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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	9,375,662	2,198,938	35.026 ✓
Debt Service	10-113	8	1,793,066		
Library	12-1220	8	239,144	212,377	3.383 ✓
Industrial	12-1617h	9	27,500	22,559	0.359 ✓
General Fund Employee Benefits	12-16,102	9	1,036,040	986,500	15.714 ✓
Liability Insurance	75-6110	10	100,000		
Special Highway		11	465,630		
Eco Dev & Transportation		11	750,000		
Special Alcohol		12	30,000		
Education Sales Tax		12	2,400,000		
Special Use Sales Tax (Old)		13			
Special Park & Recreation		13	134,000		
Fight Addiction Fund		14	41,116		
Special Use Sales Tax (New)		14	2,400,000		
Airport		15	879,806		
Water & Sewer		16	6,904,974		
Sanitation		17	1,581,952		
Totals		XXXXXX	28,158,890	3,420,374	54.482 ✓
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		18	63,780,034		
RNR Hearing Notice					
Neighborhood Revitalization		19			Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 44.535

Assisted by:
Lacey Lies
Finance Director
Address:
120 N. 6th St.
Independence, KS 67301
Email:
laceyl@independenceks.gov

Attest: September 20, 2023

Montgomery County, Kansas SEAL COUNTY CLERK

County Clerk

Governing Body

CPA Summary

City of Independence

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,777,244	216,621	2,060	845	7,052	1,993
Debt Service						
Library	204,602	24,938	237	97	812	229
Industrial	25,571	3,117	30	12	101	29
General Fund Employee B	725,492	88,427	841	345	2,878	814
Liability Insurance	61,363	7,479	71	29	243	69
TOTAL	2,794,272	340,582	3,239	1,328	11,086	3,134

County Treas Motor Vehicle Estimate	340,582				
County Treas Recreational Vehicle Estimate		3,239			
County Treas 16/20M Vehicle Estimate			1,328		
County Treas Commercial Vehicle Tax Estimate				11,086	
County Treas Watercraft Tax Estimate					3,134

Motor Vehicle Factor	0.12189				
Recreational Vehicle Factor		0.00116			
16/20M Vehicle Factor			0.00048		
Commercial Vehicle Factor				0.00397	
Watercraft Factor					0.00112

City of Independence 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General Fund	Demolition	50.000	50.000	50.000	K.S.A. 12-1, 118
General Fund	Capital Reserve	238.311	255.315	313.709	K.S.A. 12-1, 118
General Fund	Eco/Devo	797.941	500.000	0	K.S.A. 12-1, 118
Education Sales Tax	Bond & Interest	245.000	245.700	251.300	K.S.A. 12, 197
Bond & Interest	Project Funds	14.000.000	10.460.000	0	K.S.A. 12, 197
Special Highway	Street Capital		466.194	465.630	K.S.A. 12-1, 118
Eco/Devo	City Grant Programs	147.974	100.000	100.000	K.S.A. 12-1, 118
Eco/Devo	Airport Capital	0	150.000	0	K.S.A. 12-1, 118
Eco/Devo	Street Capital	200.000	150.000	500.000	K.S.A. 12-1, 118
SUST (old)	General Fund	626.808			K.S.A. 12, 197
SUST (old)	Bond & Interest	1.125.728			K.S.A. 12, 197
SUST (old)	Street Capital	585.627			K.S.A. 12-1, 118
SUST (old)	ADA Project Fund	217.631	110.834		K.S.A. 12-1, 118
SUST (old)	City Projects	50.000	375.000		K.S.A. 12-1, 118
SUST (old)	Airport Capital	50.000			K.S.A. 12-1, 118
SUST (new)	General Fund (25%)	0	600.000	600.000	K.S.A. 12, 197
SUST (new)	Bond & Interest (31%)	0	1.486.044	744.000	K.S.A. 12, 197
SUST (new)	Street Capital (27%)	0	648.000	648.000	K.S.A. 12-1, 118
SUST (new)	City Projets (12%)	0	288.000	288.000	K.S.A. 12-1, 118
SUST (new)	Eco/Devo (5%)	0	120.000	120.000	K.S.A. 12-1, 118
Street Capital	Bond & Interest	0	601.000	498.000	K.S.A. 12-1, 118
City Projects	Bond & Interest	0	141.044	120.316	K.S.A. 12-1, 118
Airport	Airport Capital	0	50.000	0	K.S.A. 12-1, 118
Water/Sewer	General Fund	928.789	856.725	1.128.792	K.S.A. 12-1.825d
Water/Sewer	Bond & Interest	77.213	78.513	79.450	K.S.A. 12-1.825d
Water/Sewer	City Projets	0	550.000	0	K.S.A. 12-1.825d
Water/Sewer	W/S Capital	1.077.213	1.044.658	1.000.000	K.S.A. 12-1.825d
Water/Sewer	City Grant Programs	50.000	50.000	50.000	K.S.A. 12-1.825d
Sanitation	General Fund	154.440	135.850	137.940	K.S.A. 12-1.825d
	Totals	20.622.675	19.512.877	7.095.137	
	Adjustments*		742.044	618.316	
	Adjusted Totals	20.622.675	18.770.833	6.476.821	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

