

B119-26: Public Safety Sales Tax Ballot

- Can you share the slide of the General Fund outlook over the next 3–5 years? I'm specifically looking for where expenditures are outpacing revenues and especially what that means for police and fire. (M)

Response: The requested slides can be found [here](#). We will go over the outlook on Monday May 11th.

- Do we have any information on what tradeoffs Council will be forced to consider in future budgets if we don't have a dedicated fund for police & fire? (M)

Response: (Fire) Remaining status quo would be dangerous as the continued growth, call volume and risk is increasing daily and we are already behind 20-years+ in capability and staffing. PD is likely the same. This measure is pivotal for the future of public safety.

(Police): Absent a dedicated funding stream, CPD will continue to compete within the General Fund alongside other city services. In periods of revenue constraint or shifting priorities, this structure creates tradeoffs that can affect service delivery, staffing, and long-term planning.

The most immediate and significant impact would be on staffing. Personnel costs make up 83% of the police department's budget (\$29 million of the \$35 million budgeted), and without stable, predictable funding, maintaining authorized strength, much less expanding it to meet community needs and expectations, becomes increasingly difficult. This can translate into fewer officers available for proactive policing, increased response times, and a greater reliance on prioritizing calls for service over community engagement and problem-solving efforts. As we become increasingly reactive instead of proactive this will likely lead to an increase in crime across all categories both in the short and long term.

There are also tradeoffs related to specialized units and services. Functions such as traffic enforcement, community outreach, investigative capacity, and specialty teams are often the first areas impacted when resources are constrained, as core patrol operations must be maintained. Over time, reductions or limitations in these areas can affect overall public safety outcomes and community satisfaction, as well as officer retention.

Capital investments and technology are another consideration. Equipment replacement cycles, facility needs (replacing our 92 year old HQ, finishing the North Station), and technology such as body-worn cameras, digital evidence systems, and crime analysis tools require consistent funding to remain effective.

Without it, the department may face delays in modernization, which can impact efficiency, transparency and crime clearance rates.

Additionally, the absence of a dedicated fund limits the department's ability to engage in multi-year strategic planning. Recruitment, retention, training, and officer wellness initiatives all benefit from funding stability. Uncertainty in these areas can affect workforce morale and the department's competitiveness in attracting and retaining qualified personnel.

Beyond the operational tradeoffs, there is a longer-term risk that is harder to quantify but just as consequential. When an organization lacks funding stability and a clear path forward, it impacts more than staffing numbers or equipment, it shapes how current employees view their future at CPD and how prospective candidates view the department.

In today's environment, agencies across the country are competing for a limited pool of qualified applicants. Departments that can offer stability, support, and a sense of forward momentum are the ones that attract and retain talent. When there is ongoing uncertainty about resources, staffing, and the ability to meet community expectations, it can create a perception that the organization lacks direction, sustainability or support.

If that perception takes hold and morale declines we lose our ability to recruit and retain the kind of people this community expects and deserves. Over time, that can lead to a cycle that is difficult to reverse where vacancies increase and workload intensifies for those who remain. This creates an environment where CPD becomes more of a stepping-stone and less of a career.

Ensuring that CPD remains a place where people want to work and believe they can build a career requires not only competitive compensation but also confidence in the department's future. That confidence is directly tied the ability to plan, invest, and grow in a deliberate and meaningful way.

- This one is not directly tied to this legislation but I believe it is related - what of our general fund comes from the state of Missouri? (M)

Response: Over the past 5 years the City has received an average of 1.5% of General Fund Revenues from the State.

- Given the potential elimination of the state income tax, have we modeled for reductions in state support to Columbia over the next 3–5 years? (M)

Response: We can not yet model this, as we are unsure what the effect on the

City would be. In most years the lion's share of state revenue goes to PHHS, but in some years we get large chunks of funding for Public Works (streets).

- Can you walk through how a dedicated public safety sales tax would help protect us from this kind of state-level volatility? (M)

Response: A voter approved City tax provides a stronger legal defense against future state laws that may attempt to cap local spending.

- We've received emails from a former W&L employee with concerns about how intragovernmental fees are calculated and whether utilities are bearing an appropriate share. Can staff explain, in plain terms, how these fees are structured and why General Fund departments are not directly charged in their presentation tomorrow? Or be prepared to answer the question?(M)

Response: Intragovernmental fees are charged either based on FTEs or the budget of a department, less Salaries and Benefits. An amount is calculated for departments in the GF, but they are not directly charged since the revenues and expenses would hit the same fund and increase the budget. Instead the expenses are absorbed by the GF.

