CERTIFICATE 2025

To the Clerk of Montgomery County, State of Kansas

We, the undersigned, officers of

City of Independence

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	11,445,356	3,368,594	49.422 ✓
Debt Service	10-113	8	2,228,956		-0-
Library	12-1220	8	293,169	269,935	3.960 ✓
Industrial	12-1617h	9	27,500	25,563	0.375
General Fund Employee Benefits	12-16,102	9			
Liability Insurance	75-6110	10	112,500		
		10			
Special Highway		11	466,619		
Eco Dev & Transportation		11	550,000		
Special Alcohol		12	43,978		
Education Sales Tax		12	2,500,000		
Special Park & Recreation		13	54,978		
Fight Addiction Fund		13	66,106		
Special Use Sales Tax (2023-2033)		14	2,500,000		
		14			
Airport		15	894,852		
Water & Sewer		16	7,496,768		
Sanitation		17	1,519,747		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Non-Budgeted Funds-C		20			
Non-Budgeted Funds-D		21			
Non-Budgeted Funds-E		22			
Non-Budgeted Funds-F		23			
Non-Budgeted Funds-G		23			
Totals		xxxxx	30,200,529	3,664,092	53.757 ✓
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		25			
RNR Hearing Notice					68,169,337 ✓
Neighborhood Revitalization		26			Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	50.681
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Montgomery County Kansas SEAL COUNTY CLERK

Assisted by:

Address:

Email:

Attest: 10-2, 2024

Charlotte Schmidt
County Clerk

Governing Body

CPA Summary

City of Independence 2025

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,198,938	212,568	1,968	811	8,392	1,718
Debt Service						
Library	212,377	20,530	190	78	811	166
Industrial	22,559	2,181	20	8	86	18
General Fund Employee	986,500	95,363	883	364	3,765	771
Liability Insurance						
TOTAL	3,420,374	330,642	3,061	1,261	13,054	2,673

County Treas Motor Vehicle Estimate	330,642				
County Treas Recreational Vehicle Estimate		3,061			
County Treas 16/20M Vehicle Estimate			1,261		
County Treas Commercial Vehicle Tax Estimate				13,054	
County Treas Watercraft Tax Estimate					2,673

Motor Vehicle Factor	0.09667				
Recreational Vehicle Factor		0.00089			
16/20M Vehicle Factor			0.00037		
Commercial Vehicle Factor				0.00382	
Watercraft Factor					0.00078

City of Independence 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
SUST	General Fund	619,635	625,000	625,000	
SUST	Bond & Interest	768,347	775,000	775,000	
SUST	Economic Development	123,927	125,000	125,000	
SUST	City Projects	297,425	300,000	300,000	
SUST	Street Capital Reserve	669,205	675,000	675,000	
Education Sales Tax	Bond & Interest	245,700	251,300	249,400	
City Projects	Bond & Interest	141,044	132,240	131,732	
Street Capital Reserve	Bond & Interest	701,000	598,000	625,000	
Water/Sewer	Bond & Interest	78,513	79,450	77,825	
General Fund	Capital Reserve	255,315	313,709	337,435	
Economic Development	Street Capital Reserve	156,582	500,000	300,000	
Special Highway	Street Capital Reserve	365,880	465,630	466,619	
Airport	Airport Capital Reserve	50,000	-	25,000	
Water/Sewer	Water/Sewer Capital Reserve	1,544,657	1,000,000	815,000	
General Fund	Demolition Fund	50,000	50,000	75,000	
Economic Development	City Grant Programs	100,000	150,000	150,000	
Water/Sewer	City Grant Programs	50,000	50,000	50,000	
Water/Sewer	General Fund Support	856,725	990,852	985,891	
Sanitation	General Fund Support	135,850	137,940	137,830	
Incubator Building	Economic Development	-	-	37,140	
	Totals	7,209,805	7,219,121	6,963,872	
	Adjustments				
	Adjusted Totals	7,209,805	7,219,121	6,963,872	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Independence

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series A 2015	7/22/2015	10/1/2030	3.00	1,960,000	985,000	MARCH	SEPT	28,900	130,000	25,650	130,000
Series A 2016	7/12/2016	10/1/2026	2.00	1,875,000	710,000	MARCH	SEPT	21,300	230,000	14,400	235,000
Series A 2019	10/2/2019	10/1/2026	3.00	1,430,000	845,000	MARCH	SEPT	25,350	275,000	17,100	280,000
Series A 2022	6/30/2022	10/1/2042	3.47	13,925,000	13,285,000	MARCH	SEPT	502,705	470,000	479,205	495,000
Series A 2023 - Temp	7/26/2023	4/1/2025	7.00	10,000,000	10,000,000	MARCH	SEPT	826,389	0	350,000	10,000,000
Series A 2024 - Temp	2/1/2024	10/1/2027	4.00	4,565,000	0	MARCH	SEPT	121,733	0	182,600	0
Total G.O. Bonds					**25,825,000**			**1,526,377**	**1,105,000**	**1,068,955**	**11,140,000**
Revenue Bonds:											
13 Series of Bonds	Various	Various	Various	27,005,000	27,005,000						
Total Revenue Bonds					**27,005,000**			**0**	**0**	**0**	**0**
Other:											
Loan C-20-1915-01	10/24/2011*	3/1/2034	2.25	4,000,000	1,799,614	MARCH	SEPT	42,997	148,159	39,642	151,886
Loan Project No. 2933	8/15/2018	8/1/2040	2.33	3,107,770	1,375,593	FEBRUARY	AUGUST	10,770	123,588	10,335	126,484
KPWSLF No. 3058	7/1/2021	2/1/2044	1.33	3,776,894	0	FEBRUARY	AUGUST	6,610	82,732	12,784	167,118
Total Other					**3,175,207**			**60,377**	**354,479**	**62,761**	**445,488**
Total Indebtedness					**56,005,207**			**1,586,754**	**1,459,479**	**1,131,716**	**11,585,488**

