



Audit and Finance Committee

December 17, 2025 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 24, 2025

PUBLIC HEARING

5-year TIF

1. 5-Year TIF Review

OLD BUSINESS

1. Risk Management Work Comp Update

NEW BUSINESS

1. Monthly Financials Update
2. Procurement Policy – Indexing for inflation
3. Finance Director Report

ADJOURNMENT



Audit & Finance Committee

Wednesday, September 24, 2025, 3:00 PM
Independence Utilities Center, Rm #117 (Ground Floor)
17221 E 23rd St S, Independence, MO 64057

Present: Jared Fears, John Perkins, Heather Wiley, Charlie Dissell, Nancy Cooper, Melissa Cabrera, Andrew Frazier, Nick Kenny & Angie Hughes-PFM Asset Management

Absent: None

CALL TO ORDER / ROLL CALL

- Meeting called to order at 3:00 PM by Jared Fears

APPROVAL OF 6/4/2025 MINUTES

- Councilmember Perkins made a motion to approve the minutes of June 4, 2025, Councilmember Wiley seconded the motion, all present were in favor of approval. Minutes were approved as written.

NEW BUSINESS

- **Monthly Financial Update-Melissa Cabrera, Finance Director**
Review of year end unaudited Financial Report Ending June 30, 2025 was presented
Summary shows at this point mostly a positive year
All sales tax funds exceeded or were at budget for revenues, most funds were below budgeted expenditures
General fund at above a 17% fund balance reserve
All three utilities funds exceeded their revenue budget-were below their budgeted expenditures
Tourism revenue exceeded budget-expenditures ended below budget
Property tax levies both above budgeted revenues
Workers Compensation discussed
Factors overview
- **Review of Santa Cali Gon Days Festival-Andrew Frazier, Management Analyst**
Reported 200,000-300,000 patrons every year
Department costs discussed
System Codification discussed for tracking-recommended
Approximate Grand Total \$214,226
What about Revenue? Challenging to track discussion
Key cultural economic asset
Agreement with Chamber
Temporary business license requirement for vendors implemented by City in 2025
Final report pending from legal and will be shared with Chamber



- **Presentation-Nick Kenny-PFM Asset Management with Bob Cheddar online**
Slide show presented & discussed
Report concluded on June 30, 2025 for managing since fixed income portfolio
City's portfolio manager-responsible for managing portfolio since 2016
Market themes/performance discussed
Economy/labor market discussion
Quarterly report format discussion (semi annually)
Reports requested
- Risk Management update
-People first program administering/Policy Development-HR Director to begin attending meetings
-City wide safety review committee-have ideas of who will be on it-most departments should be represented

NEXT MEETING

- Wednesday, December 17, 2025, at 3:00 PM

ADJOURNMENT

- With no other comments, the meeting was adjourned at 4:39 PM.

Tax Increment Financing Five-Year Review

*Tom Scannell, Director of
Community and Economic
Development*



Five-Year TIF Summary Report

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

Projects to be Reviewed

- Old Landfill – 20 years
- Trinity – 20 year
- Santa Fe (Closure)

Old Landfill

Overview

- Located north of I-70, west of R.D Mize Road
- 365 acres
- Reclaim the closed and capped landfill
- Construct 225 single-family executive residences
- Construct 18-hole golf course



Old Landfill

Plan Objectives

- Reclaim the closed and capped landfill to cure blight by providing adequate street layout, utilities, parking, streetscape and other site improvements.
- Encourage the orderly development of land within the redevelopment area.
- Expand tax base of the City by increasing the housing and employment opportunities for residents.
- To enhance the public health, safety and welfare of the community by eliminating problems with congestion of public roads, pedestrian traffic and inadequate infrastructure

Old Landfill

TIF Overview

- Approved in 2005
- 23 Year TIF
- 50% Economic Activity Taxes (EATS)
- 100% Payments in Lieu of Taxes (PILOTS)

Old Landfill

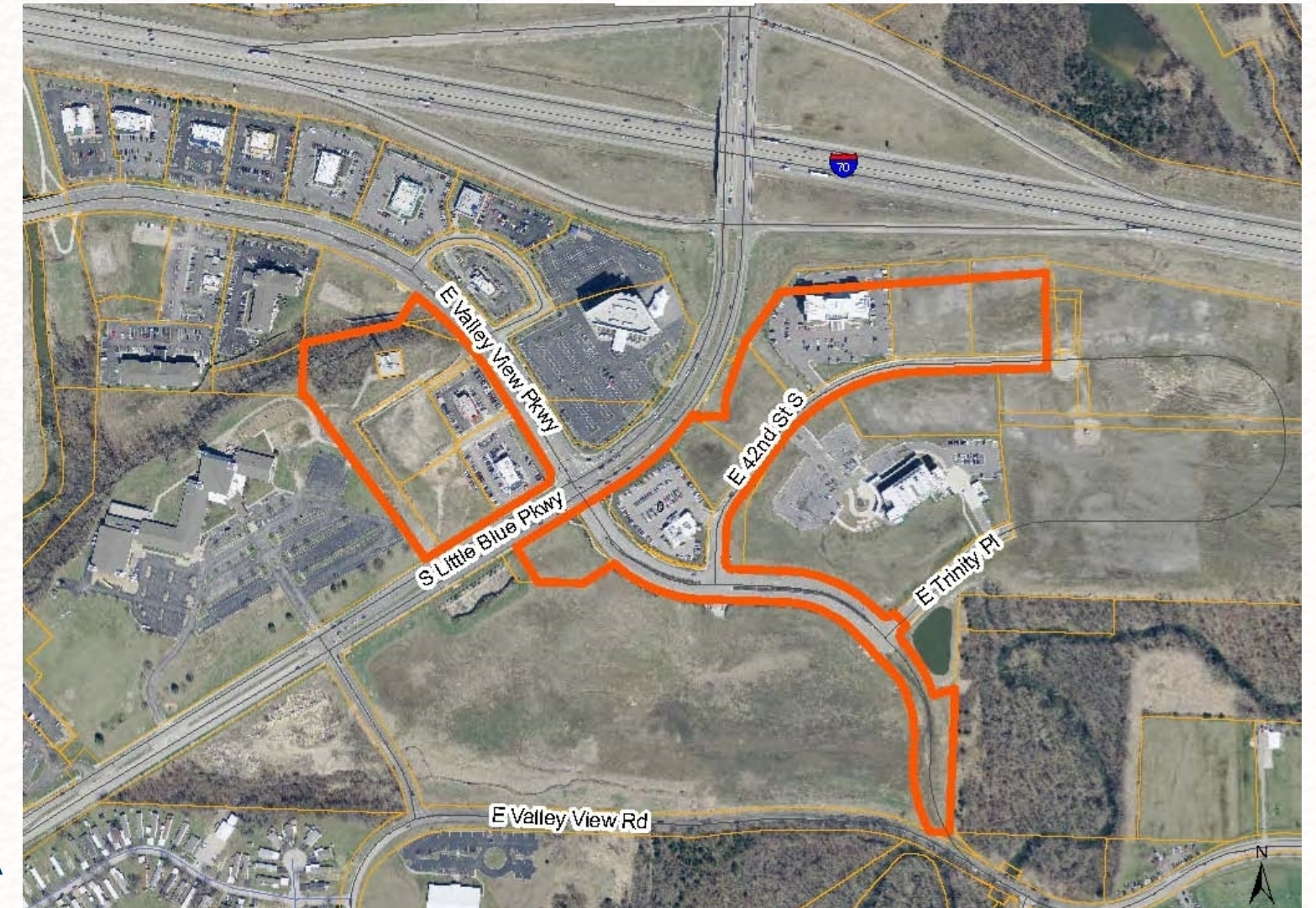
TIF Status

TIF District	Date Approved	Total Anticipated Project Costs	TIF Reimbursable Cost	Reimbursed Costs	Financing
Old Landfill	September 2005	\$117,300,000	\$14,175,000	\$3,663,522	PAYGO

Trinity

Project Overview

- Located south of I-70, east & west of Little Blue Parkway
- 17.5 acres
- Construct 33,000 square feet of restaurant space
- Construct 98,000 square feet of general commercial space
- Construct 50,000 square feet of Class A office space
- Improvements to and expansion of Valley View Parkway



Trinity

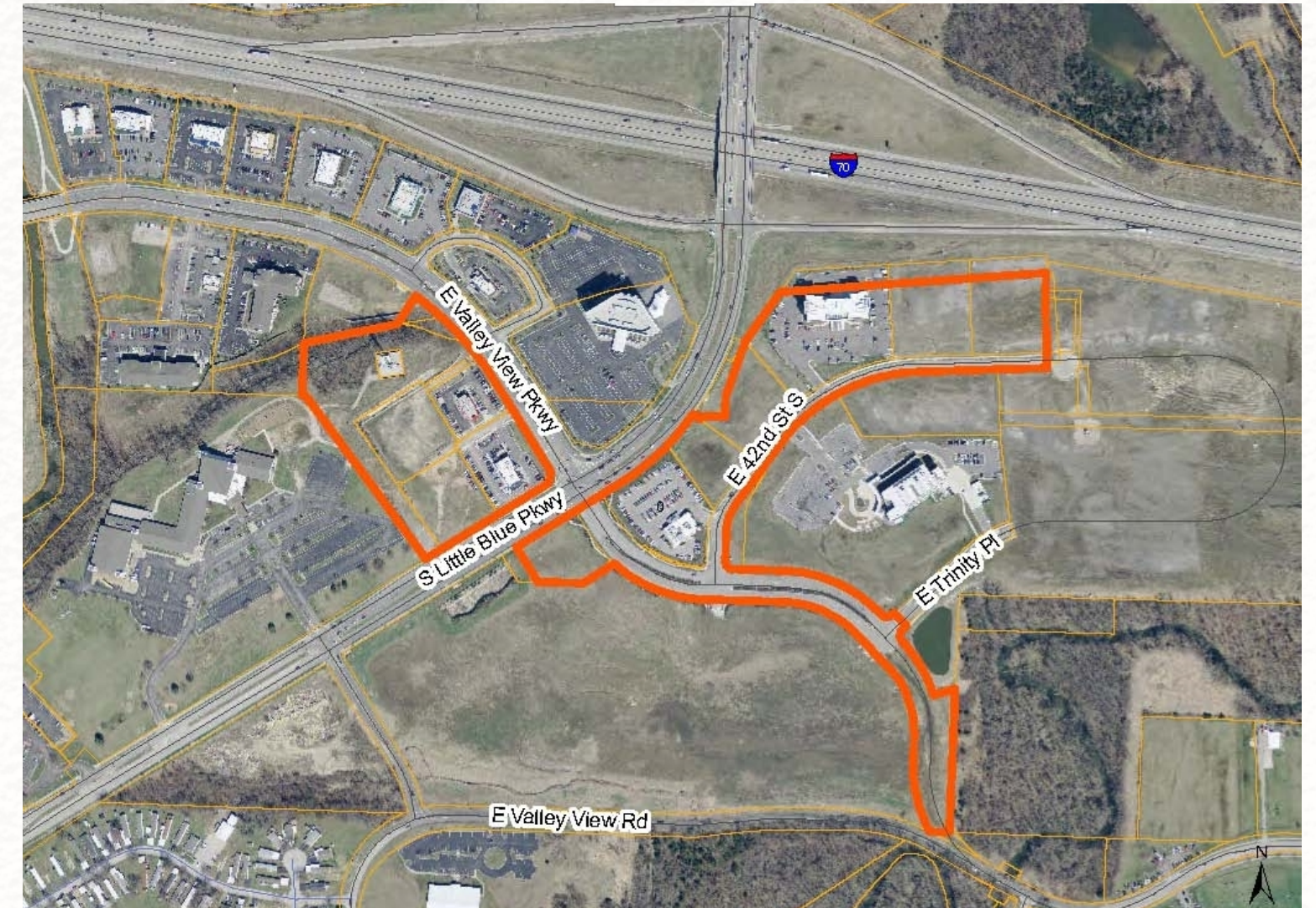
Plan Objectives

- Cure blight by providing adequate street layout, proper platting, parking, and demolition of deteriorating structures in the redevelopment area.
- Encourage the orderly development of land within the redevelopment area.
- Expand tax base of the City by increasing commercial real property and associated increases in taxable personal property.
- Enhance the public health, safety and welfare of the community by eliminating problems with congestion of public roads, pedestrian traffic and inadequate infrastructure.

Trinity

TIF Overview

- Approved in 2005
- 23 Year TIF
- 50% Economic Activity Taxes (EATS)
- 100% Payments in Lieu of Taxes (PILOTS)



Trinity

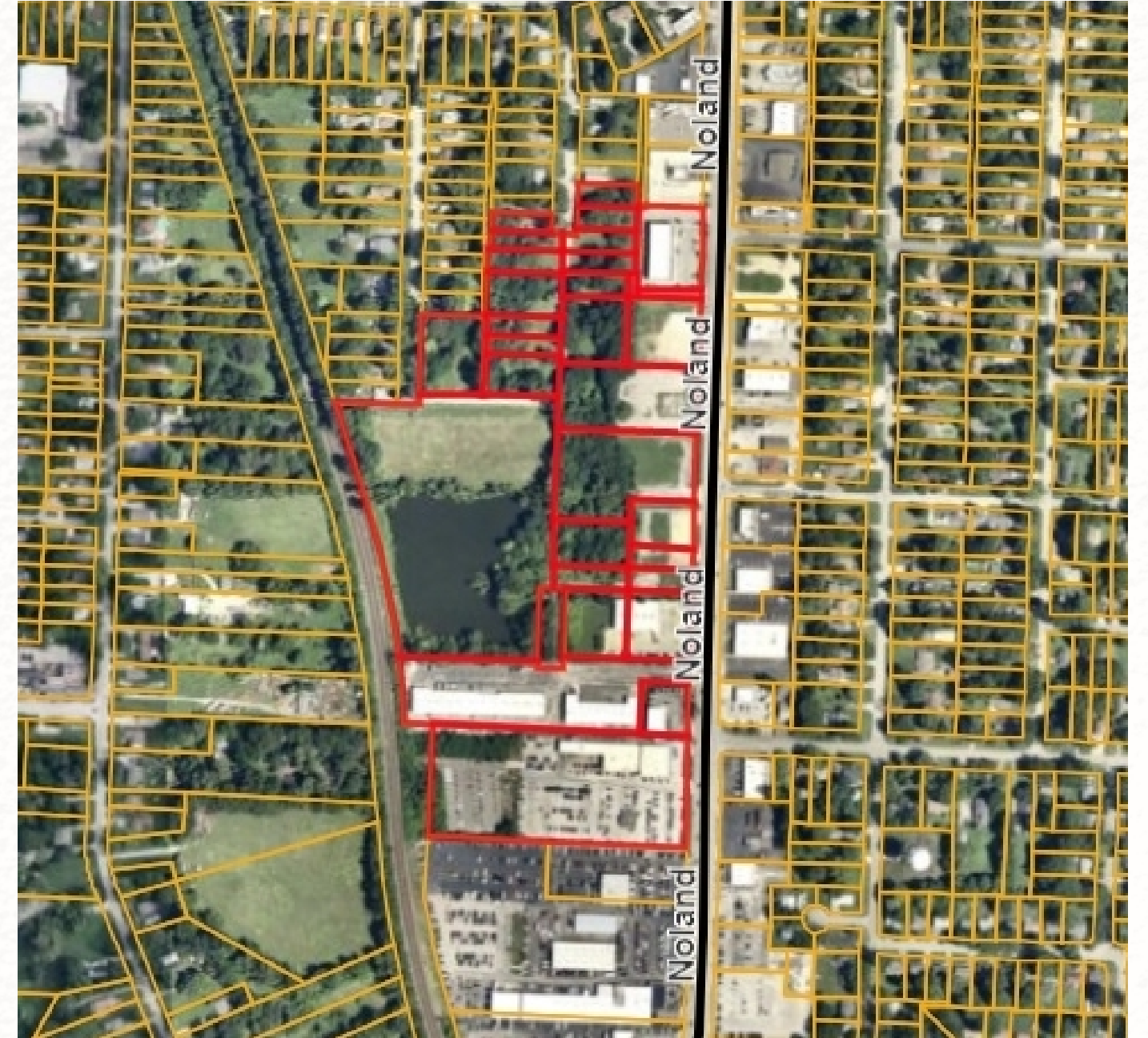
TIF Status

TIF District	Date Approved	Total Anticipated Project Costs	TIF Reimbursable Cost	Reimbursed Costs	Financing
Trinity	November 2005	\$41,115,000	\$7,765,000	\$4,828,686	PAYGO

Santa Fe

Project Overview

- Located west of Noland Road, south of Fair Street
- 29 acres
- 220,200 square foot new retail/commercial space
- 8 residential units
- Property acquisition



Santa Fe

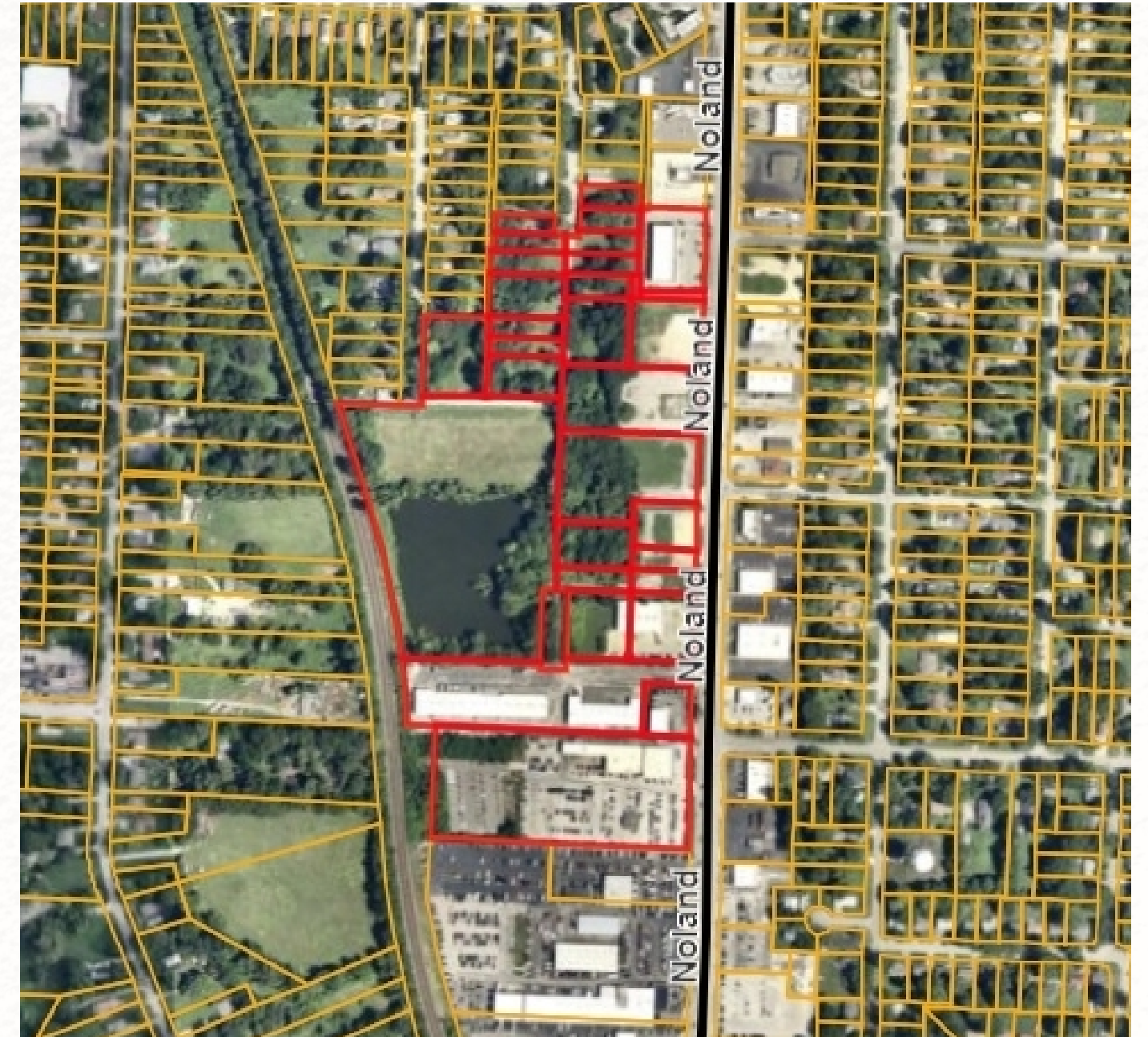
Plan Objectives

- Cure blight by providing adequate on-site and off-site street layout, utility and other site improvements.
- Encourage orderly development of land within the redevelopment area.
- Expand the tax base of the City and increase employment opportunities for residents.
- Construct approximately eight residential units and 220,000 square feet of retail/commercial space.

Santa Fe

TIF Overview

- Approved in 2000
- 23 Year TIF
- 50% Economic Activity Taxes (EATS)
- 100% Payments in Lieu of Taxes (PILOTS)
- TIF was terminated in June 2025



Santa Fe

TIF Status

TIF District	Date Approved	Total Anticipated Project Costs	TIF Incentive Approved	Financing
Santa Fe	November 2000	\$25,576,017	\$7,500,000	Bonded





Memorandum

To: Audit and Finance Committee

From: Melissa Cabrera, Director of Finance

Date: 12/10/2025

Subject: City-Wide Risk Management Policy Development and Coordination

Work has continued over the last quarter toward strengthening the City's risk management efforts through enhanced coordination, policy development, and program alignment.

1. Coordination Efforts

- a. Bi-Weekly Meetings: Continued regular meetings with the City's Safety and Training Specialist III to review existing practices, identify risks, and begin shaping a city-wide framework.
- b. Cross Departmental Collaboration: Continued collaboration with Human Resources Director Carissa Smith to ensure alignment between risk management and personnel policies, as well as to support integration with training and compliance efforts.

2. Policy Development

- a. Risk Management Policy: Development continued development of a comprehensive Risk Management Policy to be implemented city-wide. This policy will provide consistent standards and guidance across all departments.
- b. Insurance renewal processes have begun to give city staff sufficient time to update city information and review current policies and programs.
- c. Meeting with senior staff to develop future framework for the Risk Management and Workers Compensation program, including CMO, Legal, Finance, Budget and Human Resources.

3. Program Framework

- a. Key Positions Identified: Interviews held for a Safety and Compliance Program Administrator
- b. City-Wide Safety Review Committee: A Safety Review Committee will be established to work proactively on risk reduction strategies and to provide structured reviews of claims. This committee will help promote accountability, improve communication, and support consistent safety practices across all departments.

Together, these initiatives form the basis of the City's evolving risk management framework. Staff will focus on the following immediate priorities no later than second quarter 2026:

1. Hire the Compliance Program Administrator to support policy implementation, safety coordination, and ongoing program development.
2. Finalize and Implement Policy: Complete development of the city-wide Risk Management Policy and begin implementation across all departments.



INDEPENDENCE

★ FINANCE & ADMINISTRATION ★

3. Initiate Committee Operations: Launch monthly Safety Review Committee meetings, including participation from City staff and the Risk Management Consultant, to support proactive risk reduction and structured claim review.



