

# Proposed Budget

FY2024-25



INDEPENDENCE  
★ MISSOURI ★



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## 2023 GFOA Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

### *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Independence  
Missouri**

For the Fiscal Year Beginning

**July 01, 2023**

*Christopher P. Morill*

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Independence for the annual budget beginning July 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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May 13, 2024

**Honorable Mayor and Members of the City Council:**

In February 2023, the City Council adopted the Independence Action Plan, setting forth a bold vision for Independence as a safe community with a thriving economy and a high quality of life through six strategic imperatives:

**Purpose Statements**

- **An Engaged Community.** We foster a culture of engagement and civic leadership based on innovation and best practices involving community members of all backgrounds and perspectives.
- **An Innovative Economy.** We grow a diversified and innovative economy leveraging our community amenities, skilled and creative people, and educational resources to generate economic opportunities.
- **A Safe, Welcoming Community.** We embrace a safe, healthy, welcoming, and inclusive community.
- **A Well-Planned City.** We consistently improve our community's appearance and quality of life as it grows and changes, honoring our unique history and sense of place as we plan for a livable, affordable, more connected city.
- **A Financially Sustainable Organization.** We create long-term financial stability by using equitable and sustainable sources of funding for City services, and we deliver them in a lean and efficient manner.
- **A High-Performance Organization.** We operate as an ethical, high-performance organization anticipating future needs, utilizing best practices, and striving for continuous improvement.

One year later, I am pleased to share that the strategies behind the Independence Action Plan are effective. The completion of the City's first Tourism Master Plan, the development of the Fire Department's Community Risk Assessment to guide the remodeling or reconstructing our fire stations, and a \$12 million investment in police technologies-including the long-desired implementation of body worn cameras-demonstrate the kind of progress that can be made when our governing body establishes a clear vision, our highly-skilled staff is empowered to implement this vision, and our community rallies to support these initiatives. Case in point:

- The City supported Community Services League and Good Shepard Community of Christ in creating a drop-in center. A drop-in center welcomes persons living without a permanent home. Services include laundry, meals, and showering capabilities along with mental and physical health services, dental and vision programs, and a variety of other opportunities.
- The City continues to partner with Comprehensive Mental Health Services to embed mental health clinicians within the police department to respond with law enforcement on calls for service. The Mid-America Regional Council administers federal grants to sustain this program. In the most recent quarter, 127 people were assessed by a mental health co-responder. A third of those encounters were resolved on scene, and all assessments resulted in referrals for behavioral health services. Only 8 encounters (6%) supported by a co-responder resulted in arrest. Our CIT Coordinator also responded on 97 follow up visits with the Community Behavior Health Liaison, ensuring ongoing care is provided.
- The City's Alternative Response for Community Health (ARCH) places staff alongside 911 services to provide focused and immediate resources to those dealing with challenges such as houselessness, chronic medical/financial/and substance use issues, and other quality of life concerns. Most recently, the City executed a Memorandum of Understanding with the Heartland Center for Behavioral Care, adding Community Health Specialists to the ARCH team for emergency mental health services regarding all manner of quality-of-life concerns. On average, ARCH is responding or involved with a community member at least once every 90 minutes while on-duty.
- The City continues to demonstrate sound financial management. The total number of TIF projects has been reduced by 44%, dropping from 18 to 10, including 8 in the last 5 years alone. TIF Debt has been reduced by over \$82 million, a 33% decrease. All General Fund subsidies for TIF projects have also been eliminated. Citywide, debt service as a percentage of spending has been reduced by over 50%.
- General Fund reserves continue to grow. Ten years ago, the City had \$3.7 million in General Fund reserves, or about 5%. For Fiscal Year 2023-24, we're on track to finish with \$11.7 million in General Fund Unreserved Fund Balance, or about 14.3%.
- The City has seen an annual growth rate of 3.1% in the economy through December 2023. The use tax continues to experience significant growth, with a year-to-date increase of 48.4% over this time last year. It is estimated that in the first full 12 months of collections, the City will receive approximately \$1 million annually in the Marijuana Sales Tax Fund.
- We are growing our revenues through meaningful economic development. Applications for new business licenses as well as renewals of existing business licenses increased in 2023.
- The City realized a 66% increase in permits for new single family home construction in 2023. Two new multi-family housing projects gained City Council approval in 2023. There are now 1,243 Class A, market-rate apartments either newly finished or set for construction in Independence. This growth isn't just limited to market-rate housing, though. In June 2022, the City implemented a temporary building permit fee waiver program with the goal of encouraging infill single family residential construction and substantial rehabilitation of single family homes. Since the launch of this program, 13 new infill single family homes have been constructed. Additionally, private reinvestment has included \$30 million in improvements to the Hawthorne Place apartments, and \$4.4 million for improvements to the Cimmaron

apartments. Both apartment complexes offer affordable housing to residents, demonstrating that all housing types and income levels are welcome in Independence.

- The first two facilities have opened in Eastgate Commerce Center, providing nearly 600,000 in industrial space. Cargo Largo opened its 500,000 sq. ft. facility and now employs 500 people. This is a \$65 million capital investment in our community.
- The Hub Shopping Center located at the southwest corner of 23rd Street and Hub Drive near 291 Hwy was approved for a \$36 million redevelopment project aimed at modernizing the grocery-anchored shopping center for continued use for retail and other commercial purposes.
- Nearly two-thirds of the City's dangerous building cases are in the process of being resolved. I commend our staff for the improvements they have implemented to expedite the amount of time a case remains open.
- In 2023, the total number of property maintenance complaints initiated by citizens declined by nearly 25%, demonstrating a higher degree of proactive code enforcement by the City. Moreover, the City ordered more abatements in 2023 (779) than 2022 (625), allowing us to enhance the quality of life our community members desire.
- The Rock Creek Wastewater Treatment Plant was selected as the MWEA Wastewater Treatment Plant of the Year.
- 50.83 miles of roadway were addressed through the preventive street maintenance program.
- The Police Department completed acquisition of critical technology and equipment assets, including the purchase of the Mobile Command Post and body-worn cameras.
- The Fire Department completed development of a new strategic plan that includes both short and long-term goals for the department based off of analyzed data.

As a result of steadfast and disciplined leadership by the City Council and the dedicated service of City staff, we find ourselves in an improved position from years past. We stand at the crossroads of a monumental moment in our city's history as the City Council and community members contemplate generational issues such as proposed amendments to the City Charter, a General Obligation bond issue to begin addressing the City's \$1 billion deferred maintenance backlog, and the future ownership and governance of Independence Power & Light. Each of these issues fall flat, however, if the City is financially unstable and unable to provide superior basic service delivery. The Submitted Budget for Fiscal Year 2024-2025 builds on the corrective actions taken in previous fiscal years and continues to stabilize services and operations following years of budgetary delay and deferral.

Through thoughtful and deliberate decision-making, the critical input of my Leadership Team, and with the City Council's priorities as the guiding light, I am pleased to present the submitted budget for Fiscal Year 2024-2025 in accordance with Section 8.2 of the City Charter. The proposed budget totals \$413,080,019, or an increase of \$18,047,291, or approximately 4.6%.

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## GENERAL FUND 5-YEAR FINANCIAL FORECAST

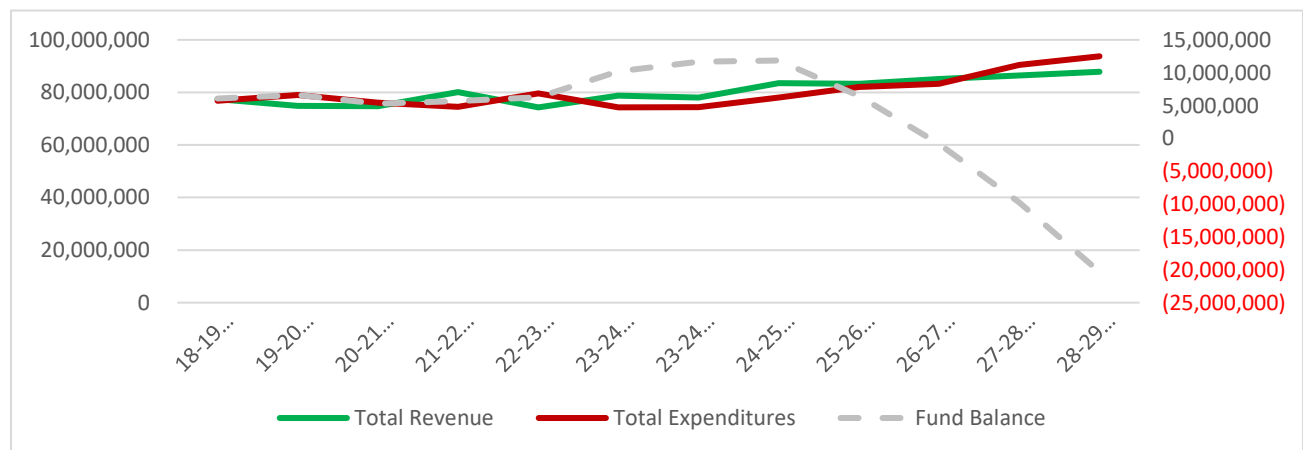
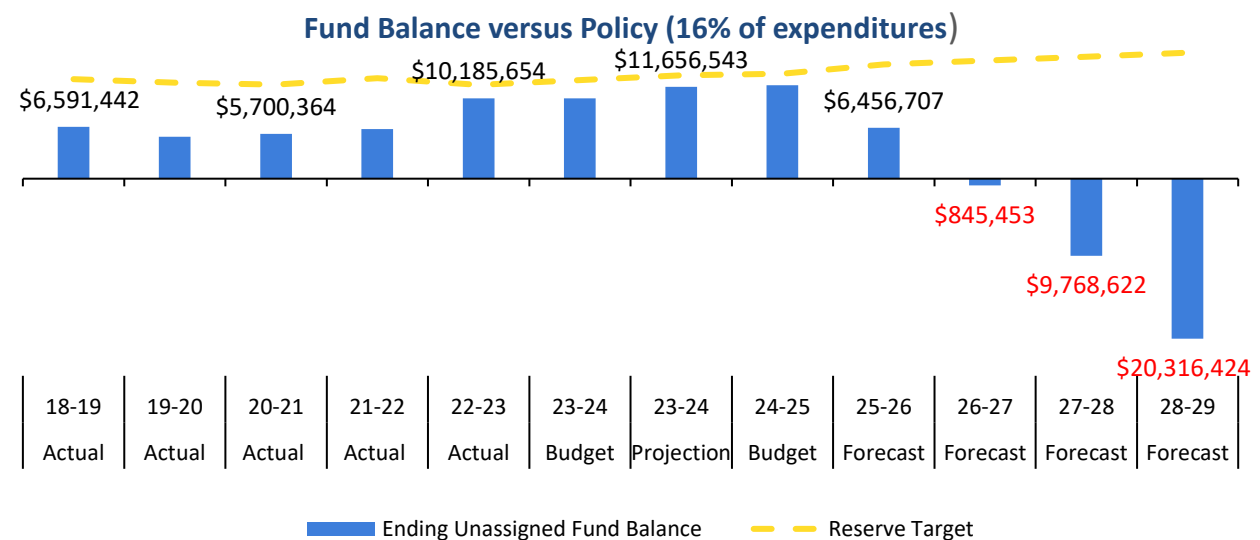
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In March 2024, City Council was presented with the General Fund Five-Year Forecast, followed by a presentation outlining the fiscal pressures the City is facing both near- and long-term. Both presentations provided the same outlook – revenue growth is outpaced by various areas of expenditure growth, including salaries and benefits and inflationary costs to materials and operating

supplies. Additionally, federal subsidies that have aided in funding of the City's transit program since the beginning of the pandemic have now expired. As a result, the FY2024-25 budget included a gap of approximately \$1.2 million for this program.

One of the most adverse impacts this shortfall will have is on the City's General Fund reserve balance. City Council Resolution 17-729 established a policy that the City will endeavor to maintain a minimum Unrestricted and Unassigned Fund Balance in the General Fund equal to 16% of annual operating expenditures, or approximately \$12.9 million. The 2023-24 fiscal year is projected to end at a 14.3% reserve and although this is a significant improvement to the City's overall financial position, the increase is not structural in nature as it reflects savings primarily from personnel vacancies and other one-time revenues.

As the charts below indicate, expenditure growth is outpacing revenue growth. This structural imbalance leaves a projected ending fund balance of (\$20M) by FY 28-29. This is not a sustainable trend as it does not provide the City with sufficient resources to navigate any further economic disruptions or the flexibility to capitalize on opportunities, invest strategically, or provide service enhancements within the financial plan period.





For the past seven years, my focus has been prioritizing services, managing expenditures, driving efficiency, and executing objectives that address the ongoing structural imbalance that has negatively impacted the City's financial position and service delivery for many years. This required the collaboration and support of the City Council, City leaders, bargaining units, and other stakeholders. This year, the City began utilizing Priority Based Budgeting to address the structural issues through the reallocation of existing resources in the absence of new revenue streams. Through this process, departments identified the programs and services they are providing to the citizens of Independence, developed a cost for each program and then rated it against the Action Plan identified by City Council.

Continued stabilization of the City's fiscal condition will require additional efforts to critically examine and prioritize services, evaluate revenue options, as well as focus on attracting capital investment and other initiatives that contribute to the economic expansion of Independence.

The Assessed Value chart below shows a history of slow growth in the assessed valuation of real estate and railroads/utilities within the city. However there was significant growth projected in the 2022 valuations of about 7%. The marked increase in assessed value is largely driven by a strong housing market plus delayed increases due to the pandemic.

## GENERAL FUND OVERVIEW

Total revenues for the General Fund in the Fiscal Year 2024-25 Budget are \$83,318,302 which is a year-over-year increase of \$5.2M from 2023-24 Budgeted Revenues and a 5.7% increase from FY 2022-23 Actuals. The increase over FY 2023-24 is primarily due to growth in property tax, use tax receipts, retail sales tax receipts (including voter authorized sale tax increases). Revenue sources and performance over the previous two years is outlined in the table below:

	Actual 2021-22	Forecast 2022-23	Budget 2023-24	% Difference (Actual FY 22-23 to FY 23-24)
Taxes	28,394,924	29,903,000	30,337,000	1.5%
Franchise Fees	9,228,632	8,815,000	8,967,000	1.7%
PILOTS	21,760,119	22,365,000	22,855,000	2.2%
Licenses and Permits	4,515,591	4,369,750	4,567,150	4.5%
Intergovernmental Revenue	7,044,053	7,159,000	6,907,000	-3.5%
Charges for Services	2,519,199	2,479,679	2,099,150	-15.3%
Fines and Court Fees	2,125,275	2,156,000	2,086,000	-3.2%
Interfund Charges	2,354,600	4,469,287	4,604,802	3.0%
Other Revenue	840,279	1,770,274	895,200	-49.4%
<b>Revenue Total</b>	<b>78,782,672</b>	<b>83,486,990</b>	<b>83,318,302</b>	<b>5.8%</b>

Total expenditures for the General Fund are \$83,318,302, including a contingency of \$603,626. This represents an increase of 1.6% from 2023-24 forecasted expenditures. As I developed this year's budget, I was met with the following objectives:

- Address a structural imbalance in the General Fund of approximately \$4.3 million. This reflects the shortfall between forecasted revenues for Fiscal Year 2024-25 and projected expenditures for the same period to simply sustain current service delivery levels. Given our meager staffing levels and operating budgets for these basic services, it was imperative that I address this structural imbalance in a manner that did not further reduce current operations.
- Allocate funding to provide a 2% across-the-board wage increase for all non-represented employees in the General Fund and adequately budget for all contractually obligated wage increases for represented employees. Of particular importance was identifying funding capacity to negotiate fair, sustainable wages with the Fraternal Order of Police Lodge 1 and the International Brotherhood of Electrical Workers (Maintenance & Clerical) Local 53, both of which have collective bargaining agreements that expire in 2024.
- Accurately budget for Fire Department overtime and other pays (including Fire Standby pay). Last year's budget allocated \$826,800 toward this expenditure, of which \$400,000 was budgeted for overtime. Instead, the Fire Department is projected to exceed budgeted overtime expenses by over double (\$883,000) and other pays by \$2 million for Fiscal Year 2023-24. In recent years, additional personnel were added with the intention of minimizing overtime expenses. That has not proven to be an effective strategy. As such, I am recommending a budget that accurately reflects the true cost of this service by allocating \$2.4 million for these expenses.
- Account for the loss of federal funds subsidizing public transportation. Fiscal Year 2023-24 represented the final year of American Rescue Plan Act (ARPA) revenue supporting the operating budget, which totaled approximately \$1.3 million. The Fiscal Year 2023-24 budget allocated \$1,328,690 in the General Fund for transit while the Fiscal Year 2024-25 budget contains a proposed allocation of \$1,334,460. Given the loss of the federal funds and the inability to increase General Fund appropriations for this service, City staff are working closely with the Kansas City Area Transportation Authority to evaluate options for revising fixed route services to match available resources.

	Actual 2022-23	Forecast 2023-24	Budget 2023-24	% Difference FY 23-24 to FY 24-25
Salary & Benefits	63,263,975	67,512,076	64,395,889	-4.6%
Operating Expenses	8,317,611	9,441,934	10,297,148	9.1%
Equipment	199,665	283,760	182,371	-35.7%
Interfund Charges	2,217,168	4,252,932	5,797,520	36.3%
Debt Service	180,739	165,400	1,771,749	971.2%
Transfers Out	212,275	360,000	270,000	-25.0%
Contingency	-	-	603,626	
<b>Expenditure Total</b>	<b>74,391,433</b>	<b>82,016,102</b>	<b>83,318,303</b>	<b>1.6%</b>

The graph below is a visual representation of how each dollar is spent between city departments in the General Fund:



While the Proposed Budget is balanced as required by State Law, I must reiterate that there is no built-in capacity for expansion. As such, any enhancements by the City Council during your budgetary deliberations will require corresponding reductions in expenditures as an offset. Better than forecasted revenue growth in some areas has relieved some of the financial issues at the initial planning stages of the budget, however long-term fiscal sustainability is still an area of primary concern.

As I cautioned in the previous two years' budget messages, without further structural reductions in operating expenses or an infusion of new revenues, the financial constraints experienced each year will continue to manifest and limit service delivery. Such options include:

- Make strategic changes to legacy expenditures that are growing at unsustainable rates, such as health benefits and overtime practices.
- Attract and retain industry that meets market demand and provides employment opportunities for Independence residents.
- Reallocate current resources (both people and dollars) to higher performing programs that align more closely to the strategic plan and community needs.
- Capitalize on opportunities to enhance revenue:
  - Economic development and capital investment
  - Regional events (one-time)
  - New revenue sources

Well over a dozen different strategies were contemplated for balancing the General Fund budget for Fiscal Year 2024-25. After careful consideration, I recommend the following changes of note:

- A Reduction in Force of one filled position and two vacant positions in the Finance Department and three filled positions in the City Communications Division of the City Manager's Office. Several additional positions in both departments will be backfilled at a lower annual expense. Cumulatively, this represents a savings of \$330,584 in the General Fund and \$512,500 across all funds. These changes have been implemented.
- A Reduction in Force of two filled, non-represented positions in the Fire Department, resulting in a savings of \$138,585.
- Increased revenue totaling \$341,55 through adjustments to the City's Fee Schedule, including updates to business license fees, building permit fees, and various Health and Animal Services Department fees. The submitted budget also recommends the elimination of the waiver for inspecting cafeterias at schools in the Independence School District, valued at \$25,000.
- Redirected cost allocations from the General Fund totaling \$3,245,791. This includes continuing to manage Fire Department personnel costs through the support of the expanded Fire Sales Tax in the amount of \$2,746,271. This also includes allocating \$499,520 in General Fund personnel expenses in the Municipal Services Department to various sales tax and enterprise funds consistent with the allocation of an employee's time and nature of their work. Both measures represent a short-term savings and not structural in nature.
- Elimination of Open-Access Plan 1 for all active employees from the City's self-funded health insurance plan. As the City's health insurance plan year begins January 1, this recommendation will only yield six months of savings for Fiscal Year 2024-25. Therefore, the submitted budget anticipates a savings of \$685,000 in the General Fund and another \$600,000 citywide. In future years, it is expected that this recommendation will save \$1.37 million in the General Fund and \$1.2 million citywide. It should be noted that the City will continue to offer three different health insurance options. It should also be noted that as public servants, we serve a community where 16% of our residents under age 65 do not have any health insurance.
- Streamlining and/or eliminating redundant software platforms saving \$110,000, of which \$20,200 is from the General Fund.
- Hiring "chill" on vacant positions in the General Fund total \$3,325,344. I have instructed my Leadership Team that positions may be filled with a budget analysis and City Manager approval.

The net savings from these recommendations is \$601,741 including my recommendation to fund just \$64,400 of the \$1,258,478 in new spending requests:

- \$25,400 for salary increases for four Municipal Court Clerks;
- \$25,000 for the General Fund portion of the City's lobbying services contract;
- \$10,000 for document shredding in compliance with Missouri State law; and,
- \$4,000 for a new computer in the Emergency Preparedness Division.



As I've previously noted, there is tremendous economic progress occurring in our community that will provide much needed revenue growth for our City. However, it will take time for these projects to fully bear fruit, and even then, these projects alone will not eradicate the intergenerational poverty that plagues far too many in our community. U.S. Census Data estimates for Independence between 2018 and 2022 show that per capita income is less than \$32,000 and that 15% of our residents live in poverty.



As I've stated many times prior, we cannot cut our way to prosperity, but we also cannot expect a population with our socioeconomic demographics to sustain our level of expenditures without corresponding revenue growth. As employees of the City of Independence, we must realize that we are fortunate to have a salary and benefit package that far exceeds the total household income of more than one-third of our citizens. We must remain cognizant of our need to provide a competitive salary and benefit plan while maximizing the value of services our citizens underwrite. Reducing City services at the expense of propping up an extraordinary benefits plan is not a model I can recommend as your City Manager, particularly given the threadbare margin by which we already operate.

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## HEALTH & ANIMAL SERVICES FUNDS

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Following the reorganization and restructuring of the Independence Health Department in 2018, the City Council directed City staff in late 2020 to pursue recognition from the State of Missouri as a Local Public Health Agency (LPHA). Recognition was received from the State in early 2021, and this budget

provides continued funding to provide baseline public health services. The department provides a variety of services, including the following major accomplishments from Fiscal Year 2023-24:

- Conducted 1,088 permitted health inspections.
- Responded to 4,807 animal control calls.
- Took in 1,948 animals at the Regional Animal Shelter, with a live release rate of 95.1%.
- Administered over 120 COVID vaccine doses.
- Supported the Alternative Response to Community Health (ARCH) program in providing 176 transports, saving citizens \$166,000 and releasing/canceling 703 emergency units from service.

Revenues for the department remain flat while expenditures (especially personnel costs) continue to rise. The department relies heavily on federal and state grants as well as support of animal shelter functions from the community. The department received over \$1 million in grant funding in FY 2023-24.

	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Proposed Budget
<b>Revenues</b>			
Taxes	1,632,488	1,770,147	1,826,450
Charges for Services	595,857	596,209	758,764
Investment Income	29,468	38,705	37,155
Other	172,440	62,003	18,000
<b>Total - All Other</b>	<b>2,430,253</b>	<b>2,467,064</b>	<b>2,640,369</b>
Transfers in from Other Funds	300,000	260,000	-
<b>Total Revenue</b>	<b>2,730,253</b>	<b>2,727,064</b>	<b>2,640,369</b>
<b>Expenditures</b>			
Salary & Benefits	\$1,732,737	\$1,687,920	\$1,778,813
Retiree Health Insurance	66,638	62,300	73,000
Operating Expenses	484,730	734,557	712,696
Equipment	3,532	6,885	6,885
<b>Operating Expenses</b>	<b>\$2,287,637</b>	<b>\$2,491,661</b>	<b>\$2,571,394</b>
Capital Improvements	-	-	-
Debt Service	-	-	-
Contingency	-	-	81,299
Transfers Out	-	-	-
<b>Total Expenditures</b>	<b>2,287,637</b>	<b>2,491,661</b>	<b>2,652,693</b>

## PARKS, RECREATION & TOURISM FUND

In addition to the General Fund, the Independence Parks, Recreation and Tourism Department (PRT) is supported by several revenue streams.





- & Animal Services Fund.
- Tourism Fund – collected on the charges for transient guests of hotels, motels, bed and breakfast inns, campgrounds, and short-term rentals.

The department achieved several notable achievements in FY 2023-24, including:

- Completing the Tourism and Museum Master Plan.
- Initiating the centralization of facilities and grounds maintenance for to achieve greater operating efficiencies and improved service delivery.
- Coordinated with various City departments and community partners to address 21 homeless camps located on Park property.

As the parks funds are special revenues, the City's policy is for each fund to meet a reserve requirement between 5-16% of revenues. As of the 2024-25 budget, the Tourism, Parks Improvement Sales Tax and Parks & Recreation Levy are projected to meet a 16% reserve. Like the General Fund, PRT funds are facing a structural imbalance that impedes the long-term fiscal sustainability of current levels of operation and service.

Current operating costs are not sustainable given increasing internal service costs, higher personnel service costs, and inflationary expenditure costs. To compensate for these increasing costs, the department is implementing a Reduction in Force impacting 8.7 full-time equivalent positions, or 10.3% of the total PRT staff. Current capital project costs for the Park Improvement Sales Tax Fund and the Tourism Fund are also not sustainable for the long term. Additional revenue streams are needed.

Despite these challenges, the submitted budget contemplates several program enhancements for the department to meet the needs and expectations of the community. These include:

- Restructuring the Recreation Division to emphasize programming rather than facilities.
- Addition of 1.3 FTE Seasonal Recreation Worker and 2 FTE Seasonal Maintenance Worker positions from April through October to address park maintenance needs.

- Structured the submitted budget to reflect the option of Tourism being separated from the Parks & Recreation Department. Tourism includes the operation and maintenance of historic sites, museum, Truman Memorial Building, Main Street 1849, marketing, and visitor's guide production. As this was our first year utilizing Priority Based Budgeting, I will note that historic sites rated as the most expensive and least aligned operation with the Parks & Recreation Department.

Over the next three years, I will be working with the City Council and the Parks/Recreation/Tourism Department to develop and implement a new vision for this department. Such items may include:

- Reviewing Park property to determine underutilized locations for surplus.
- Implementing revised hours and programming for Recreation to focus on youth activities and more weekend events, activities, and programs.
- Investigate new recreation software programs for enhanced customer service.
- Pursue accreditation as a Park and Recreation Agency through the National Recreation and Parks Association.

## USE TAX FUNDS OVERVIEW

Estimated revenues in the Fiscal Year 2024-25 Proposed Budget from the Use Tax are outlined in the table below. Voters approved amended Use-Tax ballot language in November 2021 to support expanded applications of the Use Tax. FY 2024-25 Budgeted amounts are based on a 2% growth over FY 2023-24 projected amounts. Per the ordinance language, both the Animal Shelter and Police will see a growth rate of 4.4% based on the Consumer Price Index.

	2022-23 Actuals	2023-24 Projected	2024-25 Proposed Budget
Animal Shelter Use Tax (010)	\$782,000	\$855,000	\$893,000
Police (018)	4,100,000	4,483,000	4,683,000
<b>Waterfall</b>			
General Fund (002)	\$1,023,612	\$2,000,000	\$2,040,000
Street Improv Sales Tax (011)	511,806	800,000	877,000
Park Improv Sales Tax (012)	255,895	500,000	438,000
Storm Water Sales Tax (013)	255,895	500,000	438,000
Police Public Safety Sales Tax (014)	127,948	275,000	219,000
Fire Public Safety Sales Tax (017)	511,806	1,000,000	877,000
<b>Total Revenue (All funds)</b>	<b>\$7,568,962</b>	<b>\$10,413,000</b>	<b>\$10,465,000</b>

## SALES TAX FUNDS OVERVIEW

In addition to the Use Tax, the City of Independence administers five additional voter-approved sales taxes. Like all City funds, these continue to experience pressure of increasing costs to support their intended uses against limited growth. The only exception to this is the Fire Public Safety Sales Tax which received voter approved expansion in November 2021.

- Fire Public Sales Tax Changes:\$5,450,000 for Capital Projects
  - \$2,750,000 for Architectural Design Fees for new station construction
  - \$300,000 for Parking Area Addition
  - \$1,050,000 for a new pumper
  - \$1,350,000 for new aerial ladder truck
- Police Public Safety Sales Tax Changes and Use Tax Changes:
  - \$550,000 in Capital Projects for the purchase of a new Bearcat vehicle
  - \$1.2M for Axon contract for body cameras and other equipment and software



	FY 2022-23 Actuals	FY 2023-24 Projected	FY 2024-25 Proposed Budget
Street Improv Sales Tax (011)	7,379,549	15,214,633	14,014,693
Park Improv Sales Tax (012)	5,491,502	6,300,004	6,474,551
Storm Water Sales Tax (013)	7,407,461	4,322,070	11,529,403
Police Public Safety Sales Tax (016)	2,177,571	6,797,372	6,276,670
Fire Public Safety Sales Tax (017)	4,023,811	8,454,098	15,213,937
Marijuana Sales Tax Fund (065)	0	620,000	900,000
<b>Total Expenditures</b>	<b>\$26,479,893</b>	<b>\$40,503,334</b>	<b>\$52,238,037</b>

## ENTERPRISE FUNDS OVERVIEW

The submitted budget does not forecast significant revenue growth in the enterprise funds which is a result of limited economic expansion, flat consumption, and fixed utility rates.

		FY 2022-23 Actual	FY 2023-24 Projected	FY 2024-25 Proposed Budget
Power & Light (020)	Revenue	158,559,523	151,027,379	159,106,500
	Expenditure	149,438,432	157,091,586	169,873,760
	Net	<b>\$9,121,091</b>	<b>(\$6,064,208)</b>	<b>(\$10,767,260)</b>
Water (040)	Revenue	39,213,190	40,986,510	36,940,800
	Expenditure	29,637,029	42,116,520	48,542,960
	Net	<b>\$9,576,160</b>	<b>(\$1,130,010)</b>	<b>(\$11,602,160)</b>
Sanitary Sewer (030)	Revenue	36,727,547	37,820,609	36,309,112
	Expenditure	32,289,890	34,739,795	40,894,298
	Net	<b>\$4,437,657</b>	<b>\$3,080,814</b>	<b>(\$4,585,186)</b>

Highlights in the Proposed Budget for the Enterprise Funds include:

- Municipal Services:
  - Incorporation of Water operations into Municipal Services.
  - Transition of Facilities Maintenance to the Parks/Recreation/Tourism Department.
  - \$33,473,103 in Capital Improvements, including:
    - \$260,000 for the General Fund portion of the Spring Branch Garage Complex.
    - \$7,380,915 in Street Improvements Sales Tax projects.
    - \$3,364,171 in grant-funded projects.
    - \$7,583,017 in Stormwater Sales Tax projects.
    - \$5,505,000 in Sewer projects.
    - \$9,380,000 in Water projects.
  - Personnel Additions:
    - Pipe Worker (Water Fund), 2.0
- Power & Light
  - Elimination of the 6% Rate Reduction as recommended by the Public Utilities Advisory Board was approved in FY 2023, FY 2024-25 will be the first full year of the elimination of the reduction.

