

TAX OVERSIGHT COMMITTEE UPDATE

COJ Team | December 18, 2023

CITIZEN APPROVED SPECIAL TAXES

Committee oversees the revenues and expenditures of the special taxes as compared to the promises made to the voters

- How are the special tax dollars being spent?
- What projects have been completed?
- What's the progress towards the remaining projects?
- What do these revenues mean to the Community?

CITIZEN APPROVED SPECIAL TAXES

Committee Oversight: Quarterly Meetings

- ¼-Cent Parks and Stormwater Sales Tax
- 3/8-Cent Capital Improvement Sales Tax
- ½-Cent Public Safety Sales Tax
- ½-Cent Pension Sales Tax
- Use Tax Collections and Expenditures

1/4-Cent Parks and Stormwater Sales Tax Phase II Projects 4th Quarter FY2023	PROJECT CODE	ORIGINAL PROJECTED COST	ACTUAL COST TO DATE	REVISED PROJECTED COST	COMPLETED PROJECTS (OVER) / UNDER ORIG. PROJ. COST	AMOUNT OF ALTERNATE FUNDS	ALTERNATE SOURCE OF FUNDING
PARKS PROJECTS:							
Annual Maintenance (10 Years)	TS0501	$ 1,447,600	$ 1,979,566	$ 1,979,566	$ -	$ -	
Softball Complex Amenities	TS0502	1,195,500	986,731	986,731	208,769	-	
Trail Amenities (Benches, Receptacles & Trail Markers)	TS0503	200,100	18,230	18,230	-	-	
Schifferdecker Park Improvements	TS0504	327,000	354,230	354,230	(27,230)	-	
Parr Hill Park Improvements	TS0505	70,000	30,805	30,805	39,195	-	
Skate Pods at Existing Parks	TS0506	240,000	314,694	314,694	(74,694)	-	
Athletic Complex Improvements	TS0507	77,000	48,254	48,254	28,746	-	
Cunningham Park Improvements	TS0508	150,000	83,231	83,231	66,769	-	Donations
Ewert Park Improvements	TS0509	50,000	39,407	39,407	10,593	-	
McClelland to Town Green via Tin Cup Trail	TS0510	1,098,250	1,171,173	1,171,173	-	347,857	Grant Funds
Campbell Parkway Improvements*	TS0511	60,000	-	-	60,000	-	Donations
Garvin Park Improvements	TS0512	13,000	7,637	7,637	5,363	-	
Leonard Park Improvements	TS0513	45,000	41,794	41,794	3,206	-	
McClelland Park Improvements	TS0514	63,500	41,017	41,017	22,483	-	
Humphrey Park Improvements	TS0515	57,000	41,845	41,845	15,155	-	
Overlay 6 Outdoor Basketball/7 Tennis Court Improvements	TS0516	227,500	162,243	162,243	65,257	-	
Landreth Park Improvements	TS0517	120,000	92,002	92,002	27,998	-	
Spiva Park Improvements	TS0518	50,000	23,276	23,276	26,724	-	
Wildcat Glades & Audubon Center Annual Support	TS0519	150,000	150,000	150,000	-	-	
Low Water Bridge to Grand Falls Trail	TS0520	1,300,000	4,835	1,300,000	-	-	
Aquatic Center - Option B	TS0521	5,800,000	5,768,803	5,768,803	31,197	-	
Off Leash Dog Park - Landreth West/Dover South	TS0522	51,500	13,388	13,388	38,112	-	
Joe Becker Turf Project	TS0523	-	461,528	461,528	(461,528)	124,363	Infrastructure Fund 305
Ewert Skate Park Lights	TS0524	-	53,178	53,178	(53,178)	-	
TOTAL PARKS PROJECTS		**$ 12,792,950**	**$ 11,887,866**	**$ 13,183,031**	**$ 32,939**	**$ 472,220**	
Project Completed in Current Quarter							
Project Complete							

In Progress:

Tin Cup Trail –
Clearing for the trail



In Progress:

Tin Cup Trail –
Clearing for the trail



In Progress:

Tin Cup Trail –
Clearing for the trail



1/4-Cent Parks and Stormwater Sales Tax Phase II Projects 4th Quarter FY2023	PROJECT CODE	ORIGINAL PROJECTED COST	ACTUAL COST TO DATE	REVISED PROJECTED COST	PROJECTS (OVER) / UNDER ORIG. PROJ. COST	AMOUNT OF ALTERNATE FUNDS	ALTERNATE SOURCE OF FUNDING
STORMWATER PROJECTS:							
Minor System Improvements ($96,185 Annual Expense)	TS0601	$ 961,850	$ 3,415,102	$ 3,415,102	$ (2,453,252)	$ 140,021	State Grant
Ditch & Detention Pond Mtce ($300,000 Annual Expense)	TS0602	3,000,000	2,127,364	2,127,364	$ 872,636	94,980	
Catch Basin & Closed System Mtce ($250,000 Annual Expense)	TS0603	2,500,000	1,447,392	1,447,392	$ 1,052,608	-	
Regional Detention, NE side of Murphy Blvd. & S. of 15th	TS0604	774,200	26,076	26,076	(53,804)	-	
Regional Det., NE side of Murphy Blvd. & S. of 15th - State Grant**	GSTA09	-	801,928	801,928	-	801,928	State Grant
Regional Detention, W. of Arizona & N. of 32nd	TS0605	2,652,000	1,180,087	1,180,087	200,971	-	
Regional Detention, W. of Arizona & N. of 32nd - State Grant**	GSTA03	-	1,270,942	1,270,942	-	1,270,942	State Grant
Storm Sewer Improvements, Illinois between 7th & 9th	TS0606	987,000	3,027,710	3,027,710	(2,040,710)	-	
Regional Detention, 15th & Massachusetts	TS0607	1,543,000	252,575	252,575	1,290,425	-	
Culvert Improvements, Lone Elm & Murphy Blvd.	TS0608	565,000	395,864	395,864	169,136	-	
Ditch & Culvert Improvements, Connecticut between 32nd & 35th	TS0609	656,000	19,999	656,000	-	-	
Ditch & Culvert Improvements, Connecticut between 35th & 37th	TS0610	518,000	13,502	518,000	-	-	
Channel Improvement, Canterbury Ditch 3rd to 7th	TS0611	1,163,000	675,937	1,163,000	-	-	
Ditch & Culvert Improvements, 4th & School Avenue	TS0612	739,000	1,541,462	1,541,462	(802,462)	-	
Ditch Improvements, Euclid & Odessa/Rolla	TS0613	525,000	486,988	486,988	38,012	-	
Ditch & Culvert Improvements, 10th & Peters Avenue	TS0614	556,000	968,998	968,998	(412,998)	36,578	
New Culvert System, Michigan between 30th & 27th	TS0615	621,000	-	-	(478,574)	-	
New Culvert System, Michigan between 30th & 27th - State Grant**	GSTA04	-	1,099,574	1,099,574	-	1,099,574	State Grant
Ditch Improvements, 2nd & Oliver/McCoy	TS0616	119,000	163,597	163,597	(44,597)	-	
New Culvert System, Hill between Division & Mineral	TS0617	269,000	473,312	473,312	(204,312)	-	
Curb Inlet Improvements, 4th & Tyler/Adele	TS0618	358,000	207,313	207,313	150,687	-	
Joplin Creek, East Drainage Basin	TS0619	2,300,000	-	-	2,300,000	-	
Joe Becker Stadium	TS0620	-	26,075	26,075	(26,075)	-	
Airport - Public Safety Training Center	TS0621	-	92,734	92,734	(92,734)	-	
TOTAL STORMWATER PROJECTS		**$ 20,807,050**	**$ 19,714,532**	**$ 21,342,093**	**$ (535,043)**	**$ 3,444,024**	
Project Completed in Current Quarter							
Project Complete							

In Progress:

Canterbury Ditch, 3rd to 7th Street Channel Improvement



In Progress:

Canterbury Ditch, 3rd to 7th Street Channel Improvement



In Progress:

Canterbury Ditch, 3rd to 7th Street Channel Improvement



In Progress:

Canterbury Ditch, 3rd to 7th Street Channel Improvement



1/4-Cent Parks and Stormwater Sales Tax Phase III 4th Quarter FY2023	PROJECT CODE	ORIGINAL PROJECTED COST	ACTUAL COST TO DATE	REVISED PROJECTED COST	COMPLETED PROJECTS (OVER) / UNDER ORIG. PROJ. COST	AMOUNT OF ALTERNATE FUNDS	ALTERNATE SOURCE OF FUNDING
PARKS PROJECTS:							
Ewert Park Splash Park w/Ice Ribbon	TS0701	$ 5,000,000	$ -	$ 5,000,000	$ -	$ -	
Ewert Park Covered Bball Court	TS0702	550,000	-	550,000	-	-	
Ewert Park Amphitheater	TS0703	250,000	-	250,000	-	-	
Ewert Park Kiosk & Interpretive Signage	TS0704	29,375	-	29,375	-	-	
Annual Park Maintenance	TS0705	1,700,000	92,668	1,700,000	-	-	
Turf Replacement - Miracle, Redden, JBS	TS0706	800,000	-	800,000	-	-	
Overlay/Resurface Sports Courts	TS0707	400,000	40,326	400,000	-	-	
Park Beautification	TS0708	2,776,384	205,784	2,776,384	-	-	
Dover Outdoor Recreation	TS0709	1,750,000	-	1,750,000	-	-	
Athletic Complex Operations	TS0710	3,000,000	300,000	3,000,000	-		
Tin Cup Trail Phase II	TS0711	1,000,000	206,151	1,000,000	-	-	
Install Security Lighting	TS0712	1,510,000	-	1,510,000	-	-	
Playground Updates	TS0713	1,300,000	-	1,300,000	-	-	
Install Security Cameras	TS0714	300,000	-	300,000	-	-	
Convert Softball to Turf	TS0715	800,000	-	800,000	-	-	
Electrical at Mercy Park	TS0716	250,000	-	250,000	-	-	
Cunningham to Sand Vball	TS0717	90,000	-	90,000	-	-	
McIndoe Park Restroom	TS0718	150,000	-	150,000	-	-	
Dover to Landreth Connector	TS0719	750,000	3,000	750,000	-	-	
Wildcat Park Restroom	TS0720	150,000	-	150,000	-	-	
Landreth Main Street Underpass	TS0721	250,000	-	250,000	-	-	
Campbell Pkwy Improvements	TS0722	850,000	-	850,000	-	-	
TOTAL PARKS PROJECTS		**$ 23,655,759**	**$ 847,929**	**$ 23,655,759**	**$ -**	**$ -**	
Project Completed in Current Quarter							
Project Complete							

1/4-Cent Parks and Stormwater Sales Tax Phase III 4th Quarter FY2023	PROJECT CODE	ORIGINAL PROJECTED COST	ACTUAL COST TO DATE	REVISED PROJECTED COST	COMPLETED PROJECTS (OVER) / UNDER ORIG. PROJ. COST	AMOUNT OF ALTERNATE FUNDS	ALTERNATE SOURCE OF FUNDING
STORMWATER PROJECTS:							
Minor System Improvements	TS0801	$ 1,000,000	$ 13,602	$ 1,000,000	$ -	$ -	
Ditch & Dentention Pond Maintenance	TS0802	2,850,000	116,360	2,850,000	-	-	
Catch Basin & Closed System Maintenance	TS0803	2,350,000	101,496	2,350,000	-	-	
Automated Gate Arms at Murphy Low Water	TS0804	300,000	185,237	300,000	-	-	
Economic Development	TS0805	500,000	-	500,000	-	-	
Durham Acres	TS0806	2,451,500	-	2,451,500	-	-	
17th & Mina Ave	TS0807	2,334,500	-	2,334,500	-	-	
Texas Avenue - 11th to 15th	TS0808	1,451,000	-	1,451,000	-	-	
Old Willow Branch Phase I	TS0809	750,000	-	750,000	-	-	
1st & Joplin Avenue Phase I	TS0810	500,000	-	500,000	-	-	
Sunnyvale Improvements & I-4 Phase I	TS0811	3,178,500	-	3,178,500	-	-	
26th Street Twin Culverts	TS0812	697,500	-	697,500	-	-	
5th & Porter	TS0813	1,527,500	-	1,527,500	-	-	
ARPA Stormwater Project - Engineering Costs*	GFARST	-	153	-	-	-	ARPA Grant
17th & Annie Baxter*	GFARS1	-	18,951	-	-	-	ARPA Grant
East Town*	GFARS2	-	49,887	-	-	-	ARPA Grant
9th & St. Louis*	GFARS 3	-	52,371	-	-	-	ARPA Grant
12th & Wall*	GFARS4	-	7,036	-	-	-	ARPA Grant
Massachusetts & Murphy*	GFARS5	-	12,554	-	-	-	ARPA Grant
5th & Porter*	GFARS6	-	18,973	-	-	-	ARPA Grant
Ten Pin Lane*	GFARS7	-	27,458	-	-	-	ARPA Grant
Texas Ave - 11th to 15th*	GFARS8	-	43,469	-	-	-	ARPA Grant
26th Street Twin Culverts*	GFARS9	-	14,667	-	-	-	ARPA Grant
TOTAL STORMWATER PROJECTS		**$ 19,890,500**	**$ 662,214**	**$ 19,890,500**	**$ -**	**$ -**	
Project Completed in Current Quarter							
Project Complete							

