State of Kansas
City

2023

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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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	8,445,097	1,777,244	34.673
Debt Service	10-113	8	2,435,073	—	—
Library	12-1220	8	239,989	204,602	3.992
Industrial		9	30,350	25,571	0.499
General Fund Employee Benefits		9	922,341	725,492	14.154
Liability Insurance		10	183,500	61,363	1.197
Combined Special Highway & Streets		11	612,983		
Eco Dev & Transportation		11	514,500		
Special Alcohol		12	30,000		
Educational Sales Tax		12	2,342,281		
Special Use Sales Tax		14	3,200,000		
Special Park & Recreation		14	49,000		
Airport		15	823,967		
Water & Sewer		16	5,708,215		
Sanitation		17	1,571,398		
Totals		xxxxxx	27,108,694 ✓	2,794,272	54.515
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		18			
RNR Hearing Notice			51,256,662 ✓		
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 50.830 / 54.629

Assisted by:
Lacey Lies
Finance Director
Address:
811 W. Laurel St.
Independence, KS 67301
Email:
laceyl@independenceks.gov

Attest: 9-8, 2022
County Clerk

Dean A. Hayse
Tim Emert
Louis Ysusi

Governing Body

CPA Summary

City of Independence

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,664,845	226,185	2,063	849	6,225	1,050
Debt Service						
Library	190,649	25,902	236	97	713	120
Industrial	26,223	3,563	32	13	98	17
General Fund Employee	644,409	87,549	798	329	2,409	407
Liability Insurance	73,856	10,034	91	38	276	47
TOTAL	2,599,982	353,233	3,220	1,326	9,721	1,641

County Treas Motor Vehicle Estimate	353,233
County Treas Recreational Vehicle Estimate	3,220
County Treas 16/20M Vehicle Estimate	1,326
County Treas Commercial Vehicle Tax Estimate	9,721
County Treas Watercraft Tax Estimate	1,641

Motor Vehicle Factor	0.13586
Recreational Vehicle Factor	0.00124
16/20M Vehicle Factor	0.00051
Commercial Vehicle Factor	0.00374
Watercraft Factor	0.00063

City of Independence 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
ECONOMIC DEVELOPMENT	CITY GRANTS	84,768	100,000	100,000	K.S.A. 79-2934
ECONOMIC DEVELOPMENT	CITY PROJECT	47,000	0	0	K.S.A. 12-1, 118
ECONOMIC DEVELOPMENT	AIRPORT CAPITAL	0	0	150,000	K.S.A. 12-1, 118
ECONOMIC DEVELOPMENT	STREET CAPITAL	100,000	200,000	100,000	K.S.A. 12-1, 118
EDUCATIONAL SALES TAX	BOND & INTEREST	239,100	245,000	245,700	K.S.A. 12, 197
WATER & SEWER	W/S CAPITAL	1,100,000	500,000	0	K.S.A. 12-1,825d
WATER & SEWER	CITY PROJECT	0	0	550,000	K.S.A. 12-1,825d
WATER & SEWER	BOND & INTEREST	78,413	77,213	78,513	K.S.A. 12-1,825d
WATER & SEWER	GENERAL FUND	800,000	928,789	856,725	K.S.A. 12-1,825d
WATER & SEWER	CITY GRANTS	50,000	50,000	50,000	K.S.A. 12-1,825d
W/S CAPITAL	STREET CAPITAL	0	755,119	0	K.S.A. 12-1,825d
SANITATION	GENERAL FUND	100,000	154,440	135,850	K.S.A. 12-1,825d
SUST	GENERAL FUND	560,826	312,704	562,500	K.S.A. 12, 197
SUST	BOND & INTEREST	474,813	725,728	1,886,044	K.S.A. 12, 197
SUST	CITY PROJECT	50,000		42,644	K.S.A. 12-1, 118
SUST	STREET CAPITAL	1,017,262		546,312	K.S.A. 12-1, 118
SUST	CITY GRANTS	0	50,000	50,000	K.S.A. 12, 197
SUST	AIRPORT CAPITAL	50,000	50,000	0	K.S.A. 12-1, 118
SUST	ECON DEVELOPMENT	0	0	112,500	K.S.A. 12-1, 118
GENERAL FUND	DEMOLITION	50,000	50,000	50,000	K.S.A. 12-1, 118
GENERAL FUND	CITY PROJECT	44,000			
GENERAL FUND	CAPITAL RESERVE	235,252	238,311	255,315	K.S.A. 12-1, 118
AIRPORT RESTROOM	AIRPORT CAPITAL	2,500	0	0	K.S.A. 12-1, 118
PETER PAN GEOMETRIC	STREET CAPITAL	44,994	0	0	K.S.A. 12-1, 118
AIRPORT	AIRPORT CAPITAL	0	0	50,000	K.S.A. 12-1, 118
	Totals	5,128,928	4,437,304	5,822,103	
	Adjustments*				
	Adjusted Totals	5,128,928	4,437,304	5,822,103	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Independence