State of Kansas
City

City of Independence

2025

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2024	Payments Due 2024	Payments Due 2025
2019 101' Aerial Fire Truck	4/1/2019	84	3.44	597,896	273,671	97,558	97,558
John Deere Tractor & Bush Hog	4/1/2020	60	2.45	90,288	28,249	19,297	9,649
2021 Street Sweeper	2/12/2021	60	1.78	149,994	42,763	21,927	21,927
2023 Sanitation Truck	10/1/2022	60	1.96	199,838	161,407	42,348	42,348
				Totals	**506,090**	**181,130**	**171,482**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2025

Library found in: City of Independence
Montgomery County

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem	$212,377	$269,935
Delinquent Tax	$8,500	$8,500
Motor Vehicle Tax	$24,938	$20,530
Recreational Vehicle Tax	$237	$190
16/20M Vehicle Tax	$97	$78
TOTAL TAXES	$246,149	$299,233
Difference in Total Taxes:	$53,084	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$62,780,034	$67,487,222
Did Assessed Valuation Decrease?	No	
Levy Rate	3.383	4.000
Difference in Levy Rate:	0.617	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance

State of Kansas
City

City of Independence 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,727,867	1,634,270	1,627,515
Receipts:			
Ad Valorem Tax	1,639,350	2,198,938	xxxxxxxxxxxxxxxx
Delinquent Tax	107,021	95,000	95,000
Motor Vehicle Tax	224,358	216,621	307,933
Recreational Vehicle Tax	1,894	2,060	2,851
16/20M Vehicle Tax		845	1,129
Commercial Vehicle Tax		7,052	12,157
Watercraft Tax		1,993	2,490
Gross Earning (Intangible) Tax			0
Intergovernmental Transfers	1,583,768	1,728,792	1,748,421
General Government - Personal Property T	0	0	0
General Government - Franchise Fees	490,988	524,000	493,300
General Government - 1% Sales Tax	2,478,539	2,400,000	2,500,000
General Government - Liquor Tax	38,957	41,387	43,978
General Government - Rental Excise Tax		6,110	11,321
General Government - Other Misc Taxes		1,500	1,500
General Government - Nuisance Tax	11,748	5,000	5,000
General Government - Charges for Service	12,149	1,500	1,500
General Government - Other Income	426,014	251,000	250,000
Municipal Court	136,805	104,500	216,765
Licenses & Permits	20,522	15,000	20,000
Police	606		
Fire-EMS	1,029,760	998,000	1,091,480
Code Enforcement	197,332	103,500	132,000
Planning & Zoning	1,938	2,000	3,250
Animal Control	907	1,000	500
Streets	738	0	0
Park	33,719	47,500	35,000
Zoo	18,907	25,000	18,000
Cemetery	59,165	58,500	61,500
Memorial Hall	101,003	30,000	39,000
Building D	23,670	25,822	100,000

Housing Authority Contract	0	10,000	10,000
Cash balance from GF Emp Benefit		500,000	
Neighborhood Revitalization Rebate	-5,072	-33,713	-37,773
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,634,786**	**9,368,907**	**7,166,302**
Resources Available:	**10,362,653**	**11,003,177**	**8,793,817**

State of Kansas
City

General	Actual for 2023	Estimate for 2024	Year for 2025
Resources Available:	10,362,653	11,003,177	8,793,817
Expenditures:			
Administraion	482,622	526,659	596,100
Municipal Court	135,013	142,738	163,705
City Hall	39,871	92,206	104,500
General Government	561,714	478,772	568,305
0	0	0	0
Finance and Records	506,342	392,286	496,214
Dispatch	0	0	467,859
Police (PY # include dispatch)	1,629,629	2,009,209	2,013,371
Fire-EMS	1,626,879	1,780,655	2,353,299
Code Enforcement	63,120	111,357	186,095
Animal Control	118,555	113,402	137,170
Street	830,747	946,483	1,003,716
Park	511,185	533,465	841,036
Zoo	402,180	445,325	593,011
Cemetery	215,196	257,958	274,377
Memorial Hall	297,631	333,226	336,763
Subtotal detail (Should agree with detail)	7,420,684	8,163,741	10,135,521
Intergovernmental Transfers	805,315	363,709	412,435
Economic Development	26,850	31,500	35,000
Emergency Preparedness	15,042	17,000	20,500
Planning & Zoning	0	0	4,500
Recreation	0	0	5,000
Library	30,869	30,000	4,000
Other Culture & Recreation	25,400	25,500	28,400
Building D	404,223	340,623	255,000
Cash Reserve (2025 column)		403,589	545,000
Miscellaneous			

Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,728,383**	**9,375,662**	**11,445,356**
Unencumbered Cash Balance Dec 31	1,634,270	1,627,515	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	8,945,097	9,375,662	11,445,356
		Non-Appropriated Balance	600,000
		Total Expenditure/Non-Appr Balance	12,045,356
		Tax Required	3,251,539
	Delinquent Comp Rate:	3.6%	117,055
		Amount of 2024 Ad Valorem Tax	3,368,594

CPA Summary

State of Kansas
City

City of Independence 2025

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Administraion			
Personnel	348,776	384,909	461,100
Contractual/Purchased Services	100,300	101,750	121,000
Supplies	9,843	15,000	14,000
Capital Outlay	23,703	25,000	0
Total	**482,622**	**526,659**	**596,100**
Municipal Court			
Personnel	51,270	55,826	72,455
Contractual/Purchased Services	82,493	86,412	90,250
Supplies	1,250	500	1,000
Capital Outlay			0
Total	**135,013**	**142,738**	**163,705**
City Hall			
Personnel			
Contractual/Purchased Services	37,303	89,000	96,500
Supplies	2,568	3,206	8,000
Capital Outlay			
Total	**39,871**	**92,206**	**104,500**
General Government			
Personnel	13,246	25,000	15,000
Contractual/Purchased Services	508,547	420,772	515,305
Supplies	7,278	13,000	38,000
Capital Outlay	32,643	20,000	
Total	**561,714**	**478,772**	**568,305**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Finance and Records			
Personnel	293,045	244,172	347,254

Contractual/Purchased Services	196,508	140,614	141,960
Supplies	16,789	7,500	7,000
Capital Outlay			
Total	**506,342**	**392,286**	**496,214**

Dispatch

Personnel			464,959
Contractual/Purchased Services			1,000
Supplies			1,900
Capital Outlay			
Total	**0**	**0**	**467,859**

Police (PY # include dispatch)

Personnel	1,373,364	1,793,209	1,755,571
Contractual/Purchased Services	144,974	131,000	172,000
Supplies	65,592	85,000	85,800
Capital Outlay	59,494		
	(13,795)		
Total	**1,629,629**	**2,009,209**	**2,013,371**

Page 1 - Total	**3,355,191**	**3,641,870**	**4,410,054**

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Fire-EMS			
Personnel	1,328,699	1,425,655	2,004,599
Contractual/Purchased Services	151,541	167,000	145,200
Supplies	146,639	188,000	203,500
Capital Outlay			
Total	**1,626,879**	**1,780,655**	**2,353,299**
Code Enforcement			
Personnel	37,969	89,257	131,315
Contractual/Purchased Services	24,811	18,100	47,180
Supplies	340	4,000	7,600
Capital Outlay			
Total	**63,120**	**111,357**	**186,095**
Animal Control			
Personnel	56,202	60,502	73,070
Contractual/Purchased Services	60,824	47,400	59,300
Supplies	1,529	5,500	4,800
Capital Outlay			
Total	**118,555**	**113,402**	**137,170**
Street			
Personnel	285,284	383,733	451,041
Contractual/Purchased Services	324,337	276,750	359,250
Supplies	221,126	286,000	193,425
Capital Outlay			
Total	**830,747**	**946,483**	**1,003,716**
Park			
Personnel	277,322	371,065	500,711
Contractual/Purchased Services	195,411	122,100	214,250
Supplies	44,422	40,300	71,075
Capital Outlay	0	0	55,000
	(5,970)		
Total	**511,185**	**533,465**	**841,036**
Zoo			
Personnel	264,515	288,725	382,111
Contractual/Purchased Services	35,012	50,100	83,300
Supplies	102,653	91,500	127,600
Capital Outlay	0	15,000	0

Total	**402,180**	**445,325**	**593,011**
Cemetery			
Personnel	173,220	193,808	213,277
Contractual/Purchased Services	10,136	18,100	42,100
Supplies	18,375	13,750	19,000
Capital Outlay	13,465	32,300	0
Total	**215,196**	**257,958**	**274,377**
Memorial Hall			
Personnel	116,423	115,626	136,163
Contractual/Purchased Services	169,357	203,100	184,100
Supplies	11,851	14,500	16,500
Capital Outlay			
Total	**297,631**	**333,226**	**336,763**
Page 2 -Total	4,065,493	4,521,871	5,725,467
Page 1 -Total	**3,355,191**	**3,641,870**	**4,410,054**
Grand Total	**7,420,684**	**8,163,741**	**10,135,521**

(Note: Should agree with general sub-totals.)

City of Independence 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	644,053	560,549	474,808
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax	216	35	
Motor Vehicle Tax	16		
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Special Assessments	2,696	14,224	
Transfers In	1,834,604	1,693,066	1,858,957
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,837,532**	**1,707,325**	**1,858,957**
Resources Available:	**2,481,585**	**2,267,874**	**2,333,765**
Expenditures:			
Principal	1,290,000	1,105,000	1,140,000
Interest Expense	620,256	688,066	1,068,956
Cost of Issuance	10,780		20,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**1,921,036**	**1,793,066**	**2,228,956**
Unencumbered Cash Balance Dec 31	560,549	474,808	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	2,435,073	1,793,066	2,228,956
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,228,956
		Tax Required	0
	Delinquent Comp Rate:	3.6%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	5,535
Receipts:			
Ad Valorem Tax	188,729	212,377	xxxxxxxxxxxxxxx
Delinquent Tax	13,953	8,500	8,500
Motor Vehicle Tax	26,875	24,938	20,530
Recreational Vehicle Tax	601	237	190
16/20M Vehicle Tax		97	78
Commercial Vehicle Tax		812	811
Watercraft Tax		229	166
Addtl MVT on Treasurer estimate		764	770
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-3,275	-3,016
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**230,158**	**244,679**	**28,029**
Resources Available:	**230,158**	**244,679**	**33,564**
Expenditures:			
Appropriation to Library Board	230,158	236,077	250,000
Library Maintenance		3,067	6,919
Library Project			36,250
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**230,158**	**239,144**	**293,169**
Unencumbered Cash Balance Dec 31	0	5,535	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	239,989	239,144	293,169
		Non-Appropriated Balance	950
		Total Expenditure/Non-Appr Balance	294,119
		Tax Required	260,555
	Delinquent Comp Rate:	3.6%	9,380
		Amount of 2024 Ad Valorem Tax	269,935