- Expanding transmission and distribution capabilities to support growth on the east side of town.
- Personnel Additions:
  - Engineering Supervisor, 1.0
  - System Operator Trainee, 1.0

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## CONCLUSION

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As this budget is being submitted for City Council consideration, our City is in the midst of some of the most decisive years it has faced in its long history. After 50 years of planned growth, the Little Blue Valley is finally realizing the development that has been long anticipated. New and varied housing stock is being added to our community while underutilized spaces are being primed for redevelopment. Pending decisions on transformational issues like amending the City Charter, seeking a multi-million-dollar General Obligation Bond, and future governance of Independence Power & Light have the capacity to further enhance the delivery of basic services and enhance the quality of life for our community members.

Yet, the City of Independence has a series of underlying issues that threaten our financial stability, and these promising developments will not deliver on their potential without solidifying our financial position. The City has had many hard conversations and taken equally hard steps each of the last eight years to bolster our fiscal health, but more work remains to be done. Deliberate and thoughtful dialogue must continue to be had about what programs and services our community values most. A budget is, after all, a statement of values.

I want to thank you, the City Council, and the City departments for the assistance provided in preparing this budget. I also wish to thank all our City staff who serve our community. They do so with the utmost professionalism and commitment in a highly challenging environment.

The options presented as a part of this budget are not easy choices; my staff and I are ready to address any questions regarding the information presented.

Respectfully,



Zachary C. Walker

City Manager



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## 2023-2024 City of Independence Action Plan

### Purpose and Purpose Statements

*Independence is a safe, inclusive community fostering civic engagement and creativity, with a thriving and diversified economy, a strong and proud history, and a high quality of life as our community grows and adapts.*

### Purpose Statements

1. **An Engaged Community.** We foster a culture of engagement and civic leadership based on innovation and best practices involving community members of all backgrounds and perspectives.
  2. **An Innovative Economy.** We grow a diversified and innovative economy leveraging our community amenities, skilled and creative people, and educational resources to generate economic opportunities.
  3. **A Safe, Welcoming Community.** We embrace a safe, healthy, welcoming, and inclusive community.
  4. **A Well-Planned City.** We consistently improve our community's appearance and quality of life as it grows and changes, honoring our unique history and sense of place as we plan for a livable, affordable, more connected city.
  5. **A Financially Sustainable Organization.** We create long-term financial stability by using equitable and sustainable sources of funding for City services, and we deliver them in a lean and efficient manner.
  6. **A High-Performance Organization.** We operate as an ethical, high performance organization anticipating future needs, utilizing best practices, and striving for continuous improvement.
- 

## 1. An Engaged Community

*We foster a culture of engagement and civic leadership based on innovation and best practices involving community members of all backgrounds and perspectives.*

### 1.1 Outreach - Continue to strengthen and innovate in how we deliver information to the community and our partners.

- a.) City Communication Plan and Protocol. Update, implement, and train for a City-wide communications protocol and outreach plan.
- b.) Communicate more effectively internally and externally. Continue to enhance the City's primary public information tools: City 7, website, newsletters, social media.
- c.) Complete an Audio/Visual Needs Assessment for City Facilities and Implement Upgrades to Meet Current and Future Needs.
- d.) Automate Systems for Fulfillment of Records Requests.

### **1.2 Community Engagement - Broaden and deepen engagement of the community in city government, innovating methods for inviting input from the community and stakeholders.**

- a.) Enhance City Committees and Advisory Boards. Restructure or combine City boards and committees to more effectively advise the city and engage the public.
- b.) Community Engagement Plan. Develop a plan to increase community engagement in city decision-making processes.
- c.) Create a Standard City Council, Boards, and Commissions Onboarding and Education Process. Increase education for City Council, commissions, boards, and advisory boards.
- d.) City Charter Review. Complete the review of the City Charter by the Charter Review Commission and seek voter approval of proposed changes to reflect best practices.

### **1.3 Public Agencies Collaboration - Foster successful collaboration with other public agencies and build on these successes.**

- a.) Quarterly City/County Meetings. Establish regularly scheduled meetings between the City of Independence and the Jackson County Legislature to discuss issues of mutual interest.
- b.) Continue the City's Participation in the Eastern Jackson County Shared Services Initiative and Other Regional Collaborations through the Mid-America Regional Council.
- c.) Enhance the City's relationship with the Independence, Fort Osage, Blue Springs, and Raytown School Districts.
- d.) Enhance the City's relationship with Blue River Community College.
- e.) Enhance the City's relationship with the Mid-Continent Public Library.
- f.) Enhance the City's relationship with State and Federal Agencies.
- g.) Develop and support a legislative agenda.

### **1.4 Business and Institutional Partnerships – Explore opportunities for partnerships with key business groups and non-profit organizations.**

- a.) Enhance the City's relationship with the Independence Square Association, Community Services League, Hotel and Lodging Alliance, Truman Habitat for Humanity.

## **2. An Innovative Economy**

*We grow a diversified and innovative economy leveraging our community amenities, skilled and creative people, and educational resources to generate economic opportunities.*

### **2.1 Business Growth – Support retention and growth of both the traded and local business sectors while welcoming and encouraging new and existing businesses, in coordination with the Independence Economic Development Partnership.**

- a.) Update the Business License Code.

b.) Establish a small business support center to facilitate and guide the City's licensing and permitting process.

c.) Support the continued development of the Eastgate Commerce Center.

## **2.2 Infrastructure Investments – Strategically invest in infrastructure as a mechanism to encourage economic development and economic redevelopment.**

a.) Identify Residential/Commercial/Industrial Infrastructure Needs. Identify sites for new or redevelopment in areas that lack adequate infrastructure and develop new financing strategies to fund these investments.

b.) Complete the Tourism Master Plan to Attract and Retain Visitors to the City's Historic Sites, Amenities, and Events.

c.) Complete the Deployment of High-Speed, Broadband Internet Service Throughout the City.

## **2.3 Workforce Development – Support education and workforce development initiatives to improve the skills of our citizens.**

a.) Develop partnerships with Independence, Fort Osage, Blue Springs, and Raytown School Districts for apprenticeship, internship, and job shadow opportunities to promote career options for high school graduates.

# **3. A Safe, Welcoming Community**

*We embrace a safe, healthy, welcoming, and inclusive community.*

## **3.1 Public Safety – Support high-quality public safety programs, emergency preparedness, facilities, and leadership.**

a.) Improve Emergency Preparedness Programs. Improve our community's emergency preparedness by implementing outreach programs to include information and planning to assist residents in self-preparedness.

b.) Implement the Independence Fire Department Community Risk Assessment and Standard of Cover Analysis Master Plan.

c.) Complete Fire Service Strategic Plan.

d.) Enhance the City's Relationship with the Jackson County Prosecutor's Office to Improve the Prosecution System.

e.) Develop and implement a comprehensive recruitment strategy for Independence Police Department, including both sworn and civilian positions.

f.) Review and Update All Police Department Policies and Procedures.

g.) Update Public Safety Technology Systems. Fund and implement necessary new technology systems for Police and Fire Departments.

- h.) Analyze Current and Future Staffing Needs Across the Police and Fire Departments and Shift Alignment of Personnel for Operational Efficiency and Optimal Service to the Public.
- i.) Develop a Comprehensive Professional Development and Training Program within the Police and Fire Departments to Address Succession Planning Needs.
- j.) Reduce Crime and Disorder. Balance proactive policing efforts with community engagement-including neighborhood watch program and business crime prevention program-within allotted resources.
- k.) Increase Park Patrol to enhance Park Safety.

**3.2 Health & Safety Action – Work with our partners to improve education, public awareness, and to coordinate programs concerning public health, animal welfare, emergency services, criminal justice, and important social services.**

- a.) Strengthen Community Services Networks. Identify strategies to improve and expand resources for those with mental health, substance abuse and addiction, and housing challenges, including behavioral crisis and intervention centers.
- b.) Enhance the Mental Health Co-Responder and ARCH Programs. Continue to adapt the strategies and services used by public safety to approach mental health crises.
- c.) Facilitate the Development of a Drop-In Center and Single Persons Shelter in Eastern Jackson County.
- d.) Maintain Status as a No-Kill Animal Shelter.

**3.3 Friendly Community – Ensure Independence continues to welcome diversity through policies, public awareness, and community engagement.**

- a.) Anticipate, Celebrate, and Incorporate an Increasingly Diverse Population into the Community, City Boards and Commissions, and City Staff.

## **4. A Well-Planned City**

*We consistently improve our community's appearance and quality of life as it grows and changes, honoring our unique history and sense of place as we plan for a livable, affordable, more connected city.*

**4.1 Improve public infrastructure and the condition of public facilities.**

- a.) Develop a Criminal Justice Facility Plan.
- b.) Complete the National Frontier Trails Museum Master Plan to Focus Emphasis on Museum Exhibits and Visitor Experience.
- c.) Identify Permanent Facility Solution for Animal Shelter.
- d.) Evaluate Space and Maintenance Needs for City Buildings, Recreation Centers, and Site Amenities and Determine Priorities and Strategies for Needed Improvements.

- e.) Increase the Rate at which Problematic Water Distribution and Transmission Mains are Replaced in Order to Replace 1% of the City's Distribution Mains Annually.
- f.) Establish and Maintain a Database of the Material of all Water Service Lines in our Distribution System Pursuant to Revisions to the Lead and Copper Rule.
- g.) Complete the Best Professional Judgement Study for Water Plant Sludge Discharge Pursuant to the Missouri Department of Natural Resource's Water Protection Program.
- h.) Refine the Pavement Management Program.
- i.) Target Street and Sidewalk Maintenance Along Major Corridors and Historic Sites.
- j.) Determine Long-Term Plan for Independence Power & Light, Including Additional Generation Resources, Long-Term Plan for Maintaining Capacity, and Facilitating the Retirement of Existing Combustion Turbines.
- k.) Explore Sustainable Technology. Explore technologies to advance environmental sustainability and efficient service delivery. Examples include Advanced Metering Infrastructure, performance management systems also known as community "dashboards, electric vehicle charging infrastructure, and data analytics.

**4.2 High Quality Urban Approach – Continue to support high-quality planning, ranging from building design to neighborhood layouts, while pursuing urban approaches to issues such as multimodal transportation, infill, density, connected trails and parks, and walkable neighborhoods.**

- a.) Develop and Adopt Design and Construction Manual.
- b.) Modernize Our Development Engineering Codes.
- c.) Develop Access Management Plan and Storm and Sanitary Master Plan to Guide Development.
- d.) Adopt a Unified Development Ordinance Amendment to Regulate Short-Term Rentals.
- e.) Adopt a Unified Development Ordinance Amendment to Regulate the Number of Used Car Dealerships that May Operate Within the City.
- f.) Leverage and Maximize the Historic district Designation for the Square and Explore Establishing Additional Historic Districts.
- g.) Research and Implement Strategies in the Historic Preservation Master Plan to Protect Community Historical Resources.

**4.3 Stabilize and Revitalize Neighborhoods – Partner with citizens and businesses to promote and maintain a safe, healthy, and desirable living and working environment through the administration of property maintenance, zoning, and right-of-way codes.**

- a.) Target Incentive Programs (Including Tax Abatement), CDBG, and HOME Resources in neighborhoods, Activity Centers, and Along Corridors to Support Revitalization and Stabilization.

- b.) Continue Enforcement of the Vacant Building Registry Program.
- c.) Research and Incorporate Best Practices into the UDO to Encourage Infill Housing Units in Neighborhoods, Public Transit Nodes, and Activity Centers.
- d.) Support and Engage the Land Clearance Redevelopment Authority to Facilitate Redevelopment Projects.
- e.) Collaborate with Community Partners on Various Methods to Stabilize Neighborhoods.
- f.) Develop and Implement Strategies to Reduce Chronic Issues of Litter, debris, and illegal dumping within the Community. Increase the resources dedicated to responding to these problems while also curtailing the proliferation of the issue by adopting a mandatory trash service requirement.
- g.) Explore Land Acquisition Along Truman Road to Enable Beautification Along Major Entryways into the City.
- h.) Continue Project Design and Construction for the 24 Highway Complete Streets Project.

**4.4 Vibrant Commercial Districts and Neighborhood Centers – Promote and support healthy, vibrant commercial districts and neighborhood centers – including higher densities and intensification of use in these key areas.**

- a.) Continue Implementation of the Recommendations in the Adopted Downtown Redevelopment Coordinating Committee Master Plan.
- b.) Implement the Recommendations of the Fairmount Planning Sustainable Places Report.

**4.5 Housing and Transportation Choices – Vigorously encourage, through a wide variety of actions, the development of sustainable and lasting housing options for all individuals and families and improve mobility options that accommodate all travel modes.**

- a.) Implement the strategies of the 2022 Master Housing Study to Address Various Community Housing Needs.
- b.) Coordinate with RideKC partners to ensure that public transportation connects the Independence workforce to quality jobs.
- c.) Advance Design Work on the Noland Road Complete Streets Project.

## **5. A Financially Sustainable Organization.**

*We create long-term financial stability by using equitable and sustainable sources of funding for City services, and we deliver them in a lean and efficient manner.*

**5.1 Control Long-Term Costs – Ensure City finances are stable and sustainable.**

- a.) Pursue plan design changes to the Stay Well Employee Insurance Program to Control Long-Term Expenditures.



- b.) Conduct a Market Salary Study and Implement Recommendations in the Employee Pay Plan Focused on Recruitment and Retention.
- c.) Promote Standardization of Technology and Centralization of IT Functions to Make City Operations More Efficient and Cost-Effective.
- d.) Mature the City's Cyber-Security Practices to Improve Management of Cyber-Security Risks while Protecting Sensitive Information.
- e.) Develop Cost of Service Studies for the Electric, Water, and Sanitary Sewer Utilities and Ensure Appropriate Customer Rates.
- f.) Research and Evaluate the Governance and Operation of Independence Power & Light.

### **5.2 Capture Sustainable Sources of Funding – Obtain permanent, viable funding for City services.**

- a.) Identify and Capture Additional Funding to Stabilize the Health Department.
- b.) Identify and Capture Funding for the Parks/Recreation/Tourism Department to Continue and Expand Services and Programs.
- c.) Identify and Capture Funding for Cemetery Maintenance and Support.
- d.) Identify and Capture Funding for Public Transit.
- e.) Identify and Capture Funding for Dangerous Building Demolitions and Code Enforcement Abatements.
- f.) Research Additional Long-Term Revenue Streams and Funding Sources to Support Delivery of Basic Services.
- g.) Seek Voter Approval of the Recreational Marijuana 3% Local Sales Tax.
- h.) Seek Voter Approval of General Obligation Bonds for Infrastructure and Facilities Projects.
- i.) Pursue the Museum and Tourism-Related Activities Tax to Support Tourism Needs.

### **5.3 Financial Planning and Reporting – Identify and update policies, procedures, and systems to ensure transparent and efficient financial information.**

- a.) Implement a Budgeting Module to Include Priority-Based Budgeting, Capital Improvements Programming, and Capital Outlay/Asset Replacement Program.
- b.) Update the City's Purchasing Policy and Procedures.
- c.) Revise the City's Travel Policy.
- d.) Implement Uniform Standard Operating Procedures for Grant Reporting.
- e.) Revise the Monthly Financial Reports for Improved Transparency and Ease of Understanding

## 6. A High-Performance Organization

*We operate as an ethical high-performance organization, anticipating future needs, utilizing best practices, and striving for continuous improvement.*

### **6.1 Values-Driven Culture – Promote a values-driven organizational culture that reinforces ethical behavior, exercises transparency, and maintains the community's trust.**

- a.) Develop a Cross-Functional Team Culture. Use cross-functional teams to meet Independence's future opportunities and challenges.
- b.) Create a Culture of Innovation. Empower employees at all levels of the organization to exercise judgement and discretion within the framework of City codes, policies, and procedures.

### **6.2 Employee Excellence – Recruit, retain, and value a diverse, well-trained, qualified, and motivated team capable of delivering superior performance. Be accountable and expect accountability from others. Make demonstrated use of good judgement a part of the evaluation process for promotions.**

- a.) Be a "Best in Class" Employer. Enhance the attractiveness of the City as a place to work through salary and benefit packages, workplace amenities and facilities, and professional development opportunities. Negotiate Fair, Sustainable Compensation and Benefit Agreements with Labor Unions.
- b.) Continue New Employee Orientation Program. Provide assistance to new employees so they feel welcomed and prepared to succeed.
- c.) Adopt Organizational Values and Align with the Employee Recognition Program to Celebrate the Demonstration of Values in Action.
- d.) Develop and Administer Annual Performance Evaluation Process for All City Employees.
- e.) Set Employee Diversity Goals. Define the Type of Diversity the City Seeks to Achieve as an Organization (e.g. Reflecting the Community At-Large) and Develop a Program to Achieve These Goals.

### **6.3 Best Practices, Creativity, and Foresight – Utilize best practices, innovative approaches, and constantly anticipate new directions and changes relevant to the governance of the City. Be adaptable and flexible with an outward focus on the customer and an external understanding of the issues as others may see them.**

- a.) Implement Department Staffing Plans. Compile departmental staffing plans and create a system to implement the plans to address current and future workload.
- b.) System Integration. Identify key systems that if integrated would improve efficiency and effectiveness.

c.) Improve Departmental Collaboration. Identify opportunities to improve collaboration between City departments and create subgroups on communications, community interactions, long-range planning, and other matters of common concern.

**6.4 Performance Metrics – Utilize key performance and cost measures to monitor, track, and improve the planning and delivery of City programs and services and to promote greater accountability, effectiveness, and efficiency.**

a.) Develop Data Analysis Tools. Develop more sophisticated analytical tools to access, monitor, measure, and analyze data to inform decision making.

b.) Set Performance Measures. Set performance measures that align with the strategic plan.

c.) Analyze and Collect Data from Performance Measures. Analyze and collect data from performance measures to ensure implementation of the Action Plan, and redesign measures as needed.

d.) Strategic Municipal Service Delivery Expectations. Strategically manage community and employee expectations about the City's capacity to deliver services.





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## Mayor & City Council

### *Form of Government*

In 1961, Independence voters selected a council-manager form of government. Under Charter Article 2.1, this form of government calls for one mayor and two council members elected by the city, and four council members elected by districts. The mayor and all city council members are elected to staggered four-year terms. The governing body is generally referred to as the "City Council." As the policy makers, the City Council passes resolutions and ordinances, adopts the city budget, appoints citizens to advisory boards and hires the city manager.

### *City Officials*

#### **Mayor**

Rory Rowland

#### **District 1**

John Perkins

#### **District 2**

Brice Stewart

#### **District 3**

Heather Wiley

#### **District 4**

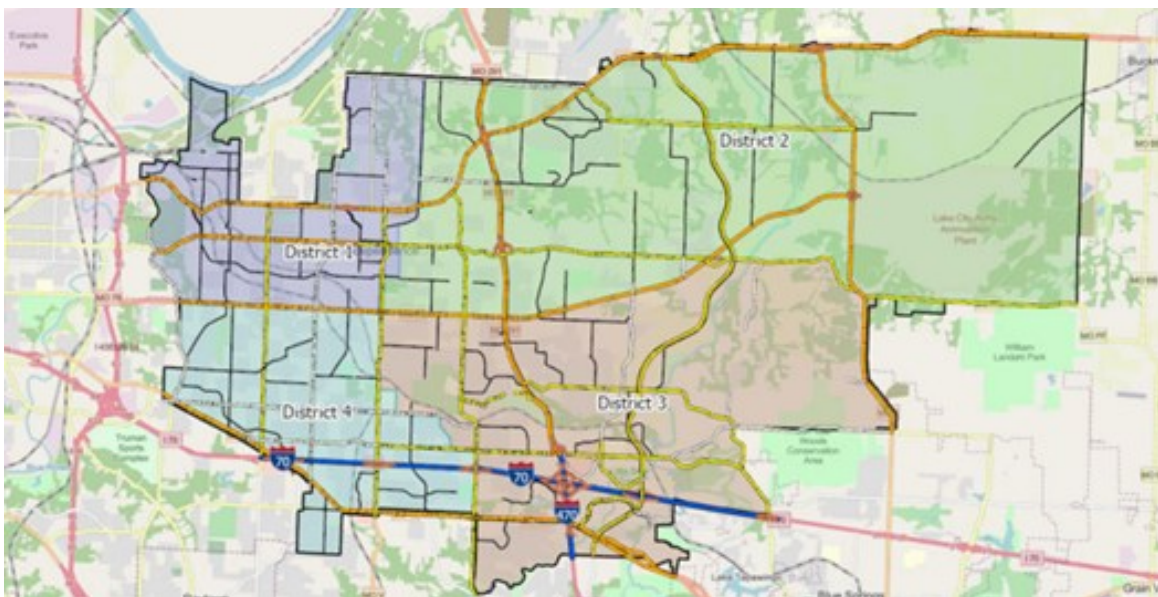
Jennie Vaught

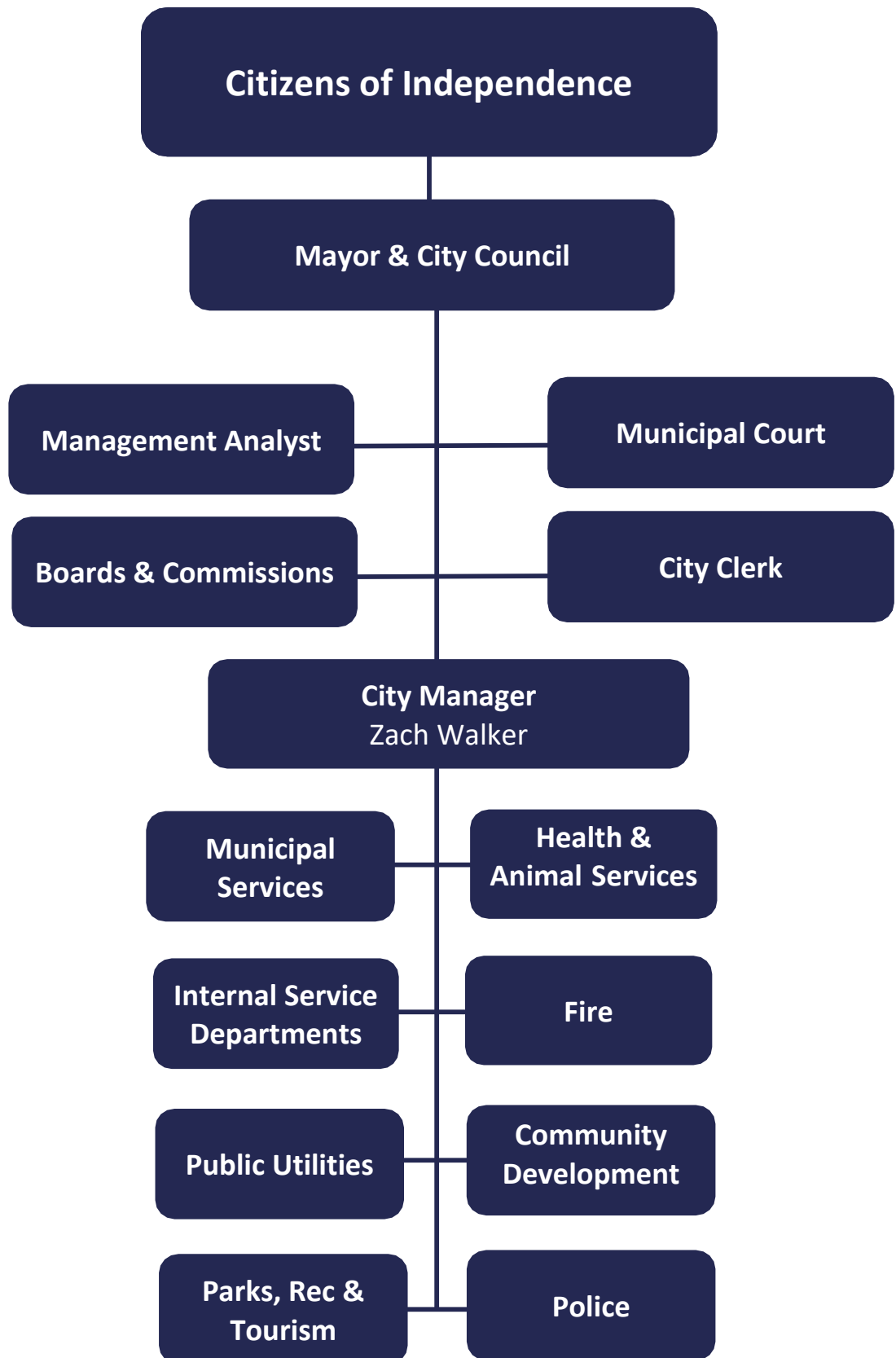
#### **At Large**

Jared Fears

#### **At Large**

Dr. Bridget McCandless







## Guide to the 2024-25 Budget Document

The purpose of this budget document is to provide a comprehensive view of the operating budget. The budget is a tool for management to plan services, but it is also a communication to the public on the overall financial and policy direction of the city. Use this guide to navigate the document.

### Budget Transmittal letter

The City Manager's Budget Message provides the framework for how the budget was developed, including contextual information on the city's finances, economic trends, and changes to the budget.

### Introduction

This section provides general information about the city:

- Names and photos of Mayor and City Council
- City of Independence overview and history

### Fund Summaries

This section of the book gives the highest-level overview of the fund structure of the city.

- The breakdown of expenditure types across all funds
- The breakdown of revenue types across all funds
- Fund summaries for each fund, which show how the expenditures relate to the revenues.

### Department Summaries

This section contains summary and detail information about each city department:

- Organizational chart shows the director and divisions of each department.
- Department summary page highlights the mission of the department, the budgetary funds that make up the budget, a summary of expenditures, and total budgets and FTE counts.
- The department is then broken down further into divisions (for instance, the Patrol Division of the Police department). The top half of the page will show summary information about the types of expenditures in that division, as well as the funding source and FTE counts.

### Appendix

The appendix includes miscellaneous information that may help further understanding of the budget, including:

- Approved packages included in the budget.
- Capital Outlay details by department.
- ARPA summary
- Glossary of budget and finance terms

## About the City

### *About the City of Independence*

Independence is the fifth largest city in Missouri, located within Jackson County. It is the largest suburb of the Kansas City metropolitan area on the Missouri side. Located ten miles east of Kansas City, Missouri in the geographical center of the United States. Independence has a Mayor/City Council/City Manager form of government. The Independence City Council is made up of six members, four are elected to represent one of the city districts, the other two are elected by the city. The Mayor also sits on the City Council and serves as the "Head of Government" for the city. Members serve a four-year term, beginning January 1 following the election.

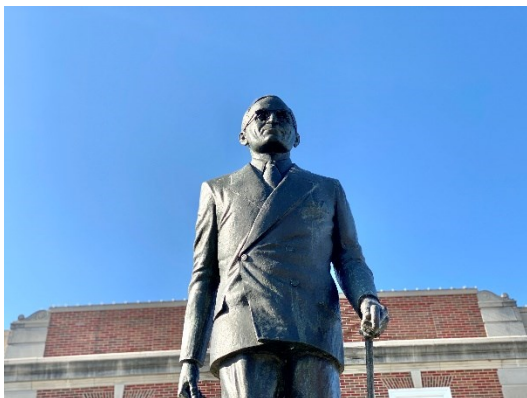
## History

Many towns and cities have stories that have been passed down from generation to generation. The rare few have stories of such historic proportions that they become the stuff of legends. Rarer still are the cities whose “Once upon a time” is tied to the opening chapters of so many American lives. Independence, Missouri is a city unlike any other. It is where 400,000 fearless souls set off on a new venture that would not only alter the course of their lives, but the trajectory of an entire country. It is a city so visionary, self-determined and free-spirited, that it became the jumping off point to a whole new world.

Independence was originally inhabited by the Missouri and Osage Indians and became part of the United States with the Louisiana Purchase in 1803. It was the farthest point westward on the Missouri River where steamboats or cargo vessels could travel. The city quickly became the hub of the California Trail, Santa Fe Trail, and the Oregon Trail. Independence was soon known as the Queen of the Trails, due to its unique location where all three trails converged. It wasn't until the 19th century that Independence was defined by The United States Congress as the “Start of the Oregon Trail.” In 1826, Independence was named the county seat of Jackson County. During the years of 1862 and 1864 the First and Second battles of Independence were fought.



It's not surprising then that 100 years later, the 33rd President of the United States should also find his roots and jumping off point in Independence. In his own pioneering way, Harry S. Truman helped write a big part of our country's history. And as a great American himself, shape its ideals and role in the world. After his two terms, President Truman returned to Independence, where the Presidential Library was built in 1957. For another two decades, he and his wife Bess remained Independence residents. The Harry S. Truman National Historic Site and the Harry S. Truman Presidential Library and Museum are both located in Independence.



From the strength and fortitude of its earliest trailblazers to the straight-talking, pragmatism of Harry S. Truman, Independence has provided the country just what it needed at the time. And the city continues its role as a launching pad for brave new ideas and future growth. Nowhere is that more evident than in places like the Ennovation Center, an entrepreneurial incubator where a fiercely independent and creative work ethic is blazing new trails in industries from business technology and healthcare to food services and bringing a whole new generation of innovators to the area.

### Community Profile

Independence is positioned strategically at the crossroads of I-70 and I-470, where approximately 150,000 cars pass each day. The Kansas City metropolitan area has more lane miles of freeway per capita than any other metro area in the United States. Two rail lines, three interstates and five state highways serve Independence. The city is located just 25 minutes from Kansas City International Airport.

**Population:** 121,211

**Square Miles:** 78.00

**Number of Households:** 53,057

**Average Household Size:** 2.3

*Source: City of Independence and Censusreporter.org*

**Median value of owner-occupied units:**

\$154,700

**School Enrollment:** 23,928

**Miles of highways:** 46.38

**Sister City:** Higashimurayama, Tokyo, Japan

Independence has seven police stations, ten fire stations, and the city provides Water, Sanitary Sewer, and Power and Light utilities, with three power stations.