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series A 2013	9/19/2013	10/1/2023	2.00	2,940,000	640,000	MARCH	SEPT	16,965	315,000	8,775	325,000
Series A 2015	7/22/2015	10/1/1930	3.00	1,960,000	1,230,000	MARCH	SEPT	34,425	120,000	32,025	125,000
Series A 2016	7/12/2016	10/1/2026	2.00	1,875,000	1,145,000	MARCH	SEPT	30,000	215,000	25,700	220,000
Series A 2019	10/2/2019	10/1/2026	3.00	1,430,000	1,385,000	MARCH	SEPT	41,550	275,000	33,300	265,000
Series A 2022	6/30/2022	10/1/2042	3.47	13,925,000		MARCH	SEPT	135,162	285,000	520,456	355,000
Total G.O. Bonds					**4,400,000**			**258,102**	**1,210,000**	**620,256**	**1,290,000**
Revenue Bonds:											
Series 2012	12/14/2012	2042	2.00	3,800,000	3,800,000						
Series 2013	12/30/2013	2028	Variable	2,200,000	1,725,000						
Series 2014	12/18/2014	2044	6.00	1,000,000	1,000,000						
Series 2015	12/17/2015	2045	6.00	625,000	625,000						
Series 2016	12/14/2016	2024	1.00	800,000	800,000						
Series 2016	12/15/2016	2027	6.00	420,000	420,000						
Series 2016A	12/25/2016	2038	Variable	1,700,000	1,700,000						
Series 2016B	12/25/2016	2027	5.00	4,910,000	4,910,000						
Series 2017	12/15/2017	2028		625,000	625,000						
Series 2018	12/14/2018	2029	6.00	850,000	850,000						
Series 2019	12/17/2019	2030	6.00	1,200,000	1,200,000						
Series 2020	12/17/2020	2030	6.00	800,000	800,000						
Series 2021	12/15/2021	2031	6.00	6,500,000	6,500,000						
Total Revenue Bonds					**24,955,000**			**0**	**0**	**0**	**0**
Other:											
Loan C-20-1915-01	10/24/2011*	3/1/2034	2.25	4,000,000	2,092,296	MARCH	SEPT	49,461	140,977	46,269	144,523
Loan Project No. 2933	8/15/2018	8/1/2040	2.33	3,107,770	1,375,593	FEBRUARY	AUGUST	2,407	0	2,407	0
Total Other					**3,467,889**			**51,868**	**140,977**	**48,676**	**144,523**
Total Indebtedness					**32,822,889**			**309,970**	**1,350,977**	**668,932**	**1,434,523**

City of Independence

2023

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, 2022	Payments Due 2022	Payments Due 2023
2019 101' Aerial Fire Truck	4/1/2019	84	3.44	597,896	441,908	97,558	97,558
John Deere Tractor & Bush Hog	4/1/2020	60	2.45	90,288	64,458	19,297	19,297
2021 Street Sweeper	2/12/2021	60	1.78	149,994	83,963	21,927	21,927
Totals					**590,329**	**138,782**	**138,782**