Monthly Financial
and Operating Report
October 2025

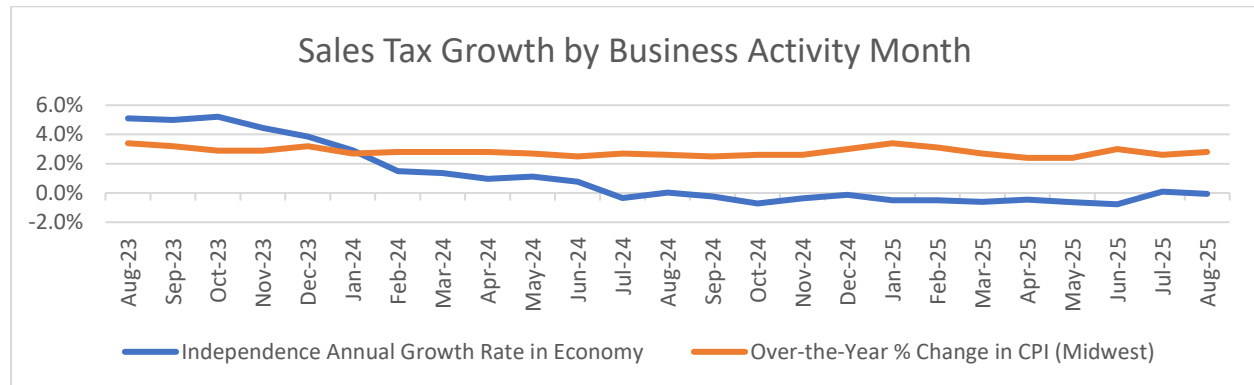
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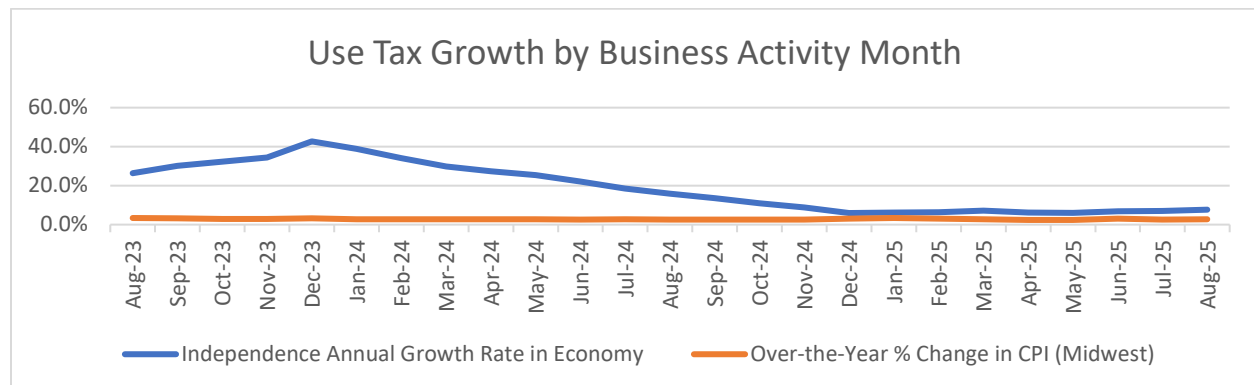
Financial Overview

1. General Fund

- Total General Fund revenues are 4.44% below budget and approximately \$746,000 higher than the same period in FY 2024-2025. The increase year-over-year is mostly attributable to higher intergovernmental receipts compared to last year. The overall budget to actual percentage will continue to trend low until Property Tax revenue is realized later this year and Use Tax receipts begin receipt in the General Fund in early 2026. These two categories of revenues make up about 9.5% of all General Fund revenues.
- Actual sales tax receipts are slightly up compared to budget at 0.59% and about \$270,000 higher year-over-year. The City's sales tax receipts remain essentially flat from the period covering September 2024 through August 2025, though it is in an improvement over the first half of the calendar year. Total retail sales over the past 12 months are \$2,422,878,071, or a decrease of \$1.7M in retail sales from the year prior. There were five months of sales tax receipt growth for business activity in the past 12 months. Business activity in July 2025 ticked up 4.3% higher than the same period last year but fell in August to -0.4% compared to the same month. Regional inflation is 2.8% over the same prior 12-month period.



- As mentioned above, Use Tax receipts have not yet been received in the General Fund. Overall, Use Tax has seen an annual growth rate of 7.7%, compared to an annual growth rate of 15.9% in August 2024 by business activity month. August 2025 receipts were up 11.7% compared to the same month the year before. As the Use Tax chart shows, December 2023 is the peak of the tax receipt growth rate and true trends will begin emerging moving forward.



Due to the fluctuation of revenues compared to budget previously discussed, the next few months will see the General Fund Unassigned Fund Balance dip compared to budgeted revenues. Like prior years, the fund balance is expected to recover to near prior levels as revenues are received.

2. Sales Tax Funds

- Revenues – All special sales tax funds either meet or are near expected revenues, with most funds experiencing sales tax receipts higher than the same period last year. Most lower-than-expected revenues are attributed to the Use Tax waterfall that will hit the funds early in calendar year 2026.
- Expenditures – All special sales tax funds, except for Storm Water Sales Tax and Prop PD Sales Tax, are trending below budgeted expenditures. We will keep an eye on the two Public Safety Funds as they have even monthly transfer-in amounts from the General Fund.

3. Use Tax Funds

- Revenues for both Animal Shelter Use Tax and Police Use Tax are trending higher compared to the same month last year. Animal Shelter Use Tax has already met their budgeted revenue due to the increased receipts. Police Use Tax revenues are exceeding YTD amounts in 2025 by more than \$393,000; Use Tax receipts continue to trend higher than budget, triggering the waterfall into the other sales tax funds sooner this year.
- Expenditures – Animal Shelter Use Tax is trending below budget while the Police Use Tax fund is trending 1.3% above expected budgeted expenditures, though expenditures are tracking similarly compared to the same period last year.

4. Property Tax Levy Funds

- Like General Fund, revenues for the Health Property Tax Levy and Parks and Recreation Property Tax Levy funds will not be realized until late fall. There should be no major fiscal impact this year to the receipts in these funds as any changes to Assessed Valuations by Jackson County won't happen until next fiscal year in the form of a tax credit.
- Expenditures – Expenditures in the Health Property Tax levy are trending below budget and expenditures in the Parks and Recreation Property Tax Levy are trending above budget by 5.83%. Expenses in the Parks and Recreation Property Tax Levy are trending similarly to the same period last year.

5. Tourism

- Revenues are trending 5.66% above budget, with actual receipts for Transient Guest Tax down compared to the same period in the prior year.
- Expenditures are trending 0.99% below budget.

6. Enterprise Funds

- Revenues - Power and Light, Water and Sanitary Sewer Funds are exceeding budgeted revenues.
- Expenditures:
 - i. Power and Light operating expenditures are trending much higher in this fiscal year compared to the same period last year, and 2.09% higher compared to expected budget. Higher YTD expenditures in personnel services, other services and supplies are leading to the increased expenditures compared to the same period last year. Only other services and supplies are exceeding expected budget. The fund has transferred \$1M more compared to the same period last year to the Capital Projects Fund for in-progress CIPs.
 - ii. Water operating expenditures are also trending higher compared to the same period last year, and are up 7.99% compared to budget.
 - iii. Sanitary Sewer operating expenditures are trending higher compared to the same period last year and are exceeding expected budget by 4.89%.

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 General Fund
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Real Estate Tax	\$ 6,040,000	6,040,000	—	(6,040,000)	0.00%	-33.33%	(6,786)
Sales Tax	21,715,000	21,715,000	7,366,498	(14,348,502)	33.92%	0.59%	7,097,520
Use Tax	2,022,000	2,022,000	—	(2,022,000)	0.00%	-33.33%	—
Cigarette Tax	320,000	320,000	94,583	(225,417)	29.56%	-3.77%	109,283
Franchise Tax	8,825,000	8,825,000	1,302,885	(7,522,115)	14.76%	-18.57%	1,440,463
Licenses and Permits	4,589,300	4,589,300	1,646,129	(2,943,171)	35.87%	2.54%	1,998,048
Intergovernmental	7,055,000	7,055,000	2,637,168	(4,417,832)	37.38%	4.05%	1,852,047
Charges for Current Services	3,232,148	3,303,593	655,405	(2,648,188)	19.84%	-13.49%	528,741
Interfund Charges for Support Services	5,573,875	5,573,875	1,299,904	(4,273,971)	23.32%	-10.01%	1,208,618
Fines and Forfeitures	1,906,000	1,906,000	678,435	(1,227,565)	35.59%	2.26%	600,555
Investment Income (Loss)	281,000	281,000	144,858	(136,142)	51.55%	18.22%	169,376
Other Revenue	173,000	173,000	106,207	(66,793)	61.39%	28.06%	146,745
Total Revenues	61,732,323	61,803,768	15,932,072	(45,871,696)	25.78%	-7.55%	15,144,610
Other Financing Sources:							
Payments In Lieu of Taxes	23,150,000	23,150,000	8,612,373	(14,537,627)	37.20%	3.87%	8,653,894
Transfers In	—	—	—	—	0.00%	-33.33%	—
Operating Transfers In - American Rescue Plan	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Sources	23,150,000	23,150,000	8,612,373	(14,537,627)	37.20%	3.87%	8,653,894
Total Revenues and Other Financing Sources	84,882,323	84,953,768	24,544,445	(60,409,323)	28.89%	-4.44%	23,798,504
Expenditures:							
City Council	959,656	959,656	293,879	665,777	30.62%	-2.71%	257,814
City Clerk	395,002	395,002	58,891	336,111	14.91%	-18.42%	142,777
City Manager	1,405,704	1,405,704	809,365	596,339	57.58%	24.25%	495,172
Municipal Court	1,491,095	1,491,095	510,990	980,105	34.27%	0.94%	487,713
Law	219,138	219,138	62,729	156,409	28.63%	-4.70%	59,458
Finance	361,990	361,990	150,854	211,136	41.67%	8.34%	(30,525)
Community Development	7,395,908	7,395,908	3,337,071	4,058,837	45.12%	11.79%	2,614,288
Police	1,122,400	1,193,846	147,903	1,045,943	12.39%	-20.94%	13,414,276
Fire	—	—	—	—	0.00%	-33.33%	9,362,514
Health & Animal Services	—	—	—	—	0.00%	-33.33%	—
Municipal Services (Public Works)	6,001,594	6,001,594	1,961,639	4,039,955	32.69%	-0.64%	1,654,975
Parks and Recreation	1,851,783	1,851,783	448,736	1,403,047	24.23%	-9.10%	630,503
Contingencies	—	—	—	—	0.00%	-33.33%	—
Non-Departmental	313,389	313,389	65,529	247,860	20.91%	-12.42%	66,859
Debt service	1,792,440	1,792,440	187,671	1,604,769	10.47%	-22.86%	140,753
Total Expenditures	23,310,099	23,381,545	8,035,257	15,346,288	34.37%	1.04%	29,296,577
Other Financing Uses:							
Transfers Out	280,000	280,000	527	279,473	0.19%	-33.14%	10,000
Transfers Out - Police	36,030,362	36,030,362	12,010,121	24,020,241	33.33%	0.00%	—
Transfers Out - Fire	25,941,861	25,941,861	8,647,287	17,294,574	33.33%	0.00%	—
Total Expenditures and Other Financing Uses	85,562,322	85,633,768	28,693,192	56,940,576	33.51%	0.18%	29,306,577
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ (679,999)	(680,000)	(4,148,747)	(3,468,747)			(5,508,073)
Unassigned Fund Balance at Beginning of Year			15,064,233				14,660,432
Cancellation of prior year encumbrances			8,860				15,599
Change in other fund balance components during the year			(15,441)				(13,573)
Prior Year Protested Real Estate Taxes			—				—
Year-end investment market value adjustment			—				—
Ending Unassigned Fund Balance			<u>10,908,905</u>				<u>9,154,385</u>
Restricted			271,793				378,690
Committed			80,371				54,782
Assigned			<u>2,066,845</u>				<u>1,855,965</u>
Total Fund Balance			<u>\$ 13,327,914</u>				<u>11,443,822</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Street Improvements Sales Tax Fund
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Sales Taxes	\$ 10,252,000	10,252,000	3,438,422	(6,813,578)	33.54%	0.21%	3,362,313
Use Tax	1,013,000	1,013,000	—	(1,013,000)	0.00%	-33.33%	—
Charges for Services	—	—	—	—	0.00%	-33.33%	—
Intergovernmental Revenue	—	—	—	—	0.00%	-33.33%	—
Investment Income (Loss)	400,000	400,000	300,525	(99,475)	75.13%	41.80%	313,547
Other Revenue	—	—	—	—	0.00%	-33.33%	(122)
Total Revenues	11,665,000	11,665,000	3,738,947	(7,926,053)	32.05%	-1.28%	3,675,738
Other Financing Sources:							
Transfers in - American Rescue Plan	—	—	—	—	0.00%	-33.33%	—
Other Financing Sources - Leases & Subscriptions	—	—	—	—	0.00%	-33.33%	—
Total other financing sources	—	—	—	—	0.00%	-33.33%	—
Total revenues and other financing sources	11,665,000	11,665,000	3,738,947	(7,926,053)	32.05%	-1.28%	3,675,738
Expenditures:							
General Government	—	—	—	—	0.00%	-33.33%	—
Street Maintenance	1,500,068	1,500,068	530,941	969,127	35.39%	2.06%	448,368
Capital Outlay	—	—	—	—	0.00%	-33.33%	68,361
Debt Service	1,757,000	1,757,000	168,190	1,588,810	9.57%	-23.76%	184,948
Total Expenditures	3,257,068	3,257,068	699,131	2,557,937	21.47%	-11.86%	701,677
Other Financing Uses:							
Transfers Out - Capital Projects	19,497,011	19,497,011	4,283,249	15,213,762	21.97%	-11.36%	3,296,947
Total Other Financing Uses	19,497,011	19,497,011	4,283,249	15,213,762	21.97%	-11.36%	3,296,947
Total Expenditures and Other Financing Uses	22,754,079	22,754,079	4,982,380	17,771,699	21.90%	-11.43%	3,998,624
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (11,089,079)	(11,089,079)	(1,243,433)	9,845,646			(322,886)
Unassigned Fund Balance at Beginning of Year			24,419,564				13,497,584
Cancellation of Prior Year Encumbrances			—				33
Change in Prior Year Encumbrances			—				8,895,493
Change in Other Fund Balance Components During the Year			—				301,904
Year-end investment market value adjustment			—				—
Ending Unassigned Fund Balance			<u>23,176,131</u>				<u>22,372,128</u>
Fund Balance Components:							
Restricted - Current Year Encumbrances			265,082				157,331
Restricted - Prior Year Encumbrances			7,650				48,339
Restricted - Developer Contribution			1,450,000				1,450,000
Restricted - Debt Reserve Project Accounts - Capital Projects			—				—
Total Fund Balance			<u>\$ 24,898,863</u>				<u>24,027,798</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Park Improvements Sales Tax Fund
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Sales Taxes	\$ 5,111,000	5,111,000	1,719,211	(3,391,789)	33.64%	0.31%	1,681,156
Use Tax	506,000	506,000	—	(506,000)	0.00%	-33.33%	—
Charges for services	296,100	296,100	96,291	(199,809)	32.52%	-0.81%	273,504
Intergovernmental	33,000	33,000	15,650	(17,350)	47.42%	14.09%	17,454
Investment Income (Loss)	41,000	41,000	59,346	18,346	144.75%	111.42%	53,779
Other Revenue	21,500	21,500	23,824	2,324	110.81%	77.48%	27,564
Total Revenues	6,008,600	6,008,600	1,914,322	(4,094,278)	31.86%	-1.47%	2,053,457
Other Financing Sources:							
Transfers In	—	—	—	—	0.00%	-33.33%	—
Proceeds from Bond Issuance/Capital Lease	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Sources	—	—	—	—	0.00%	-33.33%	—
Total Revenues and Other Financing Sources	6,008,600	6,008,600	1,914,322	(4,094,278)	31.86%	-1.47%	2,053,457
Expenditures:							
Culture and Recreation	6,341,712	6,341,712	1,935,416	4,406,296	30.52%	-2.81%	2,121,716
Capital Outlay	—	—	—	—	0.00%	-33.33%	—
Debt Service	—	—	—	—	0.00%	-33.33%	—
Total Expenditures	6,341,712	6,341,712	1,935,416	4,406,296	30.52%	-2.81%	2,121,716
Other Financing Uses:							
Transfers Out - Capital Projects	800,000	800,000	95,616	704,384	11.95%	-21.38%	—
Total Other Financing Uses	800,000	800,000	95,616	704,384	11.95%	-21.38%	—
Total Expenditures and Other Financing Uses	7,141,712	7,141,712	2,031,032	5,110,680	28.44%	-4.89%	2,121,716
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (1,133,112)	(1,133,112)	(116,710)	1,016,402			(68,259)
Unassigned Fund Balance at Beginning of Year			5,320,425				4,585,789
Cancellation of Prior Year Encumbrances			8,343				13,963
Change in Other Fund Balance Components During the Year			—				—
Year-end investment market value adjustment			—				—
Ending Unassigned Fund Balance			<u>5,212,058</u>				<u>4,531,493</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			244,724				252,238
Restricted - Prior Year Encumbrances			101,192				63,059
Total Fund Balance			\$ 5,557,974				4,846,790

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Storm Water Sales Tax Fund
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Sales Taxes	\$ 5,111,000	5,111,000	1,719,211	(3,391,789)	33.64%	0.31%	1,681,153
Use Tax	506,000	506,000	—	(506,000)	0.00%	-33.33%	—
Charges for Services	—	—	—	—	0.00%	-33.33%	—
Intergovernmental	—	—	—	—	0.00%	-33.33%	—
Investment Income (loss)	250,000	250,000	164,804	(85,196)	65.92%	32.59%	188,485
Other Revenue	7,900	7,900	7,829	(71)	99.10%	65.77%	12
Total revenues	5,874,900	5,874,900	1,891,844	(3,983,056)	32.20%	-1.13%	1,869,650
Expenditures:							
Storm water							
Administration	289,227	289,227	153,648	135,579	53.12%	19.79%	126,752
Maintenance	3,526,706	3,526,706	1,331,855	2,194,851	37.76%	4.43%	1,176,548
Permit completion	443,000	443,000	2,800	440,200	0.63%	-32.70%	69,162
Debt service	—	—	—	—	0.00%	-33.33%	—
Capital outlay	—	—	—	—	0.00%	-33.33%	—
Total Expenditures	4,258,933	4,258,933	1,488,303	2,770,630	34.95%	1.62%	1,372,462
Other financing uses:							
Transfers out - Capital Projects	5,990,000	5,990,000	4,623,818	1,366,182	77.19%	43.86%	527,474
Total other financing uses	5,990,000	5,990,000	4,623,818	1,366,182	77.19%	43.86%	527,474
Total Expenditures and Other Financing Uses	10,248,933	10,248,933	6,112,121	4,136,812	59.64%	26.31%	1,899,936
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (4,374,033)	(4,374,033)	(4,220,277)	153,756			(30,286)
Unassigned Fund Balance at Beginning of Year			14,836,824				10,931,641
Cancellation of Prior Year Encumbrances			429				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			<u>10,616,976</u>				<u>13,436,887</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			319,701				334,896
Restricted - Prior Year Encumbrances			112,518				44,017
Restricted - Regional Detention Construction			128,135				128,135
Restricted - Regional Detention Maintenance			11,121				28,746
Restricted - Emergency Response Relief			500,000				500,000
Total Fund Balance			<u>\$ 11,688,451</u>				<u>14,472,681</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Police Public Safety Sales Tax Fund
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Sales Taxes	\$ 2,904,000	2,904,000	998,182	(1,905,818)	34.37%	1.04%	961,306
Use Tax	253,000	253,000	—	(253,000)	0.00%	-33.33%	—
Investment Income (Loss)	93,000	93,000	36,879	(56,121)	39.65%	6.32%	44,519
Other Revenue	7,600	7,600	10,796	3,196	142.05%	108.72%	4,218
Total Revenues	3,257,600	3,257,600	1,045,857	(2,211,743)	32.11%	-1.22%	1,010,043
Expenditures:							
Public Safety							
Communications	695,861	695,861	215,759	480,102	31.01%	-2.32%	224,235
Facilities	135,000	135,000	73,043	61,957	54.11%	20.78%	59,780
Equipment	1,989,667	1,989,667	488,222	1,501,445	24.54%	-8.79%	1,531,203
Capital Outlay	—	—	—	—	0.00%	-33.33%	—
Debt Service	87,290	87,290	29,385	57,905	33.66%	0.33%	17,248
Total Expenditures	2,907,818	2,907,818	806,409	2,101,409	27.73%	-5.60%	1,832,466
Other Financing Uses:							
Transfers out - Capital Projects	—	—	1,050,212	(1,050,212)	0.00%	-33.33%	605,469
Transfers out	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	—	—	1,050,212	(1,050,212)	0.00%	-33.33%	605,469
Total Expenditures and Other Financing Uses	2,907,818	2,907,818	1,856,621	1,051,197	63.85%	30.52%	2,437,935
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ 349,782	349,782	(810,764)	(1,160,546)			(1,427,892)
Unassigned Fund Balance at Beginning of Year			3,037,426				2,157,758
Cancellation of Prior Year Encumbrances			3,565				—
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			<u>2,230,227</u>				<u>2,035,541</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			320,688				1,286,015
Restricted - Prior Year Encumbrances			246,171				199,696
Total Fund Balance			<u>\$ 2,797,086</u>				<u>3,521,252</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Fire Protection Sales Tax Fund
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Sales Taxes	\$ 11,211,000	11,211,000	3,817,693	(7,393,307)	34.05%	0.72%	3,727,879
Use Tax	1,013,000	1,013,000	—	(1,013,000)	0.00%	-33.33%	—
Investment Income (Loss)	435,000	435,000	191,539	(243,461)	44.03%	10.70%	210,619
Other Revenue	6,000	6,000	199,528	193,528	3325.47%	3292.14%	—
Total Revenues	12,665,000	12,665,000	4,208,760	(8,456,240)	33.23%	-0.10%	3,938,498
Other financing sources:							
Transfers in - General Fund	—	—	8,647,287	8,647,287	0.00%	-33.33%	—
Other financing sources - leases	—	—	—	—	0.00%	-33.33%	—
Total other financing sources	—	—	8,647,287	8,647,287	0.00%	-33.33%	—
Total revenues and other financing sources	12,665,000	12,665,000	12,856,047	191,047	101.51%	68.18%	3,938,498
Expenditures:							
Public Safety	36,722,826	36,722,826	12,340,231	24,382,595	33.60%	0.27%	2,370,113
Capital outlay	—	—	—	—	0.00%	-33.33%	28,910
Debt Service	2,807,000	2,807,000	—	2,807,000	0.00%	-33.33%	—
Total Expenditures	39,529,826	39,529,826	12,340,231	27,189,595	31.22%	-2.11%	2,399,023
Other Financing Uses:							
Transfers out - Capital Projects	10,000,000	10,000,000	588,235	9,411,765	5.88%	-27.45%	765,548
Total Other Financing Uses	10,000,000	10,000,000	588,235	9,411,765	5.88%	-27.45%	765,548
Total Expenditures and Other Financing Uses	49,529,826	49,529,826	12,928,466	36,601,360	26.10%	-7.23%	3,164,571
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (36,864,826)	(36,864,826)	(72,419)	36,792,407			773,927
Unassigned Fund Balance at Beginning of Year			16,645,670				11,970,445
Cancellation of Prior Year Encumbrances			87,078				—
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			16,660,329				16,351,474
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			343,573				41,960
Restricted - Prior Year Encumbrances			25,483				735,318
Total Fund Balance			\$ 17,029,385				17,128,752

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Marijuana Sales Tax Fund
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Sales Taxes	\$ 970,000	970,000	277,090	(692,910)	28.57%	-4.76%	331,821
Use Tax	—	—	—	—	0.00%	-33.33%	—
Investment Income (Loss)	10,000	10,000	5,640	(4,360)	56.40%	23.07%	6,873
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	980,000	980,000	282,730	(697,270)	28.85%	-4.48%	338,694
Expenditures:							
Public Safety	435,100	455,100	—	455,100	0.00%	-33.33%	—
Animal Services	44,598	44,598	13,821	30,777	30.99%	-2.34%	—
Community Development	—	—	44	(44)	0.00%	-33.33%	15
Debt Service	—	—	—	—	0.00%	-33.33%	—
Total Expenditures	479,698	499,698	13,865	485,833	2.77%	-30.56%	15
Other Financing Uses:							
Transfers out - Capital Projects	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-33.33%	—
Total Expenditures and Other Financing Uses	479,698	499,698	13,865	485,833	2.77%	-30.56%	15
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ 500,302	480,302	268,865	(211,437)			338,679
Unassigned Fund Balance at Beginning of Year			326,120				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			<u>594,985</u>				<u>615,755</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				<u>114,252</u>
Total Fund Balance			<u>\$ 594,985</u>				<u>730,007</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Proposition PD Sales Tax Fund
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Sales Taxes	\$ 5,500,000	5,500,000	1,909,359	(3,590,641)	34.72%	1.39%	—
Use Tax	506,000	506,000	—	(506,000)	0.00%	-33.33%	—
Investment Income (Loss)	—	—	4,266	4,266	0.00%	-33.33%	—
Other Revenue	—	—	109	109	0.00%	-33.33%	—
Total Revenues	6,006,000	6,006,000	1,913,734	(4,092,266)	31.86%	-1.47%	—
Other financing sources:							
Transfers in - General Fund	—	—	12,010,121	12,010,121	0.00%	-33.33%	—
Capital lease proceeds	—	—	—	—	0.00%	-33.33%	—
Total other financing sources	—	—	12,010,121	12,010,121	0.00%	-33.33%	—
Total revenues and other financing sources	6,006,000	6,006,000	13,923,855	7,917,855	231.83%	198.50%	—
Expenditures:							
Public Safety	41,983,692	42,003,754	14,695,940	27,307,814	34.99%	1.66%	—
Community Development	—	—	—	—	0.00%	-33.33%	—
Capital outlay	—	—	—	—	0.00%	-33.33%	—
Debt Service	—	—	—	—	0.00%	-33.33%	—
Total Expenditures	41,983,692	42,003,754	14,695,940	27,307,814	34.99%	1.66%	—
Other Financing Uses:							
Transfers out	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-33.33%	—
Total Expenditures and Other Financing Uses	41,983,692	42,003,754	14,695,940	27,307,814	34.99%	1.66%	—
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (35,977,692)	(35,997,754)	(772,085)	35,225,669			—
Unassigned Fund Balance at Beginning of Year			1,160,075				—
Cancellation of Prior Year Encumbrances			—				—
Change in Other Fund Balance Components During the Year			—				—
Year-end investment market value adjustment			—				—
Ending Unassigned Fund Balance			387,990				—
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			384,964				—
Restricted - Prior Year Encumbrances			—				—
Total Fund Balance			\$ 772,954				—