City of Independence

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series A 2013	9/19/2013	10/1/2023	2.00	2,940,000	325,000	MARCH	SEPT	8,775	325,000	0	0
Series A 2015	7/22/2015	10/1/1930	3.00	1,960,000	1,110,000	MARCH	SEPT	32,025	125,000	28,900	130,000
Series A 2016	7/12/2016	10/1/2026	2.00	1,875,000	930,000	MARCH	SEPT	25,700	220,000	21,300	230,000
Series A 2019	10/2/2019	10/1/2026	3.00	1,430,000	1,110,000	MARCH	SEPT	33,300	265,000	25,350	275,000
Series A 2022	6/30/2022	10/1/2042	3.47	13,925,000	13,640,000	MARCH	SEPT	520,456	355,000	502,706	470,000
Series A 2023 - Temp	7/26/2023	4/1/2025	7.00	10,000,000	0	MARCH	SEPT	0	0	476,389	0
Total G.O. Bonds					**17,115,000**			**620,256**	**1,290,000**	**1,054,645**	**1,105,000**
Revenue Bonds:											
13 Series of Bonds	Various	Various	Various	26,155,000	26,155,000						
Total Revenue Bonds					**26,155,000**			**0**	**0**	**0**	**0**
Other:											
Loan C-20-1915-01	10/24/2011*	3/1/2034	2.25	4,000,000	1,947,773	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	4,815	0	4,815	0
Total Other					**3,323,366**			**47,812**	**148,159**	**44,457**	**151,886**
Total Indebtedness					**46,593,366**			**668,068**	**1,438,159**	**1,099,102**	**1,256,886**

City of Independence

2024

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 On Jan 1, 2023	Payments Due 2023	Payments Due 2024
2019 101' Aerial Fire Truck	43556	84	3.44	597,896	359,721	97,558	97,558
John Deere Tractor & Bush Hog	43922	60	2.45	90,288	46,629	19,297	19,297
2021 Street Sweeper	44239	60	1.78	149,994	63,567	21,927	21,927
2023 Sanitation Truck	44835	60	1.96	199,838	199,838	42,348	42,348
Totals					**669,755**	**181,130**	**181,130**

*****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: 2024

Library found in: City of Independence
Montgomery County

As provided in KSA 75-2553 *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 2023	Proposed Year 2024
Ad Valorem Tax	$204,602	$212,377
Delinquent Tax	$8,500	$8,500
Motor Vehicle Tax	$25,902	$24,938
Recreational Vehicle Tax	$236	$237
16/20M Vehicle Tax	$97	$97
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$239,337	$246,149
Difference in Total Taxes:	$6,812	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$51,256,662	$62,741,889
Did Assessed Valuation Decrease?	No	
Levy Rate	3.992	3.385
Difference in Levy Rate:	(0.607)	
Qualify for grant: Not 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 from the State Library.

City of Independence 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,020,785	1,727,609	1,044,782
Receipts:			
Ad Valorem Tax	1,551,374	1,777,244	xxxxxxxxxxxxxxxxxx
Delinquent Tax	69,646	95,000	95,000
Motor Vehicle Tax	206,112	226,185	216,621
Recreational Vehicle Tax	877	2,063	2,060
16/20M Vehicle Tax	1,934	849	845
Commercial Vehicle Tax	6,756	6,225	7,052
Watercraft Tax	1,297	1,050	1,993
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax	39		
Local Alcoholic Liquor	40,961	41,802	41,387
Compensating Use Tax			
Local Sales Tax	2,507,233	2,812,500	3,000,000
Franchise Tax	489,131	460,000	524,000
Licenses	62,732		
Nuisance/Special Assessments	19,750	3,000	5,000
Administration - Other	143,231	36,000	
Animal Control		1,000	
Building D	49,212	26,336	
Building Inspection		140,000	
Cemetery	66,880	59,500	
Fire-EMS	764,782	1,079,056	
Planning and Zoning		1,000	
Memorial Hall	31,599	30,000	
Municipal Court	99,153	104,000	
Park	48,088	79,000	
Police		0	
General Fund Support from Enterprise Funds	1,048,098	992,575	1,128,792
GF Support	661,939		
General Fund Reimbursement - ARPA	1,297,941		
Streets - Other	362,208	0	
Zoo		0	
PLUG		35,905	1,430,432
MVT Adjustment		5,639	
In Lieu of Taxes (IRB)	1,380		
Interest on Idle Funds	130,711	400,000	251,000
Neighborhood Revitalization Rebate			-33,713
Miscellaneous	89,306		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,752,370**	**8,415,929**	**6,670,469**
Resources Available:	**10,773,155**	**10,143,538**	**7,715,251**