*****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: 2023

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 2022	Proposed Year 2023
Ad Valorem Tax	$190,649	$204,602
Delinquent Tax	$8,000	$8,000
Motor Vehicle Tax	$33,732	$25,902
Recreational Vehicle Tax	$335	$236
16/20M Vehicle Tax	$135	$97
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$232,851	$238,837
Difference in Total Taxes:	$5,986	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$47,593,555	$51,150,400
Did Assessed Valuation Decrease?	No	
Levy Rate	4.006	4.000
Difference in Levy Rate:	(0.006)	
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 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	573,712	1,020,785	907,272
Receipts:			
Ad Valorem Tax	1,510,926	1,664,845	xxxxxxxxxxxxxxxxx
Delinquent Tax	124,113	90,000	95,000
Motor Vehicle Tax	213,319	238,633	226,185
Recreational Vehicle Tax	1,910	2,372	2,063
16/20M Vehicle Tax	1,068	957	849
Commercial Vehicle Tax	8,468	6,610	6,225
Watercraft Tax	1,224	514	1,050
Gross Earning (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing			0
Local Alcoholic Liquor	38,126	35,000	41,802
Local Sales Tax	2,804,128	2,562,500	2,812,500
Franchise Tax	440,040	460,000	460,000
Nuisance/Special Assessments	4,150	5,000	3,000
Gasoline Tax Connect Link (City & County	373,252	340,000	
Administration - Other	30,775	81,000	36,000
Animal Control	192	1,000	1,000
Building D	25,822	26,338	26,336
Building Inspection	155,415	64,000	140,000
Cemetery	74,060	55,500	59,500
Fire-EMS	1,229,190	1,000,000	1,079,056
Planning and Zoning	9,605	1,500	1,000
Memorial Hall	32,606	25,000	30,000
Municipal Court	96,470	98,500	104,000
Park	79,130	62,250	79,000
Police	623	500	0
General Fund Support from Enterprise Fund	904,216	983,229	992,575
Streets - Other	0	100,000	0
Zoo	4,000	0	0
PLUG FOR BUDGET CREATION			
MVT Adjustment	-2,601	7,192	5,639
Neighborhood Revitalization Rebate	-48,290		0
Miscellaneous	-14,964	-17,000	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,096,973**	**7,895,440**	**6,202,781**
Resources Available:	**8,670,685**	**8,916,225**	**7,110,053**

City of Independence

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	8,670,685	8,916,225	7,110,053
Expenditures:			
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	0	0	0
Administration	421,323	447,115	
Animal Control	64,157	62,735	
Municipal Court	114,789	115,395	
City Hall	1,606	4,000	
General Government	719,384	698,450	
Finance & Records	335,792	380,547	
Fire/EMS	1,638,308	1,729,982	
Police	1,594,634	1,697,182	
Emergency Preparedness	15,690	16,000	
Engineering		0	
Building Inspection	95,862	96,027	
EMS BUILDING		0	
Streets/Traffic	759,290	795,439	
Parks	341,970	384,524	
Zoo	324,593	363,362	
Cemetery	200,870	229,084	
Memorial Hall	269,363	276,092	
Building D	419,126	408,708	
Special Improvements	3,891	304,311	
Transfers	329,252		
BUDGET LINE - FOR CREATION			8,445,097
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,649,900**	**8,008,953**	**8,445,097**
Unencumbered Cash Balance Dec 31	1,020,785	907,272	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	7,986,982	8,008,953	8,445,097
		Non-Appropriated Balance	439,155
		Total Expenditure/Non-Appr Balance	8,884,252
		Tax Required	1,774,199
	Delinquent Comp Rate:	0.2%	3,045
		Amount of 2022 Ad Valorem Tax	1,777,244