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Animal Shelter Use Tax
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Use Tax	\$ 911,000	911,000	911,000	—	100.00%	66.67%	893,000
Intergovernmental Revenue	—	—	—	—	0.00%	-33.33%	—
Investment Income (Loss)	28,000	28,000	12,381	(15,619)	44.22%	10.89%	11,840
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	939,000	939,000	923,381	(15,619)	98.34%	65.01%	904,840
Other Financing sources:							
Transfers in	—	—	—	—	0.00%	-33.33%	—
Total other financing sources	—	—	—	—	0.00%	0.00%	—
Total revenues and other financing sources	939,000	939,000	923,381	(15,619)	98.34%	65.01%	904,840
Expenditures:							
General Government	—	—	—	—	0.00%	-33.33%	—
Animal Services	1,139,559	1,139,559	271,174	868,385	23.80%	-9.53%	472,442
Capital Outlay	—	—	—	—	0.00%	-33.33%	—
Debt Service	—	—	—	—	0.00%	-33.33%	—
Total Expenditures	1,139,559	1,139,559	271,174	868,385	23.80%	-9.53%	472,442
Other Financing Uses:							
Transfers In	—	—	—	—	0.00%	-33.33%	—
Transfers Out	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-33.33%	—
Total Expenditures and Other Financing Uses	1,139,559	1,139,559	271,174	868,385	23.80%	-9.53%	472,442
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (200,559)	(200,559)	652,207	852,766			432,398
Unassigned Fund Balance at Beginning of Year			511,417				491,455
Cancellation of Prior Year Encumbrances			418				—
Change in Other Fund Balance Components During the Year			—				—
Year-end investment market value adjustment			—				—
Ending Unassigned Fund Balance			<u>1,164,042</u>				<u>923,853</u>
Fund Balance Components:							
Restricted - Current Year Encumbrances			—				88,726
Restricted - Prior Year Encumbrances			—				1,620
Total Fund Balance			\$ 1,164,042				1,014,199

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Police Use Tax
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Use Tax	\$ 4,782,000	4,782,000	3,017,296	(1,764,704)	63.10%	29.77%	2,623,487
Investment Income (Loss)	139,000	139,000	40,811	(98,189)	29.36%	-3.97%	67,176
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	<u>4,921,000</u>	<u>4,921,000</u>	<u>3,058,107</u>	<u>(1,862,893)</u>	<u>62.14%</u>	<u>28.81%</u>	<u>2,690,663</u>
Expenditures:							
Public Safety	5,707,154	5,707,154	1,852,618	3,854,536	32.46%	-0.87%	2,663,867
Debt Service	—	—	—	—	0.00%	-33.33%	—
Total Expenditures	<u>5,707,154</u>	<u>5,707,154</u>	<u>1,852,618</u>	<u>3,854,536</u>	<u>32.46%</u>	<u>-0.87%</u>	<u>2,663,867</u>
Other Financing Uses:							
Transfers out - Capital Projects	—	—	775,885	(775,885)	0.00%	-33.33%	—
Total Other Financing Uses	—	—	775,885	(775,885)	0.00%	-33.33%	—
Total Expenditures and Other Financing Uses	<u>5,707,154</u>	<u>5,707,154</u>	<u>2,628,503</u>	<u>3,078,651</u>	<u>46.06%</u>	<u>12.73%</u>	<u>2,663,867</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ (786,154)</u>	<u>(786,154)</u>	429,604	<u>1,215,758</u>			26,796
Unassigned Fund Balance at Beginning of Year			3,597,151				4,991,973
Cancellation of Prior Year Encumbrances			3,512				—
Change in Other Fund Balance Components During the Year			—				—
Year-end investment market value adjustment			—				—
Ending Unassigned Fund Balance			<u>4,030,267</u>				<u>5,018,769</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			27,421				881,630
Restricted - Prior Year Encumbrances			32,830				36,278
Total Fund Balance			<u>\$ 4,090,518</u>				<u>5,936,677</u>

CITY OF INDEPENDENCE, MISSOURI

Budgetary Comparison Schedule

Health Property Tax Levy

For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ 905,000	905,000	—	(905,000)	0.00%	-33.33%	(1,022)
Charges for Services	177,900	177,900	47,883	(130,017)	26.92%	-6.41%	127,108
Licenses & Permits	493,550	493,550	55,215	(438,335)	11.19%	-22.14%	81,263
Investment Income (Loss)	15,100	15,100	2,166	(12,934)	14.34%	-18.99%	2,136
Other Revenue	12,650	12,650	8,068	(4,582)	63.78%	30.45%	3,563
Total Revenues	1,604,200	1,604,200	113,332	(1,490,868)	7.06%	-26.27%	213,048
Other Financing Sources:							
Transfers In	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-33.33%	—
Total Revenues and Other Sources	1,604,200	1,604,200	113,332	(1,490,868)	7.06%	-26.27%	213,048
Expenditures:							
Animal Services	1,001,716	1,001,716	272,462	729,254	27.20%	-6.13%	261,290
Health Services	667,887	667,887	248,385	419,502	37.19%	3.86%	206,498
Total Expenditures	1,669,603	1,669,603	520,847	1,148,756	31.20%	-2.13%	467,788
Other Financing Uses:							
Transfers Out	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-33.33%	—
Total Expenditures and Other Uses	1,669,603	1,669,603	520,847	1,148,756	31.20%	-2.13%	467,788
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (65,403)	(65,403)	(407,515)	(342,112)			(254,740)
Unassigned Fund Balance at Beginning of Year			135,884				50,842
Cancellation of Prior Year Encumbrances			—				—
Change in Other Fund Balance Components During the Year			—				—
Prior Year Protested Real Estate Taxes			—				—
Year-end investment market value adjustment			—				—
Ending Unassigned Fund Balance			(271,631)				(203,898)
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			20,606				7,753
Restricted - Prior Year Encumbrances			1,697				11,982
Total Fund Balance			\$ (249,328)				(184,163)

CITY OF INDEPENDENCE, MISSOURI

Budgetary Comparison Schedule

Parks and Recreation Property Tax Levy

For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ 1,920,000	1,920,000	—	(1,920,000)	0.00%	-33.33%	(2,172)
Intergovernmental	—	—	—	—	0.00%	-33.33%	—
Charges for Services	84,000	84,000	33,310	(50,690)	39.65%	6.32%	30,855
Investment Income (Loss)	23,500	23,500	6,659	(16,841)	28.34%	-4.99%	6,590
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	2,027,500	2,027,500	39,969	(1,987,531)	1.97%	-31.36%	35,273
Other Financing Sources:							
Transfers In	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-33.33%	—
Total Revenues and Other Sources	2,027,500	2,027,500	39,969	(1,987,531)	1.97%	-31.36%	35,273
Expenditures:							
Parks and Recreation	1,990,562	1,990,562	770,630	1,219,932	38.71%	5.38%	723,324
Total Expenditures	1,990,562	1,990,562	770,630	1,219,932	38.71%	5.38%	723,324
Other Financing Uses – Transfers Out	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-33.33%	—
Total Expenditures and Other Uses	1,990,562	1,990,562	770,630	1,219,932	38.71%	5.38%	723,324
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ 36,938	36,938	(730,661)	(767,599)			(688,051)
Unassigned Fund Balance at Beginning of Year			707,884				554,487
Cancellation of Prior Year Encumbrances			1,338				—
Change in Prior Year Encumbrances			—				1,322
Change in Other Fund Balance Components During the Year			—				—
Prior Year Protested Real Estate Taxes			—				—
Year-end investment market value adjustment			—				—
Ending Unassigned Fund Balance			(21,439)				(132,242)
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			6,907				17,341
Restricted - Prior Year Encumbrances			75,000				80,184
Total Fund Balance			\$ 60,468				(34,717)

CITY OF INDEPENDENCE, MISSOURI

Budgetary Comparison Schedule

Tourism Fund

For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Transient Guest Taxes	\$ 2,260,000	2,260,000	881,114	(1,378,886)	38.99%	5.66%	936,428
Charges for Services	34,000	34,000	18,248	(15,752)	53.67%	20.34%	4,502
Investment Income (Loss)	50,000	50,000	29,694	(20,306)	59.39%	26.06%	28,657
Other Revenue	4,000	4,000	18,089	14,089	452.23%	418.90%	2,433
Total Revenues	2,348,000	2,348,000	947,145	(1,400,855)	40.34%	7.01%	972,020
Other Financing Sources:							
Transfers In	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-33.33%	—
Total Revenues and Other Sources	2,348,000	2,348,000	947,145	(1,400,855)	40.34%	7.01%	972,020
Expenditures:							
Tourism	2,166,078	2,166,078	700,608	1,465,470	32.34%	-0.99%	513,650
Total Expenditures	2,166,078	2,166,078	700,608	1,465,470	32.34%	-0.99%	513,650
Other Financing Uses – Transfers Out	—	—	—	—	0.00%	-33.33%	45,000
Total Other Financing Uses	—	—	—	—	0.00%	-33.33%	45,000
Total Expenditures and Other Uses	2,166,078	2,166,078	700,608	1,465,470	32.34%	-0.99%	558,650
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ 181,922	181,922	246,537	64,615			413,370
Unassigned Fund Balance at Beginning of Year			1,673,869				1,199,292
Cancellation of Prior Year Encumbrances			899				—
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			1,921,305				1,732,206
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			51,578				97,657
Restricted - Prior Year Encumbrances			193,299				149,077
Restricted - Operating Reserve			376,368				376,368
Total Fund Balance			\$ 2,542,550				2,355,308

CITY OF INDEPENDENCE, MISSOURI

Budgetary Comparison Schedule

Independence Square Benefit District

For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	—	—	0.00%	-33.33%	—
Investment Income (Loss)	—	—	8	8	0.00%	-33.33%	270
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	—	—	8	8	0.00%	-33.33%	270
Expenditures:							
General government	—	—	—	—	0.00%	-33.33%	1
Total Expenditures	—	—	—	—	0.00%	-33.33%	1
Other Financing Uses – Transfers Out	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-33.33%	—
Total Expenditures and Other Uses	—	—	—	—	0.00%	-33.33%	1
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	8	8			269
Unassigned Fund Balance at Beginning of Year			6,699				6,021
Cancellation of Prior Year Encumbrances			—				—
Change in Other Fund Balance Components During the Year			—				—
Prior Year Protested Real Estate Taxes			—				—
Year-end investment market value adjustment			—				—
Ending Unassigned Fund Balance			<u>6,707</u>				<u>6,290</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Total Fund Balance			\$ <u>6,707</u>				<u>6,290</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Community Development Block Grant Fund
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Federal Grant - CDBG	\$ —	1,127,796	302,527	(825,269)	26.82%	-6.51%	208,694
Other Revenue	—	—	—	—	—	-33.33%	—
Total Revenues	<u>—</u>	<u>1,127,796</u>	<u>302,527</u>	<u>(825,269)</u>	<u>26.82%</u>	<u>-6.51%</u>	<u>208,694</u>
Expenditures:							
CDBG Administration	141,682	197,177	52,042	145,135	26.39%	-6.94%	49,158
CDBG Expenditures	600,000	733,643	242,688	490,955	33.08%	-0.25%	236,400
Total Expenditures	<u>741,682</u>	<u>930,820</u>	<u>294,730</u>	<u>636,090</u>	<u>31.66%</u>	<u>-1.67%</u>	<u>285,558</u>
Other Financing Uses:							
Transfers Out	—	608	—	608	0.00%	-33.33%	—
Total Other Financing Uses	<u>—</u>	<u>608</u>	<u>—</u>	<u>608</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Total Expenditures and Other Uses	<u>741,682</u>	<u>931,428</u>	<u>294,730</u>	<u>636,698</u>	<u>31.64%</u>	<u>-1.69%</u>	<u>285,558</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ <u>(741,682)</u>	<u>196,368</u>	<u>7,797</u>	<u>(188,571)</u>			(76,864)
Unassigned Fund Balance at Beginning of Year			(196,368)				(3,132)
Cancellation of Prior Year Encumbrances			—				—
Change in Other Fund Balance Components During the Year			—				—
Ending Unassigned Fund Balance			<u>(188,571)</u>				<u>(79,996)</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			106,709				79,989
Restricted - Prior Year Encumbrances			<u>81,862</u>				<u>7</u>
Total Fund Balance			\$ <u>—</u>				<u>—</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Rental Rehabilitation
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
HOME Program Grant	\$ 400,000	3,551,369	13,086	(3,538,283)	0.37%	-32.96%	130,476
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	<u>400,000</u>	<u>3,551,369</u>	<u>13,086</u>	<u>(3,538,283)</u>	<u>0.37%</u>	<u>-32.96%</u>	<u>130,476</u>
Expenditures:							
HOME Administration	37,351	103,113	76,935	26,178	74.61%	41.28%	10,497
Multi Family Housing	280,000	1,011,965	—	1,011,965	0.00%	-33.33%	—
Community Housing Development	80,000	105,560	—	105,560	0.00%	-33.33%	—
American Rescue Plan	—	1,066,938	1,880	1,065,058	0.18%	-33.15%	1,648,072
Total Expenditures	<u>397,351</u>	<u>2,287,576</u>	<u>78,815</u>	<u>2,208,761</u>	<u>3.45%</u>	<u>-29.88%</u>	<u>1,658,569</u>
Excess of Revenues Over (Under) Expenditures							
and Other Financing Uses	<u>\$ 2,649</u>	<u>1,263,793</u>	<u>(65,729)</u>	<u>(1,329,522)</u>			<u>(1,528,093)</u>
Unassigned Fund Balance at Beginning of Year			(2,397,468)				(53)
Cancellation of Prior Year Encumbrances			—				—
Change in Other Fund Balance Components During the Year			68,618				—
Ending Unassigned Fund Balance			<u>(2,394,579)</u>				<u>(1,528,146)</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			65,729				1,528,093
Restricted - Prior Year Encumbrances			2,328,850				53
Total Fund Balance			<u>\$ —</u>				<u>—</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 License Surcharge
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Licenses and Permits	\$ —	—	—	—	0.00%	-33.33%	—
Investment Income (Loss)	—	—	17,312	17,312	0.00%	-33.33%	17,894
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	<u>—</u>	<u>—</u>	<u>17,312</u>	<u>17,312</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>17,894</u>
Expenditures:							
General Government	—	—	136	(136)	0.00%	-33.33%	45
Total expenditures	<u>—</u>	<u>—</u>	<u>136</u>	<u>(136)</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>45</u>
Other Financing Uses:							
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>—</u>	<u>136</u>	<u>(136)</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>45</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ <u>—</u>	<u>—</u>	<u>17,176</u>	<u>17,176</u>			<u>17,849</u>
 Unassigned Fund Balance at Beginning of Year			1,376,684				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			<u>1,393,860</u>				<u>1,329,180</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Total Fund Balance			\$ <u>1,393,860</u>				<u>1,329,180</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Grants
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Intergovernmental	\$ 1,481,904	6,038,971	837,287	(5,201,684)	13.86%	-19.47%	1,059,456
Charges for Services	109,023	109,023	64,357	(44,666)	59.03%	25.70%	62,630
Other Revenue	75,000	336,590	102,086	(234,504)	30.33%	-3.00%	38,543
Total Revenues	1,665,927	6,484,584	1,003,730	(5,480,854)	15.48%	-17.85%	1,160,629
Other financing sources:							
Transfers In	—	—	—	—	0.00%	-33.33%	—
Total other financing sources	—	—	—	—	0.00%	-33.33%	—
Total revenues and other financing sources	1,665,927	6,484,584	1,003,730	(5,480,854)	15.48%	-17.85%	1,160,629
Expenditures:							
Public Safety	645,574	3,889,324	986,187	2,903,137	25.36%	-7.97%	865,052
General Government	105,432	322,784	33,746	289,038	10.45%	-22.88%	50,669
Culture and Recreation	26,728	52,716	19,399	33,317	36.80%	3.47%	19,865
Community Development	—	455,398	—	455,398	0.00%	-33.33%	425,989
Animal Services	—	44,871	7,717	37,154	17.20%	-16.13%	2,885
Health Services	888,193	1,583,597	259,258	1,324,339	16.37%	-16.96%	353,957
Total Expenditures	1,665,927	6,348,690	1,306,307	5,042,383	20.58%	-12.75%	1,718,417
Other Financing Uses:							
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-33.33%	—
Total Expenditures and Other Financing Uses	1,665,927	6,348,690	1,306,307	5,042,383	20.58%	-12.75%	1,718,417
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	135,894	(302,577)	(438,471)			(557,788)
Unassigned Fund Balance at Beginning of Year			(132,031)				(180,131)
Cancellation of Prior Year Encumbrances			90				24
Correction of Prior Year Encumbrances			—				—
Change in Other Fund Balance Components During the Year			—				—
Ending Unassigned Fund Balance			(434,518)				(737,895)
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			128,743				220,607
Restricted - Prior Year Encumbrances			126,192				144,982
Total Fund Balance			\$ (179,583)				(372,306)

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 American Rescue Plan (ARP)
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Intergovernmental	\$ 307,238	307,238	—	(307,238)	0.00%	-33.33%	211,160
Charges for Services	—	—	—	—	0.00%	-33.33%	—
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	<u>307,238</u>	<u>307,238</u>	<u>—</u>	<u>(307,238)</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>211,160</u>
Other financing sources:							
Transfers in	—	—	—	—	0.00%	-33.33%	—
Total other financing sources	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Total revenues and other financing sources	<u>307,238</u>	<u>307,238</u>	<u>—</u>	<u>(307,238)</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>211,160</u>
Expenditures:							
Personnel Services	—	—	—	—	0.00%	-33.33%	31,800
Other Services	—	—	—	—	0.00%	-33.33%	80,388
Supplies	—	—	—	—	0.00%	-33.33%	—
Capital Outlay	—	—	—	—	0.00%	-33.33%	107,429
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>219,617</u>
Other Financing Uses:							
Transfers Out - American Rescue Plan	307,238	307,238	—	307,238	0.00%	-33.33%	—
Total Other Financing Uses	<u>307,238</u>	<u>307,238</u>	<u>—</u>	<u>307,238</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Total Expenditures and Other Financing Uses	<u>307,238</u>	<u>307,238</u>	<u>—</u>	<u>307,238</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>219,617</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ <u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>			(8,457)
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			<u>—</u>				<u>(239,779)</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				54,235
Restricted - Prior Year Encumbrances			—				185,544
Total Fund Balance			\$ <u>—</u>				<u>—</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Power and Light
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Amended	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Operating Revenues:							
Charges for Services	\$ 149,540,000	149,540,000	60,657,285	(88,882,715)	40.56%	7.23%	57,777,094
Penalties	1,000,000	1,000,000	584,195	(415,805)	58.42%	25.09%	705,239
Connection Charges	13,000	13,000	2,405	(10,595)	18.50%	-14.83%	2,410
Miscellaneous	—	—	21,338	21,338	0.00%	-33.33%	20,048
Temporary Service	1,000	1,000	100	(900)	10.00%	-23.33%	400
Rental Income	295,000	295,000	22,344	(272,656)	7.57%	-25.76%	16,573
Transmission Wheeling	6,500,000	6,500,000	2,259,614	(4,240,386)	34.76%	1.43%	2,143,467
Total Operating Revenues	157,349,000	157,349,000	63,547,281	(93,801,719)	40.39%	7.06%	60,665,231
Operating Expenses:							
Personnel Services	34,620,298	34,120,298	10,276,796	23,843,502	30.12%	-3.21%	9,539,584
Retiree Benefits	1,650,000	1,650,000	491,898	1,158,102	29.81%	-3.52%	493,497
Other Services	34,949,215	35,449,215	14,905,921	20,543,294	42.05%	8.72%	13,319,849
Supplies	70,761,150	70,761,150	26,545,617	44,215,533	37.51%	4.18%	22,227,709
Capital Projects	—	—	—	—	0.00%	-33.33%	—
Capital Operating	1,437,100	1,437,100	107,682	1,329,418	7.49%	-25.84%	30,542
Debt Service	8,634,000	8,634,000	1,568,513	7,065,487	18.17%	-15.16%	1,630,029
Other Expenses	100,000	100,000	—	100,000	0.00%	-33.33%	—
Total Operating Expenses	152,151,763	152,151,763	53,896,427	98,255,336	35.42%	2.09%	47,241,210
Nonoperating Revenues (Expenses):							
Investment Income	500,000	500,000	1,328,939	828,939	265.79%	232.46%	1,178,059
Interfund Charges for Support Services	3,836,700	3,836,700	1,320,538	(2,516,162)	34.42%	1.09%	738,036
Miscellaneous Revenue (Expense)	350,000	350,000	109,412	(240,588)	31.26%	-2.07%	100,285
Total Nonoperating Revenue (Expenses)	4,686,700	4,686,700	2,758,889	(1,927,811)	58.87%	25.54%	2,016,380
Income (Loss) Before Transfers	9,883,937	9,883,937	12,409,743	2,525,806	125.55%	92.22%	15,440,401
Capital Contributions	—	—	—	—	0.00%	-33.33%	—
Transfers Out – Utility Payments In Lieu of Taxes	(14,601,000)	(14,601,000)	(6,216,369)	(8,384,631)	42.57%	9.24%	(6,186,257)
Transfers In	—	—	—	—	0.00%	-33.33%	—
Transfers Out - Capital Projects	(24,399,000)	(24,399,000)	(1,440,801)	(22,958,199)	5.91%	-27.42%	(462,343)
Total Transfers	(39,000,000)	(39,000,000)	(7,657,170)	(31,342,830)	19.63%	-13.70%	(6,648,600)
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ (29,116,063)	(29,116,063)	4,752,573	33,868,636			8,791,801
Beginning Available Resources			92,516,698				67,942,410
Prior Period Adjustment			—				—
Year-End Investment Market Value Adjustment			—				—
Ending Available Resources			<u>97,269,271</u>				<u>76,734,211</u>
Revenue Risk			5,300,000				5,300,000
Capital Reserve			3,000,000				3,000,000
Expense Risk			18,700,000				18,700,000
Working Capital			<u>25,500,000</u>				<u>25,500,000</u>
Targeted Reserve Level			<u>52,500,000</u>				<u>52,500,000</u>
Total Non-Restricted Resources Available			\$ 44,769,271				24,234,211

