



Audit and Finance Committee

November 20, 2024 3:00 PM,

IUC, Room 117, 17221 E. 23rd St. S., Independence, MO 64057

CALL TO ORDER

1. Present
2. Absent
3. Additional Attendees
4. Approval of Minutes - September 25, 2024

OLD BUSINESS

NEW BUSINESS

1. 5-Year TIF Community Development
2. Enterprise Funds Review
3. Monthly Financial and Operating Report

ADJOURNMENT



INDEPENDENCE ★ MISSOURI ★

Audit & Finance Committee

Wednesday, September 25, 2024, 3:30 PM
Independence Utilities Center, Rm #117 (Ground Floor)
17221 E 23rd St S, Independence, MO 64057

Present: Jared Fears (Chair), John Perkins, Charlie Dissell, Tom Scannell, Megan Borth, Nancy Cooper, Zach Walker, Melissa Cabrera, Andrew Frazier

Absent: Heather Wiley

CALL TO ORDER / ROLL CALL

- Meeting called to order at 3:30 PM by Jared Fears

APPROVAL OF 08/07/2024 MINUTES

- Councilmember Perkins made a motion to approve the minutes of August 7, 2024, Councilmember Fears seconded the motion, without any objections. The minutes were approved as written.

OLD BUSINESS

- Independence Communications Center Review
Update to preliminary discussion was presented by Andrew Frazier, a few additions were made and requested data was included. Routing, new technology, emergency/non-emergency calls and dispatching data were discussed.
- 2023 – 2024 Year End Financial Presentation
Megan Borth reported nothing new to report, time given to ask questions/make comments. Nothing has changed from last report, looking good, gearing up for audit will get audit around December. CM Fears-thought on monthly financial reports, being given at Audit & Finance but the rest of Council does not receive. When month is closed out request that all of Council receive by email so can be reviewed in greater detail. Megan Borth will handle.

NEW BUSINESS

- 2025 Independence Transit Proposal
Proposal presentation overview given for transit going forward by Tom Scannell, Director of Community Development. As discussed in the budget process over the past several years, transit costs have been going up and revenues and federal funding has not kept up with the costs associated with transit. Current Independence Transit Services provided: Fixed route intra city (First Transit) meet at transit center across from City Hall; Fixed route inter city service bus that operates by KCATA and goes between Independence and downtown KC MO; we offer both inter city ADA (operates between the city limits of Independence and goes into KC MO) and intra city ADA just operates within the city limits of Independence; also have intra city Non-ADA which is the senior paratransit (qualify by age); all services are operated six days a week, Monday-



INDEPENDENCE

★ MISSOURI ★

Saturday; ADA and Non-ADA Paratransit is door to door service. City has provided transit service since the 1970's. When first offered, Federal Transit Funds paid a significant majority of the costs associated. Over the years, it has flipped and the City's General Fund has had to cover a significant portion of transit costs, looking for cost effective ways to provide transit to residents. Transit funding challenges, funding sources and deadlines were discussed. Transit Service Analysis was discussed, including IRIS. Orange/Yellow serves the northern third of Independence. Headway is the time it takes the bus to make one trip, currently operates on one hour. Four scenarios within our budgeted amount were considered to form an RFP which was released in May and closed in June; there was a great deal of interest in pre-bid meeting from many transit operators; however, only one response received, First Transit. The costs proposed were 2-3 times higher than KCATA estimates; all scenarios, costs were higher than the current service; significant reduction but costs going up; staff looked for ways to trim costs to get most out of budgeted funds; discussed with First Transit ways to work through costs; First Transit came back with proposal higher than having paratransit separate from fixed route; Three options presented: 1) 24 Route along with Complementary Paratransit within ¾ mile and IRIS Citywide (lowest cost option), 2) 24 Route, Citywide Paratransit and IRS, 3) 24 Route, First Transit Fixed Route and Paratransit and IRIS Staff Recommendation is 24 Route with Citywide Paratransit and IRIS to get costs within budgeted amounts; it was noted by the City Manager that some peer cities have dropped services altogether due to price increases as compared to users that are utilizing that service, so not unique to Independence; those cities that have paratransit (i.e. OATS bus services) are still sustaining those but their version of the 24 route that would connect their community to some portion of KC MO, they have dropped that service; the City Managers of EJC meet monthly and have engaged MARC and their transportation division to really take a look region wide at where are riders trying to get to, looking to get data driven insights to pool our limited resources on how to address some of these needs; some cities that did drop service did switch to IRIS; annual fixed route ridership varies from 218,000, 220,000 to 230,000, Pre-COVID annual ridership was 270,000-290,000 COVID significantly reduced ridership however over the last few years ridership is getting back to Pre-COVID numbers; Currently there is no fares, some funding were to do \$0 fares; fare prior to COVID was \$1.50/full fare with reduced fare was \$.75, paratransit before COVID paid \$3/trip, this scenario would reintroduce \$3/trip and \$5/trip for IRIS; on first scenario, in order for it to be a complimentary paratransit trip in the eyes of FTA, a trip must start within ¾ mile of a fixed route (24 Route) and end within ¾ mile within that route so there is that ¾ mile buffer around that route, so if you start your trip there and end your trip there, it's considered a complimentary paratransit trip which would then be a free fare trip under today's rules. Further discussion held. Discussion on presentation to Council discussed.

NEXT MEETING

- Wednesday, November 20, 2024 at 3:30 PM

NEXT PROJECTS FOR MANAGEMENT ANALYST

111 EAST MAPLE AVE. • INDEPENDENCE, MO 64050

INDEPENDENCEMO.ORG



- Animal Control-second top priority
- Work Comp/Safety
- Santa Cali Gon
- Utility Billing-top priority
- Rental Ready
- Currently working on Enterprise Funds with Municipal Services

PROJECT FOR CITY MANAGER (CM PERKINS)

- Put something a little more formal on what the lobbyist work would entail from Washington and some of the costs and the benefits for that and what we would possibly be leaving on the table. City Manager can have for the November 20th meeting to share with group.

ADJOURNMENT

- With no other comments, the meeting was adjourned the meeting at 4:40 PM.

Tax Increment Financing Five-Year Review November 2, 2023



Blue Ridge Crossing East
Independence Regional Medical Center
Crackerneck Creek

Five-Year TIF Summary Report

- Public hearing required on all TIF projects every 5 years & at closing.
- Redevelopment Plan & Project Review
- Missouri Revised Statute 99.865

Blue Ridge Crossing East



Blue Ridge Crossing Plan Objectives

- Demolition and removal of blight on the property
- Construction of all necessary road, utility, and other infrastructure to redevelop the site
- Transform the Redevelopment Area from unusable space to a new vibrant and productive retail space

Blue Ridge Crossing TIF Overview

- Approved in 2009
- 23 Year TIF
- 50% Economic Activity Taxes (EATS)
- 100% Payment in Lieu of Taxes (PILOTS)

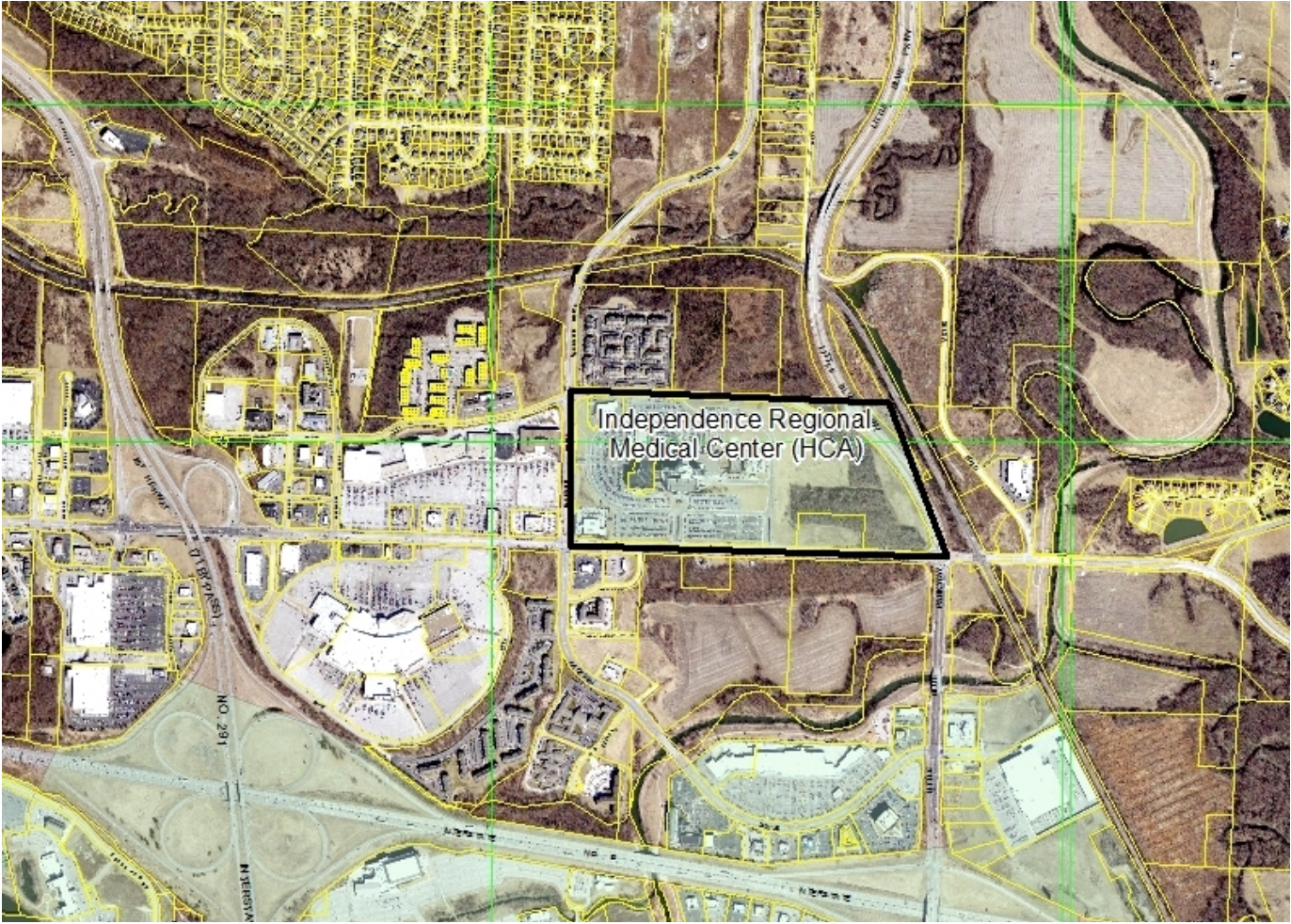
Blue Ridge Crossing Project Overview

- Approximately 8.4 acres
- 60,000 square feet retail building (Burlington)
- 12,500 square feet multi-tenant retail building
- 3,300 square foot drive-thru restaurant building

Blue Ridge Crossing TIF Status

TIF District	Date Approved	Total Project Costs	TIF Incentive Approved	Certified Reimbursable Costs	Financing
Blue Ridge Crossing East	February 2009	\$15,533,900	\$4,212,046	\$600,165	PAYGO

Independence Regional Medical Center



IRMC Plan Objectives

- To enhance the tax base of the City through development of project area to highest and best use.
- Eliminate blight.
- Provide access, traffic flow, and enhance the aesthetics of the project area.
- Improve the quality of health care for residents through construction of a new state-of-the-art hospital.

IMRC TIF Overview

- Approved in 2004
- 23 Year TIF
- 50% Economic Activity Taxes (EATS)
- 100% Payments in Lieu of Taxes (PILOTS)

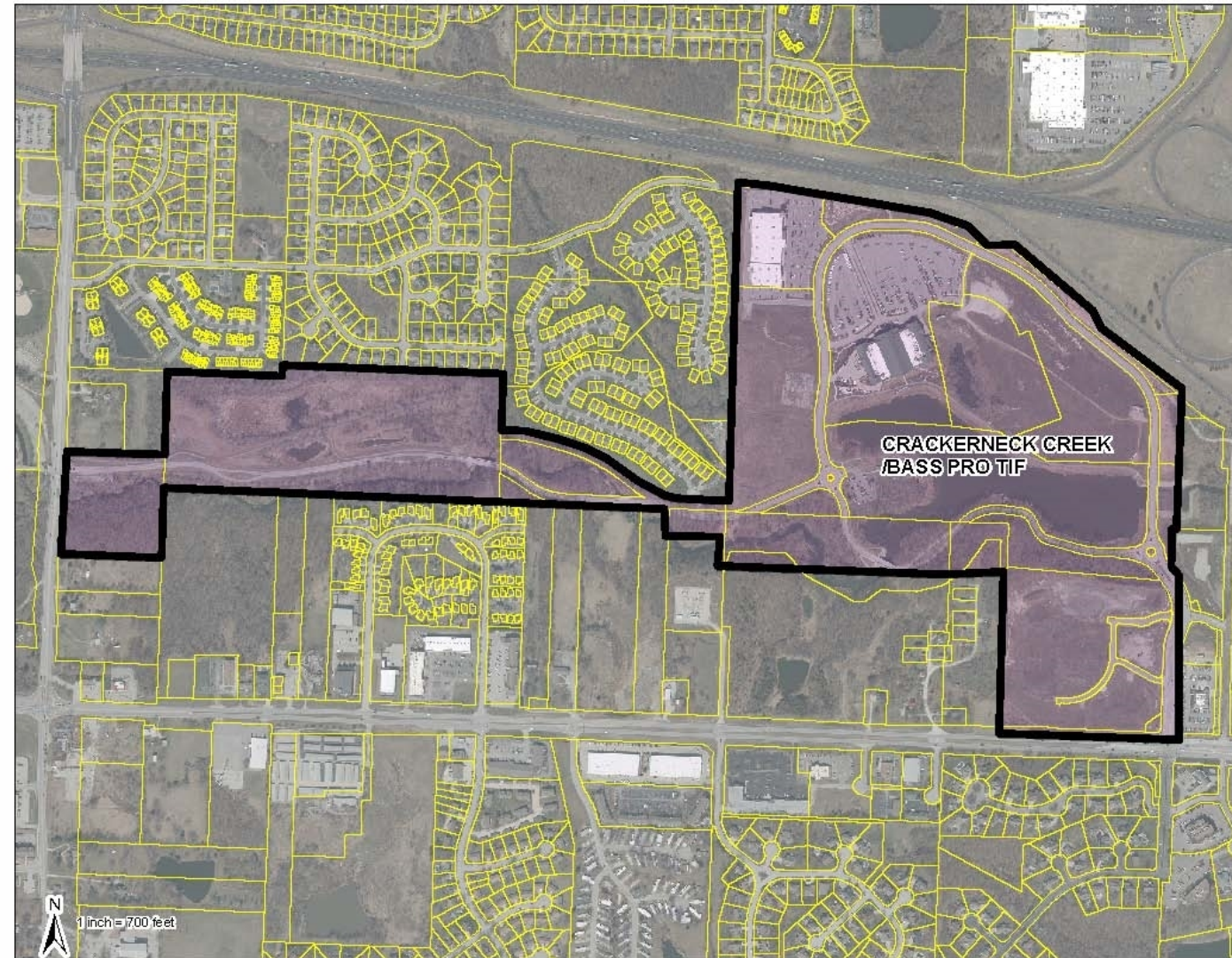
IMRC Project Overview

- 86 acres
- Construction of a 257 bed hospital
- Construction of an ambulatory surgery center
- Additional medical offices as needed

IMRC Status

TIF District	Date Approved	Total Project Costs	TIF Incentive Approved	Certified Reimbursable Costs	Financing
Independence Regional Medical Center	December 2004	\$302,500,000	\$44,462,000	\$39,221,937	PAYGO

Crackerneck Creek



Crackerneck Creek Plan Objectives

- Expand the tax base of the City.
- Reduce retail leakage in Eastern Jackson County market area.
- Increase employment opportunities for the City's residents.
- Facilitate public and private improvements to increase capacity and open new areas for development in southeast Independence.

Crackerneck Creek TIF Overview

- Approved in 2004
- 23 Year TIF
- 100% Economic Activity Taxes (EATS)
- 100% Payments in Lieu of Taxes (PILOTS)

Crackerneck Creek Project Overview

- 90 acres retail
- 83 acres park space
- 160,000 square feet retail for Bass Pro
- 167 room Stoney Creek Inn
- Additional 537,000 square feet of retail
- City Park and Roadway Improvements

Crackerneck Creek TIF Status

TIF District	Date Approved	Total Project Costs	TIF Incentive Approved	Financing
Crackerneck Creek	October 2004	\$171 Million	\$73,558,398	Bonds

Questions...



Enterprise Funds & Economic Development

Report Number 24-04

Completed by Andrew Frazier, Management Analyst

November 20th, 2024

★A GREAT AMERICAN STORY★

OBJECTIVES

Review the effectiveness and efficiency of the Enterprise Funds

METHODOLOGY

Scope

- Review funds activities, processes, and outcomes

Methodology

- Interviews with key stakeholders
- Review of relevant documentation
- Collection and analysis of quantitative & qualitative data

BACKGROUND

Enterprise Funds: Proprietary funds used to account for business-type operations. These funds facilitate critical city services through customer fees.

City Enterprise Funds:

- **Independence Power & Light:** Manages electric utility services
- **Water:** Oversees city water services
- **Sanitary Sewer:** Handles sewer services
- **Events Center:** Manages the Cable Dahmer Arena

BACKGROUND – KEY MECHANISMS & INTRICACIES

Payment in Lieu of Tax (PILOT): Funds' contributions to General Fund approximating franchise and real estate taxes.

Inter-fund Charging: Internal transactions support cost allocation and operational accountability.

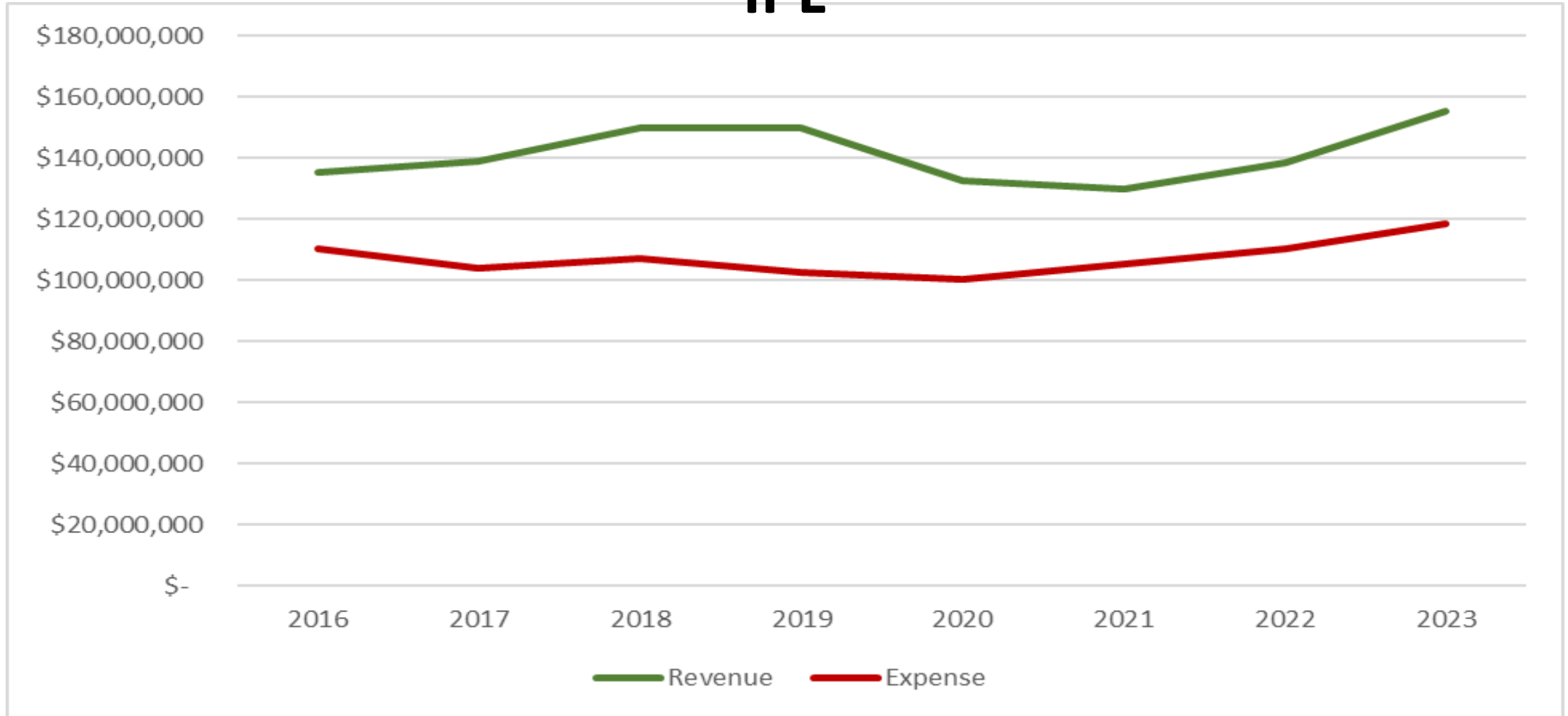
BACKGROUND – NOTEWORTHY CHANGES

Healthcare Coverage Change (2019): Transition to a separate Medicare program reduced OPEB liability by millions.

