	5211	Maintenanc	\$300.00	\$300.00	\$0.00	\$0.00	\$300.00
	5212	Maintenanc	\$60,200.00	\$60,200.00	\$54,358.36	\$10,816.64	(\$4,975.00)
	5213	Dues and M	\$7,800.00	\$7,800.00	\$862.60	\$0.00	\$6,937.40
Services	5214	Training a	\$42,000.00	\$42,000.00	\$24,212.19	\$0.00	\$17,787.81
	5218	Mileage &	\$0.00	\$0.00	\$261.00	\$0.00	(\$261.00)
	5222	LegalServ	\$51,000.00	\$51,000.00	\$108,174.78	\$0.00	(\$57,174.78)
	5223	Interfund	\$3,714,650.00	\$3,714,650.00	\$2,476,433.44	\$0.00	\$1,238,216.56
	5224	SwCpMaint	\$50,100.00	\$43,395.00	\$23,918.50	\$0.00	\$19,476.50
	5226	Other Prof	\$693,500.00	\$693,500.00	\$437,369.53	\$501,733.18	(\$245,602.71)
	5229	Electricit	\$9,000.00	\$9,000.00	\$3,786.08	\$0.00	\$5,213.92
	5230	Gas	\$10,000.00	\$10,000.00	\$2,026.94	\$0.00	\$7,973.06
	5231	Water	\$500.00	\$500.00	\$540.06	\$0.00	(\$40.06)
	5232	Sewer	\$2,200.00	\$2,200.00	\$1,507.45	\$0.00	\$692.55
	5233	TrashWaste	\$1,200.00	\$1,200.00	\$225.00	\$0.00	\$975.00
	5234	Other Util	\$0.00	\$0.00	\$657.36	\$0.00	(\$657.36)
	5235	Comm Serv	\$72,700.00	\$72,700.00	\$39,705.33	\$1,798.00	\$31,196.67
	5236	Rent Lease	\$8,900.00	\$8,900.00	\$7,023.21	\$0.00	\$1,876.79
	5240	Other Serv	\$130,900.00	\$130,900.00	\$163,651.82	\$9,311.92	(\$42,063.74)
		Services Total	\$6,284,836.00	\$6,278,131.00	\$4,274,211.08	\$554,683.42	\$1,449,236.50
	5300	Office Sup	\$35,200.00	\$35,200.00	\$7,862.52	\$0.00	\$27,337.48
	5302	Comp E	\$6,700.00	\$6,700.00	\$2,048.69	\$0.00	\$4,651.31
Supplies		Computer E	\$0.00	\$20,062.00	\$826.80	\$0.00	\$19,235.20
	5309	Other Oper	\$121,800.00	\$121,800.00	\$26,903.63	\$27,411.70	\$67,484.67
	5313	Small Tool	\$12,200.00	\$18,905.00	\$8,970.03	\$0.00	\$9,934.97
	5315	Motor Vehi	\$350,000.00	\$350,000.00	\$213,466.12	\$0.00	\$136,533.88
	5316	Motor Vehi	\$6,500.00	\$6,500.00	\$4,352.06	\$0.00	\$2,147.94
		Supplies Total	\$532,400.00	\$559,167.00	\$264,429.85	\$27,411.70	\$267,325.45
Equipment	5405	Other Mach	\$0.00	\$150,270.00	\$27,940.00	\$140,961.00	(\$18,631.00)
		Equipment Total	\$0.00	\$150,270.00	\$27,940.00	\$140,961.00	(\$18,631.00)
		Grand Total	\$41,983,691.98	\$42,154,023.98	\$29,320,871.46	\$723,056.12	\$12,110,096.40
Total Expenditures:						\$30,043,928	

OVERALL FUND BALANCE:	
Unassigned Beginning Fund Balance	\$ 1,160,075
Revenue Added to date:	\$ 4,019,149
Other Financing Source - General Fund:	\$ 24,020,241
Total Revenues/Finance Sources:	\$ 29,199,465
TOTAL EXPENSES/ENCUMBRANCES:	\$ 30,043,928
Transfers Out:	\$ -
Cancellation of Prior Year Encumbrances:	\$ -
UNASSIGNED FUND BALANCE	\$ (844,463)
Restricted - Current Year Encumbrances:	\$ 723,056
Restricted -Prior Year Encumbrances:	\$ -
Total Fund Balance:	\$ (121,406)

As mentioned on the previous quarterly report, starting in Fiscal Year 2025/26, the Police Department’s budget has been shifted from the General Fund to the Prop PD Tax Fund, with monthly appropriations being transferred in from the General Fund to the Prop PD Fund (067). Therefore, the “Revenue Added to date” shown above is the actual tax revenue collected plus any investment income related to this fund. The “Other Financing Source – General Fund” is the amount that has been transferred into Prop PD from the General Fund.