CPA Summary

City of Independence 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	895,049	645,317	647,317
Receipts:			
Ad Valorem Tax	-461	0	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,416	2,000	0
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Special Assessments	8,412		7,000
Transfers	792,326	1,047,940	2,210,256
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**802,693**	**1,049,940**	**2,217,256**
Resources Available:	**1,697,742**	**1,695,257**	**2,864,573**
Expenditures:			
Bond Principal	910,000	925,000	1,290,000
Bond Interest	142,425	122,940	620,257
Cash Basis Reserve (2023 column)			524,816
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**1,052,425**	**1,047,940**	**2,435,073**
Unencumbered Cash Balance Dec 31	645,317	647,317	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	792,325	1,047,940	2,435,073
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	2,435,073
		Tax Required	0
	Delinquent Comp Rate:	0.2%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	213,416	190,649	xxxxxxxxxxxxxxxxx
Delinquent Tax	18,659	8,000	8,000
Motor Vehicle Tax	31,284	33,732	25,902
Recreational Vehicle Tax	282	335	236
16/20M Vehicle Tax	147	135	97
Commercial Vehicle Tax	874	935	713
Watercraft Tax	182	73	120
Addtl MVT on Treasurer estimate			670
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	587		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**265,431**	**233,859**	**35,738**
Resources Available:	**265,431**	**233,859**	**35,738**
Expenditures:			
Funding to External Organizations	265,431	227,149	239,989
		6,710	
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**265,431**	**233,859**	**239,989**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	267,130	227,149	239,989
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	239,989
		Tax Required	204,251
	Delinquent Comp Rate:	0.2%	351
		Amount of 2022 Ad Valorem Tax	204,602

CPA Summary

City of Independence 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4,376	512	512
Receipts:			
Ad Valorem Tax	21,313	26,223	xxxxxxxxxxxxxxxxx
Delinquent Tax	830	500	500
Motor Vehicle Tax	1,381	3,351	3,563
Recreational Vehicle Tax	13	33	32
16/20M Vehicle Tax	6	13	13
Commercial Vehicle Tax	39	93	98
Watercraft Tax	8	7	17
AFB		-2,720	
Interest on Idle Funds	9		
Neighborhood Revitalization Rebate			0
Miscellaneous	37		88
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,636**	**27,500**	**4,311**
Resources Available:	28,012	28,012	4,823
Expenditures:			
MCAC	25,000	25,000	25,000
Chamber of Commerce	2,500	2,500	2,500
Cash Forward (2023 column)			2,850
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**27,500**	**27,500**	**30,350**
Unencumbered Cash Balance Dec 31	512	512	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	27,500	27,500	30,350
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,350
		Tax Required	25,527
	Delinquent Comp Rate:	0.2%	44
		Amount of 2022 Ad Valorem Tax	25,571

Adopted Budget **General Fund Employee Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	276,623	240,795	83,554
Receipts:			
Ad Valorem Tax	603,016	644,409	xxxxxxxxxxxxxxxxx
Delinquent Tax	56,049	30,000	50,000
Motor Vehicle Tax	96,222	95,364	87,549
Recreational Vehicle Tax	879	948	798
16/20M Vehicle Tax	371	382	329
Commercial Vehicle Tax	2,798	2,642	2,409
Watercraft Tax	578	206	407
Other Taxes	2,441		1,000
AFB		-40,200	
Interest on Idle Funds	1,342	1,000	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous			2,196
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**763,696**	**734,751**	**145,688**
Resources Available:	**1,040,319**	**975,546**	**229,242**
Expenditures:			
Personnel	654,247	725,080	756,432
Contractual	145,277	166,912	165,909
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**799,524**	**891,992**	**922,341**
Unencumbered Cash Balance Dec 31	240,795	83,554	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	852,816	891,992	922,341
		Non-Appropriated Balance	31,150
		Total Expenditure/Non-Appr Balance	953,491
		Tax Required	724,249
	Delinquent Comp Rate:	0.2%	1,243
		Amount of 2022 Ad Valorem Tax	725,492

