2023

Amended
Certificate
For Calendar Year 2023

To the Clerk of Montgomery, State of Kansas
We, the undersigned, duly elected, qualified, and acting officers of
City of Independence, KS
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 expenditure for the various funds for the year.

Table of Contents:		Page No.	2023 Amended Budget: Amount of 2022 Tax that was Levied	Adopted 2023 Expenditures	Proposed Amended 2023 Expenditures
Fund	**K.S.A.**				
General	12-101a	2	1,777,244	8,445,097	8,945,097
Special Use Sales Tax		3			2,575,084
Special Use Sales Tax (Old)		4		3,200,000	624,916
Water/Sewer		5		5,708,215	6,752,873
		6			
Totals		xxxxxxxxx	1,777,244	17,353,312	18,897,970
Summary of Amendments		1			

Attested date: 12-28-2023

Charlotte Johnson
County Clerk

Montgomery County, Kansas SEAL COUNTY CLERK

Assisted by:

Address:

Email:

Governing Body

CPA Summary

City of Independence, KS 2023

Adopted Budget

General	2023 Adopted Budget	2023 Proposed Budget
Unencumbered Cash Balance January 1	907,272	1,727,609
Receipts:		
Ad Valorem Tax	1,777,244	1,777,244
Delinquent Tax	95,000	95,000
Motor Vehicle Tax	226,185	226,185
Recreational Vehicle Tax	2,063	2,063
16/20M Vehicle Tax	849	849
Commercial Vehicle Tax	6,225	6,225
Watercraft Tax	1,050	1,050
Local Alcoholic Liquor	41,802	41,802
Local Sales Tax	2,812,500	2,812,500
Franchise Tax	460,000	460,000
Nuisance/Special Assessments	3,000	3,000
Administration - Other	36,000	152,760
Animal Control	1,000	1,000
Building D	26,336	26,336
Building Inspection	140,000	140,000
Cemetery	59,500	59,500
Fire-EMS	1,079,056	1,079,056
Planning and Zoning	1,000	1,000
Memorial Hall	30,000	30,000
Municipal Court	104,000	104,000
Park	79,000	79,000
General Fund Support from Enterprise Funds	992,575	992,575
MVT Adjustment	5,639	5,639
Total Receipts	**7,980,024**	**8,096,784**
Resources Available:	**8,887,296**	**9,824,393**
Expenditures:		
BUDGET LINE - FOR CREATION	8,445,097	8,445,097
Cash balance transfer to Economic Development		500,000
Total Expenditures	**8,445,097**	**8,945,097**
Unencumbered Cash Balance December 31	442,199	879,296

CPA Summary
balance transfer to Economic Development

City of Independence, KS

Adopted Budget

Special Use Sales Tax	2023 Adopted Budget	2023 Proposed Budget
Unencumbered Cash Balance January 1	0	0
Receipts:		
Ad Valorem Tax		
Delinquent Tax		
Motor Vehicle Tax		
Recreational Vehicle Tax		
16/20M Vehicle Tax		
Sales Tax	0	2,575,084
Interest on Idle Funds		
Total Receipts	**0**	**2,575,084**
Resources Available:	**0**	**2,575,084**
Expenditures:		
Transfer to General Fund	0	643,771
Transfer to Bond & Interest	0	798,276
Transfer to Streets - Capital	0	695,273
Transfer to Capital - Building & Facility	0	309,010
Transfers		
Transfer to Economic Development	0	128,754
Total Expenditures	**0**	**2,575,084**
Unencumbered Cash Balance December 31	0	0

CPA Summary
Amended to account for increase in sales tax collections and transfers to appropriate funds

City of Independence, KS 2023

Adopted Budget

Special Use Sales Tax (Old)	2023 Adopted Budget	2023 Proposed Budget
Unencumbered Cash Balance January 1	1,143,325	624,916
Receipts:		
Ad Valorem Tax		
Delinquent Tax		
Motor Vehicle Tax		
Recreational Vehicle Tax		
16/20M Vehicle Tax		
Sales Tax	2,250,000	
Interest on Idle Funds		
Total Receipts	**2,250,000**	**0**
Resources Available:	**3,393,325**	**624,916**
Expenditures:		
Project Costs		139,082
CPSC Project Transfer	550,000	375,000
ADA Fund Balance Transfer	400,000	110,834
Transfers	2,250,000	
Total Expenditures	**3,200,000**	**624,916**
Unencumbered Cash Balance December 31	193,325	0

CPA Summary
Amended to show remaining balances of
the "old" SUST to be transferred to
appropriate project fund