Impact on Enterprise Funds Net Position:

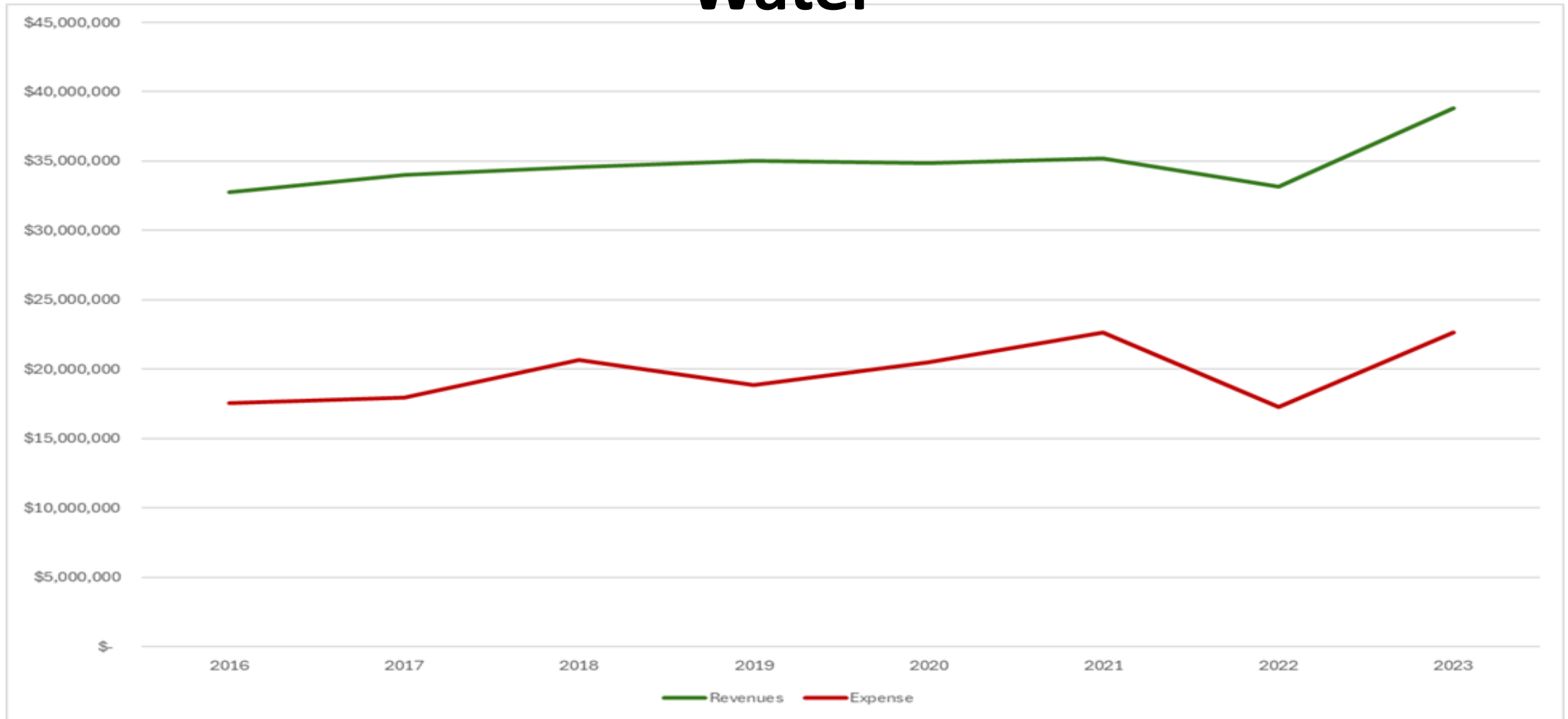
- Power & Light Fund: +\$22.3 million
- Water Fund: +\$6.2 million
- Sewer Fund: +\$5.2 million

FINANCIAL PERFORMANCE IPL



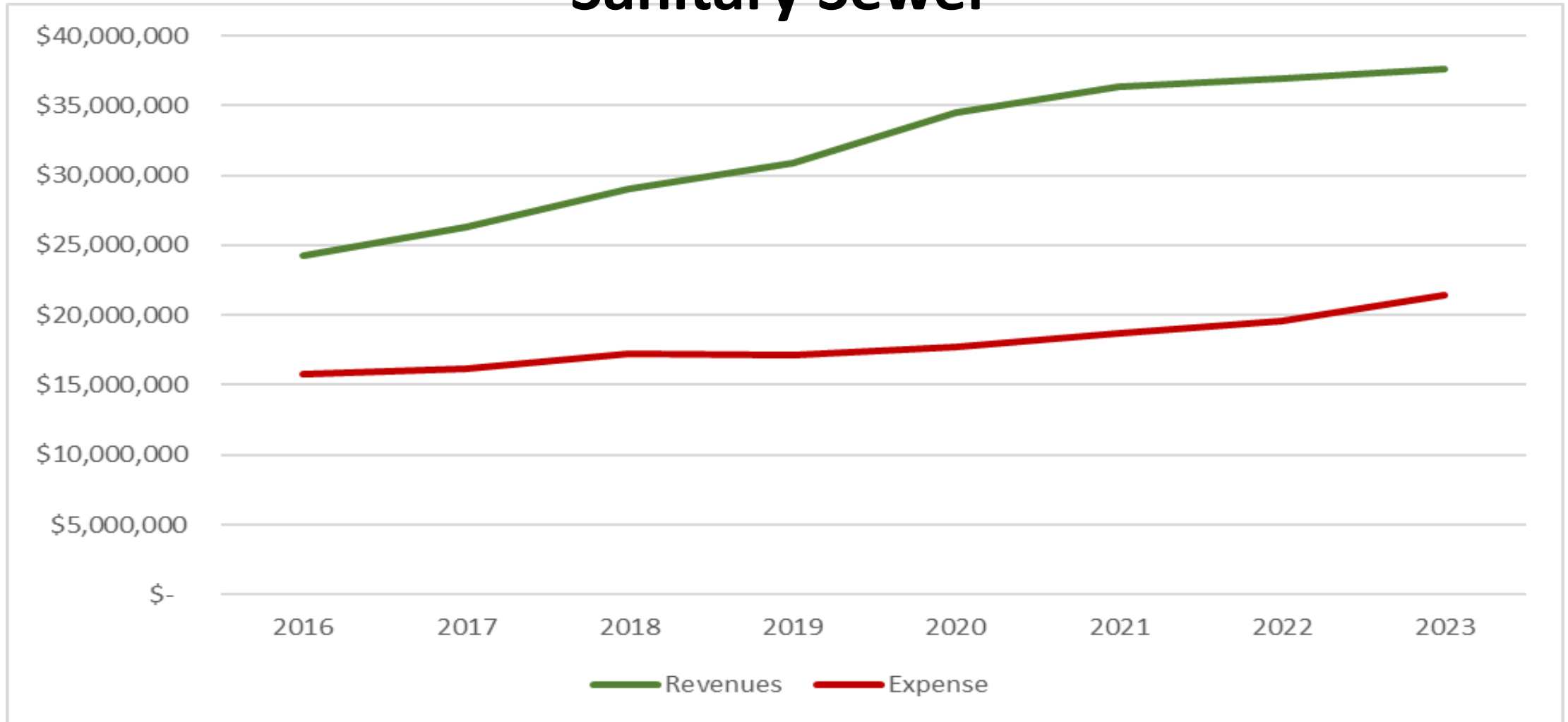
FINANCIAL PERFORMANCE

Water



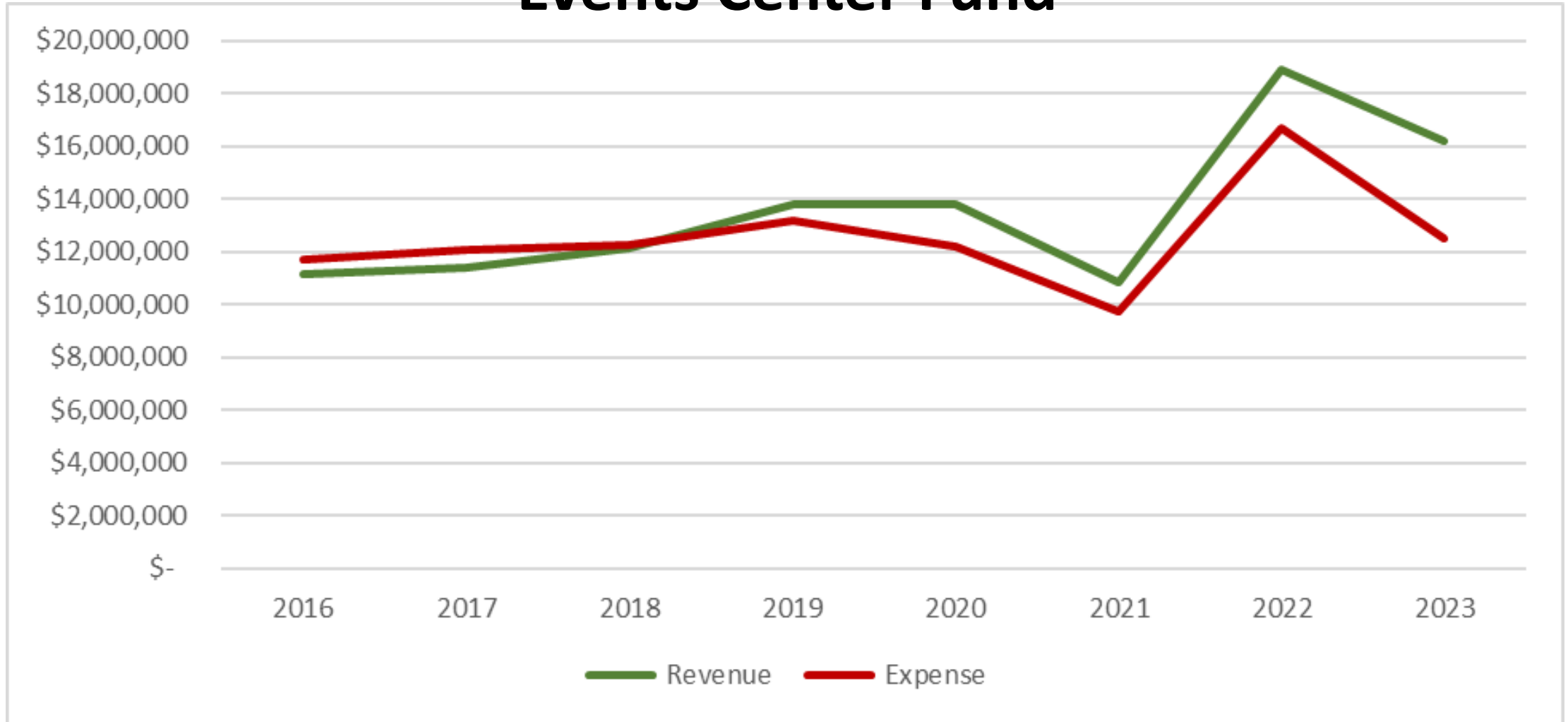
FINANCIAL PERFORMANCE

Sanitary Sewer



FINANCIAL PERFORMANCE

Events Center Fund



ECONOMIC DEVELOPMENT

Role of Enterprise Funds: Drive capital improvement projects that enhance city infrastructure.

Examples of Key Initiatives: IPL's Substation S and upgrades in water/sewer infrastructure to attract investments.

UTILITY PROGRAMS

- Level Payment Plan
- Caring Contact
- Revert-To-Owner
- Residential Rebates
- Net Metering
- Surge Protection
- Out Of Sight
- Critical Care
- Tree Trimming
- Home Energy Loan Program (HELP)
- ENERGY STAR
- Weatherization
- Commercial Rebates
- Infrared Scanning
- Economic Development Rider

UTILITY PROGRAMS

Commitment to Economic Development

- These 15 programs empower customers economically
- Most promote energy efficiency & lower costs.

Key Programs Include

- Level Payment Plan, Rebates, & Economic Development Rider.

Impact

- Enhanced quality of life, support for local businesses, & job creation opportunities.

CHALLENGES & OPPORTUNITIES

Regulatory Challenges: Evolving federal/state requirements impacting financial planning.

Community Engagement: Importance of continuous outreach for programs like AMI.

Current Policy Constraints: Projects must undergo numerous approval processes that can take several weeks, often forcing departments to reissue bid packages which ultimately increase project costs.

RECOMMENDATIONS

Enhance Regulatory Compliance Planning by Establishing a task force of key stakeholder representatives to facilitate proactive compliance strategies for upcoming regulations.

Implement AMI Initiative and prioritize modernization of utility services.

Streamline Project Approval Processes to reduce delays and save in costs

Sustains

Continue:

Community Engagement/Outreach (utility programs)

Monitor Performance Metrics

Strengthen Preventative maintenance Programs

Focus on Economic Development Partnerships

Review Utility Rates

Invest City Workforce (trainings, conferences, etc.)

CONCLUSION

Summary of Key Findings

- Strong fiscal management & adaptability demonstrated by funds
- Ongoing contributions to economic development through capital projects & utility programs
- Successful implementation of strategic initiatives help
- Findings provide a solid foundation for ongoing success



★ A GREAT AMERICAN STORY ★



INDEPENDENCE
★ MISSOURI ★

Monthly Financial
and Operating Report
September 2024

Table of Contents

General Fund	1
Sales Tax Funds	
Street Improvements Sales Tax Fund	2
Park Improvements Sales Tax Fund	3
Storm Water Sales Tax Fund	4
Police Public Safety Sales Tax Fund	5
Fire Protection Sales Tax Fund	6
Marijuana Sales Tax Fund	7
Use Tax Funds	
Animal Shelter	8
Police	9
Property Tax Levy Funds	
Health Property Tax Levy	10
Parks and Recreation Property Tax Levy	11
Special Revenue Funds	
Tourism Fund	12
Independence Square Benefit District	13
Community Development Block Grant Fund	14
Rental Rehabilitation	15
License Surcharge	16
Grants	17
American Rescue Plan (ARP)	18
Enterprise Funds	
Power and Light	19 - 21
Water	22 - 24
Water Pollution Control	25 - 27
Events Center Debt Service	28 - 29
Internal Service Funds	
Central Garage	30
Staywell Health Care	31
Worker's Compensation	32
Risk Management	33
Finance & Support Services	34
Finance & Support Services - Capital Projects	35
Debt Service Fund	
Debt Service - Neighborhood Improvement Districts	36
Capital Improvement Funds	
Street Improvements Capital Project Fund	37
Police Improvements Capital Project Fund	38
Fire Improvements Capital Project Fund	39
Revolving Public Improvements Capital Project Fund	40
Building and Other Improvements Capital Project Fund	41
Storm Drainage Capital Project Fund	42
Park Improvements Capital Project Fund	43
Independence Events Center CID	44
Crackerneck Creek TDD	45
Hub Drive CID	46
Hub Drive TDD	47
Tax Increment Financing Summary	48
Santa Fe TIF	49
Eastland TIF	50
Crackerneck Creek TIF	51
Old Landfill TIF	52
Trinity TIF	53
HCA TIF	54
Cinema East TIF	55
23rd & Noland Project 1 TIF	56
23rd & Noland Project 2 TIF	57
23rd & Noland Project 3 TIF	58
23rd & Noland Project 4 TIF	59
Independence Square TIF	60
I-70 & Little Blue Parkway Project 1 TIF	61
I-70 & Little Blue Parkway Project 3 TIF	62
Marketplace Project 1 TIF	63
Marketplace Project 2 TIF	64
Hub Drive TIF	65
TIF Supplemental Appropriation Fund	66

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 General Fund
 For the period ended September 30, 2024