City of Independence

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	10,773,155	10,143,538	7,715,251
Expenditures:			
Administration	474,995	506,301	526,659
Animal Control	76,650	96,034	75,602
Building D	527,705	373,193	340,623
Building Inspector/Code Enforcement	75,292	107,469	111,357
Cemetery	198,195	209,669	257,959
City Hall	4,578	48,000	92,206
Emergency Preparedness	12,220	16,500	17,000
Evidence Storage Building	1,158	3,000	3,500
Finance & Records	339,865	322,422	292,172
Fire-EMS	1,628,390	1,719,991	1,780,655
General Government	669,647	673,785	710,486
Memorial Hall	330,000	326,357	333,225
Municipal Court	134,416	137,244	142,738
Park	423,922	472,325	532,165
Police	1,679,804	1,962,820	2,005,709
Special Improvements	1,109,051	805,315	383,709
Streets	800,219	742,069	772,483
Traffic	177,430	170,000	174,000
Zoo	377,686	406,262	445,325
Sub-Total detail page	9,041,223	9,098,756	8,997,573
Cash Forward (2024 column)			378,089
Miscellaneous	4,323		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,045,546**	**9,098,756**	**9,375,662**
Unencumbered Cash Balance Dec 31	1,727,609	1,044,782	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	9,306,894	8,445,097	9,375,662
		Non-Appropriated Balance	472,410
See Tab C		Total Expenditure/Non-Appr Balance	9,848,072
		Tax Required	2,132,821

Delinquent Comp Rate:	3.1%	66,117
Amount of 2023 Ad Valorem Tax		2,198,938

CPA Summary

City of Independence 2024

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Administration			
Salaries	351,508	367,051	378,409
Contractual	119,026	111,750	111,750
Commodities	2,748	2,500	11,500
Capital Outlay	1,713	25,000	25,000
Total	474,995	506,301	526,659
Animal Control			
Salaries	56,611	57,434	60,502
Contractual	13,480	8,100	9,600
Commodities	6,559	5,500	5,500
Capital Outlay	0	25,000	0
Total	76,650	96,034	75,602
Building D			
Salaries	49,435	49,973	54,623
Contractual	454,093	317,220	282,000
Commodities	8,273	6,000	4,000
Capital Outlay	15,904	0	0
Total	527,705	373,193	340,623
Building Inspector Code Enforcement			
Salaries	47,239	85,369	89,257
Contractual	28,053	18,100	18,100
Commodities	0	4,000	4,000
Capital Outlay			
Total	75,292	107,469	111,357
Cemetery			
Salaries	166,330	166,069	193,809
Contractual	10,163	17,600	18,100
Commodities	14,702	13,000	13,750
Capital Outlay	7,000	13,000	32,300
Total	198,195	209,669	257,959
City Hall			
Salaries	0	0	0
Contractual	4,546	44,000	89,000
Commodities	32	4,000	3,206
Capital Outlay	0	0	0
Total	4,578	48,000	92,206
Emergency Preparedness			
Salaries	0	0	0
Contractual	5,274	16,500	17,000
Commodities	6,946	0	0
Capital Outlay	0	0	0
Total	12,220	16,500	17,000
Evidence Storage Building			
Salaries	0	0	0
Contractual	1,158	3,000	3,500
Commodities	0	0	0
Capital Outlay	0	0	0
Total	1,158	3,000	3,500
Finance & Records			
Salaries	297,598	275,422	244,172
Contractual	36,836	40,000	41,000
Commodities	5,431	7,000	7,000
Capital Outlay	0	0	0
Total	339,865	322,422	292,172
Fire-EMS			
Salaries	1,304,802	1,348,991	1,407,655
Contractual	154,077	184,000	186,000
Commodities	169,511	187,000	187,000
Capital Outlay	0	0	0
Total	1,628,390	1,719,991	1,780,655
General Government			
Salaries	14,596	20,000	20,000
Contractual	625,613	643,785	689,486
Commodities	9,822	10,000	10,000
Capital Outlay	19,616	0	0
Total	669,647	673,785	719,486
Memorial Hall			
Salaries	109,702	108,757	115,625
Contractual	205,498	205,100	203,100
Commodities	14,800	12,500	14,500
Capital Outlay	0	0	0
Total	330,000	316,357	333,225
Municipal Court			
Salaries	52,473	53,054	55,826
Contractual	81,821	83,190	86,412
Commodities	122	1,000	500
Capital Outlay	0	0	0
Total	134,416	137,244	142,738
Park			
Salaries	276,597	321,525	371,065
Contractual	119,758	114,600	122,100
Commodities	27,567	36,200	39,000
Capital Outlay	0	0	0
Total	423,922	472,325	532,165
Police			
Salaries	1,481,983	1,712,734	1,793,209
Contractual	115,474	120,500	128,000
Commodities	70,247	74,500	84,500
Capital Outlay	12,100	55,086	0
Total	1,679,804	1,962,820	2,005,709
Special Improvements			
Salaries	0	0	0
Contractual	50,000	50,000	50,000
Commodities	0	0	0
Capital Outlay	1,059,051	755,315	333,709
Total	1,109,051	805,315	383,709
Streets			
Salaries	304,336	367,819	383,733
Contractual	226,290	97,250	102,750
Commodities	269,593	277,000	286,000
Capital Outlay	0	0	0
Total	800,219	742,069	772,483
Traffic			
Salaries	0	0	0
Contractual	177,430	170,000	174,000
Commodities	0	0	0
Capital Outlay	0	0	0
Total	177,430	170,000	174,000
Zoo			
Salaries	246,956	269,862	288,725
Contractual	46,382	45,100	50,100
Commodities	84,348	91,300	91,500
Capital Outlay	0	0	15,000
Total	377,686	406,262	445,325
Page Total	9,041,223	9,098,756	8,997,573

