AMI STANDRIDGE
COUNTY CLERK
MONTGOMERY COUNTY
P. O. BOX 446
Independence, Kansas 67301

Phone (620) 330-1200 Fax (620) 330-1202
astandridge@mgcountyks.org

I, Ami Standridge, being the duly elected and acting County Clerk of Montgomery County, Kansas, do hereby certify that the 2025 tax levy or levies for the entity named in the attached documentation are as stated therein.

Dated at Independence, Kansas this 22nd day of October 2025.

Ami Standridge

Montgomery County Clerk

Montgomery County Kansas SEAL COUNTY CLERK

County Clerk: Value Information

Independence City 2025

Valuation Information: November 2025

Final Assessed Valuations:

Independence City	Assessed Valuation
Real Estate	65,936,198
State Assessed	5,413,898
Severed Minerals	0
Personal Property (Excludes Watercraft)	942,172
Oil	1,197
Gas	0
Total Value	72,293,465
New Improvements	1,715,371

Date Provided: 10/6/25

Provided by: Ami Standridge
MONTGOMERY COUNTY

State of Kansas
City

2026

CERTIFICATE

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 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	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	11,266,609	3,496,231	48.362
Debt Service	10-113	8	4,413,208		
Library	12-1220	8	300,000	289,385	4.003
Industrial	12-1617h	9	29,000	26,682	0.369
General Fund Employee Benefit	12-16,102	9			
Liability Insurance	75-6110	10	113,450	77,028	1.065
Special Highway		11	469,130		
Eco Dev & Transportation		11	750,000		
Special Alcohol		12	42,792		
Education Sales Tax		12	2,500,000		
Special Park & Recreation		13	108,000		
Fight Addiction Fund		13	28,437		
Special Use Sales Tax (2023-2033)		14	2,500,000		
QOL Sales Tax		14			
Airport		15	683,007		
Water & Sewer		16	7,178,670		
Sanitaton		17	1,387,361		
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		24			
Totals		xxxxx	31,769,664	3,889,326	53.799
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		1			
RNR Hearing Notice					13,293,965
Neighborhood Revitalization		25			Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	50.643
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Montgomery County, Kansas SEAL COUNTY CLERK

Prepared by:

Address:

Email:

Attest: October 1st, 2025

Ami Standridge
County Clerk

Governing Body

CPA Summary

City of Independence

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,368,594	310,709	3,173	858	12,673	2,116
Debt Service						
Library	269,935	24,898	254	69	1,015	170
Industrial	25,563	2,358	24	7	96	16
General Fund Employee						
Liability Insurance						
TOTAL	3,664,092	337,965	3,451	934	13,784	2,302

County Treas Motor Vehicle Estimate	337,965				
County Treas Recreational Vehicle Estimate		3,451			
County Treas 16/20M Vehicle Estimate			934		
County Treas Commercial Vehicle Tax Estimate				13,784	
County Treas Watercraft Tax Estimate					2,302

Motor Vehicle Factor	0.09224				
Recreational Vehicle Factor		0.00094			
16/20M Vehicle Factor			0.00025		
Commercial Vehicle Factor				0.00376	
Watercraft Factor					0.00063

City of Independence

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
SUST	General Fund	666,645	625,000	625,000	12,197
SUST	Bond & Interest	826,639	775,000	775,000	12,197
SUST	Economic Development	133,329	125,000	125,000	12,197
SUST	City Projects	319,989	300,000	300,000	12,197
SUST	Street Capital Reserve	719,976	675,000	675,000	12,197
General Fund	Capital Reserve	313,709	337,435	361,750	12-1,118
General Fund	Demolition Fund	50,000	75,000	100,000	12-1,118
Economic Development	Street Capital Reserve	500,000	300,000	100,000	12-1,118
Economic Development	Airport Capital Reserve	-	-	50,000	12-1,118
Economic Development	City Grant Programs	150,000	150,000	300,000	79-2934
Education Sales Tax	Bond & Interest	251,300	249,400	252,350	12,197
City Projects	Bond & Interest	120,316	131,732	141,632	12,197
QOL Sales Tax	City Projects	14,121	-	-	12,197
Special Highway	Street Capital Reserve	461,777	466,619	469,130	12-1,118
Street Capital Reserve	Bond & Interest	498,000	625,000	625,000	12-1,118
Airport	Airport Capital Reserve	-	25,000	-	12-1,825d
Water/Sewer	Bond & Interest	79,450	77,825	330,320	12-1,825d
Water/Sewer	Water/Sewer Capital Reserve	500,000	815,000	190,000	12-1,825d
Water/Sewer	City Grant Programs	50,000	50,000	50,000	12-1,825d
Water/Sewer	General Fund Support	1,128,792	985,591	995,250	12-1,825d
Sanitation	General Fund Support	137,940	137,830	-	12-1,825d
Employee Benefit	General Fund	514,866	-	-	79-2958
Skate Park	General Fund	4	-	-	Council Motion
12" Pipeline - Bartlett Project	Bond & Interest	866,389	-	-	Council Motion
Incubator Building	Economic Development	-	37,140	37,140	12-1,118
	Totals	8,303,242	6,963,572	6,502,572	
	Adjustments				
	Adjusted Totals	8,303,242	6,963,572	6,502,572	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Independence