CPA Summary

City of Independence 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	759	2,535	1,164
Receipts:			
Ad Valorem Tax	23,596	22,559	xxxxxxxxxxxxxxxx
Delinquent Tax	1,239	500	1,000
Motor Vehicle Tax	3,459	3,117	2,181
Recreational Vehicle Tax	64	30	20
16/20M Vehicle Tax		12	8
Commercial Vehicle Tax		101	86
Watercraft Tax		29	18
Interest on Idle Funds	918		
Neighborhood Revitalization Rebate		-316	-287
Miscellaneous		97	82
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**29,276**	**26,129**	**3,108**
Resources Available:	**30,035**	**28,664**	**4,272**
Expenditures:			
MCAC	25,000	25,000	25,000
Chamber of Commerce	2,500	2,500	2,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**27,500**	**27,500**	**27,500**
Unencumbered Cash Balance Dec 31	2,535	1,164	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	30,350	27,500	27,500
		Non-Appropriated Balance	1,447
		Total Expenditure/Non-Appr Balance	28,947
		Tax Required	24,675
	Delinquent Comp Rate:	3.6%	888
		Amount of 2024 Ad Valorem Tax	25,563

Adopted Budget **General Fund Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	68,888	15,921	0
Receipts:			
Ad Valorem Tax	669,244	986,500	xxxxxxxxxxxxxxxx
Delinquent Tax	42,824		
Motor Vehicle Tax	87,402		95,363
Recreational Vehicle Tax	1,816		883
16/20M Vehicle Tax			364
Commercial Vehicle Tax			3,765
Watercraft Tax			771
Reimbursed Expense	457		
Other Taxes			
Move to General Fund			-101,146
Interest on Idle Funds	8,089		
Neighborhood Revitalization Rebate			0
Miscellaneous	2,500		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**812,332**	**986,500**	**0**
Resources Available:	**881,220**	**1,002,421**	**0**
Expenditures:			
Personal Services	744,735		
Contractual	120,564		
Move to General Fund		1,002,421	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	865,299	1,002,421	0
Unencumbered Cash Balance Dec 31	15,921	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	922,341	1,036,040	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.6%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

City of Independence 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Liability Insurance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	177,855	224,814	134,451
Receipts:			
Ad Valorem Tax	56,576	0	xxxxxxxxxxxxxxxx
Delinquent Tax	5,215	4,000	3,000
Motor Vehicle Tax	10,130	7,479	
Recreational Vehicle Tax	199	71	
16/20M Vehicle Tax		29	
Commercial Vehicle Tax		243	
Watercraft Tax		69	
Reimbursed Expense	56,063		
Interest on Idle Funds	8,512	5,000	7,200
Neighborhood Revitalization Rebate			0
Miscellaneous		236	28
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**136,695**	**17,127**	**10,228**
Resources Available:	**314,550**	**241,941**	**144,679**
Expenditures:			
Contractual Services	89,736	107,490	112,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**89,736**	**107,490**	**112,500**
Unencumbered Cash Balance Dec 31	224,814	134,451	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	183,500	100,000	112,500
		Non-Appropriated Balance	5,900
		Total Expenditure/Non-Appr Balance	118,400
		Tax Required	0
	Delinquent Comp Rate:	3.6%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.6%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

City of Independence 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
State of Kansas Gas Tax	228,813	230,320	230,130
County Transfers Gas	44,067	36,080	36,050
Connecting Link	93,000	94,000	94,000
Federal Funds Exchange		105,000	106,439
Interest on Idle Funds			
Miscellaneous		230	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**365,880**	**465,630**	**466,619**
Resources Available:	**365,880**	**465,630**	**466,619**
Expenditures:			
Transfers Out	365,880	465,630	466,619
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**365,880**	**465,630**	**466,619**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	612,983	465,630	466,619

0

Adopted Budget

Eco Dev & Transportation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,391,591	2,159,813	1,275,813
Receipts:			
Franchise Expense	323,720	346,000	326,200
Reimbursed Expense	21,800		
Transfers In	623,927	120,000	162,140
Interest on Idle Funds	305,357	300,000	25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,274,804**	**766,000**	**513,340**
Resources Available:	**2,666,395**	**2,925,813**	**1,789,153**
Expenditures:			
Capital Outlay	50,000	50,000	
Transfers Out	256,582		
Transfers - City Grant Programs		100,000	150,000
Transfer - to Street Capital Project	100,000	100,000	300,000
Lebette Incentive	100,000		100,000
Transfer - to Street Capital (VSE Project)		400,000	
Land Purchase		1,000,000	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**506,582**	**1,650,000**	**550,000**
Unencumbered Cash Balance Dec 31	2,159,813	1,275,813	1,239,153
2023/2024/2025 Budget Authority Amoun	514,500	750,000	550,000