Expenditures under Prop PD now reflect all Orgs (or Divisions) within the Police Department, except for Grants and the other Tax Funds. For the purposes of this report, a summary is being provided based on each Object Code.

As of February 28, 2026, we are 66.7% through the fiscal year and we’ve spent 71.3% of our budget in this fund. In some cases, this is due to blanket purchase orders being opened at the beginning of the year that encumber most if not all the annual funds budgeted for those line items. In other areas, we are running over budget due to increased costs that occurred this year.

Additional Information on Object Codes that are over budget:

- 1) Overtime (5102) – as expected, we are running over budget on overtime costs department-wide. We have used approximately 75% of our OT budget through February. This puts us on pace to exceed our OT budget by \$1 million. This is primarily due to the increase in officer salaries without an increase to the overtime budget this year, plus the OT being worked to cover vacancies throughout the department.
- 2) Legal Services (5222) – Expenses for outside legal counsel have increased significantly this year.
- 3) Professional Services (5226) – We are currently over budget here due to a contract for Interim Chief and Permanent Chief selection services.
- 4) Other Services (5240) - This account is over budget due to a high number of damage and liability claims that have to be paid by the department.
- 5) Equipment (5405) – we are awaiting a supplemental appropriation to cover the shortage here. This account was used to purchase (57) new AEDs for the department as well as (4) Rifle Rated Shields. An appropriation was made for the AEDs but has not been made yet for the Shields.

CITY OF INDEPENDENCE, MISSOURI
Budgetary Comparison Schedule
Proposition PD Sales Tax Fund
For the period ended February 28, 2026

	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Percent Actual 66.67% of Year	Percent From Budget	Prior Year 2/28/2025 Actual Amounts
	Original	Amended					
Revenues:							
Sales Taxes	\$ 5,500,000	5,500,000	3,801,147	(1,698,853)	69.11%	2.44%	38,311
Use Tax	506,000	506,000	212,579	(293,421)	42.01%	-24.66%	108,971
Investment Income (Loss)	—	—	5,314	5,314	0.00%	-66.67%	67
Other Revenue	—	—	109	109	0.00%	-66.67%	—
Total Revenues	6,006,000	6,006,000	4,019,149	(1,986,851)	66.92%	0.25%	147,349
Other financing sources:							
Transfers in - General Fund	—	36,030,362	24,020,241	(12,010,121)	66.67%	0.00%	—
Capital lease proceeds	—	—	—	—	0.00%	-66.67%	—
Total other financing sources	—	36,030,362	24,020,241	(12,010,121)	66.67%	0.00%	—
Total revenues and other financing sources	6,006,000	42,036,362	28,039,390	(13,996,972)	66.70%	0.03%	147,349
Expenditures:							
Public Safety	41,983,692	42,154,024	30,043,928	12,110,096	71.27%	4.60%	14,000
Community Development	—	—	—	—	0.00%	-66.67%	—
Capital outlay	—	—	—	—	0.00%	-66.67%	—
Debt Service	—	—	—	—	0.00%	-66.67%	—
Total Expenditures	41,983,692	42,154,024	30,043,928	12,110,096	71.27%	4.60%	14,000
Other Financing Uses:							
Transfers out	—	—	—	—	0.00%	-66.67%	—
Total Other Financing Uses	—	—	—	—	0.00%	-66.67%	—
Total Expenditures and Other Financing Uses	41,983,692	42,154,024	30,043,928	12,110,096	71.27%	4.60%	14,000
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (35,977,692)	(117,662)	(2,004,538)	(1,886,876)			133,349
Unassigned Fund Balance at Beginning of Year			1,160,075				—
Cancellation of Prior Year Encumbrances			—				—
Change in Other Fund Balance Components During the Year			—				—
Year-end investment market value adjustment			—				—
Ending Unassigned Fund Balance			<u>(844,463)</u>				<u>133,349</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			723,056				—
Restricted - Prior Year Encumbrances			—				—
Total Fund Balance			<u>\$ (121,407)</u>				<u>133,349</u>