



**REQUEST FOR COMMISSION ACTION**  
**CITY OF INDEPENDENCE**  
**August 13, 2020**

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**Department** Finance

**Director Approval** Lacey Lies

**AGENDA ITEM** Public Hearing to consider adopting the 2021 Budget as proposed.

**SUMMARY RECOMMENDATION** Approve the 2021 budget as proposed.

**BACKGROUND** After the public hearing, City staff recommends approving the 2021 Budget as presented. Additional details can be found in the 2021 Proposed Budget Summary.

**BUDGET IMPACT** Adoption of the budget would allow for expenditures in budgeted funds of \$22,033,946 during calendar year 2021.

**SUGGESTED MOTION** I move to approve the 2021 Budget as presented.

**SUPPORTING DOCUMENTS**

1. Proposed Notice of Budget Hearing
2. 2021 Proposed Budget Summary

**NOTICE OF BUDGET HEARING**

The governing body of  
**CITY OF INDEPENDENCE, KS**  
will meet on August 13, 2020 at 5:30 PM at Civic Center, Memorial Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Clerk's office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate *
General	7,331,171	35.147	7,972,755	32.650	7,986,982	1,621,276	34.444
Debt Service	1,144,471		862,106		792,325		
Library	254,082	4.825	250,424	4.870	267,130	229,174	4.869
Industrial	25,000	0.201	27,500	0.218	27,500	22,764	0.484
General Fund Employee Bene	761,534	12.218	732,433	15.630	852,816	647,901	13.765
Liability Insurance Fund	85,622	2.031	88,298	1.664	96,000	78,384	1.665
Eco Dev. & Transportation	244,300		489,912		500,700		
Special Alcohol Fund	30,000		30,000		30,000		
Educational Sales Tax	1,931,186		1,935,000		1,930,000		
Quality of Life Sales Tax	52,259		30,000		75,000		
Tourism			160,000		150,000		
Special Use Sales Tax	2,906,367		2,335,000		1,930,000		
Airport	658,405		683,519		669,527		
Water & Sewer	4,466,025		5,100,367		5,510,205		
Sanitation	1,186,290		1,355,196		1,181,761		
Non-Budgeted Funds-A	2,909,865						
Totals	24,019,205	54.422	22,087,510	55.032	22,033,946	2,599,499	55.227
Less: Transfers	4,547,920		5,006,256		4,335,865		
Net Expenditure	19,471,285		17,081,255		17,698,081		
Total Tax Levied	2,599,539		2,599,539		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	47,765,990		47,236,904		47,070,406		
Outstanding Indebtedness, January 1,	2018	2019	2020				
G.O. Bonds	9,210,000	7,290,000	6,270,000				
Revenue Bonds	18,725,000	19,575,000	20,775,000				
Other	2,197,545	2,504,933	3,356,612				
Lease Purchase Principal	407,863	453,115	884,394				
Total	30,540,408	29,823,048	31,286,006				

\*Tax rates are expressed in mills

**Lacey Lies**

City Official Title: Director of Finance

**CERTIFICATE**

To the Clerk of MONTGOMERY COUNTY, State of Kansas

We, the undersigned, officers of  
**CITY OF INDEPENDENCE, KS**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2021; and  
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

		Page No.	2021 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>					
Computation to Determine Limit for 2021		2			
Allocation of MVT, RVT, and 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	8	7,986,982	1,621,276	
Debt Service	10-113	9	792,325		
Library	12-1220	9	267,130	229,174	
Industrial		10	27,500	22,764	
General Fund Employee Benefits		10	852,816	647,901	
Liability Insurance Fund		11	96,000	78,384	
Special Highway		12			
Eco Dev. & Transportation		12	500,700		
Special Alcohol Fund		13	30,000		
Educational Sales Tax		13	1,930,000		
Quality of Life Sales Tax		14	75,000		
Tourism		14	150,000		
Special Use Sales Tax		15	1,930,000		
Special Park & Recreation		15	34,000		
Airport		16	669,527		
Water & Sewer		17	5,510,205		
Sanitation		18	1,181,761		
<b>Totals</b>		xxxxxx	22,033,946	2,599,499	
					County Clerk's Use Only
Budget Summary		20			
Neighborhood Revitalization Rebate					Nov 1, 2020 Total Assessed Valuation