	Budgeted Amounts		Actual	Variance	Percent	Percent
	Original	Amended	Amounts (Budget Basis)	with Final Budget	Actual 25.00% of Year	From Budget
Revenues:						
Real Estate Tax	\$ 6,063,000	6,063,000	(6,586)	(6,069,586)	-0.11%	-25.11%
Sales Tax	21,880,000	21,880,000	5,318,628	(16,561,372)	24.31%	-0.69%
Use Tax	2,040,000	2,040,000	—	(2,040,000)	0.00%	-25.00%
Cigarette Tax	354,000	354,000	84,210	(269,790)	23.79%	-1.21%
Franchise Tax	8,967,000	8,967,000	919,165	(8,047,835)	10.25%	-14.75%
Licenses and Permits	4,567,150	4,567,150	1,530,036	(3,037,114)	33.50%	8.50%
Intergovernmental	6,907,000	6,907,000	1,795,028	(5,111,972)	25.99%	0.99%
Charges for Current Services	2,099,150	2,135,302	339,698	(1,795,604)	15.91%	-9.09%
Interfund Charges for Support Services	4,604,802	4,604,802	911,947	(3,692,855)	19.80%	-5.20%
Fines and Forfeitures	2,086,000	2,086,000	197,786	(1,888,214)	9.48%	-15.52%
Investment Income (Loss)	230,000	230,000	133,339	(96,661)	57.97%	32.97%
Other Revenue	665,200	665,200	60,463	(604,737)	9.09%	-15.91%
Total Revenues	60,463,302	60,499,454	11,283,714	(49,215,740)	18.65%	-6.35%
Other Financing Sources:						
Payments In Lieu of Taxes	22,855,000	22,855,000	6,805,837	(16,049,163)	29.78%	4.78%
Transfers In	—	—	—	—	0.00%	-25.00%
Operating Transfers In - American Rescue Plan	—	—	—	—	0.00%	-25.00%
Total Other Financing Sources	22,855,000	22,855,000	6,805,837	(16,049,163)	29.78%	4.78%
Total Revenues and Other Financing Sources	83,318,302	83,354,454	18,089,551	(65,264,903)	21.70%	-3.30%
Expenditures:						
City Council	817,002	817,002	190,645	626,357	23.33%	-1.67%
City Clerk	403,693	403,693	127,495	276,198	31.58%	6.58%
City Manager	1,323,294	1,323,294	373,796	949,498	28.25%	3.25%
Municipal Court	1,733,769	1,733,769	370,262	1,363,507	21.36%	-3.64%
Law	200,564	200,564	44,583	155,981	22.23%	-2.77%
Finance	642,230	655,730	(39,311)	695,041	-5.99%	-30.99%
Community Development	6,256,536	6,256,536	2,221,210	4,035,326	35.50%	10.50%
Police	37,447,116	37,458,268	10,430,180	27,028,088	27.84%	2.84%
Fire	24,787,049	24,812,049	7,392,334	17,419,715	29.79%	4.79%
Municipal Services (Public Works)	5,496,522	5,496,522	1,308,294	4,188,228	23.80%	-1.20%
Parks and Recreation	1,558,802	1,558,802	520,608	1,038,194	33.40%	8.40%
Contingencies	603,626	590,126	—	590,126	0.00%	-25.00%
Non-Departmental	30,750	30,750	60,402	(29,652)	196.43%	171.43%
Debt service	1,747,349	1,747,349	140,753	1,606,596	8.06%	-16.94%
Total Expenditures	83,048,302	83,084,454	23,141,251	59,943,203	27.85%	2.85%
Other Financing Uses:						
Transfers Out	270,000	270,000	10,000	260,000	3.70%	-21.30%
Total Expenditures and Other Financing Uses	83,318,302	83,354,454	23,151,251	60,203,203	27.77%	2.77%
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ —	—	(5,061,700)	(5,061,700)		
Unassigned Fund Balance at Beginning of Year			14,684,134			
Cancellation of prior year encumbrances			12,869			
Change in other fund balance components during the year			(7,812)			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 09/30/24			<u>9,627,491</u>			
Restricted			386,567			
Committed			49,021			
Assigned			<u>2,097,718</u>			
Total Fund Balance			\$ <u>12,160,797</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Street Improvements Sales Tax Fund
 For the period ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Revenues:						
Sales Taxes	\$ 10,112,000	10,112,000	2,539,170	(7,572,830)	25.11%	0.11%
Use Tax	877,000	877,000	—	(877,000)	0.00%	-25.00%
Charges for Services	—	—	—	—	0.00%	-25.00%
Intergovernmental Revenue	—	—	—	—	0.00%	-25.00%
Investment Income (Loss)	250,000	250,000	237,149	(12,851)	94.86%	69.86%
Other Revenue	—	—	(122)	(122)	0.00%	-25.00%
Total Revenues	11,239,000	11,239,000	2,776,197	(8,462,803)	24.70%	-0.30%
Other Financing Sources:						
Transfers in	—	—	—	—	0.00%	-25.00%
Total other financing sources	—	—	—	—	0.00%	-25.00%
Total revenues and other financing sources	11,239,000	11,239,000	2,776,197	(8,462,803)	24.70%	-0.30%
Expenditures:						
General Government	—	—	—	—	0.00%	-25.00%
Street Maintenance	1,514,710	1,514,710	388,313	1,126,397	25.64%	0.64%
Capital Outlay	—	—	68,361	(68,361)	0.00%	-25.00%
Debt Service	1,754,897	1,754,897	—	1,754,897	0.00%	-25.00%
Total Expenditures	3,269,607	3,269,607	456,674	2,812,933	13.97%	-11.03%
Other Financing Uses:						
Transfers Out	10,745,086	10,745,086	1,751,022	8,994,064	16.30%	-8.70%
Total Other Financing Uses	10,745,086	10,745,086	1,751,022	8,994,064	16.30%	-8.70%
Total Expenditures and Other Financing Uses	14,014,693	14,014,693	2,207,696	11,806,997	15.75%	-9.25%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (2,775,693)	(2,775,693)	568,501	3,344,194		
Unassigned Fund Balance at Beginning of Year			13,610,200			
Cancellation of Prior Year Encumbrances			33			
Change in Prior Year Encumbrances			8,882,083			
Change in Other Fund Balance Components During the Year			119,911			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 09/30/24			<u>23,180,728</u>			
Fund Balance Components:						
Restricted - Current Year Encumbrances			174,226			
Restricted - Prior Year Encumbrances			48,339			
Restricted - Developer Contribution			1,450,000			
Restricted - Debt Reserve Project Accounts - Capital Projects			181,993			
Total Fund Balance			\$ 25,035,286			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Park Improvements Sales Tax Fund
 For the period ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Revenues:						
Sales Taxes	\$ 5,056,000	5,056,000	1,269,585	(3,786,415)	25.11%	0.11%
Use Tax	438,000	438,000	—	(438,000)	0.00%	-25.00%
Charges for services	405,100	405,100	252,467	(152,633)	62.32%	37.32%
Intergovernmental	33,000	33,000	13,346	(19,654)	40.44%	15.44%
Investment Income (Loss)	41,000	41,000	40,359	(641)	98.44%	73.44%
Other Revenue	45,305	45,305	25,364	(19,941)	55.98%	30.98%
Total Revenues	6,018,405	6,018,405	1,601,121	(4,417,284)	26.60%	1.60%
Other Financing Sources:						
Transfers In	—	—	—	—	0.00%	-25.00%
Proceeds from Bond Issuance/Capital Lease	—	—	—	—	0.00%	-25.00%
Total Other Financing Sources	—	—	—	—	0.00%	-25.00%
Total Revenues and Other Financing Sources	6,018,405	6,018,405	1,601,121	(4,417,284)	26.60%	1.60%
Expenditures:						
Culture and Recreation	5,994,551	5,987,737	1,797,530	4,190,207	30.02%	5.02%
Capital Outlay	—	—	—	—	0.00%	-25.00%
Debt Service	—	—	—	—	0.00%	-25.00%
Total Expenditures	5,994,551	5,987,737	1,797,530	4,190,207	30.02%	5.02%
Other Financing Uses:						
Transfers Out	480,000	480,000	—	480,000	0.00%	-25.00%
Total Other Financing Uses	480,000	480,000	—	480,000	0.00%	-25.00%
Total Expenditures and Other Financing Uses	6,474,551	6,467,737	1,797,530	4,670,207	27.79%	2.79%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (456,146)	(449,332)	(196,409)	252,923		
Unassigned Fund Balance at Beginning of Year			4,585,789			
Cancellation of Prior Year Encumbrances			13,963			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 09/30/24			<u>4,403,343</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			261,554			
Restricted - Prior Year Encumbrances			115,259			
Total Fund Balance			\$ <u>4,780,156</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Storm Water Sales Tax Fund
 For the period ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Revenues:						
Sales Taxes	\$ 5,056,000	5,056,000	1,269,585	(3,786,415)	25.11%	0.11%
Use Tax	438,000	438,000	—	(438,000)	0.00%	-25.00%
Charges for Services	—	—	—	—	0.00%	-25.00%
Intergovernmental	—	—	—	—	0.00%	-25.00%
Investment Income (loss)	164,000	164,000	141,988	(22,012)	86.58%	61.58%
Other Revenue	7,900	7,900	12	(7,888)	0.15%	-24.85%
Total revenues	<u>5,665,900</u>	<u>5,665,900</u>	<u>1,411,585</u>	<u>(4,254,315)</u>	<u>24.91%</u>	<u>-0.09%</u>
Expenditures:						
Storm water						
Administration	244,339	244,339	116,469	127,870	47.67%	22.67%
Maintenance	3,284,047	3,284,047	982,299	2,301,748	29.91%	4.91%
Permit completion	418,000	418,000	69,162	348,838	16.55%	-8.45%
Capital outlay	—	—	—	—	0.00%	-25.00%
Total Expenditures	<u>3,946,386</u>	<u>3,946,386</u>	<u>1,167,930</u>	<u>2,778,456</u>	<u>29.59%</u>	<u>4.59%</u>
Other financing uses:						
Transfers out	7,583,017	7,583,017	200,212	7,382,805	2.64%	-22.36%
Total other financing uses	<u>7,583,017</u>	<u>7,583,017</u>	<u>200,212</u>	<u>7,382,805</u>	<u>2.64%</u>	<u>-22.36%</u>
Total Expenditures and Other Financing Uses	<u>11,529,403</u>	<u>11,529,403</u>	<u>1,368,142</u>	<u>10,161,261</u>	<u>11.87%</u>	<u>-13.13%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ (5,863,503)</u>	<u>(5,863,503)</u>	<u>43,443</u>	<u>5,906,946</u>		
Unassigned Fund Balance at Beginning of Year			10,931,641			
Cancellation of Prior Year Encumbrances			27,494			
Change in Prior Year Encumbrances			2,508,038			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 09/30/24			<u>13,510,616</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			377,389			
Restricted - Prior Year Encumbrances			44,017			
Restricted - Regional Detention Construction			128,135			
Restricted - Regional Detention Maintenance			28,746			
Restricted - Emergency Response Relief			500,000			
Total Fund Balance			<u>\$ 14,588,903</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Police Public Safety Sales Tax Fund
 For the period ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Revenues:						
Sales Taxes	\$ 2,918,000	2,918,000	721,206	(2,196,794)	24.72%	-0.28%
Use Tax	219,000	219,000	—	(219,000)	0.00%	-25.00%
Investment Income (Loss)	43,000	43,000	34,167	(8,833)	79.46%	54.46%
Other Revenue	7,600	7,600	1,322	(6,278)	17.39%	-7.61%
Total Revenues	3,187,600	3,187,600	756,695	(2,430,905)	23.74%	-1.26%
Expenditures:						
Public Safety						
Communications	648,700	638,200	206,583	431,617	32.37%	7.37%
Facilities	520,673	128,900	56,556	72,344	43.88%	18.88%
Equipment	2,334,700	2,736,973	1,332,129	1,404,844	48.67%	23.67%
Capital Outlay	—	—	—	—	0.00%	-25.00%
Debt Service	51,380	51,380	12,966	38,414	25.24%	0.24%
Total Expenditures	3,555,453	3,555,453	1,608,234	1,947,219	45.23%	20.23%
Other Financing Uses:						
Transfers Out/Capital Outlay	550,000	550,000	532,836	17,164	96.88%	71.88%
Total Other Financing Uses	550,000	550,000	532,836	17,164	96.88%	71.88%
Total Expenditures and Other Financing Uses	4,105,453	4,105,453	2,141,070	1,964,383	52.15%	27.15%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (917,853)	(917,853)	(1,384,375)	(466,522)		
Unassigned Fund Balance at Beginning of Year			2,157,758			
Cancellation of Prior Year Encumbrances			—			
Change in Prior Year Encumbrances			1,305,675			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 09/30/24			<u>2,079,058</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			1,154,259			
Restricted - Prior Year Encumbrances			202,300			
Total Fund Balance			<u>\$ 3,435,617</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Fire Protection Sales Tax Fund
 For the period ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>	<u>Percent</u>
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u>	<u>with Final</u>	<u>Actual</u>	<u>From</u>
			<u>(Budget Basis)</u>	<u>Budget</u>	<u>25.00% of Year</u>	<u>Budget</u>
Revenues:						
Sales Taxes	\$ 11,160,000	11,160,000	2,821,494	(8,338,506)	25.28%	0.28%
Use Tax	877,000	877,000	—	(877,000)	0.00%	-25.00%
Investment Income (Loss)	135,000	135,000	158,314	23,314	117.27%	92.27%
Other Revenue	6,000	6,000	—	(6,000)	0.00%	-25.00%
Total Revenues	<u>12,178,000</u>	<u>12,178,000</u>	<u>2,979,808</u>	<u>(9,198,192)</u>	<u>24.47%</u>	<u>-0.53%</u>
Expenditures:						
Public Safety	9,760,437	9,794,537	1,789,594	8,004,943	18.27%	-6.73%
Capital outlay	—	—	22,515	(22,515)	0.00%	-25.00%
Debt Service	24,500	24,500	—	24,500	0.00%	-25.00%
Total Expenditures	<u>9,784,937</u>	<u>9,819,037</u>	<u>1,812,109</u>	<u>8,006,928</u>	<u>18.46%</u>	<u>-6.54%</u>
Other Financing Uses:						
Transfers Out/Capital Outlay	5,450,000	5,450,000	751,004	4,698,996	13.78%	-11.22%
Total Other Financing Uses	<u>5,450,000</u>	<u>5,450,000</u>	<u>751,004</u>	<u>4,698,996</u>	<u>13.78%</u>	<u>-11.22%</u>
Total Expenditures and Other Financing Uses	<u>15,234,937</u>	<u>15,269,037</u>	<u>2,563,113</u>	<u>12,705,924</u>	<u>16.79%</u>	<u>-8.21%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ <u>(3,056,937)</u>	<u>(3,091,037)</u>	416,695	<u>3,507,732</u>		
Unassigned Fund Balance at Beginning of Year						
			11,970,445			
Cancellation of Prior Year Encumbrances						
			—			
Change in Prior Year Encumbrances						
			3,607,102			
Change in Other Fund Balance Components During the Year						
			—			
Year-end investment market value adjustment						
			—			
Ending Unassigned Fund Balance, 09/30/24						
			<u>15,994,242</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			42,690			
Restricted - Prior Year Encumbrances			<u>1,009,645</u>			
Total Fund Balance			\$ <u>17,046,577</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Marijuana Sales Tax Fund
 For the period ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>	<u>Percent</u>
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u>	<u>with Final</u>	<u>Actual</u>	<u>From</u>
			<u>(Budget Basis)</u>	<u>Budget</u>	<u>25.00% of Year</u>	<u>Budget</u>
Revenues:						
Sales Taxes	\$ 900,000	900,000	254,179	(645,821)	28.24%	3.24%
Use Tax	—	—	—	—	0.00%	-25.00%
Investment Income (Loss)	—	—	4,866	4,866	0.00%	-25.00%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	<u>900,000</u>	<u>900,000</u>	<u>259,045</u>	<u>(640,955)</u>	<u>28.78%</u>	<u>3.78%</u>
Expenditures:						
Public Safety	—	—	—	—	0.00%	-25.00%
Community Development	—	—	15	(15)	0.00%	-25.00%
Capital outlay	—	—	—	—	0.00%	-25.00%
Debt Service	—	—	—	—	0.00%	-25.00%
Total Expenditures	<u>—</u>	<u>—</u>	<u>15</u>	<u>(15)</u>	<u>0.00%</u>	<u>-25.00%</u>
Other Financing Uses:						
Transfers Out/Capital Outlay	900,000	900,000	—	900,000	0.00%	-25.00%
Total Other Financing Uses	<u>900,000</u>	<u>900,000</u>	<u>—</u>	<u>900,000</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Expenditures and Other Financing Uses	<u>900,000</u>	<u>900,000</u>	<u>15</u>	<u>899,985</u>	<u>0.00%</u>	<u>-25.00%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>—</u>	<u>259,030</u>	<u>259,030</u>		
Unassigned Fund Balance at Beginning of Year			277,076			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 09/30/24			<u>536,106</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			<u>149,968</u>			
Total Fund Balance			<u>\$ 686,074</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Animal Shelter Use Tax
 For the period ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>	<u>Percent</u>
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u>	<u>with Final</u>	<u>Actual</u>	<u>From</u>
			<u>(Budget Basis)</u>	<u>Budget</u>	<u>25.00% of Year</u>	<u>Budget</u>
Revenues:						
Use Tax	\$ 893,000	893,000	893,000	—	100.00%	75.00%
Intergovernmental Revenue	—	—	—	—	0.00%	-25.00%
Investment Income (Loss)	28,000	28,000	8,299	(19,701)	29.64%	4.64%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	<u>921,000</u>	<u>921,000</u>	<u>901,299</u>	<u>(19,701)</u>	<u>97.86%</u>	<u>72.86%</u>
Other Financing sources:						
Transfers in	—	—	—	—	0.00%	-25.00%
Total other financing sources	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>0.00%</u>
Total revenues and other financing sources	<u>921,000</u>	<u>921,000</u>	<u>901,299</u>	<u>(19,701)</u>	<u>97.86%</u>	<u>72.86%</u>
Expenditures:						
General Government	—	—	—	—	0.00%	-25.00%
Animal Services	933,324	933,170	384,735	548,435	41.23%	16.23%
Capital Outlay	—	—	—	—	0.00%	-25.00%
Debt Service	—	—	—	—	0.00%	-25.00%
Total Expenditures	<u>933,324</u>	<u>933,170</u>	<u>384,735</u>	<u>548,435</u>	<u>41.23%</u>	<u>16.23%</u>
Other Financing Uses:						
Transfers In	—	—	—	—	0.00%	-25.00%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Expenditures and Other Financing Uses	<u>933,324</u>	<u>933,170</u>	<u>384,735</u>	<u>548,435</u>	<u>41.23%</u>	<u>16.23%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ (12,324)</u>	<u>(12,170)</u>	516,564	<u>528,734</u>		
Unassigned Fund Balance at Beginning of Year			491,455			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 09/30/24			<u>1,008,019</u>			
Fund Balance Components:						
Restricted - Current Year Encumbrances			88,806			
Restricted - Prior Year Encumbrances			<u>1,620</u>			
Total Fund Balance			<u>\$ 1,098,445</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Police Use Tax
 For the period ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>	<u>Percent</u>
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u>	<u>with Final</u>	<u>Actual</u>	<u>From</u>
			<u>(Budget Basis)</u>	<u>Budget</u>	<u>25.00% of Year</u>	<u>Budget</u>
Revenues:						
Use Tax	\$ 4,683,000	4,683,000	1,750,378	(2,932,622)	37.38%	12.38%
Investment Income (Loss)	139,000	139,000	49,579	(89,421)	35.67%	10.67%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	<u>4,822,000</u>	<u>4,822,000</u>	<u>1,799,957</u>	<u>(3,022,043)</u>	<u>37.33%</u>	<u>12.33%</u>
Expenditures:						
Public Safety	6,276,670	6,276,670	2,246,626	4,030,044	35.79%	10.79%
Debt Service	—	—	—	—	0.00%	-25.00%
Total Expenditures	<u>6,276,670</u>	<u>6,276,670</u>	<u>2,246,626</u>	<u>4,030,044</u>	<u>35.79%</u>	<u>10.79%</u>
Other Financing Uses:						
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	—	—	—	—	0.00%	-25.00%
Total Expenditures and Other Financing Uses	<u>6,276,670</u>	<u>6,276,670</u>	<u>2,246,626</u>	<u>4,030,044</u>	<u>35.79%</u>	<u>10.79%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ (1,454,670)</u>	<u>(1,454,670)</u>	<u>(446,669)</u>	<u>1,008,001</u>		
Unassigned Fund Balance at Beginning of Year			4,991,973			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 09/30/24			<u>4,545,304</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			853,302			
Restricted - Prior Year Encumbrances			36,278			
Total Fund Balance			<u>\$ 5,434,884</u>			