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

City of Independence 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	645,317	644,053	551,217
Receipts			
Ad Valorem Tax	-20	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	725	150	
Motor Vehicle Tax		14	
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Special Assessments	8,411	7,000	7,000
Bond Proceeds	14,367,325	10,460,000	
Transfers - W/S		78,513	79,450
Transfers - SUST	1,447,940	1,486,044	1,362,316
Transfers - EDU Sales Tax		245,700	251,300
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,824,381**	**12,277,421**	**1,700,066**
Resources Available:	**16,469,698**	**12,921,474**	**2,251,283**
Expenditures			
Bond Principal	1,210,000	1,290,000	1,105,000
Bond Interest	258,102	620,257	688,066
Cost of Issuance	357,543		
Transfers	14,000,000	10,460,000	
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**15,825,645**	**12,370,257**	**1,793,066**
Unencumbered Cash Balance Dec 31	644,053	551,217	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	15,928,227	2,435,073	1,793,066
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	1,793,066
		Tax Required	0
	Delinquent Comp Rate	3.1%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	851
Receipts			
Ad Valorem Tax	177,629	204,602	xxxxxxxxxxxxxxxxxx
Delinquent Tax	10,101	8,500	8,500
Motor Vehicle Tax	29,462	25,902	24,938
Recreational Vehicle Tax	137	236	237
16/20M Vehicle Tax	276	97	97
Commercial Vehicle Tax	956	713	812
Watercraft Tax	184	120	229
Addtl MVT on Treasurer estimate		670	764
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(1,936)		-3,275
Miscellaneous	1,137		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**217,946**	**240,840**	**32,302**
Resources Available:	**217,946**	**240,840**	**33,153**
Expenditures			
Funding to External Organizations	217,946	239,989	236,077
Library Maintenance			3,067
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**217,946**	**239,989**	**239,144**
Unencumbered Cash Balance Dec 31	0	851	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	227,149	239,989	239,144
		Non-Appropriated Balance	
		Total Expenditure Non-Appr Balance	239,144
		Tax Required	205,991
	Delinquent Comp Rate	3.1%	6,386

Amount of 2023 Ad Valorem Tax	212,377

CPA Summary

City of Independence 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	512	759	2,649
Receipts			
Ad Valorem Tax	24,444	25,571	xxxxxxxxxxxxxxxxxx
Delinquent Tax	708	500	500
Motor Vehicle Tax	2,588	3,563	3,117
Recreational Vehicle Tax	6	32	30
16/20M Vehicle Tax	25	13	12
Commercial Vehicle Tax	95	98	101
Watercraft Tax	18	17	29
Interest on Idle Funds	32		
Neighborhood Revitalization Rebate	-266	-492	-316
Miscellaneous	97	88	97
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**27,747**	**29,390**	**3,570**
Resources Available:	28,259	30,149	6,219
Expenditures			
MCAC	27,500	25,000	25,000
Chamber of Commerce		2,500	2,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**27,500**	**27,500**	**27,500**
Unencumbered Cash Balance Dec 31	759	2,649	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	27,500	30,350	27,500
		Non-Appropriated Balance	600
		Total Expenditure/Non-Appr Balance	28,100
		Tax Required	21,881
	Delinquent Comp Rate	3.1%	678
		Amount of 2023 Ad Valorem Tax	22,559

Adopted Budget **General Fund Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	240,795	68,888	2,477
Receipts			
Ad Valorem Tax	600,453	725,492	xxxxxxxxxxxxxxxxxx
Delinquent Tax	29,668	30,000	30,000
Motor Vehicle Tax	85,666	87,549	88,427
Recreational Vehicle Tax	420	798	841
16/20M Vehicle Tax	795	329	345
Commercial Vehicle Tax	2,704	2,409	2,878
Watercraft Tax	519	407	814
Other Taxes	2,916	1,750	1,000
Interest on Idle Funds	2,185	5,000	5,000
Neighborhood Revitalization Rebate	-6,542		-15,128
Miscellaneous	998	2,196	2,681
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**719,782**	**855,930**	**116,858**
Resources Available:	**960,577**	**924,818**	**119,335**
Expenditures			
Personnel	749,738	806,777	914,040
Contractual	141,951	115,564	122,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**891,689**	**922,341**	**1,036,040**
Unencumbered Cash Balance Dec 31	68,888	2,477	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	891,992	922,341	1,036,040
		Non-Appropriated Balance	40,133
		Total Expenditure/Non-Appr Balance	1,076,173
		Tax Required	956,838
	Delinquent Comp Rate	3.1%	29,662
		Amount of 2023 Ad Valorem Tax	986,500