The development of the Little Blue Parkway, a new thoroughfare connecting the eastern portion of the City from I-70 to 24 Highway will open 38 miles of land for development. It is estimated that by the year 2020, the Little Blue Valley will be home to an additional 20,000 people and 5,000 new office, industrial and retail jobs.

In the heart of the city, Historic Independence Square is undergoing a renaissance with substantial increase in private investment and a planned restoration of the Historic Jackson County Courthouse. The traditional town square offers unique shops, restaurants, loft-style apartments and a newly renovated cinema and bowling alley.

Creating the educated workforce of the future is a priority for the Independence Community. The city is supported by four award-winning public-school districts: Independence, Blue Springs, Fort Osage, and Raytown school districts. Independence is home to four colleges to support the higher education needs of our citizens, including Metropolitan Community College, Graceland University, Park University, and National American University.



Independence has a history of a pro-business attitude.

Its low-cost environment is a natural incentive to companies looking to expand or relocate. Independence has the third lowest property tax rate in the Kansas City Metropolitan Area. Additionally, the City does not tax on personal property, including machinery and equipment. The city tax structure coupled with the many affordable housing options makes it the best value in the Metro for working and living.

## Statistical Information

### Income

Per capita personal income, Missouri Adjusted Gross Income per return data for the city, County, and State are presented in the following table:

	2021	2020	2019	2018	2017
<b>City of Independence</b>	30,273	28,197	25,341	29,468	25,668
<b>Jackson County</b>	52,436	49,572	46,214	45,319	43,893
<b>State of Missouri</b>	55,159	49,589	46,635	43,661	49,926

#### AGE

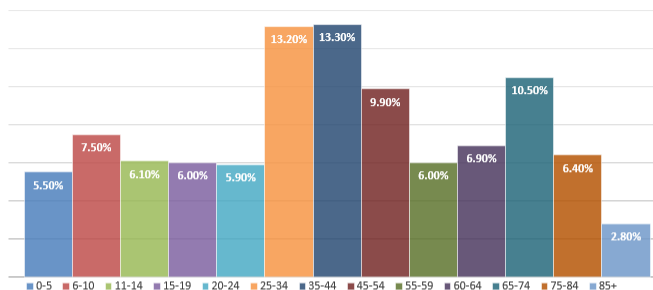
**40.2**

Median Age

about 12% higher than the figure in the Kansas City, MO area: 35.4

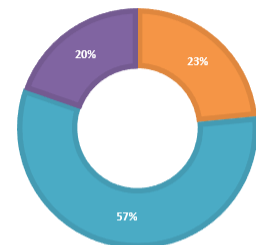
about 3% higher than the figure in Missouri: 39.1

POPULATION BY AGE RANGE

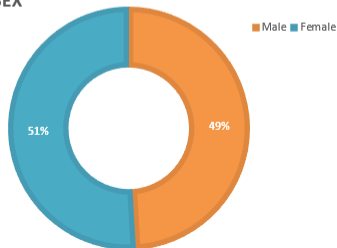


POPULATION BY AGE CATEGORY

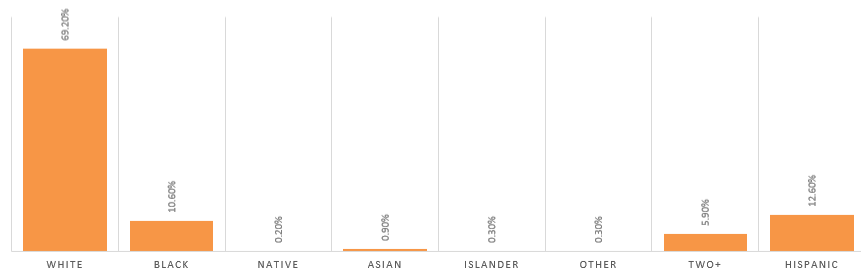
Under 18 18 to 24 65 and over



#### SEX



#### RACE AND ETHNICITY



	2021	2020	2019	2018	2017
<b>City of Independence</b>	122,230	123,011	116,676	116,925	117,306
<b>Jackson County</b>	713,229	717,204	703,011	700,307	698,895
<b>State of Missouri</b>	6,140,000	6,154,913	6,137,000	6,043,000	6,114,000

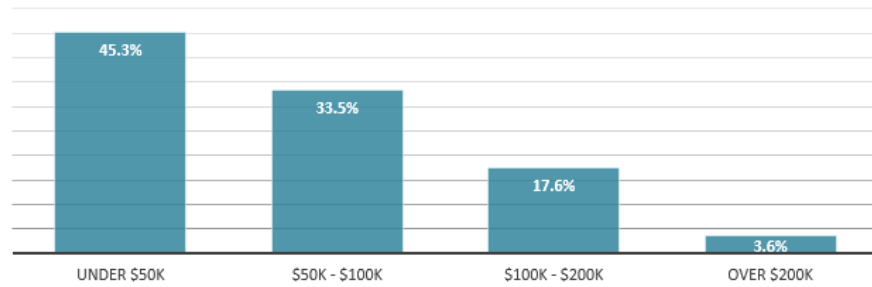
## Income

**\$53,082**

Median household Income

about 85 percent of the amount  
in Jackson County: \$62,422about 82 percent of the amount  
in Missouri: \$64,811

## Household Income



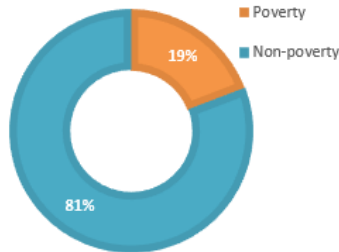
## Poverty

**15.2%**

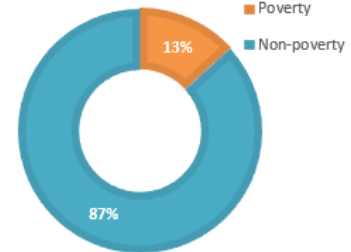
Persons below poverty line

about 1.01 times of the amount  
in Jackson County: 15%about 1.15 times of the amount  
in Missouri: 13.2%

## CHILDREN UNDER 18



## SENIORS (65 AND OVER)



## Major Employers

The major employers in the city by number of employees(full and part time).

Employer	Employees	Percent of Total City Employment
Independence School District	2153	4.00%
Centerpoint Medical Center	1850	3.44%
Winchester	1545	2.87%
City of Independence	1073	1.99%
GEHA	770	1.43%
Phoenix Home Health	550	1.02%
The Groves	430	0.80%
Unilever	385	0.72%
Cable Dahmer Automotive	340	0.63%
Burd & Fletcher	334	0.62%
<b>Total</b>	<b>9,430</b>	<b>16.61%</b>

## LARGEST TAXPAYERS

The table below shows the city's ten largest taxpayers for 2023, the total assessed valuation for the city was \$1,788,344,428

Taxpayer	2023		
	Total Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Southern Union Company	\$ 18,174,080	1	1.02%
RCP-N LLC	12,132,935	2	0.68%

DT Independence Commons LLC	9,876,480	3	0.55%
Mansion Apartments	9,161,377	4	0.51%
Grace Holdings Independence LLC	7,449,660	5	0.42%
Unilever Best Foods	6,247,796	6	0.35%
BRE Space Center of Kansas City	6,147,862	7	0.34%
Centerpoint Medical Center	5,818,209	8	0.33%
Seven65 Cornerstone LLC	5,387,450	9	0.30%
Burd & Fletcher Co	4,920,361	10	0.28%
<b>Total</b>	<b>85,316,210</b>		<b>4.77%</b>

Source: Jackson County Collection Department

### Additional Operating Indicators

	2023	2022	2021	2020	2019
<b>Public Safety</b>					
Police incident calls	85,340	88,470	94,609	91,870	100,073
Traffic Unit citations issued	22,000	17,242	8,530	8,194	13,906
Total Alarms	26,685	26,744	23,412	21,500	22,214
Public education audience	2,198	1,638	1,000	9,200	7,895
<b>Municipal Services</b>					
Street overlay (lane miles)	29	38	47	61	68
Street patching jobs	9,562	7,270	7,666	8,556	11,938
<b>Health &amp; Welfare</b>					
Food handlers trained	3,244	3,022	2,544	3,017	3,856
Flu shots given	-	-	-	304	352
Animal Control service calls	5,041	4,701	4,076	3,811	442
<b>Culture &amp; Recreation</b>					
Park shelter reservations	427	1,098	424	310	581
Number of Sermon Center Memberships	454	2,390	517	865	1,246
<b>Community Development</b>					
Permits Issued	709	732	718	619	979
<b>Tourism</b>					
Site Attendance	8,316	15,102	1,758	214,644	256,209
National Frontiers Trails Museum					
Number of visitors to museum	4,857	3,875	-	7,990	16,418
<b>Power and Light</b>					
Average number of monthly customers	58,534	58,586	57,557	57,832	57,897
<b>Water</b>					
Number of Customers	49,690	49,476	49,432	50,489	48,841
Water main breaks	307	206	240	208	322
<b>Sewer</b>					
Number of Customers	45,533	45,317	45,484	45,316	44,642
Wastewater Treated (Million Gallons)	2,322	2,433	3,030	3,290	3,400



## Budget Process and Calendar

Development of the annual City budget is a year-long process that culminates in June, with the formal adoption of the budget.

### October - December: Planning

1. Finance develops the 2025 budget manual.
2. Finance meets to resolve issues and prepare budget outlook.

### January - February: Operating Budget Kickoff & CIP Presentation

1. Finance meets with departments to kickoff budget process.
2. Updated Five Year Forecast presented to City Council.
3. Finance prepares the base budget, chargebacks, and preliminary personnel budgets.
4. Revenue projections and estimated actual expenses for prior year are prepared.
5. Capital Improvement Program budget presented by Economic Development to the Planning Commission.

### March - April: Department Preparation

1. City Council adopts annual Strategic Plan update.
2. In conjunction with the Finance, departments and divisions prepare budget proposals.
3. Capital Improvement Program memo with recommendations issued from Planning Commission.
4. Departments Directors present budgets and package requests to the City Manager.
5. Final adjustments in revenue and expenditure estimates are complete.
6. City Manager reviews recommended budget and gives preliminary approval on budget changes to be included in Proposed Budget.
7. Finance prepares Proposed Budget document.

### May: Preliminary Review and Public Input

1. City Manager Proposed Budget submitted to the City Council.
2. City Council makes policy decisions and budgetary amendments to the Proposed Budget.

### June - July: Final Review and Adoption

1. First reading of appropriation ordinances held adopting budget.
2. City Council proposes / amends budget per policy decisions.
3. Second reading of appropriation ordinances held adopting budget.
4. Finance begins production of final budget document.

### August - September: Property Tax Levy and Final Budget Book

1. Assessed valuation received from Jackson and Clay Counties to set Property Tax Levy Rates.
2. Public hearing to set Property Tax Levy held.
3. Second reading of appropriation ordinances held adopting the annual tax levy.
4. Tax levy rates submitted to Jackson and Clay Counties.
5. Adopted budget book printed and published online.
6. First quarter budget amendment prepared for City Council approval.

FY 2024-25 Budget Calendar	
Item	Due Date
Personnel Allocations and Overtime Budgets sent to departments	Friday, December 15, 2023
CIP Kickoff Meetings	December 18-26, 2023
CIP updates and new projects entered	Friday, January 12, 2024
Budget Kickoff Meeting	Wednesday, January 10, 2024
Personnel Allocation Changes Due	Tuesday, January 09, 2024
Overtime Budget Changes Due	Wednesday, January 17, 2024
Mid-Year Financial Status / 5 Year Forecast Update at Study Session	Monday, February 12, 2024
Internal Service Charges due (Central Garage, Tech Services, WC, Risk)	Wednesday, February 1, 2024
Personnel Posted to Munis for department review	Wednesday, February 1, 2024
Finance set items and internal charges are loaded	Monday, February 12, 2024
<b>Munis is open for budget entry</b>	
<b>Due from departments:</b> <ul style="list-style-type: none"> <li>- Proposed department budgets and package requests</li> <li>- CIP for the fiscal year</li> <li>- Revenues</li> <li>- Estimated Actual Expenditures</li> <li>- Personnel corrections / adjustments</li> <li>- Capital Outlay List</li> </ul>	<b>Wednesday, March 06, 2024</b>
Review of department budget submissions	March 8 - March 31, 2024
City Manager meets with departments to review proposed budgets	March 9 - March 29, 2024
CIP Presented to Planning Commission	Tuesday, March 12, 2024
CIP Report Presentation at Study Session	Monday, April 8, 2024
Financial Update at Study Session	Monday, April 8, 2024
City Manager approves recommended changes for proposed budget, packages posted, and departments notified	Monday, April 8, 2024
<b>Department summary pages and org charts due</b>	<b>Friday, April 12, 2024</b>
Fee Changes are due from departments	Wednesday, May 1, 2024
City Manager Proposed Budget submitted to the City Council	Monday, May 13, 2024
Public Hearing held for Proposed Budget	Monday, May 20, 2024
First Reading of Proposed Budget	Monday, June 3, 2024
Second Reading of Proposed Budget	Monday, June 17, 2024

## Fund Summaries and Schedules

### Fund Descriptions

For accounting purposes, a local unit of government is not treated as a single, integrated entity. Instead, a government is viewed as a collection of smaller, separate entities known as “funds”. The Government Accounting Standards Board (GASB) Codification of Governmental and Accounting and Financial Reporting Standard, Section 1300, defines a fund as:

*A fiscal and accountability entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, or limitations.*

All the funds used by a government must be classified into one of seven fund types. Four of these fund types are used to account for a local government’s “governmental-type” activities and are known as “governmental funds”. Two of these fund types are used to account for a government’s “business-type” activities and are known as “proprietary funds”. Finally, the seventh fund type is reserved for a government’s “fiduciary activities”.

Below is a more detailed explanation of the city’s funds:

#### General Fund (002)

*is used to account for all financial resources necessary to carry out basic governmental activities of the city that are not accounted for in another fund. The General Fund supports essential city services, including police, fire, municipal services, and administration.*

#### Special Revenue Funds

*are used to account for specific revenues that are legally restricted to expenditures for specified purposes.*

**Street Improvements Sales Tax (011)** - Voters approved a one-half of one cent sales tax for streets, bridges and safety improvements. Additional revenues from the Proposition "P" waterfall provision are accounted for here.

**Park Improvements Sales Tax (012)** - The Park Improvements Sales Tax Fund has been setup to account for the one-quarter cent sales tax identified for parks and recreation. Additional revenues from the Proposition "P" waterfall provision are accounted for here.

**Storm Water Sales Tax (013)** - The Storm Water Sales Tax Fund has been set up to account for the one-quarter cent sales tax identified for storm water system improvements. Additional revenues from the Proposition "P" waterfall provision are accounted for here.

**Police Public Safety Sales Tax (016)** - The voters approved a Capital Improvements for Police Sales Tax in April 2016 at the rate of one-eighth cent of the receipts from the sale at retail of all tangible personal property or taxable services at retail for a period of January 2017 through December 31, 2028. The Police (Capital) Sales Tax Fund has been set-up to account for the one-eighth cent capital improvements sales tax identified for police equipment. Additional revenues from the Proposition "P" waterfall provision are accounted for here.

**Fire Public Safety Sales Tax (017)** - The voters approved a one-half cent Fire Sales Tax in November 2021 until repealed by voters to replace the current rate of one-eighth cent of the receipts from the sale at retail of all tangible personal property or taxable services at retail for a period of January 2017 through December 31, 2028. The Fire Public Safety Sales Tax Fund has been set-up to account for the one-half cent for improvements including replacing and maintaining fire stations, apparatus, and lifesaving equipment. Sales tax funds can also be used to hire additional firefighters, administration, and personnel to improve department training needs. Additional revenues from the Proposition "P" waterfall provision are accounted for here.

**Animal Shelter Use Tax (010)** - Voters approved Proposition "P", a use tax on goods delivered to Independence addresses in 2019. The rate of the use is the same rate as the total City's retail sales. The first \$1.5 million (adjusted for inflation annually) will be split equally between a fund for Animal Services and a fund for hiring up to 30 new police officers. The next \$1.5 million of use taxes in the fiscal year are applied 100% towards hiring of police officers (\$3 million total before inflation increase). Use taxes collected over the amounts identified in the special use taxes will then be receipted into any fund that has a sales tax prorated on its share of sales taxes.

**Police Use Tax (018)** - Voters approved in November 2021 to increase the Proposition "P" use tax to expand the use of funds for new and current Police Department personnel and equipment and to increase the total before inflation increase from \$3 million to \$4 million and does not change the first \$1.5 million split between Animal Services and Police Department. Originally, Voters approved Proposition "P", a use tax on goods delivered to Independence addresses in 2019. The rate of the use is the same rate as the total City's retail sales. The first \$1.5 million (adjusted for inflation annually) will be split equally between a fund for Animal Services and a fund for hiring up to 30 new police officers. The next \$1.5 million of use taxes in the fiscal year are applied 100% towards hiring of police officers (\$3 million total before inflation increase). Use taxes collected over the amounts identified in the special use taxes will then be receipted into any fund that has a sales tax prorated on its share of sales taxes.

**Health & Animal Levy (005)** - Funded by the Health & Recreation tax levy collected against real estate within the city of Independence. The purpose of the levy is for Health and Parks and Recreation purposes. This levy is split between the Health & Animal Levy Special Fund and a Parks Health & Recreation Levy Fund.

**Parks Health & Recreation Levy (007)** - Funded by the Health & Recreation tax levy collected against real estate within the city of Independence. The purpose of the levy is for Health and Parks and Recreation purposes. This levy is split between the Health & Animal Levy Special Fund and a Parks Health & Recreation Levy Fund.

**Tourism (004)** - The Tourism Sales Tax Fund is supported by both admission fees to the National Frontier Trails Museum and a 6.5% Transient Guest Tax. The 6.5% Transient Guest Tax is to be paid on the gross daily rent due from or paid by transient guests of all hotels and motels, bed and breakfast inns and campgrounds.

**Com. Dev. Block Grant (008)** - accounts for the federally funded Community Development Block Grant Act program.

**HOME (009)** - accounts for the federally funded home program.

**Grants (015)** - accounts for other grants, including Police, Fire, and Health department grants.

**Marijuana Sales Tax (065)**- accounts for the 3% sales tax imposed on the sale of recreational marijuana.

### Enterprise / Utility Funds

*are used to account for operations that are financed and operated similar to a private business where the intent is that the cost of providing services to the public is financed primarily through user charges.*

**Power & Light (020)** - operations of the city's power and light utilities.

**Water (040)** - operations of the city's potable water utility.

**Sanitary Sewer (030)** - operations of the city's sanitary sewer utility.

### Internal Service Funds

*are used to account for operations internal to the city where the intent is that the cost of providing services to the city department is financed primarily through department user charges.*

**Central Garage (090)** - Vehicle maintenance and operations of citywide fleet, including gas and oil charges.

**Staywell Health Care (091)** - Activities related to the city's self-insured health care plan.

**Workers' Compensation (092)** - Management of workers' compensation insurance and claims.

**Risk Management (093)** - Management of city liability insurance and claims.

**Enterprise Resource Planning (ERP) changed to Finance Internal Service (095)** - Management of Finance and Administration for the costs associated with providing services citywide including budget, accounting, human resources and technology services.

*All funds in the operating budget book are appropriated by City Council via budget adoption.*

Fund and Department Relationships												
Fund	City Manager	Community Development	Finance & Admin.	Fire	Health & Animal Services	Mayor & City Council	Municipal Court	Parks   Rec.   Tourism	Police	Power and Light	Municipal Services	Water
General Fund (002)	x	x		x		x	x	x	x		x	
Street Improvements Sales Tax (011)											x	
Park Improvements Sales Tax (012)								x				
Storm Water Sales Tax (013)											x	
Police Public Safety Sales Tax (016)									x			
Fire Public Safety Sales Tax (017)				x								
Animal Shelter Use Tax (010)					x							
Police Use Tax (018)									x			
Health & Animal Levy (005)					x							
Parks Health & Recreation Levy (007)								x				
Tourism (004)								x				
Com. Dev. Block Grant (008)		x										
HOME (009)		x										
Grants (015)		x	x	x	x			x	x			
Marijuana Sales Tax (065)												
Central Garage (090) *											x	
Staywell Health Care (091) *			x									
Workers' Compensation (092) *			x									
Risk Management (093) *			x									
Enterprise Resource Planning (095) *			x									
Power & Light (020)										x		
Water (040)												x
Sanitary Sewer (030)											x	



**Schedule 1**  
**All Funds by Expense Category**

<b>All Funds<sup>(1)</sup></b>				
<b>Category</b>	<b>FY 2022-23 Actual Expenditures</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Estimated Expenditures</b>	<b>FY 2024-25 Proposed Budget</b>
Salaries	\$117,429,659	\$125,922,617	\$125,367,172	\$128,919,969
Retiree Health Insurance	5,911,430	5,744,940	6,291,500	6,935,237
Operating Expenses	163,175,805	175,217,507	176,240,448	189,906,746
Equipment	4,784,254	11,356,716	8,891,052	6,745,177
<b>Total - Operating</b>	<b>\$291,301,149</b>	<b>\$318,241,781</b>	<b>\$316,790,171</b>	<b>\$332,507,128</b>
Capital Improvements	16,467,763	56,595,746	34,121,804	57,802,103
Debt Service	19,460,262	19,471,197	19,645,530	21,025,863
Transfers Out	599,390	360,000	5,999,024	910,000
Contingency	-	364,005	155,700	834,925
<b>Total</b>	<b>\$327,828,564</b>	<b>\$395,032,728</b>	<b>\$376,712,231</b>	<b>\$413,080,019</b>

<b>General Fund<sup>(4)</sup></b>				
<b>Category</b>	<b>FY 2022-23 Actual Expenditures</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Estimated Expenditures</b>	<b>FY 2024-25 Proposed Budget</b>
Salaries	\$59,714,925	59,846,703	\$63,700,443	\$60,109,189
Retiree Health Insurance	3,549,049	3,405,903	3,894,600	4,286,700
Operating Expenses	10,534,779	13,702,931	13,882,332	16,094,668
Equipment	199,665	217,271	295,345	182,371
<b>Total - Operating</b>	<b>\$73,998,419</b>	<b>\$77,172,808</b>	<b>\$81,772,720</b>	<b>\$80,672,928</b>
Capital Improvements	-	-	-	260,000
Debt Service	180,739	165,400	165,400	1,771,749
Transfers Out	217,275	360,000	26,000	10,000
Contingency	-	364,005	-	603,626
<b>Total</b>	<b>\$74,396,433</b>	<b>\$78,062,213</b>	<b>\$81,964,120</b>	<b>\$83,318,302</b>

<b>Special Revenue Funds<sup>(4)</sup></b>				
<b>Category</b>	<b>FY 2022-23 Actual Expenditures</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Estimated Expenditures</b>	<b>FY 2024-25 Adopted Budget</b>
Salaries	\$15,647,774	\$18,637,424	\$17,820,691	\$20,579,337
Retiree Health Insurance	201,553	165,000	191,900	226,500
Operating Expenses	9,978,779	14,129,145	13,609,953	16,763,257
Equipment	\$3,582,623	\$8,335,605	\$6,714,599	\$5,274,706
<b>Total - Operating</b>	<b>\$29,410,729</b>	<b>\$41,267,174</b>	<b>\$38,337,143</b>	<b>\$42,843,799</b>
Capital Improvements	10,397,420	27,468,746	16,586,210	24,883,103
Debt Service	1,925,445	1,883,781	2,028,130	1,842,497
Contingencies	-	-	5,700	81,299
Transfers Out	333,186	-	3,843,024	\$900,000
<b>Total</b>	<b>\$42,066,779</b>	<b>\$70,619,701</b>	<b>\$60,800,207</b>	<b>\$70,550,698</b>

## Enterprise Funds

Category	FY 2022-23 Actual Expenditures	FY 2023-24 Adopted Budget	FY 2023-24 Estimated Expenditures	FY 2024-25 Proposed Budget
Salaries	\$42,066,960	\$47,438,490	\$43,846,038	\$48,231,443
Retiree Health Insurance	\$2,160,828	\$2,174,037	\$2,205,000	\$2,422,037
Operating Expenses	\$142,662,248	\$147,385,431	\$148,748,163	\$157,048,821
Equipment	\$1,001,966	\$2,803,840	\$1,881,108	\$1,288,100
<b>Total - Operating</b>	<b>\$187,892,002</b>	<b>\$199,801,798</b>	<b>\$196,680,309</b>	<b>\$208,990,401</b>
Capital Improvements	6,070,343	29,127,000	17,535,594	32,659,000
Debt Service	17,354,077	17,422,016	17,452,000	17,411,617
Contingencies	-	-	150,000	150,000
Transfers Out	48,929	-	2,130,000	-
<b>Total</b>	<b>\$211,365,351</b>	<b>\$246,350,812</b>	<b>\$233,947,903</b>	<b>\$259,211,018</b>

Internal Service Funds<sup>(2) (3) (4)</sup>

Category	FY 2022-23 Actual Expenditures	FY 2023-24 Adopted Budget	FY 2023-24 Estimated Expenditures	FY 2024-25 Proposed Budget
Salaries	\$6,066,380	\$7,537,542	\$7,546,570	\$7,633,165
Retiree Health Insurance	273,157	222,000	247,000	288,200
Operating Expenses	\$35,984,808	\$39,310,436	\$39,844,093	\$40,931,360
Equipment	311,780	1,259,834	1,095,919	83,050
<b>Total - Operating</b>	<b>\$42,636,125</b>	<b>\$48,329,812</b>	<b>\$48,733,582</b>	<b>\$48,935,775</b>
Capital Improvements	-	-	-	1,018,334
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
<b>Total</b>	<b>\$42,636,125</b>	<b>\$48,329,812</b>	<b>\$48,733,582</b>	<b>\$49,954,109</b>

## Notes:

(1) In the All Funds Summary, the totals for Internal Service Funds expense have already been included in the operating expenses for GF, Special Revenues, and Enterprise Funds as they are charged out during course of the year for internal services provided to other departments/funds.

(2) The Internal Service Funds Summary is shown for informational purposes, the total amount is in the operating expenses for each fund. The All Funds Summary is the total of the General Fund, Special Revenue Funds, and Enterprise Funds.

(3) Finance and Administration was moved to an Internal Service Fund in FY 2022-23.

(4) The transfers out to capital project funds have been removed from the charts above as budgeted capital project amounts for individual capital project funds have also been included.

**Schedule 2**  
**Expenditures by Department**

<b>All Funds <sup>(1) (2)</sup></b>				
<b>Department</b>	<b>FY 2022-23 Actual Expenditures</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Estimated Expenditures</b>	<b>FY 2024-25 Adopted Budget</b>
City Manager	\$1,163,428	\$1,292,479	\$1,600,714	\$1,672,525
Community Development	7,449,651	8,884,539	9,077,608	10,117,941
Debt Service	-	-	-	1,771,749
Finance & Administration	833,063	1,006,523	1,154,005	1,018,607
Fire	29,607,335	34,743,729	36,647,637	40,000,986
Health & Animal Services	2,927,708	4,179,642	3,449,845	3,304,078
Mayor & City Council	1,191,339	1,196,482	742,573	817,002
Municipal Court	1,531,231	1,579,595	1,610,265	1,733,769
Non-Departmental	217,275	\$724,005	\$74,144	\$792,942
Parks Recreation Tourism	9,886,822	11,781,774	12,401,313	12,116,360
Police	41,527,856	45,165,159	51,639,117	49,482,425
Power and Light	149,438,432	\$161,700,582	\$157,091,586	\$169,873,760
Municipal Services	52,417,396	79,442,847	59,106,902	120,477,876
Water	29,637,029	43,335,373	42,116,520	-
<b>Total</b>	<b>\$327,828,564</b>	<b>\$395,032,727</b>	<b>\$376,712,231</b>	<b>\$413,180,019</b>

<b>General Fund</b>				
<b>Category</b>	<b>FY 2022-23 Actual Expenditures</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Estimated Expenditures</b>	<b>FY 2024-25 Proposed Budget</b>
City Manager	\$1,163,428	\$1,292,479	\$1,600,714	\$1,672,525
Community Development	\$4,863,730	\$5,980,795	\$5,975,126	\$6,256,536
Debt Service	-	-	-	1,771,749
Finance & Administration	\$798,750	\$905,643	\$1,113,485	\$984,294
Fire	\$25,373,694	\$24,404,130	\$28,077,339	\$24,787,049
Health & Animal Services	-	-	-	-
Mayor & City Council	1,191,339	1,196,482	742,573	817,002
Municipal Court	1,531,231	1,579,595	1,610,265	1,733,769
Non-Departmental	\$217,275	\$724,005	\$74,144	\$792,942
Parks Recreation Tourism	\$212,419	\$231,407	\$1,545,988	\$1,558,798
Police	\$33,704,070	\$35,397,004	\$36,394,081	\$37,447,117
Municipal Services	\$5,340,497	\$6,350,672	\$4,830,404	\$5,496,522
<b>Total</b>	<b>\$74,396,434</b>	<b>\$78,062,213</b>	<b>\$81,964,120</b>	<b>\$83,318,302</b>

## Special Revenue Funds

	FY 2022-23 Actual	FY 2023-24	FY 2023-24 Estimated	FY 2024-25
Category	Expenditures	Adopted Budget	Expenditures	Proposed Budget
Community Development	2,585,921	2,903,743	3,102,481	3,861,405
Finance & Administration	34,313	100,880	40,520	34,313
Fire	4,233,640	10,339,599	8,570,298	15,213,937
Health & Animal Services	2,927,708	\$4,179,642	\$3,449,845	\$3,304,078
Parks  Recreation  Tourism	9,674,402	11,550,367	\$10,855,325	10,557,562
Police	7,823,786	9,768,155	15,245,036	12,035,307
Municipal Services	14,787,009	31,777,315	19,536,703	25,544,096
<b>Total</b>	<b>\$42,066,779</b>	<b>\$70,619,701</b>	<b>\$60,800,207</b>	<b>70,550,698</b>

## Enterprise Funds

	FY 2022-23 Actual	FY 2023-24	FY 2023-24 Estimated	FY 2024-25
Category	Expenditures	Adopted Budget	Expenditures	Proposed Budget
Power & Light	\$149,438,432	\$161,700,582	\$157,091,586	\$169,873,760
Water	29,637,029	43,335,373	42,116,520	48,542,960
Sanitary Sewer	32,289,890	41,314,860	34,739,795	40,894,298
<b>Total</b>	<b>\$211,365,351</b>	<b>\$246,350,814</b>	<b>\$233,947,902</b>	<b>\$259,311,018</b>

(1) Finance and Administration was moved to an Internal Service Fund in FY 2022-23, therefore most expenses are spread in the operating expenditures of all other departments.

