



Audit and Finance Committee

March 25, 2026 3:00 PM,

IMC, Room 148, 20201 E. Jackson Dr., Independence, MO 64057

CALL TO ORDER

1. Present
2. Absent
3. Additional Attendees
4. Approval of Minutes - February 11, 2026

OLD BUSINESS

1. Special Assessments & Tax Liens Review
2. Procurement Policy — Indexing for inflation
3. Risk Management Work Comp Update

NEW BUSINESS

1. Monthly Financials Update
2. Finance Director Report

ADJOURNMENT

INFORMATION ONLY

1. In accordance with RSMo. 610.021, the Committee will convene in a Closed Executive Session during or after the meeting, on matters of litigation, legal action, and/or attorney-client communications, as permitted by Sec. 610.021(1).



Audit & Finance Committee

Wednesday, February 11, 2026, 3:30 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, Tom Scannell, Nancy Cooper, Melissa Cabrera, Andrew Frazier, Rich Sese, Lisa Reynolds, Chester Moyer

Absent: None

CALL TO ORDER / ROLL CALL

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

APPROVAL OF 12/17/2025 MINUTES

- Councilmember Perkins made a motion to approve the minutes of December 17, 2025, Councilmember Wiley seconded the motion, all present were in favor of approval. Minutes were approved as written.

PRESENTATION

- **2025 Audit**
Lead By Chester Moyer, Rubin Brown
Introduction by Melissa Cabrera, Finance Direction
 - A second presentation will be held at Council Meeting on March 23, 2026, giving Councilmembers an opportunity to ask questions.
 - Rubin Brown opinion is based both on the work they perform and the work that other Auditors perform that roll into the Financial Statements with coordination.
 - Opinion units are given on each major fund of the City, organized as required by the AICPA.
 - Giving reasonable assurance, not certainty but based on standards of the profession, generally accepted auditing standards and procedures they perform are they coming to a conclusion that is supportable of the information that management has presented to them. With that kind of context, they report the City has received a clean opinion on the financial statements. That is the highest level of opinion they offer, called an unmodified opinion. Audit report is done using sampling, not looking at every single transaction.

NEXT MEETING

- Wednesday, March 25, 2026, at 3:00 PM

ADJOURNMENT

- With no other comments, motion to adjourn was made by John Perkins and seconded by Heather Wiley. The meeting was adjourned at 4:16 PM.

Special Assessments & Tax Liens



*Presented by Andrew Frazier,
Management Analyst*

OVERVIEW

INTRODUCTION

BACKGROUND

FINDINGS & ANALYSIS

RECOMMENDATIONS

CONCLUSION

INTRODUCTION

OBJECTIVES

- Assess program effectiveness, economy, and efficiency.
 - Assess how effectively the process achieves its goals (cost recovery, fairness, compliance).
 - Evaluate the efficiency in utilizing City resources.

INTRODUCTION

SCOPE & METHODOLOGY

Scope:

- Processes related to special assessments and tax liens.
- How assessments are initiated, tracked, and collected.

Methodology:

- Interviews with staff from Community Development, Finance, and Technology Services.
- Document review of City Codes, internal policies, and procedures.
- Data analysis of assessment records and errors.

All conducted in accordance with the generally accepted government auditing standards.

BACKGROUND

PROPERTY MAINTENANCE DIVISION

- Role in managing special assessments and tax liens.
- Mission to maintain a safe and desirable environment.

Common Violations Include:

- Overgrown grass (exceeding 7 inches)
- Trash & brush not properly removed
- Inoperable/unlicensed vehicles not stored properly
- Parking vehicles on unapproved surfaces
- Buildings, fences, sidewalks etc. not maintained in good condition

BACKGROUND

CODE ENFORCEMENT: ACTIVITY & NOTIFICATION

Complaint-Driven & Proactive Enforcement:

- Response to complaints & inspections of adjacent properties.
- Periodic neighborhood sweeps.

Notification Procedures:

- Mailing letters to owners and tenants.
- Posting notice on properties with serious violations.

BACKGROUND

CODE ENFORCEMENT: METHODS

General Ordinance Summons (GOS): Ticket for minor violations.

Abatement: City action taken to correct nuisances.

Towing: Removal of vehicles and equipment in violation.

BACKGROUND

SPECIAL ASSESSMENTS

Nature & Components:

- Billing mechanism for recovering abatement costs.
- Includes contractor fees & administrative charges.

Fees							
☐	☒	☐	Code ^	Fee Description	☒	Amount	Paid
☐	☒		CECDADMIN	Community Development Administrative Fee	☐	250.92	0.00
☐	☒		CECONT	Contractor Abatement Fee	☐	1,293.16	0.00
☐	☒		CEFINADMIN	Finance Administrative Fee	☐	20.00	0.00
☐	☒		CEJACKSON	Jackson County Collection Fee	☐	15.65	0.00
☐	☒		CEREGLET2	Regular Letter Sent	☐	0.74	0.00
				Re-Calculate Fees			
						1,580.47	0.00

BACKGROUND

SPECIAL ASSESSMENTS: BILLING→COUNTY→TAX LIEN

Process Overview:



BACKGROUND

CASE MANAGEMENT: SYSTEM INFO

CityWorks Case Structure:

- Parent-child case relationship for streamlined tracking.
- Automated data linking minimizes errors.

Parcel Data:

- CityWorks relies on Jackson County's GIS for property info.
- CityWorks links each record to a property using x & y points its own system map

FINDINGS & ANALYSIS

FINDING 1: Parcel misalignment has resulted in incorrectly linked special assessments (2.6%).

Pre GIS Update



Post GIS Update



GIS Parcel Data: **YELLOW LINE** CityWorks X & Y Map Coordinates: **BLUE DOT**

FINDINGS & ANALYSIS

FINDING 2: Controls to prevent & detect parcel misalignment are improving but not yet fully institutionalized.

FINDING 3: The structure & treatment of fees create financial & perception risks in error cases.

FINDING 4: The special assessment process is complex and cross-departmental, increasing the need for clear roles and ongoing coordination.

RECOMMENDATIONS

HIGH PRIORITY:

- **RECOMMENDATION 1:** Formalize parcel validation procedures. A “front door” control that checks new assessments.
- **RECOMMENDATION 2:** Establish a recurring reconciliation schedule with performance metrics (misalignment rate, incorrect billing rate, etc.).

MEDIUM PRIORITY:

- **RECOMMENDATION 3:** Document the criteria for fee adjustments in cases where the City is at fault (e.g., parcel misalignment).
- **RECOMMENDATION 4:** Create a formal cross-departmental governance process.

CONCLUSION

Multi-Departmental Function:

- Cross-departmental collaboration was happening before I started.

Summary of Recommendations:

- Address core issues, enhance fairness, & ensure long-term sustainability.





Memorandum

To: Audit and Finance Committee

From: Melissa Cabrera, Director of Finance

Date: 3/24/2025

Subject: Procurement Index Research

This memo outlines the Finance Department's research into adjusting procurement thresholds using economic indices to maintain purchasing power and improve efficiency. Currently set at \$100,000, the threshold has effectively decreased due to inflation, resulting in more routine contracts requiring City Council approval and impacting procurement timelines. Staff reviewed existing policies, comparable practices, and three primary indices—CPI-U, PPI, and MCI—each with varying levels of simplicity, accuracy, and applicability. While CPI-U is the most commonly used and easiest to implement, alternatives like PPI and MCI may better reflect specific cost drivers. The memo presents several implementation options, including automatic annual adjustments, trigger-based increases, and periodic reviews, along with safeguards such as caps, floors, and reporting requirements to ensure stability and transparency.

Background

The City's current purchasing approval threshold is set at \$100,000 for contracts requiring City Council approval. Inflationary pressure has had the following impact on the current policy limits:

- Real purchasing power of the threshold has declined
- A greater number of routine contracts now require Council approval
- Staff efficiency and procurement timelines may be impacted

Staff have researched comparable practices and indices available that may be useful for future updates. Currently, municipal code provides the following dollar value limitations and approval thresholds:

Category	Contract Amount	Approval Required	Notes
Commodities / Supplies	≤ \$50,000	Procurement / City Manager	Informal quotes sufficient
Commodities / Supplies	\$50,001 – \$100,000	City Manager	Informal bidding
Commodities / Supplies	> \$100,000	City Council	Formal sealed bids
Professional Services	≤ \$50,000	Procurement	Informal evaluation
Professional Services	\$50,001 – \$99,999	City Manager	RFP/RFQ may apply
Professional Services	≥ \$100,000	City Council	RFP/RFQ required; renewal price increase > original increase triggers Council approval
Public Improvement Projects	≤ \$50,000	City Manager	Informal bidding
Public Improvement Projects	\$50,001 – \$99,999	City Manager	Informal or formal per procedure
Public Improvement Projects	≥ \$100,000	City Council	Formal bidding; renewal exceeding original increase triggers Council approval
Change Orders	≤ \$100,000*	City Manager	Direct approval
Change Orders	> \$100,000	City Manager	Up to 10% of original contract

* City Manager has authority to issue purchase orders up to \$100,000, including change orders amounts. If the change order causes the P.O. to exceed \$100,000, the item must be approved by Council.

In addition, there are the following preferences and special rules:

- U.S. made goods: Required unless cost is < \$10,000, only one component is U.S. - made, or additional costs exceed 10%.
- Missouri products: Required if available in sufficient quantity and quality without additional cost.

- Local labor (Jackson County): For contracts > \$300,000, a preference may be applied:
 - \$0–\$300,000 → no preference
 - \$300,000–\$1,000,000 → 5% on first \$300,000, no adjustment above
 - \$1,000,000 → 5% on first \$300,000, 2.5% on \$300,000–\$1,000,000, none above \$1,000,000

Comparison of Inflation Index Options

In evaluating an appropriate method of adjusting purchasing thresholds over time, several commonly used economic indexes may be considered, including the Consumer Price Index for all Urban Consumers (CPI-U), the Producer Price Index (PPI), and the Municipal Cost Index (MCI). Each index measures inflation differently and presents distinct advantages and limitations when applied to municipal procurement.

1. Consumer Price Index for All Urban Consumers (CPI-U)

The Consumer Price Index (CPI-U), published by the U.S. Bureau of Labor Statistics, measures changes in the prices paid by consumers for a broad basket of goods and services.

Pros: It is the most widely recognized and commonly used measure of inflation in government policy. Its primary advantage is its simplicity, transparency, and public familiarity, making it easy to administer and explain.

Cons: Because it reflects household consumption rather than government spending, it may not fully capture cost increases in areas such as construction, infrastructure, or specialized services that are more relevant to municipal operations.

2. Producer Price Index (PPI)

The Producer Price Index (PPI), also published by the U.S. Bureau of Labor Statistics, measures price changes from the perspective of producers or wholesalers.

Pros: It more directly reflects the costs of materials, equipment, and certain services that governments procure, particularly in construction and public improvements. As a result, it can provide a more accurate picture of procurement-related inflation.

Cons: The PPI is more volatile and less intuitive than CPI-U, and its many subcategories can make consistent application more complex. This variability can result in larger year-to-year fluctuations in adjusted thresholds.

3. Municipal Cost Index (MCI)

The Municipal Cost Index (MCI), developed for local government use by organizations such as American City & County in collaboration with ICMA, is specifically designed to reflect the cost structure of municipal governments.

Pros: It incorporates a weighted combination of labor, construction, and material costs, making it conceptually the most aligned with how cities actually spend funds. This makes it particularly relevant for long-term financial planning and capital-intensive operations.

Cons: The MCI is less widely used in formal ordinances, is not as readily accessible as federal indexes, and may be less familiar to policymakers and the public. These factors can make it more difficult to administer and justify in a policy setting.

Index	Measures	Stability	Complexity	Best Fit
CPI-U	Consumer Inflation	High	Low	General
PPI	Producer/material costs	Medium-low	Medium	Construction, goods
MCI	Labor costs	Medium-High	Medium	Services/contracts

Comparable Practices

Indexing for procurement thresholds is still emerging, but there are relevant precedents and both local and state governments have begun adopting CPI-indexed purchasing thresholds to maintain purchasing authority over time.

Example: Wildwood, Missouri

“Automatic Inflation Adjustment. The limitation on expenditures provided for in this Chapter shall be increased or decreased on an annual basis effective January first of each calendar year in accordance with the Consumer Price Index for All Urban Consumers for the United States, or its successor publications, as defined and officially reported by the United States Department of Labor, or its successor agency, and as certified by the Missouri State Tax Commission pursuant to Section 137.073, RSMo., or such other nationally recognized and conveniently available commodity or consumer price index as may be approved by the City Council by ordinance.”

Options for Implementation

The City may consider the following approaches:

Option 1: Fully Automatic Annual Adjustment

- Threshold adjusts every year based on chosen index

- No Council action required after adoption

Option 2: Trigger-Based Adjustment

- Threshold increases only when inflation reaches a set level (e.g., 5% or \$5,000)

Option 3: Periodic Review

- Threshold updated every 3-5 years based on CPI
- Requires council action each time

Optional Safeguards

To address potential concerns, the following safeguards may be included:

Annual Cap: Limit increases to a maximum percentage (e.g., 5% per year)

Floor Provision: Prevent decreases if CPI declines

Transparency: Require annual reporting of updated thresholds to Audit & Finance Committee and/or City Council.

Example Calculation:

The following example uses CPI-U data, aligned to the end of the prior fiscal year and updated every January 1:

Base Value: \$100,000

June 30, 2024, Index Value: 314.175

June 30, 2025, Index Value: 322.561

New Value = $100,000 \times (322.561/314.75) = \$102,550.07$

Option 1: Fully Automatic Annual Adjustment

- Could adjust to \$103,000
- Could adjust to \$105,000

Option 2: Trigger-Based Adjustment

- No adjustment since it's less than \$5,000 impact

Option 3: Periodic Review

- Amount is presented to Council for recommendation.



Monthly Financial
and Operating Report
January 2026

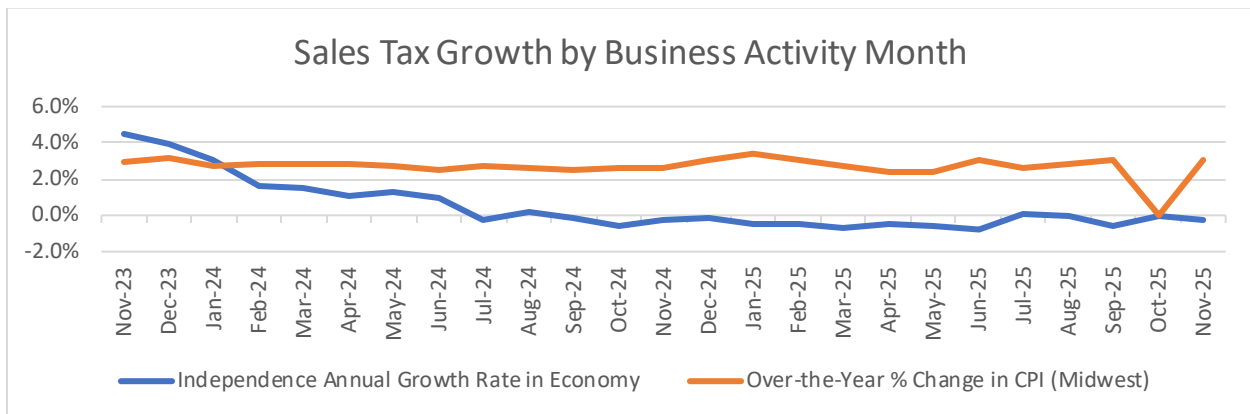
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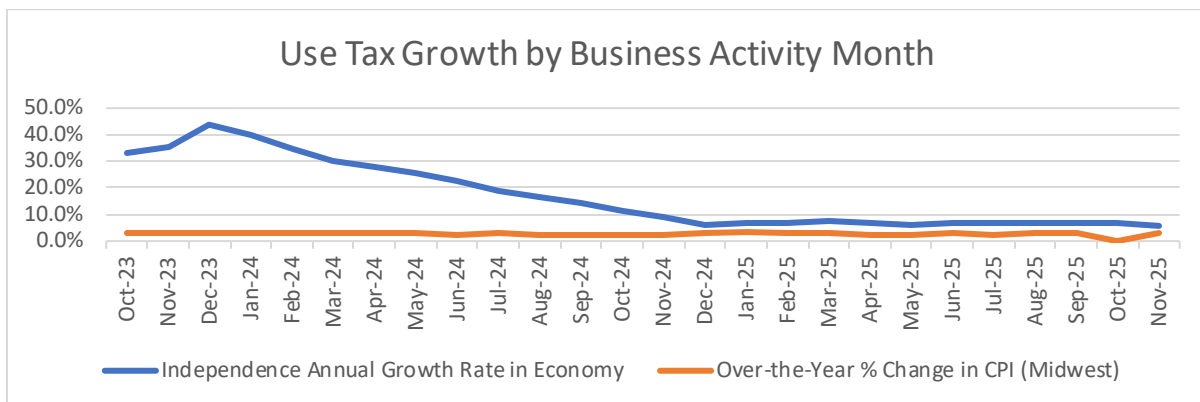
Financial Overview

1. General Fund

- Total General Fund revenues are 1.30% above budget and approximately \$1.6M, or about 4.6%, higher than the same period in FY 2024-2025. The overall increase year-over-year is entirely attributable to an increase in nearly every category of revenues, particularly in Real Estate Tax, Sales Tax, and Intergovernmental and revenue received earlier this year from the Use Tax waterfall. Use Tax receipts continue to trend higher year-over-year.
- Property tax receipts are up 3.14% compared to budget and are approximately \$285,000 higher than the previous year. Actual sales tax receipts are up slightly compared to budget at 0.10% but revenues are about \$300,000 higher year-over-year, or about 2.4%.
- By business activity month, City's sales tax receipts remain essentially flat from the period covering December 2024 through November 2025. Retail sales over the past 12 months are \$2,421,654,856, or a decrease of \$5.3M in retail sales from the year prior. Business activity has swung significantly month-to-month since July 2025 when it ticked up 4.5% higher than the same period last year, fell in August to -0.2% and was down -6.4% in September and rebounded back up 6.0% in October compared to the same months last year. Regional inflation was 3.05% through November 2025 for the prior 12 month period.



- Overall, Use Tax has seen an annual growth rate of 5.7%, compared to an annual growth rate of 9.3% in November 2025 by business activity month. November 2025 receipts were down 5.7% 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.



2. Sales Tax Funds

- Revenues – Most sales tax funds are trending 1.0 to 2.0% below budget. This is due to sales tax trending close to budgeted amounts but are expected to improve as the sales tax waterfall progresses through the end of the year. These funds all exceeded budgeted revenue for investment income, and several have met or exceeded 100% of budget only halfway through the fiscal year.
- Expenditures – All special sales tax funds, are trending below budgeted expenditures. Total expenditures in several sales tax funds appear to be trending high to budget, but are due to transfers out to Capital Projects.
 - i. Prop PD Sales Tax Fund is trending above budget in several areas including equipment, other services and trending above budget in personnel expenditures at 63.73%, or about 5.4% higher than expected budget. The increase is primarily due to overtime expenditures mid-way through the year. Finance Department staff is working closely with Police Department staff to monitor ongoing expenditures. Finance Department staff is monitoring fund balance, and as expenditures come back into line with budget and Use Tax receipts are received it is expected to be corrected by year-end.