**Tax Lid Limit (from Computation Tab)  
Does the City Need to Hold and Election?**

**2,655,918  
NO**

Assisted by:  
LACEY R LIES  
 FINANCE DIRECTOR  
 Address:  
811 W LAUREL  
INDEPENDENCE, KS 67301  
 Email:  
LACEYL@INDEPENDENCEKS.GOV

LEONHARD CAFLISCH \_\_\_\_\_  
DEAN HAYES \_\_\_\_\_  
LOUIS YSUSI \_\_\_\_\_

Attest: August 13, 2020

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Governing Body

<b>CPA Summary</b>
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**NOTICE OF BUDGET HEARING**

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\*Tax rates are expressed in mills

**Lacey Lies**

City Official Title: Director of Finance

CITY OF INDEPENDENCE, KS

2021

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
GENERAL	DEMOLITION	50,000	50,000	50,000	K.S.A. 12-1, 118
GENERAL	AIRPORT		25,000		K.S.A. 12-1, 118
GENERAL	CAPITAL RESERVE	238,830	236,185	235,352	K.S.A. 12-1, 118
SANITATION	GENERAL	100,000	289,540	100,000	K.S.A. 12-825d
WATER/SEWER	GENERAL	670,000	700,000	800,000	K.S.A. 12-825d
WATER/SEWER	CAPITAL RESERVE	597,896			K.S.A. 12-825d
WATER/SEWER	BOND & INTEREST	80,813	79,613	78,413	K.S.A. 12-825d
WATER/SEWER	CAPITAL IMPROV	846,225	1,100,000	1,100,000	K.S.A. 12-1, 118
SUST	GENERAL	505,959	483,750	482,500	K.S.A. 12, 197
SUST	CITY HALL PROJ		537,250	135,500	K.S.A. 12, 197
SUST	BOND & INTEREST	701,031	478,094	474,813	K.S.A. 12, 197
SUST	CAPITAL PROJECTS - AIRPORT			150,000	K.S.A. 12, 197
SUST	CAPITAL PROJECTS - STREETS		199,407	290,188	K.S.A. 12, 197
ECO DEVO/TRANSP	CAPITAL PROJECTS - STREETS		275,000	200,000	K.S.A. 12, 197
FUND 74	CAPITAL PROJECTS - STREETS		133,750		K.S.A. 12, 197
EDU SALES TAX	BOND & INTEREST	355,333	253,667	239,100	K.S.A. 12, 197
MERCY CAP RESERVE	GENERAL			0	K.S.A. 12-1, 118
MEM HALL TAX CR	CITY HALL PROJ		165,000		K.S.A. 12, 197
RESIDUAL TRANSFERS		31,806			
AIRPORT	AIRPORT CAPITAL PROJECTS	40,952			
OTHER MISC	OTHER MISC.	329,075			
	<b>Totals</b>	4,547,920	5,006,256	4,335,865	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	4,547,920	5,006,256	4,335,865	