(2) The Water Department was combined with Municipal Services in FY 23-24; Fund remains separate.

**Schedule 3**  
**Expenditures by Fund and Fund Type**

<b>All Funds</b>				
<b>Fund Type</b>	<b>FY 2022-23 Actual Expenditures</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Estimated Expenditures</b>	<b>FY 2024-25 Adopted Budget</b>
Governmental Funds	\$116,463,212	\$148,681,913	\$142,764,328	\$153,869,000
Enterprise Funds	\$211,365,351	\$246,350,814	233,947,902	259,311,018
<b>Total</b>	<b>\$327,828,564</b>	<b>\$395,032,727</b>	<b>\$376,712,231</b>	<b>\$413,180,019</b>

<b>Governmental Funds</b>				
<b>Fund</b>	<b>FY 2022-23 Actual Expenditures</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Estimated Expenditures</b>	<b>FY 2024-25 Proposed Budget</b>
General Fund (002)	\$74,396,433	\$78,062,213	\$81,964,120	\$83,318,302
Street Improvements Sales Tax (011)	7,379,549	\$24,928,365	\$15,214,633	\$14,014,693
Park Improvements Sales Tax (012)	5,491,502	7,140,818	6,300,004	6,474,551
Storm Water Sales Tax (013)	7,407,461	6,848,950	4,322,070	11,529,403
Police Public Safety Sales Tax (016)	2,177,571	4,817,622	5,592,529	4,105,453
Fire Protection Sales Tax (017)	4,023,811	10,264,971	8,454,098	15,213,937
Animal Shelter Use Tax (010)	679,131	886,000	649,750	933,324
Police Use Tax (018)	3,810,070	4,231,251	6,797,372	6,276,670
Health & Animal Levy (005)	1,608,506	1,803,518	1,841,911	1,719,369
Parks Health & Recreation Levy (007)	2,494,812	1,583,850	1,535,149	1,914,757
Tourism (004)	\$1,590,312	\$2,743,265	\$2,919,638	\$2,141,526
Com. Dev. Block Grant (008)	1,153,266	850,703	982,011	845,000
HOME (009)	326,480	542,266	523,323	2,181,405
Grants (015)	3,924,310	3,963,121	5,047,720	2,300,611
Marijuana Sales Tax (065)	-	15,000	620,000	900,000
<b>Total</b>	<b>\$116,463,212</b>	<b>\$148,681,913</b>	<b>\$142,764,328</b>	<b>\$153,869,000</b>

<b>Enterprise Funds</b>				
<b>Fund</b>	<b>FY 2022-23 Actual Expenditures</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Estimated Expenditures</b>	<b>FY 2024-25 Proposed Budget</b>
Power & Light (020)	\$149,438,432	\$161,700,582	\$157,091,586	\$169,873,760
Water (040)	29,637,029	43,335,373	42,116,520	48,542,960
Sanitary Sewer (030)	32,289,890	41,314,860	34,739,795	40,894,298
<b>Total</b>	<b>\$211,365,351</b>	<b>\$246,350,814</b>	<b>\$233,947,902</b>	<b>\$259,311,018</b>

Capital Projects Funds <sup>(1)</sup>				
<b>Fund</b>	<b>FY 2022-23 Actual Expenditures</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Estimated Expenditures</b>	<b>FY 2024-25 Proposed Budget</b>
Street Improvements Fund (051)	-	-	-	10,745,086
Police Improvements Fund (052)	-	-	4,026,594	550,000
Fire Improvements Fund (053)	-	-	-	5,450,000
Buildings & Other Improv Fund (057)	-	-	-	260,000
Storm Drainage Improv Fund (058)	-	-	-	7,583,017
Park Improvements Fund (059)	-	-	-	555,000
<b>Total</b>			<b>\$4,026,594</b>	<b>\$25,143,103</b>

*(1) Transfers out in the Governmental Funds tab have not been removed, Capital Projects Funds table have not been included in the All Funds Table to not duplicate expenditures for these projects.*



**Schedule 4**  
**Revenue by Fund and Fund Type**

<b>All Funds</b>				
<b>Fund Type</b>	<b>FY 2022-23 Actual Revenue</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Estimated Revenue</b>	<b>FY 2024-25 Adopted Budget</b>
Governmental Funds	\$137,134,015	\$133,277,046	\$145,234,339	\$139,714,545
Enterprise Funds	234,500,261	\$221,090,538	229,834,498	232,356,412
<b>Total</b>	<b>\$371,634,276</b>	<b>\$354,367,584</b>	<b>\$375,068,837</b>	<b>\$372,070,957</b>

<b>Governmental Funds</b>				
<b>Fund</b>	<b>FY 2022-23 Actual Revenue</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Estimated Revenue</b>	<b>FY 2024-25 Proposed Budget</b>
General (002)	\$78,804,711	\$78,062,213	\$83,486,990	\$83,318,302
Street Improvements Sales Tax (011)	14,606,748	10,980,000	13,191,700	11,239,000
Park Improvements Sales Tax (012)	6,107,837	6,095,080	6,533,697	6,018,405
Storm Water Sales Tax (013)	5,507,099	5,608,900	5,948,900	5,665,900
Police Public Safety Sales Tax (016)	2,989,258	2,958,600	3,367,308	3,187,600
Fire Protection Sales Tax (017)	11,997,538	11,769,000	12,344,000	12,178,000
Animal Shelter Use Tax (010)	794,196	886,000	883,150	921,000
Police Use Tax (018)	4,209,000	4,542,000	4,684,000	4,822,000
Health & Animal Levy (005)	1,936,057	1,803,520	1,843,914	1,719,369
Parks Health & Recreation Levy (007)	1,973,181	1,943,140	2,058,294	2,043,736
Tourism (004)	\$2,404,659	\$2,328,050	\$2,442,090	\$2,372,550
Com. Dev. Block Grant (008)	1,181,709	851,251	851,251	845,000
HOME (009)	577,092	570,305	570,305	2,183,072
Grants (015)	4,044,931	4,728,987	6,408,739	2,300,611
Marijuana Sales Tax (065)	-	150,000	620,000	900,000
<b>Total</b>	<b>\$137,134,015</b>	<b>\$133,277,046</b>	<b>\$145,234,339</b>	<b>\$139,714,545</b>

<b>Enterprise Funds</b>				
<b>Fund</b>	<b>FY 2022-23 Actual Revenue</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Estimated Revenue</b>	<b>FY 2024-25 Proposed Budget</b>
Power & Light (020)	\$158,559,523	\$148,013,370	\$151,027,379	\$159,106,500
Sanitary Sewer (030)	36,727,547	36,090,330	37,820,609	36,309,112
Water (040)	39,213,190	36,986,838	40,986,510	36,940,800
<b>Total</b>	<b>\$234,500,261</b>	<b>\$221,090,538</b>	<b>\$229,834,498</b>	<b>\$232,356,412</b>

**Schedule 5**  
**All Funds by Revenue Category Group**

<b>All Funds</b>				
<b>Category</b>	<b>FY 2022-23 Actual Revenue</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Estimated Revenue</b>	<b>FY 2024-25 Adopted Budget</b>
Taxes	\$73,790,282	\$75,353,400	\$78,247,883	\$79,140,186
Franchise Fees	9,228,632	8,333,000	8,815,000	8,967,000
PILOTS	21,760,119	21,301,000	22,365,000	22,855,000
Licenses and Permits	4,515,591	4,452,950	4,369,750	4,567,150
Intergovernmental	14,077,244	11,893,900	15,139,913	12,159,660
Miscellaneous	920,977	30,700	846,765	365,000
American Rescue Plan (ARP)	-	-	-	-
Charges for Services	4,224,342	3,393,323	4,007,490	3,464,537
Fines and Forfeitures	2,125,275	2,086,000	2,156,000	2,086,000
Utility Service Charges	216,717,650	\$207,488,800	212,196,660	216,176,212
Investment Income	5,528,068	1,789,353	8,544,400	3,230,905
Other Revenue	8,832,723	7,980,571	8,020,350	6,647,905
<b>Sub-Total</b>	<b>\$361,720,902</b>	<b>\$344,102,997</b>	<b>\$364,709,211</b>	<b>\$359,659,555</b>
Interfund Charges	7,873,628	9,904,587	9,893,196	12,401,402
Debt Issuance	-	-	-	-
Special Items	-	-	-	-
Proceeds from Capital Leases	-	-	-	-
Transfers In	2,039,746	360,000	466,430	10,000
<b>Total</b>	<b>\$371,634,276</b>	<b>\$354,367,584</b>	<b>\$375,068,837</b>	<b>\$372,070,957</b>

<b>General Fund</b>				
<b>Category</b>	<b>FY 2022-23 Actual Revenue</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Estimated Revenue</b>	<b>FY 2024-25 Proposed Budget</b>
Taxes	\$28,394,924	\$28,495,625	\$29,903,000	\$30,337,000
Franchise Fees	9,228,632	8,333,000	8,815,000	8,967,000
PILOTS	21,760,119	21,301,000	22,365,000	22,855,000
Licenses and Permits	4,515,591	4,452,950	4,369,750	4,567,150
Intergovernmental	7,044,053	5,960,000	7,159,000	6,907,000
American Rescue Plan (ARP)	-	-	-	-
Charges for Services	2,519,199	2,034,900	2,479,679	2,099,150
Fines and Forfeitures	2,125,275	2,086,000	2,156,000	2,086,000
Investment Income	185,979	180,000	1,770,274	895,200
Other Revenue	676,340	749,451	-	-
<b>Sub-Total</b>	<b>\$76,450,111</b>	<b>\$73,592,926</b>	<b>\$79,017,703</b>	<b>\$78,713,500</b>
Interfund Charges	2,354,600	4,469,287	4,469,287	4,604,802
Proceeds from Capital Leases	-	-	-	-
Transfers In	-	-	-	-
<b>Total</b>	<b>\$78,804,711</b>	<b>\$78,062,213</b>	<b>\$83,486,990</b>	<b>\$83,318,302</b>

## Special Revenue Funds

Category	FY 2022-23 Actual Revenue	FY 2023-24 Adopted Budget	FY 2023-24 Estimated Revenue	FY 2024-25 Proposed Budget
Taxes	\$45,395,358	\$46,857,775	\$48,344,883	\$48,803,186
Charges for Services	1,705,143	1,358,423	1,527,811	1,365,387
Other Revenue	980,865	206,520	1,363,607	124,305
Investment Income	1,185,001	508,215	2,073,705	850,705
Intergovernmental	7,033,191	5,933,900	7,980,913	5,252,660
American Rescue Plan (ARP)	-	-	-	-
<b>Sub-Total</b>	<b>\$56,299,558</b>	<b>\$54,864,833</b>	<b>\$61,290,918</b>	<b>\$56,396,243</b>
Transfers In	2,029,746	350,000	456,430	-
Debt Issuance	-	-	-	-
<b>Total</b>	<b>\$58,329,304</b>	<b>\$55,214,833</b>	<b>\$61,747,348</b>	<b>\$56,396,243</b>

## Enterprise Funds

Category	FY 2022-23 Actual Revenue	FY 2023-24 Adopted Budget	FY 2023-24 Estimated Revenue	FY 2024-25 Proposed Budget
Utility Service Charges	\$216,717,650	\$207,488,800	\$212,196,660	\$216,176,212
Investment Income	4,157,088	1,101,138	4,700,421	1,485,000
Intergovernmental	-	-	-	-
Miscellaneous	920,977	30,700	846,765	365,000
Interfund Charges	5,519,028	5,435,300	5,423,909	7,796,600
Other Revenue	7,175,518	7,024,600	6,656,743	6,523,600
<b>Sub-Total</b>	<b>\$234,490,261</b>	<b>\$221,080,538</b>	<b>\$229,824,498</b>	<b>\$232,346,412</b>
Special Items	-	-	-	-
Transfers In	10,000	10,000	10,000	10,000
<b>Total</b>	<b>\$234,500,261</b>	<b>\$221,090,538</b>	<b>\$229,834,498</b>	<b>\$232,356,412</b>



**Schedule 6**  
**Governmental Funds**  
**General Fund Summary**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Proposed</b>
	<b>Expenditures</b>	<b>Budget</b>	<b>Expenditures</b>	<b>Budget</b>
<b>Revenues</b>				
<b>Taxes</b>				
Property	\$5,704,350	\$6,003,000	\$6,113,000	\$6,063,000
Sales	21,312,328	21,565,625	21,450,000	21,880,000
Use Tax	1,023,612	642,000	2,000,000	2,040,000
Cigarette	354,634	285,000	340,000	354,000
<b>Total Taxes</b>	<b>28,394,924</b>	<b>28,495,625</b>	<b>29,903,000</b>	<b>30,337,000</b>
<b>Utility Franchise Fees</b>				
Water	31,322	37,000	30,000	32,000
Gas	5,895,686	4,968,000	6,100,000	6,500,000
Telephone	1,462,117	1,480,000	1,200,000	1,050,000
Electricity	616,441	698,000	615,000	610,000
Cable	1,223,066	1,150,000	870,000	775,000
<b>Total Franchise Fees</b>	<b>9,228,632</b>	<b>8,333,000</b>	<b>8,815,000</b>	<b>8,967,000</b>
<b>PILOTS</b>				
Power & Light	14,824,658	14,601,000	15,465,000	15,775,000
Water Service	3,341,507	3,200,000	3,300,000	3,330,000
Sanitary Sewer	3,593,954	3,500,000	3,600,000	3,750,000
<b>Total PILOTS</b>	<b>21,760,119</b>	<b>21,301,000</b>	<b>22,365,000</b>	<b>22,855,000</b>
<b>All Other</b>				
Licenses & Permits	4,515,591	4,452,950	4,369,750	4,567,150
Intergovernmental	7,044,053	5,960,000	7,159,000	6,907,000
American Rescue Plan (ARP)	-	-	-	-
Charges for Services	2,519,199	2,034,900	2,479,679	2,099,150
Fines & Court Costs	2,125,275	2,086,000	2,156,000	2,086,000
Interfund Chrgs Supp Services	2,354,600	4,469,287	4,469,287	4,604,802
Investment Income	185,979	180,000	1,770,274	895,200
Other	676,340	749,451		
<b>Total All Other</b>	<b>\$19,421,036</b>	<b>\$19,932,588</b>	<b>\$22,403,990</b>	<b>\$21,159,302</b>
Proceeds from Capital Leases		-	-	
Transfers In from Other Funds		-	-	
<b>Total Revenues</b>	<b>\$78,804,711</b>	<b>\$78,062,213</b>	<b>\$83,486,990</b>	<b>\$83,318,302</b>

**Expenditures**

Salary and Benefits	\$59,714,925	\$59,846,703	\$63,700,443	\$60,109,189
Retiree Health Insurance	3,549,049	3,405,903	3,894,600	4,286,700
Operating Expenses	10,534,779	13,702,931	13,882,332	16,094,668
Equipment	199,665	217,271	295,345	182,371
<b>Sub-Total Expenditures</b>	<b>\$73,998,419</b>	<b>\$77,172,808</b>	<b>\$81,772,720</b>	<b>\$80,672,928</b>
Debt Service	180,739	165,400	165,400	1,771,749
Contingency	-	364,005	-	603,626
Transfers Out	217,275	360,000	26,000	270,000
<b>Total Expenditures</b>	<b>\$74,396,433</b>	<b>\$78,062,213</b>	<b>\$81,964,120</b>	<b>\$83,318,302</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>\$4,408,278</b>	<b>\$0</b>	<b>\$1,522,870</b>	<b>\$0</b>
<b>Unassigned Fund Balance at Beginning of Year</b>			10,185,653	11,728,071
Cancellation of prior year encumbrances			88,596	-
Change in other fund balance components during the year			(69,048)	-
Year-end investment market value adjustment			-	-
<b>Ending Unassigned Fund Balance <sup>(1)</sup></b>			<b>\$11,728,071</b>	<b>11,728,071</b>

Notes:

(1) Unassigned fund balance is per February 2024 financial statements.

**Schedule 7**  
**Governmental Funds**  
**Tourism Fund (004)**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Proposed</b>
	<b>Expenditures</b>	<b>Budget</b>	<b>Expenditures</b>	<b>Budget</b>
<b>Revenues</b>				
Transient Guest Tax	\$2,322,046	\$2,300,000	\$2,340,000	\$2,300,000
American Rescue Plan (ARP)	-	-	-	-
Charges for Services	18,230	-	4,590	8,000
Investment Income	58,907	25,050	95,000	25,050
Other	5,476	3,000	2,500	39,500
<b>Total All Other</b>	<b>\$2,404,659</b>	<b>\$2,328,050</b>	<b>\$2,442,090</b>	<b>\$2,372,550</b>
Transfers In from Other Funds	-	-	-	-
<b>Total Revenues</b>	<b>\$2,404,659</b>	<b>\$2,328,050</b>	<b>\$2,442,090</b>	<b>\$2,372,550</b>
<b>Expenditures</b>				
Salary & Benefits	761,367	1,230,815	1,310,223	681,046
Retiree Health Insurance	13,950	15,000	15,000	16,500
Operating Expenses	780,958	894,563	1,175,735	1,288,980
Equipment	18,291	202,887	222,250	80,000
<b>Operating Expenditures</b>	<b>\$1,574,567</b>	<b>\$2,343,265</b>	<b>\$2,723,208</b>	<b>\$2,066,526</b>
Capital Improvements	\$15,745	\$400,000	\$52,614	\$0
Debt Service	-	-	-	-
Transfers Out for Capital Improvements	\$0	\$0	\$196,430	\$75,000
<b>Total Expenditures</b>	<b>\$1,590,312</b>	<b>\$2,743,265</b>	<b>\$2,972,252</b>	<b>\$2,141,526</b>
<b>Excess Revenues Over (Under)</b>				
<b>Expenditures</b>	\$814,347	(\$415,215)	(\$530,162)	\$231,025
<b>Beginning Unassigned Fund Balance</b>			\$1,938,742	1,413,800
Cancellation of Prior Year Encumbrances			5,220	-
Change in Other Fund Balance Components			-	-
Year-End Investment Market Value Adjustment			-	-
<b>Ending Unassigned Fund Balance</b>			1,413,800	1,644,825

(1) Unassigned fund balance is per February 2024 financial statements.

**Schedule 7**  
**Governmental Funds**  
**Health & Animal Levy Fund (005)**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<b>FY 2022-23 Actual Expenditures</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Estimated Expenditures</b>	<b>FY 2024-25 Proposed Budget</b>
<b>Revenues</b>				
Real Estate Tax	\$850,488	\$870,620	\$915,147	\$933,450
Charges for Services	595,857	\$582,400	\$596,209	\$758,764
American Rescue Plan (ARP)	-	-	-	-
Investment Income	17,317	11,500	\$10,705	9,155
Other	172,394	14,000	61,853	18,000
<b>Total All Other</b>	<b>\$1,636,057</b>	<b>\$1,478,520</b>	<b>\$1,583,914</b>	<b>\$1,719,369</b>
Transfers In from Other Funds	300,000	325,000	260,000	-
<b>Total Revenues</b>	<b>\$1,936,057</b>	<b>\$1,803,520</b>	<b>\$1,843,914</b>	<b>\$1,719,369</b>
<b>Expenditures</b>				
Salary & Benefits	\$1,061,120	\$911,786	\$1,041,520	\$1,037,212
Retiree Health Insurance	66,638	61,000	62,300	73,000
Operating Expenses	478,176	823,848	731,207	520,973
Equipment	2,572	6,885	6,885	6,885
<b>Operating Expenditures</b>	<b>\$1,608,506</b>	<b>\$1,803,518</b>	<b>\$1,841,911</b>	<b>\$1,638,070</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Contingency	-	-	-	81,299
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$1,608,506</b>	<b>\$1,803,518</b>	<b>\$1,841,911</b>	<b>\$1,719,369</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>\$327,551</b>	<b>\$2</b>	<b>\$2,003</b>	<b>\$0</b>
<b>Beginning Unassigned Fund Balance</b>			348,758	350,761
Cancellation of Prior Year Encumbrances			-	-
Change in Other Fund Balance Components			-	-
Year-End Investment Market Value Adjustment			-	-
<b>Ending Unassigned Fund Balance</b>			<b>350,761</b>	<b>350,761</b>

(1) Unassigned fund balance is per February 2024 financial statements.



**Schedule 7**  
**Governmental Funds**  
**Parks Health & Recreation Levy Fund (007)**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Proposed</b>
	<b>Expenditures</b>	<b>Budget</b>	<b>Expenditures</b>	<b>Budget</b>
<b>Revenues</b>				
Real Estate Tax	1,807,087	\$1,838,155	\$1,942,736	\$1,942,736
Charges for Services	103,477	88,500	87,520	84,500
Intergovernmental	-	-	-	-
Investment Income	24,610	16,485	28,000	16,500
Other	38,007	-	38	-
<b>Total All Other</b>	<b>\$1,973,181</b>	<b>\$1,943,140</b>	<b>\$2,058,294</b>	<b>\$2,043,736</b>
Transfers In from Other Funds	-	-	-	-
<b>Total Revenues</b>	<b>\$1,973,181</b>	<b>\$1,943,140</b>	<b>\$2,058,294</b>	<b>\$2,043,736</b>
<b>Expenditures</b>				
Salary & Benefits	1,348,623	866,023	842,900	888,247
Retiree Health Insurance	104,556	70,000	94,000	115,000
Operating Expenses	989,193	516,220	534,371	871,510
Equipment	11,036	131,607	30,282	40,000
<b>Operating Expenditures</b>	<b>\$2,453,408</b>	<b>\$1,583,850</b>	<b>\$1,501,553</b>	<b>\$1,914,757</b>
Capital Improvements	41,404	-	-	-
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$2,494,812</b>	<b>\$1,583,850</b>	<b>\$1,501,553</b>	<b>\$1,914,757</b>
<b>Excess Revenues Over (Under)</b>				
<b>Expenditures</b>	(\$521,631)	\$359,290	\$556,741	\$128,978
<b>Beginning Unassigned Fund Balance</b>			\$23,687	580,458
Cancellation of Prior Year Encumbrances			30	-
Change in Other Fund Balance Components			-	-
Year-End Investment Market Value Adjustment			-	-
<b>Ending Unassigned Fund Balance</b>			<b>580,458</b>	<b>709,436</b>

(1) Unassigned fund balance is per February 2024 financial statements.

**Schedule 7**  
**Governmental Funds**  
**Street Improvements Sales Tax Fund (011)**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<b>FY 2022-23 Actual Expenditures</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Estimated Expenditures</b>	<b>FY 2024-25 Proposed Budget</b>
<b>Revenues</b>				
Sales Tax	\$9,933,180	\$10,534,000	\$10,200,000	\$10,112,000
Use Tax	511,806	321,000	800,000	877,000
Intergovernmental Revenue	1,422,926	-	444,500	-
Investment Income	555,872	125,000	747,000	250,000
Other	453,218	-	1,000,200	-
<b>Total All Other</b>	<b>\$12,877,002</b>	<b>\$10,980,000</b>	<b>\$13,191,700</b>	<b>\$11,239,000</b>
Issuance of Debt	-	-	-	-
Transfers In from Other Funds	1,729,746	-	-	-
<b>Total Revenues</b>	<b>\$14,606,748</b>	<b>\$10,980,000</b>	<b>\$13,191,700</b>	<b>\$11,239,000</b>
<b>Expenditures</b>				
Salary & Benefits	\$364,808	\$559,913	\$528,200	\$531,000
Retiree Health Insurance	\$3,039	4,000	4,000	4,000
Operating Expenses	\$267,584	632,759	599,987	822,210
Equipment	\$58,892	145,000	34,500	117,000
<b>Total Expenditures</b>	<b>\$694,324</b>	<b>\$1,341,673</b>	<b>\$1,474,210</b>	<b>\$1,474,210</b>
Capital Improvements	\$4,900,650	\$21,798,746	\$12,000,000	\$0
Debt Service	1,784,575	1,787,946	1,787,946	1,795,397
Transfers Out for Capital Projects	-	-	-	10,745,086
Transfers Out	\$0	-	260,000	-
<b>Total Expenditures</b>	<b>\$7,379,549</b>	<b>\$24,928,365</b>	<b>\$15,214,633</b>	<b>\$14,014,693</b>
<b>Excess Revenues Over (Under)</b>				
<b>Expenditures</b>	\$7,227,199	(\$13,948,365)	(\$2,022,933)	(\$2,775,693)
<b>Beginning Unassigned Fund Balance</b>			3,396,368	12,368,849
Cancellation of Prior Year Encumbrances			34,954	-
Change in Other Fund Balance Components			10,960,460	-
Year-End Investment Market Value Adjustment			-	-
<b>Ending Unassigned Fund Balance</b>			<b>\$12,368,849</b>	<b>\$9,593,156</b>

(1) Unassigned fund balance is per February 2024 financial statements.

\* Revenue and corresponding Capital Expenditures only approved upon acceptance of grant for FY 2023-24

**Schedule 7**  
**Governmental Funds**  
**Park Improvements Sales Tax Fund (012)**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<b>FY 2022-23 Actual Expenditures</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Estimated Expenditures</b>	<b>FY 2024-25 Proposed Budget</b>
<b>Revenues</b>				
Sales Tax	\$4,966,640	\$5,268,000	\$5,025,000	\$5,056,000
Use Tax	255,895	169,000	500,000	438,000
Charges for Services	741,987	578,500	633,469	405,100
Intergovernmental	53,328	33,000	33,000	33,000
Investment Income	54,596	19,180	102,000	41,000
Other	35,389	27,400	43,798	45,305
<b>Total All Other</b>	<b>\$6,107,837</b>	<b>\$6,095,080</b>	<b>\$6,337,267</b>	<b>\$6,018,405</b>
Transfers In from Other Funds	-	-	196,430	-
Proceeds from capital lease	-	-	-	-
<b>Total Revenues</b>	<b>\$6,107,837</b>	<b>\$6,095,080</b>	<b>\$6,533,697</b>	<b>\$6,018,405</b>
<b>Expenditures</b>				
Salary & Benefits	2,555,853	2,982,434	2,911,213	3,632,121
Retiree Health Insurance	13,370	15,000	16,600	18,000
Operating Expenses	2,223,003	3,322,920	3,078,657	2,246,930
Equipment	159,556	620,464	293,534	97,500
<b>Total Expenditures</b>	<b>\$4,951,781</b>	<b>\$6,940,818</b>	<b>\$6,300,004</b>	<b>\$5,994,551</b>
Capital Improvements	539,721	200,000	-	-
Debt Service	-	-	-	-
Transfers Out	-	-	-	480,000
<b>Total Expenditures</b>	<b>\$5,491,502</b>	<b>\$7,140,818</b>	<b>\$6,300,004</b>	<b>\$6,474,551</b>
<b>Excess Revenues Over (Under)</b>				
<b>Expenditures</b>	\$616,334	(\$1,045,738)	\$233,693	(\$456,146)
<b>Beginning Unassigned Fund Balance</b>			3,715,082	3,959,101
Cancellation of Prior Year Encumbrances			10,326	-
Change in Other Fund Balance Components			-	-
Year-End Investment Market Value Adjustment			-	-
<b>Ending Unassigned Fund Balance</b>			<b>3,959,101</b>	<b>3,502,955</b>

(1) Unassigned fund balance is per February 2024

**Schedule 7**  
**Governmental Funds**  
**Storm Water Sales Tax Fund (013)**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<b>FY 2022-23 Actual Expenditures</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Estimated Expenditures</b>	<b>FY 2024-25 Proposed Budget</b>
<b>Revenues</b>				
Sales Tax	\$4,966,640	\$5,268,000	\$5,025,000	\$5,056,000
Use Tax	255,895	169,000	500,000	438,000
Intergovernmental	-	-	-	-
Investment Income	216,321	164,000	416,000	164,000
Other	26,429	7,900	7,900	7,900
<b>Total All Other</b>	<b>\$5,465,286</b>	<b>\$5,608,900</b>	<b>\$5,948,900</b>	<b>\$5,665,900</b>
Other Financing Sources - leases	(2,223)			
Transfers In from Other Funds	44,036	-	-	-
<b>Total Revenues</b>	<b>\$5,507,099</b>	<b>\$5,608,900</b>	<b>\$5,948,900</b>	<b>\$5,665,900</b>
<b>Expenditures</b>				
Salary & Benefits	1,338,985	1,573,766	1,317,000	1,979,174
Retiree Health Insurance	-	-	-	-
Operating Expenses	1,032,897	1,653,184	1,278,236	1,903,912
Equipment	134,985	152,000	166,834	63,300
<b>Operating Expenditures</b>	<b>\$2,506,867</b>	<b>\$3,378,950</b>	<b>\$2,762,070</b>	<b>\$3,946,386</b>
Capital Improvements	4,899,900	3,470,000	1,300,000	-
Debt Service	694	-	-	-
Contingencies	-	-	-	-
Transfers Out	-	-	260,000	7,583,017
<b>Total Expenditures</b>	<b>\$7,407,461</b>	<b>\$6,848,950</b>	<b>\$4,322,070</b>	<b>\$11,529,403</b>
<b>Excess Revenues Over (Under)</b>				
<b>Expenditures</b>	(\$1,900,362)	(\$1,240,050)	\$1,626,830	(\$5,863,503)
<b>Beginning Unassigned Fund Balance</b>			10,968,275	12,612,008
Cancellation of Prior Year Encumbrances			16,903	-
Change in Other Fund Balance Components			-	-
Year-End Investment Market Value Adjustment			-	-
<b>Ending Unassigned Fund Balance</b>			<b>12,612,008</b>	<b>6,748,505</b>

(1) Unassigned fund balance is per February 2024 financial statements.