- Can we delay the timing of our vote until we know ballot timing for the state's tax measures? I would feel much more comfortable having this item appear on the same ballot as the County's measures than sharing a ballot with the state items. If an additional meeting is needed I can be available. (W1)

Response: This discussion was set for the first meeting in May to provide additional timing if needed. If the City's plan is to place this item on the August ballot, it must be at the County Clerk's office by 5 p.m. on May 26.

- How much does the city plan to spend on Public Safety from the general fund each year to supplement the \$38M generated/dedicated by this tax? (W1)

Response: If a 1% sales tax is passed staff would propose a \$60m transfer from the GF to Public Safety in the first year.

- Do we have any way to ensure that the portion of our general fund budget spent on Public Safety doesn't continue to expand even with this tax in place? How do we plan to keep up with this need for growth? (W1)

Response: In out years, we would begin with the \$60 million dollar transfer as a place holder, and plan accordingly based on projected revenue and expenditures in both the Public Safety and General Funds.

- Can we consider an amendment stating that the money from this tax cannot be used to fund surveillance technology with AI facial recognition or gait recognition tracking? (W1)

Response: This is not necessary for 2 reasons: 1) All expenditures and contracts require City Council approval. 2) In 2024 the City Council passed ordinance 21-60 modeled on recommendations from the ACLU regarding surveillance oversight. This ordinance requires the PD to submit an impact report for all proposed new technology and requires a public hearing and council approval.

- During the Work Session on this Don asked for a timeline for completion on each of the objective items listed as part of the tax. Did we ever get that document? (W1)

Response:

- 50 Police Officers would be in place by 2030
 - 42 Firefighters would be in place by 2029
 - The new Police Facility would depend on the response from bidders for the build out. We plan to bond for this activity in 2027. The estimated timeline for occupancy based on preliminary conversations was 24 months from the start of construction.
 - Police Vehicles: Vehicles will begin being purchased in 2027
 - Renovation of 3 Current Fire Stations: Fire Station 4 would be financed in 2027, Station 6 in 2028, and Station 2 in 2029.
 - 2 Planned New Fire Stations with Apparatus: Fire Station 12 would be financed in 2032, and Station 13 in 2035
 - Police and Fire Technology Plan: Funding would begin in 2027
- Slide 29 indicates that the public safety priority is to hire an additional 50 officers and 42 firefighters over the next four years. What is the total average compensation package, including salary, benefits, gear, etc) for a new officer? (W5)
- Response: The cost for adding a new police officer comes to \$134,416 for salary, benefits, and gear. An equipped patrol vehicle is approximately \$98,000. We purchase 1 vehicle for every 2 officers. The total cost of adding an additional fire fighter is \$90,943 including salary and gear.
- Same question for officers at the five year, 10 and 15+ year. Same questions for firefighters. (W5)
- Response: There is a 3% annual escalator on all employee wages and benefits for both Fire and Police. This amount was used for forecasting purposes only.

Table 1

Year	5	10	15
Police	151,286.39	175,382.39	203,316.26
Fire	102,357.15	118,659.99	137,559.45

- Slide 21 indicates the fund as a dedicated fund for public safety, how is the GF dedication different from the Capital Improvements, Park Sales Tax, Transportation Tax? For clarity, I'm not asking the purpose difference of these but the budgetary delineation. Why/how is it separated differently? (W5)

Response: Each of these sales tax has its own fund for budgeting purposes. They are separated in their own fund due to the legal restrictions on what those revenues can be used for. For instance, the Park Sales Tax is restricted to park and recreational purposes solely. The General Fund is different in that there are less restrictions on what that sales tax can be used for. In terms of the Public Safety tax it would be a self imposed restriction to only use those funds for public safety related expenses.

- Slide 22 shows that if the tax is implemented, Kansas City will have a larger sales tax proportion at 3.250%, while Independence will come in right behind us at 2.875%. In my opinion, Springfield is the closest match in Missouri. Springfield has a slightly higher population at 170,000, a major university, regional hub for healthcare, education, and retail. They are a major corridor connecting their region, similar to us connecting the two big cities (KC/STL). What I'm not clear on is the crime complexity or firefighter complexity differences. What metrics did you use to determine the city comparisons? If Springfield is the nearest match, why are we asking for 0.875% more funding? (W5)

Response: In addition to sales tax Springfield also has dedicated property tax specifically for Health and Parks and Rec that gives them revenue from a source that Columbia currently does not have. This allows them to have a lower sales tax than Columbia.