\*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
<b>General Obligation:</b>											
Series A 2007	4/1/2007	4/1/2027	0.03	620,000	0	MARCH	SEPT	0	0	0	0
Series A 2009	10/1/2009	10/1/2019	0.05	1,700,000	0	MARCH	SEPT	0	0	0	0
Series A 2012	2/1/2012	1/1/2026	0.04	4,065,000	505,000	MARCH	SEPT	10,100	250,000	5,100	255,000
Series A 2013	9/19/2013	9/19/2026	0.02	2,940,000	1,250,000	MARCH	SEPT	30,700	300,000	24,250	310,000
Series A 2015	7/22/2015	7/22/2030	0.03	1,960,000	1,470,000	MARCH	SEPT	39,225	120,000	36,825	120,000
Series A 2016	7/12/2016	7/21/2026	0.02	1,875,000	1,615,000	MARCH	SEPT	39,400	265,000	34,100	205,000
Series A 2019	10/2/2019	10/1/2026	0.03	1,430,000	1,430,000	MARCH	SEPT	42,781	25,000	42,150	20,000
<b>Total G.O. Bonds</b>					<b>6,270,000</b>			<b>162,206</b>	<b>960,000</b>	<b>142,425</b>	<b>910,000</b>
<b>Revenue Bonds:</b>											
Series 2008	12/18/2008	2038	0.06	3,120,000	3,120,000						
Series 2012	12/14/2012	2042	0.02	3,800,000	3,800,000						
Series 2013	12/30/2013	2028	Variable	2,200,000	1,725,000						
Series 2014	12/18/2014	2044	0.06	1,000,000	1,000,000						
Series 2015	12/17/2015	2045	0.06	625,000	625,000						
Series 2016	12/14/2016	2024	0.01	800,000	800,000						
Series 2016	12/15/2016	2027	0.06	420,000	420,000						
Series 2016A	12/25/2016	2038	Variable	1,700,000	1,700,000						
Series 2016B	12/25/2016	2027	0.05	4,910,000	4,910,000						
Series 2017	12/15/2017	2028		625,000	625,000						
Series 2018	12/14/2018	2029	0.06	850,000	850,000						
Series 2019	12/17/2019	2030	0.06	1,200,000	1,200,000						
<b>Total Revenue Bonds</b>					<b>20,775,000</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other:</b>											
Loan C-20-1915-01	10/24/2011*	3/1/2034	0.02	4,000,000	2,370,791	MARCH	SEPT	52,574	137,517	49,461	140,977
Loan Project No. 2933	8/15/2018	8/1/2040	2.33	3,107,770	985,821	APRIL	AUGUST	5,439	61,436	10,553	125,028
<b>Total Other</b>					<b>3,356,612</b>			<b>58,013</b>	<b>198,953</b>	<b>60,014</b>	<b>266,005</b>
<b>Total Indebtedness</b>					<b>30,401,612</b>			<b>220,219</b>	<b>1,158,953</b>	<b>202,439</b>	<b>1,176,005</b>

CITY OF INDEPENDENCE, KS

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	1,006,339	846,044	684,961
Receipts:			
Ad Valorem Tax	1,509,003	1,372,643	xxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	57,952	46,900	47,000
Motor Vehicle Tax	181,927	188,934	197,724
Recreational Vehicle Tax	1,577	1,609	1,720
16/20M Vehicle Tax	919	1,182	1,086
Commercial Vehicle Tax	4,803	6,420	5,131
Watercraft Tax	1,001	6,857	7,231
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax			
Local Alcoholic Liquor	34,128	39,645	40,000
Local Sales Tax	2,023,834	1,935,000	1,930,000
Franchise Tax	442,141	461,391	465,000
Nuisance Tax	3,755	4,000	4,000
ADMINISTRATION - OTHER	161,708	115,692	87,000
MUNICIPAL COURT	104,024	119,000	119,000
GENERAL GOVERNMENT + SPECIAL	1,350	1,190,540	901,000
POLICE	172	200	200
ANIMAL CONTROL	1,284	1,000	1,000
FIRE/EMS + BUILDING INSPECTOR	976,537	1,039,420	1,192,000
STREETS/TRAFFIC	354,626	518,349	518,000
PARK	50,051	46,000	53,000
CEMETERY	52,225	53,140	53,800
MEMORIAL HALL	42,804	30,000	30,000
BUILDING D	180,501	100,000	0
OTHER/ENCUMBRANCE/AFB	304,083		-79,642
Transfers	505,959	483,750	482,500
In Lieu of Taxes (IRB)	0		
Interest on Idle Funds	174,512	50,000	50,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>7,170,876</b>	<b>7,811,672</b>	<b>6,106,750</b>
<b>Resources Available:</b>	<b>8,177,215</b>	<b>8,657,716</b>	<b>6,791,711</b>