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. Both use tax funds have now met 100% of their budgeted use tax amounts, triggering the waterfall into the other sales tax funds one month earlier this year.
- Expenditures – Animal Shelter Use Tax is trending below budget while the Police Use Tax fund is trending above expected budgeted expenditures due to transfers out to Capital Projects. Police Use Tax expenditures are trending down to budget at 54.66% year-to-date.

4. Property Tax Levy Funds

- Both the Health Property Tax Levy and Parks and Recreation Property Tax Levy funds are trending slightly above budgeted property tax revenues, up nearly 4.0% above budget in both funds. 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 by 7.22% and expenditures in the Parks and Recreation Property Tax Levy are trending above budget by 4.41%. Expenses in the Parks and Recreation Property Tax Levy are trending higher to the same period last year in all areas including personnel services, supplies, and other services.

5. Tourism

- Revenues are trending 5.63% above budget, with actual receipts for Transient Guest Tax down compared to the same period in the prior year. However, revenues are trending down compared to the same period in the last fiscal year by about \$67,600, or about 4.6%. Overall, revenues in this fund are 5.63% above budget half-way through the fiscal year.
- Expenditures are trending 3.88% below budget. This amount includes the monthly payments to Visit Independence per their contract.

6. Enterprise Funds

- Revenues - Power and Light and Water and are exceeding budgeted operating revenues. Power and Light non-operating revenues are exceeding budgeted revenues due to higher-than-expected investment income. Higher Interfund Charges for Support Services revenues are due to the restructure of Utility Customer Service from the Water Fund to Power & Light; Sanitary Sewer is 2.30% below budgeted operating revenues, although the fund exceeds non-operating revenues due to higher-than-budget investment income.

- Expenditures:
 - i. Power and Light operating expenditures are trending much higher in this fiscal year compared to the same period last year, although they are 3.20% below budget. Higher YTD expenditures in Personnel Services, Other services and Supplies are leading to the increased expenditures compared to the same period last year. Personnel Services increases are largely due to the restructuring of Utility Customer Service from the Water Fund to the Power and Light Fund, this expense is offset by higher Interfund Charges to the Water and Sewer Funds for services. No category is exceeding expected budget year-to-date.
 - ii. Water operating expenditures are trending lower compared to the same period last year, and are up 4.84% compared to budget. This is due to expenditures in capital operating and debt service categories, although debt service is paid on specific dates and is not reflective of higher-than-budgeted expenditures at year-end.
 - iii. Sanitary Sewer operating expenditures are trending higher compared to the same period last year but are below budget by 0.32%.

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 General Fund
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Real Estate Tax	\$ 6,040,000	6,040,000	6,229,739	189,739	103.14%	44.81%	5,945,138
Sales Tax	21,715,000	21,715,000	12,687,840	(9,027,160)	58.43%	0.10%	12,394,044
Use Tax	2,022,000	2,022,000	491,340	(1,530,660)	24.30%	-34.03%	93,633
Cigarette Tax	320,000	320,000	162,932	(157,068)	50.92%	-7.41%	183,126
Franchise Tax	8,825,000	8,825,000	3,143,543	(5,681,457)	35.62%	-22.71%	3,250,600
Licenses and Permits	4,589,300	4,589,300	3,278,913	(1,310,387)	71.45%	13.12%	3,425,698
Intergovernmental	7,055,000	7,055,000	4,821,285	(2,233,715)	68.34%	10.01%	3,932,205
Charges for Current Services	3,232,148	3,303,593	1,536,694	(1,766,899)	46.52%	-11.81%	1,474,612
Interfund Charges for Support Services	5,573,875	5,573,875	3,026,897	(2,546,978)	54.31%	-4.02%	2,850,738
Fines and Forfeitures	1,906,000	1,906,000	1,083,742	(822,258)	56.86%	-1.47%	1,150,796
Investment Income (Loss)	281,000	281,000	257,313	(23,687)	91.57%	33.24%	274,363
Other Revenue	173,000	173,000	136,278	(36,722)	78.77%	20.44%	245,848
Total Revenues	61,732,323	61,803,768	36,856,516	(24,947,252)	59.63%	1.30%	35,220,801
Other Financing Sources:							
Payments In Lieu of Taxes	23,150,000	23,150,000	13,745,467	(9,404,533)	59.38%	1.05%	14,059,284
Transfers In	—	—	—	—	0.00%	-58.33%	—
Operating Transfers In - American Rescue Plan	—	—	—	—	0.00%	-58.33%	1,035,143
Total Other Financing Sources	23,150,000	23,150,000	13,745,467	(9,404,533)	59.38%	1.05%	15,094,427
Total Revenues and Other Financing Sources	84,882,323	84,953,768	50,601,983	(34,351,785)	59.56%	1.23%	50,315,228
Expenditures:							
City Council	959,656	959,656	535,468	424,188	55.80%	-2.53%	455,089
City Clerk	395,002	395,002	409,054	(14,052)	103.56%	45.23%	193,259
City Manager	1,405,704	1,405,704	1,047,003	358,701	74.48%	16.15%	889,208
Municipal Court	1,491,095	1,491,095	942,234	548,861	63.19%	4.86%	879,008
Law	219,138	219,138	117,016	102,122	53.40%	-4.93%	111,532
Finance	361,990	361,990	292,841	69,149	80.90%	22.57%	117,350
Community Development	7,395,908	7,395,908	4,864,111	2,531,797	65.77%	7.44%	5,025,097
Police	1,122,400	1,193,846	190,686	1,003,160	15.97%	-42.36%	23,733,868
Fire	—	—	—	—	0.00%	-58.33%	16,132,075
Health & Animal Services	—	—	—	—	0.00%	-58.33%	—
Municipal Services (Public Works)	6,001,594	6,001,594	3,370,954	2,630,640	56.17%	-2.16%	2,989,929
Parks and Recreation	1,851,783	1,851,783	913,050	938,733	49.31%	-9.02%	936,774
Contingencies	—	—	—	—	0.00%	-58.33%	—
Non-Departmental	313,389	313,389	123,516	189,873	39.41%	-18.92%	101,316
Debt service	1,792,440	1,792,440	1,305,519	486,921	72.83%	14.50%	1,243,753
Total Expenditures	23,310,099	23,381,545	14,111,452	9,270,093	60.35%	2.02%	52,808,258
Other Financing Uses:							
Transfers Out	280,000	280,000	527	279,473	0.19%	-58.14%	10,167
Transfers Out - Police	36,030,362	36,030,362	21,017,711	15,012,651	58.33%	0.00%	—
Transfers Out - Fire	25,941,861	25,941,861	15,132,752	10,809,109	58.33%	0.00%	—
Total Expenditures and Other Financing Uses	85,562,322	85,633,768	50,262,442	35,371,326	58.69%	0.36%	52,818,425
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ (679,999)	(680,000)	339,541	1,019,541			(2,503,197)
Unassigned Fund Balance at Beginning of Year			15,064,233				14,657,280
Cancellation of prior year encumbrances			20,007				24,171
Change in other fund balance components during the year			(7,634)				(26,144)
Prior Year Protested Real Estate Taxes			—				—
Year-end investment market value adjustment			—				—
Ending Unassigned Fund Balance			<u>15,416,147</u>				<u>12,152,110</u>
Restricted			276,937				358,512
Committed			67,420				67,353
Assigned			<u>1,688,001</u>				<u>2,289,986</u>
Total Fund Balance			<u>\$ 17,448,505</u>				<u>14,867,961</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Street Improvements Sales Tax Fund
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
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							Amounts
Revenues:							
Sales Taxes	\$ 10,252,000	10,252,000	5,985,942	(4,266,058)	58.39%	0.06%	5,860,329
Use Tax	1,013,000	1,013,000	245,670	(767,330)	24.25%	-34.08%	46,817
Charges for Services	—	—	—	—	0.00%	-58.33%	—
Intergovernmental Revenue	—	—	(41,704)	(41,704)	0.00%	-58.33%	—
Investment Income (Loss)	400,000	400,000	476,515	76,515	119.13%	60.80%	469,793
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	11,665,000	11,665,000	6,666,423	(4,998,577)	57.15%	-1.18%	6,376,939
Other Financing Sources:							
Transfers in - American Rescue Plan	—	—	—	—	0.00%	-58.33%	2,671,068
Other Financing Sources - Leases & Subscriptions	—	—	—	—	0.00%	-58.33%	—
Total other financing sources	—	—	—	—	0.00%	-58.33%	2,671,068
Total revenues and other financing sources	11,665,000	11,665,000	6,666,423	(4,998,577)	57.15%	-1.18%	9,048,007
Expenditures:							
General Government	—	—	—	—	0.00%	-58.33%	—
Street Maintenance	1,500,068	1,500,068	806,422	693,646	53.76%	-4.57%	878,274
Capital Outlay	—	—	—	—	0.00%	-58.33%	—
Debt Service	1,757,000	1,757,000	168,190	1,588,810	9.57%	-48.76%	184,948
Total Expenditures	3,257,068	3,257,068	974,612	2,282,456	29.92%	-28.41%	1,063,222
Other Financing Uses:							
Transfers Out - Capital Projects	19,497,011	19,497,011	6,340,544	13,156,467	32.52%	-25.81%	5,731,302
Total Other Financing Uses	19,497,011	19,497,011	6,340,544	13,156,467	32.52%	-25.81%	5,731,302
Total Expenditures and Other Financing Uses	22,754,079	22,754,079	7,315,156	15,438,923	32.15%	-26.18%	6,794,524
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (11,089,079)	(11,089,079)	(648,733)	10,440,346			2,253,483
Unassigned Fund Balance at Beginning of Year			24,419,564				13,497,584
Cancellation of Prior Year Encumbrances			7,650				29,679
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>23,778,481</u>				<u>24,978,143</u>
Fund Balance Components:							
Restricted - Current Year Encumbrances			211,115				160,056
Restricted - Prior Year Encumbrances			—				18,693
Restricted - Developer Contribution			1,450,000				1,450,000
Restricted - Debt Reserve Project Accounts - Capital Projects			—				—
Total Fund Balance			\$ 25,439,596				26,606,892

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Park Improvements Sales Tax Fund
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Sales Taxes	\$ 5,111,000	5,111,000	2,992,971	(2,118,029)	58.56%	0.23%	2,930,168
Use Tax	506,000	506,000	122,835	(383,165)	24.28%	-34.05%	23,408
Charges for services	296,100	296,100	171,154	(124,946)	57.80%	-0.53%	376,384
Intergovernmental	33,000	33,000	26,932	(6,068)	81.61%	23.28%	30,224
Investment Income (Loss)	41,000	41,000	95,849	54,849	233.78%	175.45%	83,845
Other Revenue	21,500	21,500	13,525	(7,975)	62.91%	4.58%	43,805
Total Revenues	6,008,600	6,008,600	3,423,266	(2,585,334)	56.97%	-1.36%	3,487,834
Other Financing Sources:							
Transfers In	—	—	—	—	0.00%	-58.33%	—
Proceeds from Bond Issuance/Capital Lease	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Sources	—	—	—	—	0.00%	-58.33%	—
Total Revenues and Other Financing Sources	6,008,600	6,008,600	3,423,266	(2,585,334)	56.97%	-1.36%	3,487,834
Expenditures:							
Culture and Recreation	6,341,712	6,341,712	3,166,127	3,175,585	49.93%	-8.40%	3,421,490
Capital Outlay	—	—	—	—	0.00%	-58.33%	—
Debt Service	—	—	—	—	0.00%	-58.33%	—
Total Expenditures	6,341,712	6,341,712	3,166,127	3,175,585	49.93%	-8.40%	3,421,490
Other Financing Uses:							
Transfers Out - Capital Projects	800,000	800,000	244,816	555,184	30.60%	-27.73%	—
Total Other Financing Uses	800,000	800,000	244,816	555,184	30.60%	-27.73%	—
Total Expenditures and Other Financing Uses	7,141,712	7,141,712	3,410,943	3,730,769	47.76%	-10.57%	3,421,490
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (1,133,112)	(1,133,112)	12,323	1,145,435			66,344
Unassigned Fund Balance at Beginning of Year			5,320,425				4,585,789
Cancellation of Prior Year Encumbrances			9,816				39,316
Change in Other Fund Balance Components During the Year			—				—
Year-end investment market value adjustment			—				—
Ending Unassigned Fund Balance			<u>5,342,564</u>				<u>4,691,449</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			175,475				466,805
Restricted - Prior Year Encumbrances			<u>47,478</u>				<u>17,965</u>
Total Fund Balance			\$ 5,565,517				5,176,219