See Tab C

CPA Summary

City of Independence 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	66,225	75,182	86,569
Receipts:			
Local Alcohol Liquor Tax	38,957	41,387	43,978
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**38,957**	**41,387**	**43,978**
Resources Available:	**105,182**	**116,569**	**130,547**
Expenditures:			
Contractual Services	30,000	30,000	30,000
Internal Project Funds			13,978
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**30,000**	**30,000**	**43,978**
Unencumbered Cash Balance Dec 31	75,182	86,569	86,569
2023/2024/2025 Budget Authority Amoun	30,000	30,000	43,978

Adopted Budget

Education Sales Tax	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	184,773	0
Receipts:			
Sales Tax	2,478,539	2,400,000	2,500,000
Estimated additional 2024 collection		304,319	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,478,539**	**2,704,319**	**2,500,000**
Resources Available:	**2,478,539**	**2,889,092**	**2,500,000**
Expenditures:			
Contractual Services	2,048,066	2,148,700	2,250,600
Transfers Out	245,700	251,300	249,400
Additional Collections to USD 446		489,092	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,293,766**	**2,889,092**	**2,500,000**
Unencumbered Cash Balance Dec 31	184,773	0	0
2023/2024/2025 Budget Authority Amoun	2,342,281	2,400,000	2,500,000

See Tab C

CPA Summary

City of Independence 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Park & Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	85,151	106,430	20,317
Receipts:			
Local Alcohol Liqour Tax	38,956	41,387	43,978
Other Income	6,323	6,500	8,000
Interest on Idle Funds			3,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**45,279**	**47,887**	**54,978**
Resources Available:	**130,430**	**154,317**	**75,295**
Expenditures:			
Contractual Services			
Ash Youth Center Support	24,000	24,000	24,000
Aquatic Center Losses & Projects		50,000	21,000
Park Capital Project		60,000	9,978
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**24,000**	**134,000**	**54,978**
Unencumbered Cash Balance Dec 31	106,430	20,317	20,317
2023/2024/2025 Budget Authority Amount	49,000	134,000	54,978

Adopted Budget

Fight Addiction Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,070	25,583	45,606
Receipts:			
Settlement Proceeds	23,513	19,523	20,000
Interest on Idle Funds		500	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,513**	**20,023**	**20,500**
Resources Available:	**25,583**	**45,606**	**66,106**
Expenditures:			
Project Costs			66,106
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**66,106**
Unencumbered Cash Balance Dec 31	25,583	45,606	0
2023/2024/2025 Budget Authority Amount	0	41,116	66,106

CPA Summary

City of Independence 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Use Sales Tax (2023-2033)**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Sales tax	2,478,539	2,500,000	2,500,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,478,539**	**2,500,000**	**2,500,000**
Resources Available:	**2,478,539**	**2,500,000**	**2,500,000**
Expenditures:			
Transfers Out	2,478,539	2,500,000	2,500,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,478,539**	**2,500,000**	**2,500,000**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	2,575,084	2,400,000	2,500,000

See Tab C

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

CPA Summary

City of Independence 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	109,412	47,578	56,072
Receipts:			
Charges for Services	633,307	864,000	886,000
Reimbursed Expense	26,999		
Transfer from Capital Imp for Lease Pmt	86,388	19,300	
Interest on Idle Funds	2,596	5,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**749,290**	**888,300**	**888,000**
Resources Available:	**858,702**	**935,878**	**944,072**
Expenditures:			
Personnel	98,357	124,216	114,675
Contractual/Purchased Services	609,879	689,290	709,620
Supplies	33,591	47,000	35,908
Lease Payments	19,297	19,300	9,649
Transfers Out	50,000		25,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**811,124**	**879,806**	**894,852**
Unencumbered Cash Balance Dec 31	47,578	56,072	49,220
2023/2024/2025 Budget Authority Amoun	823,967	879,806	894,852

CPA Summary

City of Independence 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water & Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,691,980	2,933,726	2,634,429
Receipts:			
Charges for Services	5,531,307	6,445,677	6,497,605
Other Income	155,314	160,000	105,000
Miscellaneous	10,767		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,697,388**	**6,605,677**	**6,602,605**
Resources Available:	**9,389,368**	**9,539,403**	**9,237,034**
Expenditures:			
Transfers	2,579,895	2,120,302	1,928,716
Water Production			
Personnel	492,493	541,132	579,514
Contractual/Purchased Services	422,493	362,000	830,000
Supplies	558,609	796,500	712,500
Capital		30,000	
Water Distribution			
Personnel	521,463	615,164	597,008
Contractual/Purchased Services	43,919	51,000	60,000
Supplies	439,806	376,100	376,400
Capital			225,000
Water/Sewer Admin			
Personnel	146,475	286,795	433,485
Contractual/Purchased Services	378,511	483,216	453,500
Supplies	8,864	6,500	9,500
Debt Service	236,013	461,630	606,914
Sewer Treatment			
Personnel	206,582	203,405	226,906
Contractual/Purchased Services	173,151	224,500	212,250
Supplies	56,542	65,500	63,325
Capital			
Sewer Collection			
Personnel	74,901	82,330	
Contractual/Purchased Services	27,468	29,000	18,000
Supplies	54,159	169,900	163,750
Capital			
Cash Reserve (2025 column)			
Miscellaneous	34,298		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,455,642**	**6,904,974**	**7,496,768**
Unencumbered Cash Balance Dec 31	2,933,726	2,634,429	1,740,266
2023/2024/2025 Budget Authority Amount	6,752,873	6,904,974	7,496,768