(Police): We examined the Police Budgets for the top 10 cities by population in Missouri and pulled the following information from municipal budgets and department annual reports. Looking at Springfield specifically the police department gets funding from the following sources:

\$42,721,877 - General Fund

\$10,790,626 - Police funding from a dedicated sales tax

\$3,850,566 - dedicated property tax

\$2,783,590 - grants

Total budget of Springfield Police Department from all sources: \$60,166,659

Total budget for Columbia Police Department from all sources: \$35,184,345

Table 2

City	Population	Police Budget	Number Sworn Officers authorized	Public Safety Sales Tax?
Kansas City	510,612	343,130,291	1,364	Yes
St. Louis	288,512	122,278,069	1,295	No
Springfield	169,954	60,166,659	360	Yes
Columbia	128,548	35,184,345	185	No
Independence	121,740	53,273,762	230	Yes
Lee's Summit	103,656	37,091,439	171	Yes
O'Fallon	93,801	19,501,277	126	No
St. Charles	71,508	26,089,806	125	No
St. Joseph	71,236	35,000,000	138	Yes
Blue Springs	59,965	20,043,195	102	Yes

- If our state decides to change our tax laws, what impact does it have on our city? Will we need to ask for an additional sales tax increase to cover costs? What alternative funding needs have been discussed and determined insufficient or unattainable? (W5)

Response: It looks like it would create a sales tax levy, similar to how property taxes are levied annually. It would attempt to cap growth based on CPI. The City submitted a fiscal note that estimated by FY28 and FY29 we could see an annual loss of around \$3.8m in sales tax revenue.

- Slides 6 and 7 show the FTE staffing levels for the police and fire department. What are the retention rates of staff (i.e. 10 average years on the job - not included training) (W5)

Response: (Police) FY25 police had a 10.71% turnover rate (224 employees, 19 resignations, 5 retirements)-this includes ALL police employees. Comparison Years: FY22 - 17.29%; FY23 - 16.10%, FY24 - 15.58%

(Police) Currently - there are 173 filled out of 185 sworn positions (6.4% vacancy rate), 148 of those are not in training, and 53 of those 148 have 10 or more years of service.

- Given the workload we're seeing, especially with extended shifts and overtime, I'd like to better understand what strategies we've implemented over the past five years to support our officers. Specifically, what alternative response models, civilian roles, or process improvements have been used to help alleviate workload and improve sustainability? (W5)

Response: This is a main focus of the police department's command staff and factors into almost every decision that has been made over the past 5 years.

Some of the variables that would be responsive to this question include:

- Flock cameras and other technology (Axon) have allowed us to alleviate workload and increase service and response.
 - Altered start and end times for shifts to increase patrol staffing (from 12 hour shifts to 10 hour shifts and back to 12's due to staffing). Including adding back in swing shifts.
 - A new records management system that will go-live on August 18th.
 - Ongoing replacement (civilianization) of roles at the police department that have historically been filled with sworn staff with civilian employees (internal affairs investigators, RMS administrator, crime scene investigators, policy & accreditation manager, digital forensic specialists, police trainers, etc). In FY2010 CPD had 30 civilian employees. In FY2026 CPD has 69 (+130%).
 - Utilizing Community Service Aides (CSA's) for low-priority calls with no suspect information.
 - Promoting online reporting of minor crimes.
- What is our total annual overtime spend for sworn officers, and how does that compare to the cost of hiring and retaining additional full-time officers? (W5)
- Response: 3 year overtime average for Police is \$1.6 million, and for Fire it is \$600k

(Police) Overtime in public safety will never be eliminated completely.

Employees with specialty training will continue to need to respond to investigate and deal with in-progress and time competitive community needs. However, we have and continue to have employees coming in on overtime assignments (voluntarily and involuntarily) to fulfill basic patrol operations at a higher per-hour expense. This affects the department fiscally and in negatively impacts morale and retention. The average police officer costs \$74.97 per hour, including pay and benefits, when working overtime at 1.5 rate.

- What measures have we used to determine additional support staff outside of the police/fire departments that will be required to support additional personnel (i.e.

IT staff, human resources personnel, recruitment staff, etc.) (W5)

Response: (Police) The main expenditures are going to be civilian police support staff (records, evidence, etc) and equipment that is already included in the above costs for hiring new employees (i.e. vehicle, computer, software licenses etc). There will be additional marginal costs including things like HR employee time to do interviews, but HR has been doing increased interviewing for the Police Department over the last 24 months and the Police Department handles all of the recruiting in-house as part of the Training & Recruiting Unit. There are also current changes to our RMS software that transitions us from on premise servers to cloud servers that will decrease the amount of IT staff time spent dealing with servers. This might partially offset the increase of maintaining and replacing an additional 30 computers for 50 additional officers. There are too many variables for the police department to exactly predict the extent of impact to all other departments, but this is a marginal increase of employees in workgroups that already exist. The efficiencies created by the new RMS system will need to be considered internally before requesting new civilian support positions.