CITY OF INDEPENDENCE, MISSOURI

Budgetary Comparison Schedule

Health Property Tax Levy

For the period ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Revenues:						
Taxes	\$ 933,450	933,450	(992)	(934,442)	-0.11%	-25.11%
Charges for Services	272,294	272,294	39,291	(233,003)	14.43%	-10.57%
Licenses & Permits	486,470	486,470	52,323	(434,147)	10.76%	-14.24%
Investment Income (Loss)	9,155	9,155	1,715	(7,440)	18.73%	-6.27%
Other Revenue	18,000	18,000	2,520	(15,480)	14.00%	-11.00%
Total Revenues	<u>1,719,369</u>	<u>1,719,369</u>	<u>94,857</u>	<u>(1,624,512)</u>	<u>5.52%</u>	<u>-19.48%</u>
Other Financing Sources:						
Transfers In	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Revenues and Other Sources	<u>1,719,369</u>	<u>1,719,369</u>	<u>94,857</u>	<u>(1,624,512)</u>	<u>5.52%</u>	<u>-19.48%</u>
Expenditures:						
Animal Services	1,053,441	1,053,441	200,232	853,209	19.01%	-5.99%
Health Services	665,928	665,928	153,764	512,164	23.09%	-1.91%
Total Expenditures	<u>1,719,369</u>	<u>1,719,369</u>	<u>353,996</u>	<u>1,365,373</u>	<u>20.59%</u>	<u>-4.41%</u>
Other Financing Uses:						
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Expenditures and Other Uses	<u>1,719,369</u>	<u>1,719,369</u>	<u>353,996</u>	<u>1,365,373</u>	<u>20.59%</u>	<u>-4.41%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>—</u>	<u>(259,139)</u>	<u>(259,139)</u>		
Unassigned Fund Balance at Beginning of Year			50,842			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 09/30/24			<u>(208,297)</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			12,691			
Restricted - Prior Year Encumbrances			92,993			
Total Fund Balance			<u>\$ (102,613)</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Parks and Recreation Property Tax Levy
 For the period ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 25.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
Revenues:						
Taxes	\$ 1,942,736	1,942,736	(2,108)	(1,944,844)	-0.11%	-25.11%
Intergovernmental	—	—	—	—	0.00%	-25.00%
Charges for Services	84,500	84,500	13,286	(71,214)	15.72%	-9.28%
Investment Income (Loss)	16,500	16,500	5,696	(10,804)	34.52%	9.52%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	<u>2,043,736</u>	<u>2,043,736</u>	<u>16,874</u>	<u>(2,026,862)</u>	<u>0.83%</u>	<u>-24.17%</u>
Other Financing Sources:						
Transfers In	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Revenues and Other Sources	<u>2,043,736</u>	<u>2,043,736</u>	<u>16,874</u>	<u>(2,026,862)</u>	<u>0.83%</u>	<u>-24.17%</u>
Expenditures:						
Parks and Recreation	1,914,757	1,914,757	583,837	1,330,920	30.49%	5.49%
Total Expenditures	<u>1,914,757</u>	<u>1,914,757</u>	<u>583,837</u>	<u>1,330,920</u>	<u>30.49%</u>	<u>5.49%</u>
Other Financing Uses – Transfers Out	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Expenditures and Other Uses	<u>1,914,757</u>	<u>1,914,757</u>	<u>583,837</u>	<u>1,330,920</u>	<u>30.49%</u>	<u>5.49%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ 128,979</u>	<u>128,979</u>	<u>(566,963)</u>	<u>(695,942)</u>		
Unassigned Fund Balance at Beginning of Year			554,487			
Cancellation of Prior Year Encumbrances			—			
Change in Prior Year Encumbrances			1,322			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 09/30/24			<u>(11,154)</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			18,078			
Restricted - Prior Year Encumbrances			80,184			
Total Fund Balance			<u>\$ 87,108</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Tourism Fund
 For the period ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 25.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
Revenues:						
Transient Guest Taxes	\$ 2,300,000	2,300,000	726,582	(1,573,418)	31.59%	6.59%
Charges for Services	8,000	8,000	1,636	(6,364)	20.45%	-4.55%
Investment Income (Loss)	25,050	25,050	21,231	(3,819)	84.75%	59.75%
Other Revenue	39,500	39,500	1,613	(37,887)	4.08%	-20.92%
Total Revenues	<u>2,372,550</u>	<u>2,372,550</u>	<u>751,062</u>	<u>(1,621,488)</u>	<u>31.66%</u>	<u>6.66%</u>
Other Financing Sources:						
Transfers In	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	—	—	—	—	0.00%	-25.00%
Total Revenues and Other Sources	2,372,550	2,372,550	751,062	(1,621,488)	31.66%	6.66%
Expenditures:						
Tourism	2,066,525	1,931,519	426,104	1,505,415	22.06%	-2.94%
Total Expenditures	<u>2,066,525</u>	<u>1,931,519</u>	<u>426,104</u>	<u>1,505,415</u>	<u>22.06%</u>	<u>-2.94%</u>
Other Financing Uses – Transfers Out	75,000	75,000	45,000	30,000	60.00%	35.00%
Total Other Financing Uses	<u>75,000</u>	<u>75,000</u>	<u>45,000</u>	<u>30,000</u>	<u>60.00%</u>	<u>35.00%</u>
Total Expenditures and Other Uses	2,141,525	2,006,519	471,104	1,535,415	23.48%	-1.52%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ 231,025</u>	<u>366,031</u>	279,958	<u>(86,073)</u>		
Unassigned Fund Balance at Beginning of Year			1,199,292			
Cancellation of Prior Year Encumbrances			—			
Change in Prior Year Encumbrances			119,544			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 09/30/24			<u>1,598,794</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			164,546			
Restricted - Prior Year Encumbrances			183,163			
Restricted - Operating Reserve			<u>376,368</u>			
Total Fund Balance			<u>\$ 2,322,871</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Independence Square Benefit District
 For the period ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Revenues:						
Taxes	\$ —	—	—	—	0.00%	-25.00%
Investment Income (Loss)	—	—	232	232	0.00%	-25.00%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	<u>—</u>	<u>—</u>	<u>232</u>	<u>232</u>	<u>0.00%</u>	<u>-25.00%</u>
Expenditures:						
General government	—	—	1	(1)	0.00%	-25.00%
Total Expenditures	<u>—</u>	<u>—</u>	<u>1</u>	<u>(1)</u>	<u>0.00%</u>	<u>-25.00%</u>
Other Financing Uses – Transfers Out	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Expenditures and Other Uses	<u>—</u>	<u>—</u>	<u>1</u>	<u>(1)</u>	<u>0.00%</u>	<u>-25.00%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>—</u>	<u>231</u>	<u>231</u>		
Unassigned Fund Balance at Beginning of Year			6,021			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 09/30/24			<u>6,252</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Total Fund Balance			<u>\$ 6,252</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Community Development Block Grant Fund
 For the period ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 25.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
Revenues:						
Federal Grant - CDBG	\$ 845,000	861,925	129,207	(732,718)	14.99%	-10.01%
Other Revenue	—	—	—	—	—	-25.00%
Total Revenues	<u>845,000</u>	<u>861,925</u>	<u>129,207</u>	<u>(732,718)</u>	<u>14.99%</u>	<u>-10.01%</u>
Expenditures:						
CDBG Administration	169,000	172,385	37,242	135,143	21.60%	-3.40%
CDBG Expenditures	676,000	689,540	206,634	482,906	29.97%	4.97%
Total Expenditures	<u>845,000</u>	<u>861,925</u>	<u>243,876</u>	<u>618,049</u>	<u>28.29%</u>	<u>3.29%</u>
Other Financing Uses:						
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Expenditures and Other Uses	<u>845,000</u>	<u>861,925</u>	<u>243,876</u>	<u>618,049</u>	<u>28.29%</u>	<u>3.29%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>—</u>	<u>(114,669)</u>	<u>(114,669)</u>		
Unassigned Fund Balance at Beginning of Year			(3,132)			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Ending Unassigned Fund Balance, 09/30/24			<u>(117,801)</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			117,794			
Restricted - Prior Year Encumbrances			7			
Total Fund Balance			<u>\$ —</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Rental Rehabilitation
 For the period ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 25.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
Revenues:						
HOME Program Grant	\$ 2,183,072	2,126,650	60,968	(2,065,682)	2.87%	-22.13%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	<u>2,183,072</u>	<u>2,126,650</u>	<u>60,968</u>	<u>(2,065,682)</u>	<u>2.87%</u>	<u>-22.13%</u>
Expenditures:						
HOME Administration	51,833	47,857	7,949	39,908	16.61%	-8.39%
Multi Family Housing	374,500	355,007	—	355,007	0.00%	-25.00%
Community Housing Development	107,000	95,714	—	95,714	0.00%	-25.00%
American Rescue Plan	<u>1,648,072</u>	<u>1,648,072</u>	<u>1,648,071</u>	<u>1</u>	<u>100.00%</u>	<u>75.00%</u>
Total Expenditures	<u>2,181,405</u>	<u>2,146,650</u>	<u>1,656,020</u>	<u>490,630</u>	<u>77.14%</u>	<u>52.14%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ <u>1,667</u>	<u>(20,000)</u>	(1,595,052)	<u>(1,575,052)</u>		
Unassigned Fund Balance at Beginning of Year			(53)			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Ending Unassigned Fund Balance, 09/30/24			<u>(1,595,105)</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			1,595,052			
Restricted - Prior Year Encumbrances			<u>53</u>			
Total Fund Balance			\$ <u>—</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 License Surcharge
 For the period ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Revenues:						
Licenses and Permits	\$ —	—	—	—	0.00%	-25.00%
Investment Income (Loss)	—	—	13,428	13,428	0.00%	-25.00%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	<u>—</u>	<u>—</u>	<u>13,428</u>	<u>13,428</u>	<u>0.00%</u>	<u>-25.00%</u>
Expenditures:						
General Government	—	—	45	(45)	0.00%	-25.00%
Total expenditures	<u>—</u>	<u>—</u>	<u>45</u>	<u>(45)</u>	<u>0.00%</u>	<u>-25.00%</u>
Other Financing Uses:						
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>—</u>	<u>45</u>	<u>(45)</u>	<u>0.00%</u>	<u>-25.00%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>—</u>	<u>13,383</u>	<u>13,383</u>		
Unassigned Fund Balance at Beginning of Year			1,311,331			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 09/30/24			<u>1,324,714</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Total Fund Balance			<u>\$ 1,324,714</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Grants
 For the period ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Revenues:						
Intergovernmental	\$ 2,191,588	4,683,659	744,085	(3,939,574)	15.89%	-9.11%
Charges for Services	109,023	109,023	42,046	(66,977)	38.57%	13.57%
Other Revenue	—	426,544	16,525	(410,019)	3.87%	-21.13%
Total Revenues	<u>2,300,611</u>	<u>5,219,226</u>	<u>802,656</u>	<u>(4,416,570)</u>	<u>15.38%</u>	<u>-9.62%</u>
Other financing sources:						
Transfers In	—	—	—	—	0.00%	-25.00%
Total other financing sources	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total revenues and other financing sources	<u>2,300,611</u>	<u>5,219,226</u>	<u>802,656</u>	<u>(4,416,570)</u>	<u>15.38%</u>	<u>-9.62%</u>
Expenditures:						
Public Safety	753,185	1,491,091	646,275	844,816	43.34%	18.34%
General Government	34,313	174,774	21,291	153,483	12.18%	-12.82%
Culture and Recreation	26,728	43,421	18,365	25,056	42.30%	17.30%
Community Development	835,000	908,683	425,989	482,694	46.88%	21.88%
Animal Services	—	16,710	1,920	14,790	11.49%	-13.51%
Health Services	651,385	2,438,974	262,810	2,176,164	10.78%	-14.22%
Total Expenditures	<u>2,300,611</u>	<u>5,073,653</u>	<u>1,376,650</u>	<u>3,697,003</u>	<u>27.13%</u>	<u>2.13%</u>
Other Financing Uses:						
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Expenditures and Other Financing Uses	<u>2,300,611</u>	<u>5,073,653</u>	<u>1,376,650</u>	<u>3,697,003</u>	<u>27.13%</u>	<u>2.13%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>145,573</u>	<u>(573,994)</u>	<u>(719,567)</u>		
Unassigned Fund Balance at Beginning of Year			(180,131)			
Cancellation of Prior Year Encumbrances			24			
Correction of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Ending Unassigned Fund Balance, 09/30/24			<u>(754,101)</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			292,794			
Restricted - Prior Year Encumbrances			163,544			
Total Fund Balance			<u>\$ (297,763)</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 American Rescue Plan (ARP)
 For the period ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Revenues:						
Intergovernmental	\$ 4,600,000	4,600,000	66,610	(4,533,390)	1.45%	-23.55%
Charges for Services	—	—	—	—	0.00%	-25.00%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	<u>4,600,000</u>	<u>4,600,000</u>	<u>66,610</u>	<u>(4,533,390)</u>	<u>1.45%</u>	<u>-23.55%</u>
Other financing sources:						
Transfers in	—	—	—	—	0.00%	-25.00%
Total other financing sources	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total revenues and other financing sources	<u>4,600,000</u>	<u>4,600,000</u>	<u>66,610</u>	<u>(4,533,390)</u>	<u>1.45%</u>	<u>-23.55%</u>
Expenditures:						
Personnel Services	—	—	17,000	(17,000)	0.00%	-25.00%
Other Services	229,106	229,106	62,208	166,898	27.15%	2.15%
Supplies	—	—	—	—	0.00%	-25.00%
Capital Outlay	4,070,894	4,070,894	107,429	3,963,465	2.64%	-22.36%
Total Expenditures	<u>4,300,000</u>	<u>4,300,000</u>	<u>186,637</u>	<u>4,113,363</u>	<u>4.34%</u>	<u>-20.66%</u>
Other Financing Uses:						
Transfers Out - American Rescue Plan	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Expenditures and Other Financing Uses	<u>4,300,000</u>	<u>4,300,000</u>	<u>186,637</u>	<u>4,113,363</u>	<u>4.34%</u>	<u>-20.66%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ 300,000</u>	<u>300,000</u>	<u>(120,027)</u>	<u>(420,027)</u>		
Unassigned Fund Balance at Beginning of Year			(231,407)			
Cancellation of Prior Year Encumbrances			85			
Change in Other Fund Balance Components During the Year			—			
Ending Unassigned Fund Balance, 09/30/24			<u>(351,349)</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			149,394			
Restricted - Prior Year Encumbrances			201,955			
Total Fund Balance			<u>\$ —</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Power and Light
 For the period ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>	<u>Percent</u>
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u> <u>(Budget Basis)</u>	<u>with Amended</u> <u>Budget</u>	<u>Actual</u> <u>25.00% of Year</u>	<u>From</u> <u>Budget</u>
Operating Revenues:						
Charges for Services	\$ 146,277,500	146,277,500	50,370,452	(95,907,048)	34.43%	9.43%
Penalties	1,000,000	1,000,000	518,676	(481,324)	51.87%	26.87%
Connection Charges	13,000	13,000	1,805	(11,195)	13.88%	-11.12%
Miscellaneous	—	—	20,510	20,510	0.00%	-25.00%
Temporary Service	1,000	1,000	300	(700)	30.00%	5.00%
Rental Income	294,500	294,500	11,589	(282,911)	3.94%	-21.06%
Transmission Wheeling	6,500,000	6,500,000	1,642,831	(4,857,169)	25.27%	0.27%
Total Operating Revenues	<u>154,086,000</u>	<u>154,086,000</u>	<u>52,566,163</u>	<u>(101,519,837)</u>	<u>34.11%</u>	<u>9.11%</u>
Operating Expenses:						
Personnel Services	31,053,346	31,053,346	7,218,584	23,834,762	23.25%	-1.75%
Retiree Benefits	1,600,000	1,600,000	372,130	1,227,870	23.26%	-1.74%
Other Services	28,755,414	28,757,023	10,680,539	18,076,484	37.14%	12.14%
Supplies	66,944,300	68,391,010	20,462,896	47,928,114	29.92%	4.92%
Capital Projects	—	—	—	—	0.00%	-25.00%
Capital Operating	410,300	410,300	30,541	379,759	7.44%	-17.56%
Debt Service	8,635,400	8,635,400	1,223,154	7,412,246	14.16%	-10.84%
Other Expenses	100,000	100,000	—	100,000	0.00%	-25.00%
Total Operating Expenses	<u>137,498,760</u>	<u>138,947,079</u>	<u>39,987,844</u>	<u>98,959,235</u>	<u>28.78%</u>	<u>3.78%</u>
Nonoperating Revenues (Expenses):						
Investment Income	500,000	500,000	857,722	357,722	171.54%	146.54%
Interfund Charges for Support Services	4,170,500	4,170,500	553,391	(3,617,109)	13.27%	-11.73%
Miscellaneous Revenue (Expense)	350,000	350,000	51,036	(298,964)	14.58%	-10.42%
Total Nonoperating Revenue (Expenses)	<u>5,020,500</u>	<u>5,020,500</u>	<u>1,462,149</u>	<u>(3,558,351)</u>	<u>29.12%</u>	<u>4.12%</u>
Income (Loss) Before Transfers	<u>21,607,740</u>	<u>20,159,421</u>	<u>14,040,468</u>	<u>(6,118,953)</u>	<u>69.65%</u>	<u>44.65%</u>
Capital Contributions	—	—	—	—	0.00%	-25.00%
Transfers Out – Utility Payments In Lieu of Taxes	(14,601,000)	(14,601,000)	(4,936,784)	(9,664,216)	33.81%	8.81%
Transfers In	—	—	—	—	0.00%	-25.00%
Transfers Out	(17,774,000)	(17,774,000)	(307,849)	(17,466,151)	1.73%	-23.27%
Total Transfers	<u>(32,375,000)</u>	<u>(32,375,000)</u>	<u>(5,244,633)</u>	<u>(27,130,367)</u>	<u>16.20%</u>	<u>-8.80%</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	<u>\$ (10,767,260)</u>	<u>(12,215,579)</u>	<u>8,795,835</u>	<u>21,011,414</u>		
Beginning Available Resources			67,942,410			
Prior Period Adjustment			—			
Year-End Investment Market Value Adjustment			—			
Ending Available Resources			<u>76,738,245</u>			
Revenue Risk			5,300,000			
Capital Reserve			3,000,000			
Expense Risk			18,700,000			
Working Capital			25,500,000			
Targeted Reserve Level			<u>52,500,000</u>			
Total Non-Restricted Resources Available			<u>\$ 24,238,245</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Power and Light Capital Projects Fund
 For the period ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Amended Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Operating Revenues:						
Charges for Services	\$ —	—	—	—	0.00%	-25.00%
Penalties	—	—	—	—	0.00%	-25.00%
Connection Charges	—	—	—	—	0.00%	-25.00%
Miscellaneous	—	—	—	—	0.00%	-25.00%
Temporary Service	—	—	—	—	0.00%	-25.00%
Rental Income	—	—	—	—	0.00%	-25.00%
Transmission Wheeling	—	—	—	—	0.00%	-25.00%
Total Operating Revenues	—	—	—	—	0.00%	-25.00%
Operating Expenses:						
Personnel Services	—	—	—	—	0.00%	-25.00%
Retiree Benefits	—	—	—	—	0.00%	-25.00%
Other Services	—	—	—	—	0.00%	-25.00%
Supplies	—	—	—	—	0.00%	-25.00%
Capital Projects	17,774,000	30,564,606	26,827	30,537,779	0.09%	-24.91%
Capital Operating	—	—	—	—	0.00%	-25.00%
Debt Service	—	—	—	—	0.00%	-25.00%
Other Expenses	—	—	—	—	0.00%	-25.00%
Total Operating Expenses	17,774,000	30,564,606	26,827	30,537,779	0.09%	-24.91%
Nonoperating Revenues (Expenses):						
Investment Income	—	—	—	—	0.00%	-25.00%
Interfund Charges for Support Services	—	—	—	—	0.00%	-25.00%
Miscellaneous Revenue (Expense)	—	—	—	—	0.00%	-25.00%
Total Nonoperating Revenue (Expenses)	—	—	—	—	0.00%	-25.00%
Income (Loss) Before Transfers	(17,774,000)	(30,564,606)	(26,827)	30,537,779	0.09%	-24.91%
Capital Contributions	—	—	—	—	0.00%	-25.00%
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-25.00%
Transfers In	16,924,000	16,924,000	307,849	16,616,151	1.82%	-23.18%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Transfers	16,924,000	16,924,000	307,849	16,616,151	1.82%	-23.18%
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ (850,000)	(13,640,606)	281,022	13,921,628		
Beginning Unassigned Fund Balance			—			
Prior Period Encumbrances			(7,883,010)			
Year-End Investment Market Value Adjustment			—			
Ending Unassigned Fund Balance			(7,601,988)			
Current Year Encumbrances			17,327			
Prior Year Encumbrances			7,584,661			
Total Fund Balance			\$ —			

**Power and Light - Open Capital Projects
As of September 30, 2024**

PROJECT	PROJECT TITLE	ORIGINAL BUDGET	NET BUDGET AMENDMENTS	REVISED BUDGET	ENCUMBRANCES	ACTUALS	AVAILABLE BUDGET
200815	T&D Sys IMPROVEMENTS	\$ -	410,276.19	410,276.19	75,793.36	6,049.00	328,433.83
200828	FIBER OPTIC PROGRAM	250,000.00	128,026.90	378,026.90	91,208.99	3,000.00	283,817.91
201106	69 KV SUBSTATION FACILITIES	-	109,994.57	109,994.57	33,508.25	-	76,486.32
201405	SUBSTATION SECURITY PROJECT	-	145,422.09	145,422.09	115,228.30	-	30,193.79
201510	Sys OpS / DISPATCH	-	43,034.77	43,034.77	31,830.50	-	11,204.27
201603	69 KV Trans LINE REBUIL	-	750,678.08	750,678.08	44,117.27	-	706,560.81
201605	Sys OpS WORK AREA	-	1,319,842.18	1,319,842.18	-	-	1,319,842.18
201703	BV GROUND WATER	-	233,677.52	233,677.52	58,193.01	13,699.49	161,785.02
201706	SUBSTATION K SWITCHGEAR &	-	146,637.27	146,637.27	146,316.11	-	321.16
201710	Mo CITY DIVESTITURE	-	266,224.15	266,224.15	245,205.98	21,017.67	0.50
201804	SUBSTATION E SWITCHGEAR REPLACEMENT	-	2,042,147.43	2,042,147.43	116,905.56	-	1,925,241.87
202101	Substation Fiber Optic Network	335,000.00	990,798.23	1,325,798.23	683,649.93	167,881.24	474,267.06
202102	Traffic Controller Upgrades	-	36,656.00	36,656.00	27,715.00	-	8,941.00
202103	Traffic Camera System Upgrades	-	6,837.00	6,837.00	-	-	6,837.00
202107	Motorola APX Radio Purchase Phase 2	-	67,716.89	67,716.89	26,242.24	-	41,474.65
202108	Operations APC UPS Battery Replace	145,000.00	174,700.00	319,700.00	-	-	319,700.00
202109	Substation Modeling	150,000.00	150,000.00	300,000.00	-	-	300,000.00
202111	Transmission Pole Replacement Prog	100,000.00	494,006.36	594,006.36	352,676.79	17,750.00	223,579.57
202201	Substation A Transformer T-9 Mtce	-	106,745.00	106,745.00	-	-	106,745.00
202202	Substation N Transformer T-1 Maint	-	180,000.00	180,000.00	-	-	180,000.00
202205	Desert Storm Switchgear Cabinets	250,000.00	500,022.75	750,022.75	296,099.58	-	453,923.17
202206	T & D Road Improvement Projects	-	1,001,380.44	1,001,380.44	878,738.58	9,500.00	113,141.86
202208	Traffic Signal Detection Systems	60,000.00	78,774.27	138,774.27	2,140.00	-	136,634.27
202210	IPL Service Center PBX Upgrade to I	15,000.00	100,000.00	115,000.00	-	-	115,000.00
202308	Substn & Trans Upgrade &Replacement	-	388,400.13	388,400.13	-	-	388,400.13
202314	Construction of New Substation S	3,500,000.00	6,000,000.00	9,500,000.00	3,900,000.00	-	5,600,000.00
202315	Construct New Trans System Sub S	2,500,000.00	1,350,000.00	3,850,000.00	-	-	3,850,000.00
202316	Construct 6 New Dist Feeders Sub S	1,250,000.00	892,273.00	2,142,273.00	35,752.00	-	2,106,521.00
202401	Purchase Evergy 69kV Line	2,500,000.00	1,187,776.40	3,687,776.40	7,776.40	-	3,680,000.00
202405	Emergency Replacement Trans Poles	-	250,000.00	250,000.00	7,251.66	35,500.00	207,248.34
202406	Service Center Upgrades	500,000.00	419,926.30	919,926.30	185,917.71	36,418.51	697,590.08
202410	T & D System Improvements	-	500,000.00	500,000.00	-	-	500,000.00
202411	SCADA/EMS Software/Hardware Upgrade	-	301,642.19	301,642.19	187,440.00	-	114,202.19
202503	T & D Truck Shed	1,850,000.00	(850,000.00)	1,000,000.00	-	-	1,000,000.00
202504	Blue Valley Chimney Demolition	1,500,000.00	-	1,500,000.00	-	-	1,500,000.00
202505	Emergency Replacement Trans Poles	250,000.00	-	250,000.00	-	-	250,000.00
202507	Emergent Maintenance Production	440,000.00	-	440,000.00	-	-	440,000.00
202508	Substation/Trans Upgrade & Replace	424,000.00	-	424,000.00	-	-	424,000.00
202509	T & D Road Improvement Projects	500,000.00	-	500,000.00	-	-	500,000.00
202510	T & D System Improvements	500,000.00	-	500,000.00	-	-	500,000.00
202511	Substation Battery Charger	50,000.00	-	50,000.00	-	-	50,000.00
202512	Service Center Exterior Upgrades	105,000.00	-	105,000.00	-	-	105,000.00
202513	Substation H Switchgear Upgrades	500,000.00	-	500,000.00	-	-	500,000.00
202514	Fleet & Equip-10 Year Replacements	850,000.00	-	850,000.00	-	-	850,000.00
		\$ 18,524,000.00	19,923,616.11	38,447,616.11	7,549,707.22	310,815.91	30,587,092.98

	Current Year		Prior Year
	Budget	Budget (Enc Roll)	Total
Budget	\$ 30,564,606.00	7,883,010.11	38,447,616.11
Less Expenditures	9,500.00	301,315.91	310,815.91
Less Encumbrances	17,327.22	7,532,380.00	7,549,707.22
Total Available	\$ 30,537,778.78	49,314.20	30,587,092.98