CPA Summary

City of Independence 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Liability Insurance**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	43,136	120,457	116,156
Receipts:			
Ad Valorem Tax	72,910	73,856	xxxxxxxxxxxxxxxxx
Delinquent Tax	6,904	3,700	5,000
Motor Vehicle Tax	11,179	11,537	10,034
Recreational Vehicle Tax	99	115	91
16/20M Vehicle Tax	62	46	38
Commercial Vehicle Tax	300	320	276
Watercraft Tax	63	25	47
AFB		(5,400)	
Interest on Idle Funds	281		
Neighborhood Revitalization Rebate			0
Miscellaneous	202		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**92,000**	**84,199**	**15,486**
Resources Available:	**135,136**	**204,656**	**131,642**
Expenditures:			
Contractual	14,679	88,500	88,750
Cash Forward (2023 column)			94,750
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**14,679**	**88,500**	**183,500**
Unencumbered Cash Balance Dec 31	120,457	116,156	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	96,000	88,500	183,500
		Non-Appropriated Balance	9,400
		Total Expenditure/Non-Appr Balance	192,900
		Tax Required	61,258
	Delinquent Comp Rate:	0.2%	105
		Amount of 2022 Ad Valorem Tax	61,363

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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 (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.2%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

City of Independence 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Combined Special Highway & Streets**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
State of Kansas Gas Tax		218,710	273,370
County Transfers Gas		35,030	93,300
Transfer from Eco Devo			100,000
Transfer from SUST			46,313
Federal Funds Exchange			100,000
Miscellaneous		-253,740	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**612,983**
Resources Available:	**0**	**0**	**612,983**
Expenditures:			
CCLIP Matching Funds			300,000
Targeted Road Rebuild			100,000
Mill & Overlay			200,000
Cash Forward (2023 column)			
Miscellaneous			12,983
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**612,983**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount	0	0	612,983

Adopted Budget

Eco Dev & Transportation	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	617,033	666,202	531,202
Receipts:			
Franchise Tax	286,755	288,000	300,000
Interfund Transfer In from SUST			112,500
Interest on Idle Funds	2,142	2,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**288,897**	**290,000**	**414,500**
Resources Available:	**905,930**	**956,202**	**945,702**
Expenditures:			
Capital Outlay	7,960	100,000	164,500
Transfers - City Grant Programs	231,768	325,000	100,000
Transfer - to Airport Capital Project			150,000
Transfer - to Street Capital Project			100,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**239,728**	**425,000**	**514,500**
Unencumbered Cash Balance Dec 31	666,202	531,202	431,202
2021/2022/2023 Budget Authority Amount	500,700	425,000	514,500

CPA Summary

City of Independence 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	47,138	55,264	58,264
Receipts:			
Local Alcohol Liquor Tax	38,126	33,000	41,802
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**38,126**	**33,000**	**41,802**
Resources Available:	**85,264**	**88,264**	**100,066**
Expenditures:			
Four County Support	30,000	30,000	30,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**30,000**	**30,000**	**30,000**
Unencumbered Cash Balance Dec 31	55,264	58,264	70,066
2021/2022/2023 Budget Authority Amoun	30,000	30,000	30,000

Adopted Budget

Educational Sales Tax	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	352,874	211,556	92,281
Receipts:			
Sales Tax	2,243,303	2,050,000	2,250,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,243,303**	**2,050,000**	**2,250,000**
Resources Available:	**2,596,177**	**2,261,556**	**2,342,281**
Expenditures:			
Funding to USD 446	2,145,521	1,924,275	2,096,581
Transfer to Bond & Interest	239,100	245,000	245,700
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,384,621**	**2,169,275**	**2,342,281**
Unencumbered Cash Balance Dec 31	211,556	92,281	0
2021/2022/2023 Budget Authority Amoun	2,330,000	2,169,275	2,342,281

See Tab A

CPA Summary

City of Independence 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Quality of Life Sales Tax**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023	
Unencumbered Cash Balance Jan 1	109,144	74,265	14,121	
Receipts:				
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**0**	**0**	**0**	
Resources Available:	**109,144**	**74,265**	**14,121**	
Expenditures:				
Capital Outlay	34,879	60,144		
Cash Forward (2023 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**34,879**	**60,144**	**0**	CONFIRM - ZERO CASH BALANCE @ END OF 2022
Unencumbered Cash Balance Dec 31	74,265	14,121	14,121	
2021/2022/2023 Budget Authority Amoun	60,144	60,144	0	