CPA Summary

City of Independence 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	530,356	401,953	279,001
Receipts:			
Charges for Services	1,216,803	1,240,000	1,242,000
Other Income	21,426	94,000	11,000
Miscellaneous	-12,830		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,225,399**	**1,334,000**	**1,253,000**
Resources Available:	**1,755,755**	**1,735,953**	**1,532,001**
Expenditures:			
Transfers	135,850	137,940	137,800
Personnel	509,343	607,920	618,461
Contractual/Purchased Services	567,249	460,243	483,300
Supplies	76,867	88,500	91,500
Capital Outlay	12,894		
Debt Service	42,348	162,349	188,686
Cash Reserve (2025 column)			
Miscellaneous	9,251		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,353,802**	**1,456,952**	**1,519,747**
Unencumbered Cash Balance Dec 31	401,953	279,001	12,254
2023/2024/2025 Budget Authority Amoun	1,571,398	1,581,952	1,519,747

CPA Summary

NOTE: Adjust 2024 budget down to account for cash balances

City of Independence

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Park		**Crime Prevention**		**Law Enforcement Trust**		**wntown Tree Replaceme**		**Demolition**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	31,012	Cash Balance Jan 1	589	Cash Balance Jan 1	11,053	Cash Balance Jan 1	15,490	Cash Balance Jan 1	9,764	67,908
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	1,682			Interest	757	Interest	655	Miscellaneous	6,490	
Reimbursed Expense	142,319			Donations	2,052			Transfers In	50,000	
Donations	45,359			Miscellaneous	540					
				Transfers In	12,861					
Total Receipts	189,360	Total Receipts	0	Total Receipts	16,210	Total Receipts	655	Total Receipts	56,490	262,715
Resources Available:	220,372	Resources Available:	589	Resources Available:	27,263	Resources Available:	16,145	Resources Available:	66,254	330,623
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	172,823			Capital Outlay	12,469			Capital Outlay	50,013	
Total Expenditures	172,823	Total Expenditures	0	Total Expenditures	12,469	Total Expenditures	0	Total Expenditures	50,013	235,305
Cash Balance Dec 31	47,549	Cash Balance Dec 31	589	Cash Balance Dec 31	14,794	Cash Balance Dec 31	16,145	Cash Balance Dec 31	16,241	**95,318** **
										95,318 **

**Note: These two block figures should agree.

CPA Summary

City of Independence

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name: Memorial Hall		(2) Fund Name: E-911 (Old)		(3) Fund Name: E-911 (New)		(4) Fund Name: K9		(5) Fund Name: Incubator Building		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	19,121	Cash Balance Jan 1	4,697	Cash Balance Jan 1	255,702	Cash Balance Jan 1	28,707	Cash Balance Jan 1	112,705	420,932
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Interest	10,285	Interest	425	Rents	34,045	
				Reimbursed Expense	160	Donations	577			
				Miscellaneous	135,804					
Total Receipts	0	Total Receipts	0	Total Receipts	146,249	Total Receipts	1,002	Total Receipts	34,045	181,296
Resources Available:	19,121	Resources Available:	4,697	Resources Available:	401,951	Resources Available:	29,709	Resources Available:	146,750	602,228
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	4,476			Capital Outlay	138,638	Contractual Services	16,515	Transfers Out	50,000	
						Commodities	333			
						Transfers Out	12,861			
Total Expenditures	4,476	Total Expenditures	0	Total Expenditures	138,638	Total Expenditures	29,709	Total Expenditures	50,000	222,823
Cash Balance Dec 31	14,645	Cash Balance Dec 31	4,697	Cash Balance Dec 31	263,313	Cash Balance Dec 31	0	Cash Balance Dec 31	96,750	379,405 **
										379,405 **

**Note: These two block figures should agree.

CPA Summary

City of Independence

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Logan Fountain		**City Grants**		**Land Bank**		**Employee Wellness**		**Fire/EMS Grant**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	124	Cash Balance Jan 1	216,530	Cash Balance Jan 1	53,793	Cash Balance Jan 1	26,602	Cash Balance Jan 1	11,823	308,872
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Reimbursed Expense	493	Interest	2,267	Interest	1,550	Grants	5,494	
		Received from Housing	200,000			Miscellaneous	19,557	Donations	77	
Total Receipts	0	Total Receipts	200,493	Total Receipts	2,267	Total Receipts	21,107	Total Receipts	5,571	229,438
Resources Available:	124	Resources Available:	417,023	Resources Available:	56,060	Resources Available:	47,709	Resources Available:	17,394	538,310
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay	84,808	Contractual	596	Capital Outlay	811	Capital Outlay	53,092	
Total Expenditures	0	Total Expenditures	84,808	Total Expenditures	596	Total Expenditures	811	Total Expenditures	53,092	139,307
Cash Balance Dec 31	124	Cash Balance Dec 31	332,215	Cash Balance Dec 31	55,464	Cash Balance Dec 31	46,898	Cash Balance Dec 31	-35,698	**399,003** **
								10-1116 applies	See Tab B	**399,003** **