**Schedule 7**  
**Governmental Funds**  
**Police Public Safety Sales Tax Fund (016)**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Proposed</b>
	<b>Expenditures</b>	<b>Budget</b>	<b>Expenditures</b>	<b>Budget</b>
<b>Revenues</b>				
Sales Tax	\$2,689,686	\$2,831,000	\$2,864,000	\$2,918,000
Use Tax	127,948	85,000	275,000	219,000
Investment Income	44,314	35,000	108,000	43,000
Other	127,311	7,600	120,308	7,600
<b>Total All Other</b>	<b>\$2,989,258</b>	<b>\$2,958,600</b>	<b>\$3,367,308</b>	<b>\$3,187,600</b>
Transfers In from Other Funds	-	-	-	-
<b>Total Revenues</b>	<b>\$2,989,258</b>	<b>\$2,958,600</b>	<b>\$3,367,308</b>	<b>\$3,187,600</b>
<b>Expenditures</b>				
Salary & Benefits	-	-	-	-
Retiree Health Insurance	-	-	-	-
Operating Expenses	1,104,906	1,525,322	1,197,176	1,465,280
Equipment	1,046,704	1,869,700	2,115,657	2,067,573
<b>Operating Expenditures</b>	<b>\$2,151,611</b>	<b>\$3,395,022</b>	<b>\$3,312,833</b>	<b>3,532,853</b>
Capital Improvements	-	1,400,000	1,400,000	-
Debt Service	22,520	22,600	22,600	22,600
Transfers Out	3,440	-	857,096	550,000
<b>Total Expenditures</b>	<b>\$2,177,571</b>	<b>\$4,817,622</b>	<b>\$5,592,529</b>	<b>\$4,105,453</b>
<b>Excess Revenues Over (Under)</b>				
<b>Expenditures</b>	\$811,687	(\$1,859,022)	(\$2,225,221)	(\$917,853)
<b>Beginning Unassigned Fund Balance</b>			3,125,485	925,473
Cancellation of Prior Year Encumbrances			25,209	-
Change in Other Fund Balance Components			-	-
Year-End Investment Market Value Adjustment			-	-
<b>Ending Unassigned Fund Balance</b>			<b>925,473</b>	<b>7,620</b>

(1) Unassigned fund balance is per February 2024 financial statements.

**Schedule 7**  
**Governmental Funds**  
**Fire Protection Sales Tax Fund (017)**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Proposed</b>
	<b>Expenditures</b>	<b>Budget</b>	<b>Expenditures</b>	<b>Budget</b>
<b>Revenues</b>				
Sales Tax	\$11,272,850	\$11,395,000	\$11,000,000	\$11,160,000
Use Tax	511,806	321,000	1,000,000	877,000
Investment Income	91,930	47,000	338,000	135,000
Other	120,952	6,000	6,000	6,000
<b>Total Revenues</b>	<b>\$11,997,538</b>	<b>\$11,769,000</b>	<b>\$12,344,000</b>	<b>\$12,178,000</b>
<b>Expenditures</b>				
Salary & Benefits	1,668,992	3,627,361	2,757,600	5,603,397
Retiree Health Insurance	-	-	-	-
Operating Expenses	736,762	1,698,174	1,618,914	2,612,440
Equipment	1,501,228	3,066,200	2,060,000	1,523,600
<b>Operating Expenditures</b>	<b>\$3,906,982</b>	<b>\$8,391,735</b>	<b>\$6,436,514</b>	<b>\$9,739,437</b>
Capital Improvements	-	1,800,000	1,800,000	-
Debt Service	116,828	73,236	217,584	24,500
Transfers Out to Capital Projects	-	-	-	5,450,000
<b>Total Expenditures</b>	<b>\$4,023,811</b>	<b>\$10,264,971</b>	<b>\$8,454,098</b>	<b>\$15,213,937</b>
<b>Excess Revenues Over (Under)</b>				
<b>Expenditures</b>	\$7,973,727	\$1,504,029	\$3,889,902	(\$3,035,937)
<b>Beginning Unassigned Fund Balance</b>			8,787,693	12,677,595
Cancellation of Prior Year Encumbrances			-	21,960
Change in Other Fund Balance Components			-	-
Year-End Investment Market Value Adjustment			-	-
<b>Ending Unassigned Fund Balance</b>			<b>12,677,595</b>	<b>9,663,618</b>

(1) Unassigned fund balance is per February 2024 financial statements.

(2) Capital Project Fund was established for the FY24-25 Budget

**Schedule 7**  
**Governmental Funds**  
**Animal Shelter Use Tax Fund (010)**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Proposed</b>
	<b>Expenditures</b>	<b>Budget</b>	<b>Expenditures</b>	<b>Budget</b>
<b>Revenues</b>				
Use Tax	\$782,000	\$855,000	\$855,000	\$893,000
Investment Income	12,150	6,000	28,000	28,000
Other	46	-	150	-
<b>Total All Other</b>	<b>\$794,196</b>	<b>\$861,000</b>	<b>\$883,150</b>	<b>\$921,000</b>
Transfers In from Other Funds	-	25,000	-	-
<b>Total Revenues</b>	<b>\$794,196</b>	<b>\$886,000</b>	<b>\$883,150</b>	<b>\$921,000</b>
<b>Expenditures</b>				
Salary & Benefits	671,617	883,945	646,400	741,601
Retiree Health Insurance	-	-	-	-
Operating Expenses	6,554	2,056	3,350	191,723
Equipment	960	-	-	-
<b>Operating Expenditures</b>	<b>679,131</b>	<b>\$886,000</b>	<b>\$649,750</b>	<b>\$933,324</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$679,131</b>	<b>\$886,000</b>	<b>\$649,750</b>	<b>\$933,324</b>
<b>Excess Revenues Over (Under)</b>				
<b>Expenditures</b>	\$115,065	(\$0)	\$233,400	(\$12,324)
<b>Beginning Unassigned Fund Balance</b>			322,768	556,168
Cancellation of Prior Year Encumbrances			-	-
Change in Other Fund Balance Components			-	-
Year-End Investment Market Value Adjustment			-	-
<b>Ending Unassigned Fund Balance</b>			<b>556,168</b>	<b>543,844</b>

(1) Unassigned fund balance is per February 2024 financial statements.



**Schedule 7**  
**Governmental Funds**  
**Police Use tax Fund (018)**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Proposed</b>
	<b>Expenditures</b>	<b>Budget</b>	<b>Expenditures</b>	<b>Budget</b>
<b>Revenues</b>				
Use Tax	\$4,100,000	\$4,483,000	\$4,483,000	\$4,683,000
Investment Income	108,984	59,000	201,000	139,000
Other	15	-	-	-
<b>Total All Other</b>	<b>\$4,209,000</b>	<b>\$4,542,000</b>	<b>\$4,684,000</b>	<b>\$4,822,000</b>
Transfers In from Other Funds	-	-	-	-
<b>Total Revenues</b>	<b>\$4,209,000</b>	<b>\$4,542,000</b>	<b>\$4,684,000</b>	<b>\$4,822,000</b>
<b>Expenditures</b>				
Salary & Benefits	3,264,827	3,864,424	3,549,974	3,983,172
Retiree Health Insurance	-	-	-	-
Operating Expenses	321,410	366,827	306,827	1,469,400
Equipment	223,833	-	908,798	824,098
<b>Operating Expenditures</b>	<b>\$3,810,070</b>	<b>\$4,231,251</b>	<b>\$4,765,599</b>	<b>\$6,276,670</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Transfers Out	-	-	2,031,773	-
<b>Total Expenditures</b>	<b>\$3,810,070</b>	<b>\$4,231,251</b>	<b>\$6,797,372</b>	<b>\$6,276,670</b>
<b>Excess Revenues Over (Under)</b>				
<b>Expenditures</b>	\$398,930	\$310,749	(\$2,113,372)	(\$1,454,670)
<b>Beginning Unassigned Fund Balance</b>			4,952,541	2,846,444
Cancellation of Prior Year Encumbrances			7,275	-
Change in Other Fund Balance Components			-	-
Year-End Investment Market Value Adjustment			-	-
<b>Ending Unassigned Fund Balance</b>			<b>\$2,846,444</b>	<b>1,391,775</b>

(1) Unassigned fund balance is per February 2024 financial statements.

**Schedule 7**  
**Governmental Funds**  
**Community Development Block Grant (008)**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Proposed</b>
	<b>Expenditures</b>	<b>Budget</b>	<b>Expenditures</b>	<b>Budget</b>
<b>Revenues</b>				
Federal Grant	\$1,181,709	\$851,251	\$851,251	\$845,000
<b>Total Revenues</b>	<b>\$1,181,709</b>	<b>\$851,251</b>	<b>\$851,251</b>	<b>\$845,000</b>
<b>Expenditures</b>				
Salary & Benefits	153,413	137,058	153,363	154,151
Retiree Health Insurance	-	-	-	-
Operating Expenses	670,107	713,645	825,948	690,849
Equipment	-	-	2,700	-
<b>Operating Expenditures</b>	<b>\$823,520</b>	<b>\$850,703</b>	<b>\$982,011</b>	<b>\$845,000</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Other financing sources - leases	-	-	-	-
Transfers Out	329,746	-	-	-
<b>Total Expenditures</b>	<b>\$1,153,266</b>	<b>\$850,703</b>	<b>\$982,011</b>	<b>\$845,000</b>
<b>Excess Revenues Over (Under)</b>				
<b>Expenditures</b>	\$28,443	\$548	(\$130,760)	\$0
<b>Beginning Unassigned Fund Balance</b>			(9,437)	(140,197)
Cancellation of Prior Year Encumbrances			-	-
Change in Other Fund Balance Components			-	-
Year-End Investment Market Value Adjustment			-	-
<b>Ending Unassigned Fund Balance</b>			(140,197)	(140,197)

(1) Unassigned fund balance is per February 2024 financial statements.

## Schedule 7

## Governmental Funds

## HOME Grant - Rental Rehabilitation (009)

## Comparison of Revenues, Expenditures and Change in Fund Balance

	FY 2022-23 Actual Expenditures	FY 2023-24 Adopted Budget	FY 2023-24 Estimated Expenditures	FY 2024-25 Proposed Budget
<b>Revenues</b>				
Federal Grant	\$577,092	\$570,305	\$570,305	\$2,183,072
<b>Total Revenues</b>	<b>\$577,092</b>	<b>\$570,305</b>	<b>\$570,305</b>	<b>\$2,183,072</b>
<b>Expenditures</b>				
Salary & Benefits	45,603	54,518	35,575	45,432
Retiree Health Insurance	-	-	-	-
Operating Expenses	60,766	32,262	32,262	1,681,223
Equipment	220,111	455,486	455,486	454,750
<b>Operating Expenditures</b>	<b>\$326,480</b>	<b>\$542,266</b>	<b>\$523,323</b>	<b>\$2,181,405</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$326,480</b>	<b>\$542,266</b>	<b>\$523,323</b>	<b>\$2,181,405</b>
<b>Excess Revenues Over (Under)</b>				
<b>Expenditures</b>	\$250,612	\$28,039	\$46,982	\$1,667
<b>Beginning Unassigned Fund Balance</b>			(200,586)	(153,604)
Cancellation of Prior Year Encumbrances			-	-
Change in Other Fund Balance Components			-	-
Year-End Investment Market Value Adjustment			-	-
<b>Ending Unassigned Fund Balance</b>			<b>(153,604)</b>	<b>(151,937)</b>

(1) Unassigned fund balance is per February 2023 financial statements.

**Schedule 7**  
**Governmental Funds**  
**Grant Fund (015)**

**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Proposed</b>
	<b>Expenditures</b>	<b>Budget</b>	<b>Expenditures</b>	<b>Budget</b>
<b>Revenues</b>				
Federal & State Grants	\$3,811,375	\$4,479,344	6,081,857	2,191,588
Charges for Services	231,928	109,023	\$206,023	\$109,023
Other	1,628	140,620	120,860	-
<b>Total Revenues</b>	<b>\$4,044,931</b>	<b>\$4,728,987</b>	<b>\$6,408,739</b>	<b>\$2,300,611</b>
Transfers In from Other Funds	-	-	-	-
<b>Total Revenues</b>	<b>\$4,044,931</b>	<b>\$4,728,987</b>	<b>\$6,408,739</b>	<b>\$2,300,611</b>
<b>Expenditures</b>				
Salary & Benefits	\$2,412,566	\$1,930,381	\$2,726,723	\$1,302,785
Retiree Health Insurance	-	-	-	-
Operating Expenses	1,306,461	1,948,044	1,850,710	997,826
Equipment	204,455	84,695	470,287	-
<b>Operating Expenditures</b>	<b>\$3,923,483</b>	<b>\$3,963,121</b>	<b>\$5,047,720</b>	<b>\$2,300,611</b>
Capital Improvements	-	-	-	-
Debt Service	827	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$3,924,310</b>	<b>\$3,963,121</b>	<b>\$5,047,720</b>	<b>\$2,300,611</b>
<b>Excess Revenues Over (Under)</b>				
<b>Expenditures</b>	\$120,622	\$765,866	\$1,361,020	\$0
<b>Beginning Unassigned Fund Balance</b>			(131,639)	1,229,381
Cancellation of Prior Year Encumbrances			-	-
Change in Other Fund Balance Components			-	-
Year-End Investment Market Value Adjustment			-	-
<b>Ending Unassigned Fund Balance</b>			<b>1,229,381</b>	<b>1,229,381</b>

(1) Unassigned fund balance is per February 2024 financial statements.

**Schedule 7**  
**Governmental Funds**  
**Marijuana Sales Tax Fund**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Proposed</b>
	<b>Expenditures</b>	<b>Budget</b>	<b>Expenditures</b>	<b>Budget</b>
<b>Revenues</b>				
Sales Tax	\$0	\$150,000	\$620,000	\$900,000
Investment Income	-	-	-	-
Other	-	-	-	-
<b>Total All Other</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$620,000</b>	<b>\$900,000</b>
Transfers In from Other Funds	-	-	-	-
<b>Total Revenues</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$620,000</b>	<b>\$900,000</b>
<b>Expenditures</b>				
Salary & Benefits	-	15,000	-	-
Retiree Health Insurance	-	-	-	-
Operating Expenses	-	-	-	-
Equipment	-	-	-	-
<b>Operating Expenditures</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$0</b>
Capital Improvements	-	-	382,275	-
Debt Service	-	-	-	-
Transfers Out	-	-	237,725	900,000
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$620,000</b>	<b>\$900,000</b>
<b>Excess Revenues Over (Under)</b>				
<b>Expenditures</b>	\$0	\$135,000	\$0	\$0
<b>Beginning Unassigned Fund Balance</b>			-	\$0
Cancellation of Prior Year Encumbrances			-	-
Change in Other Fund Balance Components			-	-
Year-End Investment Market Value Adjustment			-	-
<b>Ending Unassigned Fund Balance</b>			<b>\$0</b>	-

**Schedule 8**  
**Enterprise Funds**  
**Power and Light Fund (020)**  
**Comparison of Revenues, Expenditures and Change in Available Resources**

	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Proposed</b>
	<b>Expenditures</b>	<b>Budget</b>	<b>Expenditures</b>	<b>Budget</b>
<b>Revenues</b>				
Charges for Services	\$145,077,693	\$137,475,870	\$138,012,685	\$146,277,500
Penalties	1,460,015	1,000,000	1,490,000	1,000,000
Connection/Disconnection Charges	6,697	33,000	7,350	13,000
Temporary Service	1,250	1,000	700	1,000
Rental Income	302,514	294,500	494,000	294,500
Miscellaneous	901,158	15,700	824,085	350,000
Interfund Service Charges	2,159,810	2,075,300	2,059,138	4,170,500
Investment Income	1,608,334	118,000	1,522,421	500,000
Intergovernmental	-	-	-	-
Other	7,042,052	7,000,000	6,617,000	6,500,000
<b>Total All Other</b>	<b>\$158,559,523</b>	<b>\$148,013,370</b>	<b>\$151,027,379</b>	<b>\$159,106,500</b>
Transfers In	-	-	-	-
Special Item	-	-	-	-
Resources from closed projects	-	-	-	-
<b>Total Revenues</b>	<b>\$158,559,523</b>	<b>\$148,013,370</b>	<b>\$151,027,379</b>	<b>\$159,106,500</b>
<b>Expenditures</b>				
Salary and Benefits	27,903,640	30,325,842	28,918,232	31,051,309
Retiree Health Insurance	1,454,378	1,462,037	1,460,000	1,602,037
Operating Expenses	107,114,870	105,171,162	110,206,423	110,300,714
Equipment	164,383	1,356,440	903,254	410,300
<b>Operating Expenditures</b>	<b>136,637,271</b>	<b>138,315,482</b>	<b>141,487,909</b>	<b>143,364,360</b>
Capital Improvements	4,174,418	14,747,000	6,835,594	-
Debt Service	8,626,743	8,638,100	8,668,084	8,635,400
Transfers out for Capital Improvements	-	-	-	17,774,000
Contingencies	-	-	100,000	100,000
<b>Total Expenditures</b>	<b>149,438,432</b>	<b>161,700,582</b>	<b>157,091,586</b>	<b>169,873,760</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>\$9,121,091</b>	<b>(\$13,687,212)</b>	<b>(\$6,064,208)</b>	<b>(\$10,767,260)</b>
<b>Beginning Available Resources</b>			51,797,305	45,733,097
Cancellation of Prior Year Encumbrances			-	-
<b>Ending Available Resources</b>			<b>45,733,097</b>	<b>34,965,837</b>
Revenue Risk			5,300,000	
Capital Reserve			3,000,000	
Expense Risk			18,700,000	
Working Capital			25,550,000	
Targeted Reserve Level			52,550,000	
<b>Total Non-Restricted Resources Available</b>			<b>(6,816,903)</b>	

(1) Unassigned fund balance is per February 2024 financial statements.

**Schedule 8**  
**Enterprise Funds**  
**Power and Light Fund - Capital (021)**  
**Comparison of Revenues, Expenditures and Change in Available Resources**

	<b>FY 2022-23 Actual Expenditures</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Estimated Expenditures</b>	<b>FY 2024-25 Proposed Budget</b>
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$0	\$0
Penalties	-	-	-	-
Connection/Disconnection Charges	-	-	-	-
Temporary Service	-	-	-	-
Rental Income	-	-	-	-
Miscellaneous	-	-	-	-
Interfund Service Charges	-	-	-	-
Investment Income	-	-	-	-
Intergovernmental	-	-	-	-
Other	-	-	-	-
<b>Total All Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Transfers In	-	-	-	17,774,000
Special Item	-	-	-	-
Resources from closed projects	-	-	-	-
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,774,000</b>
<b>Expenditures</b>				
Salary and Benefits	-	-	-	-
Retiree Health Insurance	-	-	-	-
Operating Expenses	-	-	-	-
Equipment	-	-	-	-
<b>Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Transfers out for Capital Improvements	-	-	-	17,774,000
Contingencies	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,774,000</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Beginning Available Resources</b>			-	-
Cancellation of Prior Year Encumbrances			-	-
<b>Ending Available Resources</b>			-	-



**Schedule 8**  
**Enterprise Funds**  
**Sanitary Sewer Fund (030)**  
**Comparison of Revenues, Expenditures and Change in Available Resources**

	<b>FY 2022-23 Actual Expenditures</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Estimated Expenditures</b>	<b>FY 2024-25 Proposed Budget</b>
<b>Revenues</b>				
Charges for Services	\$35,206,857	\$35,546,430	\$36,183,986	\$35,765,212
Penalties	389,862	200,000	360,723	200,000
Intergovernmental	-	-	-	-
Investment Income	1,007,791	326,000	1,258,000	326,000
Other	113,038	7,900	7,900	7,900
<b>Total All Other</b>	<b>36,717,547</b>	<b>36,080,330</b>	<b>37,810,609</b>	<b>\$36,299,112</b>
Transfers In	10,000	10,000	10,000	10,000
Special Item	-	-	-	-
Resources from closed projects	-	-	-	-
<b>Total Revenues</b>	<b>\$36,727,547</b>	<b>\$36,090,330</b>	<b>\$37,820,609</b>	<b>\$36,309,112</b>
<b>Expenditures</b>				
Salary & Benefits	5,680,201	6,988,726	6,104,000	6,894,894
Retiree Health Insurance	357,822	348,000	420,000	460,000
Operating Expenses	18,998,195	20,995,556	18,500,015	21,498,025
Equipment	318,202	409,600	342,803	296,300
<b>Operating Expenditures</b>	<b>25,354,420</b>	<b>28,741,882</b>	<b>25,366,817</b>	<b>29,149,219</b>
Capital Improvements	664,695	6,330,000	1,000,000	\$0
Debt Service	6,221,846	6,242,978	6,242,978	6,240,079
Contingencies	-	-	-	-
Transfers Out	48,929	-	2,130,000	\$5,505,000
<b>Total Expenditures</b>	<b>\$32,289,890</b>	<b>\$41,314,860</b>	<b>\$34,739,795</b>	<b>40,894,298</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>4,437,657</b>	<b>(5,224,530)</b>	<b>3,080,814</b>	<b>(4,585,186)</b>
<b>Beginning Available Resources</b>			33,820,216	36,901,030
Cancellation of Prior Year Encumbrances			-	-
<b>Ending Available Resources</b>			<u>36,901,030</u>	<u>32,315,844</u>
Revenue Risk			1,200,000	
Capital Reserve			4,000,000	
Expense Risk			700,000	
Working Capital			<u>6,800,000</u>	
Targeted Reserve Level			<u>12,700,000</u>	
<b>Total Non-Restricted Resources Available</b>			<u><u>24,201,030</u></u>	

(1) Unassigned fund balance is per February 2024 financial statements.

**Schedule 8**  
**Enterprise Funds**  
**Sanitary Sewer Fund (031)**  
**Comparison of Revenues, Expenditures and Change in Available Resources**

	<b>FY 2022-23 Actual Expenditures</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Estimated Expenditures</b>	<b>FY 2024-25 Proposed Budget</b>
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$0	\$0
Penalties	-	-	-	-
Intergovernmental	-	-	-	-
Investment Income	-	-	-	-
Other	-	-	-	-
<b>Total All Other</b>	-	-	-	<b>\$0</b>
Transfers In	-	-	-	5,505,000
Special Item	-	-	-	-
Resources from closed projects	-	-	-	-
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,505,000</b>
<b>Expenditures</b>				
Salary & Benefits	-	-	-	-
Retiree Health Insurance	-	-	-	-
Operating Expenses	-	-	-	-
Equipment	-	-	-	-
<b>Operating Expenditures</b>	-	-	-	-
Capital Improvements	-	-	-	5,505,000
Debt Service	-	-	-	-
Contingencies	-	-	-	-
Transfers Out	-	-	-	\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,505,000</b>
<b>Excess Revenues Over (Under) Expenditures</b>	-	-	-	-
<b>Beginning Available Resources</b>			-	-
Cancellation of Prior Year Encumbrances			-	-
<b>Ending Available Resources</b>			-	-

**Schedule 8**  
**Enterprise Funds**  
**Water Fund (040)**

**Comparison of Revenues, Expenditures and Change in Available Resources**

	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Proposed</b>
	<b>Expenditures</b>	<b>Budget</b>	<b>Expenditures</b>	<b>Budget</b>
<b>Revenues</b>				
Charges for Services	\$33,845,057	\$32,610,000	\$35,241,265	\$32,297,000
Penalties	234,319	200,000	218,650	200,000
Connection/Disconnection Charges	21,179	17,000	24,432	17,000
Returned Check Charges	29,745	26,000	32,160	26,000
Rental Income	142,461	85,000	130,709	85,000
Miscellaneous	19,819	15,000	22,680	15,000
Interfund Service Charges	3,359,219	3,360,000	3,364,771	3,626,100
Investment Income	1,540,963	657,138	1,920,000	659,000
Intergovernmental	-	-	-	-
Other	20,428	16,700	31,843	15,700
<b>Total All Other</b>	<b>\$39,213,190</b>	<b>\$36,986,838</b>	<b>\$40,986,510</b>	<b>\$36,940,800</b>
Transfers In	-	-	-	-
Special Item	-	-	-	-
<b>Total Revenues</b>	<b>\$39,213,190</b>	<b>\$36,986,838</b>	<b>\$40,986,510</b>	<b>\$36,940,800</b>
<b>Expenditures</b>				
Salary & Benefits	8,483,119	10,123,922	8,823,807	10,285,240
Retiree Health Insurance	348,628	364,000	325,000	360,000
Operating Expenses	16,549,182	21,218,713	20,041,725	25,350,082
Equipment	519,382	1,037,800	635,051	581,500
<b>Operating Expenditures</b>	<b>25,900,311</b>	<b>32,744,435</b>	<b>29,825,582</b>	<b>36,576,822</b>
Capital Improvements	1,231,231	8,050,000	9,700,000	-
Debt Service	2,505,487	2,540,938	2,540,938	2,536,138
Contingencies	-	-	50,000	50,000
Transfers Out	-	-	-	9,380,000
<b>Total Expenditures</b>	<b>\$29,637,029</b>	<b>\$43,335,373</b>	<b>42,116,520</b>	<b>\$48,542,960</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>\$9,576,160</b>	<b>(\$6,348,535)</b>	<b>(\$1,130,010)</b>	<b>(\$11,602,160)</b>
<b>Beginning Available Resources</b>			51,219,649	50,089,639
Cancellation of Prior Year Encumbrances			-	-
<b>Ending Available Resources</b>			<b>\$50,089,639</b>	<b>38,487,479</b>
Revenue Risk			2,000,000	
Capital Reserve			6,100,000	
Expense Risk			700,000	
Working Capital			5,600,000	
Targeted Reserve Level			14,400,000	
<b>Total Non-Restricted Resources Available</b>			<b>35,689,639</b>	

(1) Unassigned fund balance is per February 2024 financial statements.

**Schedule 8**  
**Enterprise Funds**  
**Water Fund - Capital (041)**  
**Comparison of Revenues, Expenditures and Change in Available Resources**

	<b>FY 2022-23 Actual Expenditures</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Estimated Expenditures</b>	<b>FY 2024-25 Proposed Budget</b>
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$0	\$0
Penalties	-	-	-	-
Connection/Disconnection Charges	-	-	-	-
Returned Check Charges	-	-	-	-
Rental Income	-	-	-	-
Miscellaneous	-	-	-	-
Interfund Service Charges	-	-	-	-
Investment Income	-	-	-	-
Intergovernmental	-	-	-	-
Other	-	-	-	-
<b>Total All Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Transfers In	-	-	-	9,380,000
Special Item	-	-	-	-
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,380,000</b>
<b>Expenditures</b>				
Salary & Benefits	-	-	-	-
Retiree Health Insurance	-	-	-	-
Operating Expenses	-	-	-	-
Equipment	-	-	-	-
<b>Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital Improvements	-	-	-	9,380,000
Debt Service	-	-	-	-
Contingencies	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>\$9,380,000</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Beginning Available Resources</b>			-	-
Cancellation of Prior Year Encumbrances			-	-
<b>Ending Available Resources</b>			<b>\$0</b>	<b>-</b>

**Schedule 9**  
**Internal Service Funds**  
**Central Garage Fund (090)**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Proposed</b>
	<b>Expenditures</b>	<b>Budget</b>	<b>Expenditures</b>	<b>Budget</b>
<b>Revenues</b>				
Charges for Services	\$3,063,477	\$2,933,171	\$2,933,171	\$3,762,200
Miscellaneous	7,840	-	10,000	-
Investment Income	15,259	7,500	40,000	7,500
Other	22,784	281,000	19,000	-
<b>Total All Other</b>	<b>\$3,109,360</b>	<b>\$3,221,671</b>	<b>\$3,002,171</b>	<b>\$3,769,700</b>
Transfers In	-	-	-	-
<b>Total Revenues</b>	<b>\$3,109,360</b>	<b>\$3,221,671</b>	<b>\$3,002,171</b>	<b>\$3,769,700</b>
<b>Expenditures</b>				
Salary & Benefits	734,764	857,546	744,400	942,060
Retiree Health Insurance	42,757	52,000	37,000	57,200
Operating Expenses	1,821,696	2,056,523	2,212,557	2,404,400
Equipment	5,619	2,000	-	-
<b>Operating Expenditures</b>	<b>\$2,604,836</b>	<b>\$2,968,069</b>	<b>\$2,993,957</b>	<b>\$3,403,660</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$2,604,836</b>	<b>\$2,968,069</b>	<b>\$2,993,957</b>	<b>\$3,403,660</b>
<b>Excess Revenues Over (Under)</b>				
<b>Expenditures</b>	504,525	253,602	8,214	366,040
<b>Beginning Unassigned Fund Balance</b>			(1,008,280)	843,947
Cancellation of Prior Year Encumbrances			45,194	-
Change in Other Fund Balance Components			(7,209)	-
Year-End Investment Market Value Adjustment			-	-
GAAP Components - OPEB and LAGERS			1,806,028	
<b>Ending Unassigned Fund Balance</b>			843,947	1,209,987

(1) Unassigned fund balance is per February 2024 financial statements.

**Schedule 9**  
**Internal Service Funds**  
**Staywell Health Care Fund (091)**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Proposed</b>
	<b>Expenditures</b>	<b>Budget</b>	<b>Expenditures</b>	<b>Budget</b>
<b>Revenues</b>				
Charges for Services	\$19,211,095	\$20,534,900	\$20,534,900	\$20,534,900
American Rescue Plan (ARP)	-	-	-	-
Investment Income	9,129	120,000	250,000	155,000
Other	2,140,621	1,236,600	1,536,600	1,236,600
<b>Total Revenues</b>	<b>\$21,360,845</b>	<b>\$21,891,500</b>	<b>\$22,321,500</b>	<b>\$21,926,500</b>
Transfers In	2,350,000	-	-	-
<b>Total Revenues</b>	<b>\$23,710,845</b>	<b>\$21,891,500</b>	<b>\$22,321,500</b>	<b>\$21,926,500</b>
<b>Expenditures</b>				
Salary & Benefits	317,225	740,500	747,000	487,600
Retiree Health Insurance	-	-	-	-
Operating Expenses	23,110,195	24,460,900	24,461,200	24,460,900
Equipment	-	-	-	-
<b>Operating Expenditures</b>	<b>\$23,427,420</b>	<b>\$25,201,400</b>	<b>\$25,208,200</b>	<b>\$24,948,500</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$23,427,420</b>	<b>\$25,201,400</b>	<b>\$25,208,200</b>	<b>\$24,948,500</b>
<b>Excess Revenues Over (Under)</b>				
<b>Expenditures</b>	\$283,426	(\$3,309,900)	(\$2,886,700)	(\$3,022,000)
<b>Beginning Unassigned Fund Balance</b>			3,747,925	861,225
Cancellation of Prior Year Encumbrances			-	-
Change in Other Fund Balance Components			-	-
Year-End Investment Market Value Adjustment			-	-
<b>Ending Unassigned Fund Balance</b>			861,225	(2,160,775)

(1) Unassigned fund balance is per February 2024 financial statements.