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Power and Light Capital Projects Fund
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Amended	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Operating Revenues:							
Charges for Services	\$ —	—	—	—	0.00%	-33.33%	—
Penalties	—	—	—	—	0.00%	-33.33%	—
Connection Charges	—	—	—	—	0.00%	-33.33%	—
Miscellaneous	—	—	—	—	0.00%	-33.33%	—
Temporary Service	—	—	—	—	0.00%	-33.33%	—
Rental Income	—	—	—	—	0.00%	-33.33%	—
Transmission Wheeling	—	—	—	—	0.00%	-33.33%	—
Total Operating Revenues	—	—	—	—	0.00%	-33.33%	—
Operating Expenses:							
Personnel Services	—	—	—	—	0.00%	-33.33%	—
Retiree Benefits	—	—	—	—	0.00%	-33.33%	—
Other Services	—	—	—	—	0.00%	-33.33%	—
Supplies	—	—	—	—	0.00%	-33.33%	—
Capital Projects	24,399,000	51,096,775	499,035	50,597,740	0.98%	-32.35%	99,691
Capital Operating	—	—	—	—	0.00%	-33.33%	—
Debt Service	—	—	—	—	0.00%	-33.33%	—
Other Expenses	—	—	—	—	0.00%	-33.33%	—
Total Operating Expenses	24,399,000	51,096,775	499,035	50,597,740	0.98%	-32.35%	99,691
Nonoperating Revenues (Expenses):							
Investment Income	—	—	—	—	0.00%	-33.33%	—
Interfund Charges for Support Services	—	—	—	—	0.00%	-33.33%	—
Miscellaneous Revenue (Expense)	—	—	—	—	0.00%	-33.33%	—
Total Nonoperating Revenue (Expenses)	—	—	—	—	0.00%	-33.33%	—
Income (Loss) Before Transfers	(24,399,000)	(51,096,775)	(499,035)	50,597,740	0.98%	-32.35%	(99,691)
Capital Contributions	—	—	—	—	0.00%	-33.33%	—
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-33.33%	—
Transfers In	24,399,000	24,399,000	1,440,801	22,958,199	5.91%	-27.42%	462,343
Transfers Out	—	—	—	—	0.00%	-33.33%	—
Total Transfers	24,399,000	24,399,000	1,440,801	22,958,199	5.91%	-27.42%	462,343
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ —	(26,697,775)	941,766	27,639,541			362,652
Beginning Unassigned Fund Balance			(7,311,197)				—
Prior Period Encumbrances			—				(7,883,010)
Cancellation of Prior Year Encumbrances			—				50,953
Year-End Investment Market Value Adjustment			—				—
Ending Unassigned Fund Balance			(6,369,431)				(7,469,405)
Current Year Encumbrances			450,228				55,566
Prior Year Encumbrances			5,919,203				7,413,839
Total Fund Balance	\$ —		—				—

Power and Light - Open Capital Projects
As of October 31, 2025

PROJECT	PROJECT TITLE	ORIGINAL BUDGET	NET BUDGET AMENDMENTS	REVISED BUDGET	ENCUMBRANCES	ACTUALS	AVAILABLE BUDGET
200815	T&D Sys IMPROVEMENTS	\$ -	329,355.19	329,355.19	921.36	-	328,433.83
200828	FIBER OPTIC PROGRAM	125,000.00	314,056.70	439,056.70	-	-	439,056.70
201106	69 KV SUBSTATION FACILITIES	-	109,994.57	109,994.57	33,508.25	-	76,486.32
201405	SUBSTATION SECURITY PROJECT	-	133,426.89	133,426.89	103,233.10	396.00	29,797.79
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	-	-	750,678.08
201605	Sys OpS WORK AREA	-	1,319,842.18	1,319,842.18	-	-	1,319,842.18
201703	BV GROUND WATER	-	178,838.23	178,838.23	23,475.30	-	155,362.93
201706	SUBSTATION K SWITCHGEAR &	-	146,637.27	146,637.27	-	-	146,637.27
201710	Mo CITY DIVESTITURE	-	189,159.36	189,159.36	147,123.52	42,035.34	0.50
201804	SUBSTATION E SWITCHGEAR REPLACEMENT	-	2,002,188.82	2,002,188.82	-	1,992.66	2,000,196.16
202101	Substation Fiber Optic Network	100,000.00	468,267.14	568,267.14	-	-	568,267.14
202102	Traffic Controller Upgrades	-	8,941.00	8,941.00	-	-	8,941.00
202103	Traffic Camera System Upgrades	-	6,837.00	6,837.00	-	-	6,837.00
202107	Motorola APX Radio Purchase Phase 2	-	41,474.65	41,474.65	-	-	41,474.65
202108	Operations APC UPS Battery Replace	-	190,518.29	190,518.29	-	-	190,518.29
202109	Substation Modeling	300,000.00	300,000.00	600,000.00	-	-	600,000.00
202111	Transmission Pole Replacement Prog	100,000.00	335,593.96	435,593.96	30,623.88	-	404,970.08
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	95,070.00	-	84,930.00
202205	Desert Storm Switchgear Cabinets	250,000.00	453,923.17	703,923.17	246,670.52	-	457,252.65
202206	T & D Road Improvement Projects	-	851,745.44	851,745.44	117,919.79	-	733,825.65
202208	Traffic Signal Detection Systems	150,000.00	77,530.04	227,530.04	2,140.00	-	225,390.04
202210	IPL Service Center PBX Upgrade to I	35,000.00	115,000.00	150,000.00	-	-	150,000.00
202308	Substn & Trans Upgrade &Replacement	-	388,400.13	388,400.13	-	-	388,400.13
202314	Construction of New Substation S	3,000,000.00	8,128,930.93	11,128,930.93	3,986,937.93	-	7,141,993.00
202315	Construct New Trans System Sub S	500,000.00	3,850,000.00	4,350,000.00	-	-	4,350,000.00
202316	Construct 6 New Dist Feeders Sub S	2,000,000.00	2,117,061.75	4,117,061.75	17,119.50	-	4,099,942.25
202401	Purchase Evergy 69kV Line	1,000,000.00	3,682,682.45	4,682,682.45	2,682.45	-	4,680,000.00
202405	Emergency Replacement Trans Poles	-	207,248.32	207,248.32	-	-	207,248.32
202406	Service Center Upgrades	500,000.00	679,902.61	1,179,902.61	-	-	1,179,902.61
202410	T & D System Improvements	-	417,718.96	417,718.96	14,942.44	49,625.86	353,150.66
202411	SCADA/EMS Software/Hardware Upgrade	-	155,177.67	155,177.67	6,970.57	35,989.43	112,217.67
202503	T & D Truck Shed	-	699,369.00	699,369.00	100,652.00	506,073.00	92,644.00
202504	Blue Valley Chimney Demolition	2,000,000.00	1,238,160.00	3,238,160.00	65,460.00	-	3,172,700.00
202505	Emergency Replacement Trans Poles	-	250,000.00	250,000.00	-	-	250,000.00
202507	Emergent Maintenance Production	-	440,000.00	440,000.00	-	288,192.00	151,808.00
202508	Substation/Trans Upgrade & Replace	-	415,314.25	415,314.25	-	1,055.23	414,259.02
202509	T & D Road Improvement Projects	-	499,100.00	499,100.00	-	-	499,100.00
202510	T & D System Improvements	-	500,000.00	500,000.00	-	-	500,000.00
202511	Substation Battery Charger	150,000.00	19,217.69	169,217.69	484.69	-	168,733.00
202512	Service Center Exterior Upgrades	255,000.00	34,620.00	289,620.00	-	-	289,620.00
202513	Substation H Switchgear Upgrades	-	500,000.00	500,000.00	-	-	500,000.00
202514	Fleet & Equip-10 Year Replacements	-	986,000.00	986,000.00	809,048.00	-	176,952.00
202515	161 kV Line Terminal & Control Bldg	800,000.00	800,000.00	1,600,000.00	283,975.39	435,199.61	880,825.00
202602	Substation Transformers 100 MVA (4)	8,500,000.00	-	8,500,000.00	-	-	8,500,000.00
202605	Emergency Replacement of Trans Pole	250,000.00	-	250,000.00	-	-	250,000.00
202607	Emergent Maintenance Production	484,000.00	-	484,000.00	48,411.00	48,411.00	387,178.00
202608	Sub & Trans Upgrade & Replacement	250,000.00	128,928.00	378,928.00	163,025.00	-	215,903.00
202609	T&D Road Improvement Projects	500,000.00	-	500,000.00	-	-	500,000.00
202610	T&D System Improvements	500,000.00	(128,928.00)	371,072.00	-	-	371,072.00
202614	Fleet Veh & Equip 10 YE Replacement	550,000.00	-	550,000.00	69,037.00	-	480,963.00
202615	DAQ IOE3 Remote Terminal Unit Upgr	100,000.00	-	100,000.00	-	-	100,000.00
202616	Service Center Data Center Moderniz	300,000.00	-	300,000.00	-	-	300,000.00
202617	Sub R Country Meadows New 13kV Feed	1,000,000.00	-	1,000,000.00	-	-	1,000,000.00
202618	Substation M Perimeter Fencing	200,000.00	-	200,000.00	-	-	200,000.00
202619	City Center Renovation	500,000.00	-	500,000.00	-	-	500,000.00
		\$ 24,399,000.00	34,662,691.51	59,061,691.51	6,369,431.69	1,440,800.63	51,251,459.19

	Current Year Budget	Prior Year Budget (Enc Roll)	Total
Budget	\$ 51,096,775.40	7,964,916.11	59,061,691.51
Less Expenditures	48,807.00	1,391,993.63	1,440,800.63
Less Encumbrances	450,228.00	5,919,203.69	6,369,431.69
Total Available	\$ 50,597,740.40	653,718.79	51,251,459.19

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Water
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Amended	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Operating Revenues:							
Charges for Services	\$ 32,127,000	32,127,000	12,038,985	(20,088,015)	37.47%	4.14%	12,554,336
Penalties	200,000	200,000	68,348	(131,652)	34.17%	0.84%	213,440
Connection/Disconnection Charges	17,000	17,000	10,614	(6,386)	62.44%	29.11%	10,701
Miscellaneous	15,000	15,000	6,869	(8,131)	45.79%	12.46%	8,915
Returned Check Charges	26,000	26,000	10,760	(15,240)	41.38%	8.05%	11,100
Rental Income	85,000	85,000	47,870	(37,130)	56.32%	22.99%	65,863
Meter Repairs	—	—	—	—	0.00%	-33.33%	—
Merchandising Jobbing	—	—	560	560	0.00%	-33.33%	1,120
Total Operating Revenues	32,470,000	32,470,000	12,184,006	(20,285,994)	37.52%	4.19%	12,865,475
Operating expenses:							
Personnel Services	8,566,889	8,566,889	2,648,906	5,917,983	30.92%	-2.41%	3,103,022
Retiree Benefits	405,000	405,000	97,329	307,671	24.03%	-9.30%	128,664
Other Services	15,108,147	15,073,147	5,461,743	9,611,404	36.23%	2.90%	4,220,466
Supplies	5,206,400	5,206,400	2,717,678	2,488,722	52.20%	18.87%	2,936,381
Capital Projects	—	—	—	—	0.00%	-33.33%	—
Capital Operating	237,500	272,500	130,326	142,174	47.83%	14.50%	201,235
Debt Service	2,542,000	2,542,000	2,214,397	327,603	87.11%	53.78%	2,155,712
Other Expenses	50,000	50,000	—	50,000	0.00%	-33.33%	—
Total Operating Expenses	32,115,936	32,115,936	13,270,379	18,845,557	41.32%	7.99%	12,745,480
Nonoperating Revenues (Expenses):							
Investment Income	1,000,000	1,000,000	735,247	(264,753)	73.52%	40.19%	776,747
Interfund Charges for Support Services	—	—	—	—	0.00%	-33.33%	1,208,700
Miscellaneous Revenue (Expense)	15,700	15,700	53,351	37,651	339.82%	306.49%	7,716
Total Nonoperating Revenue (Expenses)	1,015,700	1,015,700	788,598	(227,102)	77.64%	44.31%	1,993,163
Income (Loss) Before Transfers	1,369,764	1,369,764	(297,775)	(1,667,539)	-21.74%	-55.07%	2,113,158
Transfers Out – Utility Payments In Lieu of Taxes	(2,990,600)	(2,990,600)	(1,186,485)	(1,804,115)	39.67%	6.34%	(1,224,900)
Transfers In	—	—	—	—	0.00%	-33.33%	—
Transfers Out - Capital Projects	(9,050,000)	(9,050,000)	(2,158,433)	(6,891,567)	23.85%	-9.48%	(1,149,280)
Total Transfers	(12,040,600)	(12,040,600)	(3,344,918)	(8,695,682)	27.78%	-5.55%	(2,374,180)
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ (10,670,836)	(10,670,836)	(3,642,693)	7,028,143			(261,022)
Beginning Available Resources			56,227,572				53,660,048
Year-End Investment Market Value Adjustment			—				—
Ending Available Resources			<u>52,584,879</u>				<u>53,399,026</u>
Revenue Risk			2,000,000				2,000,000
Capital Reserve			6,100,000				6,100,000
Expense Risk			700,000				700,000
Working Capital			5,600,000				5,600,000
Targeted Reserve Level			<u>14,400,000</u>				<u>14,400,000</u>
Total Non-Restricted Resources Available			<u>\$ 38,184,879</u>				<u>38,999,026</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Water Capital Projects Fund
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Amended	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Operating Revenues:							
Charges for Services	\$ —	—	—	—	0.00%	-33.33%	—
Penalties	—	—	—	—	0.00%	-33.33%	—
Connection/Disconnection Charges	—	—	—	—	0.00%	-33.33%	—
Miscellaneous	—	—	—	—	0.00%	-33.33%	—
Returned Check Charges	—	—	—	—	0.00%	-33.33%	—
Rental Income	—	—	—	—	0.00%	-33.33%	—
Meter Repairs	—	—	—	—	0.00%	-33.33%	—
Merchandising Jobbing	—	—	—	—	0.00%	-33.33%	—
Total Operating Revenues	—	—	—	—	0.00%	-33.33%	—
Operating expenses:							
Personnel Services	—	—	—	—	0.00%	-33.33%	—
Retiree Benefits	—	—	—	—	0.00%	-33.33%	—
Other Services	—	—	—	—	0.00%	-33.33%	—
Supplies	—	—	—	—	0.00%	-33.33%	—
Capital Projects	9,050,000	32,974,546	2,765,203	30,209,343	8.39%	-24.94%	911,946
Capital Operating	—	—	—	—	0.00%	-33.33%	—
Debt Service	—	—	—	—	0.00%	-33.33%	—
Other Expenses	—	—	—	—	0.00%	-33.33%	—
Total Operating Expenses	9,050,000	32,974,546	2,765,203	30,209,343	8.39%	-24.94%	911,946
Nonoperating Revenues (Expenses):							
Investment Income	—	—	—	—	0.00%	-33.33%	—
Interfund Charges for Support Services	—	—	—	—	0.00%	-33.33%	—
Miscellaneous Revenue (Expense)	—	—	—	—	0.00%	-33.33%	—
Total Nonoperating Revenue (Expenses)	—	—	—	—	0.00%	-33.33%	—
Income (Loss) Before Transfers	(9,050,000)	(32,974,546)	(2,765,203)	30,209,343	8.39%	-24.94%	(911,946)
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-33.33%	—
Transfers In	9,050,000	9,050,000	2,158,433	6,891,567	23.85%	-9.48%	1,149,280
Transfers Out	—	—	—	—	0.00%	-33.33%	—
Total Transfers	9,050,000	9,050,000	2,158,433	6,891,567	23.85%	-9.48%	1,149,280
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ —	(23,924,546)	(606,770)	23,317,776			237,334
Beginning Unassigned Fund Balance			(1,451,448)				—
Prior Period Encumbrances			—				(2,476,389)
Cancellation of Prior Year Encumbrances			—				6,104
Year-End Investment Market Value Adjustment			—				—
Ending Unassigned Fund Balance			(2,058,218)				(2,232,951)
Current Year Encumbrances			917,659				813,835
Prior Year Encumbrances			1,140,559				1,419,116
Total Fund Balance			\$ —				—

**Water - Open Capital Projects
As of October 31, 2025**

PROJECT	PROJECT TITLE	ORIGINAL BUDGET	NET BUDGET AMENDMENTS	REVISED BUDGET	ENCUMBRANCES	ACTUALS	AVAILABLE BUDGET
400708	TREATMENT Pit DISCHARGE	\$ -	1,761,565.91	1,761,565.91	12,799.13	5,610.00	1,743,156.78
401003	FUTURE Prod WELLS	1,000,000.00	1,781,734.31	2,781,734.31	-	-	2,781,734.31
401301	23RD ST MAIN REPLACEMENT	-	(198,468.25)	(198,468.25)	51,002.48	-	(249,470.73)
401402	LAGOON CLEANOUT	-	281,100.00	281,100.00	-	-	281,100.00
401505	Dist Sys IMPROVE	-	226,723.62	226,723.62	-	10,428.84	216,294.78
401601	FILTER BACKWASH OUTFALL	-	190,325.00	190,325.00	-	-	190,325.00
401608	LIME SILO	-	264,286.30	264,286.30	33,645.13	-	230,641.17
401703	Maint BUILDING AT CBP	100,000.00	200,000.00	300,000.00	-	-	300,000.00
401818	30" Steel Transmission Main Assess	-	156,300.00	156,300.00	-	-	156,300.00
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	7,450.00	22,350.00	970,200.00
402107	Facility Improvements/Const/Maint	-	45,662.97	45,662.97	45,662.97	-	-
402108	Basin Drive Improvements	500,000.00	92,111.16	592,111.16	37,590.00	13,141.61	541,379.55
402207	CB Electrical Switchgear Improvemen	-	200,000.00	200,000.00	94,700.00	-	105,300.00
402401	Fiber Optic Upgrades	-	102,576.00	102,576.00	-	99,356.00	3,220.00
402403	Sludge House Piping Improvements	100,000.00	300,000.00	400,000.00	-	-	400,000.00
402410	Springbranch Garage Complex	2,140,000.00	3,780,000.00	5,920,000.00	-	-	5,920,000.00
402501	Horizontal Collector Wheel Rehab	-	860,000.00	860,000.00	860,000.00	-	-
402502	Chlorinator Improvements	-	27,815.00	27,815.00	-	-	27,815.00
402503	Evaporator Improvements	-	18,179.72	18,179.72	-	21,035.85	(2,856.13)
402504	M-291 Wellfield Header	1,000,000.00	300,000.00	1,300,000.00	-	-	1,300,000.00
402506	Vehicle Replacement	-	70,251.00	70,251.00	-	-	70,251.00
402601	Ammonia Feeder Improvements	500,000.00	-	500,000.00	-	-	500,000.00
402602	CBP Operation Building Upgrades	500,000.00	-	500,000.00	-	-	500,000.00
402603	CBP Valve Improvements	100,000.00	-	100,000.00	-	43,424.22	56,575.78
402604	HSP Overhaul	400,000.00	-	400,000.00	-	-	400,000.00
402605	Service Line Upgrades	160,000.00	-	160,000.00	-	-	160,000.00
402606	Backhoe	125,000.00	-	125,000.00	-	119,660.45	5,339.55
402607	Truck with Service Body	175,000.00	-	175,000.00	113,310.48	58,532.00	3,157.52
402608	City Center Renovation	250,000.00	-	250,000.00	-	-	250,000.00
9749	MAIN REPLACEMENT PROGRAM	2,000,000.00	12,470,113.02	14,470,113.02	795,953.35	1,764,894.43	11,909,265.24
9952	SECURITY UPGRADES	-	295,718.32	295,718.32	6,104.34	-	289,613.98
		\$ 9,050,000.00	25,375,994.08	34,425,994.08	2,058,217.88	2,158,433.40	30,209,342.80

	Budget	Budget (Enc Roll)	Total
Budget	\$ 32,974,545.93	1,451,448.15	34,425,994.08
Less Expenditures	1,847,544.15	310,889.25	2,158,433.40
Less Encumbrances	917,658.98	1,140,558.90	2,058,217.88
Total Available	\$ 30,209,342.80	-	30,209,342.80

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Sanitary Sewer
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Amended	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
Operating revenues:							
Charges for Services	\$ 35,770,000	35,770,000	11,555,254	(24,214,746)	32.30%	-1.03%	12,162,889
Penalties	200,000	200,000	105,681	(94,319)	52.84%	19.51%	—
Total operating revenues	35,970,000	35,970,000	11,660,935	(24,309,065)	32.42%	-0.91%	12,162,889
Operating expenses:							
Personnel Services	7,472,390	7,472,390	2,228,273	5,244,117	29.82%	-3.51%	2,030,191
Retiree Benefits	460,000	460,000	139,792	320,208	30.39%	-2.94%	128,385
Other Services	17,685,617	17,685,617	4,759,007	12,926,610	26.91%	-6.42%	4,428,765
Supplies	1,423,676	1,423,676	871,937	551,739	61.25%	27.92%	753,837
Capital Projects	—	—	—	—	0.00%	-33.33%	—
Capital Operating	530,800	431,300	267,381	163,919	61.99%	28.66%	119,609
Debt Service	6,245,000	6,245,000	4,619,286	1,625,714	73.97%	40.64%	4,553,118
Other Expenses	—	—	—	—	0.00%	-33.33%	—
Total Operating Expenses	33,817,483	33,717,983	12,885,676	20,832,307	38.22%	4.89%	12,013,905
Nonoperating Revenues (Expenses):							
Investment Income	500,000	500,000	499,015	(985)	99.80%	66.47%	555,373
Miscellaneous Revenue (Expense)	7,900	7,900	(19,052)	(26,952)	-241.16%	-274.49%	4,213
Total Nonoperating Revenue (Expenses)	507,900	507,900	479,963	(27,937)	94.50%	61.17%	559,586
Income (Loss) Before Transfers	2,660,417	2,759,917	(744,778)	(3,504,695)	-26.99%	-60.32%	708,570
Transfers Out – Utility Payments In Lieu of Taxes	(3,189,000)	(3,189,000)	(1,209,519)	(1,979,481)	37.93%	4.60%	(1,242,737)
Transfers In	10,000	10,000	—	10,000	0.00%	-33.33%	10,000
Transfers Out - Capital Projects	(8,000,000)	(8,000,000)	(1,633,963)	(6,366,037)	20.42%	-12.91%	(976,006)
Total Transfers	(11,179,000)	(11,179,000)	(2,843,482)	(8,335,518)	25.44%	-7.89%	(2,208,743)
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ (8,518,583)	(8,419,083)	(3,588,260)	4,830,823			(1,500,173)
Beginning Available Resources			37,294,884				37,459,064
Year-End Investment Market Value Adjustment			—				—
Ending Available Resources			<u>33,706,624</u>				<u>35,958,891</u>
Revenue Risk			1,200,000				1,200,000
Capital Reserve			4,000,000				4,000,000
Expense Risk			700,000				700,000
Working Capital			<u>6,800,000</u>				<u>6,800,000</u>
Targeted Reserve Level			<u>12,700,000</u>				<u>12,700,000</u>
Total Non-Restricted Resources Available			\$ <u>21,006,624</u>				<u>23,258,891</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Sanitary Sewer Capital Projects Fund
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Amended	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
Operating revenues:							
Charges for Services	\$ —	—	—	—	0.00%	-33.33%	—
Penalties	—	—	—	—	0.00%	-33.33%	—
Total operating revenues	—	—	—	—	0.00%	-33.33%	—
Operating expenses:							
Personnel Services	—	—	—	—	0.00%	-33.33%	—
Retiree Benefits	—	—	—	—	0.00%	-33.33%	—
Other Services	—	—	—	—	0.00%	-33.33%	—
Supplies	—	—	—	—	0.00%	-33.33%	—
Capital Projects	8,000,000	21,990,777	1,570,190	20,420,587	7.14%	-26.19%	4,900,216
Capital Operating	—	—	—	—	0.00%	-33.33%	—
Debt Service	—	—	—	—	0.00%	-33.33%	—
Other Expenses	—	—	—	—	0.00%	-33.33%	—
Total Operating Expenses	8,000,000	21,990,777	1,570,190	20,420,587	7.14%	-26.19%	4,900,216
Nonoperating Revenues (Expenses):							
Investment Income	—	—	—	—	0.00%	-33.33%	—
Miscellaneous Revenue (Expense)	—	—	—	—	0.00%	-33.33%	—
Total Nonoperating Revenue (Expenses)	—	—	—	—	0.00%	-33.33%	—
Income (Loss) Before Transfers	(8,000,000)	(21,990,777)	(1,570,190)	20,420,587	7.14%	-26.19%	(4,900,216)
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-33.33%	—
Transfers In	8,000,000	8,000,000	1,633,700	6,366,300	20.42%	-12.91%	976,006
Transfers Out	—	—	—	—	0.00%	-33.33%	—
Total Transfers	8,000,000	8,000,000	1,633,700	6,366,300	20.42%	-12.91%	976,006
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ —	(13,990,777)	63,510	14,054,287			(3,924,210)
Beginning Unassigned Fund Balance			(2,770,760)				—
Prior Period Encumbrances			—				(2,317,525)
Cancellation of Prior Year Encumbrances			55,171				11,725
Year-End Investment Market Value Adjustment			—				—
Ending Unassigned Fund Balance			(2,652,079)				(6,230,010)
Current Year Encumbrances			1,354,696				4,896,155
Prior Year Encumbrances			1,297,383				1,333,855
Total Fund Balance			\$ —				—