CPA Summary

City of Independence 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Liability Insurance**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	120,457	177,855	224,281
Receipts			
Ad Valorem Tax	68,822	61,363	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,667	4,000	4,000
Motor Vehicle Tax	10,074	10,034	7,479
Recreational Vehicle Tax	45	91	71
16/20M Vehicle Tax	94	38	29
Commercial Vehicle Tax	327	276	243
Watercraft Tax	63	47	69
	52,070	56,063	
Interest on Idle Funds	1,575	5,000	5,000
Neighborhood Revitalization Rebate	(750)	(1,179)	0
Miscellaneous	396	429	236
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**136,383**	**136,162**	**17,127**
Resources Available:	**256,840**	**314,017**	**241,408**
Expenditures			
Contractual	78,985	89,736	100,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**78,985**	**89,736**	**100,000**
Unencumbered Cash Balance Dec 31	177,855	224,281	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	88,500	183,500	100,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	100,000
		Tax Required	0
	Delinquent Comp Rate	3.1%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate	3.1%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

City of Independence 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
State of Kansas Gas Tax		231,850	230,130
County Transfers Gas		36,770	36,500
Connecting Link		93,400	94,000
Federal Funds Exchange		104,174	105,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts		**466,194**	**465,630**
Resources Available:		**466,194**	**465,630**
Expenditures:			
Transfer to Street Capital		466,194	465,630
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**466,194**	**465,630**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	612,983	465,630

Adopted Budget

Eco Dev & Transportation	Prior Year 0	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	666,202	1,391,591	1,799,591
Receipts:			
Franchise Tax	322,127	338,000	346,000
Interfund Transfer In from SUST	797,941	120,000	120,000
Interest on Idle Funds	5,320	50,000	50,000
Tranfer In from GF		500,000	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,125,388**	**1,008,000**	**516,000**
Resources Available:	**1,791,590**	**2,399,591**	**2,315,591**
Expenditures:			
Capital Outlay	52,025	100,000	50,000
Transfers - City Grant Programs	147,974	100,000	100,000
Transfer - to Airport Capital Project		150,000	
Transfer - to Street Capital Project	200,000	100,000	100,000
Labette Incentive		100,000	100,000
Transfer - to Street Capital (VSE Project)		50,000	400,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**399,999**	**600,000**	**750,000**
Unencumbered Cash Balance Dec 31	1,391,591	1,799,591	1,565,591
2022/2023/2024 Budget Authority Amount:	425,000	514,500	750,000

See Tab C

CPA Summary

City of Independence 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	55,264	66,225	78,027
Receipts:			
Local Alcohol Liquor Tax	40,961	41,802	41,387
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**40,961**	**41,802**	**41,387**
Resources Available:	**96,225**	**108,027**	**119,414**
Expenditures:			
Four County Support	30,000	30,000	30,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**30,000**	**30,000**	**30,000**
Unencumbered Cash Balance Dec 31	66,225	78,027	89,414
2022/2023/2024 Budget Authority Amount:	30,000	30,000	30,000

Adopted Budget

Education Sales Tax	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	211,556	0	0
Receipts:			
Sales Tax	2,507,232	2,250,000	2,400,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,507,232**	**2,342,281**	**2,400,000**
Resources Available:	**2,718,788**	**2,342,281**	**2,400,000**
Expenditures:			
Funding to USD 446	2,473,788	2,096,581	2,148,700
Transfer to Bond & Interest	245,000	245,700	251,300
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,718,788**	**2,342,281**	**2,400,000**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	2,763,188	2,342,281	2,400,000

CPA Summary

City of Independence 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Use Sales Tax (Old)**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,143,325	538,689	0
Receipts:			
Sales Tax	2,507,232	0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,507,232**	**0**	**0**
Resources Available:	**3,650,557**	**538,689**	**0**
Expenditures:			
Transfers	2,655,793		
Capital Outlay	549,909	538,689	
PY Cancelled Encumbrance	-93,834		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,111,868**	**538,689**	**0**
Unencumbered Cash Balance Dec 31	538,689	0	0
2022/2023/2024 Budget Authority Amount:	3,694,957	950,000	0

Adopted Budget

Special Park & Recreation	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	66,189	85,151	99,275
Receipts:			
Local Alcohol Liquor tax	40,962	41,802	41,387
County Distribution		6,322	6,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**40,962**	**48,124**	**47,887**
Resources Available:	**107,151**	**133,275**	**147,162**
Expenditures:			
ASH YOUTH CENTER	22,000	24,000	24,000
POOL LOSSES			
PARK CAPITAL PROJECT		10,000	60,000
AQUATIC CENTER CAPITAL PROJECT			50,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**22,000**	**34,000**	**134,000**
Unencumbered Cash Balance Dec 31	85,151	99,275	13,162
2022/2023/2024 Budget Authority Amount:	39,000	49,000	134,000