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Storm Water Sales Tax Fund
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Sales Taxes	\$ 5,111,000	5,111,000	2,992,971	(2,118,029)	58.56%	0.23%	2,930,165
Use Tax	506,000	506,000	122,835	(383,165)	24.28%	-34.05%	23,408
Charges for Services	—	—	—	—	0.00%	-58.33%	—
Intergovernmental	—	—	—	—	0.00%	-58.33%	—
Investment Income (loss)	250,000	250,000	259,243	9,243	103.70%	45.37%	277,234
Other Revenue	7,900	7,900	7,829	(71)	99.10%	40.77%	17
Total revenues	5,874,900	5,874,900	3,382,878	(2,492,022)	57.58%	-0.75%	3,230,824
Expenditures:							
Storm water							
Administration	289,227	289,227	213,603	75,624	73.85%	15.52%	162,631
Maintenance	3,526,706	3,526,706	2,087,710	1,438,996	59.20%	0.87%	1,850,385
Permit completion	443,000	443,000	90,480	352,520	20.42%	-37.91%	222,618
Debt service	—	—	—	—	0.00%	-58.33%	—
Capital outlay	—	—	—	—	0.00%	-58.33%	—
Total Expenditures	4,258,933	4,258,933	2,391,793	1,867,140	56.16%	-2.17%	2,235,634
Other financing uses:							
Transfers out - Capital Projects	5,990,000	5,990,000	3,452,611	2,537,389	57.64%	-0.69%	1,212,306
Total other financing uses	5,990,000	5,990,000	3,452,611	2,537,389	57.64%	-0.69%	1,212,306
Total Expenditures and Other Financing Uses	10,248,933	10,248,933	5,844,404	4,404,529	57.02%	-1.31%	3,447,940
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (4,374,033)	(4,374,033)	(2,461,526)	1,912,507			(217,116)
Unassigned Fund Balance at Beginning of Year			14,836,824				10,931,641
Cancellation of Prior Year Encumbrances			429				28,628
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>12,375,727</u>				<u>13,251,191</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			278,695				243,730
Restricted - Prior Year Encumbrances			112,518				42,549
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>\$ 13,406,196</u>				<u>14,194,351</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Police Public Safety Sales Tax Fund
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Sales Taxes	\$ 2,904,000	2,904,000	1,723,803	(1,180,197)	59.36%	1.03%	1,681,856
Use Tax	253,000	253,000	61,418	(191,582)	24.28%	-34.05%	11,704
Investment Income (Loss)	93,000	93,000	51,210	(41,790)	55.06%	-3.27%	66,936
Other Revenue	7,600	7,600	11,081	3,481	145.80%	87.47%	7,891
Total Revenues	3,257,600	3,257,600	1,847,512	(1,410,088)	56.71%	-1.62%	1,768,387
Expenditures:							
Public Safety							
Communications	695,861	695,861	245,643	450,218	35.30%	-23.03%	339,758
Facilities	135,000	125,139	90,976	34,163	72.70%	14.37%	98,487
Equipment	1,989,667	1,999,528	788,264	1,211,264	39.42%	-18.91%	2,072,986
Capital Outlay	—	—	—	—	0.00%	-58.33%	—
Debt Service	87,290	87,290	51,363	35,927	58.84%	0.51%	30,415
Total Expenditures	2,907,818	2,907,818	1,176,246	1,731,572	40.45%	-17.88%	2,541,646
Other Financing Uses:							
Transfers out - Capital Projects	—	—	121,600	(121,600)	0.00%	-58.33%	295,032
Transfers out	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	—	—	121,600	(121,600)	0.00%	-58.33%	295,032
Total Expenditures and Other Financing Uses	2,907,818	2,907,818	1,297,846	1,609,972	44.63%	-13.70%	2,836,678
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ 349,782	349,782	549,666	199,884			(1,068,291)
Unassigned Fund Balance at Beginning of Year			3,037,426				2,157,758
Cancellation of Prior Year Encumbrances			6,523				—
Pending Capital Project Transfers to Capital Project Fund - Open Encumbrances			(2,102,664)				—
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>1,490,951</u>				<u>2,395,142</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			370,764				947,099
Restricted - Prior Year Encumbrances			136,607				190,988
Restricted - Pending Capital Transfers to Capital Project Fund			<u>2,102,664</u>				—
Total Fund Balance			<u>\$ 4,100,986</u>				<u>3,533,229</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Fire Protection Sales Tax Fund
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Sales Taxes	\$ 11,211,000	11,211,000	6,675,968	(4,535,032)	59.55%	1.22%	6,533,039
Use Tax	1,013,000	1,013,000	245,670	(767,330)	24.25%	-34.08%	46,817
Investment Income (Loss)	435,000	435,000	296,518	(138,482)	68.17%	9.84%	303,038
Other Revenue	6,000	6,000	199,528	193,528	3325.47%	3267.14%	45,673
Total Revenues	12,665,000	12,665,000	7,417,684	(5,247,316)	58.57%	0.24%	6,928,567
Other financing sources:							
Transfers in - General Fund	—	25,941,861	15,132,752	(10,809,109)	58.33%	0.00%	—
Other financing sources - leases	—	—	—	—	0.00%	-58.33%	—
Total other financing sources	—	25,941,861	15,132,752	(10,809,109)	58.33%	0.00%	—
Total revenues and other financing sources	12,665,000	38,606,861	22,550,436	(16,056,425)	58.41%	0.08%	6,928,567
Expenditures:							
Public Safety	36,722,826	36,722,826	21,077,346	15,645,480	57.40%	-0.93%	4,617,851
Capital outlay	—	—	—	—	0.00%	-58.33%	—
Debt Service	2,807,000	2,807,000	1,699,116	1,107,884	60.53%	2.20%	—
Total Expenditures	39,529,826	39,529,826	22,776,462	16,753,364	57.62%	-0.71%	4,617,851
Other Financing Uses:							
Transfers out - Capital Projects	10,000,000	10,000,000	2,791,352	7,208,648	27.91%	-30.42%	3,295,418
Total Other Financing Uses	10,000,000	10,000,000	2,791,352	7,208,648	27.91%	-30.42%	3,295,418
Total Expenditures and Other Financing Uses	49,529,826	49,529,826	25,567,814	23,962,012	51.62%	-6.71%	7,913,269
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (36,864,826)	(10,922,965)	(3,017,378)	7,905,587			(984,702)
Unassigned Fund Balance at Beginning of Year			16,645,670				11,970,445
Cancellation of Prior Year Encumbrances			87,078				12,936
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			<u>13,715,370</u>				<u>14,605,781</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			488,461				182,417
Restricted - Prior Year Encumbrances			25,483				360,548
Total Fund Balance			<u>\$ 14,229,314</u>				<u>15,148,746</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Marijuana Sales Tax Fund
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Sales Taxes	\$ 970,000	970,000	494,912	(475,088)	51.02%	-7.31%	564,648
Use Tax	—	—	—	—	0.00%	-58.33%	—
Investment Income (Loss)	10,000	10,000	9,497	(503)	94.97%	36.64%	11,379
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	980,000	980,000	504,409	(475,591)	51.47%	-6.86%	576,027
Expenditures:							
Public Safety	105,000	125,000	—	125,000	0.00%	-58.33%	—
Animal Services	44,598	44,598	25,678	18,920	57.58%	-0.75%	—
Community Development	—	—	80	(80)	0.00%	-58.33%	82
Debt Service	330,100	330,100	201,100	129,000	60.92%	2.59%	—
Total Expenditures	479,698	499,698	226,858	272,840	45.40%	-12.93%	82
Other Financing Uses:							
Transfers out - Capital Projects	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-58.33%	—
Total Expenditures and Other Financing Uses	479,698	499,698	226,858	272,840	45.40%	-12.93%	82
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ 500,302	480,302	277,551	(202,751)			575,945
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>603,671</u>				<u>853,021</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Total Fund Balance			<u>\$ 603,671</u>				<u>853,021</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Proposition PD Sales Tax Fund
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Sales Taxes	\$ 5,500,000	5,500,000	3,333,409	(2,166,591)	60.61%	2.28%	—
Use Tax	506,000	506,000	122,835	(383,165)	24.28%	-34.05%	—
Investment Income (Loss)	—	—	5,314	5,314	0.00%	-58.33%	—
Other Revenue	—	—	109	109	0.00%	-58.33%	—
Total Revenues	6,006,000	6,006,000	3,461,667	(2,544,333)	57.64%	-0.69%	—
Other financing sources:							
Transfers in - General Fund	—	36,030,362	21,017,711	(15,012,651)	58.33%	0.00%	—
Capital lease proceeds	—	—	—	—	0.00%	-58.33%	—
Total other financing sources	—	36,030,362	21,017,711	(15,012,651)	58.33%	0.00%	—
Total revenues and other financing sources	6,006,000	42,036,362	24,479,378	(17,556,984)	58.23%	-0.10%	—
Expenditures:							
Public Safety	41,983,692	42,154,024	26,864,187	15,289,837	63.73%	5.40%	—
Community Development	—	—	—	—	0.00%	-58.33%	—
Capital outlay	—	—	—	—	0.00%	-58.33%	—
Debt Service	—	—	—	—	0.00%	-58.33%	—
Total Expenditures	41,983,692	42,154,024	26,864,187	15,289,837	63.73%	5.40%	—
Other Financing Uses:							
Transfers out	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-58.33%	—
Total Expenditures and Other Financing Uses	41,983,692	42,154,024	26,864,187	15,289,837	63.73%	5.40%	—
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (35,977,692)	(117,662)	(2,384,809)	(2,267,147)			—
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			<u>(1,224,734)</u>				<u>—</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			784,496				—
Restricted - Prior Year Encumbrances			—				—
Total Fund Balance			<u>\$ (440,238)</u>				<u>—</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Animal Shelter Use Tax
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Use Tax	\$ 911,000	911,000	911,000	—	100.00%	41.67%	893,000
Intergovernmental Revenue	—	—	—	—	0.00%	-58.33%	—
Investment Income (Loss)	28,000	28,000	20,516	(7,484)	73.27%	14.94%	17,554
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	939,000	939,000	931,516	(7,484)	99.20%	40.87%	910,554
Other Financing sources:							
Transfers in	—	—	—	—	0.00%	-58.33%	—
Total other financing sources	—	—	—	—	0.00%	0.00%	—
Total revenues and other financing sources	939,000	939,000	931,516	(7,484)	99.20%	40.87%	910,554
Expenditures:							
General Government	—	—	—	—	0.00%	-58.33%	—
Animal Services	1,139,559	1,139,559	523,136	616,423	45.91%	-12.42%	671,488
Capital Outlay	—	—	—	—	0.00%	-58.33%	—
Debt Service	—	—	—	—	0.00%	-58.33%	—
Total Expenditures	1,139,559	1,139,559	523,136	616,423	45.91%	-12.42%	671,488
Other Financing Uses:							
Transfers In	—	—	—	—	0.00%	-58.33%	—
Transfers Out	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-58.33%	—
Total Expenditures and Other Financing Uses	1,139,559	1,139,559	523,136	616,423	45.91%	-12.42%	671,488
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (200,559)	(200,559)	408,380	608,939			239,066
Unassigned Fund Balance at Beginning of Year			511,417				491,455
Cancellation of Prior Year Encumbrances			418				1,620
Change in Other Fund Balance Components During the Year			—				—
Year-end investment market value adjustment			—				—
Ending Unassigned Fund Balance			<u>920,215</u>				<u>732,141</u>
Fund Balance Components:							
Restricted - Current Year Encumbrances			—				3,557
Restricted - Prior Year Encumbrances			—				—
Total Fund Balance			<u>\$ 920,215</u>				<u>735,698</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Police Use Tax
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Use Tax	\$ 4,782,000	4,782,000	4,782,000	—	100.00%	41.67%	4,683,000
Investment Income (Loss)	139,000	139,000	74,698	(64,302)	53.74%	-4.59%	103,872
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	<u>4,921,000</u>	<u>4,921,000</u>	<u>4,856,698</u>	<u>(64,302)</u>	<u>98.69%</u>	<u>40.36%</u>	<u>4,786,872</u>
Expenditures:							
Public Safety	5,707,154	5,707,154	3,119,721	2,587,433	54.66%	-3.67%	4,061,110
Debt Service	—	—	—	—	0.00%	-58.33%	—
Total Expenditures	<u>5,707,154</u>	<u>5,707,154</u>	<u>3,119,721</u>	<u>2,587,433</u>	<u>54.66%</u>	<u>-3.67%</u>	<u>4,061,110</u>
Other Financing Uses:							
Transfers out - Capital Projects	—	—	785,454	(785,454)	0.00%	-58.33%	422,123
Total Other Financing Uses	—	—	785,454	(785,454)	0.00%	-58.33%	422,123
Total Expenditures and Other Financing Uses	<u>5,707,154</u>	<u>5,707,154</u>	<u>3,905,175</u>	<u>1,801,979</u>	<u>68.43%</u>	<u>10.10%</u>	<u>4,483,233</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ <u>(786,154)</u>	<u>(786,154)</u>	951,523	<u>1,737,677</u>			303,639
Unassigned Fund Balance at Beginning of Year			3,597,151				4,991,973
Cancellation of Prior Year Encumbrances			3,512				13,608
Pending Capital Project Transfers to Capital Project Fund - Open Encumbrances			(1,799,669)				—
Change in Other Fund Balance Components During the Year			—				—
Year-end investment market value adjustment			—				—
Ending Unassigned Fund Balance			<u>2,752,517</u>				<u>5,309,220</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			33,358				875,912
Restricted - Prior Year Encumbrances			32,830				22,670
Restricted - Pending Capital Transfers to Capital Project Fund			1,799,669				—
Total Fund Balance			<u>\$ 4,618,374</u>				<u>6,207,802</u>

CITY OF INDEPENDENCE, MISSOURI

Budgetary Comparison Schedule

Health Property Tax Levy

For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ 905,000	905,000	937,072	32,072	103.54%	45.21%	895,268
Charges for Services	177,900	177,900	107,112	(70,788)	60.21%	1.88%	194,092
Licenses & Permits	493,550	493,550	458,875	(34,675)	92.97%	34.64%	467,723
Investment Income (Loss)	15,100	15,100	7,169	(7,931)	47.48%	-10.85%	7,626
Other Revenue	12,650	12,650	16,682	4,032	131.87%	73.54%	11,583
Total Revenues	1,604,200	1,604,200	1,526,910	(77,290)	95.18%	36.85%	1,576,292
Other Financing Sources:							
Transfers In	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-58.33%	—
Total Revenues and Other Sources	1,604,200	1,604,200	1,526,910	(77,290)	95.18%	36.85%	1,576,292
Expenditures:							
Animal Services	1,001,716	1,001,716	442,711	559,005	44.20%	-14.13%	487,222
Health Services	667,887	667,887	410,638	257,249	61.48%	3.15%	378,126
Total Expenditures	1,669,603	1,669,603	853,349	816,254	51.11%	-7.22%	865,348
Other Financing Uses:							
Transfers Out	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-58.33%	—
Total Expenditures and Other Uses	1,669,603	1,669,603	853,349	816,254	51.11%	-7.22%	865,348
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (65,403)	(65,403)	673,561	738,964			710,944
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			809,445				761,786
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			15,147				9,710
Restricted - Prior Year Encumbrances			1,697				11,982
Total Fund Balance			\$ 826,289				783,478

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Parks and Recreation Property Tax Levy
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ 1,920,000	1,920,000	1,991,278	71,278	103.71%	45.38%	1,902,444
Intergovernmental	—	—	—	—	0.00%	-58.33%	—
Charges for Services	84,000	84,000	49,744	(34,256)	59.22%	0.89%	46,855
Investment Income (Loss)	23,500	23,500	16,557	(6,943)	70.46%	12.13%	17,511
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	2,027,500	2,027,500	2,057,579	30,079	101.48%	43.15%	1,966,810
Other Financing Sources:							
Transfers In	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-58.33%	—
Total Revenues and Other Sources	2,027,500	2,027,500	2,057,579	30,079	101.48%	43.15%	1,966,810
Expenditures:							
Parks and Recreation	1,990,562	1,990,562	1,248,850	741,712	62.74%	4.41%	1,200,426
Total Expenditures	1,990,562	1,990,562	1,248,850	741,712	62.74%	4.41%	1,200,426
Other Financing Uses – Transfers Out	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-58.33%	—
Total Expenditures and Other Uses	1,990,562	1,990,562	1,248,850	741,712	62.74%	4.41%	1,200,426
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ 36,938	36,938	808,729	771,791			766,384
Unassigned Fund Balance at Beginning of Year			707,884				554,487
Cancellation of Prior Year Encumbrances			1,338				5,184
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			<u>1,517,951</u>				<u>1,327,377</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			3,949				10,156
Restricted - Prior Year Encumbrances			75,000				75,000
Total Fund Balance			<u>\$ 1,596,900</u>				<u>1,412,533</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Tourism Fund
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Transient Guest Taxes	\$ 2,260,000	2,260,000	1,389,522	(870,478)	61.48%	3.15%	1,456,134
Charges for Services	34,000	34,000	35,576	1,576	104.64%	46.31%	12,486
Investment Income (Loss)	50,000	50,000	48,230	(1,770)	96.46%	38.13%	44,091
Other Revenue	4,000	4,000	28,431	24,431	710.78%	652.45%	34,445
Total Revenues	2,348,000	2,348,000	1,501,759	(846,241)	63.96%	5.63%	1,547,156
Other Financing Sources:							
Transfers In	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-58.33%	—
Total Revenues and Other Sources	2,348,000	2,348,000	1,501,759	(846,241)	63.96%	5.63%	1,547,156
Expenditures:							
Tourism	2,166,078	2,192,745	1,194,059	998,686	54.45%	-3.88%	1,188,067
Total Expenditures	2,166,078	2,192,745	1,194,059	998,686	54.45%	-3.88%	1,188,067
Other Financing Uses – Transfers Out	—	—	—	—	0.00%	-58.33%	81,730
Total Other Financing Uses	—	—	—	—	0.00%	-58.33%	81,730
Total Expenditures and Other Uses	2,166,078	2,192,745	1,194,059	998,686	54.45%	-3.88%	1,269,797
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ 181,922	155,255	307,700	152,445			277,359
Unassigned Fund Balance at Beginning of Year			1,673,869				1,199,292
Cancellation of Prior Year Encumbrances			54,248				3,483
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			2,035,817				1,599,678
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			34,959				461,150
Restricted - Prior Year Encumbrances			82,870				113,467
Restricted - Operating Reserve			376,368				376,368
Total Fund Balance			\$ 2,530,014				2,550,663