CITY OF INDEPENDENCE, KS

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
<b>Resources Available:</b>	8,177,215	8,657,716	6,791,711
Expenditures:			
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	0	0	0
Administration	365,514	329,731	350,313
Animal Control	62,840	58,703	59,026
Municipal Court	132,375	121,331	103,281
City Hall	3,692	9,947	4,000
General Government	89,053	744,347	759,347
Finance & Records	376,104	363,569	349,530
Fire/EMS	1,871,239	1,972,547	2,078,564
Police	1,652,322	1,669,928	1,655,052
Emergency Preparedness	16,092	12,300	32,300
Engineering	8,541	0	0
Building Inspection	7,644	4,000	7,000
EMS BUILDING	1,914	1,750	1,750
Streets/Traffic	738,612	810,780	766,187
Parks	360,080	352,338	343,901
Zoo	240,159	297,147	280,676
Cemetery	195,250	218,844	203,632
Memorial Hall	270,119	280,117	277,796
Building D	432,254	424,190	414,275
Special Improvements	507,370	301,185	300,352
	-3	1	
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>7,331,171</b>	<b>7,972,755</b>	<b>7,986,982</b>
Unencumbered Cash Balance Dec 31	846,044	684,961	xxxxxxxxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	7,394,299	8,066,441	7,986,982
		Non-Appropriated Balance	420,350
		Total Expenditure/Non-Appr Balance	8,407,332
		Tax Required	1,615,621
Delinquent Comp Rate:	0.4%		5,655
		Amount of 2020 Ad Valorem Tax	1,621,276

CPA Summary

CITY OF INDEPENDENCE, KS

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
<b>Debt Service</b>			
Unencumbered Cash Balance Jan 1	1,169,025	1,188,207	1,154,256
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	7,496	8,041	
Motor Vehicle Tax	8,143	1,336	
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
SPECIAL ASSESSMENTS	9,970	8,412	
AFB			
Transfers	1,137,177	811,373	792,325
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-817	-1,007	0
Miscellaneous	1,684	0	
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,163,653</b>	<b>828,155</b>	<b>792,325</b>
<b>Resources Available:</b>	<b>2,332,678</b>	<b>2,016,362</b>	<b>1,946,581</b>
Expenditures:			
Bond Principal	965,000	710,000	655,000
Bond Interest	179,471	152,106	137,325
Cash Basis Reserve (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,144,471</b>	<b>862,106</b>	<b>792,325</b>
Unencumbered Cash Balance Dec 31	1,188,207	1,154,256	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	1,144,471	1,124,112	792,325
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	792,325
		Tax Required	0
Delinquent Comp Rate:		0.4%	0
		Amount of 2020 Ad Valorem Tax	0

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
<b>Library</b>			
Unencumbered Cash Balance Jan 1	5,228	6,000	0
Receipts:			
Ad Valorem Tax	206,432	204,747	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	10,197	9,000	7,000
Motor Vehicle Tax	29,210	27,872	29,493
Recreational Vehicle Tax	254	221	257
16/20M Vehicle Tax	143	162	162
Commercial Vehicle Tax	778	881	765
Watercraft Tax	162	941	1,078
OTHER/ENCUMBERANCE/AFB			
TRANSFERS IN			
Neighborhood Revitalization Rebate			0
Miscellaneous	7,678	600	
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>254,854</b>	<b>244,424</b>	<b>38,755</b>
<b>Resources Available:</b>	<b>260,082</b>	<b>250,424</b>	<b>38,755</b>
Expenditures:			
FUNDING TO EXTERNAL ORG	254,082	250,424	267,130
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>254,082</b>	<b>250,424</b>	<b>267,130</b>
Unencumbered Cash Balance Dec 31	6,000	0	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	265,507	267,130	267,130
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	267,130
		Tax Required	228,375
Delinquent Comp Rate:		0.4%	799
		Amount of 2020 Ad Valorem Tax	229,174