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Water
 For the period ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Amended Budget</u>	<u>Percent Actual 25.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
Operating Revenues:						
Charges for Services	\$ 32,297,000	32,297,000	9,463,069	(22,833,931)	29.30%	4.30%
Penalties	200,000	200,000	161,544	(38,456)	80.77%	55.77%
Connection/Disconnection Charges	17,000	17,000	7,295	(9,705)	42.91%	17.91%
Miscellaneous	15,000	15,000	7,150	(7,850)	47.67%	22.67%
Returned Check Charges	26,000	26,000	8,355	(17,645)	32.13%	7.13%
Rental Income	85,000	85,000	49,900	(35,100)	58.71%	33.71%
Meter Repairs	—	—	—	—	0.00%	-25.00%
Merchandising Jobbing	—	—	840	840	0.00%	-25.00%
Total Operating Revenues	32,640,000	32,640,000	9,698,153	(22,941,847)	29.71%	4.71%
Operating expenses:						
Personnel Services	10,285,240	10,285,240	2,381,246	7,903,994	23.15%	-1.85%
Retiree Benefits	360,000	360,000	96,854	263,146	26.90%	1.90%
Other Services	17,392,582	17,392,582	3,556,935	13,835,647	20.45%	-4.55%
Supplies	4,932,500	4,932,500	2,797,565	2,134,935	56.72%	31.72%
Capital Projects	—	—	—	—	0.00%	-25.00%
Capital Operating	581,500	581,500	193,809	387,691	33.33%	8.33%
Debt Service	2,536,138	2,536,138	154,284	2,381,854	6.08%	-18.92%
Other Expenses	50,000	50,000	—	50,000	0.00%	-25.00%
Total Operating Expenses	36,137,960	36,137,960	9,180,693	26,957,267	25.40%	0.40%
Nonoperating Revenues (Expenses):						
Investment Income	659,000	659,000	587,613	(71,387)	89.17%	64.17%
Interfund Charges for Support Services	3,626,100	3,626,100	906,525	(2,719,575)	25.00%	0.00%
Miscellaneous Revenue (Expense)	15,700	15,700	5,586	(10,114)	35.58%	10.58%
Total Nonoperating Revenue (Expenses)	4,300,800	4,300,800	1,499,724	(2,801,076)	34.87%	9.87%
Income (Loss) Before Transfers	802,840	802,840	2,017,184	1,214,344	251.26%	226.26%
Transfers Out – Utility Payments In Lieu of Taxes	(3,025,000)	(3,025,000)	(931,124)	(2,093,876)	30.78%	5.78%
Transfers In	—	—	—	—	0.00%	-25.00%
Transfers Out	(9,380,000)	(9,380,000)	(803,899)	(8,576,101)	8.57%	-16.43%
Total Transfers	(12,405,000)	(12,405,000)	(1,735,023)	(10,669,977)	13.99%	-11.01%
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ (11,602,160)	(11,602,160)	282,161	11,884,321		
Beginning Available Resources			53,660,048			
Year-End Investment Market Value Adjustment			—			
Ending Available Resources			<u>53,942,209</u>			
Revenue Risk			2,000,000			
Capital Reserve			6,100,000			
Expense Risk			700,000			
Working Capital			5,600,000			
Targeted Reserve Level			<u>14,400,000</u>			
Total Non-Restricted Resources Available			\$ 39,542,209			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Water Capital Projects Fund
 For the period ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Amended Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Operating Revenues:						
Charges for Services	\$ —	—	—	—	0.00%	-25.00%
Penalties	—	—	—	—	0.00%	-25.00%
Connection/Disconnection Charges	—	—	—	—	0.00%	-25.00%
Miscellaneous	—	—	—	—	0.00%	-25.00%
Returned Check Charges	—	—	—	—	0.00%	-25.00%
Rental Income	—	—	—	—	0.00%	-25.00%
Meter Repairs	—	—	—	—	0.00%	-25.00%
Merchandising Jobbing	—	—	—	—	0.00%	-25.00%
Total Operating Revenues	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Operating expenses:						
Personnel Services	—	—	—	—	0.00%	-25.00%
Retiree Benefits	—	—	—	—	0.00%	-25.00%
Other Services	—	—	—	—	0.00%	-25.00%
Supplies	—	—	—	—	0.00%	-25.00%
Capital Projects	9,380,000	27,113,556	682,913	26,430,643	2.52%	-22.48%
Capital Operating	—	—	—	—	0.00%	-25.00%
Debt Service	—	—	—	—	0.00%	-25.00%
Other Expenses	—	—	—	—	0.00%	-25.00%
Total Operating Expenses	<u>9,380,000</u>	<u>27,113,556</u>	<u>682,913</u>	<u>26,430,643</u>	<u>2.52%</u>	<u>-22.48%</u>
Nonoperating Revenues (Expenses):						
Investment Income	—	—	—	—	0.00%	-25.00%
Interfund Charges for Support Services	—	—	—	—	0.00%	-25.00%
Miscellaneous Revenue (Expense)	—	—	—	—	0.00%	-25.00%
Total Nonoperating Revenue (Expenses)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Income (Loss) Before Transfers	(9,380,000)	(27,113,556)	(682,913)	26,430,643	2.52%	-22.48%
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-25.00%
Transfers In	9,380,000	9,380,000	803,899	8,576,101	8.57%	-16.43%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Transfers	<u>9,380,000</u>	<u>9,380,000</u>	<u>803,899</u>	<u>8,576,101</u>	<u>8.57%</u>	<u>-16.43%</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis						
	\$ <u>—</u>	<u>(17,733,556)</u>	120,986	<u>17,854,542</u>		
Beginning Unassigned Fund Balance			—			
Prior Period Encumbrances			(2,476,389)			
Year-End Investment Market Value Adjustment			—			
Ending Unassigned Fund Balance			<u>(2,355,403)</u>			
Current Year Encumbrances			603,164			
Prior Year Encumbrances			1,752,239			
Total Fund Balance			\$ <u>—</u>			

**Water - Open Capital Projects
As of September 30, 2024**

PROJECT	PROJECT TITLE	ORIGINAL BUDGET	NET BUDGET AMENDMENTS	REVISED BUDGET	ENCUMBRANCES	ACTUALS	AVAILABLE BUDGET
400708	TREATMENT PIt DISCHARGE	\$ -	1,220,457.63	1,220,457.63	18,457.63	-	1,202,000.00
401003	FUTURE Prod WELLS	500,000.00	885,263.52	1,385,263.52	9,130.31	163,701.21	1,212,432.00
401301	23RD ST MAIN REPLACEMENT	-	311,672.57	311,672.57	561,000.00	-	(249,327.43)
401402	LAGOON CLEANOUT	-	311,100.00	311,100.00	30,000.00	-	281,100.00
401505	Dist Sys IMPROVE	-	244,781.00	244,781.00	30,825.88	-	213,955.12
401601	FILTER BACKWASH OUTFALL	-	190,325.00	190,325.00	-	-	190,325.00
401602	Plt DISCHARGE OUTFALL	-	459,824.48	459,824.48	-	-	459,824.48
401608	LIME SILO	-	1,756,438.67	1,756,438.67	899,529.52	491,216.50	365,692.65
401703	Maint BUILDING AT CBP	-	200,000.00	200,000.00	-	-	200,000.00
401804	Filter Valve House Roof Improvement	-	97,292.00	97,292.00	-	-	97,292.00
401818	30" Steel Transmission Main Assess	-	156,300.00	156,300.00	-	-	156,300.00
401822	Main Replacement-24Hwy/Northern/RR	-	240,166.00	240,166.00	-	-	240,166.00
402002	39th Street Reservoir	-	13,455.30	13,455.30	13,455.30	-	-
402007	Courtney Bend Emergency Generator	-	1,150,000.00	1,150,000.00	-	-	1,150,000.00
402008	Wellfield Overhead Electrical Imp	-	1,000,000.00	1,000,000.00	-	-	1,000,000.00
402009	Main Replace Sheley/Claremont/Norw	-	188,790.00	188,790.00	-	-	188,790.00
402101	Main Replacement Ralston 31st/29th	-	39,017.00	39,017.00	132.00	-	38,885.00
402102	Main Replacement 3rd St & Jennings	-	436,013.00	436,013.00	-	-	436,013.00
402103	Main Replacement Truman Road	-	86,890.00	86,890.00	-	-	86,890.00
402105	Main Replacement Sheley	-	89,229.50	89,229.50	-	-	89,229.50
402106	Main Replacement Sheley & Northern	-	451,631.16	451,631.16	-	-	451,631.16
402107	Facility Improvements/Const/Maint	-	1,695,662.97	1,695,662.97	45,662.97	-	1,650,000.00
402108	Basin Drive Improvements	250,000.00	32,348.00	282,348.00	26,069.00	69,232.00	187,047.00
402207	CB Electrical Switchgear Improvemen	-	200,000.00	200,000.00	-	-	200,000.00
402301	IT Infrastructure Upgrade	-	9,034.80	9,034.80	-	-	9,034.80
402302	HSPS HVAC Improvements	-	143,480.00	143,480.00	-	-	143,480.00
402303	Lime Silo Recoating	-	400,000.00	400,000.00	-	-	400,000.00
402401	Fiber Optic Upgrades	-	500,000.00	500,000.00	496,780.00	-	3,220.00
402402	Lime Slaker No. 6	-	16,692.00	16,692.00	-	-	16,692.00
402403	Sludge House Piping Improvements	100,000.00	200,000.00	300,000.00	-	-	300,000.00
402410	Springbranch Garage Complex	2,130,000.00	-	2,130,000.00	-	-	2,130,000.00
402501	Horizontal Collector Wheel Rehab	750,000.00	-	750,000.00	-	-	750,000.00
402502	Chlorinator Improvements	100,000.00	-	100,000.00	-	-	100,000.00
402503	Evaporator Improvements	100,000.00	-	100,000.00	-	-	100,000.00
402504	M-291 Wellfield Header	300,000.00	-	300,000.00	-	-	300,000.00
402506	Vehicle Replacement	150,000.00	-	150,000.00	-	79,749.00	70,251.00
9749	MAIN REPLACEMENT PROGRAM	5,000,000.00	7,094,471.13	12,094,471.13	206,918.58	-	11,887,552.55
9952	SECURITY UPGRADES	-	389,610.00	389,610.00	17,442.74	-	372,167.26
		\$ 9,380,000.00	20,209,945.73	29,589,945.73	2,355,403.93	803,898.71	26,430,643.09

	Budget	Budget (Enc Roll)	Total
Budget	\$ 27,113,556.37	2,476,389.36	29,589,945.73
Less Expenditures	79,749.00	724,149.71	803,898.71
Less Encumbrances	603,164.28	1,752,239.65	2,355,403.93
Total Available	\$ 26,430,643.09	-	26,430,643.09

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Sanitary Sewer
 For the period ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Amended Budget</u>	<u>Percent Actual 25.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
Operating revenues:						
Charges for Services	\$ 35,765,212	35,765,212	8,980,922	(26,784,290)	25.11%	0.11%
Penalties	200,000	200,000	—	(200,000)	0.00%	-25.00%
Total operating revenues	<u>35,965,212</u>	<u>35,965,212</u>	<u>8,980,922</u>	<u>(26,984,290)</u>	<u>24.97%</u>	<u>-0.03%</u>
Operating expenses:						
Personnel Services	6,894,894	6,894,894	1,552,476	5,342,418	22.52%	-2.48%
Retiree Benefits	460,000	460,000	96,825	363,175	21.05%	-3.95%
Other Services	16,825,513	16,825,513	3,982,420	12,843,093	23.67%	-1.33%
Supplies	1,375,900	1,375,900	708,100	667,800	51.46%	26.46%
Capital Projects	—	—	—	—	0.00%	-25.00%
Capital Operating	296,300	296,300	111,944	184,356	37.78%	12.78%
Debt Service	6,240,079	6,240,079	643,647	5,596,432	10.31%	-14.69%
Other Expenses	—	—	—	—	0.00%	-25.00%
Total Operating Expenses	<u>32,092,686</u>	<u>32,092,686</u>	<u>7,095,412</u>	<u>24,997,274</u>	<u>22.11%</u>	<u>-2.89%</u>
Nonoperating Revenues (Expenses):						
Investment Income	326,000	326,000	426,286	100,286	130.76%	105.76%
Miscellaneous Revenue (Expense)	7,900	7,900	3,859	(4,041)	48.85%	23.85%
Total Nonoperating Revenue (Expenses)	<u>333,900</u>	<u>333,900</u>	<u>430,145</u>	<u>96,245</u>	<u>128.82%</u>	<u>103.82%</u>
Income (Loss) Before Transfers	<u>4,206,426</u>	<u>4,206,426</u>	<u>2,315,655</u>	<u>(1,890,771)</u>	<u>55.05%</u>	<u>30.05%</u>
Transfers Out – Utility Payments In Lieu of Taxes	(3,296,612)	(3,296,612)	(937,929)	(2,358,683)	28.45%	3.45%
Transfers In	10,000	10,000	10,000	—	100.00%	75.00%
Transfers Out	(5,505,000)	(5,505,000)	(797,353)	(4,707,647)	14.48%	-10.52%
Total Transfers	<u>(8,791,612)</u>	<u>(8,791,612)</u>	<u>(1,725,282)</u>	<u>(7,066,330)</u>	<u>19.62%</u>	<u>-5.38%</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	<u>\$ (4,585,186)</u>	<u>(4,585,186)</u>	<u>590,373</u>	<u>5,175,559</u>		
Beginning Available Resources			37,459,064			
Year-End Investment Market Value Adjustment			—			
Ending Available Resources			<u>38,049,437</u>			
Revenue Risk			1,200,000			
Capital Reserve			4,000,000			
Expense Risk			700,000			
Working Capital			6,800,000			
Targeted Reserve Level			<u>12,700,000</u>			
Total Non-Restricted Resources Available			<u>\$ 25,349,437</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Sanitary Sewer Capital Projects Fund
 For the period ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Amended Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Operating revenues:						
Charges for Services	\$ —	—	—	—	0.00%	-25.00%
Penalties	—	—	—	—	0.00%	-25.00%
Total operating revenues	—	—	—	—	0.00%	-25.00%
Operating expenses:						
Personnel Services	—	—	—	—	0.00%	-25.00%
Retiree Benefits	—	—	—	—	0.00%	-25.00%
Other Services	—	—	—	—	0.00%	-25.00%
Supplies	—	—	—	—	0.00%	-25.00%
Capital Projects	5,505,000	19,597,819	4,899,851	14,697,968	25.00%	0.00%
Capital Operating	—	—	—	—	0.00%	-25.00%
Debt Service	—	—	—	—	0.00%	-25.00%
Other Expenses	—	—	—	—	0.00%	-25.00%
Total Operating Expenses	5,505,000	19,597,819	4,899,851	14,697,968	25.00%	0.00%
Nonoperating Revenues (Expenses):						
Investment Income	—	—	—	—	0.00%	-25.00%
Miscellaneous Revenue (Expense)	—	—	—	—	0.00%	-25.00%
Total Nonoperating Revenue (Expenses)	—	—	—	—	0.00%	-25.00%
Income (Loss) Before Transfers	(5,505,000)	(19,597,819)	(4,899,851)	14,697,968	25.00%	0.00%
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-25.00%
Transfers In	5,505,000	5,505,000	797,353	4,707,647	14.48%	-10.52%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Transfers	5,505,000	5,505,000	797,353	4,707,647	14.48%	-10.52%
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ —	(14,092,819)	(4,102,498)	9,990,321		
Beginning Unassigned Fund Balance			—			
Prior Period Encumbrances			(2,317,525)			
Year-End Investment Market Value Adjustment			—			
Ending Unassigned Fund Balance			<u>(6,420,023)</u>			
Current Year Encumbrances			4,898,388			
Prior Year Encumbrances			1,521,635			
Total Fund Balance			<u>\$ —</u>			

**Sanitary Sewer - Open Capital Projects
As of September 30, 2024**

PROJECT	PROJECT TITLE	ORIGINAL BUDGET	NET BUDGET AMENDMENTS	REVISED BUDGET	ENCUMBRANCES	ACTUALS	AVAILABLE BUDGET
301201	BURR OAK EAST	\$ -	1,035,327.15	1,035,327.15	-	-	1,035,327.15
301202	CRACKERNECK-VAN HOOK SEWER	-	529,163.59	529,163.59	-	-	529,163.59
301701	SCADA UPGRADE	-	77,507.78	77,507.78	-	-	77,507.78
301706	TREATMENT FACILITY IMPROVEMENT	-	226,533.13	226,533.13	4,682.20	-	221,850.93
302002	Arlington Improvements	-	100,000.00	100,000.00	-	-	100,000.00
302004	Neighborhood Projects 2019-20	150,000.00	1,640,872.12	1,790,872.12	333,121.43	177,924.94	1,279,825.75
302005	Biosolids Handling	-	991,019.78	991,019.78	-	-	991,019.78
302006	Raw Pumps & Screening	-	579,279.41	579,279.41	-	-	579,279.41
302007	Electrical Substation Rehab	-	158,690.00	158,690.00	8,628.00	20,723.00	129,339.00
302008	RCTP Fence	-	36,015.56	36,015.56	-	-	36,015.56
302101	Sanitation Sewer Evaluation Survey	100,000.00	106,982.83	206,982.83	-	-	206,982.83
302102	Raymond Harkless Mills San Imp	-	200,000.00	200,000.00	300,347.59	-	(100,347.59)
302103	Pump Station Imp & Maintenance	150,000.00	718,240.98	868,240.98	-	-	868,240.98
302105	Piping Rehabilitation	-	14,332.50	14,332.50	14,332.50	-	-
302201	Upper Adair Interceptor	1,000,000.00	400,475.14	1,400,475.14	51,400.26	-	1,349,074.88
302202	Crackerneck Creek Slope Rehab	-	2,114,316.04	2,114,316.04	140,538.35	1,462.50	1,972,315.19
302203	Sanitary Sewer Main Reloc from Stre	300,000.00	700,000.00	1,000,000.00	-	-	1,000,000.00
302204	RCTP - Septic Pumper	-	300,000.00	300,000.00	-	-	300,000.00
302205	Clarifier Rehabilitation	-	4,001,366.44	4,001,366.44	4,961,447.85	16,353.85	(976,435.26)
302206	Railing Safety RCPS & SCPS	-	14,083.09	14,083.09	-	-	14,083.09
302301	Sludge Thickening Process Improve	800,000.00	600,000.00	1,400,000.00	-	-	1,400,000.00
302401	Cost of Service Study	-	100,000.00	100,000.00	-	-	100,000.00
302402	Grit Removal Improvements-RCPS	-	750,000.00	750,000.00	-	-	750,000.00
302403	Pressure Cleaning Truck	-	250,000.00	250,000.00	188,770.75	-	61,229.25
302410	Springbranch Garage Complex	2,130,000.00	-	2,130,000.00	-	-	2,130,000.00
302501	Camera Truck	375,000.00	-	375,000.00	375,000.00	-	-
9757	TRENCHLESS TECHNOLOGY	500,000.00	766,138.73	1,266,138.73	30,029.10	580,888.60	655,221.03
		\$ 5,505,000.00	16,410,344.27	21,915,344.27	6,408,298.03	797,352.89	14,709,693.35

	Current Year	Prior Year	Total
	Budget	Budget (Enc Roll)	
Budget	\$ 19,597,819.10	2,317,525.17	21,915,344.27
Less Expenditures	1,462.50	795,890.39	797,352.89
Less Encumbrances	4,898,388.25	1,509,909.78	6,408,298.03
Total Available	\$ 14,697,968.35	11,725.00	14,709,693.35

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Events Center Debt Service
 For the period ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Amended Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Operating revenues:						
Charges for Services	—	—	—	—	0.00%	-25.00%
Miscellaneous	—	—	—	—	0.00%	-25.00%
Total operating revenues	—	—	—	—	0.00%	-25.00%
Operating Expenses:						
Personnel Services	—	—	—	—	0.00%	-25.00%
Other Services	—	—	—	—	0.00%	-25.00%
Supplies	—	—	—	—	0.00%	-25.00%
Capital Outlay	5,684,876	—	—	—	0.00%	-25.00%
Debt Service	5,935,200	5,935,200	572,546	5,362,654	9.65%	-15.35%
Other Expenses	—	—	—	—	0.00%	-25.00%
Total Operating Expenses	11,620,076	5,935,200	572,546	5,362,654	9.65%	-15.35%
Nonoperating Revenues (Expenses):						
Investment Income	100,000	100,000	87,021	(12,979)	87.02%	62.02%
Miscellaneous Revenue (Expense)	—	—	—	—	0.00%	-25.00%
Sales Tax	4,500,000	4,500,000	—	(4,500,000)	0.00%	-25.00%
Total Nonoperating Revenue (Expenses)	4,600,000	4,600,000	87,021	(4,512,979)	1.89%	-23.11%
Income (Loss) Before Transfers	(7,020,076)	(1,335,200)	(485,525)	849,675	36.36%	11.36%
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-25.00%
Transfers In	—	—	—	—	0.00%	-25.00%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Transfers	—	—	—	—	0.00%	-25.00%
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	(7,020,076)	(1,335,200)	(485,525)	849,675		
Beginning Available Resources			(1,130,628)			
Less Prior Year Expenses			—			
Year-End Investment Market Value Adjustment			—			
Ending Available Resources			<u><u>(1,616,153)</u></u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Events Center Debt Service Capital Project Fund
 For the period ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Amended Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Operating revenues:						
Charges for Services	\$ —	—	—	—	0.00%	-25.00%
Miscellaneous	—	—	—	—	0.00%	-25.00%
Total operating revenues	—	—	—	—	0.00%	-25.00%
Operating Expenses:						
Personnel Services	—	—	—	—	0.00%	-25.00%
Other Services	—	—	—	—	0.00%	-25.00%
Supplies	—	—	—	—	0.00%	-25.00%
Capital Outlay	4,352,800	9,061,656	6,981,533	2,080,123	77.04%	52.04%
Debt Service	—	—	—	—	0.00%	-25.00%
Other Expenses	—	—	—	—	0.00%	-25.00%
Total Operating Expenses	4,352,800	9,061,656	6,981,533	2,080,123	77.04%	52.04%
Nonoperating Revenues (Expenses):						
Investment Income	—	—	—	—	0.00%	-25.00%
Miscellaneous Revenue (Expense)	—	—	—	—	0.00%	-25.00%
Sales Tax	—	—	—	—	0.00%	-25.00%
Total Nonoperating Revenue (Expenses)	—	—	—	—	0.00%	-25.00%
Income (Loss) Before Transfers	(4,352,800)	(9,061,656)	(6,981,533)	2,080,123	77.04%	52.04%
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-25.00%
Transfers In	4,352,800	4,352,800	137,541	4,215,259	3.16%	-21.84%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Transfers	4,352,800	4,352,800	137,541	4,215,259	3.16%	-21.84%
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ —	(4,708,856)	(6,843,992)	(2,135,136)		
Beginning Unassigned Fund Balance			—			
Prior Period Encumbrances			(2,139,518)			
Year-End Investment Market Value Adjustment			—			
Ending Unassigned Fund Balance			<u>(8,983,510)</u>			
Current Year Encumbrances			6,829,681			
Prior Year Encumbrances			2,122,961			
Total Fund Balance			<u>\$ (30,868)</u>			