CPA Summary

City of Independence 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Fight Addiction Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	2,070	21,593
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,070**	**19,523**	**19,523**
Resources Available:	**2,070**	**21,593**	**41,116**
Expenditures:			
Project Costs			41,116
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**41,116**
Unencumbered Cash Balance Dec 31	2,070	21,593	0
2022/2023/2024 Budget Authority Amount:	0	0	41,116

Adopted Budget

Special Use Sales Tax (New)	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Salest Tax		2,250,000	2,400,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**2,250,000**	**2,400,000**
Resources Available:	**0**	**2,250,000**	**2,400,000**
Expenditures:			
Transfers		2,250,000	2,400,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**2,250,000**	**2,400,000**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	2,250,000	2,400,000

CPA Summary

City of Independence 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	289,135	113,830	12,483
Receipts:			
Federal Grants			
Rental Income	58,904	100,000	100,000
Fuel Sales	790,998	740,000	760,000
Reimbursements	728		
Transfer from Capital Imp for Lease Pmt	4,418		19,300
Interest on Idle Funds	1,773	10,000	5,000
Miscellaneous	35,037	4,000	4,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**891,858**	**854,000**	**888,300**
Resources Available:	**1,180,993**	**967,830**	**900,783**
Expenditures:			
Salaries & Wages	103,106	113,846	121,705
Other Operational Costs	955,392	759,201	738,801
Capital Outlay	8,665	32,300	19,300
Transfers		50,000	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,067,163**	**955,347**	**879,806**
Unencumbered Cash Balance Dec 31	113,830	12,483	20,977
2022/2023/2024 Budget Authority Amount:	1,106,251	823,967	879,806

See Tab C

CPA Summary

City of Independence 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water & Sewer**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,617,022	3,691,980	2,527,575
Receipts:			
Charges for Services	5,656,342	5,744,000	6,430,677
PY Cancelled Encumbrance	10,000		
Reimbursements		29,803	85,000
Interest on Idle Funds	26,395	50,000	75,000
Miscellaneous	17,646	15,000	15,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,710,383**	**5,838,803**	**6,605,677**
Resources Available:	**9,327,405**	**9,530,783**	**9,133,252**
Expenditures:			
Salaries & Wages	1,408,910	1,646,292	1,701,436
Operational Expenses	2,017,962	2,538,076	2,591,607
Capital Outlay			30,000
Debt Service	152,551	238,944	461,630
Transfer - GF Support	851,576	856,725	990,851
Transfers - Bond & Interest	77,213	78,513	79,450
Transfer - City Hall Project		550,000	0
Transfer - Capital Outlay	1,077,213	1,044,658	1,000,000
Transfer - Sewer Cost Share	50,000	50,000	50,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,635,425**	**7,003,208**	**6,904,974**
Unencumbered Cash Balance Dec 31	3,691,980	2,527,575	2,228,278
2022/2023/2024 Budget Authority Amount:	5,714,570	5,708,215	6,904,974

See Tab C

CPA Summary

City of Independence 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	683,224	530,356	378,574
Receipts:			
Charges for Services	1,187,443	1,218,500	1,235,000
Reimbursements			80,000
Interest on Idle Funds	6,324	15,000	14,000
Miscellaneous	11,727	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,205,494**	**1,238,500**	**1,334,000**
Resources Available:	**1,888,718**	**1,768,856**	**1,712,574**
Expenditures:			
Salaries & Wages	520,275	561,025	587,101
Operating Costs	683,647	651,058	614,562
Capital Outlay / Lease Pmts		42,349	242,349
Transfers Out	154,440	135,850	137,940
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,358,362**	**1,390,282**	**1,581,952**
Unencumbered Cash Balance Dec 31	530,356	378,574	130,622
2022/2023/2024 Budget Authority Amount:	1,671,795	1,571,398	1,581,952

CPA Summary

City of Independence

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

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**		**Downtown Tree Replace**		**Demolition**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	27,443	Cash Balance Jan 1	1,405	Cash Balance Jan 1	26,256	Cash Balance Jan 1	15,349	Cash Balance Jan 1	119,282	189,735
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	319	Miscellaneous	200	Interest	227	Interest	141	Miscellaneous	12,112	
Reimbursements	5,977			Donations	2,500			Transfers	50,000	
Donations	14,202			Miscellaneous	20					
Miscellaneous	299									
Total Receipts	20,797	Total Receipts	200	Total Receipts	2747	Total Receipts	141	Total Receipts	62112	85,997
Resources Available:	48,240	Resources Available:	1,605	Resources Available:	29,003	Resources Available:	15,490	Resources Available:	181,394	275,732
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	17,228	Commodities	1,016	Capital Outlay	17,950			Charge Offs	5,000	
								Capital Outlay	166,630	
Total Expenditures	17,228	Total Expenditures	1,016	Total Expenditures	17,950	Total Expenditures	0	Total Expenditures	171,630	207,824
Cash Balance Dec 31	31,012	Cash Balance Dec 31	589	Cash Balance Dec 31	11,053	Cash Balance Dec 31	15,490	Cash Balance Dec 31	9,764	**67,908** **
										67,908 **