Adopted Budget

Tourism	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
TRANSIENT GUEST TAX	99,855	150,000	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**99,855**	**150,000**	**0**
Resources Available:	**99,855**	**150,000**	**0**
Expenditures:			
EXTERNAL ORGANIZATION FUNDIN	99,855	150,000	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**99,855**	**150,000**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amoun	150,000	150,000	0

CPA Summary

City of Independence 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Use Sales Tax**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023	
Unencumbered Cash Balance Jan 1	1,311,714	1,143,325	1,143,325	
Receipts:				
Sales Tax	2,243,303	2,050,000	2,250,000	
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**2,243,303**	**2,050,000**	**2,250,000**	
Resources Available:	**3,555,017**	**3,193,325**	**3,393,325**	
Expenditures:				
Capital Outlay	258,791	562,500		
Transfer to General Fund	753,088	512,500	562,500	
Transfer to Bond & Interest	474,813	725,728	1,886,044	$400k cash spend down here TO MOVE ADA $ TO BOND & INT
Transfer to Streets - Capital			46,312	
Transfer to Capital - Building & Facility			42,644	
Transfers	925,000	249,272	550,000	transfer to Residential Sidewalk Program $50k (from ADA PY Cash Balance) & $500k parking lot rebuild
Transfer to Economic Development			112,500	
Cash Forward (2023 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**2,411,692**	**2,050,000**	**3,200,000**	
Unencumbered Cash Balance Dec 31	1,143,325	1,143,325	193,325	
2021/2022/2023 Budget Authority Amoun	4,248,792	2,050,000	3,200,000	

Adopted Budget

Special Park & Recreation	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	43,761	66,189	66,189
Receipts:			
Local Alcohol Liquor tax	48,428	39,000	41,802
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**48,428**	**39,000**	**41,802**
Resources Available:	**92,189**	**105,189**	**107,991**
Expenditures:			
ASH YOUTH CENTER	24,000	24,000	24,000
POOL LOSSES	2,000	15,000	
PARK CAPITAL PROJECT			25,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**26,000**	**39,000**	**49,000**
Unencumbered Cash Balance Dec 31	66,189	66,189	58,991
2021/2022/2023 Budget Authority Amoun	34,000	39,000	49,000

CPA Summary

City of Independence 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	280,399	289,135	141,357
Receipts:			
Federal Grants			
Rental Income	153,352	121,000	130,600
Fuel Sales	574,182	575,000	590,000
Reimbursements	11,495		0
Interest on Idle Funds	1,282	1,000	1,000
Miscellaneous	11,970		4,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**752,281**	**697,000**	**725,600**
Resources Available:	**1,032,680**	**986,135**	**866,957**
Expenditures:			
Salaries & Wages	105,224	110,637	113,843
Other Operational Costs	620,190	564,841	640,824
Capital Outlay	18,131	169,300	69,300
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**743,545**	**844,778**	**823,967**
Unencumbered Cash Balance Dec 31	289,135	141,357	42,990
2021/2022/2023 Budget Authority Amount	669,527	844,778	823,967

See Tab A

CPA Summary

City of Independence 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water & Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,149,060	3,370,796	3,341,589
Receipts:			
Charges for Services	5,368,553	5,672,363	5,698,500
Transfers			
Reimbursements	724		
Interest on Idle Funds	12,875	10,000	10,000
Miscellaneous	13,542	3,000	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,395,694**	**5,685,363**	**5,711,500**
Resources Available:	**8,544,754**	**9,056,159**	**9,053,089**
Expenditures:			
Salaries & Wages	1,361,847	1,526,696	1,589,615
Operational Expenses	1,513,685	1,577,627	2,154,418
Capital Outlay	34,000	155,000	
Transfer - Capital Outlay	1,100,000	1,075,985	
Debt Service	236,013	399,245	428,944
Transfers - GF Support + Bond & Interest	878,413	930,017	935,238
Transfer - City Hall Project			550,000
Transfer - Street Repair			
Transfer - Sewer Cost Share	50,000	50,000	50,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,173,958**	**5,714,570**	**5,708,215**
Unencumbered Cash Balance Dec 31	3,370,796	3,341,589	3,344,874
2021/2022/2023 Budget Authority Amount	5,510,205	5,714,570	5,708,215