Sanitary Sewer - Open Capital Projects
As of October 31, 2025

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	-	76.13	76.13	-	-	76.13
302004	Neighborhood Projects 2019-20	250,000.00	1,505,038.61	1,755,038.61	30,134.65	2,607.50	1,722,296.46
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	-	137,967.00	137,967.00	-	-	137,967.00
302008	RCTP Fence	-	36,015.56	36,015.56	-	-	36,015.56
302101	Sanitation Sewer Evaluation Survey	-	206,982.83	206,982.83	-	-	206,982.83
302102	Raymond Harkless Mills San Imp	-	105,715.21	105,715.21	106,427.33	-	(712.12)
302105	Piping Rehabilitation	200,000.00	14,332.50	214,332.50	-	-	214,332.50
302201	Upper Adair Interceptor	500,000.00	1,375,100.14	1,875,100.14	443,834.26	-	1,431,265.88
302202	Crackerneck Creek Slope Rehab	-	2,026,407.29	2,026,407.29	32,595.22	21,533.88	1,972,278.19
302203	Sanitary Sewer Main Reloc from Stre	-	1,000,000.00	1,000,000.00	384,433.60	83,012.40	532,554.00
302204	RCTP - Septic Pumper	-	300,000.00	300,000.00	-	-	300,000.00
302205	Clarifier Rehabilitation	-	2,129,176.66	2,129,176.66	931,762.74	1,305,608.20	(108,194.28)
302206	Railing Safety RCPS & SCPS	-	14,083.09	14,083.09	-	-	14,083.09
302301	Sludge Thickening Process Improve	2,000,000.00	1,316,035.70	3,316,035.70	177,937.40	35,054.30	3,103,044.00
302402	Grit Removal Improvements-RCPS	-	750,000.00	750,000.00	-	-	750,000.00
302403	Pressure Cleaning Truck	-	61,229.25	61,229.25	-	-	61,229.25
302410	Springbranch Garage Complex	2,140,000.00	2,130,000.00	4,270,000.00	-	-	4,270,000.00
302501	Camera Truck	-	22,286.57	22,286.57	-	-	22,286.57
302601	Golden Acres Sanitary Sewer Improve	250,000.00	-	250,000.00	-	-	250,000.00
302602	24th & Scott	150,000.00	-	150,000.00	-	-	150,000.00
302603	Dump Truck	275,000.00	-	275,000.00	-	-	275,000.00
302604	Lateral Reroute and Rep Program	150,000.00	-	150,000.00	-	-	150,000.00
302605	VFD Replacement at RCPS and SCPS	350,000.00	-	350,000.00	248,775.39	-	101,224.61
302606	Rock Creek PS Pump Replacement	835,000.00	-	835,000.00	249,996.00	-	585,004.00
302607	PTB Scraper	150,000.00	-	150,000.00	-	-	150,000.00
302608	City Center Renovation	250,000.00	-	250,000.00	-	-	250,000.00
302609	Maintenance Crane Body ServiceTruck	-	107,857.00	107,857.00	45,597.00	62,260.00	-
9757	TRENCHLESS TECHNOLOGY	500,000.00	310,935.28	810,935.28	585.90	123,623.34	686,726.04
		\$ 8,000,000.00	16,761,536.53	24,761,536.53	2,652,079.49	1,633,699.62	20,475,757.42

	Current Year	Prior Year	
	Budget	Budget (Enc Roll)	Total
Budget	\$ 21,990,776.76	2,770,759.77	24,761,536.53
Less Expenditures	215,493.50	1,418,206.12	1,633,699.62
Less Encumbrances	1,354,696.89	1,297,382.60	2,652,079.49
Total Available	\$ 20,420,586.37	55,171.05	20,475,757.42

CITY OF INDEPENDENCE, MISSOURI
Budgetary Comparison Schedule
Events Center Debt Service
For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Amended	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Operating revenues:							
Charges for Services	\$ —	—	—	—	0.00%	-33.33%	—
Miscellaneous	—	—	—	—	0.00%	-33.33%	—
Total operating revenues	—	—	—	—	0.00%	-33.33%	—
Operating Expenses:							
Personnel Services	—	—	—	—	0.00%	-33.33%	—
Other Services	112,676	112,676	—	112,676	0.00%	-33.33%	—
Supplies	—	—	—	—	0.00%	-33.33%	—
Capital Outlay	—	—	—	—	0.00%	-33.33%	—
Debt Service	6,085,000	6,085,000	730,752	5,354,248	12.01%	-21.32%	762,978
Other Expenses	—	—	—	—	0.00%	-33.33%	—
Total Operating Expenses	6,197,676	6,197,676	730,752	5,466,924	11.79%	-21.54%	762,978
Nonoperating Revenues (Expenses):							
Investment Income	100,000	100,000	61,704	(38,296)	61.70%	28.37%	111,951
Miscellaneous Revenue (Expense)	—	—	—	—	0.00%	-33.33%	13,850
Sales Tax	6,074,757	6,074,757	1,090,171	(4,984,586)	17.95%	-15.38%	1,126,966
Total Nonoperating Revenue (Expenses)	6,174,757	6,174,757	1,151,875	(5,022,882)	18.65%	-14.68%	1,252,767
Income (Loss) Before Transfers	(22,919)	(22,919)	421,123	444,042	-1837.44%	-1870.77%	489,789
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-33.33%	—
Transfers In	—	—	—	—	0.00%	-33.33%	—
Transfers Out - Capital Projects	—	—	(199,239)	199,239	0.00%	-33.33%	—
Total Transfers	—	—	(199,239)	199,239	0.00%	-33.33%	—
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ (22,919)	(22,919)	221,884	244,803			489,789
Beginning Available Resources			(5,117,836)				(1,130,628)
Less Prior Year Expenses			—				—
Year-End Investment Market Value Adjustment			—				—
Ending Available Resources			<u>\$ (4,895,952)</u>				<u>(640,839)</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Events Center Debt Service Capital Project Fund
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Amended	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Operating revenues:							
Charges for Services	\$ —	—	—	—	0.00%	-33.33%	—
Miscellaneous	—	—	—	—	0.00%	-33.33%	—
Total operating revenues	—	—	—	—	0.00%	-33.33%	—
Operating Expenses:							
Personnel Services	—	—	—	—	0.00%	-33.33%	—
Other Services	—	—	—	—	0.00%	-33.33%	—
Supplies	—	—	—	—	0.00%	-33.33%	—
Capital Outlay	2,071,045	(159,386)	5,095,809	(5,255,195)	-3197.15%	-3230.48%	7,257,849
Debt Service	—	—	—	—	0.00%	-33.33%	—
Other Expenses	—	—	—	—	0.00%	-33.33%	—
Total Operating Expenses	2,071,045	(159,386)	5,095,809	(5,255,195)	-3197.15%	-3230.48%	7,257,849
Nonoperating Revenues (Expenses):							
Investment Income	—	—	—	—	0.00%	-33.33%	—
Miscellaneous Revenue (Expense)	—	—	—	—	0.00%	-33.33%	—
Sales Tax	—	—	—	—	0.00%	-33.33%	—
Total Nonoperating Revenue (Expenses)	—	—	—	—	0.00%	-33.33%	—
Income (Loss) Before Transfers	(2,071,045)	159,386	(5,095,809)	(5,255,195)	-3197.15%	-3230.48%	(7,257,849)
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-33.33%	—
Transfers In	2,701,045	2,701,045	2,647,449	53,596	98.02%	64.69%	559,028
Transfers Out	—	—	—	—	0.00%	-33.33%	—
Total Transfers	2,701,045	2,701,045	2,647,449	53,596	98.02%	64.69%	559,028
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ 630,000	2,860,431	(2,448,360)	(5,308,791)			(6,698,821)
Beginning Unassigned Fund Balance			(5,481,259)				—
Prior Period Encumbrances			3,522,978				(2,139,518)
Cancellation of Prior Year Encumbrances			—				34,923
Year-End Investment Market Value Adjustment			—				—
Ending Unassigned Fund Balance			(4,406,641)				(8,803,416)
Current Year Encumbrances			3,159,826				6,823,655
Prior Year Encumbrances			1,246,815				1,948,892
Total Fund Balance	\$ —		—				(30,869)

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Central Garage
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Amended	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Operating revenues:							
Charges for Services	\$ 3,615,668	3,615,668	1,154,777	(2,460,891)	31.94%	-1.39%	1,068,804
Miscellaneous	555,000	555,000	52,470	(502,530)	9.45%	-23.88%	189,703
Total Operating Revenues	4,170,668	4,170,668	1,207,247	(2,963,421)	28.95%	-4.38%	1,258,507
Operating Expenses:							
Personnel Services	982,644	982,644	328,058	654,586	33.39%	0.06%	278,703
Retiree Benefits	57,200	57,200	12,227	44,973	21.38%	-11.95%	12,556
Other Services	1,170,678	1,170,678	991,625	179,053	84.71%	51.38%	990,856
Supplies	1,389,500	1,389,500	1,197,706	191,794	86.20%	52.87%	1,167,941
Capital Outlay	15,000	15,000	—	15,000	0.00%	-33.33%	96,899
Other Expenses	—	—	—	—	0.00%	-33.33%	—
Total Operating Expenses	3,615,022	3,615,022	2,529,616	1,085,406	69.98%	36.65%	2,546,955
Nonoperating Revenues (Expenses):							
Investment Income	7,500	7,500	19,556	12,056	260.75%	227.42%	15,146
Miscellaneous Revenue (Expense)	—	—	150,432	150,432	0.00%	-33.33%	1,960
Total Nonoperating Revenue (Expenses)	7,500	7,500	169,988	162,488	2266.51%	2233.18%	17,106
Income (Loss) Before Transfers	563,146	563,146	(1,152,381)	(1,715,527)	-204.63%	-237.96%	(1,271,342)
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-33.33%	—
Transfers In	—	—	—	—	0.00%	-33.33%	—
Transfers Out	—	—	—	—	0.00%	-33.33%	—
Total Transfers	—	—	—	—	0.00%	-33.33%	—
Change In Net Position (Budget Basis)	\$ 563,146	563,146	(1,152,381)	(1,715,527)			(1,271,342)
Unassigned Fund Balance at Beginning of Year			129,609				(288,006)
Cancellation of Prior Year Encumbrances			132,732				7,876
Change in Other Fund Balance Components During the Year			(4,493)				(3,208)
GAAP Components - OPEB and LAGERS			1,053,850				1,349,361
Year-end investment market value adjustment			—				—
Ending Unassigned Fund Balance Non-GAAP Basis			159,317				(205,319)
Other Net Position Components:							
Assigned - Current Year Encumbrances			1,478,010				1,423,788
Assigned - Prior Year Encumbrances			—				—
Total Fund Balance			\$ 1,637,327				1,218,469

CITY OF INDEPENDENCE, MISSOURI

Budgetary Comparison Schedule

Staywell Health Care

For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Amended	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Operating revenues:							
Charges for Services	\$ 23,649,900	23,649,900	7,366,333	(16,283,567)	31.15%	-2.18%	7,123,373
Miscellaneous	—	—	—	—	0.00%	-33.33%	—
Total Operating Revenues	23,649,900	23,649,900	7,366,333	(16,283,567)	31.15%	-2.18%	7,123,373
Operating Expenses:							
Personnel Services	490,500	490,500	325,411	165,089	66.34%	33.01%	296,525
Other Services	24,460,900	24,460,900	7,217,039	17,243,861	29.50%	-3.83%	7,833,849
Supplies	—	—	—	—	0.00%	-33.33%	—
Capital Outlay	—	—	—	—	0.00%	-33.33%	—
Other Expenses	—	—	—	—	0.00%	-33.33%	—
Total Operating Expenses	24,951,400	24,951,400	7,542,450	17,408,950	30.23%	-3.10%	8,130,374
Nonoperating Revenues (Expenses):							
Investment Income	155,000	155,000	109,824	(45,176)	70.85%	37.52%	111,326
Miscellaneous Revenue (Expense)	1,636,600	1,636,600	558,855	(1,077,745)	34.15%	0.82%	713,525
Total Nonoperating Revenue (Expenses)	1,791,600	1,791,600	668,679	(1,122,921)	37.32%	3.99%	824,851
Income (Loss) Before Transfers	490,100	490,100	492,562	2,462	100.50%	67.17%	(182,150)
Transfers In - American Rescue Plan	—	—	—	—	0.00%	-33.33%	—
Transfers Out	—	—	—	—	0.00%	-33.33%	—
Total Transfers	—	—	—	—	0.00%	-33.33%	—
Change In Net Position (Budget Basis)	\$ 490,100	490,100	492,562	2,462			(182,150)
Unassigned Fund Balance at Beginning of Year			6,387,420				5,791,472
Cancellation of Prior Year Encumbrances			—				—
Change in Other Fund Balance Components During the Year			—				—
Ending Unassigned Fund Balance Non-GAAP Basis			<u>6,879,982</u>				<u>5,609,322</u>
Other Net Position Components:							
Assigned - Current Year Encumbrances			72,000				78,000
Assigned - Prior Year Encumbrances			—				—
Total Fund Balance			<u>\$ 6,951,982</u>				<u>5,687,322</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Workers' Compensation
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Amended	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Operating revenues:							
Charges for Services	\$ 4,640,800	4,640,800	1,882,843	(2,757,957)	40.57%	7.24%	1,320,257
Miscellaneous	—	—	—	—	0.00%	-33.33%	—
Total Operating Revenues	4,640,800	4,640,800	1,882,843	(2,757,957)	40.57%	7.24%	1,320,257
Operating Expenses:							
Personnel Services	11,072	11,072	3,397	7,675	30.68%	-2.65%	27,917
Other Services	4,666,978	4,666,978	2,200,457	2,466,521	47.15%	13.82%	1,793,131
Supplies	—	—	—	—	0.00%	-33.33%	—
Capital Outlay	—	—	—	—	0.00%	-33.33%	—
Other Expenses	—	—	—	—	0.00%	-33.33%	—
Total Operating Expenses	4,678,050	4,678,050	2,203,854	2,474,196	47.11%	13.78%	1,821,048
Nonoperating Revenues (Expenses):							
Investment Income	100,000	100,000	66,252	(33,748)	66.25%	32.92%	82,491
Miscellaneous Revenue (Expense)	—	—	20,696	20,696	0.00%	-33.33%	28,592
Total Nonoperating Revenue (Expenses)	100,000	100,000	86,948	(13,052)	86.95%	53.62%	111,083
Income (Loss) Before Transfers	62,750	62,750	(234,063)	(296,813)	-373.01%	-406.34%	(389,708)
Transfers In	—	—	—	—	0.00%	-33.33%	—
Transfers Out	—	—	—	—	0.00%	-33.33%	—
Total Transfers	—	—	—	—	0.00%	-33.33%	—
Change In Net Position (Budget Basis)	\$ 62,750	62,750	(234,063)	(296,813)			(389,708)
Unassigned Fund Balance at Beginning of Year			(15,637,128)				(8,582,073)
Cancellation of Prior Year Encumbrances			334				—
Change in Other Fund Balance Components During the Year			—				—
Year-end investment market value adjustment			—				—
Ending Unassigned Fund Balance Non-GAAP Basis			(15,870,857)				(8,971,781)
Other Net Position Components:							
Restricted - Work Comp Escrow			127,000				145,443
Assigned - Current Year Encumbrances			2,856				334
Assigned - Prior Year Encumbrances			—				—
Total Fund Balance			\$ (15,741,001)				(8,826,004)

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Risk Management
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Amended	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Operating revenues:							
Charges for Services	\$ 5,399,000	5,399,000	1,669,333	(3,729,667)	30.92%	-2.41%	1,064,067
Miscellaneous	—	—	287,215	287,215	0.00%	-33.33%	651,112
Total Operating Revenues	5,399,000	5,399,000	1,956,548	(3,442,452)	36.24%	2.91%	1,715,179
Operating Expenses:							
Personnel Services	11,072	11,072	3,397	7,675	30.68%	-2.65%	—
Other Services	5,849,142	5,849,142	3,259,710	2,589,432	55.73%	22.40%	2,348,209
Supplies	—	—	—	—	0.00%	-33.33%	—
Capital Outlay	—	—	—	—	0.00%	-33.33%	—
Other Expenses	—	—	—	—	0.00%	-33.33%	—
Total Operating Expenses	5,860,214	5,860,214	3,263,107	2,597,107	55.68%	22.35%	2,348,209
Nonoperating Revenues (Expenses):							
Investment Income	13,000	13,000	2,712	(10,288)	20.86%	-12.47%	2,452
Miscellaneous Revenue (Expense)	—	—	348	348	0.00%	-33.33%	—
Total Nonoperating Revenue (Expenses)	13,000	13,000	3,060	(9,940)	23.54%	-9.79%	2,452
Income (Loss) Before Transfers	(448,214)	(448,214)	(1,303,499)	(855,285)	290.82%	257.49%	(630,578)
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-33.33%	—
Transfers In	—	—	—	—	0.00%	-33.33%	—
Transfers Out	—	—	—	—	0.00%	-33.33%	—
Total Transfers	—	—	—	—	0.00%	-33.33%	—
Change In Net Position (Budget Basis)	\$ (448,214)	(448,214)	(1,303,499)	(855,285)			(630,578)
Unassigned Fund Balance at Beginning of Year			(4,377,557)	(4,377,557)			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			(5,681,056)	—			316,044
Other Net Position Components:							
Assigned - Current Year Encumbrances			86,500	—			61,062
Assigned - Prior Year Encumbrances			2,154	—			79,597
Total Fund Balance			\$ (5,592,402)				456,703

CITY OF INDEPENDENCE, MISSOURI

Budgetary Comparison Schedule

Finance & Support Services

For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Amended	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Operating revenues:							
Charges for Services	\$ 14,820,350	14,820,350	4,940,117	(9,880,233)	33.33%	0.00%	4,371,877
Miscellaneous	—	—	—	—	0.00%	-33.33%	—
Total Operating Revenues	14,820,350	14,820,350	4,940,117	(9,880,233)	33.33%	0.00%	4,371,877
Operating Expenses:							
Personnel Services	7,464,072	7,462,322	2,156,700	5,305,622	28.90%	-4.43%	1,633,838
Retiree Benefits	231,000	231,000	52,752	178,248	22.84%	-10.49%	63,121
Other Services	6,511,122	6,512,872	3,167,921	3,344,951	48.64%	15.31%	3,240,919
Supplies	98,750	98,750	11,215	87,535	11.36%	-21.97%	16,966
Capital Outlay	175,000	175,000	143,825	31,175	82.19%	48.86%	22,532
Other Expenses	—	—	—	—	0.00%	-33.33%	—
Total Operating Expenses	14,479,944	14,479,944	5,532,413	8,947,531	38.21%	4.88%	4,977,376
Nonoperating Revenues (Expenses):							
Investment Income	—	—	147	147	0.00%	-33.33%	—
Miscellaneous Revenue (Expense)	—	—	1,869	1,869	0.00%	-33.33%	(256)
Total Nonoperating Revenue (Expenses)	—	—	2,016	2,016	0.00%	-33.33%	(256)
Income (Loss) Before Transfers	340,406	340,406	(590,280)	(930,686)	-173.40%	-206.73%	(605,755)
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-33.33%	—
Transfers In – CARES Act	—	—	—	—	0.00%	-33.33%	—
Transfers Out - Capital Projects	(1,168,334)	(1,168,334)	(1,106,584)	(61,750)	94.71%	61.38%	—
Total Transfers	(1,168,334)	(1,168,334)	(1,106,584)	(61,750)	94.71%	61.38%	—
Change In Net Position (Budget Basis)	\$ (827,928)	(827,928)	(1,696,864)	(868,936)			(605,755)
Unassigned Fund Balance at Beginning of Year			(5,313,324)				(2,762,630)
Cancellation of Prior Year Encumbrances			133,260				—
Change in Other Fund Balance Components During the Year			—				—
GAAP Components - OPEB and LAGERS			5,610,333				3,974,504
Ending Unassigned Fund Balance Non-GAAP Basis			(1,266,595)				606,119
Other Net Position Components:							
Assigned - Current Year Encumbrances			445,665				1,263,935
Assigned - Prior Year Encumbrances			56,738				219,372
Total Fund Balance			\$ (764,192)				2,089,426

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Finance & Support Services Capital Project Fund
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Amended	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Operating revenues:							
Charges for Services	\$ —	—	—	—	0.00%	-33.33%	—
Miscellaneous	—	—	—	—	0.00%	-33.33%	—
Total Operating Revenues	—	—	—	—	0.00%	-33.33%	—
Operating Expenses:							
Personnel Services	—	—	—	—	0.00%	-33.33%	—
Retiree Benefits	—	—	—	—	0.00%	-33.33%	—
Other Services	—	—	—	—	0.00%	-33.33%	—
Supplies	—	—	—	—	0.00%	-33.33%	—
Capital Outlay	1,580,000	1,580,000	1,501,750	78,250	95.05%	61.72%	—
Other Expenses	—	—	—	—	0.00%	-33.33%	—
Total Operating Expenses	1,580,000	1,580,000	1,501,750	78,250	95.05%	61.72%	—
Nonoperating Revenues (Expenses):							
Investment Income	—	—	—	—	0.00%	-33.33%	—
Miscellaneous Revenue (Expense)	—	—	—	—	0.00%	-33.33%	—
Total Nonoperating Revenue (Expenses)	—	—	—	—	0.00%	-33.33%	—
Income (Loss) Before Transfers	(1,580,000)	(1,580,000)	(1,501,750)	78,250	95.05%	61.72%	—
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-33.33%	—
Transfers In	1,168,334	1,168,334	1,106,584	61,750	94.71%	61.38%	—
Transfers Out	—	—	—	—	0.00%	-33.33%	—
Total Transfers	1,168,334	1,168,334	1,106,584	61,750	94.71%	61.38%	—
Change In Net Position (Budget Basis)	\$ (411,666)	(411,666)	(395,166)	16,500			—
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			(395,166)				—
Other Net Position Components:							
Assigned - Current Year Encumbrances			395,166				—
Assigned - Prior Year Encumbrances			—				—
Total Fund Balance			\$ —				—

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Debt Service - Neighborhood Improvement Districts
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Charges for Services	\$ 9,289	9,289	—	(9,289)	0.00%	-33.33%	—
Investment Income (Loss)	2,000	2,000	1,532	(468)	76.60%	43.27%	1,583
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	11,289	11,289	1,532	(9,757)	13.57%	-19.76%	1,583
Expenditures:							
General Government	—	—	12	(12)	0.00%	-33.33%	4
Debt Service	1,000	1,000	—	1,000	0.00%	-33.33%	—
Total Expenditures	1,000	1,000	12	988	1.20%	-32.13%	4
Other Financing Uses:							
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-33.33%	—
Total expenditures and other financing uses	1,000	1,000	12	988	1.20%	-32.13%	4
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ 10,289	10,289	1,520	(8,769)			1,579
Unassigned Fund Balance at Beginning of Year			118,876				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			<u>120,396</u>				<u>114,658</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Total Fund Balance			\$ 120,396				114,658