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series A 2015	7/22/2015	10/1/2030	3.00	1,960,000	855,000	MARCH	SEPT	25,650	130,000	21,750	140,000
Series A 2016	7/12/2016	10/1/2026	2.00	1,875,000	480,000	MARCH	SEPT	14,400	235,000	7,350	245,000
Series A 2019	10/2/2019	10/1/2026	3.00	1,430,000	570,000	MARCH	SEPT	17,100	280,000	8,700	290,000
Series A 2022	6/30/2022	10/1/2042	3.47	13,925,000	12,815,000	MARCH	SEPT	479,206	495,000	454,456	525,000
Series A 2023 - Temp	7/26/2023	4/1/2025	7.00	10,000,000	10,000,000	MARCH	SEPT	350,000	10,000,000	0	0
Series A 2024 - Temp	2/1/2024	10/1/2027	4.00	4,565,000	4,565,000	MARCH	SEPT	182,600	0	182,600	0
Series A 2025-A	3/27/2025	10/1/2029	4.35	10,115,000	0	MARCH	SEPT	221,906	1,845,000	353,907	1,935,000
Series A 2025-B	8/21/2025	10/1/2035	4.34	1,970,000	0	MARCH	SEPT	0	0	99,444	150,000
Total G.O. Bonds					**29,285,000**			**1,290,862**	**12,985,000**	**1,128,207**	**3,285,000**
Revenue Bonds:											
13 Series of Bonds	Various	Various	Various	30,655,000	30,655,000			**0**	**0**	**0**	**0**
Total Revenue Bonds					**30,655,000**						
Other:											
Loan C-20-1915-01	10/24/2011*	3/1/2034	2.25	4,000,000	1,647,729	MARCH	SEPT	36,203	155,707	32,678	159,624
Loan Project No. 2933	8/15/2018	8/1/2040	2.33	3,107,770	1,424,782	FEBRUARY	AUGUST	7,606	144,651	9,889	129,448
KPWSLF No. 3058	7/1/2021	2/1/2044	1.33	3,776,894	3,179,065	FEBRUARY	AUGUST	11,453	82,732	12,784	167,118
Loan C-20-2043-01	10/10/2024	9/1/2045	2.35	3,100,000	0	FEBRUARY	AUGUST	0	0	3,069	49,212
Total Other					**6,251,576**			**55,262**	**383,090**	**58,420**	**505,402**
Total Indebtedness					**66,191,576**			**1,346,124**	**13,368,090**	**1,186,627**	**3,790,402**

City of Independence

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 2025	Payments Due 2025	Payments Due 2026
Aerial Fire Truck	4/1/2019	84	3.44	597,896	185,518	91,189	94,329
John Deere Tractor & Bushhog	4/1/2020	60	2.45	90,288	9,532	9,532	
Streetsweeper	2/11/2021	60	1.78	149,994	21,609	21,609	
Sanitation Truck	10/19/2022	60	1.96	199,838	122,222	39,953	40,736
Sanitation Truck	7/25/2024	60	4.98	395,637	395,637	71,633	75,201
Ambulance Remount	1/9/2025	60	3.95	196,075	0	0	36,239
Bucket Truck	3/19/2025	60	4.25	195,195	0	0	35,861
				Totals	**734,518**	**233,916**	**282,366**

***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: 2026

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 2025	Proposed Year 2026
Ad Valorem	$269,935	$289,385
Delinquent Tax	$8,500	$8,000
Motor Vehicle Tax	$20,530	$24,898
Recreational Vehicle Tax	$190	$254
16/20M Vehicle Tax	$78	$69
TOTAL TAXES	$299,233	$322,606
Difference in Total Taxes:	$23,373	
Qualify for grant: Qualify		

Second test:		
Assessed Valuation	$68,160,337	$72,350,548
Did Assessed Valuation Decrease?	No	
Levy Rate	3.96	4.000
Difference in Levy Rate:	0.040	
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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Independence

will meet on September 11, 2025 at 5:30 PM at 120 N. 6th St. 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 120 N. 6th St. and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	9,941,965	35.026	10,900,356	49.422	11,266,609	3,496,231	48.323
Debt Service	1,752,145		2,228,956		4,413,208		
Library	231,993	3.383	293,169	3.960	300,000	289,385	4.000
Industrial	30,000	0.359	27,500	0.375	29,000	26,682	0.369
General Fund Employee Ben	959,815	15.714					
Liability Insurance	102,325		112,500		113,450	77,028	1.065
Special Highway	461,777		478,884		469,130		
Eco Dev & Transportation	1,758,505		600,000		750,000		
Special Alcohol			43,978		42,792		
Education Sales Tax	2,851,351		2,609,684		2,500,000		
Special Park & Recreation	76,508		54,978		108,000		
Fight Addiction Fund			66,106		28,437		
Special Use Sales Tax (2023	2,666,578		2,609,684		2,500,000		
Airport	672,863		894,852		683,007		
Water & Sewer	6,825,090		7,496,768		7,178,670		
Sanitaton	1,028,020		1,445,091		1,387,361		
Non-Budgeted Funds-A	133,560						
Non-Budgeted Funds-B	117,458						
Non-Budgeted Funds-C	218,365						
Non-Budgeted Funds-D	5,190,566						
Non-Budgeted Funds-E	6,162,011						
Non-Budgeted Funds-F	9,412,939						
Non-Budgeted Funds-G	33,014						
Totals	50,626,848	54.482	29,862,506	53.757	31,769,664	3,889,326	53.757
					*Revenue Neutral Rate***		*50.643*
Less: Transfers	8,303,242		6,963,572		6,502,572		
Net Expenditure	42,323,606		22,898,934		25,267,092		
Total Tax Levied	3,420,374		3,664,092		xxxxxxxxxxxxxxxxx		
Assessed Valuation	62,780,034		68,160,337		72,350,548		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	17,115,000	25,825,000	29,285,000
Revenue Bonds	26,155,000	27,005,000	30,655,000
Other	3,323,366	3,175,207	6,251,576
Lease Purchase Principal	669,755	506,090	734,518
Total	47,263,121	56,511,297	66,926,094