**Note: These two block figures should agree.

CPA Summary

City of Independence

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Walmart Grant		**Federal Grants**		**General Capital Reserve**		**Streets Capital Reserve**		**Airport Capital Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,046	Cash Balance Jan 1	350	Cash Balance Jan 1	245,402	Cash Balance Jan 1	2,696,705	Cash Balance Jan 1	261,855	3,207,358
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Grants	85,747	Transfers In	255,315	Special Highway Tax	104,174	Miscellaneous	53,494	
		Reimbursed expense	50,000			Reimbursed Expense	73,463	Transfers In	200,000	
						Miscellaneous	557,446			
						Transfers In	1,135,086			
Total Receipts	0	Total Receipts	135,747	Total Receipts	255,315	Total Receipts	1,870,169	Total Receipts	253,494	2,514,725
Resources Available:	3,046	Resources Available:	136,097	Resources Available:	500,717	Resources Available:	4,566,874	Resources Available:	515,349	5,722,083
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay	44,816	Finance Lease Paymen	119,505	Capital Outlay	1,086,367	Capital Outlay	98,360	
						Transfers Out	561,188			
Total Expenditures	0	Total Expenditures	44,816	Total Expenditures	119,505	Total Expenditures	1,647,555	Total Expenditures	98,360	1,910,236
Cash Balance Dec 31	3,046	Cash Balance Dec 31	91,281	Cash Balance Dec 31	381,212	Cash Balance Dec 31	2,919,319	Cash Balance Dec 31	416,989	**3,811,847** **
										3,811,847 **

**Note: The two bold yellow figures should agree.

CPA Summary

City of Independence

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-E

(1) Fund Name: ater/Sewer Capital Reser		(2) Fund Name: Skate Park		(3) Fund Name: r Treatment Facility Up		(4) Fund Name: City Projects		(5) Fund Name: Penn/Chestnut-Oak Projec		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,718,351	Cash Balance Jan 1	1,695	Cash Balance Jan 1	-211,624	Cash Balance Jan 1	6,238,565	Cash Balance Jan 1	34,943	9,781,930
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	195,632					Donations	40,000			
Transfers In	1,044,658					Miscellaneous	74,750			
						Transfers In	1,041,568			
Total Receipts	1,240,290	Total Receipts	0	Total Receipts	0	Total Receipts	1,156,318	Total Receipts	0	2,396,608
Resources Available:	4,958,641	Resources Available:	1,695	Resources Available:	-211,624	Resources Available:	7,394,883	Resources Available:	34,943	12,178,538
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	25,512			Capital Outlay	155	Capital Outlay	7,732,923			
Total Expenditures	25,512	Total Expenditures	0	Total Expenditures	155	Total Expenditures	7,732,923	Total Expenditures	0	7,758,590
Cash Balance Dec 31	4,933,129	Cash Balance Dec 31	1,695	Cash Balance Dec 31	-211,779	Cash Balance Dec 31	-338,040	Cash Balance Dec 31	34,943	**4,419,948** **
				10-1116 applies	See Tab B	10-1116 applies	See Tab B			**4,419,948** **

**Note: The two bold yellow figures should agree.

CPA Summary

City of Independence

NON-BUDGETED FUNDS (F)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-F

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
:025-2016 KLINK Projec		**Curb Ramps Project**		**/PC LoanC20 2043 Proje**		**12" Bartlett Pipeline**		**KPWSL #3058 Waterline**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	318,879	Cash Balance Jan 1	748,882	Cash Balance Jan 1	-228,161	Cash Balance Jan 1		Cash Balance Jan 1		839,600
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfers In	110,834	Grants	698,000	Reimbursed Expense	-20,000			
						Grants	1,300,000			
						Temp Note Proceeds	10,000,000			
Total Receipts	0	Total Receipts	110,834	Total Receipts	698,000	Total Receipts	11,280,000	Total Receipts	0	12,088,834
Resources Available:	318,879	Resources Available:	859,716	Resources Available:	469,839	Resources Available:	11,280,000	Resources Available:	0	12,928,434
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay	80,076	Capital Outlay	1,824,021	Capital Outlay	2,158,697	Capital Outlay	430,170	
Total Expenditures	0	Total Expenditures	80,076	Total Expenditures	1,824,021	Total Expenditures	2,158,697	Total Expenditures	430,170	4,492,964
Cash Balance Dec 31	318,879	Cash Balance Dec 31	779,640	Cash Balance Dec 31	-1,354,182	Cash Balance Dec 31	9,121,303	Cash Balance Dec 31	-430,170	**8,435,470** **
				10-1116 applies	See Tab B			10-1116 applies	See Tab B	**8,435,470** **

**Note: The two bold yellow figures should agree.

CPA Summary

City of Independence

NON-BUDGETED FUNDS (G)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-G

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
rinder Pump Replaceme		**Fire Insurance Proceeds**		**Alcohol Assessment**		**First Aid Training**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	275,601	Cash Balance Jan 1	16,365	Cash Balance Jan 1	3,820	Cash Balance Jan 1	3,253	Cash Balance Jan 1		299,039
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	275,601	Resources Available:	16,365	Resources Available:	3,820	Resources Available:	3,253	Resources Available:	0	299,039
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	5,268	Less Beg Cash	-16,365	Less Beg Cash	-3,820	Less Beg Cash	-3,253			
Less Income	-19,707	Less Income	-63,142			Less Income	-2,077			
Less Beg Cash	-275,601	Expenses	64,512			Expenses	3,502			
Total Expenditures	-290,040	Total Expenditures	-14,995	Total Expenditures	-3,820	Total Expenditures	-1,828	Total Expenditures	0	-310,683
Cash Balance Dec 31	565,641	Cash Balance Dec 31	31,360	Cash Balance Dec 31	7,640	Cash Balance Dec 31	5,081	Cash Balance Dec 31	0	**609,722** **
										609,722 **