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Street Improvements Capital Project Fund
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Charges for Services	\$ 6,000	6,000	307	(5,693)	5.12%	-28.21%	12
Investment Income	—	—	47	47	0.00%	-33.33%	3
Intergovernmental	—	—	—	—	0.00%	-33.33%	—
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	<u>6,000</u>	<u>6,000</u>	<u>354</u>	<u>(5,646)</u>	<u>5.90%</u>	<u>-27.43%</u>	<u>15</u>
Other Financing Sources:							
Transfers In	19,497,011	19,497,011	4,283,249	(15,213,762)	21.97%	-11.36%	3,296,947
Transfers In/ARP	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Sources	<u>19,497,011</u>	<u>19,497,011</u>	<u>4,283,249</u>	<u>(15,213,762)</u>	<u>21.97%</u>	<u>-11.36%</u>	<u>3,296,947</u>
Total Revenues and Other Financing Sources	<u>19,503,011</u>	<u>19,503,011</u>	<u>4,283,603</u>	<u>(15,219,408)</u>	<u>21.96%</u>	<u>-11.37%</u>	<u>3,296,962</u>
Expenditures:							
Municipal Services - Public Works	—	—	—	—	0.00%	-33.33%	148,963
Culture and Recreation	—	—	—	—	0.00%	-33.33%	—
Capital Outlay	19,497,011	29,142,844	1,915,854	27,226,990	6.57%	-26.76%	1,669,071
Total Expenditures	<u>19,497,011</u>	<u>29,142,844</u>	<u>1,915,854</u>	<u>27,226,990</u>	<u>6.57%</u>	<u>-26.76%</u>	<u>1,818,034</u>
Other Financing Uses:							
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Total Expenditures and Other Financing Uses	<u>19,497,011</u>	<u>29,142,844</u>	<u>1,915,854</u>	<u>27,226,990</u>	<u>6.57%</u>	<u>-26.76%</u>	<u>1,818,034</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	<u>\$ 6,000</u>	<u>(9,639,833)</u>	<u>2,367,749</u>	<u>12,007,582</u>			<u>1,478,928</u>
Unassigned Fund Balance at Beginning of Year			(11,931,443)				(499,899)
Cancellation of Prior Year Encumbrances			3,050				—
Change to Prior Year Encumbrances			606,719				(8,948,996)
Year-End Investment Market Value Adjustment			—				—
Ending Unassigned Fund Balance			<u>(8,953,925)</u>				<u>(7,969,967)</u>
Other Fund Balance Components:							
Committed - Current Year Encumbrances			1,740,846				1,640,461
Committed - Prior Year Encumbrances			<u>6,863,232</u>				<u>6,392,415</u>
Total Fund Balance			<u>\$ (349,847)</u>				<u>62,909</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Police Improvements Capital Project Fund
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Charges for Services	\$ —	—	—	—	0.00%	-33.33%	—
Investment Income	—	—	—	—	0.00%	-33.33%	—
Intergovernmental	—	—	—	—	0.00%	-33.33%	—
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Other Financing Sources:							
Transfers In	—	—	1,826,097	1,826,097	0.00%	-33.33%	605,469
Proceeds From Bond Issuance	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Sources	<u>—</u>	<u>—</u>	<u>1,826,097</u>	<u>1,826,097</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>605,469</u>
Total Revenues and Other Financing Sources	<u>—</u>	<u>—</u>	<u>1,826,097</u>	<u>1,826,097</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>605,469</u>
Expenditures:							
Public Safety	—	—	—	—	0.00%	-33.33%	—
Capital Outlay	—	440,860	3,673,164	(3,232,304)	833.18%	799.85%	481,968
Total Expenditures	<u>—</u>	<u>440,860</u>	<u>3,673,164</u>	<u>(3,232,304)</u>	<u>833.18%</u>	<u>799.85%</u>	<u>481,968</u>
Other Financing Uses:							
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>440,860</u>	<u>3,673,164</u>	<u>(3,232,304)</u>	<u>833.18%</u>	<u>799.85%</u>	<u>481,968</u>
Excess of Revenues Over (Under) Expenditures							
and Other Financing Uses, Budget Basis	\$ <u>—</u>	<u>(440,860)</u>	<u>(1,847,067)</u>	<u>(1,406,207)</u>			<u>123,501</u>
Unassigned Fund Balance at Beginning of Year			(4,798,987)				(4,385,005)
Cancellation of Prior Year Encumbrances			—				—
Change to 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			<u>(6,646,054)</u>				<u>(5,567,179)</u>
Other Fund Balance Components:							
Committed - Current Year Encumbrances			2,704,153				481,968
Committed - Prior Year Encumbrances			3,941,902				5,085,211
Restricted - Debt Reserve Project Accounts - Capital Projects			<u>5,003,920</u>				<u>—</u>
Total Fund Balance	\$		<u><u>5,003,921</u></u>				<u><u>—</u></u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Fire Improvements Capital Project Fund
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Charges for Services	\$ —	—	—	—	0.00%	-33.33%	—
Investment Income	—	—	—	—	0.00%	-33.33%	—
Intergovernmental	—	—	—	—	0.00%	-33.33%	—
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Other Financing Sources:							
Transfers In	10,000,000	10,000,000	588,235	(9,411,765)	5.88%	-27.45%	765,547
Proceeds From Bond Issuance	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Sources	<u>10,000,000</u>	<u>10,000,000</u>	<u>588,235</u>	<u>(9,411,765)</u>	<u>5.88%</u>	<u>-27.45%</u>	<u>765,547</u>
Total Revenues and Other Financing Sources	<u>10,000,000</u>	<u>10,000,000</u>	<u>588,235</u>	<u>(9,411,765)</u>	<u>5.88%</u>	<u>-27.45%</u>	<u>765,547</u>
Expenditures:							
Public Safety	—	—	—	—	0.00%	-33.33%	—
Capital Outlay	10,000,000	11,482,932	2,354,539	9,128,393	20.50%	-12.83%	677,051
Total Expenditures	<u>10,000,000</u>	<u>11,482,932</u>	<u>2,354,539</u>	<u>9,128,393</u>	<u>20.50%</u>	<u>-12.83%</u>	<u>677,051</u>
Other Financing Uses:							
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Total Expenditures and Other Financing Uses	<u>10,000,000</u>	<u>11,482,932</u>	<u>2,354,539</u>	<u>9,128,393</u>	<u>20.50%</u>	<u>-12.83%</u>	<u>677,051</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ <u>—</u>	<u>(1,482,932)</u>	(1,766,304)	<u>(283,372)</u>			88,496
Unassigned Fund Balance at Beginning of Year			(3,268,028)				—
Cancellation of Prior Year Encumbrances			—				—
Change to 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			<u>(5,034,332)</u>				<u>(3,518,606)</u>
Other Fund Balance Components:							
Committed - Current Year Encumbrances			2,354,539				—
Committed - Prior Year Encumbrances			2,679,794				3,518,606
Restricted - Debt Reserve Project Accounts - Capital Projects			<u>42,703,612</u>				—
Total Fund Balance			\$ <u>42,703,613</u>				<u>—</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 General Obligation Bonds Capital Project Fund
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Charges for Services	\$ —	—	—	—	0.00%	-33.33%	—
Investment Income (Loss)	—	—	—	—	0.00%	-33.33%	—
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Other financing sources:							
Debt proceeds	—	29,187,005	29,187,005	—	100.00%	66.67%	—
Transfers in	—	—	—	—	0.00%	-33.33%	—
Total other financing sources	<u>—</u>	<u>29,187,005</u>	<u>29,187,005</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Total revenues and other financing sources	<u>—</u>	<u>29,187,005</u>	<u>29,187,005</u>	<u>—</u>	<u>—</u>	<u>-33.33%</u>	<u>—</u>
Expenditures:							
Municipal Services - Public Works	—	—	—	—	0.00%	-33.33%	—
Culture and Recreation	—	—	—	—	0.00%	-33.33%	—
Capital Outlay	—	29,187,005	646,647	28,540,358	2.22%	-31.11%	—
Total Expenditures	<u>—</u>	<u>29,187,005</u>	<u>646,647</u>	<u>28,540,358</u>	<u>2.22%</u>	<u>-31.11%</u>	<u>—</u>
Other Financing Uses:							
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>29,187,005</u>	<u>646,647</u>	<u>28,540,358</u>	<u>2.22%</u>	<u>-31.11%</u>	<u>—</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	<u>\$ —</u>	<u>—</u>	<u>28,540,358</u>	<u>28,540,358</u>			<u>—</u>
Unassigned Fund Balance at Beginning of Year			—				—
Cancellation of Prior Year Encumbrances			—				—
Change in Other Fund Balance Components During the Year			(28,617,774)				—
Year-End Investment Market Value Adjustment			—				—
Ending Unassigned Fund Balance			<u>(77,416)</u>				<u>—</u>
Other Fund Balance Components:							
Committed - Current Year Encumbrances			95,400				—
Committed - Prior Year Encumbrances			—				—
Restricted - Debt Reserve Project Accounts - Capital Projects			<u>28,617,774</u>				—
Total Fund Balance			<u>\$ 28,635,758</u>				<u>—</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Revolving Public Improvements Capital Project Fund
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Charges for Services	\$ —	—	—	—	0.00%	-33.33%	—
Investment Income (Loss)	—	—	—	—	0.00%	-33.33%	—
Other Revenue	—	10,000	—	(10,000)	0.00%	-33.33%	46,132
Total Revenues	<u>—</u>	<u>10,000</u>	<u>—</u>	<u>(10,000)</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>46,132</u>
Expenditures:							
Municipal Services - Public Works	—	—	—	—	0.00%	-33.33%	—
Culture and Recreation	—	—	—	—	0.00%	-33.33%	—
Capital Outlay	—	10,000	—	10,000	0.00%	-33.33%	52,000
Total Expenditures	<u>—</u>	<u>10,000</u>	<u>—</u>	<u>10,000</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>52,000</u>
Other Financing Uses:							
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>10,000</u>	<u>—</u>	<u>10,000</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>52,000</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ <u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>			(5,868)
Unassigned Fund Balance at Beginning of Year			(500)				—
Cancellation of Prior Year Encumbrances			—				—
Change in Other Fund Balance Components During the Year			—				—
Year-End Investment Market Value Adjustment			—				—
Ending Unassigned Fund Balance			<u>(500)</u>				<u>(5,868)</u>
Other Fund Balance Components:							
Committed - Current Year Encumbrances			—				—
Committed - Prior Year Encumbrances			16				5,868
Total Fund Balance			\$ <u>(484)</u>				<u>—</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Buildings and Other Improvements Capital Project Fund
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Charges for Services	\$ —	—	—	—	0.00%	-33.33%	—
Intergovernmental	—	—	—	—	0.00%	-33.33%	—
Investment Income	—	—	—	—	0.00%	-33.33%	—
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total revenues	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Other Financing Sources:							
Debt Proceeds	—	—	—	—	0.00%	-33.33%	—
Transfers In	280,000	280,000	1,054	(278,946)	0.38%	-32.95%	—
Total Other Financing Sources	<u>280,000</u>	<u>280,000</u>	<u>1,054</u>	<u>(278,946)</u>	<u>0.38%</u>	<u>-32.95%</u>	<u>—</u>
Total Revenues and Other Financing Sources	<u>280,000</u>	<u>280,000</u>	<u>1,054</u>	<u>(278,946)</u>	<u>0.38%</u>	<u>-32.95%</u>	<u>—</u>
Expenditures:							
Municipal Services - Public Works	—	—	—	—	0.00%	-33.33%	—
Culture and Recreation	—	—	—	—	0.00%	-33.33%	—
Capital Outlay	280,000	2,736,672	259,243	2,477,429	9.47%	-23.86%	403,414
Total Expenditures	<u>280,000</u>	<u>2,736,672</u>	<u>259,243</u>	<u>2,477,429</u>	<u>9.47%</u>	<u>-23.86%</u>	<u>403,414</u>
Other Financing Uses:							
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Total expenditures and other financing uses	<u>280,000</u>	<u>2,736,672</u>	<u>259,243</u>	<u>2,477,429</u>	<u>9.47%</u>	<u>-23.86%</u>	<u>403,414</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ <u>—</u>	<u>(2,456,672)</u>	<u>(258,189)</u>	<u>2,198,483</u>			<u>(403,414)</u>
Unassigned Fund Balance at Beginning of Year			(8,641,229)				(1,995,897)
Cancellation of Prior Year Encumbrances			—				—
Change in Other Fund Balance Components During the Year			1,457,322				882,053
Year-End Investment Market Value Adjustment			—				—
Ending Unassigned Fund Balance			<u>(7,442,096)</u>				<u>(1,517,258)</u>
Other Fund Balance Components:							
Committed - Current Year Encumbrances			234,070				149,169
Committed - Prior Year Encumbrances			4,515,987				1,025,790
Restricted - Debt Reserve Project Accounts - Capital Projects			<u>7,211,318</u>				<u>10,033,251</u>
Total Fund Balance	\$		<u><u>4,519,279</u></u>				<u><u>9,690,952</u></u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Storm Drainage Capital Project Fund
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Charges for Services	\$ —	—	—	—	0.00%	-33.33%	—
Investment Income	—	—	—	—	0.00%	-33.33%	—
Intergovernmental	—	—	349,349	349,349	0.00%	-33.33%	—
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total revenues	<u>—</u>	<u>—</u>	<u>349,349</u>	<u>349,349</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Other financing sources:							
Transfers in	5,990,000	5,990,000	4,623,555	(1,366,445)	77.19%	43.86%	527,474
Total other financing sources	<u>5,990,000</u>	<u>5,990,000</u>	<u>4,623,555</u>	<u>(1,366,445)</u>	<u>77.19%</u>	<u>43.86%</u>	<u>527,474</u>
Total revenues and other financing sources	<u>5,990,000</u>	<u>5,990,000</u>	<u>4,972,904</u>	<u>(1,017,096)</u>	<u>83.02%</u>	<u>49.69%</u>	<u>527,474</u>
Expenditures:							
Municipal Services - Public Works	—	—	—	—	0.00%	-33.33%	—
Culture and Recreation	—	—	—	—	0.00%	-33.33%	—
Capital Outlay	5,990,000	3,989,755	773,900	3,215,855	19.40%	-13.93%	112,158
Total Expenditures	<u>5,990,000</u>	<u>3,989,755</u>	<u>773,900</u>	<u>3,215,855</u>	<u>19.40%</u>	<u>-13.93%</u>	<u>112,158</u>
Other Financing Uses:							
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Total expenditures and other financing uses	<u>5,990,000</u>	<u>3,989,755</u>	<u>773,900</u>	<u>3,215,855</u>	<u>19.40%</u>	<u>-13.93%</u>	<u>112,158</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ <u>—</u>	<u>2,000,245</u>	4,199,004	<u>2,198,759</u>			415,316
Unassigned Fund Balance at Beginning of Year			(15,794,891)				—
Cancellation of Prior Year Encumbrances			263,849				—
Change to Prior Year Encumbrances			171,727				(2,508,038)
Change in Other Fund Balance Components During the Year			—				—
Ending Unassigned Fund Balance			<u>(11,160,311)</u>				<u>(2,092,722)</u>
Fund Balance Components:							
Committed - Current Year Encumbrances			766,276				55,359
Committed - Prior Year Encumbrances			<u>10,386,226</u>				<u>2,037,363</u>
Total Fund Balance			\$ <u>(7,809)</u>				<u>—</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Park Improvements Capital Project Fund
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Charges for Services	\$ —	—	—	—	0.00%	-33.33%	—
Investment Income (Loss)	—	—	—	—	0.00%	-33.33%	—
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total revenues	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Other financing sources:							
Transfers in	800,000	800,000	95,616	(704,384)	11.95%	-21.38%	45,000
Total other financing sources	<u>800,000</u>	<u>800,000</u>	<u>95,616</u>	<u>(704,384)</u>	<u>11.95%</u>	<u>-21.38%</u>	<u>45,000</u>
Total revenues and other financing sources	<u>800,000</u>	<u>800,000</u>	<u>95,616</u>	<u>(704,384)</u>	<u>11.95%</u>	<u>-21.38%</u>	<u>45,000</u>
Expenditures:							
Culture and Recreation	—	—	—	—	0.00%	-33.33%	15,000
Capital Outlay	800,000	1,950,374	161,978	1,788,396	8.30%	-25.03%	187,228
Total Expenditures	<u>800,000</u>	<u>1,950,374</u>	<u>161,978</u>	<u>1,788,396</u>	<u>8.30%</u>	<u>-25.03%</u>	<u>202,228</u>
Other Financing Uses:							
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Total expenditures and other financing uses	<u>800,000</u>	<u>1,950,374</u>	<u>161,978</u>	<u>1,788,396</u>	<u>8.30%</u>	<u>-25.03%</u>	<u>202,228</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	<u>\$ —</u>	<u>(1,150,374)</u>	<u>(66,362)</u>	<u>1,084,012</u>			<u>(157,228)</u>
Unassigned Fund Balance at Beginning of Year			(98,530)				—
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			<u>(164,892)</u>				<u>(278,094)</u>
Fund Balance Components:							
Committed - Current Year Encumbrances			72,930				187,228
Committed - Prior Year Encumbrances			91,962				90,866
Total Fund Balance			<u>\$ —</u>				<u>—</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Independence Events Center CID
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Sales Taxes	\$ 9,180,000	9,180,000	2,203,988	(6,976,012)	24.01%	-9.32%	2,234,110
Investment Income	500,000	500,000	162,014	(337,986)	32.40%	-0.93%	189,594
Total Revenues	<u>9,680,000</u>	<u>9,680,000</u>	<u>2,366,002</u>	<u>(7,313,998)</u>	<u>24.44%</u>	<u>-8.89%</u>	<u>2,423,704</u>
Expenditures:							
Administrative Fee	183,600	183,600	44,080	139,520	24.01%	-9.32%	44,682
Insurance	112,676	112,676	—	112,676	0.00%	-33.33%	—
Dues & Memberships	—	—	—	—	0.00%	-33.33%	—
Legal	30,000	30,000	—	30,000	0.00%	-33.33%	—
Audit	6,700	6,700	6,700	—	100.00%	66.67%	6,400
Banking	11,500	11,500	3,612	7,888	31.41%	-1.92%	3,494
Contract Services	112,800	112,800	122,725	(9,925)	108.80%	75.47%	—
Capital Outlay	—	—	—	—	0.00%	-33.33%	—
Other	50,000	50,000	150,000	(100,000)	300.00%	266.67%	50,000
Total Expenditures	<u>507,276</u>	<u>507,276</u>	<u>327,117</u>	<u>180,159</u>	<u>64.49%</u>	<u>31.16%</u>	<u>104,576</u>
Other Financing Uses:							
Transfers Out - EATS	—	—	—	—	0.00%	-33.33%	—
Transfers Out - Debt Service (City)	6,009,757	6,009,757	1,071,617	4,938,140	17.83%	-15.50%	1,108,017
Transfers Out - Capital Projects	2,702,665	2,702,665	2,448,211	254,454	90.59%	57.26%	559,028
Transfers Out - Other Items	65,000	65,000	18,554	46,446	28.54%	-4.79%	18,950
Total Other Financing Uses	<u>8,777,422</u>	<u>8,777,422</u>	<u>3,538,382</u>	<u>5,239,040</u>	<u>40.31%</u>	<u>6.98%</u>	<u>1,685,995</u>
Excess of Revenue and Other Financing							
Sources Over (Under) Expenditures and							
Other Financing Uses, Budget Basis	\$ <u>395,302</u>	<u>395,302</u>	(1,499,497)	<u>(1,894,799)</u>			633,133
Unassigned Fund Balance at Beginning of Year			11,200,180				11,172,975
Cancellation of Prior Year Encumbrances			—				—
Change in Other Fund Balance Components During the Year			—				—
Unassigned Ending Fund Balance			<u>9,700,683</u>				<u>11,806,108</u>
Other Fund Balance Components:							
Restricted - current year encumbrances			81,630				6,400
Restricted - prior year encumbrances			—				—
Total Fund Balance			\$ <u>9,782,313</u>				<u>11,812,508</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Crackerneck Creek TDD
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Sales taxes	\$ 571,200	571,200	114,951	(456,249)	20.12%	-13.21%	136,316
Investment income	5,000	5,000	1,456	(3,544)	29.12%	-4.21%	2,073
Total revenues	576,200	576,200	116,407	(459,793)	20.20%	-13.13%	138,389
Expenditures:							
Administrative Fee	11,424	11,424	2,299	9,125	20.12%	-13.21%	2,726
Insurance	2,850	2,850	—	2,850	0.00%	-33.33%	—
Legal	1,250	1,250	1,250	—	100.00%	66.67%	1,250
Audit	6,700	6,700	6,700	—	100.00%	66.67%	6,400
Banking	600	600	129	471	21.50%	-11.83%	136
Contract Services	—	—	—	—	0.00%	-33.33%	—
Capital Outlay	—	—	—	—	0.00%	-33.33%	—
Other	—	—	—	—	0.00%	-33.33%	—
Total expenditures	22,824	22,824	10,378	12,446	45.47%	12.14%	10,512
Other financing uses:							
Transfers out - EATS	285,600	285,600	57,476	228,124	20.12%	-13.21%	68,158
Transfers out - Debt Service (City)	275,000	275,000	—	275,000	0.00%	-33.33%	125,000
Total other financing uses	560,600	560,600	57,476	503,124	10.25%	-23.08%	193,158
Excess of Revenue and Other Financing							
Sources Over (Under) Expenditures and							
Other Financing Uses, Budget Basis	\$ (7,224)	(7,224)	48,553	55,777			(65,281)
Unassigned Fund Balance at Beginning of Year			82,028				93,880
Cancellation of Prior Year Encumbrances			—				—
Change in Other Fund Balance Components During the Year			(143)				(170)
Unassigned Ending Fund Balance			<u>130,438</u>				<u>28,429</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			6,700				6,400
Restricted - Prior Year Encumbrances			—				—
Restricted - City Transportation			9,355				8,745
Total Fund Balance			<u>\$ 146,493</u>				<u>43,574</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Hub Drive CID
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Real estate taxes & special assessment	\$ 82,440	82,440	—	(82,440)	0.00%	-33.33%	—
Sales and use taxes	300,000	300,000	72,272	(227,728)	24.09%	-9.24%	63,204
Investment income	—	—	—	—	0.00%	-33.33%	—
Total revenues	382,440	382,440	72,272	(310,168)	18.90%	-14.43%	63,204
Expenditures:							
Administrative Fee	5,000	5,000	—	5,000	0.00%	-33.33%	—
Insurance	1,300	1,300	1,306	(6)	100.46%	67.13%	1,193
Legal	2,000	2,000	2,000	—	100.00%	66.67%	2,000
Audit	6,700	6,700	6,700	—	100.00%	66.67%	6,400
Banking	800	800	331	469	41.38%	8.05%	146
Contract Services	—	—	—	—	0.00%	-33.33%	—
Capital Outlay	—	—	—	—	0.00%	-33.33%	—
Other	—	—	—	—	0.00%	-33.33%	—
Total expenditures	15,800	15,800	10,337	5,463	65.42%	32.09%	9,739
Other financing uses:							
Transfers out - EATS	150,000	150,000	36,136	113,864	24.09%	-9.24%	55,575
Transfers out - Debt Service (City)	216,640	216,640	47,134	169,506	21.76%	-11.57%	—
Total other financing uses	366,640	366,640	83,270	283,370	22.71%	-10.62%	55,575
Excess of Revenue and Other Financing							
Sources Over (Under) Expenditures and							
Other Financing Uses, Budget Basis	\$ —	—	(21,335)	(21,335)			(2,110)
Unassigned Fund Balance at Beginning of Year			33,687				14,348
Cancellation of Prior Year Encumbrances			—				—
Change in Other Fund Balance Components During the Year			—				—
Unassigned Ending Fund Balance			<u>12,352</u>				<u>12,238</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			6,700				6,400
Restricted - Prior Year Encumbrances			—				—
Restricted - City Transportation			—				—
Total Fund Balance			<u>\$ 19,052</u>				<u>18,638</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Hub Drive TDD
 For the period ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Sales taxes	\$ 300,000	300,000	71,212	(228,788)	23.74%	-9.59%	62,220
Investment income	—	—	—	—	0.00%	-33.33%	—
Total revenues	<u>300,000</u>	<u>300,000</u>	<u>71,212</u>	<u>(228,788)</u>	<u>23.74%</u>	<u>-9.59%</u>	<u>62,220</u>
Expenditures:							
Administrative Fee	5,000	5,000	—	5,000	0.00%	-33.33%	—
Insurance	1,300	1,300	1,304	(4)	100.31%	66.98%	1,193
Legal	2,000	2,000	2,000	—	100.00%	66.67%	2,000
Audit	6,700	6,700	6,700	—	100.00%	66.67%	6,400
Banking	800	800	330	470	41.25%	7.92%	144
Contract Services	—	—	—	—	0.00%	-33.33%	—
Capital Outlay	—	—	—	—	0.00%	-33.33%	—
Other	—	—	—	—	0.00%	-33.33%	—
Total expenditures	<u>15,800</u>	<u>15,800</u>	<u>10,334</u>	<u>5,466</u>	<u>65.41%</u>	<u>32.08%</u>	<u>9,737</u>
Other financing uses:							
Transfers out - EATS	150,000	150,000	35,606	114,394	23.74%	-9.59%	54,607
Transfers out - Debt Service (City)	134,200	134,200	46,198	88,002	34.42%	1.09%	—
Total other financing uses	<u>284,200</u>	<u>284,200</u>	<u>81,804</u>	<u>202,396</u>	<u>28.78%</u>	<u>-4.55%</u>	<u>54,607</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ <u>—</u>	<u>—</u>	<u>(20,926)</u>	<u>(20,926)</u>			<u>(2,124)</u>
Unassigned Fund Balance at Beginning of Year			33,118				14,153
Cancellation of Prior Year Encumbrances			—				—
Change in Other Fund Balance Components During the Year			—				—
Unassigned Ending Fund Balance			<u>12,192</u>				<u>12,029</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			6,700				6,400
Restricted - Prior Year Encumbrances			—				—
Restricted - City Transportation			—				—
Total Fund Balance			\$ <u>18,892</u>				<u>18,429</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Tax Increment Financing Summary
 For the Period Ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ 6,148,200	6,148,200	1,324,809	(4,895,133)	21.55%	-11.78%	1,270,981
Investment Income (Loss)	129,000	129,000	244,117	(72,267)	189.24%	155.91%	229,891
Other revenue	1,000,000	1,000,000	203,826	(796,174)	20.38%	-12.95%	205,330
Total Revenues	7,277,200	7,277,200	1,772,752	(5,763,574)	24.36%	-8.97%	1,706,202
Other Financing Sources:							
Transfers In	200,000	200,000	18,554	(181,446)	9.28%	-24.05%	143,950
Total Other Financing Sources	200,000	200,000	18,554	(181,446)	9.28%	-24.05%	143,950
Total Revenues and Other Financing Sources	7,477,200	7,477,200	1,791,306	(5,945,020)	23.96%	-9.37%	1,850,152
Expenditures:							
Tax Increment Financing	1,236,500	1,236,500	273,365	1,061,402	22.11%	-11.22%	66,985
Debt Service							
Principal	6,635,000	6,635,000	176,344	6,458,656	2.66%	-30.67%	252,295
Interest and Fiscal Agent Fees	3,634,050	3,634,050	1,941,650	1,692,400	53.43%	20.10%	2,131,104
Debt Issuance Costs	—	—	—	—	0.00%	-33.33%	—
Total Expenditures	11,505,550	11,505,550	2,391,359	9,212,458	20.78%	-12.55%	2,450,384
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-33.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-33.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-33.33%	—
Transfers Out	—	—	18,554	(18,554)	0.00%	-33.33%	18,950
Total Other Financing Uses	—	—	18,554	(18,554)	0.00%	-33.33%	18,950
Total Expenditures and Other Financing Uses	11,505,550	11,505,550	2,409,913	9,193,904	20.95%	-12.38%	2,469,334
Excess of Revenues Over (Under) Expenditures and other financing uses	\$ (4,028,350)	(4,028,350)	(618,607)	3,409,743			(619,182)
Unassigned Fund Balance at Beginning of Year			20,983,732				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			<u>20,365,125</u>				<u>16,963,651</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			<u>10,297,233</u>				<u>10,315,193</u>
Total Fund Balance			<u>\$ 30,662,358</u>				<u>27,278,844</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Santa Fe TIF
 For the Period Ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	—	—	0.00%	-33.33%	—
Investment Income (Loss)	—	—	—	—	0.00%	-33.33%	—
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	—	—	—	—	0.00%	-33.33%	—
Other Financing Sources:							
Transfers In	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Sources	—	—	—	—	0.00%	-33.33%	—
Total Revenues and Other Financing Sources	—	—	—	—	0.00%	-33.33%	—
Expenditures:							
Tax Increment Financing	3,000	3,000	7,579	(4,579)	252.63%	219.30%	—
Debt Service							
Principal	230,000	230,000	115,000	115,000	50.00%	16.67%	110,000
Interest and Fiscal Agent Fees	298,850	298,850	150,381	148,469	50.32%	16.99%	154,181
Debt Issuance Costs	—	—	—	—	0.00%	-33.33%	—
Total Expenditures	531,850	531,850	272,960	258,890	51.32%	17.99%	264,181
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-33.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-33.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-33.33%	—
Transfers Out	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-33.33%	—
Total Expenditures and Other Financing Uses	531,850	531,850	272,960	258,890	51.32%	17.99%	264,181
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (531,850)	(531,850)	(272,960)	258,890			(264,181)
Unassigned Fund Balance at Beginning of Year			810,215				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			<u>537,255</u>				<u>(264,040)</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			<u>551,242</u>				<u>527,907</u>
Total Fund Balance			<u>\$ 1,088,497</u>				<u>263,867</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Eastland TIF
 For the Period Ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
Revenues:							
Taxes	\$ —	—	—	—	0.00%	-33.33%	—
Investment Income (Loss)	—	—	—	—	0.00%	-33.33%	3,937
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>3,937</u>
Other Financing Sources:							
Transfers In	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Sources	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Total Revenues and Other Financing Sources	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>3,937</u>
Expenditures:							
Tax Increment Financing	—	—	—	—	0.00%	-33.33%	—
Debt Service							
Principal	—	—	—	—	0.00%	-33.33%	—
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-33.33%	—
Debt Issuance Costs	—	—	—	—	0.00%	-33.33%	—
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-33.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-33.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-33.33%	—
Transfers Out	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ <u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>			3,937
Unassigned Fund Balance at Beginning of Year			26,410				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			<u>26,410</u>				<u>26,393</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			—				—
Total Fund Balance			\$ <u>26,410</u>				<u>26,393</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Crackerneck Creek TIF
 For the Period Ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ 1,915,000	1,915,000	286,821	(1,628,179)	14.98%	-18.35%	287,905
Investment Income (Loss)	70,000	70,000	17,166	(52,834)	24.52%	-8.81%	2,234
Other Revenue	1,000,000	1,000,000	203,826	(796,174)	20.38%	-12.95%	205,330
Total Revenues	2,985,000	2,985,000	507,813	(2,477,187)	17.01%	-16.32%	495,469
Other Financing Sources:							
Transfers In - TDD	200,000	200,000	—	(200,000)	0.00%	-33.33%	—
Transfers In	—	—	—	—	0.00%	-33.33%	125,000
Total Other Financing Sources	200,000	200,000	—	(200,000)	0.00%	-33.33%	125,000
Total Revenues and Other Financing Sources	3,185,000	3,185,000	507,813	(2,677,187)	15.94%	-17.39%	620,469
Expenditures:							
Tax Increment Financing	40,000	40,000	1,639	38,361	4.10%	-29.23%	492
Debt Service							
Principal	3,630,000	3,630,000	—	3,630,000	0.00%	-33.33%	—
Interest and Fiscal Agent Fees	2,895,000	2,895,000	1,447,381	1,447,619	50.00%	16.67%	1,518,556
Debt Issuance Costs	—	—	—	—	0.00%	-33.33%	—
Total Expenditures	6,565,000	6,565,000	1,449,020	5,115,980	22.07%	-11.26%	1,519,048
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-33.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-33.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-33.33%	—
Transfers Out	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-33.33%	—
Total Expenditures and Other Financing Uses	6,565,000	6,565,000	1,449,020	5,115,980	22.07%	-11.26%	1,519,048
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (3,380,000)	(3,380,000)	(941,207)	2,438,793			(898,579)
Unassigned Fund Balance at Beginning of Year			2,425,082				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			<u>1,483,875</u>				<u>86,742</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			6,304,090				6,343,794
Total Fund Balance			<u>\$ 7,787,965</u>				<u>6,430,536</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Old Landfill TIF
 For the Period Ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	10,994	10,994	0.00%	-33.33%	9,559
Investment Income (Loss)	—	—	221	221	0.00%	-33.33%	42
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	<u>—</u>	<u>—</u>	<u>11,215</u>	<u>11,215</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>9,601</u>
Expenditures:							
Tax Increment Financing	—	—	1	(1)	0.00%	-33.33%	—
Debt Service							
Principal	—	—	—	—	0.00%	-33.33%	—
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-33.33%	7,000
Debt Issuance Costs	—	—	—	—	0.00%	-33.33%	—
Total Expenditures	<u>—</u>	<u>—</u>	<u>1</u>	<u>(1)</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>7,000</u>
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-33.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-33.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-33.33%	—
Transfers Out	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>—</u>	<u>1</u>	<u>(1)</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>7,000</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ <u>—</u>	<u>—</u>	<u>11,214</u>	<u>11,214</u>			<u>2,601</u>
Unassigned Fund Balance at Beginning of Year			44,575				39,782
Cancellation of Prior Year Encumbrances			—				—
Change in Other Fund Balance Components During the Year			—				—
Year-End Investment Market Value Adjustment			—				—
Unassigned Ending Fund Balance			<u>55,789</u>				<u>42,383</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			—				—
Total Fund Balance			\$ <u>55,789</u>				<u>42,383</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Trinity TIF
 For the Period Ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	57,221	57,221	0.00%	-33.33%	66,893
Investment Income (Loss)	—	—	805	805	0.00%	-33.33%	629
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	—	—	58,026	58,026	0.00%	-33.33%	67,522
Other Financing Sources:							
Transfers In	—	—	15,210	15,210	0.00%	-33.33%	16,025
Total Other Financing Sources	—	—	15,210	15,210	0.00%	-33.33%	16,025
Total Revenues and Other Financing Sources	—	—	73,236	73,236	0.00%	-33.33%	83,547
Expenditures:							
Tax Increment Financing	—	—	6	(6)	0.00%	-33.33%	1
Debt Service							
Principal	—	—	—	—	0.00%	-33.33%	19,958
Interest and Fiscal Agent Fees	—	—	45,000	(45,000)	0.00%	-33.33%	65,042
Debt Issuance Costs	—	—	—	—	0.00%	-33.33%	—
Total Expenditures	—	—	45,006	(45,006)	0.00%	-33.33%	85,001
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-33.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-33.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-33.33%	—
Transfers Out	—	—	15,210	(15,210)	0.00%	-33.33%	16,025
Total Other Financing Uses	—	—	15,210	(15,210)	0.00%	-33.33%	16,025
Total Expenditures and Other Financing Uses	—	—	60,216	(60,216)	0.00%	-33.33%	101,026
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	13,020	13,020			(17,479)
Unassigned Fund Balance at Beginning of Year			89,609				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			<u>102,629</u>				<u>53,148</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			—				—
Total Fund Balance			<u>\$ 102,629</u>				<u>53,148</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 HCA TIF
 For the Period Ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ 4,233,200	4,233,200	20,786	(4,212,414)	0.49%	-32.84%	12,695
Investment Income (Loss)	59,000	59,000	18,459	(40,541)	31.29%	-2.04%	16,449
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	4,292,200	4,292,200	39,245	(4,252,955)	0.91%	-32.42%	29,144
Other Financing Sources:							
Transfers In	—	—	3,344	3,344	0.00%	-33.33%	2,925
Total Other Financing Sources	—	—	3,344	3,344	0.00%	-33.33%	2,925
Total Revenues and Other Financing Sources	4,292,200	4,292,200	42,589	(4,249,611)	0.99%	-32.34%	32,069
Expenditures:							
Tax Increment Financing	1,193,500	1,193,500	2,188	1,191,312	0.18%	-33.15%	2,230
Debt Service							
Principal	2,775,000	2,775,000	—	2,775,000	0.00%	-33.33%	—
Interest and Fiscal Agent Fees	440,200	440,200	219,888	220,312	49.95%	16.62%	277,025
Debt Issuance Costs	—	—	—	—	0.00%	-33.33%	—
Total Expenditures	4,408,700	4,408,700	222,076	4,186,624	5.04%	-28.29%	279,255
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-33.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-33.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-33.33%	—
Transfers Out	—	—	3,344	(3,344)	0.00%	-33.33%	2,925
Total Other Financing Uses	—	—	3,344	(3,344)	0.00%	-33.33%	2,925
Total Expenditures and Other Financing Uses	4,408,700	4,408,700	225,420	4,183,280	5.11%	-28.22%	282,180
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (116,500)	(116,500)	(182,831)	(66,331)			(250,111)
Unassigned Fund Balance at Beginning of Year			1,506,944				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			<u>1,324,113</u>				<u>1,029,420</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			<u>3,441,901</u>				<u>3,443,492</u>
Total Fund Balance			<u>\$ 4,766,014</u>				<u>4,472,912</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Cinema East TIF
 For the Period Ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	49,990	49,990	0.00%	-33.33%	43,546
Investment Income (Loss)	—	—	586	586	0.00%	-33.33%	431
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	<u>—</u>	<u>—</u>	<u>50,576</u>	<u>50,576</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>43,977</u>
Expenditures:							
Tax Increment Financing	—	—	5	(5)	0.00%	-33.33%	1
Debt Service							
Principal	—	—	—	—	0.00%	-33.33%	—
Interest and Fiscal Agent Fees	—	—	35,000	(35,000)	0.00%	-33.33%	58,000
Debt Issuance Costs	—	—	—	—	0.00%	-33.33%	—
Total Expenditures	<u>—</u>	<u>—</u>	<u>35,005</u>	<u>(35,005)</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>58,001</u>
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-33.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-33.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-33.33%	—
Transfers Out	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>—</u>	<u>35,005</u>	<u>(35,005)</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>58,001</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ <u>—</u>	<u>—</u>	<u>15,571</u>	<u>15,571</u>			<u>(14,024)</u>
Unassigned Fund Balance at Beginning of Year			62,864				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			<u>78,435</u>				<u>40,292</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			—				—
Total Fund Balance			\$ <u>78,435</u>				<u>40,292</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 23rd & Noland Project 2 TIF
 For the Period Ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	1,857	1,857	0.00%	-33.33%	1,758
Investment Income (Loss)	—	—	47	47	0.00%	-33.33%	71
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	<u>—</u>	<u>—</u>	<u>1,904</u>	<u>1,904</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>1,829</u>
Expenditures:							
Tax Increment Financing	—	—	—	—	0.00%	-33.33%	—
Debt Service							
Principal	—	—	5,000	(5,000)	0.00%	-33.33%	6,000
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-33.33%	—
Debt Issuance Costs	—	—	—	—	0.00%	-33.33%	—
Total Expenditures	<u>—</u>	<u>—</u>	<u>5,000</u>	<u>(5,000)</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>6,000</u>
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-33.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-33.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-33.33%	—
Transfers Out	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>—</u>	<u>5,000</u>	<u>(5,000)</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>6,000</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ <u>—</u>	<u>—</u>	<u>(3,096)</u>	<u>(3,096)</u>			<u>(4,171)</u>
Unassigned Fund Balance at Beginning of Year			8,496				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			<u>5,400</u>				<u>4,396</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			—				—
Total Fund Balance			\$ <u>5,400</u>				<u>4,396</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 23rd & Noland Project 3 TIF
 For the Period Ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	1,306	1,306	0.00%	-33.33%	3,629
Investment Income (Loss)	—	—	43	43	0.00%	-33.33%	893
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	<u>—</u>	<u>—</u>	<u>1,349</u>	<u>1,349</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>4,522</u>
Expenditures:							
Tax Increment Financing	—	—	—	—	0.00%	-33.33%	2
Debt Service							
Principal	—	—	—	—	0.00%	-33.33%	—
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-33.33%	—
Debt Issuance Costs	—	—	—	—	0.00%	-33.33%	—
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>2</u>
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-33.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-33.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-33.33%	—
Transfers Out	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>2</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ <u>—</u>	<u>—</u>	<u>1,349</u>	<u>1,349</u>			<u>4,520</u>
Unassigned Fund Balance at Beginning of Year			14,995				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			<u>16,344</u>				<u>85,250</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			—				—
Total Fund Balance			\$ <u>16,344</u>				<u>85,250</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 23rd & Noland Project 4 TIF
 For the Period Ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	177,566	177,566	0.00%	-33.33%	173,799
Investment Income (Loss)	—	—	1,261	1,261	0.00%	-33.33%	8,970
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	—	—	178,827	178,827	0.00%	-33.33%	182,769
Expenditures:							
Tax Increment Financing	—	—	10	(10)	0.00%	-33.33%	21
Debt Service							
Principal	—	—	—	—	0.00%	-33.33%	—
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-33.33%	—
Debt Issuance Costs	—	—	—	—	0.00%	-33.33%	—
Total Expenditures	—	—	10	(10)	0.00%	-33.33%	21
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-33.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-33.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-33.33%	—
Transfers Out	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-33.33%	—
Total Expenditures and Other Financing Uses	—	—	10	(10)	0.00%	-33.33%	21
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	178,817	178,817			182,748
Unassigned Fund Balance at Beginning of Year			127,419				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			<u>306,236</u>				<u>890,974</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			—				—
Total Fund Balance			<u>\$ 306,236</u>				<u>890,974</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Independence Square TIF
 For the Period Ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	—	—	0.00%	-33.33%	—
Investment Income (Loss)	—	—	12,470	12,470	0.00%	-33.33%	15,440
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	—	—	12,470	12,470	0.00%	-33.33%	15,440
Expenditures:							
Tax Increment Financing	—	—	163,288	(163,288)	0.00%	-33.33%	63,447
Debt Service							
Principal	—	—	—	—	0.00%	-33.33%	—
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-33.33%	—
Debt Issuance Costs	—	—	—	—	0.00%	-33.33%	—
Total Expenditures	—	—	163,288	(163,288)	0.00%	-33.33%	63,447
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-33.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-33.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-33.33%	—
Transfers Out	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-33.33%	—
Total Expenditures and Other Financing Uses	—	—	163,288	(163,288)	0.00%	-33.33%	63,447
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	(150,818)	(150,818)			(48,007)
Unassigned Fund Balance at Beginning of Year			1,197,773				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			<u>1,046,955</u>				<u>1,171,758</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			—				—
Total Fund Balance			<u>\$ 1,046,955</u>				<u>1,171,758</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 I-70 & Little Blue Parkway Project 1 TIF
 For the Period Ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	561,038	561,038	0.00%	-33.33%	520,001
Investment Income (Loss)	—	—	4,760	4,760	0.00%	-33.33%	29,583
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	—	—	565,798	565,798	0.00%	-33.33%	549,584
Expenditures:							
Tax Increment Financing	—	—	37	(37)	0.00%	-33.33%	69
Debt Service							
Principal	—	—	51,970	(51,970)	0.00%	-33.33%	108,165
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-33.33%	—
Debt Issuance Costs	—	—	—	—	0.00%	-33.33%	—
Total Expenditures	—	—	52,007	(52,007)	0.00%	-33.33%	108,234
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-33.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-33.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-33.33%	—
Transfers Out	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-33.33%	—
Total Expenditures and Other Financing Uses	—	—	52,007	(52,007)	0.00%	-33.33%	108,234
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	513,791	513,791			441,350
Unassigned Fund Balance at Beginning of Year			258,478				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			<u>772,269</u>				<u>3,015,133</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			—				—
Total Fund Balance			\$ <u>772,269</u>				<u>3,015,133</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 I-70 & Little Blue Parkway Project 3 TIF
 For the Period Ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	27,436	27,436	0.00%	-33.33%	30,158
Investment Income (Loss)	—	—	275	275	0.00%	-33.33%	4,648
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	<u>—</u>	<u>—</u>	<u>27,711</u>	<u>27,711</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>34,806</u>
Expenditures:							
Tax Increment Financing	—	—	2	(2)	0.00%	-33.33%	11
Debt Service							
Principal	—	—	4,374	(4,374)	0.00%	-33.33%	8,172
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-33.33%	—
Debt Issuance Costs	—	—	—	—	0.00%	-33.33%	—
Total Expenditures	<u>—</u>	<u>—</u>	<u>4,376</u>	<u>(4,376)</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>8,183</u>
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-33.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-33.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-33.33%	—
Transfers Out	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>—</u>	<u>4,376</u>	<u>(4,376)</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>8,183</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ <u>—</u>	<u>—</u>	23,335	<u>23,335</u>			26,623
Unassigned Fund Balance at Beginning of Year			50,609				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			<u>73,944</u>				<u>366,965</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			—				—
Total Fund Balance			\$ <u>73,944</u>				<u>366,965</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Marketplace Project 1 TIF
 For the Period Ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	24,328	24,328	0.00%	-33.33%	25,537
Investment Income (Loss)	—	—	208	208	0.00%	-33.33%	107
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	—	—	24,536	24,536	0.00%	-33.33%	25,644
Expenditures:							
Tax Increment Financing	—	—	2	(2)	0.00%	-33.33%	—
Debt Service							
Principal	—	—	—	—	0.00%	-33.33%	—
Interest and Fiscal Agent Fees	—	—	20,000	(20,000)	0.00%	-33.33%	8,300
Debt Issuance Costs	—	—	—	—	0.00%	-33.33%	—
Total Expenditures	—	—	20,002	(20,002)	0.00%	-33.33%	8,300
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-33.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-33.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-33.33%	—
Transfers Out	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-33.33%	—
Total Expenditures and Other Financing Uses	—	—	20,002	(20,002)	0.00%	-33.33%	8,300
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	4,534	4,534			17,344
Unassigned Fund Balance at Beginning of Year			87,108				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			<u>91,642</u>				<u>87,263</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			—				—
Total Fund Balance			<u>\$ 91,642</u>				<u>87,263</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Marketplace Project 2 TIF
 For the Period Ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	33,724	33,724	0.00%	-33.33%	32,789
Investment Income (Loss)	—	—	432	432	0.00%	-33.33%	354
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	—	—	34,156	34,156	0.00%	-33.33%	33,143
Expenditures:							
Tax Increment Financing	—	—	341	(341)	0.00%	-33.33%	352
Debt Service							
Principal	—	—	—	—	0.00%	-33.33%	—
Interest and Fiscal Agent Fees	—	—	24,000	(24,000)	0.00%	-33.33%	43,000
Debt Issuance Costs	—	—	—	—	0.00%	-33.33%	—
Total Expenditures	—	—	24,341	(24,341)	0.00%	-33.33%	43,352
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-33.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-33.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-33.33%	—
Transfers Out	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-33.33%	—
Total Expenditures and Other Financing Uses	—	—	24,341	(24,341)	0.00%	-33.33%	43,352
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	9,815	9,815			(10,209)
Unassigned Fund Balance at Beginning of Year			53,159				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			<u>62,974</u>				<u>26,667</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			—				—
Total Fund Balance			<u>\$ 62,974</u>				<u>26,667</u>