*Tax rates are expressed in mills

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

Lacey Lies

City Official Title: Finance Director

City of Independence

FUND PAGE FOR FUNDS WITH A TAX LEVY Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,480,723	1,874,515	1,546,828
Receipts:			
Ad Valorem Tax	2,015,139	3,368,594	xxxxxxxxxxxxxxxxxx
Delinquent Tax	102,855	95,000	100,000
Motor Vehicle Tax	250,321	307,933	310,709
Recreational Vehicle Tax	2,733	2,851	3,173
16/20M Vehicle Tax	835	1,129	858
Commercial Vehicle Tax	9,768	12,157	12,673
Watercraft Tax	2,105	2,490	2,116
Gross Earning (Intangible) Tax			0
Vehicle Rental Excise Tax	9,230	11,321	5,000
In Lieu of Tax	1,692		
Nuisance Tax	4,200	5,000	4,000
Special Assessments (Mowing)	42,613	40,000	40,000
Current Personal Property Taxes	34,729		
Other Miscellaneous Taxes	50	1,500	
Franchise Tax	495,323	493,300	502,800
Sales Tax	2,666,579	2,500,000	2,500,000
Alcohol Liquor Tax	43,748	43,978	42,792
Grants (County EMS Distribution)	183,254	182,480	183,512
Licenses and Permits	109,290	113,250	99,600
Fines, Forfeitures and Penalties	202,799	216,765	230,250
Charges for Services			
Ambulance Fees	1,063,468	850,000	1,000,000
Fire Fees	225	9,000	5,250
Cemetery Fees	57,925	61,500	61,500
Park Fees	28,782	39,000	35,000
Charge Offs and Re	80,176	50,000	0
Use of Money & Property			
Interest Income	249,065	250,000	200,000
Rents	49,464	114,000	97,200
Memorial Hall Fees	28,884	39,000	33,000
Other Receipts			
Reimbursed Expense (Enter as -expense below)			0
Insurance Proceeds	30,612	0	10,000
Misc	121,646	14,000	1,620,250
Operating Transfers In	2,448,247	1,748,421	
			-219,131
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,335,757**	**10,572,669**	**6,880,552**
Resources Available:	**11,816,480**	**12,447,184**	**8,427,380**

City of Independence

FUND PAGE - GENERAL Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
General			
Resources Available:	11,816,480	12,447,184	8,427,380

Expenditures:			
Administration	577,397	596,100	658,837
Municipal Court	161,551	163,705	221,710
City Hall	181,254	104,500	151,102
General Government	581,099	568,305	552,482
Finance and Records	387,068	496,214	489,530
Fire_EMS	2,104,155	2,353,299	2,371,278
Police	1,929,580	2,013,371	2,114,192
Dispatch	264,553	467,859	529,764
Animal Control	140,424	137,170	138,693
Code Enforcement	141,687	186,095	175,114
Street	1,002,971	1,003,716	1,073,901
Park	565,025	841,036	834,957
Zoo	495,513	593,011	608,756
Cemetery	231,283	274,377	295,840
Memorial Hall	287,647	336,763	280,079
0	0	0	0
Subtotal detail (Should agree with detail)	9,051,207	10,135,521	10,496,235
Intergovernmental Transfers	366,196	412,435	461,750
Economic Development	31,500	0	0
Emergency Preparedness	29,232	20,500	16,000
Planning and Zoning	878	4,500	2,500
Recreation	28,030	5,000	7,500
Library	14,515	4,000	0
Culture and Recreation	25,500	63,400	64,500
Building D	431,141	255,000	218,124
Reimbursed Expense	-36,234		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,941,965**	**10,900,356**	**11,266,609**
Unencumbered Cash Balance Dec 31	1,874,515	1,546,828	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	9,954,538	11,445,356	11,266,609
		Non-Appropriated Balance	542,039
		Total Expenditure/Non-Appr Balance	11,808,648
		Tax Required	3,381,268
		Delinquent Comp Rate: 3.4%	114,963
		Amount of 2025 Ad Valorem Tax	3,496,231

CPA Summary

2026

City of Independence

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Administration	409,665	461,100	519,237
Salaries	146,382	121,000	127,600
Contractual	14,220	14,000	12,000
Commodities	7,130		
Capital Outlay			
Total	**577,397**	**596,100**	**658,837**
Municipal Court			
Salaries	62,624	72,455	71,442
Contractual	94,061	90,250	147,768
Commodities	4,866	1,000	2,500
Capital Outlay			
Total	**161,551**	**163,705**	**221,710**
City Hall			
Salaries	169,277	96,500	140,102
Contractual	11,977	8,000	11,000
Commodities			
Capital Outlay			
Total	**181,254**	**104,500**	**151,102**
General Government			
Salaries	23,919	15,000	58,172
Contractual	544,050	515,305	494,310
Commodities	12,271	38,000	0
Capital Outlay	859		
Total	**581,099**	**568,305**	**552,482**
Finance and Records			
Salaries	290,051	347,254	373,635
Contractual	81,035	141,960	103,895
Commodities	14,613	7,000	12,000
Capital Outlay	1,369		
Total	**387,068**	**496,214**	**489,530**
Fire_EMS			
Salaries	1,690,252	2,004,599	1,991,196
Contractual	232,871	145,200	197,082
Commodities	181,032	203,500	183,000
Capital Outlay			
Total	**2,104,155**	**2,353,299**	**2,371,278**
Police			
Salaries	1,572,405	1,755,571	1,837,342
Contractual	160,694	172,000	180,850
Commodities	196,481	85,800	96,000
Capital Outlay			
Total	**1,929,580**	**2,013,371**	**2,114,192**
Dispatch			
Salaries	260,054	464,959	524,264
Contractual	2,530	1,000	2,000
Commodities	1,969	1,900	3,500
Capital Outlay			
Total	**264,553**	**467,859**	**529,764**