**Schedule 9**  
**Internal Service Funds**  
**Workers' Compensation Fund (092)**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Proposed</b>
	<b>Expenditures</b>	<b>Budget</b>	<b>Expenditures</b>	<b>Budget</b>
<b>Revenues</b>				
Charges for Services	\$4,450,900	\$4,450,900	\$3,492,667	\$3,918,000
Miscellaneous	6,522	-	-	-
Investment Income	93,076	10,000	212,638	100,000
Other	-	-	-	-
<b>Total Revenues</b>	<b>\$4,550,498</b>	<b>\$4,460,900</b>	<b>\$3,705,304</b>	<b>\$4,018,000</b>
<b>Expenditures</b>				
Salary & Benefits	8,121	-	6,920	10,013
Retiree Health Insurance	-	-	-	-
Operating Expenses	3,914,990	4,748,001	4,421,399	3,952,140
Equipment	-	-	-	-
<b>Operating Expenditures</b>	<b>\$3,923,111</b>	<b>\$4,748,001</b>	<b>\$4,428,319</b>	<b>\$3,962,153</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$3,923,111</b>	<b>\$4,748,001</b>	<b>\$4,428,319</b>	<b>\$3,962,153</b>
<b>Excess Revenues Over (Under)</b>				
<b>Expenditures</b>	\$627,387	(\$287,101)	(\$723,015)	\$55,847
<b>Beginning Unassigned Fund Balance</b>			(5,756,320)	(6,479,335)
Cancellation of Prior Year Encumbrances			-	-
Change in Other Fund Balance Components			-	-
Year-End Investment Market Value Adjustment			-	-
<b>Ending Unassigned Fund Balance</b>			<b>(6,479,335)</b>	<b>(6,423,754)</b>
<b>Other Fund Balance Components</b>				
Restricted - Work Comp Escrow			-	-
Assigned - Current Year Encumbrances			63,295	-
Assigned - Prior Year Encumbrances			-	-
<b>Total Ending Fund Balance</b>			<b>(6,416,040)</b>	

(1) Unassigned fund balance is per February 2024 financial statements.



**Schedule 9**  
**Internal Service Funds**  
**Risk Management Fund (093)**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<b>FY 2022-23 Actual Expenditures</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Estimated Expenditures</b>	<b>FY 2024-25 Proposed Budget</b>
<b>Revenues</b>				
Charges for Services	\$2,943,000	\$3,196,000	\$2,944,300	\$3,193,000
Miscellaneous	0	-	0	0
Investment Income	37,932	23,000	50,000	30,000
Other	-	-	300	
<b>Total All Other</b>	<b>\$2,980,932</b>	<b>\$3,219,000</b>	<b>\$2,994,600</b>	<b>\$3,223,000</b>
Issuance of Debt	-	-	-	-
Transfers In from Other Funds	-	-	-	-
<b>Total Revenues</b>	<b>\$2,980,932</b>	<b>\$3,219,000</b>	<b>\$2,994,600</b>	<b>\$3,223,000</b>
<b>Expenditures</b>				
Salary & Benefits	8,121	-	7,250	10,035
Retiree Health Insurance	-	-	-	-
Operating Expenses	2,676,409	3,355,559	4,045,059	4,454,701
Equipment	-	-	-	-
<b>Total Expenditures</b>	<b>\$2,684,530</b>	<b>\$3,355,559</b>	<b>\$4,052,309</b>	<b>\$4,464,736</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$2,684,530</b>	<b>\$3,355,559</b>	<b>\$4,052,309</b>	<b>\$4,464,736</b>
<b>Excess Revenues Over (Under)</b>				
<b>Expenditures</b>	\$296,402	(\$136,559)	(\$1,057,709)	(\$1,241,736)
<b>Beginning Unassigned Fund Balance</b>			2,049,143	991,434
Cancellation of Prior Year Encumbrances			-	-
Change in Other Fund Balance Components			-	-
Year-End Investment Market Value Adjustment			-	-
<b>Ending Unassigned Fund Balance</b>			991,434	(250,302)

(1) Unassigned fund balance is per February 2024 financial statements.

**Schedule 9**  
**Internal Service Funds**  
**Enterprise Resource Planning (ERP) Fund (095)**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Proposed</b>
	<b>Expenditures</b>	<b>Budget</b>	<b>Expenditures</b>	<b>Budget</b>
<b>Revenues</b>				
Charges for Services	\$10,523,853	\$11,709,004	\$11,709,004	\$13,117,510
Miscellaneous	-	-	-	-
Intergovernmental	-	-	-	-
Investment Income	-	-	-	-
Other	-	-	-	-
<b>Total All Other</b>	<b>\$10,523,853</b>	<b>\$11,709,004</b>	<b>\$11,709,004</b>	<b>\$13,117,510</b>
Transfers In from Other Funds	-	-	-	-
Proceeds from capital lease	-	-	-	-
<b>Total Revenues</b>	<b>\$10,523,853</b>	<b>\$11,709,004</b>	<b>\$11,709,004</b>	<b>\$13,117,510</b>
<b>Expenditures</b>				
Salary & Benefits	\$4,998,150	\$5,939,496	\$6,041,000	\$6,183,457
Retiree Health Insurance	230,401	170,000	210,000	231,000
Operating Expenses	4,461,518	4,689,454	4,703,879	5,659,219
Equipment	306,161	1,257,834	1,095,919	83,050
<b>Total Expenditures</b>	<b>\$9,996,229</b>	<b>\$12,056,784</b>	<b>\$12,050,798</b>	<b>\$12,156,726</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Transfers Out	-	-	-	1,681,668
<b>Total Expenditures</b>	<b>\$9,996,229</b>	<b>\$12,056,784</b>	<b>\$12,050,798</b>	<b>\$13,838,394</b>
<b>Excess Revenues Over (Under)</b>				
<b>Expenditures</b>	\$527,624	(\$347,779)	(\$341,794)	(\$720,884)
<b>Beginning Unassigned Fund Balance</b>			(2,040,870)	455,268
Cancellation of Prior Year Encumbrances			1,520	-
Change in Other Fund Balance Components			(1,956)	-
GAAP Components - OPEB and LAGERS			2,838,368	-
<b>Ending Unassigned Fund Balance</b>			<b>\$455,268</b>	<b>(\$265,616)</b>

(1) Unassigned fund balance is per February 2024 financial statements.

(2) Fund 095 was used to establish Finance and Administration as an Internal Service Fund in FY 2022-23.

**Schedule 9**  
**Internal Service Funds**  
**Enterprise Resource Planning (ERP) Fund - Capital (096)**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Proposed</b>
	<b>Expenditures</b>	<b>Budget</b>	<b>Expenditures</b>	<b>Budget</b>
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$0	\$0
Miscellaneous	-	-	-	-
Intergovernmental	-	-	-	-
Investment Income	-	-	-	-
Other	-	-	-	-
<b>Total All Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Transfers In from Other Funds	-	-	-	1,681,668
Proceeds from capital lease	-	-	-	-
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,681,668</b>
<b>Expenditures</b>				
Salary & Benefits	\$0	\$0	\$0	\$0
Retiree Health Insurance	-	-	-	-
Operating Expenses	-	-	-	-
Equipment	-	-	-	-
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Transfers Out	-	-	-	1,681,668
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,681,668</b>
<b>Excess Revenues Over (Under)</b>				
<b>Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Beginning Unassigned Fund Balance</b>			-	-
Cancellation of Prior Year Encumbrances			-	-
Change in Other Fund Balance Components			-	-
GAAP Components - OPEB and LAGERS			-	-
<b>Ending Unassigned Fund Balance</b>			<b>\$0</b>	<b>\$0</b>

**Schedule 10**  
**Governmental Funds**  
**Street Improvements Capital Fund (051)**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<b>FY 2022-23 Actual Expenditures</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Estimated Expenditures</b>	<b>FY 2024-25 Proposed Budget</b>
<b>Revenues</b>				
Sales Tax	\$0	\$0	\$0	\$0
Use Tax	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Investment Income	-	-	-	-
Other	-	-	-	-
<b>Total All Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Issuance of Debt	-	-	-	-
Transfers In from Street Sales Tax Fund (011)	-	-	-	10,745,086
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,745,086</b>
<b>Expenditures</b>				
Salary & Benefits	\$0	\$0	\$0	\$0
Retiree Health Insurance	-	-	-	-
Operating Expenses	-	-	-	-
Equipment	-	-	-	-
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Capital Improvements	-	\$-	-	\$10,745,086
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,745,086</b>
<b>Excess Revenues Over (Under)</b>				
<b>Expenditures</b>	\$0	\$0	\$0	\$0
<b>Beginning Unassigned Fund Balance</b>			-	-
Cancellation of Prior Year Encumbrances			-	-
Change in Other Fund Balance Components			-	-
Year-End Investment Market Value Adjustment			-	-
<b>Ending Unassigned Fund Balance</b>			<b>\$0</b>	<b>\$0</b>

**Schedule 7**  
**Governmental Funds**  
**Police Improvement Fund (052)**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	FY 2022-23 Actual Expenditures	FY 2023-24 Adopted Budget	FY 2023-24 Estimated Expenditures	FY 2024-25 Proposed Budget
<b>Revenues</b>				
Sales Tax	\$0	\$0	\$0	\$0
Use Tax	-	-	-	-
Investment Income	-	-	-	-
Other	-	-	-	-
<b>Total All Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Transfers In from Other Funds	-	-	3,126,594	1,450,000
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,126,594</b>	<b>\$1,450,000</b>
<b>Expenditures</b>				
Salary & Benefits	-	-	-	-
Retiree Health Insurance	-	-	-	-
Operating Expenses	-	-	-	-
Equipment	-	-	-	-
<b>Operating Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	-
Capital Improvements	-	-	4,026,594	550,000
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,026,594</b>	<b>\$550,000</b>
<b>Excess Revenues Over (Under)</b>				
<b>Expenditures</b>	\$0	\$0	(\$900,000)	\$900,000
<b>Beginning Unassigned Fund Balance</b>			-	(900,000)
Cancellation of Prior Year Encumbrances			-	-
Change in Other Fund Balance Components			-	-
Year-End Investment Market Value Adjustment			-	-
<b>Ending Unassigned Fund Balance</b>			(900,000)	-
<b>Other Fund Balance Components</b>			-	
Restricted - Current Year Encumbrances			-	
Restricted - Prior Year Encumbrances			-	
Restricted - Operating Reserve			-	
<b>Total Ending Fund Balance</b>			(900,000)	

**Schedule 10**  
**Governmental Funds**  
**Fire Capital Improvements Fund (053)**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	FY 2022-23 Actual Expenditures	FY 2023-24 Adopted Budget	FY 2023-24 Estimated Expenditures	FY 2024-25 Proposed Budget
<b>Revenues</b>				
Sales Tax	\$0	\$0	\$0	\$0
Use Tax	-	-	-	-
Investment Income	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Transfers In from Other Funds	-	-	-	5,450,000
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,450,000</b>
<b>Expenditures</b>				
Salary & Benefits	-	-	-	-
Retiree Health Insurance	-	-	-	-
Operating Expenses	-	-	-	-
Equipment	-	-	-	-
<b>Operating Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Capital Improvements	-	-	-	5,450,000
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,450,000</b>
<b>Excess Revenues Over (Under)</b>				
<b>Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Beginning Unassigned Fund Balance</b>			-	-
Cancellation of Prior Year Encumbrances			-	-
Change in Other Fund Balance Components			-	-
Year-End Investment Market Value Adjustment			-	-
<b>Ending Unassigned Fund Balance</b>			-	-

**Schedule 10**  
**Governmental Funds**  
**Buildings and Other Improvements Fund (057)**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	FY 2022-23 Actual Expenditures	FY 2023-24 Adopted Budget	FY 2023-24 Estimated Expenditures	FY 2024-25 Proposed Budget
<b>Revenues</b>				
Sales Tax	\$0	\$0	\$0	\$0
Use Tax	-	-	-	-
Intergovernmental	-	-	-	-
Investment Income	-	-	-	-
Other	-	-	-	-
<b>Total All Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Other Financing Sources - leases	-			
Transfers In from Other Funds	-	-	-	260,000
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$260,000</b>
<b>Expenditures</b>				
Salary & Benefits	-	-	-	-
Retiree Health Insurance	-	-	-	-
Operating Expenses	-	-	-	-
Equipment	-	-	-	-
<b>Operating Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Capital Improvements	-	-	-	260,000
Debt Service	-	-	-	-
Contingencies	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$260,000</b>
<b>Excess Revenues Over (Under)</b>				
<b>Expenditures</b>	\$0	\$0	\$0	\$0
<b>Beginning Unassigned Fund Balance</b>			-	-
Cancellation of Prior Year Encumbrances			-	-
Change in Other Fund Balance Components			-	-
Year-End Investment Market Value Adjustment			-	-
<b>Ending Unassigned Fund Balance</b>			-	-

**Schedule 10**  
**Governmental Funds**  
**Storm Water Improv Capital Fund (058)**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	<b>FY 2022-23 Actual Expenditures</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Estimated Expenditures</b>	<b>FY 2024-25 Proposed Budget</b>
<b>Revenues</b>				
Sales Tax	\$0	\$0	\$0	\$0
Use Tax	-	-	-	-
Intergovernmental	-	-	-	-
Investment Income	-	-	-	-
Other	-	-	-	-
<b>Total All Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Other Financing Sources - leases	-			
Transfers In from Other Funds	-	-	16,155	7,583,017
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,155</b>	<b>\$7,583,017</b>
<b>Expenditures</b>				
Salary & Benefits	-	-	-	-
Retiree Health Insurance	-	-	-	-
Operating Expenses	-	-	-	-
Equipment	-	-	-	-
<b>Operating Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Capital Improvements	-	-	-	7,583,017
Debt Service	-	-	-	-
Contingencies	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,583,017</b>
<b>Excess Revenues Over (Under)</b>				
<b>Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,155</b>	<b>\$0</b>
<b>Beginning Unassigned Fund Balance</b>			-	16,155
Cancellation of Prior Year Encumbrances			-	-
Change in Other Fund Balance Components			-	-
Year-End Investment Market Value Adjustment			-	-
<b>Ending Unassigned Fund Balance</b>			<b>16,155</b>	<b>16,155</b>

(1) Unassigned fund balance is per February 2023 financial statements.



**Schedule 10**  
**Governmental Funds**  
**Park Improvemens Fund (059)**  
**Comparison of Revenues, Expenditures and Change in Fund Balance**

	FY 2022-23 Actual Expenditures	FY 2023-24 Adopted Budget	FY 2023-24 Estimated Expenditures	FY 2024-25 Proposed Budget
<b>Revenues</b>				
Transient Guest Tax	\$0	\$0	\$0	\$0
American Rescue Plan (ARP)	-	-	-	-
Charges for Services	-	-	-	-
Investment Income	-	-	-	-
Other	-	-	-	-
<b>Total All Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Transfers In from Other Funds	\$0	\$0	\$0	\$555,000
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$555,000</b>
<b>Expenditures</b>				
Salary & Benefits	-	-	-	-
Retiree Health Insurance	-	-	-	-
Operating Expenses	-	-	-	-
Equipment	-	-	-	-
<b>Operating Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Capital Improvements	-	-	-	555,000.00
Debt Service	-	-	-	-
Transfers Out for Capital Improvements	-	-	-	-
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$555,000</b>
<b>Excess Revenues Over (Under)</b>				
<b>Expenditures</b>	\$0	\$0	\$0	\$0
<b>Beginning Unassigned Fund Balance</b>			\$0	-
Cancellation of Prior Year Encumbrances			-	-
Change in Other Fund Balance Components			-	-
Year-End Investment Market Value Adjustment			-	-
<b>Ending Unassigned Fund Balance</b>			-	-
<b>Other Fund Balance Components</b>				
Restricted - Current Year Encumbrances			-	
Restricted - Prior Year Encumbrances			-	
Restricted - Operating Reserve			-	
<b>Total Ending Fund Balance</b>			-	

**Schedule 10**  
**Full-Time Equivalent Employees**

<b>Department</b>	<b>FY 2022-23 Adopted Budget</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2024-25 Proposed Budget</b>
<b>Community Services</b>	<b>143.31</b>	<b>156.33</b>	<b>146.61</b>
Community Development	37.40	37.40	38.15
Health and Animal Services	31.60	34.64	35.08
Parks, Recreation, and Tourism	74.31	84.29	73.38
<b>Internal Service Fund</b>	<b>52.53</b>	<b>52.05</b>	<b>50.31</b>
Finance and Administration	18.63	17.00	14.82
Human Resources	8.00	8.00	10.00
Law	1.40	1.40	0.24
Communications	3.00	3.40	2.00
Technical Services	21.50	22.25	23.25
<b>Municipal Services</b>	<b>154.33</b>	<b>150.83</b>	<b>238.40</b>
Municipal Services	22.20	24.33	7.45
Central Garage	9.30	9.30	9.44
Sanitary Sewer	74.78	71.90	70.78
Street Maintenance	27.05	27.05	26.85
Stormwater	21.00	18.25	21.45
Water	0.00	0.00	102.43
<b>Policy and Leadership</b>	<b>17.50</b>	<b>18.75</b>	<b>19.25</b>
Office of the City Manager	6.50	7.75	10.25
Offices of the Mayor and City Council	11.00	11.00	9.00
<b>Public Safety</b>	<b>537.17</b>	<b>545.67</b>	<b>547.25</b>
Fire	198.50	204.00	201.00
Municipal Court	14.34	14.34	14.62
Police	324.33	327.33	331.63
<b>Utilities</b>	<b>274.15</b>	<b>276.15</b>	<b>180.30</b>
Power and Light	175.58	178.45	180.30
Water	98.57	97.70	0.00
<b>Total Full-Time Equivalent</b>	<b>1,178.99</b>	<b>1,199.78</b>	<b>1,182.12</b>

**Notes:**

*FY2023-24 and FY2024-25 includes positions that are included in the hiring "chill" but that may be filled with City Manager approval.*

*Increase in Municipal Services is due to the merging of the Water Department.*

**Schedule 10**  
**Citywide Salary and Benefits Summary**

	<b>FY 2022-23 Actual Expenditures</b>	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Estimated Expenditures</b>	<b>FY 2024-25 Proposed Budget</b>
<b>Personnel Expenditures - Citywide</b>				
Salary and Employee Pays	\$78,254,978	\$83,013,379	\$82,587,671	\$85,675,435
Health and Dental Insurance	12,677,682	15,810,158	14,060,714	15,269,986
LAGERS	16,555,462	19,172,642	18,483,334	20,483,737
Other Employee Benefits	6,399,736	6,713,280	6,957,689	6,612,325
Overtime	5,227,833	4,269,800	6,497,833	4,593,650
Retiree Insurance	6,184,588	5,966,940	6,538,500	7,223,437
Workers Compensation	4,516,991	4,465,900	4,326,500	3,918,000
<b>Total</b>	<b>\$129,817,268</b>	<b>\$139,412,099</b>	<b>\$139,452,242</b>	<b>\$143,776,571</b>
<b>Personnel Expenditures - General Fund</b>				
Salary and Employee Pays	\$37,419,488	\$35,315,123	\$39,166,409	\$35,285,783
Health and Dental Insurance	6,624,462	7,996,169	7,125,701	7,720,576
LAGERS	8,197,278	9,078,728	7,092,594	9,589,055
Other Employee Benefits	3,097,768	3,190,532	3,308,939	3,053,975
Overtime	1,779,559	1,716,150	2,586,800	1,984,800
Retiree Insurance	3,549,049	3,405,903	3,894,600	4,286,700
Workers Compensation	2,596,370	2,550,000	2,440,000	2,475,000
<b>Total</b>	<b>\$63,263,975</b>	<b>\$63,252,606</b>	<b>\$65,615,043</b>	<b>\$64,395,889</b>
<b>Personnel Expenditures - All Other Funds</b>				
Salary and Employee Pays	\$40,835,489	\$47,698,256	\$43,421,262	\$50,389,652
Health and Dental Insurance	6,053,220	7,813,989	6,935,013	7,549,410
LAGERS	8,358,184	10,093,913	11,390,740	10,894,682
Other Employee Benefits	3,301,967	3,522,747	3,648,750	3,558,350
Overtime	3,448,274	2,553,650	3,911,033	2,608,850
Retiree Insurance	2,635,538	2,561,037	2,643,900	2,936,737
Workers Compensation	1,920,621	1,915,900	1,886,500	1,443,000
<b>Total</b>	<b>\$66,553,294</b>	<b>\$76,159,493</b>	<b>\$73,837,199</b>	<b>\$79,380,682</b>

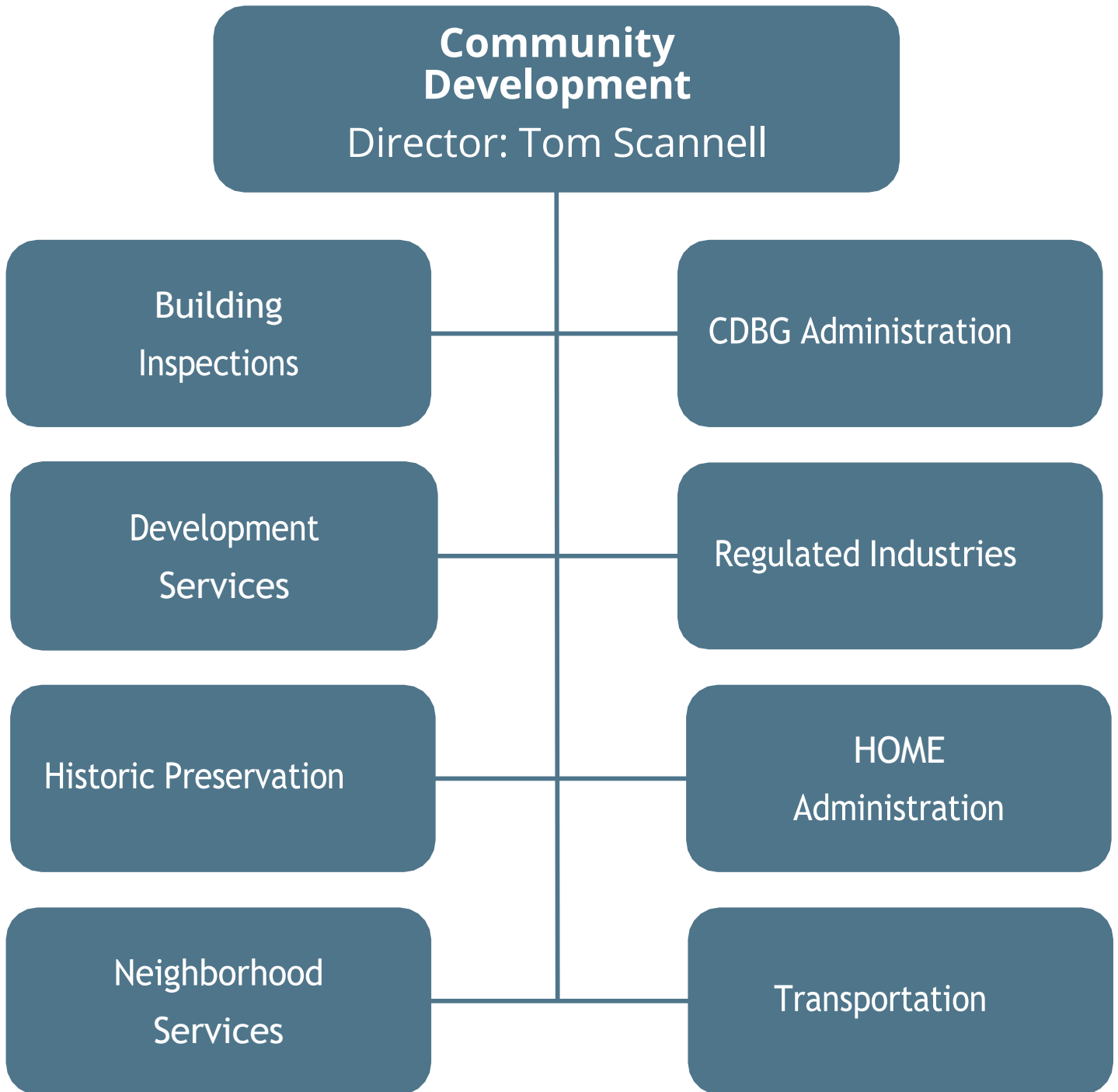
**Notes:**

*FY 2022-23 reflects General Fund vacancy savings and movement of Finance and Administration out of the General Fund.*

*FY 2023-24 reflects General Fund vacancy savings (incl. hiring chill) and movement of Communications out of the General Fund.*



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## Community Development

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
<b>Department Programs</b>				
Administration (0024401)	\$820,268	\$1,079,966	\$1,072,076	\$1,224,033
Neighborhood Services (0024411)	1,324,735	1,293,326	1,299,824	1,305,961
Development Services (0024412)	863,078	862,642	882,706	883,944
Transportation (0024414)	775,208	1,328,690	1,328,690	1,334,110
Historic Preservation (0024420)	34,672	120,030	122,641	131,028
Building Inspections (0024431)	795,931	940,035	968,637	982,305
Regulated Industries (0024460)	248,879	356,107	300,553	395,155
Grants (0154450,0154451)	305	1,510,774	1,597,147	835,000
CDB Grant (008)	823,520	850,703	982,011	845,000
HOME Grant (009)	326,480	542,266	523,323	2,181,405
<b>Total</b>	<b>\$6,013,076</b>	<b>\$8,884,539</b>	<b>\$9,077,608</b>	<b>\$10,117,941</b>
<b>Department by Expenditure Category</b>				
Salaries	\$2,058,412	\$2,146,527	\$2,207,300	\$2,240,920
Benefits	1,067,567	1,262,306	1,140,288	1,265,399
Retiree Health Insurance	119,688	117,000	142,000	155,000
Internal Services	558,998	796,221	796,221	939,350
Professional Services	1,468,465	3,970,702	4,199,899	4,927,322
Equipment	258,525	495,136	497,836	474,600
Other Operating Expenses	481,422	96,647	94,064	115,350
<b>Total</b>	<b>\$6,013,076</b>	<b>\$8,884,539</b>	<b>\$9,077,608</b>	<b>\$10,117,941</b>
<b>Department by Fund</b>				
General Fund (002)	\$4,862,771	\$5,980,795	\$5,975,126	\$6,256,536
Grant Fund (015)	305	1,510,774	1,597,147	835,000
CDB Grant (008)	823,520	850,703	982,011	845,000
HOME Grant (009)	326,480	542,266	523,323	2,181,405
<b>Total</b>	<b>\$6,013,076</b>	<b>\$8,884,539</b>	<b>\$9,077,608</b>	<b>\$10,117,941</b>
<b>Full-Time Equivalent Employees</b>				
General Fund (002)	35.70	35.80	35.80	36.05
Grant Fund (015)	0.00	0.00	0.00	0.00
CDB Grant (008)	1.35	1.30	1.30	1.55
HOME Grant (009)	0.35	0.30	0.30	0.55
<b>Total</b>	<b>37.40</b>	<b>37.40</b>	<b>37.40</b>	<b>38.15</b>

**DEPARTMENT MISSION**

The purpose of the Community Development Department is to enhance the quality of life in Independence by encouraging public involvement in the planning and creation of quality places in which to live, work, and play.

**STRATEGIC PLAN CONNECTION**

The Code Enforcement Division contributes to the City's strategic plan by improving customer service and communication with the public through our daily interactions. Code Enforcement is essential in combating blight through corridor sweeps, monitoring known blight areas, and by continuing to recognize and address code violations proactively.

The Development Services Division contributes to the City's strategic plan by updating necessary codes to help stabilize neighborhoods and help residents increase or maintain the value of their properties. In keeping with the Independence for All Strategic Plan, the division has ensured that land use policies provide residents with quality housing opportunities with safe and improved infrastructure. The Division has focused on Growth by supporting and guiding developers seeking to redevelop key corridors in the city with proactive planning and quality engineering. Through the short-term rental program and working with business owners, staff has worked to ensure quality guest facilities that attract visitors to our community. Finally, the division has worked to be Customer-Focused by developing positive working relationships with developers and landowners to improve communication and clarity by guiding applicants through the development process, assist them in navigating the City's codes, specifications, and permit process and provides interdepartmental communication with the applicant.

The Historic Preservation Division strives to provide excellent customer service via assistance from preservation staff in-person, on-site, online, and in prompt responses to email and phone requests for information. The Historic Preservation goals outlined in the Preservation Master Plan promotes growth and improves the quality of life for residents and business owners within our city's historic districts and throughout the historic built environment.

In trying to align with the City's strategic plan, the Building Inspections Division of Community Development has worked even further towards revamping and streamlining our online/electronic permitting efforts. We currently have all permitting available online and/or able to be electronically submitted. This have drastically improved our customer service capabilities. We also have the Vacant Structure program 100% up and running now (completing the Cityworks implementation was our last step), and the program is operating well.

The Regulated Industries Division contributes to the City's Strategic Plan goal to improve customer service by putting the right staff in place to provide our service and by updating applications and other documentation to be more clear and to improve the customer experience. The division also contributes to the increase economic prosperity of the community by removing or reducing as many barriers as possible between the business owner and the city services they need to succeed.

## Community Development Administration

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salaries	\$151,035	\$174,684	\$205,700	\$255,288
Benefits	138,336	151,711	88,850	107,435
Retiree Health Insurance	119,688	117,000	142,000	155,000
Internal Services	400,096	624,971	624,971	688,610
Professional Services	4,088	-	2,000	-
Equipment	2,754	3,100	3,100	-
Other Operating Expenses	4,271	8,500	5,455	17,700
<b>Total</b>	<b>\$820,268</b>	<b>\$1,079,966</b>	<b>\$1,072,076</b>	<b>\$1,224,033</b>
<b>Program by Fund</b>				
General Fund (002-4401)	\$820,268	\$1,079,966	\$1,072,076	\$1,224,033
<b>Total Full Time Equivalent Positions</b>				
General Fund (002-4401)	1.55	1.50	1.50	2.00

### PROGRAM MISSION

The mission of Community Development Administration is to lead and direct development policy for the City so that safe, livable and sustainable environments are created and maintained.



## Community Development Neighborhood Services

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$617,798	\$640,371	\$639,000	\$612,850
Benefits	282,748	305,581	313,900	312,871
Retiree Health Insurance	-	-	-	-
Internal Services	64,186	69,374	69,374	105,640
Professional Services	281,982	250,000	250,000	250,000
Equipment	6,713	3,400	3,400	-
Other Operating Expenses	71,308	24,600	24,150	24,600
<b>Total</b>	<b>\$1,324,735</b>	<b>\$1,293,326</b>	<b>\$1,299,824</b>	<b>\$1,305,961</b>

### Program by Fund

General Fund (002-4411)	\$1,324,735	\$1,293,326	\$1,299,824	\$1,305,961
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### Total Full Time Equivalent Positions

General Fund (002-4411)	11.05	10.30	10.30	10.05
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### MISSION

The Neighborhood Services Division strives for partnerships with citizens and businesses to promote and maintain a safe, healthy, and desirable living and working environment through the administration of the Property Maintenance, zoning, and right-of-way codes.