CPA Summary

City of Independence 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	694,612	683,224	569,767
Receipts:			
Charges for Services	1,176,823	1,176,000	1,225,000
Reimbursements	123,521	175,000	0
Interest on Idle Funds	2,978	2,500	2,500
Miscellaneous	7,651	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,310,973**	**1,358,500**	**1,232,500**
Resources Available:	**2,005,585**	**2,041,724**	**1,802,267**
Expenditures:			
Salaries & Wages	462,168	520,722	540,088
Operating Costs	553,600	584,045	634,110
Capital Outlay	206,593	212,750	261,350
Transfer to General Fund	100,000	154,440	135,850
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,322,361**	**1,471,957**	**1,571,398**
Unencumbered Cash Balance Dec 31	683,224	569,767	230,869
2021/2022/2023 Budget Authority Amoun	1,381,761	1,471,957	1,571,398

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Independence

will meet on September 8, 2022 at 5:30 PM at Civic Center, Memorial Hall 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 City Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	7,649,900	34.458	8,008,953	34.980	8,445,097	1,777,244	34.745
Debt Service	1,052,425		1,047,940		2,435,073		
Library	265,431	4.871	233,859	4.006	239,989	204,602	4.000
Industrial	27,500	0.484	27,500	0.551	30,350	25,571	0.500
General Fund Employee Benefits	799,524	13.770	891,992	13.540	922,341	725,492	14.184
Liability Insurance	14,679	1.666	88,500	1.552	183,500	61,363	1.200
Combined Special Highway & Streets					612,983		
Eco Dev & Transportation	239,728		425,000		514,500		
Special Alcohol	30,000		30,000		30,000		
Educational Sales Tax	2,384,621		2,169,275		2,342,281		
Quality of Life Sales Tax	34,879		60,144				
Tourism	99,855		150,000				
Special Use Sales Tax	2,411,692		2,050,000		3,200,000		
Special Park & Recreation	26,000		39,000		49,000		
Airport	743,545		844,778		823,967		
Water & Sewer	5,173,958		5,714,570		5,708,215		
Sanitation	1,322,361		1,471,957		1,571,398		
Totals	22,276,098	55.249	23,253,468	54.629	27,108,694	2,794,272	54.629
						*Revenue Neutral Rate***	*50.830*
Less: Transfers	5,128,928		4,437,304		5,822,103		
Net Expenditure	17,147,170		18,816,164		21,286,591		
Total Tax Levied	2,599,488		2,599,982		xxxxxxxxxxxxxxxxx		
Assessed Valuation	47,050,341		47,593,555		51,150,400		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	5,310,000	4,400,000	4,400,000
Revenue Bonds	20,775,000	18,455,000	24,955,000
Other	10,219,609	8,895,858	3,467,889
Lease Purchase Principal	720,678	590,329	590,329
Total	37,025,286	32,341,187	33,413,218

*Tax rates are expressed in mills

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

Dean A. Hayse

Official Title: Mayor

Resolution No. 2022-045

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 50.830 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 8, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The City of Independence shall levy a property tax rate exceeding the Revenue Neutral Rate of 50.830 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 08 day of September 2022 and SIGNED by the Mayor.

Mayor Dean A. Hayse

CERTIFIED COPY
DAVID W. SCHWENKER
CITY CLERK

Attested:

David Schwenker, City Clerk

EXCERPT OF MINUTES OF A MEETING
OF THE CITY COMMISSION OF
THE CITY OF INDEPENDENCE, KANSAS
HELD ON SEPTEMBER 8, 2022

The City Commission (the "Governing Body") met in regular session at the usual meeting place in the City at 5:30 P.M., the following members being present and participating, to-wit: **Dean Hayse, Tim Emert and Louis Ysusi**

Absent: **None**

The Mayor declared that a quorum was present and called the meeting to order.