Page 1 - Total	**6,186,657**	**6,763,353**	**7,088,895**

2026

City of Independence

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Animal Control	66,879	73,070	77,018
Salaries	57,637	59,300	56,425
Contractual	15,908	4,800	5,250
Commodities			
Capital Outlay			
Total	**140,424**	**137,170**	**138,693**
Code Enforcement			
Salaries	104,382	131,315	138,914
Contractual	28,401	47,180	27,200
Commodities	8,904	7,600	9,000
Capital Outlay			
Total	**141,687**	**186,095**	**175,114**
Street			
Salaries	377,821	451,041	494,301
Contractual	417,551	359,250	379,600
Commodities	196,423	193,425	200,000
Capital Outlay	11,176		
Total	**1,002,971**	**1,003,716**	**1,073,901**
Park			
Salaries	364,220	500,711	516,345
Contractual	138,848	214,250	234,112
Commodities	61,957	71,075	84,500
Capital Outlay		55,000	0
Total	**565,025**	**841,036**	**834,957**
Zoo			
Salaries	326,877	382,111	404,104
Contractual	48,678	83,300	79,152
Commodities	106,058	127,600	125,500
Capital Outlay	13,900		
Total	**495,513**	**593,011**	**608,756**
Cemetery			
Salaries	176,647	213,277	231,536
Contractual	24,072	42,100	38,304
Commodities	15,614	19,000	18,000
Capital Outlay	14,950	0	8,000
Total	**231,283**	**274,377**	**295,840**
Memorial Hall			
Salaries	145,073	136,163	142,999
Contractual	126,793	184,100	117,080
Commodities	15,781	16,500	20,000
Capital Outlay			
Total	**287,647**	**336,763**	**280,079**
Page 2 -Total	2,864,550	3,372,168	3,407,340
Page 1 -Total	**6,186,657**	**6,763,353**	**7,088,895**
Grand Total	**9,051,207**	**10,135,521**	**10,496,235**

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

2026

City of Independence

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	560,549	599,880	229,881
Receipts:		0	xxxxxxxxxxxxxxxx
Ad Valorem Tax	160		
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Special Assessments	15,611		
Transfers	1,775,705	1,858,957	2,124,301
Reimbursements			2,248,078
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,791,476**	**1,858,957**	**4,372,379**
Resources Available:	**2,352,025**	**2,458,837**	**4,602,260**
Expenditures:			
Principal	1,105,000	1,140,000	3,285,000
Interest Expense	1,526,378	1,068,956	1,128,208
Cost of Issuance		20,000	
Bond Proceeds	-879,233		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**1,752,145**	**2,228,956**	**4,413,208**
Unencumbered Cash Balance Dec 31	599,880	229,881	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	2,154,990	2,228,956	4,413,208
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,413,208
		Tax Required	0
	Delinquent Comp Rate:	3.4%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	4,795
Receipts:			
Ad Valorem Tax	194,428	269,935	xxxxxxxxxxxxxxxx
Delinquent Tax	10,878	8,500	8,000
Motor Vehicle Tax	24,092	20,530	24,898
Recreational Vehicle Tax	255	190	254
16/20M Vehicle Tax	93	78	69
Commercial Vehicle Tax	1,025	811	1,015
Watercraft Tax	230	166	170
Addtl MVT on Treasurer estimate	859	770	
Interest on Idle Funds	133	-3,016	-17,820
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**231,993**	**297,964**	**16,586**
Resources Available:	**231,993**	**297,964**	**21,381**
Expenditures:			
Appropriation to Library Board	231,993	250,000	260,000
Library Maintenance		6,919	40,000
Library Project		36,250	
Property Insurance			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**231,993**	**293,169**	**300,000**
Unencumbered Cash Balance Dec 31	0	4,795	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	239,144	293,169	300,000
		Non-Appropriated Balance	1,250
		Total Expenditure/Non-Appr Balance	301,250
		Tax Required	279,869
	Delinquent Comp Rate:	3.4%	9,516
		Amount of 2025 Ad Valorem Tax	289,385

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,035	422	1,511
Receipts:			
Ad Valorem Tax	20,633	25,563	xxxxxxxxxxxxxxxx
Delinquent Tax	1,154	1,000	500
Motor Vehicle Tax	3,080	2,181	2,358
Recreational Vehicle Tax	22	20	24
16/20M Vehicle Tax	13	8	7
Commercial Vehicle Tax	129	86	96
Watercraft Tax	29	18	16
Vehicle Rental Excise Tax	112		
Interest on Idle Funds	201		249
Neighborhood Revitalization Rebate	14	-287	-1,566
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**25,387**	**28,589**	**1,684**
Resources Available:	**30,422**	**29,011**	**3,195**
Expenditures:			
MCAC	25,000	25,000	25,000
Chamber of Commerce	5,000	2,500	2,500
			1,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**30,000**	**27,500**	**29,000**
Unencumbered Cash Balance Dec 31	422	1,511	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	30,000	27,500	29,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	29,000
		Tax Required	25,805
Delinquent Comp Rate:		3.4%	877
		Amount of 2025 Ad Valorem Tax	26,682

Adopted Budget **General Fund Employee Benefit**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	15,921	0	0
Receipts:			
Ad Valorem Tax	866,508	0	xxxxxxxxxxxxxxxx
Delinquent Tax	23,064		
Motor Vehicle Tax	43,806	95,363	
Recreational Vehicle Tax	383	883	
16/20M Vehicle Tax	291	364	
Commercial Vehicle Tax	2,761	3,765	
Watercraft Tax	699	771	
Vehicle Rental Excise Tax	1,237		
		-101,146	
Move to General Fund	5,145		
Interest on Idle Funds			0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**943,894**	0	0
Resources Available:	**959,815**	0	0
Expenditures:			
Personal Services	443,484		
Contractual	12,050		
Transfers	514,866		
Cash Reserve (2026 column)	-10,585		
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	959,815	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	1,036,040	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		3.4%	0
		Amount of 2025 Ad Valorem Tax	0