CITY OF INDEPENDENCE, MISSOURI
Budgetary Comparison Schedule
Hub Drive TIF
For the Period Ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	71,742	71,742	0.00%	-33.33%	62,712
Investment Income (Loss)	—	—	448	448	0.00%	-33.33%	693
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	<u>—</u>	<u>—</u>	<u>72,190</u>	<u>72,190</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>63,405</u>
Expenditures:							
Tax Increment Financing	—	—	96,803	(96,803)	0.00%	-33.33%	1
Debt Service							
Principal	—	—	—	—	0.00%	-33.33%	—
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-33.33%	—
Debt Issuance Costs	—	—	—	—	0.00%	-33.33%	—
Total Expenditures	<u>—</u>	<u>—</u>	<u>96,803</u>	<u>(96,803)</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>1</u>
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-33.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-33.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-33.33%	—
Transfers Out	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>—</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>—</u>	<u>96,803</u>	<u>(96,803)</u>	<u>0.00%</u>	<u>-33.33%</u>	<u>1</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ <u>—</u>	<u>—</u>	<u>(24,613)</u>	<u>(24,613)</u>			<u>63,404</u>
Unassigned Fund Balance at Beginning of Year			95,169				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			<u>70,556</u>				<u>136,103</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			—				—
Total Fund Balance			\$ <u>70,556</u>				<u>136,103</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 TIF Supplemental Appropriation Fund
 For the Period Ended October 31, 2025