### ACCOMPLISHMENTS

Completed Pitcher Neighborhood Improvement Initiative (neighborhood sweep).

Proactive Enforcement on Used Car uses in light of the recent UDO changes.

Assisted Tech Services in making modifications to CityWorks for better case management, which will improve large scale code enforcement initiatives and reporting.

## Community Development Development Services

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$543,527	\$513,275	\$561,000	\$516,545
Benefits	230,096	269,761	241,500	271,449
Retiree Health Insurance	-	-	-	-
Internal Services	25,218	26,156	26,156	45,100
Professional Services	13,866	6,000	6,000	6,000
Equipment	22,928	26,450	26,450	19,850
Other Operating Expenses	27,443	21,000	21,600	25,000
<b>Total</b>	<b>\$863,078</b>	<b>\$862,642</b>	<b>\$882,706</b>	<b>\$883,944</b>
<b>Program by Fund</b>				
General Fund (002-4412)	\$863,078	\$862,642	\$882,706	\$883,944
<b>Total Full Time Equivalent Positions</b>				
General Fund (002-4412)	8.85	8.00	8.00	8.00

### MISSION

The mission of the Development Services Division is to apply City standards, Ordinances, and the Comprehensive Plan to ensure an attractive, safe, and functionally built environment that maintains the vision, values, and priorities of the community.

### ACCOMPLISHMENTS

Development Services completed updates to the UDO on Adult Businesses which updates operational provisions and requires a special use permit for new adult business projects.

UDO amendment updates also included Vehicle Sales, Repair, Gas Sales, and Car Washes to address concerns about these uses congregating along commercial corridors having potential impacts on land use conflicts and altering the character of those corridors.

Amendments to our Multi-Family UDO were also accomplished that provided clear and consistent specifications for those wishing to develop multi-unit, multiplex, and mixed-use residential projects. The amendment also included more consistent parking regulations for larger density developments. The process for Historical Conservation Overlays was streamlined to reduce redundancies for applicants seeking Conservation, Historic, or Historic Landmark Overlays.

Updates to our Donation Bin Code were made to clarify and better define enforcement and abatement actions for those not in compliance.

A UDO amendment for our Short-Term Loan services code to include consumer installment loan providers.

Several major development projects – the first phase of the Northpoint Industrial Development site, the Cargo Largo commercial building, and the housing development New Town at Harmony Phase 1A, 2, and 3 – completed infrastructure.

## Community Development Transportation

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$0	\$0	\$0	\$0
Benefits	-	-	-	-
Retiree Health Insurance	-	-	-	-
Internal Services	6,358	7,490	7,490	11,610
Professional Services	771,475	1,313,000	1,313,000	1,313,000
Equipment	-	-	-	-
Other Operating Expenses	(2,625)	8,200	8,200	9,500
<b>Total</b>	<b>\$775,208</b>	<b>\$1,328,690</b>	<b>\$1,328,690</b>	<b>\$1,334,110</b>

### Program by Fund

General Fund (002-4414)	\$775,208	\$1,328,690	\$1,328,690	\$1,334,110
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### Total Full Time Equivalent Positions

General Fund (002-4414)	0.00	0.00	0.00	0.00
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### MISSION

The purpose of the Transportation function is to provide a rider-focused transit system that provides access to employment, health, educational and social destinations through a fixed route system and paratransit program.

## Community Development Historic Preservation

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$16,722	\$59,681	\$64,000	\$70,397
Benefits	11,335	49,308	47,600	47,741
Retiree Health Insurance	-	-	-	-
Internal Services	324	441	441	1,790
Professional Services	-	4,500	4,500	4,500
Equipment	1,438	1,100	1,100	-
Other Operating Expenses	4,853	5,000	5,000	6,600
<b>Total</b>	<b>\$34,672</b>	<b>\$120,030</b>	<b>\$122,641</b>	<b>\$131,028</b>

### Program by Fund

General Fund (002-4420)	\$34,672	\$120,030	\$122,641	\$131,028
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### Total Full Time Equivalent Positions

General Fund (002-4420)	0.25	1.00	1.00	1.00
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### MISSION

The Historic Preservation Division assists in cultivating diverse and sustainable places by encouraging community-wide preservation of our irreplaceable, historic built and natural environments through proactive preservation planning, public engagement, and reinvestment in traditional building stock.

### ACCOMPLISHMENTS

Continued public outreach/education with free architectural walking tours in September, October, and November 2023.

Hosted a series of in-person events celebrating National Historic Preservation Month, May 2024.

Updated/re-structured the preservation webpage as part of the city's new website launch.

Continued and expanded a social media presence to promote historic preservation city-wide.

Commenced a grant project to create construction documents for the Vaile Mansion.

Initiated a grant project to update the city's preservation design guidelines.

## Community Development Building Inspections

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$468,555	\$446,421	\$498,000	\$465,254
Benefits	252,603	303,377	280,400	307,431
Retiree Health Insurance	-	-	-	-
Internal Services	44,414	45,937	45,937	62,320
Professional Services	-	128,800	128,800	128,800
Equipment	2,151	2,000	2,000	-
Other Operating Expenses	28,208	13,500	13,500	18,500
<b>Total</b>	<b>\$795,931</b>	<b>\$940,035</b>	<b>\$968,637</b>	<b>\$982,305</b>

### Program by Fund

General Fund (002-4431)	\$795,931	\$940,035	\$968,637	\$982,305
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### Total Full Time Equivalent Positions

General Fund (002-4431)	10.00	10.00	10.00	10.00
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### MISSION

The Building Inspections Division enhances the quality of life in Independence by ensuring that buildings are constructed, utilized, and maintained in a manner that reduces the risk to public health, while ensuring the safety, welfare, and trust of citizens, business owners, and visitors in all elements of construction throughout the City.

### ACCOMPLISHMENTS

Continued to utilize ARPA funds in the demolition of dangerous building resulting in more dangerous/blighted structures being demolished.

Continued enforcement of the Vacant Structure program. Staff has identified hundreds of vacant properties and are succeeding in registration efforts as well and in many cases these properties have been made viable again.

Building Inspection is finally at full staff, which is helping in our customer service efforts and aiding our citizens and contractors.

## Community Development Regulated Industries

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$120,262	\$172,616	\$122,500	\$193,683
Benefits	93,945	126,638	96,200	145,792
Retiree Health Insurance	-	-	-	-
Internal Services	18,401	21,853	21,853	24,280
Professional Services	-	25,000	50,000	25,000
Equipment	2,430	3,600	3,600	-
Other Operating Expenses	13,840	6,400	6,400	6,400
<b>Total</b>	<b>\$248,879</b>	<b>\$356,107</b>	<b>\$300,553</b>	<b>\$395,155</b>

### Program by Fund

General Fund (002-4460)	<b>\$248,879</b>	<b>\$356,107</b>	<b>\$300,553</b>	<b>\$395,155</b>
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### Total Full Time Equivalent Positions

General Fund (002-4460)	4.00	5.00	5.00	5.00
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### MISSION

The purpose of Regulated Industries is to issue licenses and permits to businesses and to inspect said businesses for compliance with City ordinances so that safe, healthy and livable environments are maintained.

### ACCOMPLISHMENTS

Continual effort on enforcement of business license regulations with higher focus on follow through of enforcement process.

Implemented process with Utilities and Rental Ready Program to locate unlicensed landlords.

Executed plan with Neighborhood Services to review auto use locations and enforce recent ordinance changes.

Worked with Finance to update businesses and Cityworks mapping for Benefit District purposes to ensure all businesses are reporting correctly for state and city sales tax.

## Community Development Grants

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
<b>Program by Expenditure Category</b>	<b>Actual Expenditures</b>	<b>Adopted Budget</b>	<b>Estimated Expenditures</b>	<b>Proposed Budget</b>
Salary	\$0	\$0	\$0	\$0
Benefits	-	3,833	-	-
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	-
Professional Services	-	1,504,545	1,594,751	835,000
Equipment	-	-	-	-
Other Operating Expenses	305	2,397	2,397	-
<b>Total</b>	<b>\$305</b>	<b>\$1,510,774</b>	<b>\$1,597,147</b>	<b>\$835,000</b>
<b>Program by Fund</b>				
Grant Fund (015-4450, 4451)	\$305	\$1,510,774	\$1,597,147	\$835,000
<b>Total Full Time Equivalent Positions</b>				
Grant Fund (015-4450, 4451)	0.00	0.00	0.00	0.00



# Community Development

## Community Development Block Grant (CBDG)

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$108,515	\$97,611	\$93,800	\$95,004
Benefits	44,899	39,447	59,563	59,147
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	-
Professional Services	337,008	708,595	820,586	685,799
Equipment	-	-	2,700	-
Other Operating Expenses	333,099	5,050	5,362	5,050
<b>Total</b>	<b>\$823,520</b>	<b>\$850,703</b>	<b>\$982,011</b>	<b>\$845,000</b>
<b>Program by Fund</b>				
Community Development Block Grant (008)	<b>\$823,520</b>	<b>\$850,703</b>	<b>\$982,011</b>	<b>\$845,000</b>
<b>Total Full Time Equivalent Positions</b>				
Community Development Block Grant (008)	<b>1.30</b>	<b>1.35</b>	<b>1.35</b>	<b>1.30</b>

### MISSION

The mission of the Community Development Block Grant (CDBG) Program is to improve the quality of life of low- and moderate-income residents living in Independence by providing for the availability, affordability, and sustainability of suitable living environments, decent housing, and economic opportunities.

## Community Development HOME Grant

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$31,997	\$41,868	\$23,300	\$31,899
Benefits	13,605	12,650	12,275	13,533
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	-
Professional Services	60,047	30,262	30,262	1,679,223
Equipment	220,111	455,486	455,486	454,750
Other Operating Expenses	719	2,000	2,000	2,000
<b>Total</b>	<b>\$326,480</b>	<b>\$542,266</b>	<b>\$523,323</b>	<b>\$2,181,405</b>

### Program by Fund

HOME Fund (009)	\$326,480	\$542,266	\$523,323	\$2,181,405
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### Total Full Time Equivalent Positions

HOME Fund (009)	0.35	0.30	0.30	0.55
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### MISSION

The purpose of the HOME Investment Partnerships Program is to improve the quality of life in Independence by addressing the unmet housing needs of very low, low, and moderate income persons.

## Health and Animal Services

Director: Christina Heinen

Animal Services

Environmental  
Services

Animal Shelter

Health Services

## Health and Animal Services

Department Programs	FY 2022-23 Actual Expenditures	FY 2023-24 Adopted Budget	FY 2023-24 Estimated Expenditures	FY 2024-25 Proposed Budget
<b>Animal Services</b>				
Animal Services (4705,4520)	\$970,636	\$997,849	\$1,047,651	\$1,053,441
Animal Shelter (010)	679,131	886,000	649,750	933,324
<b>Total</b>	<b>\$1,649,767</b>	<b>\$1,883,849</b>	<b>\$1,697,401</b>	<b>\$1,986,765</b>
<b>Health Department</b>				
Environmental Services (005-4746)	365,571	516,747	559,914	480,758
Health Services (4745,4755)	907,460	1,779,047	1,192,531	836,555
<b>Total</b>	<b>\$1,273,031</b>	<b>\$2,295,793</b>	<b>\$1,752,444</b>	<b>\$1,317,313</b>
<b>Department Total</b>	<b>\$2,922,798</b>	<b>\$4,179,642</b>	<b>\$3,449,845</b>	<b>\$3,304,078</b>
<b>Department by Expenditure Category</b>				
Salaries	\$1,641,438	\$2,271,202	\$1,781,260	\$1,673,748
Benefits	608,588	750,731	742,230	708,352
Retiree Health Insurance	66,638	61,000	62,300	73,000
Internal Services	133,899	519,390	529,690	454,710
Professional Services	137,536	234,814	115,587	107,000
Equipment	22,974	17,156	75,416	6,885
Other Operating Expenses	310,898	325,350	143,363	280,383
Other Operating Expenses	827	0	0	0
<b>Total</b>	<b>\$2,922,798</b>	<b>\$4,179,642</b>	<b>\$3,449,845</b>	<b>\$3,304,078</b>
<b>Department by Fund</b>				
Property Tax Levy (005)	1,605,679	1,803,520	1,841,911	1,719,369
Animal Shelter Fund-Use Tax (010)	679,131	886,000	649,750	933,324
Health Services Grants (015)	637,988	1,490,122	958,183	651,385
<b>Total</b>	<b>\$2,922,798</b>	<b>\$4,179,642</b>	<b>\$3,449,845</b>	<b>\$3,304,078</b>
<b>Full-Time Equivalent Employees</b>				
Property Tax Levy (005)	12.90	10.38	10.38	11.00
Animal Shelter Fund-Use Tax (010)	14.00	14.28	14.28	12.63
Health Services Grants (015)	4.70	9.98	9.98	11.45
<b>Total</b>	<b>31.60</b>	<b>34.64</b>	<b>34.64</b>	<b>35.08</b>

### **DEPARTMENT MISSION**

Our mission is to protect and promote health and safety and prevent disease and injury for the residents and visitors in our community through a variety of programs and services.

### **SIGNIFICANT OPERATIONAL CHANGES**

Joined Spay/Neuter Collaborative to increase access to spay/neuter services in our community

Registered with Medicare, Medicaid, and VFC/VFA programs to improve vaccine access

Began sharing a staff member with Emergency Preparedness for coordination with MRC

Re-started the Social Services Summit to improve collaboration among Independence agencies

Began distribution of Narcan and condoms to combat opioid epidemic and increase in STIs

### **STRATEGIC PLAN CONNECTION**

Engaged Community:

Communicate more effectively internally and externally. Continue to enhance the City's primary public information tools: City 7, website, newsletters, social media.

Improve Emergency Preparedness Programs.

Strengthen Community Services Networks.

Maintain Status as a No-Kill Animal Shelter.

Enhance the Mental Health Co-Responder and ARCH Programs.

A Financially-Sustainable Organization

Identify Permanent Facility Solution for Animal Shelter.

Identify and Capture Additional Funding to Stabilize the Health Department.

## Health and Animal Services

### Animal Services

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salaries	\$387,997	\$315,217	\$400,400	\$435,509
Benefits	195,456	148,240	222,800	232,860
Retiree Health Insurance	-	-	-	-
Internal Services	84,044	232,798	230,698	234,000
Professional Services	129,650	107,000	107,000	-
Equipment	-	6,885	6,885	6,885
Other Operating Expenses	173,490	187,710	79,868	144,187
<b>Total</b>	<b>\$970,636</b>	<b>\$997,849</b>	<b>\$1,047,651</b>	<b>\$1,053,441</b>
<b>Program by Fund</b>				
Health Property Tax Levy (005-4705)	\$970,636	\$997,849	\$1,047,651	\$1,053,441
<b>Total Full Time Equivalent Positions</b>	<b>7.10</b>	<b>5.58</b>	<b>5.58</b>	<b>6.55</b>

#### PROGRAM MISSION

Our mission is to protect the safety and welfare of people and animals in our community by promoting an environment of responsible pet ownership. Basic animal services, such as animal control, are provided through funding from the Health and Recreation levy and fees for services.

#### ACCOMPLISHMENTS

Staff responded to 4,807 animal control calls in 2023.

## Health and Animal Services

### Animal Shelter Use Tax

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$491,910	\$633,995	\$462,200	\$516,734
Benefits	179,707	249,950	184,200	224,867
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	-
Professional Services	2,207	-	-	107,000
Equipment	960	-	-	-
Other Operating Expenses	4,347	2,055	3,350	84,723
<b>Total</b>	<b>\$679,131</b>	<b>\$886,000</b>	<b>\$649,750</b>	<b>\$933,324</b>
<b>Program by Fund</b>				
Animal Shelter Use Tax (010-4710)	\$679,131	\$886,000	\$649,750	\$933,324
<b>Total Full Time Equivalent Positions</b>	<b>14.00</b>	<b>14.28</b>	<b>14.28</b>	<b>12.63</b>

#### MISSION

Our mission is to protect the safety and welfare of people and animals in our community by promoting an environment of responsible pet ownership. This cost center provides for the operations of the regional animal shelter through funding from the Proposition P use tax.

#### ACCOMPLISHMENTS

Staff neutered/spayed 357 community cats as part of our TNR program.

Staff continued operation of the shelter as "no-kill" with a live release rate of 95.1%.

Staff increased Facebook followers from 8,823 to 10,240.

## Health and Animal Services Environmental Services

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$234,167	\$276,317	\$306,300	\$273,667
Benefits	79,333	94,606	101,600	95,176
Retiree Health Insurance	-	-	-	-
Internal Services	24,855	136,074	148,474	108,540
Professional Services	-	-	-	-
Equipment	-	-	-	-
Other Operating Expenses	27,216	9,750	3,540	3,375
<b>Total</b>	<b>\$234,167</b>	<b>\$276,317</b>	<b>\$306,300</b>	<b>\$273,667</b>
<b>Program by Fund</b>				
Health Property Tax Levy (005-4746)	\$365,571	\$516,747	\$559,914	\$480,758
Grant Fund (015-4753)	-	-	-	-
<b>Total</b>	<b>\$300,709</b>	<b>\$370,551</b>	<b>\$300,578</b>	<b>\$516,747</b>
<b>Total Full Time Equivalent Positions</b>	<b>4.30</b>	<b>3.80</b>	<b>3.80</b>	<b>4.45</b>

### MISSION

Our mission is to promote general health and well-being as well as foster healthy and safe communities. Our specialists strive to incorporate not just policies but practices to reduce hazardous environments in our community.

### ACCOMPLISHMENTS

Staff conducted 1,088 health inspections of permitted establishments in our city, including restaurants, lodging, and childcare centers.



# Health and Animal Services

## Health Services

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$527,363	\$1,045,673	\$612,360	\$447,838
Benefits	154,092	257,936	233,630	155,449
Retiree Health Insurance	66,638	61,000	62,300	73,000
Internal Services	25,000	150,519	150,519	112,170
Professional Services	5,679	127,814	8,587	-
Equipment	22,014	10,271	68,531	-
Other Operating Expenses	105,846	125,835	56,605	48,098
Debt	827	-	-	-
<b>Total</b>	<b>\$907,460</b>	<b>\$1,779,047</b>	<b>\$1,192,531</b>	<b>\$836,555</b>

### Program by Fund

Health Property Tax Levy (005-4745)	\$269,471	\$288,925	\$234,347	\$185,170
Grant Fund (015-4750, 4755)	637,988	1,490,122	958,183	651,385
<b>Total</b>	<b>\$907,460</b>	<b>\$1,779,047</b>	<b>\$1,192,531</b>	<b>\$836,555</b>

### Total Full Time Equivalent Positions

Health Property Tax Levy (005-4745)	1.50	1.00	1.00	0.00
Grant Fund (015-4750, 4755)	4.70	9.98	9.98	11.45
<b>Total</b>	<b>6.20</b>	<b>10.98</b>	<b>10.98</b>	<b>11.45</b>

### MISSION

Our mission is to protect the health, safety, and welfare of our community through the use of disease surveillance systems, community education, and maintaining partnerships in our community.

### ACCOMPLISHMENTS

Staff administered over 130 COVID vaccine doses to the public at no charge.

Staff handled 1,364 non-COVID communicable disease cases.

ARCH released/cancelled 703 emergency units from incidents.

### SIGNIFICANT BUDGET CHANGES

Continued to add grants to support Health operations.



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## Parks, Recreation, and Tourism

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Department Programs	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Parks Administration (0076071)	\$1,467,295	\$916,115	\$953,484	\$1,696,731
Parks & Grounds Maintenance (0076073)	492,250	-	-	-
Cemetery Maintenance (0076074)	174,546	286,793	193,894	218,026
George Owens Nature Park (0076078)	319,317	380,942	354,175	-
George Owens Nature Park (0126040)	-	-	-	94,430
Park Facilities Maint.& Sec. (0126041)	1,256,955	2,016,714	2,033,862	1,401,072
Truman Memorial Building (0126042)	412,065	490,100	429,935	-
Palmer Senior Adult Center (0126043)	383,718	517,655	488,812	510,006
Programs and Events (0126044)	73,187	188,056	95,597	1,163,743
Adventure Oasis Water Park (0126045)	978,296	1,137,206	1,039,780	496,192
Uptown Market (0126047)	117,798	158,172	107,534	35,365
Sermon Center (0126048)	552,057	644,526	533,008	205,455
Athletic Fields and Courts (0126046)	665,848	768,707	596,670	628,756
Parks & Grounds Maint - PST (0046049)	511,855	1,019,683	974,807	1,459,532
Tourism Marketing & Promotions (0046061)	396,685	1,027,817	1,036,293	635,740
Museum Operations (0046062)	533,812	551,209	424,300	750,301
Historic Sites (0046063)	462,685	498,910	764,523	562,514
Tourism Sales & Services (0046064)	181,384	265,329	445,478	116,971
Right of Way Maintenance (0026014)	212,419	231,407	232,219	204,310
Facilities Management (0026015)	-	1,247,586	1,313,769	1,354,488
Grants	97,776	82,434	100,534	26,728
Capital Projects	596,870	600,000	-	555,000
Debt Service	-	-	-	-
Transfer Out	-	-	-	-
<b>Total</b>	<b>\$9,886,822</b>	<b>\$13,029,360</b>	<b>\$12,118,673</b>	<b>\$12,115,360</b>

**Department by Expenditure Category**

Salaries	\$3,354,188	\$3,738,653	\$3,985,426	\$4,027,549
Benefits	1,446,832	2,092,287	1,817,194	1,907,347
Retiree Health Insurance	131,876	100,000	125,600	149,500
Internal Services	1,027,380	1,619,847	1,612,083	1,530,330
Professional Services	1,082,413	1,275,610	1,283,602	944,715
Equipment	263,243	1,037,732	575,978	227,000
Other Operating Expenses	1,984,019	2,565,231	2,718,790	2,773,918
<b>Total - Operations &amp; Maintenance</b>	<b>\$9,289,951</b>	<b>\$12,429,360</b>	<b>\$12,118,673</b>	<b>\$11,560,360</b>
Capital Improvements	596,870	600,000	-	555,000
Transfer Out	-	-	-	-
Debt	-	-	-	-
<b>Total - All Expenditures</b>	<b>\$9,886,822</b>	<b>\$13,029,360</b>	<b>\$12,118,673</b>	<b>\$12,115,360</b>

**Department by Fund**

General Fund (002)	\$212,419	\$1,478,993	\$1,545,988	\$1,558,798
Parks Health & Rec Levy Fund (007)	2,494,812	1,583,850	1,501,553	1,914,757
Parks Improvement Sales Tax Fund (012)	5,491,502	7,140,818	6,300,004	5,994,551
Tourism Fund (004)	1,590,312	2,743,265	2,670,594	2,065,526
Grants Fund (015)	97,776	82,434	100,534	26,728
Parks Improvement Fund (059)	-	-	-	555,000
<b>Total</b>	<b>\$9,886,822</b>	<b>\$13,029,360</b>	<b>\$12,118,673</b>	<b>\$12,115,360</b>

**Full-Time Equivalent Employees\***

General Fund (002)	3.00	13.13	13.13	13.13
Parks Health & Rec Levy Fund (007)	14.40	9.24	9.24	7.00
Parks Improvement Sales Tax Fund (012)	40.16	43.26	43.26	48.85
Tourism Fund (004)	14.75	18.66	18.66	4.40
Grants Fund (015)	0.00	0.00	0.00	0.00
<b>Total</b>	<b>72.31</b>	<b>84.29</b>	<b>84.29</b>	<b>73.38</b>

**DEPARTMENT MISSION**

The mission of Parks, Recreation and Tourism is to provide quality leisure, recreational, and educational opportunities for visitors to and residents of Independence.

**SIGNIFICANT OPERATIONAL CHANGES**

Shifting focus of recreation programming from location-based to category-based: Adult Programs, Youth Programs, Family Programs, Arts & Culture, and Special Events.

Focus on streamlining organization in anticipation of the passage of the GO Bond and construction of a new community center.

Streamlining schedule of fees.

Centralizing citywide facilities oversight from Municipal Services to PRT.

Centralizing citywide grounds maintenance and mowing oversight from individual departments to PRT.

Shifting the cost of Park Patrol to the Police Department.

Transferring all staff out of Fund 004 (except Communications) in anticipation of Tourism being split from PRT.

Reduction in force of 8.7 positions (10.3% of staff) from the FY25 budget.

#### **ACTION PLAN CONNECTION**

##### **An Engaged Community**

Partnered with ISD, Truman Library, NPS Truman Visitor Center, CSL, and Noland RD CID on initiatives to improve the community

##### **An Innovative Economy**

Long-term strategy to add attractions for increased tourism; 2024 Visitor Guide; Wayfinding Signage project; Tourism Study

##### **A Safe, Welcoming Community**

Homeless feeding permits in parks; The Neck monument project; Juneteenth event

##### **A Well-Planned City**

Community Center & Recreation Services Study; Truman Depot RFP; centralized trash, mowing services and custodial contracts; completed Vaile, Bingham & MO Model RR Museum facility repairs; completed AO operations analysis; Cable Dahmer Arena upgrades

##### **A Financially Sustainable Organization**

Ongoing review of operations to reduce costs, increase revenue and downsize properties

##### **A High Performance Organization**

Recreation Programming and Staffing Improvements

## Parks, Recreation, and Tourism Administration

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
<b>Program by Expenditure Category</b>				
Salaries	\$340,956	\$198,494	\$198,600	\$391,164
Benefits	293,726	230,861	230,900	360,707
Retiree Health Insurance	104,556	70,000	94,000	115,000
Internal Services	619,000	332,000	332,000	754,180
Professional Services	29,094	32,000	30,000	32,000
Equipment	9,992	-	1,825	-
Other Operating Expenses	69,971	52,760	66,159	43,680
<b>Total</b>	<b>\$1,467,295</b>	<b>\$916,115</b>	<b>\$953,484</b>	<b>\$1,696,731</b>
<b>Program by Fund</b>				
Parks Levy Fund (007-6071)	\$1,467,295	\$916,115	\$953,484	\$1,696,731
<b>Total Full Time Equivalent Positions</b>	<b>4.00</b>	<b>2.84</b>	<b>2.84</b>	<b>5.00</b>

### MISSION

Administration oversees the various divisions within the department to promote the City as a quality place to visit and reside by providing quality historic sites, parks, recreation facilities, tour packages, and various types of programs and events.

### ACCOMPLISHMENTS

Began Community Center & Recreation Services Study to streamline services with anticipation of the potential GO Bond and a possible new community center. Assessment expected completion date is September 2024.

Began Tourism Wayfinding Signage Plan

Updated contracts with partner groups and organizations

Amended City Code to enable Police to remove homeless individuals from Park Property

Collaborated with Health & Animal Services Dept and Technology Services to create a permit to regulate free food distribution on park property

Oversight of Cable Dahmer Arena projects to include emergency compressor repairs, storm water repairs, new seating, electronic signage, sound system & suite access controls

Implemented new Procurement Policy for the Events Center CID

### SIGNIFICANT BUDGET CHANGES

Internal Services charges are split between 0076071 & 0126041 in order to balance funds

## Parks, Recreation, and Tourism

### Park Maintenance Administration

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
<b>Program by Expenditure Category</b>				
Salary	\$249,711	\$0	\$0	\$0
Benefits	91,322	-	-	-
Retiree Health Insurance	-	-	-	-
Internal Services	85,376	-	-	-
Professional Services	7,490	-	-	-
Equipment	-	-	-	-
Other Operating Expenses	58,351	-	-	-
<b>Total</b>	<b>\$492,250</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Program by Fund</b>				
Parks Levy Fund (007-6072)	\$492,250	\$0	\$0	\$0
<b>Total Full Time Equivalent Positions</b>	<b>5.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

#### MISSION

The Turf and Facilities Division is responsible for daily park maintenance operations including the cleaning and maintenance of picnic shelters and park restroom facilities, athletic fields and landscape bed maintenance, snow removal, and mowing and trimming in all City parks and recreation facilities.

#### SIGNIFICANT BUDGET CHANGES

Consolidated with Parks & Grounds Maintenance (6049) in FY 2024-25.



## Parks, Recreation, and Tourism

### Cemetery Maintenance

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$88,552	\$93,724	\$89,200	\$87,189
Benefits	49,556	59,259	50,300	49,187
Retiree Health Insurance	-	-	-	-
Internal Services	10,422	6,100	5,000	13,000
Professional Services	-	500	250	500
Equipment	-	105,000	26,850	40,000
Other Operating Expenses	26,015	22,210	22,294	28,150
<b>Total</b>	<b>\$174,546</b>	<b>\$286,793</b>	<b>\$193,894</b>	<b>\$218,026</b>
<b>Program by Fund</b>				
Parks Levy Fund (007-6074)	\$174,546	\$286,793	\$193,894	\$218,026
<b>Total Full Time Equivalent Positions</b>	2.00	2.00	2.00	2.00

#### MISSION

The Cemetery Maintenance Division is responsible for daily maintenance operations at Woodlawn Cemetery, including: routine turf and landscape maintenance, coordinating final arrangement needs and internments, and providing accurate facility records for public viewing.

#### ACCOMPLISHMENTS

Coordinated with Municipal Services to overlay 75% of streets in Woodlawn Cemetery  
 Purchased new trailer for Cemetery operations  
 Increased community participation in the national Wreaths Across America Event  
 Installed new curbs around cemetery office with assistance from Municipal Services

#### SIGNIFICANT BUDGET CHANGES

No significant budget changes

# Parks, Recreation, and Tourism

## George Owens Nature Park

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$177,139	\$188,158	\$191,200	\$0
Benefits	57,660	95,527	82,700	-
Retiree Health Insurance	-	-	-	-
Internal Services	8,184	1,200	1,250	-
Professional Services	8,780	13,100	11,000	-
Equipment	1,044	26,607	1,607	-
Other Operating Expenses	66,510	56,350	66,418	-
<b>Total</b>	<b>\$319,317</b>	<b>\$380,942</b>	<b>\$354,175</b>	<b>\$0</b>
<b>Program by Fund</b>				
Parks Levy Fund (007-6075)	<b>\$319,317</b>	<b>\$380,942</b>	<b>\$354,175</b>	<b>\$0</b>
<b>Total Full Time Equivalent Positions</b>	<b>3.40</b>	<b>4.40</b>	<b>4.40</b>	<b>0.00</b>

### MISSION

George Owens Nature Park strives to promote, educate and encourage a love and curiosity of nature with all individuals, families, and organizations by creating a welcoming and safe environment to explore nature. This will be accomplished through a variety of group and self-learning exploration activities throughout the park and the City of Independence community to support our natural environment for future generations.