**Note: The two bold yellow figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

City of Independence

will meet on 9/12/2024 at 5:30 PM at 120 N. 6th Street for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at www.independenceks.gov and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	8,728,383	34.673	9,375,662	35.026	11,445,356	3,368,594	49.915
Debt Service	1,921,036		1,793,066		2,228,956		
Library	230,158	3.992	239,144	3.383	293,169	269,935	4.000
Industrial	27,500	0.499	27,500	0.359	27,500	25,563	0.379
General Fund Employee Ber	865,299	14.154	1,002,421	15.714			
Liability Insurance	89,736	1.197	107,490		112,500		
Special Highway	365,880		465,630		466,619		
Eco Dev & Transportation	506,582		1,650,000		550,000		
Special Alcohol	30,000		30,000		43,978		
Education Sales Tax	2,293,766		2,889,092		2,500,000		
Special Park & Recreation	24,000		134,000		54,978		
Fight Addiction Fund					66,106		
Special Use Sales Tax (2023	2,478,539		2,500,000		2,500,000		
Airport	811,124		879,806		894,852		
Water & Sewer	6,455,642		6,904,974		7,496,768		
Sanitation	1,353,802		1,456,952		1,519,747		
Non-Budgeted Funds-A	235,305						
Non-Budgeted Funds-B	222,823						
Non-Budgeted Funds-C	139,307						
Non-Budgeted Funds-D	1,910,236						
Non-Budgeted Funds-E	7,758,590						
Non-Budgeted Funds-F	4,492,964						
Non-Budgeted Funds-G							
Totals	40,940,672	54.515	29,455,737	54.482	30,200,529	3,664,092	54.294
						*Revenue Neutral Rate***	*50.681*
Less: Transfers	7,209,805		7,219,121		6,963,872		
Net Expenditure	33,730,867		22,236,616		23,236,657		
Total Tax Levied	2,794,272		3,420,374		xxxxxxxxxxxxxx		
Assessed Valuation	51,256,662		62,780,034		67,487,222		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	4,400,000	17,115,000	25,825,000
Revenue Bonds	24,955,000	26,155,000	27,005,000
Other	3,396	3,323,366	3,175,207
Lease Purchase Principal	487,746	669,755	506,090
Total	29,846,142	47,263,121	56,511,297

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Tim Emert

City Official Title: Mayor

City of Independence 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	3,329,462	49.335	37,773
Debt Service	0		0
Library	265,826	3.939	3,016
Industrial	25,266	0.374	287
General Fund Employ	0		0
Liability Insurance	0		0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	3,620,554	53.648	41,076

2024 July 1 Valuation: 67,487,222

Valuation Factor: 67,487.222

Neighborhood Revitalization Subj to Rebate: 765,656

Neighborhood Revitalization factor: 765.656

**This information comes from the 2025 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. 2024-020

A RESOLUTION OF THE CITY OF INDEPENDENCE, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Independence was calculated as 50.681 mills by the Montgomery County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Independence will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 12, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Independence, having heard testimony, finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF INDEPENDENCE;

The City of Independence shall levy a property tax rate exceeding the Revenue Neutral Rate of 50.681 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 12 day of September 2024 and SIGNED by the Mayor.

Timothy R. Emert, Mayor

Attested:

David Schwenker, City Clerk

CITY OF INDEPENDENCE SEAL KANSAS

Roll Call Vote

A Roll Call Vote of the City of Independence To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 12, 2024

Resolution No. 2024-020

Governing Body Member	Yes	No	No Vote
Tim Emert	X		
Scott Smith	X		
Dean Hayse	X		
TOTAL	3	0	0

Certified: David Schwartz

CITY OF INDEPENDENCE SEAL KANSAS

Affidavit of Publication

STATE OF KANSAS
Montgomery County, ss:
Tracy Cessna, being first duly sworn, deposes and says: That she is the **General Manager** of the

Independence Daily Reporter

a daily newspaper printed in the state of Kansas, and published in and of general circulation in Montgomery County, Kansas, with a general paid circulation on a daily basis in Montgomery County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.
Said newspaper is published daily at least weekly 50 times a year, has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Independence in said County as second class matter.
That the attached notice is a true copy thereof and was published in the regular and entire issue of said Newspaper **1 time(s) on August 27th, 2024**

Tracy Cessna

Subscribed to and sworn before me on this **28th** day of **August, 2024.**
Printer's fee: **$142.20**

Notary Public
My commission expires **September 14, 2027**

ELIZABETH L LINNEBUR
Notary Public - State of Kansas
My Appt. Expires

[Final publication in the Independence Daily Reporter, August 27, 2024]

City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

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City of Independence
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Total	29,846,142		47,263,121		56,511,297		

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

Tim Emert
City Official Title: Mayor

August 27, 20