* * * * * * * * * * * * * *

(Other Proceedings)

The matter of exceeding the Revenue Neutral Rate came on for consideration and was discussed.

Commissioner Tim Emert presented and moved the adoption of a Resolution entitled:

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

Commissioner Louis Ysusi seconded the motion to adopt the Resolution. Thereupon, the Resolution was read and considered, and, the question being put to a roll call vote, the vote thereon was as follows:

Aye: Dean Hayse, Tim Emert, Louis Ysusi_____.

Nay: None_____.

The Mayor declared the Resolution duly adopted by the Governing Body and the Clerk designated the same Resolution No. 2022-045.

* * * * * * * * * * * * * *

(Other Proceedings)

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CERTIFICATE

I hereby certify that the foregoing Excerpt of Minutes is a true and correct excerpt of the proceedings of the Governing Body of the City of Independence, Kansas, held on the date stated therein, and that the official minutes of such proceedings are on file in my office.

(SEAL)

Clerk

CITY OF INDEPENDENCE SEAL KANSAS

Affidavit of Publication

STATE OF KANSAS
Montgomery County, ss:
Josh Umholtz, being first duly sworn, deposes and says: That he is the Publisher of the

Independence Daily Reporter

a daily newspaper printed in the state of Kansas, and published in and of general circulation in Montgomery County, Kansas, with a general paid circulation on a daily basis in Montgomery County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.
Said newspaper is published daily at least weekly 50 times a year, has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Independence in said County as second class matter.
That the attached notice is a true copy thereof and was published in the regular and entire issue of said Newspaper 1 time(s) on August 19, 2022

Subscribed to and sworn before me on this 19th day of August, 2022.
Printer's fee: $123.24

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

Notary Public
My commission expires: August 23, 2025

(First published in the Independence Daily Reporter August 19, 2022)

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Independence
will meet on September 8, 2022 at 5:30 PM at Civic Center, Memorial Hall 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 City Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	7,649,900	34.458	8,008,953	34.980	8,445,097	1,777,245	34.745
Debt Service	1,052,425		1,047,940		2,435,073		
Library	265,431	4.871	233,859	4.006	239,989	203,602	4.000
Industrial	27,500	0.484	27,500	0.551	30,350	25,571	0.500
General Fund-Employee Benefits	799,534	13.770	891,992	13.549	922,341	725,492	14.184
Liability Insurance	14,679	1.666	88,500	1.552	183,500	61,363	1.200
Combined Special Highway & Streets					612,983		
Eco Dev & Transportation	239,728		425,000		514,500		
Special Alcohol	30,000		30,000		30,000		
Educational Sales Tax	2,284,631		2,169,275		2,342,281		
Quality of Life Sales Tax	54,879		60,144				
Tourism	99,855		150,000				
Special Use Sales Tax	2,411,692		2,050,000		3,200,000		
Special Park & Recreation	26,000		39,000		49,000		
Airport	743,545		844,778		823,967		
Water & Sewer	5,173,958		5,714,370		5,708,215		
Sanitation	1,322,361		1,471,957		1,571,398		
Totals	22,276,078	55.249	23,253,468	54.629	27,108,694	2,794,272	54.629
						Revenue Neutral Rate**	50.830
Less: Transfers	5,128,908		4,437,304		5,822,103		
Net Expenditure	17,147,170		18,816,164		21,286,591		
Total Tax Levied	2,599,488		2,599,982		xxxxxxxxxxxxxxxxx		
Assessed Valuation	47,050,341		47,593,555		51,150,400		
Outstanding Indebtedness,							
January 1,	2020		2021		2022		
G.O. Bonds	5,310,000		4,400,000		4,400,000		
Revenue Bonds	20,775,000		18,455,000		24,955,000		
Other	10,219,609		8,895,858		3,467,889		
Lease Purchase Principal	720,678		590,329		590,329		
Total	37,025,286		32,341,187		33,413,218		

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

Dean A. Hayse
Official Title: Mayor

August 19, 2022