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Independence Square Benefit District
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	20,000	20,000	0.00%	-58.33%	20,101
Investment Income (Loss)	—	—	94	94	0.00%	-58.33%	424
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	—	—	20,094	20,094	0.00%	-58.33%	20,525
Expenditures:							
General government	—	—	320	(320)	0.00%	-58.33%	325
Total Expenditures	—	—	320	(320)	0.00%	-58.33%	325
Other Financing Uses – Transfers Out	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-58.33%	—
Total Expenditures and Other Uses	—	—	320	(320)	0.00%	-58.33%	325
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	19,774	19,774			20,200
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>26,473</u>				<u>26,221</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Total Fund Balance			<u>\$ 26,473</u>				<u>26,221</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Community Development Block Grant Fund
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Federal Grant - CDBG	\$ —	1,127,796	426,927	(700,869)	37.85%	-20.48%	365,678
Other Revenue	—	—	—	—	—	-58.33%	—
Total Revenues	<u>—</u>	<u>1,127,796</u>	<u>426,927</u>	<u>(700,869)</u>	<u>37.85%</u>	<u>-20.48%</u>	<u>365,678</u>
Expenditures:							
CDBG Administration	141,682	197,177	91,900	105,277	46.61%	-11.72%	89,877
CDBG Expenditures	600,000	733,643	312,486	421,157	42.59%	-15.74%	694,322
Total Expenditures	<u>741,682</u>	<u>930,820</u>	<u>404,386</u>	<u>526,434</u>	<u>43.44%</u>	<u>-14.89%</u>	<u>784,199</u>
Other Financing Uses:							
Transfers Out	—	608	—	608	0.00%	-58.33%	—
Total Other Financing Uses	<u>—</u>	<u>608</u>	<u>—</u>	<u>608</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>—</u>
Total Expenditures and Other Uses	<u>741,682</u>	<u>931,428</u>	<u>404,386</u>	<u>527,042</u>	<u>43.42%</u>	<u>-14.91%</u>	<u>784,199</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ <u>(741,682)</u>	<u>196,368</u>	<u>22,541</u>	<u>(173,827)</u>			(418,521)
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>(173,827)</u>				<u>(421,653)</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			102,801				421,646
Restricted - Prior Year Encumbrances			71,026				7
Total Fund Balance			\$ <u>—</u>				<u>—</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Rental Rehabilitation
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
HOME Program Grant	\$ 400,000	3,551,369	323,892	(3,227,477)	9.12%	-49.21%	139,408
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	<u>400,000</u>	<u>3,551,369</u>	<u>323,892</u>	<u>(3,227,477)</u>	<u>9.12%</u>	<u>-49.21%</u>	<u>139,408</u>
Expenditures:							
HOME Administration	37,351	103,113	86,816	16,297	84.20%	25.87%	19,429
Multi Family Housing	280,000	1,011,965	—	1,011,965	0.00%	-58.33%	717,113
Community Housing Development	80,000	105,560	—	105,560	0.00%	-58.33%	202,886
American Rescue Plan	—	1,066,938	1,880	1,065,058	0.18%	-58.15%	1,648,072
Total Expenditures	<u>397,351</u>	<u>2,287,576</u>	<u>88,696</u>	<u>2,198,880</u>	<u>3.88%</u>	<u>-54.45%</u>	<u>2,587,500</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ 2,649</u>	<u>1,263,793</u>	<u>235,196</u>	<u>(1,028,597)</u>			<u>(2,448,092)</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>(2,093,654)</u>				<u>(2,448,145)</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			41,825				2,448,092
Restricted - Prior Year Encumbrances			<u>2,051,829</u>				<u>53</u>
Total Fund Balance			<u>\$ —</u>				<u>—</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 License Surcharge
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Licenses and Permits	\$ —	—	—	—	0.00%	-58.33%	100
Investment Income (Loss)	—	—	28,176	28,176	0.00%	-58.33%	26,572
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	—	—	28,176	28,176	0.00%	-58.33%	26,672
Expenditures:							
General Government	—	—	239	(239)	0.00%	-58.33%	173
Total expenditures	—	—	239	(239)	0.00%	-58.33%	173
Other Financing Uses:							
Transfers Out/Capital Outlay	—	—	912	(912)	0.00%	-58.33%	276
Total Other Financing Uses	—	—	912	(912)	0.00%	-58.33%	276
Total Expenditures and Other Financing Uses	—	—	1,151	(1,151)	0.00%	-58.33%	449
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	27,025	27,025			26,223
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>1,403,709</u>				<u>1,337,554</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Total Fund Balance			<u>\$ 1,403,709</u>				<u>1,337,554</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Grants
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Intergovernmental	\$ 1,481,904	6,045,085	1,490,869	(4,554,216)	24.66%	-33.67%	2,329,821
Charges for Services	109,023	109,023	144,120	35,097	132.19%	73.86%	115,851
Other Revenue	75,000	336,590	198,520	(138,070)	58.98%	0.65%	105,327
Total Revenues	1,665,927	6,490,698	1,833,509	(4,657,189)	28.25%	-30.08%	2,550,999
Other financing sources:							
Transfers In	—	—	—	—	0.00%	-58.33%	—
Total other financing sources	—	—	—	—	0.00%	-58.33%	—
Total revenues and other financing sources	1,665,927	6,490,698	1,833,509	(4,657,189)	28.25%	-30.08%	2,550,999
Expenditures:							
Public Safety	645,574	3,895,438	2,305,997	1,589,441	59.20%	0.87%	1,617,929
General Government	105,432	322,784	136,278	186,506	42.22%	-16.11%	106,285
Culture and Recreation	26,728	52,716	35,919	16,797	68.14%	9.81%	16,476
Community Development	—	455,398	12,362	443,036	2.71%	-55.62%	609,897
Animal Services	—	44,871	13,254	31,617	29.54%	-28.79%	7,280
Health Services	888,193	1,583,597	509,074	1,074,523	32.15%	-26.18%	654,543
Total Expenditures	1,665,927	6,354,804	3,012,884	3,341,920	47.41%	-10.92%	3,012,410
Other Financing Uses:							
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-58.33%	—
Total Expenditures and Other Financing Uses	1,665,927	6,354,804	3,012,884	3,341,920	47.41%	-10.92%	3,012,410
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	135,894	(1,179,375)	(1,315,269)			(461,411)
Unassigned Fund Balance at Beginning of Year			(132,031)				(180,131)
Cancellation of Prior Year Encumbrances			90				40,371
Correction of Prior Year Encumbrances			—				—
Change in Other Fund Balance Components During the Year			—				—
Ending Unassigned Fund Balance			<u>(1,311,316)</u>				<u>(601,171)</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			892,490				206,387
Restricted - Prior Year Encumbrances			114,059				33,072
Total Fund Balance			<u>\$ (304,767)</u>				<u>(361,712)</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 American Rescue Plan (ARP)
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Intergovernmental	\$ 307,238	307,238	282,097	(25,141)	91.82%	33.49%	4,069,002
Charges for Services	—	—	—	—	0.00%	-58.33%	—
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	<u>307,238</u>	<u>307,238</u>	<u>282,097</u>	<u>(25,141)</u>	<u>91.82%</u>	<u>33.49%</u>	<u>4,069,002</u>
Other financing sources:							
Transfers in	—	—	—	—	0.00%	-58.33%	—
Total other financing sources	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>—</u>
Total revenues and other financing sources	<u>307,238</u>	<u>307,238</u>	<u>282,097</u>	<u>(25,141)</u>	<u>91.82%</u>	<u>33.49%</u>	<u>4,069,002</u>
Expenditures:							
Personnel Services	—	—	—	—	0.00%	-58.33%	47,711
Other Services	—	—	—	—	0.00%	-58.33%	127,508
Supplies	—	—	—	—	0.00%	-58.33%	—
Capital Outlay	—	—	—	—	0.00%	-58.33%	107,429
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>282,648</u>
Other Financing Uses:							
Transfers Out - American Rescue Plan	307,238	307,238	282,097	25,141	91.82%	33.49%	3,706,212
Total Other Financing Uses	<u>307,238</u>	<u>307,238</u>	<u>282,097</u>	<u>25,141</u>	<u>91.82%</u>	<u>33.49%</u>	<u>3,706,212</u>
Total Expenditures and Other Financing Uses	<u>307,238</u>	<u>307,238</u>	<u>282,097</u>	<u>25,141</u>	<u>91.82%</u>	<u>33.49%</u>	<u>3,988,860</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ <u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>			80,142
Unassigned Fund Balance at Beginning of Year			—				(231,407)
Cancellation of Prior Year Encumbrances			—				31,856
Change in Other Fund Balance Components During the Year			—				—
Ending Unassigned Fund Balance			<u>—</u>				<u>(119,409)</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				26,205
Restricted - Prior Year Encumbrances			—				93,204
Total Fund Balance			\$ <u>—</u>				<u>—</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Power and Light
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Amended	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Operating Revenues:							
Charges for Services	\$ 149,540,000	149,540,000	94,323,351	(55,216,649)	63.08%	4.75%	95,651,902
Penalties	1,000,000	1,000,000	757,502	(242,498)	75.75%	17.42%	998,874
Connection Charges	13,000	13,000	4,207	(8,793)	32.36%	-25.97%	4,225
Miscellaneous	—	—	26,864	26,864	0.00%	-58.33%	39,069
Temporary Service	1,000	1,000	1,000	—	100.00%	41.67%	750
Rental Income	295,000	295,000	299,301	4,301	101.46%	43.13%	289,941
Transmission Wheeling	6,500,000	6,500,000	3,753,403	(2,746,597)	57.74%	-0.59%	3,570,840
Total Operating Revenues	157,349,000	157,349,000	99,165,628	(58,183,372)	63.02%	4.69%	100,555,601
Operating Expenses:							
Personnel Services	34,620,298	34,120,298	18,784,985	15,335,313	55.06%	-3.27%	17,164,783
Retiree Benefits	1,650,000	1,650,000	855,260	794,740	51.83%	-6.50%	870,303
Other Services	34,949,215	35,851,815	20,716,673	15,135,142	57.78%	-0.55%	18,042,645
Supplies	70,761,150	70,261,150	40,551,751	29,709,399	57.72%	-0.61%	39,056,878
Capital Projects	—	—	—	—	0.00%	-58.33%	—
Capital Operating	1,437,100	1,534,500	219,342	1,315,158	14.29%	-44.04%	31,100
Debt Service	8,634,000	8,634,000	2,750,025	5,883,975	31.85%	-26.48%	2,859,608
Other Expenses	100,000	100,000	—	100,000	0.00%	-58.33%	—
Total Operating Expenses	152,151,763	152,151,763	83,878,036	68,273,727	55.13%	-3.20%	78,025,317
Nonoperating Revenues (Expenses):							
Investment Income	500,000	500,000	2,221,311	1,721,311	444.26%	385.93%	1,797,766
Interfund Charges for Support Services	3,836,700	3,836,700	2,279,777	(1,556,923)	59.42%	1.09%	1,286,051
Miscellaneous Revenue (Expense)	350,000	350,000	175,571	(174,429)	50.16%	-8.17%	262,155
Total Nonoperating Revenue (Expenses)	4,686,700	4,686,700	4,676,659	(10,041)	99.79%	41.46%	3,345,972
Income (Loss) Before Transfers	9,883,937	9,883,937	19,964,251	10,080,314	201.99%	143.66%	25,876,256
Capital Contributions	—	—	—	—	0.00%	-58.33%	—
Transfers Out – Utility Payments In Lieu of Taxes	(14,601,000)	(14,601,000)	(9,764,136)	(4,836,864)	66.87%	8.54%	(9,913,175)
Transfers In	—	—	—	—	0.00%	-58.33%	—
Transfers Out - Capital Projects	(24,399,000)	(24,399,000)	(2,496,718)	(21,902,282)	10.23%	-48.10%	(3,191,454)
Total Transfers	(39,000,000)	(39,000,000)	(12,260,854)	(26,739,146)	31.44%	-26.89%	(13,104,629)
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ (29,116,063)	(29,116,063)	7,703,397	36,819,460			12,771,627
Beginning Available Resources			92,516,698				67,942,410
Prior Period Adjustment			—				—
Year-End Investment Market Value Adjustment			—				—
Ending Available Resources			<u>100,220,095</u>				<u>80,714,037</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	\$		<u>47,720,095</u>				<u>28,214,037</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Power and Light Capital Projects Fund
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Amended	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Operating Revenues:							
Charges for Services	\$ —	—	—	—	0.00%	-58.33%	—
Penalties	—	—	—	—	0.00%	-58.33%	—
Connection Charges	—	—	—	—	0.00%	-58.33%	—
Miscellaneous	—	—	—	—	0.00%	-58.33%	—
Temporary Service	—	—	—	—	0.00%	-58.33%	—
Rental Income	—	—	—	—	0.00%	-58.33%	—
Transmission Wheeling	—	—	—	—	0.00%	-58.33%	—
Total Operating Revenues	—	—	—	—	0.00%	-58.33%	—
Operating Expenses:							
Personnel Services	—	—	—	—	0.00%	-58.33%	—
Retiree Benefits	—	—	—	—	0.00%	-58.33%	—
Other Services	—	—	—	—	0.00%	-58.33%	—
Supplies	—	—	—	—	0.00%	-58.33%	—
Capital Projects	24,399,000	51,096,775	4,186,681	46,910,094	8.19%	-50.14%	2,566,674
Capital Operating	—	—	—	—	0.00%	-58.33%	—
Debt Service	—	—	—	—	0.00%	-58.33%	—
Other Expenses	—	—	—	—	0.00%	-58.33%	—
Total Operating Expenses	24,399,000	51,096,775	4,186,681	46,910,094	8.19%	-50.14%	2,566,674
Nonoperating Revenues (Expenses):							
Investment Income	—	—	—	—	0.00%	-58.33%	—
Interfund Charges for Support Services	—	—	—	—	0.00%	-58.33%	—
Miscellaneous Revenue (Expense)	—	—	—	—	0.00%	-58.33%	—
Total Nonoperating Revenue (Expenses)	—	—	—	—	0.00%	-58.33%	—
Income (Loss) Before Transfers	(24,399,000)	(51,096,775)	(4,186,681)	46,910,094	8.19%	-50.14%	(2,566,674)
Capital Contributions	—	—	—	—	0.00%	-58.33%	—
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-58.33%	—
Transfers In	24,399,000	24,399,000	2,496,718	21,902,282	10.23%	-48.10%	3,191,454
Transfers Out	—	—	—	—	0.00%	-58.33%	—
Total Transfers	24,399,000	24,399,000	2,496,718	21,902,282	10.23%	-48.10%	3,191,454
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ —	(26,697,775)	(1,689,963)	25,007,812			624,780
Beginning Unassigned Fund Balance			(7,311,197)				—
Prior Period Encumbrances			—				(7,883,010)
Cancellation of Prior Year Encumbrances			—				93,381
Year-End Investment Market Value Adjustment			—				—
Ending Unassigned Fund Balance			(9,001,160)				(7,164,849)
Current Year Encumbrances			3,829,965				2,341,229
Prior Year Encumbrances			5,171,195				4,823,620
Total Fund Balance	\$ —		—				—

Power and Light - Open Capital Projects
As of January 31, 2026

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	22,367.06	81,262.04	29,797.79
201510	Sys OpS / DISPATCH	-	43,034.77	43,034.77	-	31,830.50	11,204.27
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	1,427.98	22,047.32	155,362.93
201710	Mo CITY DIVESTITURE	-	189,159.36	189,159.36	126,105.85	63,053.01	0.50
201804	SUBSTATION E SWITCHGEAR REPLACEMENT	-	1,992.66	1,992.66	-	1,992.66	-
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	83,868.27	-	351,725.69
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	48,873.51	69,046.28	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	56.00	4,099,886.25
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	74,359.69	592,863.00	32,146.31
202504	Blue Valley Chimney Demolition	2,000,000.00	(1,934,540.00)	65,460.00	54,460.00	11,000.00	-
202505	Emergency Replacement Trans Poles	-	250,000.00	250,000.00	-	-	250,000.00
202507	Emergent Maintenance Production	-	440,000.00	440,000.00	-	288,192.00	151,808.00
202508	Substation/Trans Upgrade & Replace	-	415,314.25	415,314.25	51,378.00	1,055.23	362,881.02
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	6,952,511.51	7,752,511.51	575,322.79	558,852.21	6,618,336.51
202602	Substation Transformers 100 MVA (4)	8,500,000.00	(3,255,000.00)	5,245,000.00	-	-	5,245,000.00
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	114,421.75	96,822.00	272,756.25
202608	Sub & Trans Upgrade & Replacement	250,000.00	128,928.00	378,928.00	306,305.00	-	72,623.00
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	161,000.00	319,963.00
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	83,000.00	90,000.00	27,000.00
202619	City Center Renovation	500,000.00	-	500,000.00	-	-	500,000.00
202620	J-2 Substation Inspection & Repair	-	3,172,700.00	3,172,700.00	2,515,478.42	289.50	656,932.08
\$		24,399,000.00	34,662,691.51	59,061,691.51	9,001,160.51	2,496,717.56	47,563,813.44

	Current Year Budget	Prior Year Budget (Enc Roll)	Total
Budget	\$ 51,096,775.40	7,964,916.11	59,061,691.51
Less Expenditures	356,715.52	2,140,002.04	2,496,717.56
Less Encumbrances	3,829,965.23	5,171,195.28	9,001,160.51
Total Available	\$ 46,910,094.65	653,718.79	47,563,813.44

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Water
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Amended	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Operating Revenues:							
Charges for Services	\$ 32,127,000	32,127,000	19,158,511	(12,968,489)	59.63%	1.30%	19,923,636
Penalties	200,000	200,000	91,647	(108,353)	45.82%	-12.51%	134,004
Connection/Disconnection Charges	17,000	17,000	17,493	493	102.90%	44.57%	17,300
Miscellaneous	15,000	15,000	9,511	(5,489)	63.41%	5.08%	19,509
Returned Check Charges	26,000	26,000	16,460	(9,540)	63.31%	4.98%	18,660
Rental Income	85,000	85,000	65,241	(19,759)	76.75%	18.42%	100,417
Meter Repairs	—	—	—	—	0.00%	-58.33%	—
Merchandising Jobbing	—	—	3,080	3,080	0.00%	-58.33%	1,960
Total Operating Revenues	32,470,000	32,470,000	19,361,943	(13,108,057)	59.63%	1.30%	20,215,486
Operating expenses:							
Personnel Services	8,566,889	8,566,889	4,858,929	3,707,960	56.72%	-1.61%	5,612,321
Retiree Benefits	405,000	405,000	185,428	219,572	45.78%	-12.55%	214,240
Other Services	15,108,147	15,073,147	8,587,435	6,485,712	56.97%	-1.36%	8,570,602
Supplies	5,206,400	5,206,400	4,083,591	1,122,809	78.43%	20.10%	4,134,408
Capital Projects	—	—	—	—	0.00%	-58.33%	—
Capital Operating	237,500	272,500	242,835	29,665	89.11%	30.78%	289,062
Debt Service	2,542,000	2,542,000	2,328,016	213,984	91.58%	33.25%	2,290,497
Other Expenses	50,000	50,000	—	50,000	0.00%	-58.33%	—
Total Operating Expenses	32,115,936	32,115,936	20,286,234	11,829,702	63.17%	4.84%	21,111,130
Nonoperating Revenues (Expenses):							
Investment Income	1,000,000	1,000,000	1,178,866	178,866	117.89%	59.56%	1,146,727
Interfund Charges for Support Services	—	—	—	—	0.00%	-58.33%	2,115,225
Miscellaneous Revenue (Expense)	15,700	15,700	60,807	45,107	387.31%	328.98%	46,221
Total Nonoperating Revenue (Expenses)	1,015,700	1,015,700	1,239,673	223,973	122.05%	63.72%	3,308,173
Income (Loss) Before Transfers	1,369,764	1,369,764	315,382	(1,054,382)	23.02%	-35.31%	2,412,529
Transfers Out – Utility Payments In Lieu of Taxes	(2,990,600)	(2,990,600)	(1,892,194)	(1,098,406)	63.27%	4.94%	(1,977,672)
Transfers In	—	—	—	—	0.00%	-58.33%	—
Transfers Out - Capital Projects	(9,050,000)	(9,050,000)	(2,739,611)	(6,310,389)	30.27%	-28.06%	(2,563,103)
Total Transfers	(12,040,600)	(12,040,600)	(4,631,805)	(7,408,795)	38.47%	-19.86%	(4,540,775)
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ (10,670,836)	(10,670,836)	(4,316,423)	6,354,413			(2,128,246)
Beginning Available Resources			56,227,572				53,660,048
Year-End Investment Market Value Adjustment			—				—
Ending Available Resources			<u>51,911,149</u>				<u>51,531,802</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>\$ 37,511,149</u>				<u>37,131,802</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Water Capital Projects Fund
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Amended	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Operating Revenues:							
Charges for Services	\$ —	—	—	—	0.00%	-58.33%	—
Penalties	—	—	—	—	0.00%	-58.33%	—
Connection/Disconnection Charges	—	—	—	—	0.00%	-58.33%	—
Miscellaneous	—	—	—	—	0.00%	-58.33%	—
Returned Check Charges	—	—	—	—	0.00%	-58.33%	—
Rental Income	—	—	—	—	0.00%	-58.33%	—
Meter Repairs	—	—	—	—	0.00%	-58.33%	—
Merchandising Jobbing	—	—	—	—	0.00%	-58.33%	—
Total Operating Revenues	—	—	—	—	0.00%	-58.33%	—
Operating expenses:							
Personnel Services	—	—	—	—	0.00%	-58.33%	—
Retiree Benefits	—	—	—	—	0.00%	-58.33%	—
Other Services	—	—	—	—	0.00%	-58.33%	—
Supplies	—	—	—	—	0.00%	-58.33%	—
Capital Projects	9,050,000	32,974,546	5,035,615	27,938,931	15.27%	-43.06%	2,165,072
Capital Operating	—	—	—	—	0.00%	-58.33%	—
Debt Service	—	—	—	—	0.00%	-58.33%	—
Other Expenses	—	—	—	—	0.00%	-58.33%	—
Total Operating Expenses	9,050,000	32,974,546	5,035,615	27,938,931	15.27%	-43.06%	2,165,072
Nonoperating Revenues (Expenses):							
Investment Income	—	—	—	—	0.00%	-58.33%	—
Interfund Charges for Support Services	—	—	—	—	0.00%	-58.33%	—
Miscellaneous Revenue (Expense)	—	—	—	—	0.00%	-58.33%	—
Total Nonoperating Revenue (Expenses)	—	—	—	—	0.00%	-58.33%	—
Income (Loss) Before Transfers	(9,050,000)	(32,974,546)	(5,035,615)	27,938,931	15.27%	-43.06%	(2,165,072)
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-58.33%	—
Transfers In	9,050,000	9,050,000	2,739,611	6,310,389	30.27%	-28.06%	2,563,103
Transfers Out	—	—	—	—	0.00%	-58.33%	—
Total Transfers	9,050,000	9,050,000	2,739,611	6,310,389	30.27%	-28.06%	2,563,103
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ —	(23,924,546)	(2,296,004)	21,628,542			398,031
Beginning Unassigned Fund Balance			(1,451,448)				—
Prior Period Encumbrances			—				(2,476,389)
Cancellation of Prior Year Encumbrances			1,470				—
Year-End Investment Market Value Adjustment			—				—
Ending Unassigned Fund Balance			(3,745,982)				(2,078,358)
Current Year Encumbrances			2,930,964				1,488,087
Prior Year Encumbrances			815,018				590,271
Total Fund Balance	\$ —		—				—

Water - Open Capital Projects
As of January 31, 2026

PROJECT	PROJECT TITLE	ORIGINAL BUDGET	NET BUDGET AMENDMENTS	REVISED BUDGET	ENCUMBRANCES	ACTUALS	AVAILABLE BUDGET
400708	TREATMENT Plt DISCHARGE	\$ -	1,761,565.91	1,761,565.91	10,440.38	7,968.75	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	569,336.00	-	(269,336.00)
401818	30" Steel Transmission Main Assess	-	156,300.00	156,300.00	-	-	156,300.00
402007	Emergency Power Generation	-	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	130,403.98	155,029.51	306,677.67
402207	CB Electrical Switchgear Improvemen	-	200,000.00	200,000.00	-	94,752.40	105,247.60
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	602,120.00	257,880.00	-
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	253,570.00	-	146,430.00
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	1,956,580.60	1,815,547.47	10,697,984.95
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	3,745,981.23	2,739,610.62	27,940,402.23

	Budget	Budget (Enc Roll)	Total
Budget	\$ 32,974,545.93	1,451,448.15	34,425,994.08
Less Expenditures	2,104,650.74	634,959.88	2,739,610.62
Less Encumbrances	2,930,963.56	815,017.67	3,745,981.23
Total Available	\$ 27,938,931.63	1,470.60	27,940,402.23