- I support making thoughtful investments in public safety, and I want to ensure we're looking at the full picture as we consider this proposal. Over the past year, residents have seen changes across multiple areas from utilities, property valuations, and now a proposed sales tax. At the same time, there are potential state-level tax changes under consideration by Governor Kehoe that may further impact household finances. With that in mind, can we clearly articulate the combined and annualized financial impact to our residents? (W5)

Response: For the City, if a 1 cent sales tax was passed it would mean an additional \$1 per \$100 spent on purchased goods.

Table 3

Income Class	Avg Annual Income*	% Spent on Taxable goods**	Est. Taxable Spending	Current Tax (7.975%)	Annual Increase (1%)	New Total Tax (8.975%)
Lower	\$12,100	50.65%	\$6,129	\$488.76	\$61.29	\$550.05
Middle	\$58,400	45.88%	\$26,794	\$2,136.82	\$267.94	\$2,404.75
Upper	\$1,688,600	12%	\$202,632	\$16,159.90	\$2,026.32	\$18,186.22

*<https://itep.org/missouri-who-pays-7th-edition/>

**<https://www.clevelandfed.org/publications/economic-commentary/2014/ec-201418-income-inequality-and-income-class-consumption-patterns>

- What is the total annual impact to households across different income levels, including estimated spending patterns? (W5)
Response: Please see the table above.
- How does that impact vary by household size or family composition? (W5)
Response: This link may help with this question:
<https://www.bls.gov/news.release/pdf/cesan.pdf>
- What does that impact look like over a one-year, three-year, and seven-year horizon? (W5)
Response: This is purely speculative considering that people's spending habits change with the buying power of the dollar. Based on an annual inflationary CPI change of 2% please see the chart below.

Table 4

Income Class	Additional 1 Cent YR 1	Year 3	Year 7
Lower Class (Lowest 20%)	\$61.29	\$63.76	\$69.02
Middle Class (Middle 20%)	\$267.94	\$278.76	\$301.74
Upper Class (Top 1%)	\$2,026.32	\$2,108.18	\$2,281.97

- And importantly, can we include a scenario-based forecast that outlines the projected impact if those state-level tax changes are enacted, and if they are not? Having that level of clarity would help ensure we are making a decision with a shared understanding of the real, cumulative impact on the people we serve. (W5)
Response: The state has no defined tax changes outlined, so it would be very difficult to create a scenario-based forecast with no factors.
- Please review what the projected first-year revenue is at the current taxable-sales base, and what the estimated annual dollar burden is on a Columbia household at the median income. (W3)
Response: Please see **Table 3** above
- Of the projected revenue, how much in Year 1 goes to: (W3)
 - (i) pension catch-up Response: 3.2 million (this is an estimation, and will vary)
 - (ii) new sworn FTE Response: 5 million
 - (iii) capital and facilities Response: 11.6 million

(iv) reserves **Response: 23.6 million (the fund will have a larger balance in the early years, but will dwindle in later years)**

- What would the General Fund's public-safety contribution look like in Year 2 and Year 3 of a new dedicated tax — flat, declining, or growing with CPI? Does the city need to include non-supplant language? (W3)

Response: We plan to look at it annually, but currently our projections have it staying flat or declining.

- *I plan to ask for a delayed vote, and a discussion regarding collaboration (public meeting) with the county regarding ballot dates for tax initiatives. Additionally, I plan to make the following motions regarding the ballot language to be drafted and brought back to the council at our next discussion:*
 - *re: delayed vote - I am considering two options and would like staff input*
 - *Call a City Council special session for Tuesday, May 26 at 2:00 pm for a final vote regarding placing this issue on the August (or November) ballot*

OR

- *Add ballot language that includes a withdraw trigger: "If on or before May 26 at 5:00 pm the Governor places the state income tax elimination initiative on the August 2026 ballot, the City Manager is directed to withdraw this question from the August ballot and return to Council with a resolution to place it on the November 2026 general election ballot."*
- *Addition of a 15-year sunset, with reauthorization required by voters*

Response: It is not advisable to balance ongoing cost and expenses (Police and Fire employees, building maintenance, pension cost) with onetime or expiring revenues. This would be damaging to the City if the tax was voted down in the 15th year, which would result in mass layoffs and reduction in services.

- *Require an annual detailed reporting as part of the public budget process that outlines the expenditures from the Public Safety Tax Sales Fund*