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Liability Insurance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	224,814	140,748	38,476
Receipts:			
Ad Valorem Tax	2	0	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,385	3,000	1,000
Motor Vehicle Tax	7,625		
Recreational Vehicle Tax	80		
16/20M Vehicle Tax	36		
Commercial Vehicle Tax	314		
Watercraft Tax	70		
Vehicle Rental Excise Tax	290		
Interest on Idle Funds	6,457	7,200	4,000
Neighborhood Revitalization Rebate			-4,521
Miscellaneous		28	
Does miscellaneous exceed 10% Total Re			
Total Receipts	**18,259**	**10,228**	**479**
Resources Available:	**243,073**	**150,976**	**38,955**
Expenditures:			
Contractual Services	102,325	112,500	92,000
			21,450
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**102,325**	**112,500**	**113,450**
Unencumbered Cash Balance Dec 31	140,748	38,476	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	102,225	112,500	113,450
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	113,450
See Tab A		Tax Required	74,495
		Delinquent Comp Rate: 3.4%	2,533
		Amount of 2025 Ad Valorem Tax	77,028

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 3.4%	0
		Amount of 2025 Ad Valorem Tax	0

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		10,093	0
Receipts:			
State of Kansas Gas Tax	171,322	230,130	230,950
County Transfers Gas	100,745	36,050	36,180
Connecting Link	93,364	94,000	94,000
Federal Funds Exchange	106,439	108,611	108,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**471,870**	**468,791**	**469,130**
Resources Available:	**471,870**	**478,884**	**469,130**
Expenditures:			
Transfers	461,777	466,619	469,130
Additional items (Amended)		12,265	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**461,777**	**478,884**	**469,130**
Unencumbered Cash Balance Dec 31	10,093	0	0
2024/2025/2026 Budget Authority Amoun	465,630	466,619	469,130
		See Tab C	

0

Adopted Budget **Eco Dev & Transportation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026	
Unencumbered Cash Balance Jan 1	2,159,813	1,258,953	1,302,293	
Receipts:				
Franchise Expense	326,660	326,200	333,200	
Reimbursed Expense				
Transfers In	133,329	162,140	162,140	
Interest on Idle Funds	397,656	155,000	100,000	
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**857,645**	**643,340**	**595,340**	
Resources Available:	**3,017,458**	**1,902,293**	**1,897,633**	
Expenditures:				
Capital Outlay	1,108,505		150,000	includes $105k of "other" for employment incentives
Transfers	650,000	450,000	200,000	program transfers to support housing
Transfers - Airport & Street			150,000	
Neighborhood Exterior Grant			50,000	
Downtown Building Grant			50,000	
Labette Incentive		100,000	100,000	
Kwikom Incentive		50,000	50,000	
Cash Reserve (2026 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**1,758,505**	**600,000**	**750,000**	
Unencumbered Cash Balance Dec 31	1,258,953	1,302,293	1,147,633	
2024/2025/2026 Budget Authority Amoun	1,756,961	550,000	750,000	
	See Tab A	**See Tab C**		

CPA Summary

City of Independence

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	75,182	118,930	118,930
Receipts:			
Local Alcohol Liquor Tax	43,748	43,978	42,792
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**43,748**	**43,978**	**42,792**
Resources Available:	**118,930**	**162,908**	**161,722**
Expenditures:			
Contractual Services		30,000	30,000
Internal Project Funds		13,978	12,792
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**43,978**	**42,792**
Unencumbered Cash Balance Dec 31	118,930	118,930	118,930
2024/2025/2026 Budget Authority Amoun	30,000	43,978	42,792

Adopted Budget **Education Sales Tax**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	184,773	0	0
Receipts:			
Sales Tax	2,666,578	2,609,684	2,500,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,666,578**	**2,609,684**	**2,500,000**
Resources Available:	**2,851,351**	**2,609,684**	**2,500,000**
Expenditures:			
Contractual Services	2,600,051	2,360,284	2,247,650
Transfers Out	251,300	249,400	252,350
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,851,351**	**2,609,684**	**2,500,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	2,934,773	2,500,000	2,500,000

See Tab C

CPA Summary

City of Independence

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Park & Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	106,430	85,197	85,197
Receipts:			
Local Alcohol Liqour Tax (State)	51,826	43,978	42,792
Other Income (County distribution)		8,000	8,974
Interest on Idle Funds	3,449	3,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**55,275**	**54,978**	**53,766**
Resources Available:	**161,705**	**140,175**	**138,963**
Expenditures:			
Contractual Services			
Ash Youth Center Support	24,000	24,000	24,000
Aquatic Center Losses & Projects		21,000	21,000
Park Capital Project	52,508	9,978	63,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**76,508**	**54,978**	**108,000**
Unencumbered Cash Balance Dec 31	85,197	85,197	30,963
2024/2025/2026 Budget Authority Amoun	134,000	54,978	108,000

Adopted Budget **Fight Addiction Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	25,583	53,043	7,437
Receipts:			
Settlement Proceeds	26,184	20,000	20,000
Interest on Idle Funds	1,276	500	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**27,460**	**20,500**	**21,000**
Resources Available:	**53,043**	**73,543**	**28,437**
Expenditures:			
Project Costs		66,106	28,437
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**66,106**	**28,437**
Unencumbered Cash Balance Dec 31	53,043	7,437	0
2024/2025/2026 Budget Authority Amoun	41,116	66,106	28,437

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Use Sales Tax (2023-2033)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Sales tax	2,666,578	2,609,684	2,500,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,666,578**	**2,609,684**	**2,500,000**
Resources Available:	**2,666,578**	**2,609,684**	**2,500,000**
Expenditures:			
Transfers	2,666,578	2,609,684	2,500,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,666,578**	**2,609,684**	**2,500,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	2,750,000	2,500,000	2,500,000

See Tab C

Adopted Budget **QOL Sales Tax**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	14,121	0	0

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City of Independence

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	47,578	49,258	42,406
Receipts:			
Charges for Services	672,774	886,000	664,760
Reimbursed Expense	470		
Transfer from Capital Imp for Lease Pmt			
Interest on Idle Funds	1,299	2,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**674,543**	**888,000**	**665,760**
Resources Available:	**722,121**	**937,258**	**708,166**
Expenditures:			
Personnel	113,292	114,675	119,603
Contractual/Purchased Services	505,032	709,620	531,904
Supplies	35,242	35,908	31,500
Lease Payments	19,297	9,649	0
Transfers Out	0	25,000	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**672,863**	**894,852**	**683,007**
Unencumbered Cash Balance Dec 31	49,258	42,406	25,159
2024/2025/2026 Budget Authority Amoun	879,806	894,852	683,007