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Sanitary Sewer
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Amended	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Operating revenues:							
Charges for Services	\$ 35,770,000	35,770,000	20,011,855	(15,758,145)	55.95%	-2.38%	20,872,120
Penalties	200,000	200,000	143,017	(56,983)	71.51%	13.18%	215,641
Total operating revenues	35,970,000	35,970,000	20,154,872	(15,815,128)	56.03%	-2.30%	21,087,761
Operating expenses:							
Personnel Services	7,472,390	7,472,390	3,975,296	3,497,094	53.20%	-5.13%	3,682,721
Retiree Benefits	460,000	460,000	230,666	229,334	50.14%	-8.19%	229,373
Other Services	17,685,617	17,685,617	8,841,111	8,844,506	49.99%	-8.34%	8,363,030
Supplies	1,423,676	1,423,676	964,842	458,834	67.77%	9.44%	927,044
Capital Projects	—	—	—	—	0.00%	-58.33%	—
Capital Operating	530,800	431,300	325,332	105,968	75.43%	17.10%	214,497
Debt Service	6,245,000	6,245,000	5,221,351	1,023,649	83.61%	25.28%	5,178,308
Other Expenses	—	—	—	—	0.00%	-58.33%	—
Total Operating Expenses	33,817,483	33,717,983	19,558,598	14,159,385	58.01%	-0.32%	18,594,973
Nonoperating Revenues (Expenses):							
Investment Income	500,000	500,000	783,339	283,339	156.67%	98.34%	809,435
Miscellaneous Revenue (Expense)	7,900	7,900	(19,052)	(26,952)	-241.16%	-299.49%	14,273
Total Nonoperating Revenue (Expenses)	507,900	507,900	764,287	256,387	150.48%	92.15%	823,708
Income (Loss) Before Transfers	2,660,417	2,759,917	1,360,561	(1,399,356)	49.30%	-9.03%	3,316,496
Transfers Out – Utility Payments In Lieu of Taxes	(3,189,000)	(3,189,000)	(2,089,137)	(1,099,863)	65.51%	7.18%	(2,168,436)
Transfers In	10,000	10,000	—	10,000	0.00%	-58.33%	10,000
Transfers Out - Capital Projects	(8,000,000)	(8,000,000)	(2,193,947)	(5,806,053)	27.42%	-30.91%	(1,637,262)
Total Transfers	(11,179,000)	(11,179,000)	(4,283,084)	(6,895,916)	38.31%	-20.02%	(3,795,698)
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ (8,518,583)	(8,419,083)	(2,922,523)	5,496,560			(479,202)
Beginning Available Resources			37,294,884				37,459,064
Year-End Investment Market Value Adjustment			—				—
Ending Available Resources			<u>34,372,361</u>				<u>36,979,862</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>\$ 21,672,361</u>				<u>24,279,862</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Sanitary Sewer Capital Projects Fund
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Amended	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
Operating revenues:							
Charges for Services	\$ —	—	—	—	0.00%	-58.33%	—
Penalties	—	—	—	—	0.00%	-58.33%	—
Total operating revenues	—	—	—	—	0.00%	-58.33%	—
Operating expenses:							
Personnel Services	—	—	—	—	0.00%	-58.33%	—
Retiree Benefits	—	—	—	—	0.00%	-58.33%	—
Other Services	—	—	—	—	0.00%	-58.33%	—
Supplies	—	—	—	—	0.00%	-58.33%	—
Capital Projects	8,000,000	21,990,777	2,688,590	19,302,187	12.23%	-46.10%	5,126,672
Capital Operating	—	—	—	—	0.00%	-58.33%	—
Debt Service	—	—	—	—	0.00%	-58.33%	—
Other Expenses	—	—	—	—	0.00%	-58.33%	—
Total Operating Expenses	8,000,000	21,990,777	2,688,590	19,302,187	12.23%	-46.10%	5,126,672
Nonoperating Revenues (Expenses):							
Investment Income	—	—	—	—	0.00%	-58.33%	—
Miscellaneous Revenue (Expense)	—	—	—	—	0.00%	-58.33%	—
Total Nonoperating Revenue (Expenses)	—	—	—	—	0.00%	-58.33%	—
Income (Loss) Before Transfers	(8,000,000)	(21,990,777)	(2,688,590)	19,302,187	12.23%	-46.10%	(5,126,672)
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-58.33%	—
Transfers In	8,000,000	8,000,000	2,193,683	5,806,317	27.42%	-30.91%	1,637,179
Transfers Out	—	—	—	—	0.00%	-58.33%	—
Total Transfers	8,000,000	8,000,000	2,193,683	5,806,317	27.42%	-30.91%	1,637,179
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ —	(13,990,777)	(494,907)	13,495,870			(3,489,493)
Beginning Unassigned Fund Balance			(2,770,760)				—
Prior Period Encumbrances			—				(2,317,525)
Cancellation of Prior Year Encumbrances			55,171				16,407
Year-End Investment Market Value Adjustment			—				—
Ending Unassigned Fund Balance			(3,210,496)				(5,790,611)
Current Year Encumbrances			2,334,081				4,757,876
Prior Year Encumbrances			876,415				1,032,735
Total Fund Balance			\$ —				—

**Sanitary Sewer - Open Capital Projects
As of January 31, 2026**

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	-	-	-	-	-	-
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	74,590.90	19,596.25	1,660,851.46
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	1,904,263.73	2,404,263.73	322,186.22	121,648.04	1,960,429.47
302202	Crackerneck Creek Slope Rehab	-	2,026,407.29	2,026,407.29	32,595.22	29,033.88	1,964,778.19
302203	Sanitary Sewer Main Reloc from Stre	-	1,000,000.00	1,000,000.00	394,274.12	111,405.88	494,320.00
302204	RCTP - Septic Pumper	-	300,000.00	300,000.00	-	-	300,000.00
302205	Clarifier Rehabilitation	-	2,129,176.66	2,129,176.66	550,731.92	1,686,639.02	(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	173,514.65	39,477.05	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	52,994.40	-	222,005.60
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	745,623.00	-	89,377.00
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	463,186.36	123,623.34	224,125.58
		\$ 8,000,000.00	16,761,536.53	24,761,536.53	3,210,496.51	2,193,683.46	19,357,356.56

	Current Year	Prior Year	
	Budget	Budget (Enc Roll)	Total
Budget	\$ 21,990,776.76	2,770,759.77	24,761,536.53
Less Expenditures	354,509.76	1,839,173.70	2,193,683.46
Less Encumbrances	2,334,081.49	876,415.02	3,210,496.51
Total Available	\$ 19,302,185.51	55,171.05	19,357,356.56

CITY OF INDEPENDENCE, MISSOURI
Budgetary Comparison Schedule
Events Center Debt Service
For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Amended	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Operating revenues:							
Charges for Services	\$ —	—	—	—	0.00%	-58.33%	—
Miscellaneous	—	—	—	—	0.00%	-58.33%	—
Total operating revenues	—	—	—	—	0.00%	-58.33%	—
Operating Expenses:							
Personnel Services	—	—	—	—	0.00%	-58.33%	—
Other Services	112,676	112,676	—	112,676	0.00%	-58.33%	—
Supplies	—	—	—	—	0.00%	-58.33%	—
Capital Outlay	—	—	—	—	0.00%	-58.33%	—
Debt Service	6,085,000	6,085,000	1,279,441	4,805,559	21.03%	-37.30%	1,336,774
Other Expenses	—	—	—	—	0.00%	-58.33%	—
Total Operating Expenses	6,197,676	6,197,676	1,279,441	4,918,235	20.64%	-37.69%	1,336,774
Nonoperating Revenues (Expenses):							
Investment Income	100,000	100,000	84,325	(15,675)	84.33%	26.00%	189,978
Miscellaneous Revenue (Expense)	—	—	—	—	0.00%	-58.33%	13,850
Sales Tax	6,074,757	6,074,757	1,103,372	(4,971,385)	18.16%	-40.17%	1,142,562
Total Nonoperating Revenue (Expenses)	6,174,757	6,174,757	1,187,697	(4,987,060)	19.23%	-39.10%	1,346,390
Income (Loss) Before Transfers	(22,919)	(22,919)	(91,744)	(68,825)	400.30%	341.97%	9,616
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-58.33%	—
Transfers In	—	—	—	—	0.00%	-58.33%	662
Transfers Out - Capital Projects	—	—	(345,065)	345,065	0.00%	-58.33%	—
Total Transfers	—	—	(345,065)	345,065	0.00%	-58.33%	662
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ (22,919)	(22,919)	(436,809)	(413,890)			10,278
Beginning Available Resources			(5,117,836)				(1,130,628)
Less Prior Year Expenses			—				—
Year-End Investment Market Value Adjustment			—				—
Ending Available Resources			<u>\$ (5,554,645)</u>				<u>(1,120,350)</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Events Center Debt Service Capital Project Fund
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Amended	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Operating revenues:							
Charges for Services	\$ —	—	—	—	0.00%	-58.33%	—
Miscellaneous	—	—	—	—	0.00%	-58.33%	—
Total operating revenues	—	—	—	—	0.00%	-58.33%	—
Operating Expenses:							
Personnel Services	—	—	—	—	0.00%	-58.33%	—
Other Services	—	—	—	—	0.00%	-58.33%	—
Supplies	—	—	—	—	0.00%	-58.33%	—
Capital Outlay	2,071,045	(159,386)	5,277,907	(5,437,293)	-3311.40%	-3369.73%	7,623,821
Debt Service	—	—	—	—	0.00%	-58.33%	—
Other Expenses	—	—	—	—	0.00%	-58.33%	—
Total Operating Expenses	2,071,045	(159,386)	5,277,907	(5,437,293)	-3311.40%	-3369.73%	7,623,821
Nonoperating Revenues (Expenses):							
Investment Income	—	—	—	—	0.00%	-58.33%	—
Miscellaneous Revenue (Expense)	—	—	—	—	0.00%	-58.33%	—
Sales Tax	—	—	—	—	0.00%	-58.33%	—
Total Nonoperating Revenue (Expenses)	—	—	—	—	0.00%	-58.33%	—
Income (Loss) Before Transfers	(2,071,045)	159,386	(5,277,907)	(5,437,293)	-3311.40%	-3369.73%	(7,623,821)
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-58.33%	—
Transfers In	2,701,045	2,701,045	4,627,839	(1,926,794)	171.34%	113.01%	1,067,400
Transfers Out	—	—	—	—	0.00%	-58.33%	—
Total Transfers	2,701,045	2,701,045	4,627,839	(1,926,794)	171.34%	113.01%	1,067,400
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ 630,000	2,860,431	(650,068)	(3,510,499)			(6,556,421)
Beginning Unassigned Fund Balance			(5,481,259)				—
Prior Period Encumbrances			3,522,978				(2,139,518)
Cancellation of Prior Year Encumbrances			—				356,219
Year-End Investment Market Value Adjustment			—				—
Ending Unassigned Fund Balance			(2,608,349)				(8,339,720)
Current Year Encumbrances			2,210,001				6,681,254
Prior Year Encumbrances			398,348				1,374,024
Total Fund Balance	\$ —		—				(284,442)

CITY OF INDEPENDENCE, MISSOURI

Budgetary Comparison Schedule

Central Garage

For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Amended	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Operating revenues:							
Charges for Services	\$ 3,615,668	3,615,668	2,006,827	(1,608,841)	55.50%	-2.83%	1,910,511
Miscellaneous	555,000	555,000	123,961	(431,039)	22.34%	-35.99%	308,304
Total Operating Revenues	4,170,668	4,170,668	2,130,788	(2,039,880)	51.09%	-7.24%	2,218,815
Operating Expenses:							
Personnel Services	982,644	982,644	549,212	433,432	55.89%	-2.44%	480,861
Retiree Benefits	57,200	57,200	19,729	37,471	34.49%	-23.84%	22,091
Other Services	1,170,678	1,170,678	1,127,730	42,948	96.33%	38.00%	1,213,731
Supplies	1,389,500	1,389,500	1,256,600	132,900	90.44%	32.11%	1,267,798
Capital Outlay	15,000	15,000	—	15,000	0.00%	-58.33%	96,899
Other Expenses	—	—	—	—	0.00%	-58.33%	—
Total Operating Expenses	3,615,022	3,615,022	2,953,271	661,751	81.69%	23.36%	3,081,380
Nonoperating Revenues (Expenses):							
Investment Income	7,500	7,500	32,719	25,219	436.25%	377.92%	23,461
Miscellaneous Revenue (Expense)	—	—	232,545	232,545	0.00%	-58.33%	14,683
Total Nonoperating Revenue (Expenses)	7,500	7,500	265,264	257,764	3536.85%	3478.52%	38,144
Income (Loss) Before Transfers	563,146	563,146	(557,219)	(1,120,365)	-98.95%	-157.28%	(824,421)
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-58.33%	—
Transfers In	—	—	—	—	0.00%	-58.33%	—
Transfers Out	—	—	—	—	0.00%	-58.33%	—
Total Transfers	—	—	—	—	0.00%	-58.33%	—
Change In Net Position (Budget Basis)	\$ 563,146	563,146	(557,219)	(1,120,365)			(824,421)
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			(7,862)				(5,615)
GAAP Components - OPEB and LAGERS			1,053,850				1,349,361
Year-end investment market value adjustment			—				—
Ending Unassigned Fund Balance Non-GAAP Basis			751,110				239,195
Other Net Position Components:							
Assigned - Current Year Encumbrances			1,043,324				981,349
Assigned - Prior Year Encumbrances			—				—
Total Fund Balance			\$ 1,794,434				1,220,544

CITY OF INDEPENDENCE, MISSOURI

Budgetary Comparison Schedule

Staywell Health Care

For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Amended	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Operating revenues:							
Charges for Services	\$ 23,649,900	23,649,900	13,127,410	(10,522,490)	55.51%	-2.82%	12,649,724
Miscellaneous	—	—	—	—	0.00%	-58.33%	—
Total Operating Revenues	23,649,900	23,649,900	13,127,410	(10,522,490)	55.51%	-2.82%	12,649,724
Operating Expenses:							
Personnel Services	490,500	490,500	497,286	(6,786)	101.38%	43.05%	456,325
Other Services	24,460,900	24,460,900	13,248,096	11,212,804	54.16%	-4.17%	14,289,536
Supplies	—	—	—	—	0.00%	-58.33%	—
Capital Outlay	—	—	—	—	0.00%	-58.33%	—
Other Expenses	—	—	—	—	0.00%	-58.33%	—
Total Operating Expenses	24,951,400	24,951,400	13,745,382	11,206,018	55.09%	-3.24%	14,745,861
Nonoperating Revenues (Expenses):							
Investment Income	155,000	155,000	192,370	37,370	124.11%	65.78%	190,146
Miscellaneous Revenue (Expense)	1,636,600	1,636,600	948,183	(688,417)	57.94%	-0.39%	1,298,568
Total Nonoperating Revenue (Expenses)	1,791,600	1,791,600	1,140,553	(651,047)	63.66%	5.33%	1,488,714
Income (Loss) Before Transfers	490,100	490,100	522,581	32,481	106.63%	48.30%	(607,423)
Transfers In - American Rescue Plan	—	—	—	—	0.00%	-58.33%	—
Transfers Out	—	—	—	—	0.00%	-58.33%	—
Total Transfers	—	—	—	—	0.00%	-58.33%	—
Change In Net Position (Budget Basis)	\$ 490,100	490,100	522,581	32,481			(607,423)
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>6,910,001</u>				<u>5,184,049</u>
Other Net Position Components:							
Assigned - Current Year Encumbrances			44,250				48,000
Assigned - Prior Year Encumbrances			—				—
Total Fund Balance			<u>\$ 6,954,251</u>				<u>5,232,049</u>

CITY OF INDEPENDENCE, MISSOURI

Budgetary Comparison Schedule

Workers' Compensation

For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Amended	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Operating revenues:							
Charges for Services	\$ 4,640,800	4,640,800	2,862,343	(1,778,457)	61.68%	3.35%	2,299,757
Miscellaneous	—	—	—	—	0.00%	-58.33%	—
Total Operating Revenues	4,640,800	4,640,800	2,862,343	(1,778,457)	61.68%	3.35%	2,299,757
Operating Expenses:							
Personnel Services	11,072	11,072	6,289	4,783	56.80%	-1.53%	27,917
Other Services	4,666,978	4,667,433	2,923,331	1,744,102	62.63%	4.30%	3,194,878
Supplies	—	—	—	—	0.00%	-58.33%	—
Capital Outlay	—	—	—	—	0.00%	-58.33%	—
Other Expenses	—	—	—	—	0.00%	-58.33%	—
Total Operating Expenses	4,678,050	4,678,505	2,929,620	1,748,885	62.62%	4.29%	3,222,795
Nonoperating Revenues (Expenses):							
Investment Income	100,000	100,000	98,172	(1,828)	98.17%	39.84%	111,052
Miscellaneous Revenue (Expense)	—	—	21,616	21,616	0.00%	-58.33%	29,624
Total Nonoperating Revenue (Expenses)	100,000	100,000	119,788	19,788	119.79%	61.46%	140,676
Income (Loss) Before Transfers	62,750	62,295	52,511	(9,784)	84.29%	25.96%	(782,362)
Transfers In	—	—	—	—	0.00%	-58.33%	—
Transfers Out	—	—	—	—	0.00%	-58.33%	—
Total Transfers	—	—	—	—	0.00%	-58.33%	—
Change In Net Position (Budget Basis)	\$ 62,750	62,295	52,511	(9,784)			(782,362)
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			(15,584,283)				(9,364,435)
Other Net Position Components:							
Restricted - Work Comp Escrow							
Assigned - Current Year Encumbrances			80,300				98,866
Assigned - Prior Year Encumbrances			2,856				334
Total Fund Balance			\$ (15,501,127)				(9,265,235)

CITY OF INDEPENDENCE, MISSOURI

Budgetary Comparison Schedule

Risk Management

For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Amended	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Operating revenues:							
Charges for Services	\$ 5,399,000	5,399,000	2,921,333	(2,477,667)	54.11%	-4.22%	1,862,117
Miscellaneous	—	—	301,600	301,600	0.00%	-58.33%	651,112
Total Operating Revenues	5,399,000	5,399,000	3,222,933	(2,176,067)	59.69%	1.36%	2,513,229
Operating Expenses:							
Personnel Services	11,072	11,072	6,289	4,783	56.80%	-1.53%	—
Other Services	5,849,142	5,849,142	4,051,445	1,797,697	69.27%	10.94%	2,791,460
Supplies	—	—	—	—	0.00%	-58.33%	—
Capital Outlay	—	—	—	—	0.00%	-58.33%	—
Other Expenses	—	—	—	—	0.00%	-58.33%	—
Total Operating Expenses	5,860,214	5,860,214	4,057,734	1,802,480	69.24%	10.91%	2,791,460
Nonoperating Revenues (Expenses):							
Investment Income	13,000	13,000	2,712	(10,288)	20.86%	-37.47%	6,923
Miscellaneous Revenue (Expense)	—	—	348	348	0.00%	-58.33%	—
Total Nonoperating Revenue (Expenses)	13,000	13,000	3,060	(9,940)	23.54%	-34.79%	6,923
Income (Loss) Before Transfers	(448,214)	(448,214)	(831,741)	(383,527)	185.57%	127.24%	(271,308)
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-58.33%	—
Transfers In	—	—	—	—	0.00%	-58.33%	—
Transfers Out	—	—	—	—	0.00%	-58.33%	—
Total Transfers	—	—	—	—	0.00%	-58.33%	—
Change In Net Position (Budget Basis)	\$ (448,214)	(448,214)	(831,741)	(383,527)			(271,308)
Unassigned Fund Balance at Beginning of Year			(4,377,557)	(4,377,557)			(2,460,631)
Cancellation of Prior Year Encumbrances			—	—			—
Change in Other Fund Balance Components During the Year			—	—			3,407,253
Year-end investment market value adjustment			—	—			—
Ending Unassigned Fund Balance Non-GAAP Basis			(5,209,298)	—			675,314
Other Net Position Components:							
Assigned - Current Year Encumbrances			60,200	—			42,144
Assigned - Prior Year Encumbrances			2,154	—			74,597
Total Fund Balance			\$ (5,146,944)	—			792,055