CITY OF INDEPENDENCE, MISSOURI

Budgetary Comparison Schedule

Central Garage

For the period ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Amended Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Operating revenues:						
Charges for Services	\$ 3,194,700	3,194,700	807,133	(2,387,567)	25.26%	0.26%
Miscellaneous	567,500	567,500	142,607	(424,893)	25.13%	0.13%
Total Operating Revenues	3,762,200	3,762,200	949,740	(2,812,460)	25.24%	0.24%
Operating Expenses:						
Personnel Services	942,060	942,060	222,884	719,176	23.66%	-1.34%
Retiree Benefits	57,200	57,200	9,417	47,783	16.46%	-8.54%
Other Services	1,110,600	1,110,600	950,207	160,393	85.56%	60.56%
Supplies	1,293,800	1,293,800	1,140,209	153,591	88.13%	63.13%
Capital Outlay	—	—	96,899	(96,899)	0.00%	-25.00%
Other Expenses	—	—	—	—	0.00%	-25.00%
Total Operating Expenses	3,403,660	3,403,660	2,419,616	984,044	71.09%	46.09%
Nonoperating Revenues (Expenses):						
Investment Income	7,500	7,500	11,338	3,838	151.17%	126.17%
Miscellaneous Revenue (Expense)	—	—	1,960	1,960	0.00%	-25.00%
Total Nonoperating Revenue (Expenses)	7,500	7,500	13,298	5,798	177.31%	152.31%
Income (Loss) Before Transfers	366,040	366,040	(1,456,578)	(1,822,618)	-397.93%	-422.93%
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-25.00%
Transfers In	—	—	—	—	0.00%	-25.00%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Transfers	—	—	—	—	0.00%	-25.00%
Change In Net Position (Budget Basis)	\$ 366,040	366,040	(1,456,578)	(1,822,618)		
Unassigned Fund Balance at Beginning of Year			(743,672)			
Cancellation of Prior Year Encumbrances			7,876			
Change in Other Fund Balance Components During the Year			(2,406)			
GAAP Components - OPEB and LAGERS			1,806,028			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance Non-GAAP Basis, 09/30/24			(388,752)			
Other Net Position Components:						
Assigned - Current Year Encumbrances			1,538,297			
Assigned - Prior Year Encumbrances			—			
Total Fund Balance			\$ 1,149,545			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Staywell Health Care
 For the period ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Amended Budget</u>	<u>Percent Actual 25.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
Operating revenues:						
Charges for Services	\$ 20,534,900	20,534,900	5,285,683	(15,249,217)	25.74%	0.74%
Miscellaneous	—	—	—	—	0.00%	-25.00%
Total Operating Revenues	<u>20,534,900</u>	<u>20,534,900</u>	<u>5,285,683</u>	<u>(15,249,217)</u>	<u>25.74%</u>	<u>0.74%</u>
Operating Expenses:						
Personnel Services	487,600	487,600	146,525	341,075	30.05%	5.05%
Other Services	24,460,900	24,460,900	5,860,737	18,600,163	23.96%	-1.04%
Supplies	—	—	—	—	0.00%	-25.00%
Capital Outlay	—	—	—	—	0.00%	-25.00%
Other Expenses	—	—	—	—	0.00%	-25.00%
Total Operating Expenses	<u>24,948,500</u>	<u>24,948,500</u>	<u>6,007,262</u>	<u>18,941,238</u>	<u>24.08%</u>	<u>-0.92%</u>
Nonoperating Revenues (Expenses):						
Investment Income	155,000	155,000	83,372	(71,628)	53.79%	28.79%
Miscellaneous Revenue (Expense)	<u>1,236,600</u>	<u>1,236,600</u>	<u>666,268</u>	<u>(570,332)</u>	<u>53.88%</u>	<u>28.88%</u>
Total Nonoperating Revenue (Expenses)	<u>1,391,600</u>	<u>1,391,600</u>	<u>749,640</u>	<u>(641,960)</u>	<u>53.87%</u>	<u>28.87%</u>
Income (Loss) Before Transfers	<u>(3,022,000)</u>	<u>(3,022,000)</u>	<u>28,061</u>	<u>3,050,061</u>	<u>-0.93%</u>	<u>-25.93%</u>
Transfers In - American Rescue Plan	—	—	—	—	0.00%	-25.00%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Transfers	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Change In Net Position (Budget Basis)	<u>\$ (3,022,000)</u>	<u>(3,022,000)</u>	<u>28,061</u>	<u>3,050,061</u>		
Unassigned Fund Balance at Beginning of Year			5,791,472			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Ending Unassigned Fund Balance Non-GAAP Basis, 09/30/24			<u>5,819,533</u>			
Other Net Position Components:						
Assigned - Current Year Encumbrances			88,000			
Assigned - Prior Year Encumbrances			—			
Total Fund Balance			<u>\$ 5,907,533</u>			

CITY OF INDEPENDENCE, MISSOURI

Budgetary Comparison Schedule

Workers' Compensation

For the period ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Amended Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Operating revenues:						
Charges for Services	\$ 3,918,000	3,918,000	979,500	(2,938,500)	25.00%	0.00%
Miscellaneous	—	—	—	—	0.00%	-25.00%
Total Operating Revenues	<u>3,918,000</u>	<u>3,918,000</u>	<u>979,500</u>	<u>(2,938,500)</u>	<u>25.00%</u>	<u>0.00%</u>
Operating Expenses:						
Personnel Services	10,013	10,013	27,917	(17,904)	278.81%	253.81%
Other Services	3,952,140	3,952,140	1,294,724	2,657,416	32.76%	7.76%
Supplies	—	—	—	—	0.00%	-25.00%
Capital Outlay	—	—	—	—	0.00%	-25.00%
Other Expenses	—	—	—	—	0.00%	-25.00%
Total Operating Expenses	<u>3,962,153</u>	<u>3,962,153</u>	<u>1,322,641</u>	<u>2,639,512</u>	<u>33.38%</u>	<u>8.38%</u>
Nonoperating Revenues (Expenses):						
Investment Income	100,000	100,000	64,555	(35,445)	64.56%	39.56%
Miscellaneous Revenue (Expense)	—	—	28,366	28,366	0.00%	-25.00%
Total Nonoperating Revenue (Expenses)	<u>100,000</u>	<u>100,000</u>	<u>92,921</u>	<u>(7,079)</u>	<u>92.92%</u>	<u>67.92%</u>
Income (Loss) Before Transfers	<u>55,847</u>	<u>55,847</u>	<u>(250,220)</u>	<u>(306,067)</u>	<u>-448.05%</u>	<u>-473.05%</u>
Transfers In	—	—	—	—	0.00%	-25.00%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Transfers	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Change In Net Position (Budget Basis)	<u>\$ 55,847</u>	<u>55,847</u>	<u>(250,220)</u>	<u>(306,067)</u>		
Unassigned Fund Balance at Beginning of Year			(8,582,073)			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance Non-GAAP Basis, 09/30/24			<u>(8,832,293)</u>			
Other Net Position Components:						
Restricted - Work Comp Escrow			153,802			
Assigned - Current Year Encumbrances			334			
Assigned - Prior Year Encumbrances			—			
Total Fund Balance			<u>\$ (8,678,157)</u>			