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City of Independence

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water & Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,933,726	1,727,404	833,241
Receipts:			
Charges for Services	5,477,476	6,497,605	6,560,000
Other Income	28,380	30,000	
Interest on Idle Funds	112,912	75,000	75,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,618,768**	**6,602,605**	**6,635,000**
Resources Available:	**8,552,494**	**8,330,009**	**7,468,241**
Expenditures:			
Transfers	1,758,242	1,928,716	1,565,570
Water Production			
Personnel	544,799	579,514	561,991
Contractual/Purchased Services	589,412	830,000	436,700
Supplies	720,448	712,500	786,500
Capital	22,052		
Water Distribution			
Personnel	681,838	597,008	661,860
Contractual/Purchased Services	255,924	60,000	269,000
Supplies	444,346	376,400	398,000
Capital		225,000	85,000
Water/Sewer Admin			
Personnel	380,351	433,485	411,846
Contractual/Purchased Services	484,526	453,500	642,342
Supplies	17,854	9,500	20,500
Debt Service		606,914	685,039
Sewer Treatment			
Personnel	206,258	226,906	202,322
Contractual/Purchased Services	225,333	212,250	217,000
Supplies	35,378	63,325	67,000
Capital			
Sewer Collection			
Personnel	9,473	0	0
Contractual/Purchased Services	12,669	18,000	91,500
Supplies	42,226	163,750	76,500
Capital			
Mg Co Sewer District KDHE	393,961		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,825,090**	**7,496,768**	**7,178,670**
Unencumbered Cash Balance Dec 31	1,727,404	833,241	289,571
2024/2025/2026 Budget Authority Amoun	6,904,974	7,496,768	7,178,670

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City of Independence

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026	
Sanitaton				
Unencumbered Cash Balance Jan 1	401,953	244,476	52,385	
Receipts:				
Charges for Services	1,243,944	1,242,000	1,332,500	
Other Income	-395,637	11,000	2,000	
Ask David - EOY Cash Bal plug	-6,286			Ask David
Interest on Idle Funds	17,588		8,000	
Miscellaneous	10,934			
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**870,543**	**1,253,000**	**1,342,500**	
Resources Available:	1,272,496	1,497,476	1,394,885	
Expenditures:				
Transfers	137,940	137,830	0	
Personnel	692,886	618,461	567,836	
Contractual/Purchased Services	441,578	463,300	551,340	modified 2025 budget by $20k here to reduce expenditures to stay in a positive cash balance
Supplies	108,935	91,500	94,500	
Capital Outlay	-395,667		0	
Debt Service	42,348	134,000	173,685	modified 2025 budget by $54,686 here to reduce expenditures to stay in a positive cash balance
Cash Reserve (2026 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**1,028,020**	**1,445,091**	**1,387,361**	
Unencumbered Cash Balance Dec 31	244,476	52,385	7,524	
2024/2025/2026 Budget Authority Amount	1,581,952	1,519,747	1,387,361	

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NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-A

(1) Fund Name: Special Park		(2) Fund Name: Crime Prevention		(3) Fund Name: Law Enforcement Trust		(4) Fund Name: Downtown Tree Replaceme		(5) Fund Name: Demolition		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	47,549	Cash Balance Jan 1	589	Cash Balance Jan 1	14,594	Cash Balance Jan 1	16,145	Cash Balance Jan 1	16,241	95,118
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	2,213			Interest	566	Interest	653	Miscellaneous	17,386	
Donations	71,674			Miscellaneous	148			Transfers	50,000	
Total Receipts	73,887	Total Receipts	0	Total Receipts	714	Total Receipts	653	Total Receipts	67,386	142,640
Resources Available:	121,436	Resources Available:	589	Resources Available:	15,308	Resources Available:	16,798	Resources Available:	83,627	237,758
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	51,165			Commodities	1,650			Capital Outlay	80,745	
Total Expenditures	51,165	Total Expenditures	0	Total Expenditures	1,650	Total Expenditures	0	Total Expenditures	80,745	133,560
Cash Balance Dec 31	70,271	Cash Balance Dec 31	589	Cash Balance Dec 31	13,658	Cash Balance Dec 31	16,798	Cash Balance Dec 31	2,882	**104,198** **
										104,198 **

**Note: These two block figures should agree.

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City of Independence

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-B

(1) Fund Name: Memorial Hall		(2) Fund Name: E-911 (Old)		(3) Fund Name: E-911 (New)		(4) Fund Name: Incubator Building		(5) Fund Name: Logan Fountain		Total
Unencumbered Cash Balance Jan 1	14,645	Unencumbered Cash Balance Jan 1	4,697	Unencumbered Cash Balance Jan 1	263,313	Unencumbered Cash Balance Jan 1	96,750	Unencumbered Cash Balance Jan 1	124	379,529
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Interest	10,709	Rents	34,045			
				Miscellaneous	136,781					
Total Receipts	0	Total Receipts	0	Total Receipts	147,490	Total Receipts	34,045	Total Receipts	0	181,535
Resources Available:	14,645	Resources Available:	4,697	Resources Available:	410,803	Resources Available:	130,795	Resources Available:	124	561,064
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Contractual	66,009					
				Supplies	51,449					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	117,458	Total Expenditures	0	Total Expenditures	0	117,458
Cash Balance Dec 31	14,645	Cash Balance Dec 31	4,697	Cash Balance Dec 31	293,345	Cash Balance Dec 31	130,795	Cash Balance Dec 31	124	**443,606** **
										443,606 **