CITY OF INDEPENDENCE, MISSOURI

Budgetary Comparison Schedule

Finance & Support Services

For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Amended	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Operating revenues:							
Charges for Services	\$ 14,820,350	14,820,350	8,645,204	(6,175,146)	58.33%	0.00%	7,650,784
Miscellaneous	—	—	—	—	0.00%	-58.33%	—
Total Operating Revenues	14,820,350	14,820,350	8,645,204	(6,175,146)	58.33%	0.00%	7,650,784
Operating Expenses:							
Personnel Services	7,464,072	7,462,322	3,845,989	3,616,333	51.54%	-6.79%	3,260,656
Retiree Benefits	231,000	231,000	92,181	138,819	39.91%	-18.42%	108,584
Other Services	6,511,122	6,512,872	4,846,853	1,666,019	74.42%	16.09%	4,140,788
Supplies	98,750	98,750	32,442	66,308	32.85%	-25.48%	36,634
Capital Outlay	175,000	175,000	208,754	(33,754)	119.29%	60.96%	100,915
Other Expenses	—	—	—	—	0.00%	-58.33%	—
Total Operating Expenses	14,479,944	14,479,944	9,026,219	5,453,725	62.34%	4.01%	7,647,577
Nonoperating Revenues (Expenses):							
Investment Income	—	—	147	147	0.00%	-58.33%	—
Miscellaneous Revenue (Expense)	—	—	2,613	2,613	0.00%	-58.33%	1,638
Total Nonoperating Revenue (Expenses)	—	—	2,760	2,760	0.00%	-58.33%	1,638
Income (Loss) Before Transfers	340,406	340,406	(378,255)	(718,661)	-111.12%	-169.45%	4,845
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-58.33%	—
Transfers In – CARES Act	—	—	—	—	0.00%	-58.33%	—
Transfers Out - Capital Projects	(1,168,334)	(1,168,334)	(1,106,584)	(61,750)	94.71%	36.38%	—
Total Transfers	(1,168,334)	(1,168,334)	(1,106,584)	(61,750)	94.71%	36.38%	—
Change In Net Position (Budget Basis)	\$ (827,928)	(827,928)	(1,484,839)	(656,911)			4,845
Unassigned Fund Balance at Beginning of Year			(5,313,324)				(2,762,630)
Cancellation of Prior Year Encumbrances			133,260				1,658
Change in Other Fund Balance Components During the Year			—				—
GAAP Components - OPEB and LAGERS			5,610,333				4,204,831
Ending Unassigned Fund Balance Non-GAAP Basis			(1,054,570)				1,448,704
Other Net Position Components:							
Assigned - Current Year Encumbrances			421,104				368,356
Assigned - Prior Year Encumbrances			39,688				195,001
Total Fund Balance			\$ (593,778)				2,012,061

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Finance & Support Services Capital Project Fund
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Amended	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Operating revenues:							
Charges for Services	\$ —	—	—	—	0.00%	-58.33%	—
Miscellaneous	—	—	—	—	0.00%	-58.33%	—
Total Operating Revenues	—	—	—	—	0.00%	-58.33%	—
Operating Expenses:							
Personnel Services	—	—	—	—	0.00%	-58.33%	—
Retiree Benefits	—	—	—	—	0.00%	-58.33%	—
Other Services	—	—	—	—	0.00%	-58.33%	—
Supplies	—	—	—	—	0.00%	-58.33%	—
Capital Outlay	1,580,000	1,580,000	1,501,750	78,250	95.05%	36.72%	—
Other Expenses	—	—	—	—	0.00%	-58.33%	—
Total Operating Expenses	1,580,000	1,580,000	1,501,750	78,250	95.05%	36.72%	—
Nonoperating Revenues (Expenses):							
Investment Income	—	—	—	—	0.00%	-58.33%	—
Miscellaneous Revenue (Expense)	—	—	—	—	0.00%	-58.33%	—
Total Nonoperating Revenue (Expenses)	—	—	—	—	0.00%	-58.33%	—
Income (Loss) Before Transfers	(1,580,000)	(1,580,000)	(1,501,750)	78,250	95.05%	36.72%	—
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-58.33%	—
Transfers In	1,168,334	1,168,334	1,106,584	61,750	94.71%	36.38%	—
Transfers Out	—	—	—	—	0.00%	-58.33%	—
Total Transfers	1,168,334	1,168,334	1,106,584	61,750	94.71%	36.38%	—
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
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Real Estate Tax	\$ —	—	3,387,551	3,387,551	0.00%	-58.33%	—
Charges for Services	9,289	9,289	—	(9,289)	0.00%	-58.33%	—
Investment Income (Loss)	2,000	2,000	11,505	9,505	575.25%	516.92%	2,351
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	11,289	11,289	3,399,056	3,387,767	30109.45%	30051.12%	2,351
Expenditures:							
General Government	—	—	54,600	(54,600)	0.00%	-58.33%	15
NID Distribution	—	—	118,582	(118,582)	0.00%	-58.33%	—
Debt Service	1,000	1,000	—	1,000	0.00%	-58.33%	—
Total Expenditures	1,000	1,000	173,182	(172,182)	17318.20%	17259.87%	15
Other Financing Uses:							
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-58.33%	—
Total expenditures and other financing uses	1,000	1,000	173,182	(172,182)	17318.20%	17259.87%	15
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ 10,289	10,289	3,225,874	3,215,585			2,336
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			(118,582)				—
Year-End Investment Market Value Adjustment			—				—
Ending Unassigned Fund Balance			<u>3,226,168</u>				<u>115,415</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - NID Distribution			118,582				—
Total Fund Balance			<u>\$ 3,344,750</u>				<u>115,415</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Street Improvements Capital Project Fund
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Charges for Services	\$ 6,000	6,000	6,173	173	102.88%	44.55%	6,839
Investment Income	—	—	106	106	0.00%	-58.33%	14
Intergovernmental	—	—	1,445,588	1,445,588	0.00%	-58.33%	—
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	6,000	6,000	1,451,867	1,445,867	24197.78%	24139.45%	6,853
Other Financing Sources:							
Transfers In	19,497,011	19,497,011	6,623,553	(12,873,458)	33.97%	-24.36%	5,731,577
Transfers In/ARP	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Sources	19,497,011	19,497,011	6,623,553	(12,873,458)	33.97%	-24.36%	5,731,577
Total Revenues and Other Financing Sources	19,503,011	19,503,011	8,075,420	(11,427,591)	41.41%	-16.92%	5,738,430
Expenditures:							
Municipal Services - Public Works	—	—	—	—	0.00%	-58.33%	148,963
Culture and Recreation	—	—	—	—	0.00%	-58.33%	—
Capital Outlay	19,497,011	29,142,844	2,414,491	26,728,353	8.29%	-50.04%	6,307,795
Total Expenditures	19,497,011	29,142,844	2,414,491	26,728,353	8.29%	-50.04%	6,456,758
Other Financing Uses:							
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-58.33%	—
Total Expenditures and Other Financing Uses	19,497,011	29,142,844	2,414,491	26,728,353	8.29%	-50.04%	6,456,758
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ 6,000	(9,639,833)	5,660,929	15,300,762			(718,328)
Unassigned Fund Balance at Beginning of Year			(11,931,443)				(499,899)
Cancellation of Prior Year Encumbrances			3,050				23,607
Change to Prior Year Encumbrances			606,719				(8,948,996)
Year-End Investment Market Value Adjustment			—				—
Ending Unassigned Fund Balance			(5,660,745)				(10,143,616)
Other Fund Balance Components:							
Committed - Current Year Encumbrances			1,665,762				6,132,496
Committed - Prior Year Encumbrances			3,791,932				4,052,019
Total Fund Balance			\$ (203,051)				40,899

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Police Improvements Capital Project Fund
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Charges for Services	\$ —	—	—	—	0.00%	-58.33%	—
Investment Income	—	—	—	—	0.00%	-58.33%	—
Intergovernmental	—	—	—	—	0.00%	-58.33%	—
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>—</u>
Other Financing Sources:							
Transfers In	—	—	907,055	907,055	0.00%	-58.33%	717,154
Proceeds From Bond Issuance	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Sources	<u>—</u>	<u>—</u>	<u>907,055</u>	<u>907,055</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>717,154</u>
Total Revenues and Other Financing Sources	<u>—</u>	<u>—</u>	<u>907,055</u>	<u>907,055</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>717,154</u>
Expenditures:							
Public Safety	—	—	—	—	0.00%	-58.33%	—
Capital Outlay	—	440,860	4,352,639	(3,911,779)	987.31%	928.98%	481,968
Total Expenditures	<u>—</u>	<u>440,860</u>	<u>4,352,639</u>	<u>(3,911,779)</u>	<u>987.31%</u>	<u>928.98%</u>	<u>481,968</u>
Other Financing Uses:							
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>—</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>440,860</u>	<u>4,352,639</u>	<u>(3,911,779)</u>	<u>987.31%</u>	<u>928.98%</u>	<u>481,968</u>
Excess of Revenues Over (Under) Expenditures							
and Other Financing Uses, Budget Basis	\$ <u>—</u>	<u>(440,860)</u>	<u>(3,445,584)</u>	<u>(3,004,724)</u>			235,186
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			2,865,376				—
Year-End Investment Market Value Adjustment			—				—
Ending Unassigned Fund Balance			<u>(5,379,195)</u>				<u>(5,455,494)</u>
Other Fund Balance Components:							
Committed - Current Year Encumbrances			986,498				481,968
Committed - Prior Year Encumbrances			3,902,333				4,973,526
Restricted - Debt Reserve Project Accounts - Capital Projects			<u>2,138,543</u>				—
Total Fund Balance	\$		<u><u>1,648,179</u></u>				<u><u>—</u></u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Fire Improvements Capital Project Fund
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Charges for Services	\$ —	—	—	—	0.00%	-58.33%	—
Investment Income	—	—	—	—	0.00%	-58.33%	—
Intergovernmental	—	—	—	—	0.00%	-58.33%	—
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>—</u>
Other Financing Sources:							
Transfers In	10,000,000	10,000,000	2,791,352	(7,208,648)	27.91%	-30.42%	3,295,418
Proceeds From Bond Issuance	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Sources	<u>10,000,000</u>	<u>10,000,000</u>	<u>2,791,352</u>	<u>(7,208,648)</u>	<u>27.91%</u>	<u>-30.42%</u>	<u>3,295,418</u>
Total Revenues and Other Financing Sources	<u>10,000,000</u>	<u>10,000,000</u>	<u>2,791,352</u>	<u>(7,208,648)</u>	<u>27.91%</u>	<u>-30.42%</u>	<u>3,295,418</u>
Expenditures:							
Public Safety	—	—	—	—	0.00%	-58.33%	—
Capital Outlay	10,000,000	11,482,932	8,103,843	3,379,089	70.57%	12.24%	3,457,115
Total Expenditures	<u>10,000,000</u>	<u>11,482,932</u>	<u>8,103,843</u>	<u>3,379,089</u>	<u>70.57%</u>	<u>12.24%</u>	<u>3,457,115</u>
Other Financing Uses:							
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>—</u>
Total Expenditures and Other Financing Uses	<u>10,000,000</u>	<u>11,482,932</u>	<u>8,103,843</u>	<u>3,379,089</u>	<u>70.57%</u>	<u>12.24%</u>	<u>3,457,115</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ <u>—</u>	<u>(1,482,932)</u>	(5,312,491)	<u>(3,829,559)</u>			(161,697)
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>(8,580,519)</u>				<u>(3,768,799)</u>
Other Fund Balance Components:							
Committed - Current Year Encumbrances			7,063,544				372,018
Committed - Prior Year Encumbrances			1,516,976				3,396,781
Restricted - Debt Reserve Project Accounts - Capital Projects			<u>42,703,612</u>				—
Total Fund Balance	\$		<u><u>42,703,613</u></u>				<u><u>—</u></u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 General Obligation Bonds Capital Project Fund
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Charges for Services	\$ —	—	—	—	0.00%	-58.33%	—
Investment Income (Loss)	—	—	240,944	240,944	0.00%	-58.33%	—
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	<u>—</u>	<u>—</u>	<u>240,944</u>	<u>240,944</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>—</u>
Other financing sources:							
Debt proceeds	—	29,187,005	29,187,005	—	100.00%	41.67%	—
Transfers in	—	—	—	—	0.00%	-58.33%	—
Total other financing sources	<u>—</u>	<u>29,187,005</u>	<u>29,187,005</u>	<u>—</u>	<u>100.00%</u>	<u>41.67%</u>	<u>—</u>
Total revenues and other financing sources	<u>—</u>	<u>29,187,005</u>	<u>29,427,949</u>	<u>240,944</u>	<u>100.00%</u>	<u>41.67%</u>	<u>—</u>
Expenditures:							
Municipal Services - Public Works	—	—	8,586	(8,586)	0.00%	-58.33%	—
Capital Outlay	—	29,187,005	12,842,079	16,344,926	44.00%	-14.33%	—
Total Expenditures	<u>—</u>	<u>29,187,005</u>	<u>12,850,665</u>	<u>16,336,340</u>	<u>44.03%</u>	<u>-14.30%</u>	<u>—</u>
Other Financing Uses:							
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>—</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>29,187,005</u>	<u>12,850,665</u>	<u>16,336,340</u>	<u>44.03%</u>	<u>-14.30%</u>	<u>—</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ <u>—</u>	<u>—</u>	<u>16,577,284</u>	<u>16,577,284</u>			<u>—</u>
Unassigned Fund Balance at Beginning of Year			—				—
Cancellation of Prior Year Encumbrances			—				—
Change in Other Fund Balance Components During the Year			(28,875,187)				—
Year-End Investment Market Value Adjustment			—				—
Ending Unassigned Fund Balance			<u>(12,297,903)</u>				<u>—</u>
Other Fund Balance Components:							
Committed - Current Year Encumbrances			12,228,007				—
Committed - Prior Year Encumbrances			—				—
Restricted - Debt Reserve Project Accounts - Capital Projects			<u>28,875,187</u>				—
Total Fund Balance	\$		<u>28,805,291</u>				<u>—</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Revolving Public Improvements Capital Project Fund
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Charges for Services	\$ —	—	—	—	0.00%	-58.33%	—
Investment Income (Loss)	—	—	—	—	0.00%	-58.33%	—
Other Revenue	—	10,000	74,683	64,683	746.83%	688.50%	46,132
Total Revenues	—	10,000	74,683	64,683	746.83%	688.50%	46,132
Expenditures:							
Municipal Services - Public Works	—	—	—	—	0.00%	-58.33%	—
Culture and Recreation	—	—	—	—	0.00%	-58.33%	—
Capital Outlay	—	10,000	961,107	(951,107)	9611.07%	9552.74%	52,000
Total Expenditures	—	10,000	961,107	(951,107)	9611.07%	9552.74%	52,000
Other Financing Uses:							
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-58.33%	—
Total Expenditures and Other Financing Uses	—	10,000	961,107	(951,107)	9611.07%	9552.74%	52,000
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ —	—	(886,424)	(886,424)			(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>(886,924)</u>				<u>(5,868)</u>
Other Fund Balance Components:							
Committed - Current Year Encumbrances			886,908				—
Committed - Prior Year Encumbrances			<u>16</u>				<u>5,868</u>
Total Fund Balance	\$		<u>—</u>				<u>—</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Buildings and Other Improvements Capital Project Fund
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Charges for Services	\$ —	—	—	—	0.00%	-58.33%	—
Intergovernmental	—	—	—	—	0.00%	-58.33%	—
Investment Income	—	—	—	—	0.00%	-58.33%	—
Other Revenue	—	—	—	—	0.00%	-58.33%	2,601
Total revenues	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>2,601</u>
Other Financing Sources:							
Debt Proceeds	—	—	—	—	0.00%	-58.33%	—
Transfers In	280,000	280,000	1,054	(278,946)	0.38%	-57.95%	334
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>-57.95%</u>	<u>334</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>-57.95%</u>	<u>2,935</u>
Expenditures:							
Municipal Services - Public Works	—	—	—	—	0.00%	-58.33%	—
Culture and Recreation	—	—	—	—	0.00%	-58.33%	—
Capital Outlay	280,000	2,736,672	586,052	2,150,620	21.41%	-36.92%	479,993
Total Expenditures	<u>280,000</u>	<u>2,736,672</u>	<u>586,052</u>	<u>2,150,620</u>	<u>21.41%</u>	<u>-36.92%</u>	<u>479,993</u>
Other Financing Uses:							
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>—</u>
Total expenditures and other financing uses	<u>280,000</u>	<u>2,736,672</u>	<u>586,052</u>	<u>2,150,620</u>	<u>21.41%</u>	<u>-36.92%</u>	<u>479,993</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ <u>—</u>	<u>(2,456,672)</u>	<u>(584,998)</u>	<u>1,871,674</u>			<u>(477,058)</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			4,161,026				882,053
Year-End Investment Market Value Adjustment			—				—
Ending Unassigned Fund Balance			<u>(5,065,201)</u>				<u>(1,590,902)</u>
Other Fund Balance Components:							
Committed - Current Year Encumbrances			171,196				17,071
Committed - Prior Year Encumbrances			777,898				139,198
Restricted - Debt Reserve Project Accounts - Capital Projects			<u>4,507,615</u>				<u>10,033,251</u>
Total Fund Balance			\$ <u>391,508</u>				<u>8,598,618</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Storm Drainage Capital Project Fund
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Charges for Services	\$ —	—	—	—	0.00%	-58.33%	—
Investment Income	—	—	—	—	0.00%	-58.33%	—
Intergovernmental	—	—	3,876,526	3,876,526	0.00%	-58.33%	1,443,898
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total revenues	<u>—</u>	<u>—</u>	<u>3,876,526</u>	<u>3,876,526</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>1,443,898</u>
Other financing sources:							
Transfers in	5,990,000	5,990,000	3,452,347	(2,537,653)	57.64%	-0.69%	1,212,222
Total other financing sources	<u>5,990,000</u>	<u>5,990,000</u>	<u>3,452,347</u>	<u>(2,537,653)</u>	<u>57.64%</u>	<u>-0.69%</u>	<u>1,212,222</u>
Total revenues and other financing sources	<u>5,990,000</u>	<u>5,990,000</u>	<u>7,328,873</u>	<u>1,338,873</u>	<u>122.35%</u>	<u>64.02%</u>	<u>2,656,120</u>
Expenditures:							
Municipal Services - Public Works	—	—	—	—	0.00%	-58.33%	—
Culture and Recreation	—	—	—	—	0.00%	-58.33%	—
Capital Outlay	5,990,000	3,989,755	1,236,893	2,752,862	31.00%	-27.33%	5,467,305
Total Expenditures	<u>5,990,000</u>	<u>3,989,755</u>	<u>1,236,893</u>	<u>2,752,862</u>	<u>31.00%</u>	<u>-27.33%</u>	<u>5,467,305</u>
Other Financing Uses:							
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>—</u>
Total expenditures and other financing uses	<u>5,990,000</u>	<u>3,989,755</u>	<u>1,236,893</u>	<u>2,752,862</u>	<u>31.00%</u>	<u>-27.33%</u>	<u>5,467,305</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ <u>—</u>	<u>2,000,245</u>	6,091,980	<u>4,091,735</u>			(2,811,185)
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>(9,267,335)</u>				<u>(5,319,223)</u>
Fund Balance Components:							
Committed - Current Year Encumbrances			1,145,136				3,919,171
Committed - Prior Year Encumbrances			<u>8,122,199</u>				<u>1,400,052</u>
Total Fund Balance			\$ <u>—</u>				<u>—</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Park Improvements Capital Project Fund
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Charges for Services	\$ —	—	—	—	0.00%	-58.33%	—
Investment Income (Loss)	—	—	—	—	0.00%	-58.33%	—
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total revenues	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>—</u>
Other financing sources:							
Transfers in	800,000	800,000	244,816	(555,184)	30.60%	-27.73%	81,730
Total other financing sources	<u>800,000</u>	<u>800,000</u>	<u>244,816</u>	<u>(555,184)</u>	<u>30.60%</u>	<u>-27.73%</u>	<u>81,730</u>
Total revenues and other financing sources	<u>800,000</u>	<u>800,000</u>	<u>244,816</u>	<u>(555,184)</u>	<u>30.60%</u>	<u>-27.73%</u>	<u>81,730</u>
Expenditures:							
Culture and Recreation	—	—	—	—	0.00%	-58.33%	15,000
Capital Outlay	800,000	1,950,374	304,454	1,645,920	15.61%	-42.72%	288,346
Total Expenditures	<u>800,000</u>	<u>1,950,374</u>	<u>304,454</u>	<u>1,645,920</u>	<u>15.61%</u>	<u>-42.72%</u>	<u>303,346</u>
Other Financing Uses:							
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>—</u>
Total expenditures and other financing uses	<u>800,000</u>	<u>1,950,374</u>	<u>304,454</u>	<u>1,645,920</u>	<u>15.61%</u>	<u>-42.72%</u>	<u>303,346</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ <u>—</u>	<u>(1,150,374)</u>	<u>(59,638)</u>	<u>1,090,736</u>			<u>(221,616)</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>(158,168)</u>				<u>(342,482)</u>
Fund Balance Components:							
Committed - Current Year Encumbrances			78,330				288,346
Committed - Prior Year Encumbrances			79,838				54,136
Total Fund Balance	\$		<u>—</u>				<u>—</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Independence Events Center CID
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Sales Taxes	\$ 9,180,000	9,180,000	4,615,838	(4,564,162)	50.28%	-8.05%	4,657,280
Investment Income	500,000	500,000	260,567	(239,433)	52.11%	-6.22%	329,568
Total Revenues	9,680,000	9,680,000	4,876,405	(4,803,595)	50.38%	-7.95%	4,986,848
Expenditures:							
Administrative Fee	183,600	183,600	92,317	91,283	50.28%	-8.05%	93,146
Insurance	112,676	112,676	—	112,676	0.00%	-58.33%	—
Dues & Memberships	—	—	375	(375)	0.00%	-58.33%	—
Legal	30,000	30,000	—	30,000	0.00%	-58.33%	—
Audit	6,700	6,700	6,700	—	100.00%	41.67%	6,400
Banking	11,500	11,500	5,962	5,538	51.84%	-6.49%	6,501
Contract Services	112,800	112,800	122,725	(9,925)	108.80%	50.47%	50,000
Capital Outlay	—	—	—	—	0.00%	-58.33%	—
Other	50,000	50,000	150,000	(100,000)	300.00%	241.67%	50,375
Total Expenditures	507,276	507,276	378,079	129,197	74.53%	16.20%	206,422
Other Financing Uses:							
Transfers Out - EATS	—	—	—	—	0.00%	-58.33%	—
Transfers Out - Debt Service (City)	6,009,757	6,009,757	1,071,617	4,938,140	17.83%	-40.50%	1,108,017
Transfers Out - Capital Projects	2,702,665	2,702,665	4,282,774	(1,580,109)	158.46%	100.13%	1,067,400
Transfers Out - Other Items	65,000	65,000	31,756	33,244	48.86%	-9.47%	35,207
Total Other Financing Uses	8,777,422	8,777,422	5,386,147	3,391,275	61.36%	3.03%	2,210,624
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ 395,302	395,302	(887,821)	(1,283,123)			2,569,802
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>10,312,359</u>				<u>13,742,777</u>
Other Fund Balance Components:							
Restricted - current year encumbrances			12,971				—
Restricted - prior year encumbrances			—				—
Total Fund Balance			\$ 10,325,330				13,742,777