CPA Summary

CITY OF INDEPENDENCE, KS

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Industrial</b>	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	32,727	18,454	4,120
Receipts:			
Ad Valorem Tax	8,835	9,163	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	450	600	500
Motor Vehicle Tax	1,200	1,161	1,320
Recreational Vehicle Tax	10	9	11
16/20M Vehicle Tax	6	7	7
Commercial Vehicle Tax	32	37	34
Watercraft Tax	7	39	48
OTHER/ENCUMBERANCE/AFB			
SALE OF LAND		2,000	
Interest on Idle Funds	141	150	150
Neighborhood Revitalization Rebate			0
Miscellaneous	46	0	
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>10,727</b>	<b>13,166</b>	<b>2,070</b>
<b>Resources Available:</b>	<b>43,454</b>	<b>31,620</b>	<b>6,190</b>
Expenditures:			
Personnel			
Contractual	25,000	27,500	27,500
Commodities			
Capital Outlay			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>25,000</b>	<b>27,500</b>	<b>27,500</b>
Unencumbered Cash Balance Dec 31	18,454	4,120	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	27,500	27,500	27,500
		Non-Appropriated Balance	1,375
		Total Expenditure/Non-Appr Balance	28,875
		Tax Required	22,685
Delinquent Comp Rate:	0.4%		79
	Amount of 2020 Ad Valorem Tax		22,764

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>General Fund Employee Benefits</b>	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	117,272	196,894	226,986
Receipts:			
Ad Valorem Tax	538,202	657,111	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	30,721	24,000	22,500
Motor Vehicle Tax	92,746	70,567	94,654
Recreational Vehicle Tax	819	559	823
16/20M Vehicle Tax	386	411	520
Commercial Vehicle Tax	2,564	2,232	2,456
Watercraft Tax	534	2,384	3,461
REIMBURSEMENTS	170,159	1,861	
AFB			-103,650
Interest on Idle Funds	3,024	3,000	2,000
Neighborhood Revitalization Rebate			0
Miscellaneous	2,001	400	
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>841,156</b>	<b>762,525</b>	<b>22,764</b>
<b>Resources Available:</b>	<b>958,428</b>	<b>959,419</b>	<b>249,750</b>
Expenditures:			
Personal	682,527	722,433	732,203
Contractual	79,007	10,000	120,613
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>761,534</b>	<b>732,433</b>	<b>852,816</b>
Unencumbered Cash Balance Dec 31	196,894	226,986	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	809,521	822,178	852,816
		Non-Appropriated Balance	42,575
		Total Expenditure/Non-Appr Balance	895,391
		Tax Required	645,641
Delinquent Comp Rate:	0.4%		2,260
	Amount of 2020 Ad Valorem Tax		647,901

**CPA Summary**

CITY OF INDEPENDENCE, KS

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Liability Insurance Fund</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	4,935	24,325	9,044
Receipts:			
Ad Valorem Tax	89,513	69,926	XXXXXXXXXXXXXXXXXX
Delinquent Tax	3,664	3,000	3,000
Motor Vehicle Tax	11,072	11,729	10,073
Recreational Vehicle Tax	99	93	88
16/20M Vehicle Tax	41	68	55
Commercial Vehicle Tax	313	371	261
Watercraft Tax	65	396	368
OTHER/ENCUMBERANCE/AFB		(15,862)	
Interest on Idle Funds		323	
Neighborhood Revitalization Rebate			0
Miscellaneous	245	2,973	
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>105,012</b>	<b>73,017</b>	<b>13,845</b>
<b>Resources Available:</b>	<b>109,947</b>	<b>97,342</b>	<b>22,889</b>
Expenditures:			
Contractual	85,622	88,298	96,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>85,622</b>	<b>88,298</b>	<b>96,000</b>
Unencumbered Cash Balance Dec 31	24,325	9,044	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	93,010	93,010	96,000
		Non-Appropriated Balance	5,000
		Total Expenditure/Non-Appr Balance	101,000
		Tax Required	78,111
Delinquent Comp Rate: 0.4%			273
Amount of 2020 Ad Valorem Tax			78,384

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate: 0.4%			0
Amount of 2020 Ad Valorem Tax			0

**CPA Summary**

CITY OF INDEPENDENCE, KS

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1		0	35,290
Receipts:			
State of Kansas Gas Tax		0	0
County Transfers Gas		35,290	31,020
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>35,290</b>	<b>31,020</b>
<b>Resources Available:</b>	<b>0</b>	<b>35,290</b>	<b>66,310</b>
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	35,290	66,310
2019/2020/2021 Budget Authority Amount:	0	0	0