**Note: These two block figures should agree.

CPA Summary

2026

City of Independence

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
City Grants		**Land Bank**		**Employee Wellness**		**Fire/EMS Grant**		**Walmart Grant**		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	332,215	Cash Balance Jan 1	55,464	Cash Balance Jan 1	46,898	Cash Balance Jan 1	-35,698	Cash Balance Jan 1	3,046	401,925
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Reimbursed Expense	4,493	Interest	1,516	Interest	2,212	Donations	51,278			
Transfers	200,000	Miscellaneous	1,281	Miscellaneous	17,698					
Total Receipts	204,493	Total Receipts	2,797	Total Receipts	19,910	Total Receipts	51,278	Total Receipts	0	278,478
Resources Available:	536,708	Resources Available:	58,261	Resources Available:	66,808	Resources Available:	15,580	Resources Available:	3,046	680,403
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	176,981	Contractual	56	Contractual	4,572	Capital Outlay	13,232			
		Supplies	780							
		Capital Outlay	22,744							
Total Expenditures	176,981	Total Expenditures	23,580	Total Expenditures	4,572	Total Expenditures	13,232	Total Expenditures	0	218,365
Cash Balance Dec 31	359,727	Cash Balance Dec 31	34,681	Cash Balance Dec 31	62,236	Cash Balance Dec 31	2,348	Cash Balance Dec 31	3,046	**462,038** **
										462,038 **

**Note: These two block figures should agree.

CPA Summary

2026

City of Independence

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Federal Grants		**General Capital Reserve**		**Streets Capital Reserve**		**Airport Capital Reserve**		**Water/Sewer Capital Reserv**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	91,281	Cash Balance Jan 1	381,212	Cash Balance Jan 1	2,919,319	Cash Balance Jan 1	416,989	Cash Balance Jan 1	4,933,129	8,741,930
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants	358,164	Interest	13,756	Special Highway Tax	984,347	Interest	8,523	Interest	254,766	
Reimbursed Expense	2,487	Transfers	313,709	Interest	129,308	Miscellaneous	220,942	Transfers	500,000	
				Transfers	1,681,753					
Total Receipts	360,651	Total Receipts	327,465	Total Receipts	2,795,408	Total Receipts	229,465	Total Receipts	754,766	4,467,755
Resources Available:	451,932	Resources Available:	708,677	Resources Available:	5,714,727	Resources Available:	646,454	Resources Available:	5,687,895	13,209,685
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	720,501	Capital Outlay	197,310	Capital Outlay	3,425,553	Capital Outlay	333,308	Capital Outlay	15,894	
				Transfers	498,000					
Total Expenditures	720,501	Total Expenditures	197,310	Total Expenditures	3,923,553	Total Expenditures	333,308	Total Expenditures	15,894	5,190,566
Cash Balance Dec 31	-268,569	Cash Balance Dec 31	511,367	Cash Balance Dec 31	1,791,174	Cash Balance Dec 31	313,146	Cash Balance Dec 31	5,672,001	**8,019,119** **
	See Tab B									**8,019,119** **

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

CPA Summary

2026

City of Independence

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-E

(1) Fund Name: Skate Park		(2) Fund Name: r Treatment Facility Ups		(3) Fund Name: City Projects		(4) Fund Name: enn/Chestnut-Oak Proje		(5) Fund Name: 2025-2016 KLINK Project		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	1,695	Cash Balance Jan 1	-211,779	Cash Balance Jan 1	-338,040	Cash Balance Jan 1	34,943	Cash Balance Jan 1	318,879	-194,302
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Reimbursed Expense	211,769	Donations	60,703					
				Miscellaneous	2,693,004					
				Debt Proceeds	4,603,711					
				Transfers	334,110					
Total Receipts	0	Total Receipts	211,769	Total Receipts	7,691,528	Total Receipts	0	Total Receipts	0	7,903,297
Resources Available:	1,695	Resources Available:	-10	Resources Available:	7,353,488	Resources Available:	34,943	Resources Available:	318,879	7,708,995
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	1,691	Capital Outlay	13,549	Contractual	69,251					
Transfers	4			Capital Outlay	5,957,200					
				Transfers	120,316					
Total Expenditures	1,695	Total Expenditures	13,549	Total Expenditures	6,146,767	Total Expenditures	0	Total Expenditures	0	6,162,011
Cash Balance Dec 31	0	Cash Balance Dec 31	-13,559	Cash Balance Dec 31	1,206,721	Cash Balance Dec 31	34,943	Cash Balance Dec 31	318,879	**1,546,984** **
										1,546,984 **

See Tab B

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

CPA Summary

2026

City of Independence

NON-BUDGETED FUNDS (F)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-F

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Curb Ramps Project		**PC LoanC20 2043 Proje**		**12" Bartlett Pipeline**		**KPWSL #3058 Waterline**		**Grinder Pump Replacemen**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	779,640	Cash Balance Jan 1	-1,354,182	Cash Balance Jan 1	9,121,303	Cash Balance Jan 1	-430,170	Cash Balance Jan 1	290,040	8,406,631
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Grants	2,000	Grants	1,300,000	Debt Proceeds	3,179,065	Sewer Charges	8,362	
								Interest	13,112	
Total Receipts	0	Total Receipts	2,000	Total Receipts	1,300,000	Total Receipts	3,179,065	Total Receipts	21,474	4,502,539
Resources Available:	779,640	Resources Available:	-1,352,182	Resources Available:	10,421,303	Resources Available:	2,748,895	Resources Available:	311,514	12,909,170
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	38,841	Capital Outlay	23,167	Capital Outlay	5,571,922	Capital Outlay	2,912,620			
				Transfers	866,389					
Total Expenditures	38,841	Total Expenditures	23,167	Total Expenditures	6,438,311	Total Expenditures	2,912,620	Total Expenditures	0	9,412,939
Cash Balance Dec 31	740,799	Cash Balance Dec 31	-1,375,349	Cash Balance Dec 31	3,982,992	Cash Balance Dec 31	-163,725	Cash Balance Dec 31	311,514	**3,496,231** **
			See Tab B				See Tab B			**3,496,231** **