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	10/31/2024
				Budget	33.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$						
Property tax							
RSO - Cargo Largo	—	—	—	—	0.00%	-33.33%	—
Santa Fe	—	—	—	—	0.00%	-33.33%	—
Hartman Heritage	—	—	—	—	0.00%	-33.33%	—
Drumm Farm	—	—	—	—	0.00%	-33.33%	—
Eastland	—	—	—	—	0.00%	-33.33%	—
North Independence	—	—	—	—	0.00%	-33.33%	—
Mt Washington	—	—	—	—	0.00%	-33.33%	—
23rd & Noland - Project 1	—	—	—	—	0.00%	-33.33%	—
Sales tax							
RSO - Cargo Largo	—	—	90,266	90,266	0.00%	-33.33%	85,474
Santa Fe	—	—	—	—	0.00%	-33.33%	1,300
Hartman Heritage	—	—	55,191	55,191	0.00%	-33.33%	54,942
Drumm Farm	—	—	13,496	13,496	0.00%	-33.33%	12,437
Eastland	—	—	905,288	905,288	0.00%	-33.33%	865,535
North Independence	—	—	10,449	10,449	0.00%	-33.33%	10,240
Mt Washington	—	—	460	460	0.00%	-33.33%	602
23rd & Noland - Project 1	—	—	4,086	4,086	0.00%	-33.33%	4,980
Investment Income (Loss)	—	—	186,936	186,936	0.00%	-33.33%	145,410
Other Revenue	—	—	—	—	0.00%	-33.33%	—
Total Revenues	—	—	1,266,172	1,266,172	0.00%	-33.33%	1,180,920
Other Financing Sources:							
Transfers In	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Sources	—	—	—	—	0.00%	-33.33%	—
Total Revenues and Other Financing Sources	—	—	1,266,172	1,266,172	0.00%	-33.33%	1,180,920
Expenditures:							
Tax Increment Financing	—	—	1,464	(1,464)	0.00%	-33.33%	358
Debt Service							
Principal	—	—	—	—	0.00%	-33.33%	—
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-33.33%	—
Debt Issuance Costs	—	—	—	—	0.00%	-33.33%	—
Total Expenditures	—	—	1,464	(1,464)	0.00%	-33.33%	358
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-33.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-33.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-33.33%	—
Transfers Out	—	—	—	—	0.00%	-33.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-33.33%	—
Total Expenditures and Other Financing Uses	—	—	1,464	(1,464)	0.00%	-33.33%	358
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	1,264,708	1,264,708			1,180,562
Unassigned Fund Balance at Beginning of Year			14,124,827				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			<u>15,389,535</u>				<u>11,200,214</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			—				—
Total Fund Balance			\$ 15,389,535				11,200,214

City of Independence
1% City Sales Tax Receipts from MO DOR
5-Year Retail Sales Tax History (Fiscal Year Receipts)

	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	
	MONTHLY AMOUNT	Inc/Dcr over Prior Yr	MONTHLY AMOUNT	Inc/Dcr over Prior Yr	MONTHLY AMOUNT	Inc/Dcr over Prior Yr	MONTHLY AMOUNT	Inc/Dcr over Prior Yr	MONTHLY AMOUNT	Inc/Dcr over Prior Yr	MONTHLY AMOUNT	Inc/Dcr over Prior Yr
Jul	1,421,063	2.8%	1,615,775	13.7%	2,123,342	31.4%	2,028,808	-4.5%	1,990,873	-1.9%	2,137,493	7.4%
Aug	2,214,026	16.7%	2,217,068	0.1%	2,236,124	0.9%	2,140,146	-4.3%	2,090,210	-2.3%	1,985,947	-5.0%
Sep	1,730,522	11.4%	1,801,742	4.1%	1,786,320	-0.9%	2,108,990	18.1%	1,990,002	-5.6%	1,997,488	0.4%
Oct	1,176,727	-3.6%	1,699,158	44.4%	1,864,387	9.7%	1,735,894	-6.9%	2,006,260	15.6%	2,143,318	6.8%
Nov	2,075,533	9.2%	2,139,679	3.1%	2,111,107	-1.3%	2,074,701	-1.7%	2,015,429	-2.9%		
Dec	1,664,548	-6.3%	1,771,100	6.4%	2,004,022	13.2%	2,090,450	4.3%	1,909,293	-8.7%		
Jan	1,337,549	-23.4%	1,769,719	32.3%	2,132,453	20.5%	2,046,862	-4.0%	2,174,536	6.2%		
Feb	2,220,098	17.8%	2,064,912	-7.0%	1,643,556	-20.4%	1,849,497	12.5%	1,943,490	5.1%		
Mar	1,542,465	-14.8%	1,778,472	15.3%	2,227,181	25.2%	2,256,640	1.3%	1,856,720	-17.7%		
Apr	1,502,836	16.7%	1,607,699	7.0%	1,678,039	4.4%	1,881,440	12.1%	1,991,968	5.9%		
May	2,176,388	18.5%	2,038,361	-6.3%	2,216,103	8.7%	2,211,989	-0.2%	2,249,806	1.7%		
Jun	1,685,318	4.4%	2,126,326	26.2%	1,963,308	-7.7%	2,120,777	8.0%	1,997,973	-5.8%		
Total	20,747,072	4.2%	22,630,010	9.1%	23,985,941	6.0%	24,546,194	2.3%	24,216,561	-1.3%		

	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	
	YTD AMOUNT	Inc/Dcr over Prior Yr	YTD AMOUNT	Inc/Dcr over Prior Yr	YTD AMOUNT	Inc/Dcr over Prior Yr	YTD AMOUNT	Inc/Dcr over Prior Yr	YTD AMOUNT	Inc/Dcr over Prior Yr	YTD AMOUNT	Inc/Dcr over Prior Yr
Jul	1,421,063	2.8%	1,615,775	13.7%	2,123,342	31.4%	2,028,808	-4.5%	1,990,873	-1.9%	2,137,493	7.4%
Aug	3,635,089	10.9%	3,832,844	5.4%	4,359,466	13.7%	4,168,955	-4.4%	4,081,083	-2.1%	4,123,440	1.0%
Sep	5,365,611	11.0%	5,634,586	5.0%	6,145,786	9.1%	6,277,945	2.2%	6,071,085	-3.3%	6,120,928	0.8%
Oct	6,542,339	8.1%	7,333,743	12.1%	8,010,173	9.2%	8,013,839	0.0%	8,077,346	0.8%	8,264,245	2.3%
Nov	8,617,872	8.3%	9,473,422	9.9%	10,121,280	6.8%	10,088,540	-0.3%	10,092,775	0.0%		
Dec	10,282,419	5.7%	11,244,522	9.4%	12,125,302	7.8%	12,178,990	0.4%	12,002,068	-1.5%		
Jan	11,619,969	1.3%	13,014,240	12.0%	14,257,755	9.6%	14,225,852	-0.2%	14,176,604	-0.3%		
Feb	13,840,066	3.6%	15,079,152	9.0%	15,901,311	5.5%	16,075,349	1.1%	16,120,093	0.3%		
Mar	15,382,531	1.4%	16,857,623	9.6%	18,128,492	7.5%	18,331,989	1.1%	17,976,814	-1.9%		
Apr	16,885,367	2.6%	18,465,323	9.4%	19,806,531	7.3%	20,213,428	2.1%	19,968,782	-1.2%		
May	19,061,755	4.2%	20,503,684	7.6%	22,022,633	7.4%	22,425,417	1.8%	22,218,588	-0.9%		
Jun	20,747,072	4.2%	22,630,010	9.1%	23,985,941	6.0%	24,546,194	2.3%	24,216,561	-1.3%		

Contents: This report is prepared from the 1% sales tax payments received by the City's Finance Department from the Missouri Department of Revenue on a monthly basis. Tax amounts on this report are reflected in the month that tax payments are disbursed by the Department of Revenue.

City of Independence
1% City Use Tax Receipts from MO DOR
5-Year Retail Use Tax History (Fiscal Year Receipts)

	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	
	MONTHLY AMOUNT	Inc/Dcr over Prior Yr	MONTHLY AMOUNT	Inc/Dcr over Prior Yr	MONTHLY AMOUNT	Inc/Dcr over Prior Yr	MONTHLY AMOUNT	Inc/Dcr over Prior Yr	MONTHLY AMOUNT	Inc/Dcr over Prior Yr	MONTHLY AMOUNT	Inc/Dcr over Prior Yr
Jul	169,104		232,088	37.2%	332,044	43.1%	517,907	56.0%	389,037	-24.9%	367,190	-5.6%
Aug	174,706		236,190	35.2%	226,742	-4.0%	302,463	33.4%	273,487	-9.6%	341,431	24.8%
Sep	167,364		189,900	13.5%	197,458	4.0%	340,721	72.6%	354,547	4.1%	326,645	-7.9%
Oct	160,579		211,020	31.4%	185,851	-11.9%	216,275	16.4%	333,817	54.3%	349,246	4.6%
Nov	151,776		182,864	20.5%	264,077	44.4%	345,067	30.7%	237,604	-31.1%		
Dec	214,561		167,344	-22.0%	211,098	26.1%	314,807	49.1%	337,844	7.3%		
Jan	214,763		210,538	-2.0%	275,269	30.7%	420,954	52.9%	311,617	-26.0%		
Feb	207,147		248,645	20.0%	169,446	-31.9%	238,574	40.8%	342,359	43.5%		
Mar	158,159		234,467	48.2%	260,851	11.3%	343,718	31.8%	481,649	40.1%		
Apr	167,289		206,482	23.4%	186,646	-9.6%	301,151	61.3%	374,250	24.3%		
May	166,848		224,091	34.3%	192,350	-14.2%	352,918	83.5%	345,938	-2.0%		
Jun	195,015		187,018	-4.1%	363,498	94.4%	278,871	-23.3%	320,607	15.0%		
Total	2,147,311		2,530,648	17.9%	2,865,331	13.2%	3,973,426	38.7%	4,102,755	3.3%		

	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	
	YTD AMOUNT	Inc/Dcr over Prior Yr	YTD AMOUNT	Inc/Dcr over Prior Yr	YTD AMOUNT	Inc/Dcr over Prior Yr	YTD AMOUNT	Inc/Dcr over Prior Yr	YTD AMOUNT	Inc/Dcr over Prior Yr	YTD AMOUNT	Inc/Dcr over Prior Yr
Jul	169,104		232,088	37.2%	332,044	43.1%	517,907	56.0%	389,037	-24.9%	367,190	-5.6%
Aug	343,810		468,279	36.2%	558,787	19.3%	820,370	46.8%	662,524	-19.2%	708,621	7.0%
Sep	511,174		658,179	28.8%	756,245	14.9%	1,161,091	53.5%	1,017,071	-12.4%	1,035,267	1.8%
Oct	671,753		869,199	29.4%	942,096	8.4%	1,377,366	46.2%	1,350,888	-1.9%	1,384,513	2.5%
Nov	823,529		1,052,063	27.8%	1,206,173	14.6%	1,722,433	42.8%	1,588,493	-7.8%		
Dec	1,038,090		1,219,407	17.5%	1,417,271	16.2%	2,037,240	43.7%	1,926,336	-5.4%		
Jan	1,252,853		1,429,944	14.1%	1,692,541	18.4%	2,458,194	45.2%	2,237,953	-9.0%		
Feb	1,460,000		1,678,589	15.0%	1,861,986	10.9%	2,696,767	44.8%	2,580,311	-4.3%		
Mar	1,618,159		1,913,056	18.2%	2,122,837	11.0%	3,040,486	43.2%	3,061,960	0.7%		
Apr	1,785,448		2,119,539	18.7%	2,309,483	9.0%	3,341,636	44.7%	3,436,210	2.8%		
May	1,952,296		2,343,630	20.0%	2,501,833	6.8%	3,694,555	47.7%	3,782,148	2.4%		
Jun	2,147,311		2,530,648	17.9%	2,865,331	13.2%	3,973,426	38.7%	4,102,755	3.3%		

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City of Independence
1% City Sales and Use Tax Receipts from MO DOR
5-Year Retail Combined Sales and Use Tax History (Fiscal Year Receipts)

	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	
	MONTHLY AMOUNT	Inc/Dcr over Prior Yr	MONTHLY AMOUNT	Inc/Dcr over Prior Yr	MONTHLY AMOUNT	Inc/Dcr over Prior Yr	MONTHLY AMOUNT	Inc/Dcr over Prior Yr	MONTHLY AMOUNT	Inc/Dcr over Prior Yr	MONTHLY AMOUNT	Inc/Dcr over Prior Yr
Jul	1,590,167	15.0%	1,847,864	16.2%	2,455,386	32.9%	2,546,716	3.7%	2,379,910	-6.5%	2,504,683	5.2%
Aug	2,388,732	25.9%	2,453,259	2.7%	2,462,866	0.4%	2,442,609	-0.8%	2,363,697	-3.2%	2,327,379	-1.5%
Sep	1,897,886	22.2%	1,991,642	4.9%	1,983,778	-0.4%	2,449,711	23.5%	2,344,549	-4.3%	2,324,133	-0.9%
Oct	1,337,307	9.6%	1,910,178	42.8%	2,050,238	7.3%	1,952,169	-4.8%	2,340,078	19.9%	2,492,564	6.5%
Nov	2,227,309	17.2%	2,322,543	4.3%	2,375,185	2.3%	2,419,768	1.9%	2,253,033	-6.9%		
Dec	1,879,109	5.8%	1,938,443	3.2%	2,215,120	14.3%	2,405,257	8.6%	2,247,137	-6.6%		
Jan	1,552,312	-11.1%	1,980,256	27.6%	2,407,723	21.6%	2,467,816	2.5%	2,486,153	0.7%		
Feb	2,427,245	28.8%	2,313,557	-4.7%	1,813,001	-21.6%	2,088,070	15.2%	2,285,848	9.5%		
Mar	1,700,624	-6.1%	2,012,939	18.4%	2,488,032	23.6%	2,600,358	4.5%	2,338,369	-10.1%		
Apr	1,670,125	29.7%	1,814,182	8.6%	1,864,685	2.8%	2,182,590	17.0%	2,366,218	8.4%		
May	2,343,236	27.6%	2,262,453	-3.4%	2,408,453	6.5%	2,564,907	6.5%	2,595,744	1.2%		
Jun	1,880,333	-4.2%	2,038,361	8.4%	2,216,103	8.7%	2,399,648	8.3%	2,318,580	-3.4%		
Total	22,894,383	13.0%	24,885,675	8.7%	26,740,569	7.5%	28,519,620	6.7%	28,319,316	-0.7%		

	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	
	YTD AMOUNT	Inc/Dcr over Prior Yr	YTD AMOUNT	Inc/Dcr over Prior Yr	YTD AMOUNT	Inc/Dcr over Prior Yr	YTD AMOUNT	Inc/Dcr over Prior Yr	YTD AMOUNT	Inc/Dcr over Prior Yr	YTD AMOUNT	Inc/Dcr over Prior Yr
Jul	1,590,167	15.0%	1,847,864	16.2%	2,455,386	32.9%	2,546,716	3.7%	2,379,910	-6.5%	2,504,683	5.2%
Aug	3,978,899	21.3%	4,301,122	8.1%	4,918,253	14.3%	4,989,325	1.4%	4,743,607	-4.9%	4,832,061	1.9%
Sep	5,876,785	21.6%	6,292,764	7.1%	6,902,030	9.7%	7,439,036	7.8%	7,088,156	-4.7%	7,156,195	1.0%
Oct	7,214,092	19.2%	8,202,942	13.7%	8,952,268	9.1%	9,391,205	4.9%	9,428,234	0.4%	9,648,758	2.3%
Nov	9,441,401	18.7%	10,525,485	11.5%	11,327,453	7.6%	11,810,973	4.3%	11,681,267	-1.1%		
Dec	11,320,509	16.3%	12,463,928	10.1%	13,542,573	8.7%	14,216,230	5.0%	13,928,404	-2.0%		
Jan	12,872,822	12.2%	14,444,185	12.2%	15,950,296	10.4%	16,684,046	4.6%	16,414,557	-1.6%		
Feb	15,300,066	14.5%	16,757,741	9.5%	17,763,297	6.0%	18,772,116	5.7%	18,700,405	-0.4%		
Mar	17,000,690	12.0%	18,770,680	10.4%	20,251,329	7.9%	21,372,474	5.5%	21,038,774	-1.6%		
Apr	18,670,815	13.4%	20,584,861	10.3%	22,116,014	7.4%	23,555,065	6.5%	23,404,992	-0.6%		
May	21,014,050	14.9%	22,847,314	8.7%	24,524,466	7.3%	26,119,972	6.5%	26,000,736	-0.5%		
Jun	22,894,383	13.0%	24,885,675	8.7%	26,740,569	7.5%	28,519,620	6.7%	28,319,316	-0.7%		

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City of Independence							
1% City Sales Tax Receipts Reported by Filing Period from MO DOR							
Rolling 12-Month Retail Sales by Business Activity Month							
	Receipts Totals			Growth			Over-the-Year % Change in CPI (Midwest)
Filing Month	Total Receipts @1%	Total Retail Sales Value	% Chg. From Same Month Last Yr.	Last 12 Month Retail Sales Values	Annual Growth in Retail Sales	Annual Growth Rate in Economy	
Jan-23	1,860,296.56	186,029,656	13.3%	2,360,758,046	131,281,490	5.9%	6.0%
Feb-23	1,921,393.86	192,139,386	16.5%	2,387,904,722	141,317,013	6.3%	5.6%
Mar-23	2,134,591.60	213,459,160	1.6%	2,391,285,727	136,116,792	6.0%	4.9%
Apr-23	1,961,448.06	196,144,806	4.5%	2,399,724,300	146,121,627	6.5%	4.9%
May-23	1,950,385.25	195,038,525	2.1%	2,403,696,543	142,065,533	6.3%	3.7%
Jun-23	2,084,352.24	208,435,224	5.0%	2,413,690,583	147,640,717	6.5%	2.4%
Jul-23	2,093,421.56	209,342,156	7.4%	2,428,166,846	153,380,200	6.7%	2.9%
Aug-23	2,015,619.36	201,561,936	-3.1%	2,421,736,926	117,844,899	5.1%	3.4%
Sep-23	2,074,036.45	207,403,645	2.8%	2,427,290,460	116,102,186	5.0%	3.2%
Oct-23	2,000,629.29	200,062,929	5.1%	2,437,033,013	121,596,727	5.3%	2.9%
Nov-23	1,915,323.96	191,532,396	-1.5%	2,434,050,736	104,654,746	4.5%	2.9%
Dec-23	2,302,260.90	230,226,090	-1.1%	2,431,375,909	92,494,000	4.0%	3.2%
Jan-24	1,870,753.84	187,075,384	0.6%	2,432,421,637	71,663,591	3.0%	2.7%
Feb-24	1,859,942.75	185,994,275	-3.2%	2,426,276,526	38,371,804	1.6%	2.8%
Mar-24	2,144,668.60	214,466,860	0.5%	2,427,284,226	35,998,499	1.5%	2.8%
Apr-24	1,954,151.88	195,415,188	-0.4%	2,426,554,608	26,830,308	1.1%	2.8%
May-24	2,026,400.15	202,640,015	3.9%	2,434,156,098	30,459,555	1.3%	2.7%
Jun-24	2,100,988.99	210,098,899	0.8%	2,435,819,773	22,129,190	0.9%	2.5%
Jul-24	1,967,008.83	196,700,883	-6.0%	2,423,178,500	(4,988,346)	-0.2%	2.7%
Aug-24	2,046,522.86	204,652,286	1.5%	2,426,268,850	4,531,924	0.2%	2.6%
Sep-24	2,060,819.85	206,081,985	-0.6%	2,424,947,190	(2,343,270)	-0.1%	2.5%
Oct-24	1,971,587.64	197,158,764	-1.5%	2,422,043,025	(14,989,988)	-0.6%	2.6%
Nov-24	1,962,699.95	196,269,995	2.5%	2,426,780,624	(7,270,112)	-0.3%	2.6%
Dec-24	2,311,772.51	231,177,251	0.4%	2,427,731,785	(3,644,124)	-0.1%	3.0%
Jan-25	1,798,390.46	179,839,046	-3.9%	2,420,495,447	(11,926,190)	-0.5%	3.4%
Feb-25	1,798,917.01	179,891,701	-3.3%	2,414,392,873	(18,028,764)	-0.5%	3.1%
Mar-25	2,112,441.15	211,244,115	-1.5%	2,411,170,128	(16,114,098)	-0.7%	2.7%
Apr-25	1,985,156.56	198,515,656	1.6%	2,414,270,596	(12,284,012)	-0.5%	2.4%
May-25	2,063,125.67	206,312,567	1.8%	2,417,943,148	(16,212,950)	-0.7%	2.4%
Jun-25	2,082,579.27	208,257,927	-0.9%	2,416,102,176	(19,717,597)	-0.8%	3.0%
Jul-25	2,051,842.30	205,184,230	4.3%	2,424,585,523	1,407,023	0.1%	2.6%
Aug-25	2,037,188.63	203,718,863	-0.5%	2,423,652,100	(2,616,750)	-0.1%	2.8%

City of Independence							
1% City Use Tax Receipts Reported by Filing Period from MO DOR							
Rolling 12-Month Retail Sales by Business Activity Month							
	Receipts Totals			Growth			Over-the-Year % Change in CPI (Midwest)
Filing Month	Total Receipts @1%	Total Retail Sales Value	% Chg. From Same Month Last Yr.	Last 12 Month Retail Sales Values	Annual Growth in Retail Sales	Annual Growth Rate in Economy	
Jan-23	241,610.37	24,161,037	46.9%	266,230,575	18,850,006	7.6%	6.0%
Feb-23	249,447.28	24,944,728	62.3%	275,808,249	28,427,680	11.0%	5.6%
Mar-23	344,275.69	34,427,569	36.8%	285,068,775	36,690,410	15.4%	4.9%
Apr-23	267,524.97	26,752,497	42.3%	293,024,766	45,953,504	17.8%	4.9%
May-23	267,447.28	26,744,728	30.8%	299,326,200	50,540,238	18.2%	3.7%
Jun-23	332,754.17	33,275,417	33.1%	307,594,104	54,276,810	20.8%	2.4%
Jul-23	290,705.54	29,070,554	56.0%	318,030,579	63,390,346	24.8%	2.9%
Aug-23	275,147.97	27,514,797	39.3%	325,799,506	70,930,526	26.4%	3.4%
Sep-23	323,596.34	32,359,634	34.2%	334,039,254	76,193,599	30.1%	3.2%
Oct-23	285,277.64	28,527,764	44.8%	342,869,681	86,210,052	32.3%	2.9%
Nov-23	321,114.01	32,111,401	41.8%	352,333,190	93,253,783	34.4%	2.9%
Dec-23	490,019.87	49,001,987	51.0%	368,892,113	106,734,879	42.7%	3.2%
Jan-24	250,063.19	25,006,319	3.5%	369,737,395	103,506,820	38.9%	2.7%
Feb-24	250,269.05	25,026,905	0.3%	369,819,572	94,011,323	34.1%	2.8%
Mar-24	345,649.86	34,564,986	0.4%	369,956,989	84,888,214	29.8%	2.8%
Apr-24	298,534.52	29,853,452	11.6%	373,057,944	80,033,178	27.3%	2.8%
May-24	289,601.44	28,960,144	8.3%	375,273,360	75,947,160	25.4%	2.7%
Jun-24	335,983.01	33,598,301	1.0%	375,596,244	68,002,140	22.1%	2.5%
Jul-24	302,377.99	30,237,799	4.0%	376,763,489	58,732,910	18.5%	2.7%
Aug-24	282,244.47	28,224,447	2.6%	377,473,139	51,673,633	15.9%	2.6%
Sep-24	344,463.06	34,446,306	6.4%	379,559,811	45,520,557	13.6%	2.5%
Oct-24	294,780.30	29,478,030	3.3%	380,510,077	37,640,396	11.0%	2.6%
Nov-24	347,833.40	34,783,340	8.3%	383,182,016	30,848,826	8.8%	2.6%
Dec-24	567,531.91	56,753,191	15.8%	390,933,220	22,041,107	6.0%	3.0%
Jan-25	268,897.69	26,889,769	7.5%	392,816,670	23,079,275	6.2%	3.4%
Feb-25	257,441.23	25,744,123	2.9%	393,533,888	23,714,316	6.4%	3.1%
Mar-25	376,597.06	37,659,706	9.0%	396,628,608	26,671,619	7.2%	2.7%
Apr-25	293,704.84	29,370,484	-1.6%	396,145,640	23,087,696	6.2%	2.4%
May-25	304,605.83	30,460,583	5.2%	397,646,079	22,372,719	6.0%	2.4%
Jun-25	370,549.05	37,054,905	10.3%	401,102,683	25,506,439	6.8%	3.0%
Jul-25	323,171.79	32,317,179	6.9%	403,182,063	26,418,574	7.0%	2.6%
Aug-25	315,308.15	31,530,815	11.7%	406,488,431	29,015,292	7.7%	2.8%