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Crackerneck Creek TDD
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Sales taxes	\$ 571,200	571,200	276,440	(294,760)	48.40%	-9.93%	269,599
Investment income	5,000	5,000	2,623	(2,377)	52.46%	-5.87%	3,276
Total revenues	576,200	576,200	279,063	(297,137)	48.43%	-9.90%	272,875
Expenditures:							
Administrative Fee	11,424	11,424	5,529	5,895	48.40%	-9.93%	5,392
Insurance	2,850	2,850	2,953	(103)	103.61%	45.28%	—
Legal	1,250	1,250	1,250	—	100.00%	41.67%	1,250
Audit	6,700	6,700	6,700	—	100.00%	41.67%	6,400
Banking	600	600	231	369	38.50%	-19.83%	233
Contract Services	—	—	—	—	0.00%	-58.33%	—
Capital Outlay	—	—	—	—	0.00%	-58.33%	—
Other	—	—	—	—	0.00%	-58.33%	—
Total expenditures	22,824	22,824	16,663	6,161	73.01%	14.68%	13,275
Other financing uses:							
Transfers out - EATS	285,600	285,600	138,220	147,380	48.40%	-9.93%	134,800
Transfers out - Debt Service (City)	275,000	275,000	100,000	175,000	36.36%	-21.97%	125,000
Total other financing uses	560,600	560,600	238,220	322,380	42.49%	-15.84%	259,800
Excess of Revenue and Other Financing							
Sources Over (Under) Expenditures and							
Other Financing Uses, Budget Basis	\$ (7,224)	(7,224)	24,180	31,404			(200)
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			(345)				(255)
Unassigned Ending Fund Balance			105,863				93,425
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - City Transportation			9,557				8,830
Total Fund Balance			\$ 115,420				102,255

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Hub Drive CID
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Real estate taxes & special assessment	\$ 82,440	82,440	—	(82,440)	0.00%	-58.33%	82,441
Sales and use taxes	300,000	300,000	144,604	(155,396)	48.20%	-10.13%	140,767
Investment income	—	—	—	—	0.00%	-58.33%	—
Total revenues	382,440	382,440	144,604	(237,836)	37.81%	-20.52%	223,208
Expenditures:							
Administrative Fee	5,000	5,000	—	5,000	0.00%	-58.33%	—
Insurance	1,300	1,300	1,306	(6)	100.46%	42.13%	1,193
Legal	2,000	2,000	2,000	—	100.00%	41.67%	2,000
Audit	6,700	6,700	6,700	—	100.00%	41.67%	6,400
Banking	800	800	579	221	72.38%	14.05%	354
Contract Services	—	—	—	—	0.00%	-58.33%	—
Capital Outlay	—	—	—	—	0.00%	-58.33%	—
Other	—	—	—	—	0.00%	-58.33%	—
Total expenditures	15,800	15,800	10,585	5,215	66.99%	8.66%	9,947
Other financing uses:							
Transfers out - EATS	150,000	150,000	72,302	77,698	48.20%	-10.13%	210,477
Transfers out - Debt Service (City)	216,640	216,640	79,900	136,740	36.88%	-21.45%	—
Total other financing uses	366,640	366,640	152,202	214,438	41.51%	-16.82%	210,477
Excess of Revenue and Other Financing							
Sources Over (Under) Expenditures and							
Other Financing Uses, Budget Basis	\$ —	—	(18,183)	(18,183)			2,784
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>15,504</u>				<u>17,132</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - City Transportation			—				—
Total Fund Balance			\$ 15,504				17,132

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Hub Drive TDD
 For the period ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Sales taxes	\$ 300,000	300,000	142,047	(157,953)	47.35%	-10.98%	139,045
Investment income	—	—	—	—	0.00%	-58.33%	—
Total revenues	<u>300,000</u>	<u>300,000</u>	<u>142,047</u>	<u>(157,953)</u>	<u>47.35%</u>	<u>-10.98%</u>	<u>139,045</u>
Expenditures:							
Administrative Fee	5,000	5,000	—	5,000	0.00%	-58.33%	—
Insurance	1,300	1,300	1,304	(4)	100.31%	41.98%	1,191
Legal	2,000	2,000	2,000	—	100.00%	41.67%	2,000
Audit	6,700	6,700	6,700	—	100.00%	41.67%	6,400
Banking	800	800	577	223	72.13%	13.80%	352
Contract Services	—	—	—	—	0.00%	-58.33%	—
Capital Outlay	—	—	—	—	0.00%	-58.33%	—
Other	—	—	—	—	0.00%	-58.33%	—
Total expenditures	<u>15,800</u>	<u>15,800</u>	<u>10,581</u>	<u>5,219</u>	<u>66.97%</u>	<u>8.64%</u>	<u>9,943</u>
Other financing uses:							
Transfers out - EATS	150,000	150,000	71,024	78,976	47.35%	-10.98%	126,253
Transfers out - Debt Service (City)	134,200	134,200	78,332	55,868	58.37%	0.04%	—
Total other financing uses	<u>284,200</u>	<u>284,200</u>	<u>149,356</u>	<u>134,844</u>	<u>52.55%</u>	<u>-5.78%</u>	<u>126,253</u>
Excess of Revenue and Other Financing							
Sources Over (Under) Expenditures and							
Other Financing Uses, Budget Basis	\$ <u>—</u>	<u>—</u>	(17,890)	<u>(17,890)</u>			2,849
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>15,228</u>				<u>17,002</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - City Transportation			—				—
Total Fund Balance			\$ <u>15,228</u>				<u>17,002</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Tax Increment Financing Summary
 For the Period Ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ 6,148,200	6,148,200	11,725,961	5,359,101	190.72%	132.39%	10,005,921
Investment Income (Loss)	129,000	129,000	422,492	(19,085)	327.51%	269.18%	408,786
Other revenue	1,000,000	1,000,000	776,508	(223,492)	77.65%	19.32%	791,055
Total Revenues	7,277,200	7,277,200	12,924,961	5,116,524	177.61%	119.28%	11,205,762
Other Financing Sources:							
Transfers In	200,000	200,000	131,756	(68,244)	65.88%	7.55%	159,545
Total Other Financing Sources	200,000	200,000	131,756	(68,244)	65.88%	7.55%	159,545
Total Revenues and Other Financing Sources	7,477,200	7,477,200	13,056,717	5,048,280	174.62%	116.29%	11,365,307
Expenditures:							
Tax Increment Financing	1,236,500	1,236,500	724,755	678,739	58.61%	0.28%	327,076
Debt Service							
Principal	6,635,000	6,635,000	238,806	6,396,194	3.60%	-54.73%	252,295
Interest and Fiscal Agent Fees	3,634,050	3,634,050	2,079,650	1,554,400	57.23%	-1.10%	2,131,104
Debt Issuance Costs	—	—	—	—	0.00%	-58.33%	—
Total Expenditures	11,505,550	11,505,550	3,043,211	8,629,333	26.45%	-31.88%	2,710,475
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-58.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-58.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-58.33%	—
Transfers Out	—	—	31,755	(31,755)	0.00%	-58.33%	34,545
Total Other Financing Uses	—	—	31,755	(31,755)	0.00%	-58.33%	34,545
Total Expenditures and Other Financing Uses	11,505,550	11,505,550	3,074,966	8,597,578	26.73%	-31.60%	2,745,020
Excess of Revenues Over (Under) Expenditures							
and other financing uses	\$ <u>(4,028,350)</u>	<u>(4,028,350)</u>	9,981,751	<u>14,010,101</u>			8,620,287
Unassigned Fund Balance at Beginning of Year			20,983,732				17,510,980
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>30,965,483</u>				<u>26,131,267</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			<u>10,297,233</u>				<u>10,315,194</u>
Total Fund Balance			\$ <u>41,262,716</u>				<u>36,446,461</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Santa Fe TIF
 For the Period Ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	—	—	0.00%	-58.33%	—
Investment Income (Loss)	—	—	—	—	0.00%	-58.33%	—
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	—	—	—	—	0.00%	-58.33%	—
Other Financing Sources:							
Transfers In	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Sources	—	—	—	—	0.00%	-58.33%	—
Total Revenues and Other Financing Sources	—	—	—	—	0.00%	-58.33%	—
Expenditures:							
Tax Increment Financing	3,000	3,000	7,579	(4,579)	252.63%	194.30%	—
Debt Service							
Principal	230,000	230,000	115,000	115,000	50.00%	-8.33%	110,000
Interest and Fiscal Agent Fees	298,850	298,850	150,381	148,469	50.32%	-8.01%	154,181
Debt Issuance Costs	—	—	—	—	0.00%	-58.33%	—
Total Expenditures	531,850	531,850	272,960	258,890	51.32%	-7.01%	264,181
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-58.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-58.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-58.33%	—
Transfers Out	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-58.33%	—
Total Expenditures and Other Financing Uses	531,850	531,850	272,960	258,890	51.32%	-7.01%	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				600,141
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>335,960</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			551,242				527,907
Total Fund Balance			\$ <u>1,088,497</u>				<u>863,867</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Eastland TIF
 For the Period Ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	—	—	0.00%	-58.33%	—
Investment Income (Loss)	—	—	—	—	0.00%	-58.33%	3,954
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>3,954</u>
Other Financing Sources:							
Transfers In	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Sources	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>—</u>
Total Revenues and Other Financing Sources	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>3,954</u>
Expenditures:							
Tax Increment Financing	—	—	—	—	0.00%	-58.33%	—
Debt Service							
Principal	—	—	—	—	0.00%	-58.33%	—
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-58.33%	—
Debt Issuance Costs	—	—	—	—	0.00%	-58.33%	—
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>—</u>
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-58.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-58.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-58.33%	—
Transfers Out	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>—</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>—</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ <u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>			3,954
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>26,410</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>26,410</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Crackerneck Creek TIF
 For the Period Ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ 1,915,000	1,915,000	1,516,386	(398,614)	79.18%	20.85%	1,167,283
Investment Income (Loss)	70,000	70,000	31,868	(38,132)	45.53%	-12.80%	16,858
Other Revenue	1,000,000	1,000,000	776,508	(223,492)	77.65%	19.32%	791,055
Total Revenues	2,985,000	2,985,000	2,324,762	(660,238)	77.88%	19.55%	1,975,196
Other Financing Sources:							
Transfers In - TDD	200,000	200,000	100,000	(100,000)	50.00%	-8.33%	—
Transfers In	—	—	—	—	0.00%	-58.33%	125,000
Total Other Financing Sources	200,000	200,000	100,000	(100,000)	50.00%	-8.33%	125,000
Total Revenues and Other Financing Sources	3,185,000	3,185,000	2,424,762	(760,238)	76.13%	17.80%	2,100,196
Expenditures:							
Tax Increment Financing	40,000	40,000	4,355	35,645	10.89%	-47.44%	1,902
Debt Service							
Principal	3,630,000	3,630,000	—	3,630,000	0.00%	-58.33%	—
Interest and Fiscal Agent Fees	2,895,000	2,895,000	1,447,381	1,447,619	50.00%	-8.33%	1,518,556
Debt Issuance Costs	—	—	—	—	0.00%	-58.33%	—
Total Expenditures	6,565,000	6,565,000	1,451,736	5,113,264	22.11%	-36.22%	1,520,458
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-58.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-58.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-58.33%	—
Transfers Out	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-58.33%	—
Total Expenditures and Other Financing Uses	6,565,000	6,565,000	1,451,736	5,113,264	22.11%	-36.22%	1,520,458
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (3,380,000)	(3,380,000)	973,026	4,353,026			579,738
Unassigned Fund Balance at Beginning of Year			2,425,082				3,035,319
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>3,398,108</u>				<u>3,615,057</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			<u>6,304,090</u>				<u>6,343,795</u>
Total Fund Balance			<u>\$ 9,702,198</u>				<u>9,958,852</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Old Landfill TIF
 For the Period Ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	841,736	841,736	0.00%	-58.33%	783,564
Investment Income (Loss)	—	—	4,309	4,309	0.00%	-58.33%	5,118
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	—	—	846,045	846,045	0.00%	-58.33%	788,682
Expenditures:							
Tax Increment Financing	—	—	38	(38)	0.00%	-58.33%	57
Debt Service							
Principal	—	—	—	—	0.00%	-58.33%	—
Interest and Fiscal Agent Fees	—	—	7,000	(7,000)	0.00%	-58.33%	7,000
Debt Issuance Costs	—	—	—	—	0.00%	-58.33%	—
Total Expenditures	—	—	7,038	(7,038)	0.00%	-58.33%	7,057
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-58.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-58.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-58.33%	—
Transfers Out	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-58.33%	—
Total Expenditures and Other Financing Uses	—	—	7,038	(7,038)	0.00%	-58.33%	7,057
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	839,007	839,007			781,625
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>883,582</u>				<u>821,407</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			—				—
Total Fund Balance			<u>\$ 883,582</u>				<u>821,407</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Trinity TIF
 For the Period Ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	599,595	599,595	0.00%	-58.33%	459,890
Investment Income (Loss)	—	—	2,511	2,511	0.00%	-58.33%	2,186
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	—	—	602,106	602,106	0.00%	-58.33%	462,076
Other Financing Sources:							
Transfers In	—	—	24,973	24,973	0.00%	-58.33%	28,285
Total Other Financing Sources	—	—	24,973	24,973	0.00%	-58.33%	28,285
Total Revenues and Other Financing Sources	—	—	627,079	627,079	0.00%	-58.33%	490,361
Expenditures:							
Tax Increment Financing	—	—	24	(24)	0.00%	-58.33%	29
Debt Service							
Principal	—	—	—	—	0.00%	-58.33%	19,958
Interest and Fiscal Agent Fees	—	—	95,000	(95,000)	0.00%	-58.33%	65,042
Debt Issuance Costs	—	—	—	—	0.00%	-58.33%	—
Total Expenditures	—	—	95,024	(95,024)	0.00%	-58.33%	85,029
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-58.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-58.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-58.33%	—
Transfers Out	—	—	24,972	(24,972)	0.00%	-58.33%	28,285
Total Other Financing Uses	—	—	24,972	(24,972)	0.00%	-58.33%	28,285
Total Expenditures and Other Financing Uses	—	—	119,996	(119,996)	0.00%	-58.33%	113,314
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	507,083	507,083			377,047
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>596,692</u>				<u>447,674</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			—				—
Total Fund Balance			\$ 596,692				447,674