3/8-Cent Capital Improvement Sales Tax Phase I 4th Quarter FY2023	PROJECT CODE	ORIGINAL PROJECTED COST	ACTUAL COST TO DATE	REVISED PROJECTED COST	COMPLETED PROJECTS (OVER)/UNDER ORIG. PROJ. COST	GRANT REVENUE	TOTAL OF ALL FUNDING SOURCES
CAPITAL IMPROVEMENT PROJECTS:							
City Overlay Program	TC0502	$ 5,375,000	$ 5,457,921	$ 5,457,921	$ -	$ -	$ 5,457,921
32nd Street (Main to Jackson) & Jackson Realignment	TC0503	2,687,500	2,569,515	2,569,515	117,985	150,000	2,569,515
32nd Street & Main Intersection	TC0504	4,300,000	6,158,463	6,158,463	(1,858,463)	4,396,913	6,158,463
Connecticut Avenue from Murphy to 30th Street	IS0401	6,450,000	9,029,191	9,029,191	(2,579,191)	-	9,029,191
Maiden Lane from 20th to 30th	TC0505	2,150,000	624,322	624,322	1,525,678	-	624,322
Maiden Lane from 9th to 17th	TC0506	2,150,000	517,295	517,295	1,632,705	-	517,295
Maiden Lane - TIGER Grant*	TG0520	3,871,360	6,229,923	6,229,923	(2,358,563)	4,346,085	6,229,923
20th & Main Intersection	TC0507	1,505,000	406,501	406,501	1,098,499	-	406,501
Connecticut Viaduct at 26th Street	TC0508	4,300,000	5,364,810	5,364,810	(1,064,810)	694,057	5,364,810
Schifferdecker Avenue, 7th to 32nd Street	TC0509	2,687,500	348,606	348,606	2,338,894	-	348,606
Schifferdecker - TIGER Grant Portion	TG0519	1,558,148	2,370,992	2,370,992	(812,844)	1,558,148	2,370,992
Murphy Blvd. from North Main to 7th	TC0501	1,671,625	152,681	152,681	1,518,944	-	152,681
Zora & Main Interchange & Overpass	TC0510	15,050,000	5,062,143	5,062,143	9,987,857	-	5,062,143
26th Street, Maiden Lane to Schifferdecker	TC0511	1,881,250	365,762	365,762	1,515,488	-	365,762
26th Street - TIGER Grant Portion	TG0521	2,069,375	2,887,535	2,887,535	(818,160)	2,069,375	2,887,535
Zora from Range Line to Main	TC0512	2,150,000	3,065,206	3,065,206	-	-	3,065,206
Broadway/Buchanan Road from St. Louis to Florida	TC0513	1,290,000	1,086,041	1,086,041	203,959	-	1,086,041
West Bypass Corridor Study	TC0514	161,250	109,061	109,061	52,189	161,250	109,061
St. Louis from Broadway to Zora	TC0515	1,827,500	4,087,890	4,087,890	-	-	4,087,890
Existing Traffic Signal Upgrades	TC0516	2,150,000	1,736,359	2,150,000		-	2,150,000
CR 190, 32nd Street to Interstate 44	TC0517	2,150,000	1,429,147	1,429,147	720,853	1,000,000	1,429,147
Tristate Road, 1st Street to Perkins	TC0518	376,250	907,844	907,844	(531,594)	-	907,844
20th Street Overpass - TIGER Grant*	TG0522	3,261,716	8,223,981	8,223,981	-	3,770,200	8,223,981
20th Street Transit - TIGER Grant*	TG0524	468,192	622,732	622,732	(154,540)	256,192	622,732
TOTAL CAPITAL IMPROVEMENT PROJECTS		**$ 71,541,666**	**$68,813,921**	**$ 69,227,562**	**$ 10,534,887**	**$ 18,402,220**	**$ 69,227,562**