Adopted Budget

<b>Eco Dev. &amp; Transportation</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	742,584	797,947	603,035
Receipts:			
Franchise Tax	287,698	295,000	295,000
AFB			
Interest on Idle Funds	11,965		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>299,663</b>	<b>295,000</b>	<b>295,000</b>
<b>Resources Available:</b>	<b>1,042,247</b>	<b>1,092,947</b>	<b>898,035</b>
Expenditures:			
Capital Outlay	244,300	405,000	500,700
Transfers		84,912	
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>244,300</b>	<b>489,912</b>	<b>500,700</b>
Unencumbered Cash Balance Dec 31	797,947	603,035	397,335
2019/2020/2021 Budget Authority Amount:	334,300	514,912	500,700

**CPA Summary**

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CITY OF INDEPENDENCE, KS

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Alcohol Fund</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	40,519	44,647	46,556
Receipts:			
Local Alcohol Liquor Tax	34,128	31,909	33,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>34,128</b>	<b>31,909</b>	<b>33,000</b>
<b>Resources Available:</b>	<b>74,647</b>	<b>76,556</b>	<b>79,556</b>
Expenditures:			
Contractual	30,000	30,000	30,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
Unencumbered Cash Balance Dec 31	44,647	46,556	49,556
2019/2020/2021 Budget Authority Amount:	30,000	30,000	30,000

Adopted Budget

Adopted Budget <b>Educational Sales Tax</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	226,698	319,346	319,346
Receipts:			
Sales Tax	2,023,834	1,935,000	1,930,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>2,023,834</b>	<b>1,935,000</b>	<b>1,930,000</b>
<b>Resources Available:</b>	<b>2,250,532</b>	<b>2,254,346</b>	<b>2,249,346</b>
Expenditures:			
Contractual	1,575,853	1,610,000	1,690,900
Transfers	355,333	325,000	239,100
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,931,186</b>	<b>1,935,000</b>	<b>1,930,000</b>
Unencumbered Cash Balance Dec 31	319,346	319,346	319,346
2019/2020/2021 Budget Authority Amount:	1,931,000	1,935,000	1,930,000

**See Tab A**

**CPA Summary**

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CITY OF INDEPENDENCE, KS

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Quality of Life Sales Tax</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	176,771	129,265	100,265
Receipts:			
Interest on Idle Funds	4,753	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>4,753</b>	<b>1,000</b>	<b>1,000</b>
<b>Resources Available:</b>	<b>181,524</b>	<b>130,265</b>	<b>101,265</b>
Expenditures:			
Capital Outlay	52,259	30,000	75,000
TRANSFERS			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>52,259</b>	<b>30,000</b>	<b>75,000</b>
Unencumbered Cash Balance Dec 31	129,265	100,265	26,265
2019/2020/2021 Budget Authority Amount:	75,000	30,000	75,000

-74,000

Adopted Budget

<b>Tourism</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
TRANSIENT GUEST TAX		160,000	150,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>160,000</b>	<b>150,000</b>
<b>Resources Available:</b>	<b>0</b>	<b>160,000</b>	<b>150,000</b>
Expenditures:			
EXTERNAL ORGANIZATION FUNDING		160,000	150,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>160,000</b>	<b>150,000</b>
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount:	160,000	160,000	150,000

<b>CPA Summary</b>
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CITY OF INDEPENDENCE, KS

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Use Sales Tax</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	2,324,075	1,510,792	1,110,792
Receipts:			
Sales Tax	2,023,834	1,935,000	1,930,000
AFB			
Interest on Idle Funds	22,278		
Miscellaneous	46,972		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>2,093,084</b>	<b>1,935,000</b>	<b>1,930,000</b>
<b>Resources Available:</b>	<b>4,417,159</b>	<b>3,445,792</b>	<b>3,040,792</b>
Expenditures:			
Capital Outlay	1,699,377	835,906	837,187
Transfers	1,206,990	1,499,094	1,092,813
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>2,906,367</b>	<b>2,335,000</b>	<b>1,930,000</b>
Unencumbered Cash Balance Dec 31	1,510,792	1,110,792	1,110,792
2019/2020/2021 Budget Authority Amount:	2,909,623	2,335,000	1,930,000