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 HCA TIF
 For the Period Ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ 4,233,200	4,233,200	5,028,630	795,430	118.79%	60.46%	4,318,136
Investment Income (Loss)	59,000	59,000	32,564	(26,436)	55.19%	-3.14%	32,978
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	4,292,200	4,292,200	5,061,194	768,994	117.92%	59.59%	4,351,114
Other Financing Sources:							
Transfers In	—	—	6,783	6,783	0.00%	-58.33%	6,260
Total Other Financing Sources	—	—	6,783	6,783	0.00%	-58.33%	6,260
Total Revenues and Other Financing Sources	4,292,200	4,292,200	5,067,977	775,777	118.07%	59.74%	4,357,374
Expenditures:							
Tax Increment Financing	1,193,500	1,193,500	4,550	1,188,950	0.38%	-57.95%	4,592
Debt Service							
Principal	2,775,000	2,775,000	—	2,775,000	0.00%	-58.33%	—
Interest and Fiscal Agent Fees	440,200	440,200	219,888	220,312	49.95%	-8.38%	277,025
Debt Issuance Costs	—	—	—	—	0.00%	-58.33%	—
Total Expenditures	4,408,700	4,408,700	224,438	4,184,262	5.09%	-53.24%	281,617
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-58.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-58.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-58.33%	—
Transfers Out	—	—	6,783	(6,783)	0.00%	-58.33%	6,260
Total Other Financing Uses	—	—	6,783	(6,783)	0.00%	-58.33%	6,260
Total Expenditures and Other Financing Uses	4,408,700	4,408,700	231,221	4,177,479	5.24%	-53.09%	287,877
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (116,500)	(116,500)	4,836,756	4,953,256			4,069,497
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>6,343,700</u>				<u>5,349,028</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>\$ 9,785,601</u>				<u>8,792,520</u>

CITY OF INDEPENDENCE, MISSOURI
Budgetary Comparison Schedule
Cinema East TIF
For the Period Ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	250,309	250,309	0.00%	-58.33%	227,423
Investment Income (Loss)	—	—	1,041	1,041	0.00%	-58.33%	1,034
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	—	—	251,350	251,350	0.00%	-58.33%	228,457
Expenditures:							
Tax Increment Financing	—	—	9	(9)	0.00%	-58.33%	12
Debt Service							
Principal	—	—	—	—	0.00%	-58.33%	—
Interest and Fiscal Agent Fees	—	—	70,000	(70,000)	0.00%	-58.33%	58,000
Debt Issuance Costs	—	—	—	—	0.00%	-58.33%	—
Total Expenditures	—	—	70,009	(70,009)	0.00%	-58.33%	58,012
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-58.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-58.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-58.33%	—
Transfers Out	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-58.33%	—
Total Expenditures and Other Financing Uses	—	—	70,009	(70,009)	0.00%	-58.33%	58,012
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	181,341	181,341			170,445
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>244,205</u>				<u>224,761</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			—				—
Total Fund Balance			\$ <u>244,205</u>				<u>224,761</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 23rd & Noland Project 2 TIF
 For the Period Ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	15,811	15,811	0.00%	-58.33%	13,954
Investment Income (Loss)	—	—	105	105	0.00%	-58.33%	127
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	—	—	15,916	15,916	0.00%	-58.33%	14,081
Expenditures:							
Tax Increment Financing	—	—	1	(1)	0.00%	-58.33%	1
Debt Service							
Principal	—	—	7,000	(7,000)	0.00%	-58.33%	6,000
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-58.33%	—
Debt Issuance Costs	—	—	—	—	0.00%	-58.33%	—
Total Expenditures	—	—	7,001	(7,001)	0.00%	-58.33%	6,001
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-58.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-58.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-58.33%	—
Transfers Out	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-58.33%	—
Total Expenditures and Other Financing Uses	—	—	7,001	(7,001)	0.00%	-58.33%	6,001
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	8,915	8,915			8,080
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>17,411</u>				<u>16,647</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			—				—
Total Fund Balance			\$ <u>17,411</u>				<u>16,647</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 23rd & Noland Project 3 TIF
 For the Period Ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	25,660	25,660	0.00%	-58.33%	27,742
Investment Income (Loss)	—	—	114	114	0.00%	-58.33%	1,141
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	—	—	25,774	25,774	0.00%	-58.33%	28,883
Expenditures:							
Tax Increment Financing	—	—	1	(1)	0.00%	-58.33%	6
Debt Service							
Principal	—	—	—	—	0.00%	-58.33%	—
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-58.33%	—
Debt Issuance Costs	—	—	—	—	0.00%	-58.33%	—
Total Expenditures	—	—	1	(1)	0.00%	-58.33%	6
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-58.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-58.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-58.33%	—
Transfers Out	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-58.33%	—
Total Expenditures and Other Financing Uses	—	—	1	(1)	0.00%	-58.33%	6
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	25,773	25,773			28,877
Unassigned Fund Balance at Beginning of Year			14,995				20,730
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>40,768</u>				<u>49,607</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			—				—
Total Fund Balance			\$ <u>40,768</u>				<u>49,607</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 23rd & Noland Project 4 TIF
 For the Period Ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	427,113	427,113	0.00%	-58.33%	401,309
Investment Income (Loss)	—	—	3,553	3,553	0.00%	-58.33%	12,485
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	—	—	430,666	430,666	0.00%	-58.33%	413,794
Expenditures:							
Tax Increment Financing	—	—	32	(32)	0.00%	-58.33%	71
Debt Service							
Principal	—	—	—	—	0.00%	-58.33%	—
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-58.33%	—
Debt Issuance Costs	—	—	—	—	0.00%	-58.33%	—
Total Expenditures	—	—	32	(32)	0.00%	-58.33%	71
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-58.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-58.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-58.33%	—
Transfers Out	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-58.33%	—
Total Expenditures and Other Financing Uses	—	—	32	(32)	0.00%	-58.33%	71
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	430,634	430,634			413,723
Unassigned Fund Balance at Beginning of Year			127,419				168,227
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>558,053</u>				<u>581,950</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			—				—
Total Fund Balance			\$ <u>558,053</u>				<u>581,950</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Independence Square TIF
 For the Period Ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	508,121	508,121	0.00%	-58.33%	341,887
Investment Income (Loss)	—	—	18,554	18,554	0.00%	-58.33%	24,035
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	—	—	526,675	526,675	0.00%	-58.33%	365,922
Expenditures:							
Tax Increment Financing	—	—	540,441	(540,441)	0.00%	-58.33%	133,842
Debt Service							
Principal	—	—	—	—	0.00%	-58.33%	—
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-58.33%	—
Debt Issuance Costs	—	—	—	—	0.00%	-58.33%	—
Total Expenditures	—	—	540,441	(540,441)	0.00%	-58.33%	133,842
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-58.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-58.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-58.33%	—
Transfers Out	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-58.33%	—
Total Expenditures and Other Financing Uses	—	—	540,441	(540,441)	0.00%	-58.33%	133,842
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	(13,766)	(13,766)			232,080
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>1,184,007</u>				<u>1,451,845</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			—				—
Total Fund Balance			\$ <u>1,184,007</u>				<u>1,451,845</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 I-70 & Little Blue Parkway Project 1 TIF
 For the Period Ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	1,707,793	1,707,793	0.00%	-58.33%	1,550,413
Investment Income (Loss)	—	—	12,634	12,634	0.00%	-58.33%	77,351
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	—	—	1,720,427	1,720,427	0.00%	-58.33%	1,627,764
Expenditures:							
Tax Increment Financing	—	—	114	(114)	0.00%	-58.33%	278
Debt Service							
Principal	—	—	109,651	(109,651)	0.00%	-58.33%	108,165
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-58.33%	—
Debt Issuance Costs	—	—	—	—	0.00%	-58.33%	—
Total Expenditures	—	—	109,765	(109,765)	0.00%	-58.33%	108,443
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-58.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-58.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-58.33%	—
Transfers Out	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-58.33%	—
Total Expenditures and Other Financing Uses	—	—	109,765	(109,765)	0.00%	-58.33%	108,443
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	1,610,662	1,610,662			1,519,321
Unassigned Fund Balance at Beginning of Year			258,478				828,782
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>1,869,140</u>				<u>2,348,103</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			—				—
Total Fund Balance			\$ 1,869,140				2,348,103

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 I-70 & Little Blue Parkway Project 3 TIF
 For the Period Ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	273,763	273,763	0.00%	-58.33%	259,427
Investment Income (Loss)	—	—	1,034	1,034	0.00%	-58.33%	6,047
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	—	—	274,797	274,797	0.00%	-58.33%	265,474
Expenditures:							
Tax Increment Financing	—	—	10	(10)	0.00%	-58.33%	33
Debt Service							
Principal	—	—	7,155	(7,155)	0.00%	-58.33%	8,172
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-58.33%	—
Debt Issuance Costs	—	—	—	—	0.00%	-58.33%	—
Total Expenditures	—	—	7,165	(7,165)	0.00%	-58.33%	8,205
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-58.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-58.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-58.33%	—
Transfers Out	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-58.33%	—
Total Expenditures and Other Financing Uses	—	—	7,165	(7,165)	0.00%	-58.33%	8,205
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	267,632	267,632			257,269
Unassigned Fund Balance at Beginning of Year			50,609				35,342
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>318,241</u>				<u>292,611</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			—				—
Total Fund Balance			<u>\$ 318,241</u>				<u>292,611</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Marketplace Project 1 TIF
 For the Period Ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	136,174	136,174	0.00%	-58.33%	129,667
Investment Income (Loss)	—	—	662	662	0.00%	-58.33%	637
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	—	—	136,836	136,836	0.00%	-58.33%	130,304
Expenditures:							
Tax Increment Financing	—	—	6	(6)	0.00%	-58.33%	9
Debt Service							
Principal	—	—	—	—	0.00%	-58.33%	—
Interest and Fiscal Agent Fees	—	—	43,000	(43,000)	0.00%	-58.33%	8,300
Debt Issuance Costs	—	—	—	—	0.00%	-58.33%	—
Total Expenditures	—	—	43,006	(43,006)	0.00%	-58.33%	8,309
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-58.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-58.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-58.33%	—
Transfers Out	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-58.33%	—
Total Expenditures and Other Financing Uses	—	—	43,006	(43,006)	0.00%	-58.33%	8,309
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	93,830	93,830			121,995
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>180,938</u>				<u>191,914</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			—				—
Total Fund Balance			<u>\$ 180,938</u>				<u>191,914</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Marketplace Project 2 TIF
 For the Period Ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	176,210	176,210	0.00%	-58.33%	152,843
Investment Income (Loss)	—	—	966	966	0.00%	-58.33%	736
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	—	—	177,176	177,176	0.00%	-58.33%	153,579
Expenditures:							
Tax Increment Financing	—	—	601	(601)	0.00%	-58.33%	614
Debt Service							
Principal	—	—	—	—	0.00%	-58.33%	—
Interest and Fiscal Agent Fees	—	—	47,000	(47,000)	0.00%	-58.33%	43,000
Debt Issuance Costs	—	—	—	—	0.00%	-58.33%	—
Total Expenditures	—	—	47,601	(47,601)	0.00%	-58.33%	43,614
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-58.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-58.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-58.33%	—
Transfers Out	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-58.33%	—
Total Expenditures and Other Financing Uses	—	—	47,601	(47,601)	0.00%	-58.33%	43,614
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	129,575	129,575			109,965
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>182,734</u>				<u>146,841</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			—				—
Total Fund Balance			<u>\$ 182,734</u>				<u>146,841</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Hub Drive TIF
 For the Period Ended January 31, 2026

	Budgeted Amounts		Actual	Variance	Percent	Percent	Prior Year
	Original	Amended	Amounts	with Final	Actual	From	1/31/2025
				Budget	58.33% of Year	Budget	Actual
							Amounts
Revenues:							
Taxes	\$ —	—	218,660	218,660	0.00%	-58.33%	172,383
Investment Income (Loss)	—	—	753	753	0.00%	-58.33%	1,113
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	—	—	219,413	219,413	0.00%	-58.33%	173,496
Expenditures:							
Tax Increment Financing	—	—	164,339	(164,339)	0.00%	-58.33%	184,119
Debt Service							
Principal	—	—	—	—	0.00%	-58.33%	—
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-58.33%	—
Debt Issuance Costs	—	—	—	—	0.00%	-58.33%	—
Total Expenditures	—	—	164,339	(164,339)	0.00%	-58.33%	184,119
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-58.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-58.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-58.33%	—
Transfers Out	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	—	—	—	—	0.00%	-58.33%	—
Total Expenditures and Other Financing Uses	—	—	164,339	(164,339)	0.00%	-58.33%	184,119
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	55,074	55,074			(10,623)
Unassigned Fund Balance at Beginning of Year			95,169				848
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>150,243</u>				<u>(9,775)</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			—				—
Total Fund Balance			\$ <u>150,243</u>				<u>(9,775)</u>

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 TIF Supplemental Appropriation Fund
 For the Period Ended January 31, 2026

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>	<u>Percent</u>	<u>Prior Year</u>
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u>	<u>with Final</u>	<u>Actual</u>	<u>From</u>	<u>1/31/2025</u>
				<u>Budget</u>	<u>58.33% of Year</u>	<u>Budget</u>	<u>Actual</u>
							<u>Amounts</u>
Revenues:							
Taxes	\$						
Property tax							
RSO - Cargo Largo	—	—	197	197	0.00%	-58.33%	219
Santa Fe	—	—	2,854	2,854	0.00%	-58.33%	2,816
Hartman Heritage	—	—	52,152	52,152	0.00%	-58.33%	51,854
Drumm Farm	—	—	46,248	46,248	0.00%	-58.33%	45,784
Eastland	—	—	187,944	187,944	0.00%	-58.33%	187,992
North Independence	—	—	1,968	1,968	0.00%	-58.33%	2,029
Mt Washington	—	—	98	98	0.00%	-58.33%	111
23rd & Noland - Project 1	—	—	2,657	2,657	0.00%	-58.33%	2,629
Sales tax							
RSO - Cargo Largo	—	—	187,088	187,088	0.00%	-58.33%	172,740
Santa Fe	—	—	61	61	0.00%	-58.33%	1,300
Hartman Heritage	—	—	97,548	97,548	0.00%	-58.33%	103,247
Drumm Farm	—	—	19,571	19,571	0.00%	-58.33%	18,294
Eastland	—	—	1,595,340	1,595,340	0.00%	-58.33%	1,529,099
North Independence	—	—	14,551	14,551	0.00%	-58.33%	13,116
Mt Washington	—	—	616	616	0.00%	-58.33%	928
23rd & Noland - Project 1	—	—	17,133	17,133	0.00%	-58.33%	19,849
Investment Income (Loss)	—	—	311,824	311,824	0.00%	-58.33%	222,986
Other Revenue	—	—	—	—	0.00%	-58.33%	—
Total Revenues	<u>—</u>	<u>—</u>	<u>2,537,850</u>	<u>2,537,850</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>2,374,993</u>
Other Financing Sources:							
Transfers In	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Sources	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>—</u>
Total Revenues and Other Financing Sources	<u>—</u>	<u>—</u>	<u>2,537,850</u>	<u>2,537,850</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>2,374,993</u>
Expenditures:							
Tax Increment Financing	—	—	2,655	(2,655)	0.00%	-58.33%	1,511
Debt Service							
Principal	—	—	—	—	0.00%	-58.33%	—
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-58.33%	—
Debt Issuance Costs	—	—	—	—	0.00%	-58.33%	—
Total Expenditures	<u>—</u>	<u>—</u>	<u>2,655</u>	<u>(2,655)</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>1,511</u>
Other Financing Uses:							
Issuance of Debt	—	—	—	—	0.00%	-58.33%	—
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-58.33%	—
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-58.33%	—
Transfers Out	—	—	—	—	0.00%	-58.33%	—
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>—</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>—</u>	<u>2,655</u>	<u>(2,655)</u>	<u>0.00%</u>	<u>-58.33%</u>	<u>1,511</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ <u>—</u>	<u>—</u>	<u>2,535,195</u>	<u>2,535,195</u>			<u>2,373,482</u>
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>16,660,022</u>				<u>12,393,134</u>
Other Fund Balance Components:							
Restricted - Current Year Encumbrances			—				—
Restricted - Prior Year Encumbrances			—				—
Restricted - Trust Debt Service			—				—
Total Fund Balance	\$		<u>16,660,022</u>				<u>12,393,134</u>

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%	1,776,390	-11.9%
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%	2,101,055	10.0%
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%	2,198,988	1.1%
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%	2,018,370	3.9%
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%	10,040,635	-0.5%
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%	12,141,690	1.2%
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%	14,340,679	1.2%
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%	16,359,049	1.5%
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%	300,076	26.3%
Dec	214,561		167,344	-22.0%	211,098	26.1%	314,807	49.1%	337,844	7.3%	340,854	0.9%
Jan	214,763		210,538	-2.0%	275,269	30.7%	420,954	52.9%	311,617	-26.0%	467,440	50.0%
Feb	207,147		248,645	20.0%	169,446	-31.9%	238,574	40.8%	342,359	43.5%	362,963	6.0%
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%	1,684,589	6.0%
Dec	1,038,090		1,219,407	17.5%	1,417,271	16.2%	2,037,240	43.7%	1,926,336	-5.4%	2,025,443	5.1%
Jan	1,252,853		1,429,944	14.1%	1,692,541	18.4%	2,458,194	45.2%	2,237,953	-9.0%	2,492,882	11.4%
Feb	1,460,000		1,678,589	15.0%	1,861,986	10.9%	2,696,767	44.8%	2,580,311	-4.3%	2,855,846	10.7%
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%	2,076,466	-7.8%
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%	2,441,909	8.7%
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%	2,666,428	7.3%
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%	2,381,333	4.2%
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%	11,725,224	0.4%
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%	14,167,133	1.7%
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%	16,833,561	2.6%
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%	19,214,894	2.8%
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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