Project Completed in Current Quarter

Project Complete

3/8-Cent Capital Improvement Sales Tax Phase II 4th Quarter FY2023	PROJECT CODE	ORIGINAL PROJECTED COST	ACTUAL COST TO DATE	REVISED PROJECTED COST	GRANT REVENUE	CAPITAL IMPROVEMENT SALES TAX	TOTAL OF ALL FUNDING SOURCES
CAPITAL IMPROVEMENT II PROJECTS:							
32nd Street - Schifferdecker to Country Club Road	TC0601	$ 5,939,000	$ 5,050,996	$ 7,500,000	$ -	$ 7,500,000	$ 7,500,000
32nd Street - Country Club to Central City Road	TC0602	6,220,000	6,712,323	7,535,000	-	7,535,000	7,535,000
Neighborhood Transportation Improvements	TC0603	1,500,000	568,520	1,500,000	-	1,500,000	1,500,000
Street Surface Repair	TC0604	2,500,000	1,714,190	2,500,000	-	2,500,000	2,500,000
Intersection Improvements	TC0605	2,500,000	1,377,954	2,500,000	-	2,500,000	2,500,000
Connecticut - 32nd to 44th	TC0606	8,085,000	1,769,802	5,435,000	-	5,435,000	5,435,000
44th Street - Rangeline to Connecticut	TC0607	6,135,000	7,446,179	8,000,000	-	8,000,000	8,000,000
Zora - Rangeline to MO 249	TC0608	3,308,000	1,449,488	8,840,000	-	8,840,000	8,840,000
Connecticut - Overpass at I-44	TC0609	5,374,000	1,329,154	1,329,154	-	1,329,154	1,329,154
6th Street & Virginia Parking Garage Modifications	TCO610	2,687,000	141,062	2,687,000	-	2,687,000	2,687,000
20th Street - Schifferdecker to Country Club Road ROW	TC0611	720,000	-	720,000	-	720,000	720,000
20th Street - Schifferdecker to Country Club Road	TC0612	5,112,000	375,948	5,112,000	-	5,112,000	5,112,000
Jackson - Bridge Replacement at Shoal Creek	TC0613	973,000	519,843	519,843	-	519,843	519,843
Schifferdecker - New Bridge at Turkey Creek	TC0614	600,000	3,042,614	3,042,614	1,200,000	1,842,614	3,042,614
TOTAL CAPITAL IMPROVEMENT II PROJECTS		**$ 51,653,000**	**$31,498,073**	**$ 57,220,610**	**$ 1,200,000**	**$ 56,020,610**	**$ 57,220,610**
Project Completed in Current Quarter							
Project Complete							

In Progress:

32nd Street Widening from Schifferdecker to Central City



In Progress:

32nd Street Widening from Schifferdecker to Central City



In Progress:

32nd Street Widening from Schifferdecker to Central City



In Progress:

32nd Street Widening from Schifferdecker to Central City



In Progress:

32nd Street Widening from Schifferdecker to Central City



In Progress:

32nd Street Widening from Schifferdecker to Central City



Substantially Complete:

32nd Street Widening from Schifferdecker to Central City



Before:

44th Street:
Rangeline to
Connecticut



Substantially Complete:

44th Street: Rangeline to Connecticut



Complete:

Jackson Bridge Replacement at Shoal Creek



Complete:

Schifferdecker Bridge Replacement at Turkey Creek



1/2-Cent Pubic Safety Sales Tax 4th Quarter FY2023 DESCRIPTION	PER PERSON		ORIGINAL PROJECTED COSTS	ANNUAL FY 2023 COSTS	PRIOR YEARS COSTS	GRAND TOTAL COSTS	SUMMARY/EXPLANATION
OPERATIONAL EXPENDITURES (ANNUAL):							
25 Additional Police Officers	70,782	*	1,769,550	3,804,543	35,318,719	39,123,262	25 Police Officers hired
(5 Addtl/5 Shifts)							
5 Detectives/Crime Analyst/Drug Interdiction	70,782	*	353,910	760,909	6,170,918	6,931,826	5 Police Officer/Detectives hired
15 Additional Firefighters for 1st Additional Station	48,379		725,685	1,587,653	15,723,292	17,310,945	15 Firefighters hired
(4 Addtl/3 Shifts, plus 3 coverage)							
3 Coverage Firefighters for Current Operations	48,379		145,137	317,531	4,146,780	4,464,311	3 Firefighters hired
Increase Station 3 Personnel to 4 Staff	48,379		145,137	317,531	4,146,780	4,464,311	3 Firefighters hired
12 Firefighters for 2nd Additional Station	48,379		580,548	1,270,123	292,886	1,563,009	6 Firefighters hired
Fire Training Captain	56,051		56,051	105,844	1,198,541	1,304,385	1 Fire Training Captain hired
Neighborhood Security Light Program			925,000	328,377	3,976,507	4,304,884	
Wireless Access for Public Safety			50,000	50,379	585,283	635,662	Monthly Recurring Charge
Police Substation			10,000	9,600	275,099	284,699	Substation to be repaid
Public Safety Training Center			-	343,532	1,693,344	2,036,876	
Sub-Total Operational Ongoing Costs			4,761,018	8,896,020	73,528,150	82,424,170	
CAPITAL EXPENDITURES (ONE-TIME):							
Mobile Data Computers			375,000		326,190	326,190	MDC's-58 for Police & 15 for Fire Installed
1st Additional Westside Station			1,325,000	-	2,194,100	2,194,100	Construction Complete
Engine for Westside Station			450,000	-	728,053	728,053	Engine Purchased
First Response Vehicle for Westside Station			200,000	-	303,443	303,443	Rescue Purchased
Brush Truck for Westside Station			50,000	-	32,376	32,376	Brush Truck Purchased
Joint Fire/Police Training Center			3,000,000	-	3,457,770	3,457,770	Phase I Complete
Ladder Truck Replacement for Station 1			1,000,000		858,209	858,209	Ladder Truck Obtained
Handheld Ticket Writers ($5,000 @ 46)			230,000		75,664	75,664	Software Based Ticket Writers
Public Safety AS/400 New Unit			100,000		127,476	127,476	Installation Complete
2nd Additional Eastside Station			1,325,000	3,918,173	1,235,427	5,153,600	Station under Construction
Engine for Eastside Station			450,000	929,039	5,555	934,594	Engine on Order
Additional Joint Fire/Police Training Center Needs			2,000,000	-	5,978,958	5,978,958	Training Center Completed
Rebuild Fire Stations lost in tornado				-	1,085,962	1,085,962	Stations rebuilt
Sub-Total One-Time Capital Costs			10,505,000	4,847,212	16,409,183	21,256,395	
TIF Expense Payments to Developer				51,850	4,633,175	4,685,025	
GRAND TOTAL ACTUAL EXPENDITURES				**13,795,082**	**94,570,508**	**108,365,590**	

*The cost of additional dispatchers and vehicles is included in the per person police officer cost.

Completed Capital Items

In Progress:

Fire Station #7



In Progress:

Fire Station #7



In Progress:

Fire Station #7



In Progress:

Fire Station #7



Substantially Complete:

Fire Station #7



Substantially Complete:

Fire Station #7



Substantially Complete:

Fire Station #7



QUESTIONS?