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

CPA Summary

City of Independence

NON-BUDGETED FUNDS (G)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-G

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire Insurance Proceeds		**Alcohol Assessment**		**First Aid Training**						
Unencumbered Cash Balance Jan 1	14,995	Unencumbered Cash Balance Jan 1	3,820	Unencumbered Cash Balance Jan 1	1,828	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 20,643
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Miscellaneous	54,705			Miscellaneous	427					
Total Receipts	54,705	Total Receipts	0	Total Receipts	427	Total Receipts	0	Total Receipts	0	55,132
Resources Available:	69,700	Resources Available:	3,820	Resources Available:	2,255	Resources Available:	0	Resources Available:	0	75,775
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Miscellaneous	31,920			Miscellaneous	1,094					
Total Expenditures	31,920	Total Expenditures	0	Total Expenditures	1,094	Total Expenditures	0	Total Expenditures	0	33,014
Cash Balance Dec 31	37,780	Cash Balance Dec 31	3,820	Cash Balance Dec 31	1,161	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**42,761** **
										42,761 **

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

CPA Summary

City of Independence

2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	3,506,734	48.469	219,131
Debt Service			0
Library	285,176	3.942	17,820
Industrial	25,063	0.346	1,566
General Fund Employee Benefit			0
Liability Insurance	72,353	1.000	4,521
TOTAL	3,889,326	53.757	243,038

2025 July 1 Valuation: 72,350,548

Valuation Factor: 72,350.548

Neighborhood Revitalization Subj to Rebate: 4,521,081

Neighborhood Revitalization factor: 4,521.081

**This information comes from the 2026 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. 2025-043

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 50.643 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 11, 2025 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, still 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 50.643 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 11th day of September 2025 and SIGNED by the Mayor.

Mayor, Scott Smith

Attested:

City Clerk, David Schwenker

CITY OF INDEPENDENCE SEAL KANSAS

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 11, 2025

Resolution No. 2025-043

Governing Body Member	Yes	No	No Vote
Vice-Mayor Dean Hayse	X		
Mayor Scott Smith	X		
Commissioner Tim Emert	X		
TOTAL			

Certified: David Dehner

CITY OF INDEPENDENCE SEAL KANSAS

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s the Editor of the
ter
of general circulation
ily basis in Montgomery
ernal publication.
d continuously and uninterruptedly in
rst publication of said notice; and has
nd-class matter.
regular and entire issue of

Notary Public
ssion expires: **August 23, 2029**

(First published in the Independence Daily Reporter August 28, 2025)

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of
City of Independence
will meet on September 11, 2025 at 5:30 PM at 120 N. 6th St. 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 120 N. 6th St. and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	9,941,965	35.026	10,900,356	49.422	11,266,609	3,496,231	48.323
Debt Service	1,752,145		2,228,956		4,413,208		
Library	231,993	3.383	293,169	3.960	300,000	289,385	4.000
Industrial	30,000	0.359	27,500	0.375	29,000	26,682	0.369
General Fund Employee Benef	959,815	15.714					
Liability Insurance	102,325		112,500		113,450	77,028	1.065
Special Highway	461,777		478,884		469,130		
Eco Dev & Transportation	1,758,505		600,000		750,000		
Special Alcohol			43,978		42,792		
Education Sales Tax	2,851,351		2,609,684		2,500,000		
Special Park & Recreation	76,508		54,978		108,000		
Fight Addiction Fund			66,106		28,437		
Special Use Sales Tax (2023-2	2,666,578		2,609,684		2,500,000		
Airport	672,863		894,852		683,007		
Water & Sewer	6,825,090		7,496,768		7,178,670		
Sanitaton	1,028,020		1,445,091		1,387,361		
Non-Budgeted Funds-A	133,560						
Non-Budgeted Funds-B	117,458						
Non-Budgeted Funds-C	218,365						
Non-Budgeted Funds-D	5,190,566						
Non-Budgeted Funds-E	6,162,011						
Non-Budgeted Funds-F	9,412,939						
Non-Budgeted Funds-G	33,014						
Totals	50,626,848	54.482	29,862,506	53.757	31,769,664	3,889,326	53.757
						Revenue Neutral Rate **	*50.643*
Less: Transfers	8,303,242		6,963,572		6,502,572		
Net Expenditure	42,323,606		22,898,934		25,267,092		
Total Tax Levied	3,420,374		3,664,092		xxxxxxxxxxxxxxxxx		
Assessed Valuation	62,780,034		68,160,337		72,350,548		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	17,115,000		25,825,000		29,285,000		
Revenue Bonds	26,155,000		27,005,000		30,655,000		
Other	3,323,366		3,175,207		6,251,576		
Lease Purchase Principal	669,755		506,090		734,518		
Total	47,263,121		56,511,297		66,926,094		

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

Lacey Lies
City Official Title: Finance Director

August 28, 2025

While all pond weeds and algae [illegible]

Affidavit of Publication

STATE OF KANSAS
Montgomery County, ss:
Breanne Sanford, being first duly sworn, deposes and says: That she is the **Editor** 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 at least 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 August 28, 2025**

Breanne E Sanford

Subscribed to and sworn before me on this **28th** day of **August 2025**
Printer fee: **$142.20**

Tracy D Cessna
Notary Public
My commission expires: **August 23, 2029**

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

[illegible] the prairie is turning
more brown every day.

The deepest hole down
in the bend of the creek
Disappeared and dried up
at the end of last week.
Its minnows and frogs are
now dead or dug down,
Searching for moisture
below in the ground.

"It'll rain," Grandma says,
[illegible]

[illegible] the day's
evening sun edges low,
This drought disappears
in its rich rosy glow.
The magic light's turning
the grass green again.
So the hills seem alive
and relieved at day's end.

Then I see a great owl
swooping deep in a draw,
And I scramble ahead
to explore what it saw.
In the shadow is water! –
[illegible]