CITY OF INDEPENDENCE, MISSOURI

Budgetary Comparison Schedule

Risk Management

For the period ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Amended Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Operating revenues:						
Charges for Services	\$ 3,193,000	3,193,000	798,050	(2,394,950)	24.99%	-0.01%
Miscellaneous	—	—	—	—	0.00%	-25.00%
Total Operating Revenues	3,193,000	3,193,000	798,050	(2,394,950)	24.99%	-0.01%
Operating Expenses:						
Personnel Services	10,035	10,035	—	10,035	0.00%	-25.00%
Other Services	4,454,701	4,454,701	2,177,981	2,276,720	48.89%	23.89%
Supplies	—	—	—	—	0.00%	-25.00%
Capital Outlay	—	—	—	—	0.00%	-25.00%
Other Expenses	—	—	—	—	0.00%	-25.00%
Total Operating Expenses	4,464,736	4,464,736	2,177,981	2,286,755	48.78%	23.78%
Nonoperating Revenues (Expenses):						
Investment Income	30,000	30,000	1,032	(28,968)	3.44%	-21.56%
Miscellaneous Revenue (Expense)	—	—	—	—	0.00%	-25.00%
Total Nonoperating Revenue (Expenses)	30,000	30,000	1,032	(28,968)	3.44%	-21.56%
Income (Loss) Before Transfers	(1,241,736)	(1,241,736)	(1,378,899)	(137,163)	111.05%	86.05%
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-25.00%
Transfers In	—	—	—	—	0.00%	-25.00%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Transfers	—	—	—	—	0.00%	-25.00%
Change In Net Position (Budget Basis)	\$ (1,241,736)	(1,241,736)	(1,378,899)	(137,163)		
Unassigned Fund Balance at Beginning of Year			946,622			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance Non-GAAP Basis, 09/30/24			(432,277)			
Other Net Position Components:						
Assigned - Current Year Encumbrances			67,368			
Assigned - Prior Year Encumbrances			79,597			
Total Fund Balance			\$ (285,312)			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Finance & Support Services
 For the period ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Amended Budget</u>	<u>Percent Actual 25.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
Operating revenues:						
Charges for Services	\$ 13,117,510	13,117,510	3,278,908	(9,838,602)	25.00%	0.00%
Miscellaneous	—	—	—	—	0.00%	-25.00%
Total Operating Revenues	<u>13,117,510</u>	<u>13,117,510</u>	<u>3,278,908</u>	<u>(9,838,602)</u>	<u>25.00%</u>	<u>0.00%</u>
Operating Expenses:						
Personnel Services	6,183,457	6,183,457	1,218,894	4,964,563	19.71%	-5.29%
Retiree Benefits	231,000	231,000	47,677	183,323	20.64%	-4.36%
Other Services	5,584,919	5,584,919	2,085,452	3,499,467	37.34%	12.34%
Supplies	74,300	74,300	10,491	63,809	14.12%	-10.88%
Capital Outlay	83,050	83,050	22,256	60,794	26.80%	1.80%
Other Expenses	—	—	—	—	0.00%	-25.00%
Total Operating Expenses	<u>12,156,726</u>	<u>12,156,726</u>	<u>3,384,770</u>	<u>8,771,956</u>	<u>27.84%</u>	<u>2.84%</u>
Nonoperating Revenues (Expenses):						
Investment Income	—	—	—	—	0.00%	-25.00%
Miscellaneous Revenue (Expense)	—	—	(496)	(496)	0.00%	-25.00%
Total Nonoperating Revenue (Expenses)	<u>—</u>	<u>—</u>	<u>(496)</u>	<u>(496)</u>	<u>0.00%</u>	<u>-25.00%</u>
Income (Loss) Before Transfers	<u>960,784</u>	<u>960,784</u>	<u>(106,358)</u>	<u>(1,067,142)</u>	<u>-11.07%</u>	<u>-36.07%</u>
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-25.00%
Transfers In – CARES Act	—	—	—	—	0.00%	-25.00%
Transfers Out	(1,681,668)	(1,681,668)	—	(1,681,668)	0.00%	-25.00%
Total Transfers	<u>(1,681,668)</u>	<u>(1,681,668)</u>	<u>—</u>	<u>(1,681,668)</u>	<u>0.00%</u>	<u>-25.00%</u>
Change In Net Position (Budget Basis)	<u>\$ (720,884)</u>	<u>(720,884)</u>	<u>(106,358)</u>	<u>614,526</u>		
Unassigned Fund Balance at Beginning of Year			(2,970,050)			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
GAAP Components - OPEB and LAGERS			<u>2,838,368</u>			
Ending Unassigned Fund Balance Non-GAAP Basis, 09/30/24			<u>(238,040)</u>			
Other Net Position Components:						
Assigned - Current Year Encumbrances			591,460			
Assigned - Prior Year Encumbrances			225,256			
Total Fund Balance			<u>\$ 578,676</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Finance & Support Services Capital Project Fund
 For the period ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Amended Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Operating revenues:						
Charges for Services	\$ —	—	—	—	0.00%	-25.00%
Miscellaneous	—	—	—	—	0.00%	-25.00%
Total Operating Revenues	—	—	—	—	0.00%	-25.00%
Operating Expenses:						
Personnel Services	—	—	—	—	0.00%	-25.00%
Retiree Benefits	—	—	—	—	0.00%	-25.00%
Other Services	—	—	—	—	0.00%	-25.00%
Supplies	—	—	—	—	0.00%	-25.00%
Capital Outlay	1,018,334	1,018,334	—	1,018,334	0.00%	-25.00%
Other Expenses	—	—	—	—	0.00%	-25.00%
Total Operating Expenses	1,018,334	1,018,334	—	1,018,334	0.00%	-25.00%
Nonoperating Revenues (Expenses):						
Investment Income	—	—	—	—	0.00%	-25.00%
Miscellaneous Revenue (Expense)	—	—	—	—	0.00%	-25.00%
Total Nonoperating Revenue (Expenses)	—	—	—	—	0.00%	-25.00%
Income (Loss) Before Transfers	(1,018,334)	(1,018,334)	—	1,018,334	0.00%	-25.00%
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-25.00%
Transfers In	1,681,668	1,681,668	—	1,681,668	0.00%	-25.00%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Transfers	1,681,668	1,681,668	—	1,681,668	0.00%	-25.00%
Change In Net Position (Budget Basis)	\$ 663,334	663,334	—	(663,334)		
Unassigned Fund Balance at Beginning of Year			—			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Ending Unassigned Fund Balance Non-GAAP Basis, 09/30/24			—			
Other Net Position Components:						
Assigned - Current Year Encumbrances			—			
Assigned - Prior Year Encumbrances			—			
Total Fund Balance			\$ —			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Debt Service - Neighborhood Improvement Districts
 For the period ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 25.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
Revenues:						
Charges for Services	\$ 9,289	9,289	—	(9,289)	0.00%	-25.00%
Investment Income (Loss)	2,000	2,000	1,188	(812)	59.40%	34.40%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	<u>11,289</u>	<u>11,289</u>	<u>1,188</u>	<u>(10,101)</u>	<u>10.52%</u>	<u>-14.48%</u>
Expenditures:						
General Government	—	—	4	(4)	0.00%	-25.00%
Debt Service	1,000	1,000	—	1,000	0.00%	-25.00%
Total Expenditures	<u>1,000</u>	<u>1,000</u>	<u>4</u>	<u>996</u>	<u>0.40%</u>	<u>-24.60%</u>
Other Financing Uses:						
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	—	—	—	—	0.00%	-25.00%
Total expenditures and other financing uses	<u>1,000</u>	<u>1,000</u>	<u>4</u>	<u>996</u>	<u>0.40%</u>	<u>-24.60%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	<u>\$ 10,289</u>	<u>10,289</u>	1,184	<u>(9,105)</u>		
Unassigned Fund Balance at Beginning of Year			113,079			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Ending Unassigned Fund Balance, 09/30/24			<u>114,263</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Total Fund Balance			<u>\$ 114,263</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Street Improvements Capital Project Fund
 For the period ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Revenues:						
Charges for Services	\$ —	—	12	12	0.00%	-25.00%
Investment Income	—	—	3	3	0.00%	-25.00%
Intergovernmental	—	—	—	—	0.00%	-25.00%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	<u>—</u>	<u>—</u>	<u>15</u>	<u>15</u>	<u>0.00%</u>	<u>-25.00%</u>
Other Financing Sources:						
Transfers In	10,745,086	10,745,086	1,751,022	(8,994,064)	16.30%	-8.70%
Total Other Financing Sources	<u>10,745,086</u>	<u>10,745,086</u>	<u>1,751,022</u>	<u>(8,994,064)</u>	<u>16.30%</u>	<u>-8.70%</u>
Total Revenues and Other Financing Sources	<u>10,745,086</u>	<u>10,745,086</u>	<u>1,751,037</u>	<u>(8,994,049)</u>	<u>16.30%</u>	<u>-8.70%</u>
Expenditures:						
Public Works	—	—	148,963	(148,963)	0.00%	-25.00%
Culture and Recreation	—	—	—	—	0.00%	-25.00%
Capital Outlay	10,745,086	23,152,797	1,674,772	21,478,025	7.23%	-17.77%
Total Expenditures	<u>10,745,086</u>	<u>23,152,797</u>	<u>1,823,735</u>	<u>21,329,062</u>	<u>7.88%</u>	<u>-17.12%</u>
Other Financing Uses:						
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Expenditures and Other Financing Uses	<u>10,745,086</u>	<u>23,152,797</u>	<u>1,823,735</u>	<u>21,329,062</u>	<u>7.88%</u>	<u>-17.12%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ <u>—</u>	<u>(12,407,711)</u>	<u>(72,698)</u>	<u>12,335,013</u>		
Unassigned Fund Balance at Beginning of Year			(499,899)			
Cancellation of Prior Year Encumbrances			—			
Change to Prior Year Encumbrances			(8,948,996)			
Year-End Investment Market Value Adjustment			—			
Ending Unassigned Fund Balance, 09/30/24			<u>(9,521,593)</u>			
Other Fund Balance Components:						
Committed - Current Year Encumbrances			1,646,176			
Committed - Prior Year Encumbrances			<u>7,938,240</u>			
Total Fund Balance			\$ <u>62,823</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Police Improvements Capital Project Fund
 For the period ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Revenues:						
Charges for Services	\$ —	—	—	—	0.00%	-25.00%
Investment Income	—	—	—	—	0.00%	-25.00%
Intergovernmental	—	—	—	—	0.00%	-25.00%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	—	—	—	—	0.00%	-25.00%
Other Financing Sources:						
Transfers In	1,450,000	1,450,000	532,836	(917,164)	36.75%	11.75%
Total Other Financing Sources	1,450,000	1,450,000	532,836	(917,164)	36.75%	11.75%
Total Revenues and Other Financing Sources	1,450,000	1,450,000	532,836	(917,164)	36.75%	11.75%
Expenditures:						
Public Safety	—	—	—	—	0.00%	-25.00%
Capital Outlay	550,000	1,076,644	—	1,076,644	0.00%	-25.00%
Total Expenditures	550,000	1,076,644	—	1,076,644	0.00%	-25.00%
Other Financing Uses:						
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	—	—	—	—	0.00%	-25.00%
Total Expenditures and Other Financing Uses	550,000	1,076,644	—	1,076,644	0.00%	-25.00%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ 900,000	373,356	532,836	159,480		
Unassigned Fund Balance at Beginning of Year			(4,385,005)			
Cancellation of Prior Year Encumbrances			—			
Change to Prior Year Encumbrances			(1,305,675)			
Year-End Investment Market Value Adjustment			—			
Ending Unassigned Fund Balance, 09/30/24			(5,157,844)			
Other Fund Balance Components:						
Committed - Current Year Encumbrances			—			
Committed - Prior Year Encumbrances			5,157,844			
Total Fund Balance			\$ —			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Fire Improvements Capital Project Fund
 For the period ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 25.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
Revenues:						
Charges for Services	\$ —	—	—	—	0.00%	-25.00%
Investment Income	—	—	—	—	0.00%	-25.00%
Intergovernmental	—	—	—	—	0.00%	-25.00%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Other Financing Sources:						
Transfers In	5,450,000	5,450,000	751,004	(4,698,996)	13.78%	-11.22%
Total Other Financing Sources	<u>5,450,000</u>	<u>5,450,000</u>	<u>751,004</u>	<u>(4,698,996)</u>	<u>13.78%</u>	<u>-11.22%</u>
Total Revenues and Other Financing Sources	<u>5,450,000</u>	<u>5,450,000</u>	<u>751,004</u>	<u>(4,698,996)</u>	<u>13.78%</u>	<u>-11.22%</u>
Expenditures:						
Public Safety	—	—	—	—	0.00%	-25.00%
Capital Outlay	5,450,000	4,874,321	677,051	4,197,270	13.89%	-11.11%
Total Expenditures	<u>5,450,000</u>	<u>4,874,321</u>	<u>677,051</u>	<u>4,197,270</u>	<u>13.89%</u>	<u>-11.11%</u>
Other Financing Uses:						
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Expenditures and Other Financing Uses	<u>5,450,000</u>	<u>4,874,321</u>	<u>677,051</u>	<u>4,197,270</u>	<u>13.89%</u>	<u>-11.11%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	<u>\$ —</u>	<u>575,679</u>	<u>73,953</u>	<u>(501,726)</u>		
Unassigned Fund Balance at Beginning of Year						
			—			
Cancellation of Prior Year Encumbrances						
			—			
Change to Prior Year Encumbrances						
			(3,607,102)			
Year-End Investment Market Value Adjustment						
			—			
Ending Unassigned Fund Balance, 09/30/24						
			<u>(3,533,149)</u>			
Other Fund Balance Components:						
Committed - Current Year Encumbrances						
			—			
Committed - Prior Year Encumbrances						
			3,533,149			
Total Fund Balance						
			<u>\$ —</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Revolving Public Improvements Capital Project Fund
 For the period ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Revenues:						
Charges for Services	\$ —	—	—	—	0.00%	-25.00%
Investment Income (Loss)	—	—	—	—	0.00%	-25.00%
Other Revenue	—	52,000	—	(52,000)	0.00%	-25.00%
Total Revenues	<u>—</u>	<u>52,000</u>	<u>—</u>	<u>(52,000)</u>	<u>0.00%</u>	<u>-25.00%</u>
Expenditures:						
Public Works	—	—	—	—	0.00%	-25.00%
Culture and Recreation	—	—	—	—	0.00%	-25.00%
Capital Outlay	—	52,000	—	52,000	0.00%	-25.00%
Total Expenditures	<u>—</u>	<u>52,000</u>	<u>—</u>	<u>52,000</u>	<u>0.00%</u>	<u>-25.00%</u>
Other Financing Uses:						
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>52,000</u>	<u>—</u>	<u>52,000</u>	<u>0.00%</u>	<u>-25.00%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ <u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>		
Unassigned Fund Balance at Beginning of Year			—			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Ending Unassigned Fund Balance, 09/30/24			<u>—</u>			
Other Fund Balance Components:						
Committed - Current Year Encumbrances			—			
Committed - Prior Year Encumbrances			—			
Total Fund Balance			\$ <u>—</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Buildings and Other Improvements Capital Project Fund
 For the period ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 25.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
Revenues:						
Charges for Services	\$ —	—	—	—	0.00%	-25.00%
Intergovernmental	—	—	—	—	0.00%	-25.00%
Investment Income	—	—	—	—	0.00%	-25.00%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total revenues	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Other Financing Sources:						
Debt Proceeds	—	—	—	—	0.00%	-25.00%
Transfers In	260,000	260,000	—	(260,000)	0.00%	-25.00%
Total Other Financing Sources	<u>260,000</u>	<u>260,000</u>	<u>—</u>	<u>(260,000)</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Revenues and Other Financing Sources	<u>260,000</u>	<u>260,000</u>	<u>—</u>	<u>(260,000)</u>	<u>0.00%</u>	<u>-25.00%</u>
Expenditures:						
Public Works	—	—	—	—	0.00%	-25.00%
Culture and Recreation	—	—	—	—	0.00%	-25.00%
Capital Outlay	260,000	11,819,141	245,690	11,573,451	2.08%	-22.92%
Total Expenditures	<u>260,000</u>	<u>11,819,141</u>	<u>245,690</u>	<u>11,573,451</u>	<u>2.08%</u>	<u>-22.92%</u>
Other Financing Uses:						
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total expenditures and other financing uses	<u>260,000</u>	<u>11,819,141</u>	<u>245,690</u>	<u>11,573,451</u>	<u>2.08%</u>	<u>-22.92%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ <u>—</u>	<u>(11,559,141)</u>	(245,690)	<u>11,313,451</u>		
Unassigned Fund Balance at Beginning of Year			(1,995,897)			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Ending Unassigned Fund Balance, 09/30/24			<u>(2,241,587)</u>			
Other Fund Balance Components:						
Committed - Current Year Encumbrances			19,946			
Committed - Prior Year Encumbrances			1,339,585			
Restricted - Debt Reserve Project Accounts - Capital Projects			<u>10,915,305</u>			
Total Fund Balance			<u>\$ 10,033,249</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Storm Drainage Capital Project Fund
 For the period ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Revenues:						
Charges for Services	\$ —	—	—	—	0.00%	-25.00%
Investment Income	—	—	—	—	0.00%	-25.00%
Intergovernmental	—	5,000,000	—	(5,000,000)	0.00%	-25.00%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total revenues	<u>—</u>	<u>5,000,000</u>	<u>—</u>	<u>(5,000,000)</u>	<u>0.00%</u>	<u>-25.00%</u>
Other financing sources:						
Transfers in	7,583,017	7,583,017	200,212	(7,382,805)	2.64%	-22.36%
Total other financing sources	<u>7,583,017</u>	<u>7,583,017</u>	<u>200,212</u>	<u>(7,382,805)</u>	<u>2.64%</u>	<u>-22.36%</u>
Total revenues and other financing sources	<u>7,583,017</u>	<u>12,583,017</u>	<u>200,212</u>	<u>(12,382,805)</u>	<u>1.59%</u>	<u>-23.41%</u>
Expenditures:						
Public Works	—	—	—	—	0.00%	-25.00%
Culture and Recreation	—	—	—	—	0.00%	-25.00%
Capital Outlay	7,583,017	15,620,255	108,630	15,511,625	0.70%	-24.30%
Total Expenditures	<u>7,583,017</u>	<u>15,620,255</u>	<u>108,630</u>	<u>15,511,625</u>	<u>0.70%</u>	<u>-24.30%</u>
Other Financing Uses:						
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total expenditures and other financing uses	<u>7,583,017</u>	<u>15,620,255</u>	<u>108,630</u>	<u>15,511,625</u>	<u>0.70%</u>	<u>-24.30%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ <u>—</u>	<u>(3,037,238)</u>	91,582	<u>3,128,820</u>		
Unassigned Fund Balance at Beginning of Year			—			
Cancellation of Prior Year Encumbrances			—			
Change to Prior Year Encumbrances			(2,508,038)			
Change in Other Fund Balance Components During the Year			—			
Ending Unassigned Fund Balance, 09/30/24			<u>(2,416,456)</u>			
Fund Balance Components:						
Committed - Current Year Encumbrances			91,970			
Committed - Prior Year Encumbrances			<u>2,324,486</u>			
Total Fund Balance			\$ <u>—</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Park Improvements Capital Project Fund
 For the period ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 25.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
Revenues:						
Charges for Services	\$ —	—	—	—	0.00%	-25.00%
Investment Income (Loss)	—	—	—	—	0.00%	-25.00%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total revenues	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Other financing sources:						
Transfers in	555,000	555,000	45,000	(510,000)	8.11%	-16.89%
Total other financing sources	<u>555,000</u>	<u>555,000</u>	<u>45,000</u>	<u>(510,000)</u>	<u>8.11%</u>	<u>-16.89%</u>
Total revenues and other financing sources	<u>555,000</u>	<u>555,000</u>	<u>45,000</u>	<u>(510,000)</u>	<u>8.11%</u>	<u>-16.89%</u>
Expenditures:						
Public Works	—	—	—	—	0.00%	-25.00%
Culture and Recreation	—	—	—	—	0.00%	-25.00%
Capital Outlay	555,000	1,582,806	202,228	1,380,578	12.78%	-12.22%
Total Expenditures	<u>555,000</u>	<u>1,582,806</u>	<u>202,228</u>	<u>1,380,578</u>	<u>12.78%</u>	<u>-12.22%</u>
Other Financing Uses:						
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total expenditures and other financing uses	<u>555,000</u>	<u>1,582,806</u>	<u>202,228</u>	<u>1,380,578</u>	<u>12.78%</u>	<u>-12.22%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	<u>\$ —</u>	<u>(1,027,806)</u>	<u>(157,228)</u>	<u>870,578</u>		
Unassigned Fund Balance at Beginning of Year			—			
Cancellation of Prior Year Encumbrances			—			
Change to Prior Year Encumbrances			(120,866)			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Ending Unassigned Fund Balance, 09/30/24			<u>(278,094)</u>			
Fund Balance Components:						
Committed - Current Year Encumbrances			187,228			
Committed - Prior Year Encumbrances			90,866			
Total Fund Balance			<u>\$ —</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Independence Events Center CID
 For the period ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 25.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
Revenues:						
Sales Taxes	\$ 8,497,576	8,497,576	1,511,028	(6,986,548)	17.78%	-7.22%
Investment Income	400,000	400,000	140,836	(259,164)	35.21%	10.21%
Total Revenues	<u>8,897,576</u>	<u>8,897,576</u>	<u>1,651,864</u>	<u>(7,245,712)</u>	<u>18.57%</u>	<u>-6.43%</u>
Expenditures:						
Administrative Fee	169,952	169,952	30,221	139,731	17.78%	-7.22%
Insurance	89,300	89,300	—	89,300	0.00%	-25.00%
Legal	6,000	6,000	—	6,000	0.00%	-25.00%
Audit	6,400	6,400	6,400	—	100.00%	75.00%
Banking	9,800	9,800	2,539	7,261	25.91%	0.91%
Contract Services	85,000	85,000	—	85,000	0.00%	-25.00%
Capital Outlay	—	—	—	—	0.00%	-25.00%
Other	50,000	50,000	50,000	—	100.00%	75.00%
Total Expenditures	<u>416,452</u>	<u>416,452</u>	<u>89,160</u>	<u>327,292</u>	<u>21.41%</u>	<u>-3.59%</u>
Other Financing Uses:						
Transfers Out - EATS	—	—	—	—	0.00%	-25.00%
Transfers Out - Debt Service (City)	5,860,184	5,860,184	—	5,860,184	0.00%	-25.00%
Transfers Out - Capital Projects	4,352,800	4,352,800	137,541	4,215,259	3.16%	-21.84%
Transfers Out - Other Items	65,000	65,000	—	65,000	0.00%	-25.00%
Total Other Financing Uses	<u>10,277,984</u>	<u>10,277,984</u>	<u>137,541</u>	<u>10,140,443</u>	<u>1.34%</u>	<u>-23.66%</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis						
	\$ <u>(1,796,860)</u>	<u>(1,796,860)</u>	1,425,163	<u>3,222,023</u>		
Unassigned Fund Balance at Beginning of Year						
			11,172,975			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Unassigned Ending Fund Balance, 09/30/24			<u>12,598,138</u>			
Other Fund Balance Components:						
Restricted - current year encumbrances			6,400			
Restricted - prior year encumbrances			—			
Total Fund Balance			\$ <u>12,604,538</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Crackerneck Creek TDD
 For the period ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 25.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
Revenues:						
Sales taxes	\$ 567,850	567,850	116,226	(451,624)	20.47%	-4.53%
Investment income	5,000	5,000	1,404	(3,596)	28.08%	3.08%
Total revenues	<u>572,850</u>	<u>572,850</u>	<u>117,630</u>	<u>(455,220)</u>	<u>20.53%</u>	<u>-4.47%</u>
Expenditures:						
Administrative Fee	11,357	11,357	2,325	9,032	20.47%	-4.53%
Insurance	2,800	2,800	—	2,800	0.00%	-25.00%
Legal	1,250	1,250	—	1,250	0.00%	-25.00%
Audit	6,400	6,400	6,400	—	100.00%	75.00%
Banking	600	600	98	502	16.33%	-8.67%
Contract Services	—	—	—	—	0.00%	-25.00%
Capital Outlay	—	—	—	—	0.00%	-25.00%
Other	—	—	—	—	0.00%	-25.00%
Total expenditures	<u>22,407</u>	<u>22,407</u>	<u>8,823</u>	<u>13,584</u>	<u>39.38%</u>	<u>14.38%</u>
Other financing uses:						
Transfers out - EATS	283,925	283,925	58,113	225,812	20.47%	-4.53%
Transfers out - Debt Service (City)	250,000	250,000	—	250,000	0.00%	-25.00%
Total other financing uses	<u>533,925</u>	<u>533,925</u>	<u>58,113</u>	<u>475,812</u>	<u>10.88%</u>	<u>-14.12%</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis						
	\$ <u>16,518</u>	<u>16,518</u>	50,694	<u>34,176</u>		
Unassigned Fund Balance at Beginning of Year			93,880			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			<u>(145)</u>			
Unassigned Ending Fund Balance, 09/30/24			<u>144,429</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			6,400			
Restricted - Prior Year Encumbrances			—			
Restricted - City Transportation			<u>8,720</u>			
Total Fund Balance			<u>\$ 159,549</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Hub Drive CID
 For the period ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 25.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
Revenues:						
Sales and use taxes	\$ —	—	42,952	42,952	0.00%	-25.00%
Investment income	—	—	—	—	0.00%	-25.00%
Total revenues	<u>—</u>	<u>—</u>	<u>42,952</u>	<u>42,952</u>	<u>0.00%</u>	<u>-25.00%</u>
Expenditures:						
Administrative Fee	—	—	—	—	0.00%	-25.00%
Insurance	—	—	1,193	(1,193)	0.00%	-25.00%
Legal	—	—	—	—	0.00%	-25.00%
Audit	—	—	6,400	(6,400)	0.00%	-25.00%
Banking	—	—	—	—	0.00%	-25.00%
Contract Services	—	—	—	—	0.00%	-25.00%
Capital Outlay	—	—	—	—	0.00%	-25.00%
Other	—	—	—	—	0.00%	-25.00%
Total expenditures	<u>—</u>	<u>—</u>	<u>7,593</u>	<u>(7,593)</u>	<u>0.00%</u>	<u>-25.00%</u>
Other financing uses:						
Transfers out - EATS	—	—	35,567	(35,567)	0.00%	-25.00%
Transfers out - Debt Service (City)	—	—	—	—	0.00%	-25.00%
Total other financing uses	<u>—</u>	<u>—</u>	<u>35,567</u>	<u>(35,567)</u>	<u>0.00%</u>	<u>-25.00%</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis						
	\$ <u>—</u>	<u>—</u>	<u>(208)</u>	<u>(208)</u>		
Unassigned Fund Balance at Beginning of Year						
			2,497			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Unassigned Ending Fund Balance, 09/30/24			<u>2,289</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			6,400			
Restricted - Prior Year Encumbrances			—			
Restricted - City Transportation			—			
Total Fund Balance			<u>\$ 8,689</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Hub Drive TDD
 For the period ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Revenues:						
Sales taxes	\$ —	—	42,388	42,388	0.00%	-25.00%
Investment income	—	—	—	—	0.00%	-25.00%
Total revenues	<u>—</u>	<u>—</u>	<u>42,388</u>	<u>42,388</u>	<u>0.00%</u>	<u>-25.00%</u>
Expenditures:						
Administrative Fee	—	—	—	—	0.00%	-25.00%
Insurance	—	—	—	—	0.00%	-25.00%
Legal	—	—	—	—	0.00%	-25.00%
Audit	—	—	6,400	(6,400)	0.00%	-25.00%
Banking	—	—	—	—	0.00%	-25.00%
Contract Services	—	—	—	—	0.00%	-25.00%
Capital Outlay	—	—	—	—	0.00%	-25.00%
Other	—	—	—	—	0.00%	-25.00%
Total expenditures	<u>—</u>	<u>—</u>	<u>6,400</u>	<u>(6,400)</u>	<u>0.00%</u>	<u>-25.00%</u>
Other financing uses:						
Transfers out - EATS	—	—	34,973	(34,973)	0.00%	-25.00%
Transfers out - Debt Service (City)	—	—	—	—	0.00%	-25.00%
Total other financing uses	<u>—</u>	<u>—</u>	<u>34,973</u>	<u>(34,973)</u>	<u>0.00%</u>	<u>-25.00%</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis						
	\$ <u>—</u>	<u>—</u>	1,015	<u>1,015</u>		
Unassigned Fund Balance at Beginning of Year			2,303			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Unassigned Ending Fund Balance, 09/30/24			<u>3,318</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			6,400			
Restricted - Prior Year Encumbrances			—			
Restricted - City Transportation			—			
Total Fund Balance			\$ <u>9,718</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Tax Increment Financing Summary
 For the Period Ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>	<u>Percent</u>
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u> <u>(Budget Basis)</u>	<u>with Final</u> <u>Budget</u>	<u>Actual</u> <u>25.00% of Year</u>	<u>From</u> <u>Budget</u>
Revenues:						
Taxes	\$ 6,110,500	6,110,500	1,001,288	(5,151,882)	16.39%	-8.61%
Investment Income (Loss)	131,400	131,400	171,895	(67,654)	130.82%	105.82%
Other revenue	1,000,000	1,000,000	153,123	(846,877)	15.31%	-9.69%
Total Revenues	<u>7,241,900</u>	<u>7,241,900</u>	<u>1,326,306</u>	<u>(6,066,413)</u>	<u>18.31%</u>	<u>-6.69%</u>
Other Financing Sources:						
Transfers In	200,000	200,000	—	(200,000)	0.00%	-25.00%
Total Other Financing Sources	<u>200,000</u>	<u>200,000</u>	<u>—</u>	<u>(200,000)</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Revenues and Other Financing Sources	<u>7,441,900</u>	<u>7,441,900</u>	<u>1,326,306</u>	<u>(6,266,413)</u>	<u>17.82%</u>	<u>-7.18%</u>
Expenditures:						
Tax Increment Financing	2,500	2,500	66,900	(64,041)	2676.00%	2651.00%
Debt Service						
Principal	6,655,000	6,655,000	110,000	6,545,000	1.65%	-23.35%
Interest and Fiscal Agent Fees	3,899,050	3,899,050	1,949,762	1,949,288	50.01%	25.01%
Debt Issuance Costs	—	—	—	—	0.00%	-25.00%
Total Expenditures	<u>10,556,550</u>	<u>10,556,550</u>	<u>2,126,662</u>	<u>8,430,247</u>	<u>20.15%</u>	<u>-4.85%</u>
Other Financing Uses:						
Issuance of Debt	—	—	—	—	0.00%	-25.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-25.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-25.00%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Expenditures and Other Financing Uses	<u>10,556,550</u>	<u>10,556,550</u>	<u>2,126,662</u>	<u>8,430,247</u>	<u>20.15%</u>	<u>-4.85%</u>
Excess of Revenues Over (Under) Expenditures and other financing uses	\$ <u>(3,114,650)</u>	<u>(3,114,650)</u>	(800,356)	<u>2,314,294</u>		
Unassigned Fund Balance at Beginning of Year			17,582,833			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 09/30/24			<u>16,782,477</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			<u>10,315,193</u>			
Total Fund Balance			\$ <u>27,097,670</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Santa Fe TIF
 For the Period Ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>	<u>Percent</u>
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u> <u>(Budget Basis)</u>	<u>with Final</u> <u>Budget</u>	<u>Actual</u> <u>25.00% of Year</u>	<u>From</u> <u>Budget</u>
Revenues:						
Taxes	\$ —	—	—	—	0.00%	-25.00%
Investment Income (Loss)	—	—	—	—	0.00%	-25.00%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Other Financing Sources:						
Transfers In	—	—	—	—	0.00%	-25.00%
Total Other Financing Sources	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Revenues and Other Financing Sources	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Expenditures:						
Tax Increment Financing	2,500	2,500	—	2,500	0.00%	-25.00%
Debt Service						
Principal	225,000	225,000	110,000	115,000	48.89%	23.89%
Interest and Fiscal Agent Fees	307,000	307,000	154,181	152,819	50.22%	25.22%
Debt Issuance Costs	—	—	—	—	0.00%	-25.00%
Total Expenditures	<u>534,500</u>	<u>534,500</u>	<u>264,181</u>	<u>270,319</u>	<u>49.43%</u>	<u>24.43%</u>
Other Financing Uses:						
Issuance of Debt	—	—	—	—	0.00%	-25.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-25.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-25.00%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Expenditures and Other Financing Uses	<u>534,500</u>	<u>534,500</u>	<u>264,181</u>	<u>270,319</u>	<u>49.43%</u>	<u>24.43%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ (534,500)</u>	<u>(534,500)</u>	<u>(264,181)</u>	<u>270,319</u>		
Unassigned Fund Balance at Beginning of Year			141			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 09/30/24			<u>(264,040)</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			527,907			
Total Fund Balance			<u>\$ 263,867</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Eastland TIF
 For the Period Ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 25.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
Revenues:						
Taxes	\$ —	—	—	—	0.00%	-25.00%
Investment Income (Loss)	—	—	3,937	3,937	0.00%	-25.00%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	<u>—</u>	<u>—</u>	<u>3,937</u>	<u>3,937</u>	<u>0.00%</u>	<u>-25.00%</u>
Other Financing Sources:						
Transfers In	—	—	—	—	0.00%	-25.00%
Total Other Financing Sources	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Revenues and Other Financing Sources	<u>—</u>	<u>—</u>	<u>3,937</u>	<u>3,937</u>	<u>0.00%</u>	<u>-25.00%</u>
Expenditures:						
Tax Increment Financing	—	—	—	—	0.00%	-25.00%
Debt Service						
Principal	—	—	—	—	0.00%	-25.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-25.00%
Debt Issuance Costs	—	—	—	—	0.00%	-25.00%
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Other Financing Uses:						
Issuance of Debt	—	—	—	—	0.00%	-25.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-25.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-25.00%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>—</u>	<u>3,937</u>	<u>3,937</u>		
Unassigned Fund Balance at Beginning of Year			22,456			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 09/30/24			<u>26,393</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
Total Fund Balance			<u>\$ 26,393</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Crackerneck Creek TIF
 For the Period Ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 25.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
Revenues:						
Taxes	\$ 1,875,000	1,875,000	249,690	(1,625,310)	13.32%	-11.68%
Investment Income (Loss)	70,000	70,000	2,234	(67,766)	3.19%	-21.81%
Other Revenue	1,000,000	1,000,000	153,123	(846,877)	15.31%	-9.69%
Total Revenues	<u>2,945,000</u>	<u>2,945,000</u>	<u>405,047</u>	<u>(2,539,953)</u>	13.75%	-11.25%
Other Financing Sources:						
Transfers In	200,000	200,000	—	(200,000)	0.00%	-25.00%
Total Other Financing Sources	<u>200,000</u>	<u>200,000</u>	<u>—</u>	<u>(200,000)</u>	0.00%	-25.00%
Total Revenues and Other Financing Sources	<u>3,145,000</u>	<u>3,145,000</u>	<u>405,047</u>	<u>(2,739,953)</u>	12.88%	-12.12%
Expenditures:						
Tax Increment Financing	—	—	492	(492)	0.00%	-25.00%
Debt Service						
Principal	3,845,000	3,845,000	—	3,845,000	0.00%	-25.00%
Interest and Fiscal Agent Fees	3,038,000	3,038,000	1,518,556	1,519,444	49.99%	24.99%
Debt Issuance Costs	—	—	—	—	0.00%	-25.00%
Total Expenditures	<u>6,883,000</u>	<u>6,883,000</u>	<u>1,519,048</u>	<u>5,363,952</u>	22.07%	-2.93%
Other Financing Uses:						
Issuance of Debt	—	—	—	—	0.00%	-25.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-25.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-25.00%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	0.00%	-25.00%
Total Expenditures and Other Financing Uses	<u>6,883,000</u>	<u>6,883,000</u>	<u>1,519,048</u>	<u>5,363,952</u>	22.07%	-2.93%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ (3,738,000)</u>	<u>(3,738,000)</u>	<u>(1,114,001)</u>	<u>2,623,999</u>		
Unassigned Fund Balance at Beginning of Year			985,321			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 09/30/24			<u>(128,680)</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			6,343,794			
Total Fund Balance			<u>\$ 6,215,114</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Old Landfill TIF
 For the Period Ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 25.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
Revenues:						
Taxes	\$ —	—	7,506	7,506	0.00%	-25.00%
Investment Income (Loss)	—	—	31	31	0.00%	-25.00%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	<u>—</u>	<u>—</u>	<u>7,537</u>	<u>7,537</u>	<u>0.00%</u>	<u>-25.00%</u>
Expenditures:						
Tax Increment Financing	—	—	—	—	0.00%	-25.00%
Debt Service						
Principal	—	—	—	—	0.00%	-25.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-25.00%
Debt Issuance Costs	—	—	—	—	0.00%	-25.00%
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Other Financing Uses:						
Issuance of Debt	—	—	—	—	0.00%	-25.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-25.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-25.00%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>—</u>	<u>7,537</u>	<u>7,537</u>		
Unassigned Fund Balance at Beginning of Year			39,782			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Unassigned Ending Fund Balance, 09/30/24			<u>47,319</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
Total Fund Balance			<u>\$ 47,319</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Trinity TIF
 For the Period Ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Revenues:						
Taxes	\$ —	—	52,125	52,125	0.00%	-25.00%
Investment Income (Loss)	—	—	576	576	0.00%	-25.00%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	<u>—</u>	<u>—</u>	<u>52,701</u>	<u>52,701</u>	<u>0.00%</u>	<u>-25.00%</u>
Other Financing Sources:						
Transfers In	—	—	—	—	0.00%	-25.00%
Total Other Financing Sources	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Revenues and Other Financing Sources	<u>—</u>	<u>—</u>	<u>52,701</u>	<u>52,701</u>	<u>0.00%</u>	<u>-25.00%</u>
Expenditures:						
Tax Increment Financing	—	—	1	(1)	0.00%	-25.00%
Debt Service						
Principal	—	—	—	—	0.00%	-25.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-25.00%
Debt Issuance Costs	—	—	—	—	0.00%	-25.00%
Total Expenditures	<u>—</u>	<u>—</u>	<u>1</u>	<u>(1)</u>	<u>0.00%</u>	<u>-25.00%</u>
Other Financing Uses:						
Issuance of Debt	—	—	—	—	0.00%	-25.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-25.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-25.00%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>—</u>	<u>1</u>	<u>(1)</u>	<u>0.00%</u>	<u>-25.00%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>—</u>	<u>52,700</u>	<u>52,700</u>		
Unassigned Fund Balance at Beginning of Year			70,627			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 09/30/24			<u>123,327</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
Total Fund Balance			<u>\$ 123,327</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 HCA TIF
 For the Period Ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 25.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
Revenues:						
Taxes	\$ 4,235,500	4,235,500	9,703	(4,225,797)	0.23%	-24.77%
Investment Income (Loss)	61,400	61,400	12,667	(48,733)	20.63%	-4.37%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	<u>4,296,900</u>	<u>4,296,900</u>	<u>22,370</u>	<u>(4,274,530)</u>	0.52%	-24.48%
Other Financing Sources:						
Transfers In	—	—	—	—	0.00%	-25.00%
Total Other Financing Sources	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	0.00%	-25.00%
Total Revenues and Other Financing Sources	<u>4,296,900</u>	<u>4,296,900</u>	<u>22,370</u>	<u>(4,274,530)</u>	0.52%	-24.48%
Expenditures:						
Tax Increment Financing	—	—	2,230	(2,230)	0.00%	-25.00%
Debt Service						
Principal	2,585,000	2,585,000	—	2,585,000	0.00%	-25.00%
Interest and Fiscal Agent Fees	554,050	554,050	277,025	277,025	50.00%	25.00%
Debt Issuance Costs	—	—	—	—	0.00%	-25.00%
Total Expenditures	<u>3,139,050</u>	<u>3,139,050</u>	<u>279,255</u>	<u>2,859,795</u>	8.90%	-16.10%
Other Financing Uses:						
Issuance of Debt	—	—	—	—	0.00%	-25.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-25.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-25.00%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	0.00%	-25.00%
Total Expenditures and Other Financing Uses	<u>3,139,050</u>	<u>3,139,050</u>	<u>279,255</u>	<u>2,859,795</u>	8.90%	-16.10%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ 1,157,850</u>	<u>1,157,850</u>	<u>(256,885)</u>	<u>(1,414,735)</u>		
Unassigned Fund Balance at Beginning of Year			1,279,531			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 09/30/24			<u>1,022,646</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			3,443,492			
Total Fund Balance			<u>\$ 4,466,138</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Cinema East TIF
 For the Period Ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Revenues:						
Taxes	\$ —	—	33,231	33,231	0.00%	-25.00%
Investment Income (Loss)	—	—	393	393	0.00%	-25.00%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	—	—	33,624	33,624	0.00%	-25.00%
Expenditures:						
Tax Increment Financing	—	—	1	(1)	0.00%	-25.00%
Debt Service						
Principal	—	—	—	—	0.00%	-25.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-25.00%
Debt Issuance Costs	—	—	—	—	0.00%	-25.00%
Total Expenditures	—	—	1	(1)	0.00%	-25.00%
Other Financing Uses:						
Issuance of Debt	—	—	—	—	0.00%	-25.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-25.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-25.00%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	—	—	—	—	0.00%	-25.00%
Total Expenditures and Other Financing Uses	—	—	1	(1)	0.00%	-25.00%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	33,623	33,623		
Unassigned Fund Balance at Beginning of Year			54,316			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 09/30/24			<u>87,939</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
Total Fund Balance			<u>\$ 87,939</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 23rd & Noland Project 1 TIF
 For the Period Ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>	<u>Percent</u>
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u> <u>(Budget Basis)</u>	<u>with Final</u> <u>Budget</u>	<u>Actual</u> <u>25.00% of Year</u>	<u>From</u> <u>Budget</u>
Revenues:						
Taxes	\$ —	—	—	—	0.00%	-25.00%
Investment Income (Loss)	—	—	—	—	0.00%	-25.00%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Expenditures:						
Tax Increment Financing	—	—	—	—	0.00%	-25.00%
Debt Service						
Principal	—	—	—	—	0.00%	-25.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-25.00%
Debt Issuance Costs	—	—	—	—	0.00%	-25.00%
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Other Financing Uses:						
Issuance of Debt	—	—	—	—	0.00%	-25.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-25.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-25.00%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ <u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>		
Unassigned Fund Balance at Beginning of Year			100			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Unassigned Ending Fund Balance, 09/30/24			<u>100</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
Total Fund Balance			\$ <u>100</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 23rd & Noland Project 2 TIF
 For the Period Ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 25.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
Revenues:						
Taxes	\$ —	—	1,112	1,112	0.00%	-25.00%
Investment Income (Loss)	—	—	64	64	0.00%	-25.00%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	<u>—</u>	<u>—</u>	<u>1,176</u>	<u>1,176</u>	<u>0.00%</u>	<u>-25.00%</u>
Expenditures:						
Tax Increment Financing	—	—	—	—	0.00%	-25.00%
Debt Service						
Principal	—	—	—	—	0.00%	-25.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-25.00%
Debt Issuance Costs	—	—	—	—	0.00%	-25.00%
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Other Financing Uses:						
Issuance of Debt	—	—	—	—	0.00%	-25.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-25.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-25.00%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>—</u>	<u>1,176</u>	<u>1,176</u>		
Unassigned Fund Balance at Beginning of Year			8,567			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 09/30/24			<u>9,743</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
Total Fund Balance			<u>\$ 9,743</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 23rd & Noland Project 3 TIF
 For the Period Ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 25.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
Revenues:						
Taxes	\$ —	—	3,629	3,629	0.00%	-25.00%
Investment Income (Loss)	—	—	669	669	0.00%	-25.00%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	<u>—</u>	<u>—</u>	<u>4,298</u>	<u>4,298</u>	<u>0.00%</u>	<u>-25.00%</u>
Expenditures:						
Tax Increment Financing	—	—	2	(2)	0.00%	-25.00%
Debt Service						
Principal	—	—	—	—	0.00%	-25.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-25.00%
Debt Issuance Costs	—	—	—	—	0.00%	-25.00%
Total Expenditures	<u>—</u>	<u>—</u>	<u>2</u>	<u>(2)</u>	<u>0.00%</u>	<u>-25.00%</u>
Other Financing Uses:						
Issuance of Debt	—	—	—	—	0.00%	-25.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-25.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-25.00%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>—</u>	<u>2</u>	<u>(2)</u>	<u>0.00%</u>	<u>-25.00%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>—</u>	<u>4,296</u>	<u>4,296</u>		
Unassigned Fund Balance at Beginning of Year			80,730			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 09/30/24			<u>85,026</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
Total Fund Balance			<u>\$ 85,026</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 23rd & Noland Project 4 TIF
 For the Period Ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Revenues:						
Taxes	\$ —	—	137,385	137,385	0.00%	-25.00%
Investment Income (Loss)	—	—	6,496	6,496	0.00%	-25.00%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	—	—	143,881	143,881	0.00%	-25.00%
Expenditures:						
Tax Increment Financing	—	—	21	(21)	0.00%	-25.00%
Debt Service						
Principal	—	—	—	—	0.00%	-25.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-25.00%
Debt Issuance Costs	—	—	—	—	0.00%	-25.00%
Total Expenditures	—	—	21	(21)	0.00%	-25.00%
Other Financing Uses:						
Issuance of Debt	—	—	—	—	0.00%	-25.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-25.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-25.00%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	—	—	—	—	0.00%	-25.00%
Total Expenditures and Other Financing Uses	—	—	21	(21)	0.00%	-25.00%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	143,860	143,860		
Unassigned Fund Balance at Beginning of Year			708,226			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 09/30/24			<u>852,086</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
Total Fund Balance			<u>\$ 852,086</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Independence Square TIF
 For the Period Ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 25.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
Revenues:						
Taxes	—	—	—	—	0.00%	-25.00%
Investment Income (Loss)	—	—	11,150	11,150	0.00%	-25.00%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	<u>—</u>	<u>—</u>	<u>11,150</u>	<u>11,150</u>	0.00%	-25.00%
Expenditures:						
Tax Increment Financing	—	—	63,447	(63,447)	0.00%	-25.00%
Debt Service						
Principal	—	—	—	—	0.00%	-25.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-25.00%
Debt Issuance Costs	—	—	—	—	0.00%	-25.00%
Total Expenditures	<u>—</u>	<u>—</u>	<u>63,447</u>	<u>(63,447)</u>	0.00%	-25.00%
Other Financing Uses:						
Issuance of Debt	—	—	—	—	0.00%	-25.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-25.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-25.00%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	0.00%	-25.00%
Total Expenditures and Other Financing Uses	<u>—</u>	<u>—</u>	<u>63,447</u>	<u>(63,447)</u>	0.00%	-25.00%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>—</u>	<u>(52,297)</u>	<u>(52,297)</u>		
Unassigned Fund Balance at Beginning of Year			1,219,765			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 09/30/24			<u>1,167,468</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
Total Fund Balance			<u>\$ 1,167,468</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 I-70 & Little Blue Parkway Project 1 TIF
 For the Period Ended September 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 25.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
Revenues:						
Taxes	\$ —	—	391,504	391,504	0.00%	-25.00%
Investment Income (Loss)	—	—	21,651	21,651	0.00%	-25.00%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	<u>—</u>	<u>—</u>	<u>413,155</u>	<u>413,155</u>	0.00%	-25.00%
Expenditures:						
Tax Increment Financing	—	—	69	(69)	0.00%	-25.00%
Debt Service						
Principal	—	—	—	—	0.00%	-25.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-25.00%
Debt Issuance Costs	—	—	—	—	0.00%	-25.00%
Total Expenditures	<u>—</u>	<u>—</u>	<u>69</u>	<u>(69)</u>	0.00%	-25.00%
Other Financing Uses:						
Issuance of Debt	—	—	—	—	0.00%	-25.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-25.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-25.00%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	0.00%	-25.00%
Total Expenditures and Other Financing Uses	<u>—</u>	<u>—</u>	<u>69</u>	<u>(69)</u>	0.00%	-25.00%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>—</u>	<u>413,086</u>	<u>413,086</u>		
Unassigned Fund Balance at Beginning of Year			2,573,783			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 09/30/24			<u>2,986,869</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
Total Fund Balance			<u>\$ 2,986,869</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 I-70 & Little Blue Parkway Project 3 TIF
 For the Period Ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Revenues:						
Taxes	\$ —	—	21,460	21,460	0.00%	-25.00%
Investment Income (Loss)	—	—	3,450	3,450	0.00%	-25.00%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	—	—	24,910	24,910	0.00%	-25.00%
Expenditures:						
Tax Increment Financing	—	—	11	(11)	0.00%	-25.00%
Debt Service						
Principal	—	—	—	—	0.00%	-25.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-25.00%
Debt Issuance Costs	—	—	—	—	0.00%	-25.00%
Total Expenditures	—	—	11	(11)	0.00%	-25.00%
Other Financing Uses:						
Issuance of Debt	—	—	—	—	0.00%	-25.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-25.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-25.00%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	—	—	—	—	0.00%	-25.00%
Total Expenditures and Other Financing Uses	—	—	11	(11)	0.00%	-25.00%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	24,899	24,899		
Unassigned Fund Balance at Beginning of Year			340,342			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 09/30/24			365,241			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
Total Fund Balance			\$ 365,241			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Marketplace Project 1 TIF
 For the Period Ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Revenues:						
Taxes	\$ —	—	25,537	25,537	0.00%	-25.00%
Investment Income (Loss)	—	—	102	102	0.00%	-25.00%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	—	—	25,639	25,639	0.00%	-25.00%
Expenditures:						
Tax Increment Financing	—	—	—	—	0.00%	-25.00%
Debt Service						
Principal	—	—	—	—	0.00%	-25.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-25.00%
Debt Issuance Costs	—	—	—	—	0.00%	-25.00%
Total Expenditures	—	—	—	—	0.00%	-25.00%
Other Financing Uses:						
Issuance of Debt	—	—	—	—	0.00%	-25.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-25.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-25.00%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	—	—	—	—	0.00%	-25.00%
Total Expenditures and Other Financing Uses	—	—	—	—	0.00%	-25.00%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	25,639	25,639		
Unassigned Fund Balance at Beginning of Year			69,919			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 09/30/24			<u>95,558</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
Total Fund Balance			<u>\$ 95,558</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Marketplace Project 2 TIF
 For the Period Ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Revenues:						
Taxes	\$ —	—	25,736	25,736	0.00%	-25.00%
Investment Income (Loss)	—	—	326	326	0.00%	-25.00%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	<u>—</u>	<u>—</u>	<u>26,062</u>	<u>26,062</u>	<u>0.00%</u>	<u>-25.00%</u>
Expenditures:						
Tax Increment Financing	—	—	267	(267)	0.00%	-25.00%
Debt Service						
Principal	—	—	—	—	0.00%	-25.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-25.00%
Debt Issuance Costs	—	—	—	—	0.00%	-25.00%
Total Expenditures	<u>—</u>	<u>—</u>	<u>267</u>	<u>(267)</u>	<u>0.00%</u>	<u>-25.00%</u>
Other Financing Uses:						
Issuance of Debt	—	—	—	—	0.00%	-25.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-25.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-25.00%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>—</u>	<u>267</u>	<u>(267)</u>	<u>0.00%</u>	<u>-25.00%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>—</u>	<u>25,795</u>	<u>25,795</u>		
Unassigned Fund Balance at Beginning of Year			36,876			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 09/30/24			<u>62,671</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
Total Fund Balance			<u>\$ 62,671</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Hub Drive TIF
 For the Period Ended September 30, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 25.00% of Year	Percent From Budget
	Original	Amended				
Revenues:						
Taxes	\$ —	—	42,670	42,670	0.00%	-25.00%
Investment Income (Loss)	—	—	293	293	0.00%	-25.00%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	<u>—</u>	<u>—</u>	<u>42,963</u>	<u>42,963</u>	<u>0.00%</u>	<u>-25.00%</u>
Expenditures:						
Tax Increment Financing	—	—	1	(1)	0.00%	-25.00%
Debt Service						
Principal	—	—	—	—	0.00%	-25.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-25.00%
Debt Issuance Costs	—	—	—	—	0.00%	-25.00%
Total Expenditures	<u>—</u>	<u>—</u>	<u>1</u>	<u>(1)</u>	<u>0.00%</u>	<u>-25.00%</u>
Other Financing Uses:						
Issuance of Debt	—	—	—	—	0.00%	-25.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-25.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-25.00%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-25.00%</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>—</u>	<u>1</u>	<u>(1)</u>	<u>0.00%</u>	<u>-25.00%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>—</u>	<u>42,962</u>	<u>42,962</u>		
Unassigned Fund Balance at Beginning of Year			72,699			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 09/30/24			<u>115,661</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
Total Fund Balance			<u>\$ 115,661</u>			