**Note: These two block figures should agree.

CPA Summary

City of Independence

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Memorial Hall		**E-911 (Old)**		**E-911 (New)**		**K9**		**Incubator Building**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	74,357	Cash Balance Dec 31	4,697	Cash Balance Dec 31	214,029	Cash Balance Dec 31	29,692	Cash Balance Dec 31	66,280	389,055
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Interest	2,175	Interest	264	Rents	46,425	
				Miscellaneous	138,190	Donations	1,550			
Total Receipts	0	Total Receipts	0	Total Receipts	140365	Total Receipts	1814	Total Receipts	46425	188,604
Resources Available:	74,357	Resources Available:	4,697	Resources Available:	354,394	Resources Available:	31,506	Resources Available:	112,705	577,659
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	55,236			Capital Outlay	98,692	Contractual Services	1,291			
						Commodities	1,508			
Total Expenditures	55,236	Total Expenditures	0	Total Expenditures	98,692	Total Expenditures	2,799	Total Expenditures	0	156,727
Cash Balance Dec 31	19,121	Cash Balance Dec 31	4,697	Cash Balance Dec 31	255,702	Cash Balance Dec 31	28,707	Cash Balance Dec 31	112,705	**420,932** **
										420,932 **

** Note: These two block figures should agree.

CPA Summary

City of Independence

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2022 is reported)

2024

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 Dec 31	394	Cash Balance Dec 31	99,294	Cash Balance Dec 31	53,302	Cash Balance Dec 31		Cash Balance Dec 31	7,958	160,948
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfers	247,974	Interest	491	Interest	156	Grants	2,000	
						Miscellaneous	30,423	Donations	4,000	
Total Receipts	0	Total Receipts	247974	Total Receipts	491	Total Receipts	30579	Total Receipts	6000	285,044
Resources Available:	394	Resources Available:	347,268	Resources Available:	53,793	Resources Available:	30,579	Resources Available:	13,958	445,992
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	270	Capital Outlay	130,738			Capital Outlay	3,977	Capital Outlay	2,135	
Total Expenditures	270	Total Expenditures	130,738	Total Expenditures	0	Total Expenditures	3,977	Total Expenditures	2,135	137,120
Cash Balance Dec 31	124	Cash Balance Dec 31	216,530	Cash Balance Dec 31	53,793	Cash Balance Dec 31	26,602	Cash Balance Dec 31	11,823	**308,872** **
										308,872 **

** Note: These two block figures should agree.

CPA Summary

City of Independence

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2022 is reported)

2024

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 Dec 31	3,046	Cash Balance Dec 31	643,976	Cash Balance Dec 31	138,821	Cash Balance Dec 31	282,692	Cash Balance Dec 31	-96,204	972,331
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Grants	658,941	Transfers	238,311	Special Highway Tax	108,613	Reimbursements	335,885	
						Miscellaneous	2,117,345	Miscellaneous	615,495	
						Transfers	4,672,749	Transfers	50,000	
Total Receipts	0	Total Receipts	658941	Total Receipts	238311	Total Receipts	6898707	Total Receipts	1001380	8,797,339
Resources Available:	3,046	Resources Available:	1,302,917	Resources Available:	377,132	Resources Available:	7,181,399	Resources Available:	905,176	9,769,670
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay	4,626	Capital Outlay	12,225	Capital Outlay	4,484,694	Capital Outlay	643,321	
		Transfers	1,297,941	Finance Lease Payment	119,505					
Total Expenditures	0	Total Expenditures	1,302,567	Total Expenditures	131,730	Total Expenditures	4,484,694	Total Expenditures	643,321	6,562,312
Cash Balance Dec 31	3,046	Cash Balance Dec 31	350	Cash Balance Dec 31	245,402	Cash Balance Dec 31	2,696,705	Cash Balance Dec 31	261,855	**3,207,358** **
										3,207,358 **

** Note: These two block figures should agree.

CPA Summary

City of Independence

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-E

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water/Sewer Capital Re		**Skate Park**		**Water Treatment Facilit**		**City Projects**		**Penn/Chestnut-Oak Proje**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	3,458,848	Cash Balance Dec 31	1,695	Cash Balance Dec 31	-152,856	Cash Balance Dec 31	7,254	Cash Balance Dec 31	34,943	3,349,884
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	33,743					Donations	143,458			
Transfers	1,000,000					Miscellaneous	24,750			
						Transfers	10,500,000			
Total Receipts	1,033,743	Total Receipts	0	Total Receipts	0	Total Receipts	10668208	Total Receipts	0	11,701,951
Resources Available:	4,492,591	Resources Available:	1,695	Resources Available:	-152,856	Resources Available:	10,675,462	Resources Available:	34,943	15,051,835
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	19,121			Capital Outlay	58,768	Capital Outlay	4,436,897			
Transfers	755,119									
Total Expenditures	774,240	Total Expenditures	0	Total Expenditures	58,768	Total Expenditures	4,436,897	Total Expenditures	0	5,269,905
Cash Balance Dec 31	3,718,351	Cash Balance Dec 31	1,695	Cash Balance Dec 31	-211,624	Cash Balance Dec 31	6,238,565	Cash Balance Dec 31	34,943	9,781,930 **
					See Tab B					9,781,930 **