Adopted Budget

0	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	24,080	29,976	29,985
Receipts:			
Local Alcohol Liquor tax	38,524	35,009	39,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>38,524</b>	<b>35,009</b>	<b>39,000</b>
<b>Resources Available:</b>	<b>62,604</b>	<b>64,985</b>	<b>68,985</b>
Expenditures:			
ASH YOUTH CENTER	32,628	35,000	34,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>32,628</b>	<b>35,000</b>	<b>34,000</b>
Unencumbered Cash Balance Dec 31	29,976	29,985	34,985
2019/2020/2021 Budget Authority Amount:	38,000	0	34,000

**See Tab C**

<b>CPA Summary</b>
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CITY OF INDEPENDENCE, KS

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Airport</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	102,746	229,789	316,858
Receipts:			
Federal Grants			
Rental Income	121,574	119,300	119,300
Fuel Sales	660,523	550,000	550,000
Transfers	82	0	
Reimbursements		90,288	
Equipment Sales		10,000	
Interest on Idle Funds	715	1,000	1,000
Miscellaneous	2,554	0	
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>785,448</b>	<b>770,588</b>	<b>670,300</b>
<b>Resources Available:</b>	<b>888,194</b>	<b>1,000,377</b>	<b>987,158</b>
Expenditures:			
Salaries & Wages	95,947	107,140	106,608
Other Operational Costs	544,958	566,730	543,621
Capital Outlay	17,500	9,649	19,298
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>658,405</b>	<b>683,519</b>	<b>669,527</b>
Unencumbered Cash Balance Dec 31	229,789	316,858	317,631
2019/2020/2021 Budget Authority Amount:	658,750	683,519	669,527

<b>CPA Summary</b>
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CITY OF INDEPENDENCE, KS

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Water &amp; Sewer</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	1,988,716	3,244,487	3,532,180
Receipts:			
Charges for Services	5,045,232	5,326,821	5,472,260
GRANT PROCEEDS			
Transfers	597,896		
Interest on Idle Funds	73,023	50,000	50,000
Miscellaneous	5,645	11,239	3,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>5,721,796</b>	<b>5,388,060</b>	<b>5,525,260</b>
<b>Resources Available:</b>	<b>7,710,512</b>	<b>8,632,547</b>	<b>9,057,440</b>
Expenditures:			
Salaries & Wages	1,317,464	1,382,186	1,462,167
Operational Expenses	1,420,960	1,430,293	1,563,022
Capital Outlay	853,639	1,297,000	1,185,000
Debt Service	203,961	290,888	500,016
Transfers	670,000	700,000	800,000
	1		
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>4,466,025</b>	<b>5,100,367</b>	<b>5,510,205</b>
Unencumbered Cash Balance Dec 31	3,244,487	3,532,180	3,547,235
2019/2020/2021 Budget Authority Amount:	5,483,215	5,793,232	5,510,205

**CPA Summary**

CITY OF INDEPENDENCE, KS

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Sanitation</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	803,561	799,328	640,715
Receipts:			
Charges for Services	1,141,211	1,184,583	1,176,000
GRANT PROCEEDS/REIMBURSEMENTS	21,066		
Interest on Idle Funds	17,948	10,000	10,000
Miscellaneous	1,832	2,000	2,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,182,057</b>	<b>1,196,583</b>	<b>1,188,000</b>
<b>Resources Available:</b>	<b>1,985,618</b>	<b>1,995,911</b>	<b>1,828,715</b>
Expenditures:			
SALARIES & WAGES	464,063	490,227	495,769
OTHER OPERATING COSTS	483,699	550,050	573,302
CAPITAL OUTLAY	138,528	25,379	12,690
TRANSFER TO GENERAL FUND	100,000	289,540	100,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,186,290</b>	<b>1,355,196</b>	<b>1,181,761</b>
Unencumbered Cash Balance Dec 31	799,328	640,715	646,954
2019/2020/2021 Budget Authority Amount:	1,229,194	1,211,572	1,181,761

See Tab C

CPA Summary
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NOTE - SEE TAB C INDICATES WE NEED TO AMEND THIS BUDGET IN 2020. THIS IS DUE TO A REIMBURSEMENT TO THE GF FOR THE 2019 PURCHASE OF 2 SANITATION TRUCKS.