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 TIF Supplemental Appropriation Fund
 For the Period Ended September 30, 2024

	Budgeted Amounts		Actual	Variance	Percent	Percent
	Original	Amended	Amounts (Budget Basis)	with Final Budget	Actual 25.00% of Year	From Budget
Revenues:						
Taxes	\$					
Property tax						
RSO - Cargo Largo	—	—	—	—	0.00%	-25.00%
Hartman Heritage	—	—	—	—	0.00%	-25.00%
Drumm Farm	—	—	—	—	0.00%	-25.00%
Eastland	—	—	—	—	0.00%	-25.00%
North Independence	—	—	—	—	0.00%	-25.00%
Mt Washington	—	—	—	—	0.00%	-25.00%
23rd & Noland - Project 1	—	—	—	—	0.00%	-25.00%
Sales tax						
RSO - Cargo Largo	—	—	53,697	53,697	0.00%	-25.00%
Santa Fe	—	—	1,300	1,300	0.00%	-25.00%
Hartman Heritage	—	—	42,396	42,396	0.00%	-25.00%
Drumm Farm	—	—	9,621	9,621	0.00%	-25.00%
Eastland	—	—	670,052	670,052	0.00%	-25.00%
North Independence	—	—	7,816	7,816	0.00%	-25.00%
Mt Washington	—	—	225	225	0.00%	-25.00%
23rd & Noland - Project 1	—	—	4,980	4,980	0.00%	-25.00%
Investment Income (Loss)	—	—	107,856	107,856	0.00%	-25.00%
Other Revenue	—	—	—	—	0.00%	-25.00%
Total Revenues	—	—	897,943	897,943	0.00%	-25.00%
Other Financing Sources:						
Transfers In	—	—	—	—	0.00%	-25.00%
Total Other Financing Sources	—	—	—	—	0.00%	-25.00%
Total Revenues and Other Financing Sources	—	—	897,943	897,943	0.00%	-25.00%
Expenditures:						
Tax Increment Financing	—	—	358	(358)	0.00%	-25.00%
Debt Service						
Principal	—	—	—	—	0.00%	-25.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-25.00%
Debt Issuance Costs	—	—	—	—	0.00%	-25.00%
Total Expenditures	—	—	358	(358)	0.00%	-25.00%
Other Financing Uses:						
Issuance of Debt	—	—	—	—	0.00%	-25.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-25.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-25.00%
Transfers Out	—	—	—	—	0.00%	-25.00%
Total Other Financing Uses	—	—	—	—	0.00%	-25.00%
Total Expenditures and Other Financing Uses	—	—	358	(358)	0.00%	-25.00%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	897,585	897,585		
Unassigned Fund Balance at Beginning of Year			10,019,652			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 09/30/24			<u>10,917,237</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
Total Fund Balance			<u>\$ 10,917,237</u>			