** Note: These two block figures should agree.

CPA Summary

City of Independence

NON-BUDGETED FUNDS (F)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-F

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
2015-2016 KLINK Proje		**Curb Ramps Project**		**WPC Loan C20 2043 Pr**		**Grinder Pump Replacen**		**Fire Insurance Proceeds**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	318,879	Cash Balance Dec 31	174,362	Cash Balance Dec 31	-97,942	Cash Balance Dec 31	265,546	Cash Balance Dec 31	20,235	681,080
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfers	585,627			Sewer Charges	8,374	Miscellaneous	16,880	
						Interest	1,681			
Total Receipts	0	Total Receipts	585627	Total Receipts	0	Total Receipts	10055	Total Receipts	16880	612,562
Resources Available:	318,879	Resources Available:	759,989	Resources Available:	-97,942	Resources Available:	275,601	Resources Available:	37,115	1,293,642
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay	11,107	Capital Outlay	130,219			Capital Outlay	20,750	
Total Expenditures	0	Total Expenditures	11,107	Total Expenditures	130,219	Total Expenditures	0	Total Expenditures	20,750	162,076
Cash Balance Dec 31	318,879	Cash Balance Dec 31	748,882	Cash Balance Dec 31	-228,161	Cash Balance Dec 31	275,601	Cash Balance Dec 31	16,365	1,131,566 **
					See Tab B					1,131,566 **

** Note: These two block figures should agree.

CPA Summary

City of Independence

NON-BUDGETED FUNDS (G)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-G

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Alcohol Assessment		**First Aid Training**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	3,820	Cash Balance Dec 31	2,469	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		6,289
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Miscellaneous	784							
Total Receipts	0	Total Receipts	784	Total Receipts	0	Total Receipts	0	Total Receipts	0	784
Resources Available:	3,820	Resources Available:	3,253	Resources Available:	0	Resources Available:	0	Resources Available:	0	7,073
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	3,820	Cash Balance Dec 31	3,253	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	7,073 **
										7,073 **

** Note: These two block figures should agree.

CPA Summary

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Independence

will meet on September 14, 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 Tax Rate*
General	9,045,546	34.980	9,098,756	34.673	9,375,662	2,198,938	35.047
Debt Service	15,825,645		12,370,257		1,793,066		
Library	217,946	4.006	239,989	3.992	239,144	212,377	3.385
Industrial	27,500	0.551	27,500	0.499	27,500	22,559	0.360
General Fund Employee Ben	891,689	13.540	922,341	14.154	1,036,040	986,500	15.723
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		
Non-Budgeted Funds-A	207,824						
Non-Budgeted Funds-B	156,727						
Non-Budgeted Funds-C	137,120						
Non-Budgeted Funds-D	6,562,312						
Non-Budgeted Funds-E	5,269,905						
Non-Budgeted Funds-F	162,076						
Non-Budgeted Funds-G							
Totals	52,926,880	54.629	38,358,580	54.515	28,158,890	3,420,374	54.515
						*Revenue Neutral Rate***	*44.535*
Less: Transfers	20,622,675		18,770,833		6,476,821		
Net Expenditure	32,304,205		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
Official Title: Finance Director

City of Independence 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	2,130,500	33.957	33,713
Debt Service	0		0
Library	206,950	3.298	3,275
Industrial	20,000	0.319	316
General Fund Emplo	956,000	15.237	15,128
Liability Insurance	0		0
			0
			0
			0
			0
			0
			0
			0
TOTAL	3,313,450	52.811	52,432

2023 July 1 Valuation: 62,741,889

Valuation Factor: 62,741.889

Neighborhood Revitalization Subj to Rebate: 992,840

Neighborhood Revitalization factor: 992.84

**This information comes from the 2024 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. 2023-040

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 44.535 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 20, 2023 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 44.535 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 20 day of September 2023 and SIGNED by the Mayor.

Louis Ysusi

Louis Ysusi, Mayor

Attested:

David Schwenker

David Schwenker, City Clerk

CITY OF INDEPENDENCE SEAL KANSAS

CERTIFIED COPY

DAVID W. SCHWENKER
CITY CLERK

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 20, 2023.

Resolution No. 2023-040

Governing Body Member	Yes	No	No Vote
Louis Ysusi	✓		
Dean Hayse	✓		
Tim Emert	✓		
TOTAL	3	0	0

Certified: David Hebert

CITY OF INDEPENDENCE SEAL KANSAS