City of Independence, KS 2023

Adopted Budget

Water/Sewer	2023 Adopted Budget	2023 Proposed Budget
Unencumbered Cash Balance January 1	3,341,589	3,724,678
Receipts:		
Ad Valorem Tax		
Delinquent Tax		
Motor Vehicle Tax		
Recreational Vehicle Tax		
16/20M Vehicle Tax		
Charges for Services	5,698,500	5,698,500
Miscellaneous	3,000	6,326
Interest on Idle Funds	10,000	120,000
Total Receipts	**5,711,500**	**5,824,826**
Resources Available:	**9,053,089**	**9,549,504**
Expenditures:		
Salaries & Wages	1,589,615	1,589,615
Operational Expenses	2,154,418	2,154,418
Debt Service	428,944	428,944
Transfers - GF Support + Bond & Interest	935,238	935,238
Transfer - City Hall Project	550,000	550,000
Transfer - Sewer Cost Share	50,000	50,000
Transfer - Cash Balance to W/S Capital Reserve	0	1,044,658
Total Expenditures	**5,708,215**	**6,752,873**
Unencumbered Cash Balance December 31	3,344,874	2,796,631

CPA Summary
Amended for transfer of unencumbered cash balances to capital reserve funds

Affidavit of Publication

STATE OF KANSAS
Montgomery County, ss:
Elizabeth Linnebur, being first duly sworn, deposes and says: That she is the **Classified 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 September 7, 2023**

Subscribed to and sworn before me on this **13th** day of **September, 2023.**
Printer's fee: **$0.00**

Notary Public
My commission expires: **August 23, 2025**

TRACY D. HARDER
Notary Public - State of Kansas
My Appt. Expires

(First published in the Independence Daily Reporter August 7, 2023)

State of Kansas
City

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NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Independence
will meet on September 20, 2023 at 5:30 pm at Memorial Hall and Civic Center, 410 N. Penn Ave for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate. Detailed budget information is available at http://www.independenceks.gov/165/Finance-Records and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated T Rate*
General	9,045,546	34.980	9,098,756	34.673	9,375,662	2,198,938	35.04
Debt Service	15,825,645		12,370,257		1,793,066		
Library	217,946	4.006	239,989	3.992	239,144	212,377	3.38
Industrial	27,500	0.551	27,500	0.499	27,500	22,559	0.36
General Fund Employee Bene	891,689	13.540	922,341	14.154	1,036,040	986,500	15.72
Liability Insurance	78,985	1.552	89,736	1.197	100,000		
Special Highway			466,194		465,630		
Eco Dev & Transportation	399,999		600,000		750,000		
Special Alcohol	30,000		30,000		30,000		
Education Sales Tax	2,718,788		2,342,281		2,400,000		
Special Use Sales Tax (Old)	3,111,868		538,689				
Special Park & Recreation	22,000		34,000		134,000		
Fight Addiction Fund					41,116		
Special Use Sales Tax (New)			2,250,000		2,400,000		
Airport	1,067,163		955,347		879,806		
Water & Sewer	5,635,425		7,003,208		6,904,974		
Sanitation	1,358,362		1,390,282		1,581,952		
Totals	40,430,916	54.629	38,358,580	54.515	28,158,890	3,420,374	54.5
						*Revenue Neutral Rate***	44.5
Less: Transfers	20,622,675		18,770,833		6,476,821		
Net Expenditure	19,808,241		19,587,747		21,682,069		
Total Tax Levied	2,794,272		2,794,272		xxxxxxxxxxxxxxxxx		
Assessed Valuation	47,593,555		51,256,662		62,741,889		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	5,310,000	4,400,000	17,115,000
Revenue Bonds	18,455,000	24,955,000	26,155,000
Other	3,469,540	3,396,076	3,323,366
Lease Purchase Principal	786,612	487,746	669,755
Total	28,021,152	33,238,822	47,263,121

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

Lacey Lies

August 7, 2023

In farming, we tend to focus a lot on that which we can control. In crop fertility, we focus on the top 6" of soil because that is fraction of the soil that we can fertilize and till. We don't, however, have much control over the soil beneath those 6", yet it is this subsoil that's highly important to crop yields and how we interpret fertilizer recommendations. We have some general ideas about the pH and nutrient status of the subsoil in this area. Generally, we know that subsoil tends to be acidic east of the Flint Hills (or east of the Chautauqua Hills here) and south of the Kansas River. That however, leaves a lot of area between transition zones from one geological feature to the next and is a big area to group together. We also assume that subsoil is very low in nutrients like phosphorus, organic matter, and in this area, potassium. zinc and manganese tend to be lower in the subsoil as well.

There is no specific definition for subsoil, beyond the general 'soil beneath the topsoil', and there is no specific delineation between what topsoil is and what subsoil is. Many agronomists, myself included, consider anything in the top 6" to be topsoil and anything below that to be subsoil. This is largely because most of our soil nutrients indexes are considered with a standard 6" soil core, including pH, phosphorus, potassium, zinc, and all the other immobile nutrients



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