### ACCOMPLISHMENTS

- Fishing dock repaired and installed in a new location on Lake Lorraine
- Completed interior improvements to Lodge and updated taxidermy displays
- Created new trail heads for Butterfly and Wapiti Trails and widened portions of PawPaw Trail for more efficient maintenance
- Coordinated with Boy Scouts and Eagle Scouts to complete 7 projects (636 volunteer hours) to clear invasive growth in preparation for prescribed burn in winter 2024/2025
- Awarded MO Dept of Conservation grant to remove 2 acres of invasive Honeysuckle and stabilize lake areas
- Created and implemented new Fur Trader booth at Main Street 1849 with card game, native mammal furs and history of MO mammal

### SIGNIFICANT BUDGET CHANGES

- Transferring 4.4 FTE to 0126044 and 0126049 in Park Improvement Sales Tax Fund
- Transferring expenditures to 0126040 and 0126044 in Park Improvement Sales Tax Fund

# Parks, Recreation, and Tourism

## George Owens Nature Park

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$0	\$0	\$0	\$0
Benefits	-	-	-	-
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	12,550
Professional Services	-	-	-	-
Equipment	-	-	-	25,000
Other Operating Expenses	-	-	-	56,880
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$94,430</b>
<b>Program by Fund</b>				
Parks Levy Fund (007-6075)	\$0	\$0	\$0	\$94,430
<b>Total Full Time Equivalent Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### MISSION

George Owens Nature Park strives to promote, educate and encourage a love and curiosity of nature with all individuals, families, and organizations by creating a welcoming and safe environment to explore nature. This will be accomplished through a variety of group and self-learning exploration activities throughout the park and the City of Independence community to support our natural environment for future generations.

### ACCOMPLISHMENTS

Increased number of programs and events at George Owens

### SIGNIFICANT BUDGET CHANGES

Transferring expenditures from Parks Levy Fund to Park Improvement Sales Tax Fund for facility costs

Restructuring Recreation Division to emphasize programming rather than facilities and merging majority of Recreation Division staff into one org in anticipation of a new community center

Transferring Recreation Division staff to org 0126044

Transferring expenditures from Parks Levy Fund to Park Improvement Sales Tax Fund for facility costs

# Parks, Recreation, and Tourism

## Park Facilities Maintenance & Security

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$465,316	\$322,359	\$407,926	\$442,333
Benefits	189,130	185,930	165,500	195,204
Retiree Health Insurance	13,370	15,000	16,600	18,000
Internal Services	103,261	854,045	842,045	251,820
Professional Services	32,265	82,735	70,000	15,000
Equipment	151,623	255,485	220,054	47,500
Other Operating Expenses	301,990	301,160	311,736	431,215
<b>Total</b>	<b>\$1,256,955</b>	<b>\$2,016,714</b>	<b>\$2,033,862</b>	<b>\$1,401,072</b>

### Program by Fund

Parks Improvement Sales Tax (012-6041)	\$1,256,955	\$2,016,714	\$2,033,862	\$1,401,072
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### Total Full Time Equivalent Positions

7.00	5.00	5.00	7.00
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### MISSION

This division oversees and manages park revitalization, maintenance, and capital improvement projects planned for the City's park system made possible through the Parks Improvement Sales Tax.

### ACCOMPLISHMENTS

- Created tiered Parks, Facilities, and Grounds Supervisor positions to provide opportunities for advancement
- Executed lease of Chrysler Stadium with Independence School District
- Installed new computers at both splashpads to monitor chemicals and shut off water if necessary
- Formed and poured concrete disc golf tee pads in cooperation with ISD at Pioneer Ridge Middle School
- Replaced fence at Rotary Park

### SIGNIFICANT BUDGET CHANGES

- Removing Park Patrol funding
- Shifting 2.0 FTE from Tourism Fund into 0126041
- Adding 2.0 FTE Seasonal Maintenance Workers

## Parks, Recreation, and Tourism

### Truman Memorial Building

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$200,522	\$186,043	\$208,200	\$0
Benefits	41,513	48,300	53,800	-
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	-
Professional Services	12,349	16,600	13,560	-
Equipment	-	96,607	1,892	-
Other Operating Expenses	157,681	142,550	152,483	-
<b>Total</b>	<b>\$412,065</b>	<b>\$490,100</b>	<b>\$429,935</b>	<b>\$0</b>

#### Program by Fund

Parks Improvement Sales Tax (012-6042)	\$412,065	\$490,100	\$429,935	\$0
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<b>Total Full Time Equivalent Positions</b>	3.90	3.40	3.40	0.00
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#### MISSION

The mission of this division is to provide ongoing operation of the City's historic Truman Memorial Building, which serves as a community asset capable of hosting a variety of different functions.

#### ACCOMPLISHMENTS

- Relocated the National Frontier Trails Museum to the ground floor of the Truman Memorial Building
- Displayed veterans exhibits throughout the facility to open Veterans Hall for rental space and meetings
- Increased regular business hours of the museum and facility
- Updated lighting fixtures to LED throughout the building

#### SIGNIFICANT BUDGET CHANGES

- Transferring Truman Memorial Building facility expenses to Tourism Fund
- Restructuring Recreation Division to emphasize programming rather than facilities and merging majority of Recreation Division staff into one org in anticipation of a new community center
- Transferring Recreation Division staff to org 0126044
- Transferring Truman Memorial Building facility expenses to Tourism Fund

## Parks, Recreation, and Tourism

### Palmer Senior Adult Center

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$184,748	\$221,558	\$231,000	\$235,055
Benefits	47,648	83,227	75,100	95,921
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	500	3,400
Professional Services	18,716	28,200	22,000	28,200
Equipment	2,998	29,000	14,000	-
Other Operating Expenses	129,608	155,670	146,212	147,430
<b>Total</b>	<b>\$383,718</b>	<b>\$517,655</b>	<b>\$488,812</b>	<b>\$510,006</b>

#### Program by Fund

Parks Improvement Sales Tax (012-6043)	\$383,718	\$517,655	\$488,812	\$510,006
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<b>Total Full Time Equivalent Positions</b>	<b>3.56</b>	<b>5.56</b>	<b>5.56</b>	<b>5.55</b>
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#### MISSION

The Palmer Center encourages the well-being of older adults in Independence by providing diverse senior adult programs and services including a daily meal program, fitness opportunities, education classes, recreational programs, and a wide variety of social needs.

#### ACCOMPLISHMENTS

Palmer Center retained status as a Gold Level Senior Center which is the highest level from MARC  
MARC grant funding was awarded to purchase a new serving line, additional freezer, and new dining room tables and chairs

Annual Scamboree program to inform seniors about fraud and scam prevention is used by MARC as a model for other regional senior center

Palmer Center Enhancement Funds used to add additional safety padding to both ends of the gymnasium

Senior trip program resumed following COVID hiatus

#### SIGNIFICANT BUDGET CHANGES

No significant budget changes

## Parks, Recreation, and Tourism

### Programs and Events

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$19,805	\$15,801	\$9,500	\$705,420
Benefits	2,926	1,255	700	267,278
Retiree Health Insurance	-	-	-	-
Internal Services	4,601	-	-	-
Professional Services	25,530	150,000	66,740	85,550
Equipment	-	-	-	-
Other Operating Expenses	20,325	21,000	18,657	105,495
<b>Total</b>	<b>\$73,187</b>	<b>\$188,056</b>	<b>\$95,597</b>	<b>\$1,163,743</b>

#### Program by Fund

Parks Improvement Sales Tax (012-6044)	\$73,187	\$188,056	\$95,597	\$1,163,743
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<b>Total Full Time Equivalent Positions</b>	<b>0.75</b>	<b>0.55</b>	<b>0.55</b>	<b>13.70</b>
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#### MISSION

The mission of Family Programs and Events is to develop programs, special events and activities throughout the Park system, public grounds and through community partnerships that help all individuals and families create positive memories; giving special attention to the development of youth and family programs, outdoor programs and special events.

#### ACCOMPLISHMENTS

Initiated Community Center and Recreation Services Study  
 Partnered with City of Sugar Creek, Boy Scouts, Health & Animal Service Dept & television station KCWE for first Sky-High Kite Festival

#### SIGNIFICANT BUDGET CHANGES

Restructuring Recreation Division to emphasize programming rather than facilities and merging majority of Recreation Division staff into one org in anticipation of a new community center  
 Reduction in Force of 4.7 FTE  
 Adding 1.3 FTE Seasonal Recreation Workers

## Parks, Recreation, and Tourism

### Adventure Oasis Water Park

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$89,295	\$112,303	\$89,400	\$16,000
Benefits	32,535	40,503	40,787	4,792
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	-
Professional Services	630,761	690,000	620,450	355,565
Equipment	-	105,000	28,066	-
Other Operating Expenses	225,705	189,400	261,077	119,835
<b>Total</b>	<b>\$89,295</b>	<b>\$112,303</b>	<b>\$89,400</b>	<b>\$16,000</b>

#### Program by Fund

Parks Improvement Sales Tax (012-6045)	\$978,296	\$1,137,206	\$1,039,780	\$496,192
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<b>Total Full Time Equivalent Positions</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
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#### MISSION

This division serves to provide ongoing management, support, and supervision of the Adventure Oasis Water Park, spray grounds, and development of aquatics-oriented programs, activities, and events.

#### ACCOMPLISHMENTS

- Painted the slides and large bucket in kiddie pool area
- Presented cost analysis to Park Commission and Finance and Audit Committee
- Installed air conditioning in lifeguard breakroom

#### SIGNIFICANT BUDGET CHANGES

- Opening the waterpark in summer 2024 to non-residents in an effort to decrease losses
- Only budgeting for the 2024 summer season
- Restructured Recreation Division to emphasize programming rather than facilities and merged majority of Recreation Division staff into one org in anticipation of a new community center
- Transferring Recreation Division staff to org 0126044



## Parks, Recreation, and Tourism

### Athletic Fields and Courts

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$322,153	\$312,639	\$282,000	\$252,063
Benefits	138,206	161,961	114,000	108,973
Retiree Health Insurance	-	-	-	-
Internal Services	27,509	10,000	9,000	26,900
Professional Services	28,282	38,500	32,000	-
Equipment	-	38,387	23,334	25,000
Other Operating Expenses	149,698	207,220	136,336	215,820
<b>Total</b>	<b>\$665,848</b>	<b>\$768,707</b>	<b>\$596,670</b>	<b>\$628,756</b>

#### Program by Fund

Parks Improvement Sales Tax (012-6046)	\$665,848	\$768,707	\$596,670	\$628,756
<b>Total Full Time Equivalent Positions</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>5.00</b>

#### MISSION

The mission of Sports Administration is to support and fund year-round sports programs for Independence residents of all ages and abilities at multiple indoor and outdoor facilities.

#### ACCOMPLISHMENTS

Replaced ballasts and lights at Athletic Complex  
Installed new windscreens at the Blackburn pickleball courts

#### SIGNIFICANT BUDGET CHANGES

Reduction in Force of 2.0 FTE

## Parks, Recreation, and Tourism Uptown Market

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$53,796	\$62,154	\$49,000	\$0
Benefits	18,542	23,893	15,500	-
Retiree Health Insurance	-	-	-	-
Internal Services	2,300	-	-	-
Professional Services	2,037	7,375	5,000	-
Equipment	-	8,000	-	-
Other Operating Expenses	41,122	56,750	38,034	35,365
<b>Total</b>	<b>\$117,798</b>	<b>\$158,172</b>	<b>\$107,534</b>	<b>\$35,365</b>
<b>Program by Fund</b>				
Parks Improvement Sales Tax (012-6047)	\$117,798	\$158,172	\$107,534	\$35,365
<b>Total Full Time Equivalent Positions</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>0.00</b>

### MISSION

The mission of the Independence Uptown Market is to provide a modern, unique, and versatile addition to the list of community assets capable of hosting a variety of different functions including Farmers and Crafters Markets, special events, recreation and fitness programs, and private group rentals.

### ACCOMPLISHMENTS

49 Farmers Market events were held and the market received the Best Farmers Market in Eastern Jackson County award for the fifth year in a row

### SIGNIFICANT BUDGET CHANGES

Restructuring Recreation Division to emphasize programming rather than facilities and merging majority of Recreation Division staff into one org in anticipation of a new community center  
Transferring Recreation Division staff to org 0126044

## Parks, Recreation, and Tourism

### Sermon Center

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$183,628	\$207,276	\$207,700	\$0
Benefits	64,323	97,328	59,500	-
Retiree Health Insurance	-	-	-	-
Internal Services	2,300	-	-	-
Professional Services	38,235	38,100	30,024	-
Equipment	4,934	86,607	4,782	-
Other Operating Expenses	258,638	215,215	231,002	205,455
<b>Total</b>	<b>\$552,057</b>	<b>\$644,526</b>	<b>\$533,008</b>	<b>\$205,455</b>

#### Program by Fund

Parks Improvement Sales Tax (012-6048)	<b>\$552,057</b>	<b>\$644,526</b>	<b>\$533,008</b>	<b>\$205,455</b>
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<b>Total Full Time Equivalent Positions</b>	<b>5.70</b>	<b>5.50</b>	<b>5.50</b>	<b>0.00</b>
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#### MISSION

The mission of the Roger T. Sermon Community Center is to provide an affordable rental option for a variety of services including health and physical fitness opportunities, weddings, birthday parties, and business meetings, and advance cultural arts through community theatre performances.

#### ACCOMPLISHMENTS

Following COVID hiatus, resumed the Toddler Town program  
Initiated Community Center and Recreation Services Study

#### SIGNIFICANT BUDGET CHANGES

Restructuring Recreation Division to emphasize programming rather than facilities and merging majority of Recreation Division staff into one org in anticipation of a new community center  
Transferring Recreation Division staff to org 0126044

# Parks, Recreation, and Tourism

## Parks & Grounds Maintenance

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$352,621	\$586,226	\$621,700	\$905,258
Benefits	149,145	313,679	279,900	403,824
Retiree Health Insurance	-	-	-	-
Internal Services	-	37,000	37,000	88,600
Professional Services	-	25,000	-	-
Equipment	-	1,378	1,406	-
Other Operating Expenses	10,089	56,400	34,801	61,850
<b>Total</b>	<b>\$511,855</b>	<b>\$1,019,683</b>	<b>\$974,807</b>	<b>\$1,459,532</b>
<b>Program by Fund</b>				
Parks Improvement Sales Tax (012-6049)	\$511,855	\$1,019,683	\$974,807	\$1,459,532
<b>Total Full Time Equivalent Positions</b>	<b>10.00</b>	<b>14.00</b>	<b>14.00</b>	<b>17.60</b>

### MISSION

The mission of Parks and Grounds Maintenance - PST is to mow, maintain and landscape City-owned property, including snow removal, as funded by the Park Improvement Sales Tax.

### ACCOMPLISHMENTS

Removed 142 truck loads of brush from the parks and trails (Honeysuckle, Bradford Pear, Bamboo)  
Purchased new high loader to use in trash pickup, homeless camp cleanups, and landscape work  
Removed 35 homeless camps on park property (through March 2024)

### SIGNIFICANT BUDGET CHANGES

Shifting 1.0 FTE from George Owens (0076078) in Parks Levy Fund and 3.6 FTE from Historic Sites (0046063) in the Tourism fund  
Reduction in force of 1.0 FTE as part of transfer from Tourism Fund to Parks Sales Tax  
Park Maintenance staff will mow fire stations this spring

## Parks, Recreation, and Tourism

### Tourism Marketing & Promotions

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$13,844	\$317,251	\$240,100	\$0
Benefits	-	164,523	140,100	13,000
Retiree Health Insurance	13,950	15,000	15,000	16,500
Internal Services	117,300	282,243	282,243	264,000
Professional Services	37,089	6,000	70,000	125,000
Equipment	-	-	-	-
Other Operating Expenses	214,502	242,800	288,850	217,240
<b>Total</b>	<b>\$396,685</b>	<b>\$1,027,817</b>	<b>\$1,036,293</b>	<b>\$635,740</b>
<b>Program by Fund</b>				
Tourism (004-6061)	\$396,685	\$1,027,817	\$1,036,293	\$635,740
<b>Total Full Time Equivalent Positions</b>	<b>1.00</b>	<b>4.66</b>	<b>4.66</b>	<b>0.00</b>

#### MISSION

Tourism Administration oversees administrative, marketing, and historic preservation activities associated with the Tourism Division of the department.

#### ACCOMPLISHMENTS

City Manager's Office initiated a study to determine the future of Tourism

Tourism Development Fund provided \$100,000 to the Independence Square Association to expand event offerings which promote Tourism in the City

Completed Economic Impact Study to determine the impact of the KC Royals moving away from the Truman Sports Complex

Began Wayfinding Signage Project as recommended in the 2024 Tourism and Museum Master Plan

Developed and distributed the 2024 Independence Visitor Guide

Marketed the City in various mediums including print ads in Missouri Life, the 2024 MO Travel Guide, the Royals Yearbook as well as online advertising and promotion on the City's website and multiple social media platforms

Sponsored the Mavericks and Comets promoting the City of Independence at games

Partnered with MO Model Railroad Museum to add a new attraction to draw tourists

Worked with the National Park Service on the design for the new Harry S Truman Visitors Center

## Parks, Recreation, and Tourism Museum Operations

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$166,599	\$16,919	\$172,200	\$455,230
Benefits	94,002	197,830	81,823	107,421
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	-
Professional Services	201,247	76,500	54,200	151,500
Equipment	-	131,500	-	-
Other Operating Expenses	71,965	128,460	116,077	36,150
<b>Total</b>	<b>\$533,812</b>	<b>\$551,209</b>	<b>\$424,300</b>	<b>\$750,301</b>
<b>Program by Fund</b>				
Tourism (004-6062)	\$533,812	\$551,209	\$424,300	\$750,301
<b>Total Full Time Equivalent Positions</b>	6.40	6.40	6.40	3.40

### MISSION

The mission of the National Frontier Trails Museum is to serve both the local community and visitors to Independence by operating a historic museum featuring the westward expansion of the United States and the role Independence played in that development.

### ACCOMPLISHMENTS

Relocated the Museum to the lower level of the Truman Memorial Building  
Secured humidity- and temperature-controlled storage for covered wagons and wall murals during museum relocation

### SIGNIFICANT BUDGET CHANGES

No significant budget changes

## Parks, Recreation, and Tourism

### Historic Sites

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Adopted	Estimated	Proposed
Program by Expenditure Category	Expenditures	Budget	Expenditures	Budget
Salary	\$222,356	\$210,049	\$298,100	\$5,000
Benefits	103,120	85,274	136,000	599
Retiree Health Insurance	-	-	-	-
Internal Services	236	1,000	2,000	-
Professional Services	9,287	16,000	12,000	100,000
Equipment	18,291	71,387	169,636	80,000
Other Operating Expenses	109,394	115,200	146,787	376,915
<b>Total</b>	<b>\$462,685</b>	<b>\$498,910</b>	<b>\$764,523</b>	<b>\$562,514</b>
<b>Program by Fund</b>				
Tourism (004-6063)	\$462,685	\$498,910	\$764,523	\$562,514
<b>Total Full Time Equivalent Positions</b>	<b>5.35</b>	<b>4.60</b>	<b>4.60</b>	<b>0.00</b>

#### MISSION

The Historic Sites Maintenance division is responsible for daily maintenance operations, including mowing and trimming, landscape bed care, snow removal, litter and debris removal, holiday decorating, and basic repairs for all City-owned historic properties.

#### ACCOMPLISHMENTS

- Replaced roof on the Stable at the Bingham Waggoner Estate
- Executed updated use agreement with the Vaile Victorian Society
- Began repairs to the South Side Porch of the Vaile Mansion
- Issued Request for Proposal for the Truman Depot to repurpose the facility after renovations are complete
- Completed interior and exterior renovations to former NFTM facility
- Executed long-term lease with MO Model Railroad Museum to bring a new tourism attraction to the City
- Demolished Mill Office as it was deemed a dangerous building
- Replaced roof on the Stable at the Bingham Waggoner Estate
- Executed updated use agreement with the Vaile Victorian Society

#### SIGNIFICANT BUDGET CHANGES

- Shifting Truman Memorial Building's operational costs to the Tourism Fund
- Shifting maintenance staff back to Parks and will charge Tourism for services performed at Historic sites

## Parks, Recreation, and Tourism

### Tourism Sales & Services

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$118,181	\$155,696	\$156,100	\$58,616
Benefits	43,264	83,273	85,800	41,180
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	-
Professional Services	-	3,000	195,000	-
Equipment	-	-	-	-
Other Operating Expenses	19,939	23,360	8,578	17,175
<b>Total</b>	<b>\$181,384</b>	<b>\$265,329</b>	<b>\$445,478</b>	<b>\$116,971</b>
<b>Program by Fund</b>				
Tourism (004-6064)	\$181,384	\$265,329	\$445,478	\$116,971
<b>Total Full Time Equivalent Positions</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>1.00</b>

#### MISSION

Visitor Services and Promotions is responsible for directly and indirectly soliciting, securing, and supporting group tours, events, conferences, etc. and maintaining relationships with the Hotel and Lodging Alliance and historic site friends groups.

#### ACCOMPLISHMENTS

- Sponsored two 'Hearts' in the KC Parade of Hearts to increase visitors to Independence
- Collected information about partnerships' activities and attendance at Historic Sites and attractions
- Distributed over 4,000 promotional items
- Sales and Services Staff attended several promotion, marketing and sales events
- Supported the Hotel & Lodging Alliance by attending meetings
- Attended City Owned Attractions/Historic Sites Board meetings

#### SIGNIFICANT BUDGET CHANGES

No significant budget changes



## Parks, Recreation, and Tourism

### Right of Way Maintenance

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$96,934	\$97,202	\$123,800	\$90,823
Benefits	30,214	53,439	31,500	35,852
Retiree Health Insurance	-	-	-	-
Internal Services	46,891	32,000	29,900	30,000
Professional Services	1,250	1,700	1,000	1,000
Equipment	-	8,500	8,647	9,500
Other Operating Expenses	37,131	38,566	37,372	37,135
<b>Total</b>	<b>\$212,419</b>	<b>\$231,407</b>	<b>\$232,219</b>	<b>\$204,310</b>
<b>Program by Fund</b>				
General Fund (002-6014)	\$212,419	\$231,407	\$232,219	\$204,310
<b>Total Full Time Equivalent Positions</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

#### MISSION

The mission of Right-of-Way Maintenance is to provide landscaping and grounds maintenance for City-owned property and City-maintained right-of-way.

#### ACCOMPLISHMENTS

Cleared brush and debris from railroad easement and the I-70 & Noland Road corridor to reduce homeless activity  
Cleared 56 loads of brush and trash from City-owned lots

#### SIGNIFICANT BUDGET CHANGES

No significant budget changes

## Parks, Recreation, and Tourism

### Facilities Management

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$0	\$434,801	\$405,200	\$373,398
Benefits	-	166,225	173,284	223,410
Retiree Health Insurance	-	-	-	-
Internal Services	-	64,260	71,145	85,880
Professional Services	-	50,300	50,378	50,400
Equipment	-	2,000	1,605	-
Other Operating Expenses	-	530,000	612,157	621,400
<b>Total</b>	<b>\$0</b>	<b>\$1,247,586</b>	<b>\$1,313,769</b>	<b>\$1,354,488</b>
<b>Program by Fund</b>				
General Fund (002-6015)	\$0	\$1,247,586	\$1,313,769	\$1,354,488
<b>Total Full Time Equivalent Positions</b>	0.00	10.13	10.13	10.13

#### MISSION

Facilities Maintenance provides routine maintenance of City buildings to ensure a clean, secure and welcoming environment for employees and visitors.

#### ACCOMPLISHMENTS

Implemented citywide contracts for custodial services, mowing and landscaping services and trash removal  
 Citywide fire extinguisher inspections and backflow testing performed by City staff reducing overall expenses  
 Inventoried Facilities Maintenance Furniture, Fixtures and Equipment at new city facility  
 Relocated Facilities Maintenance to new city facility

#### SIGNIFICANT BUDGET CHANGES

No significant budget changes

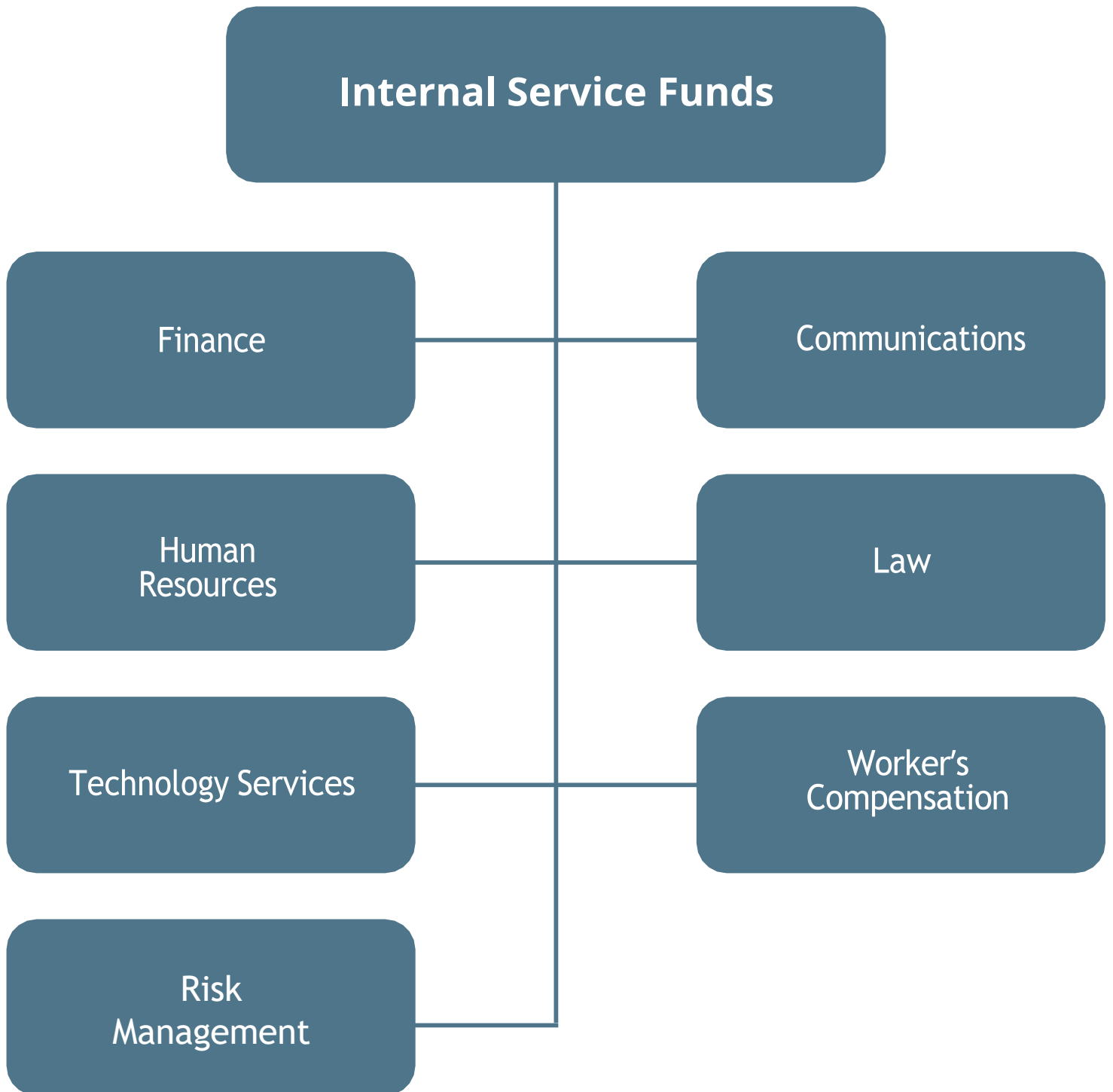
## Parks, Recreation, and Tourism Grants

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$8,030	\$0	\$4,500	\$10,000
Benefits	-	-	-	-
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	-
Professional Services	-	-	-	-
Equipment	74,361	72,274	72,274	-
Other Operating Expenses	15,385	10,160	23,760	16,728
<b>Total</b>	<b>\$97,776</b>	<b>\$82,434</b>	<b>\$100,534</b>	<b>\$26,728</b>
<b>Program by Fund</b>				
Grant Fund (015-6050)	\$97,776	\$82,434	\$100,534	\$26,728
<b>Total Full Time Equivalent Positions</b>	0.00	0.00	0.00	0.00

### SIGNIFICANT BUDGET CHANGES

## Parks, Recreation, and Tourism Capital Projects

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Capital Improvements	\$596,870	\$600,000	\$0	\$555,000
<b>Program by Fund</b>				
Tourism Fund (004)	\$15,745	\$400,000		\$0
Parks Health & Rec Levy Fund (007)	41,404	-		-
Park Improvements Sales Tax Fund (012)	539,721	200,000		-
Park Improvements Fund (059)	-	-	-	555,000
<b>Total</b>	<b>\$596,870</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$555,000</b>
<b>Transfers by Fund</b>				
Tourism Fund (004)	\$0	\$0	\$0	\$75,000
Parks Health & Rec Levy Fund (007)	-	-	-	-
Park Improvements Sales Tax Fund (012)	0	0	0	480,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$555,000</b>
<b>Capital Projects for FY 2024-25</b>				
<b>Project Title and Number</b>				<b>Amount</b>
Replace Playground at Rotary Park				\$ 175,000
Trash Truck				180,000
Rock Creek Park Pedestrian Bridge				200,000
				<b>555,000</b>



# Internal Service Fund

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
<b>Department Programs</b>				
Administration (0954201)	\$1,241,389	\$1,037,568	\$1,034,300	\$883,013
Accounting (0954210)	831,380	854,353	863,005	865,345
Treasury & Debt (0954212)	272,411	376,296	365,700	364,487
Human Resources (0954230)	1,221,228	1,075,725	1,213,644	1,601,286
Law (4100, 0954100, 4150)	570,434	538,480	580,020	579,663
Finance Operations (0954240)	457,153	617,364	592,420	430,015
Tech Services ( 0954220)	3,522,757	5,001,563	4,685,923	4,867,679
Voice and Data Systems (0024221, 0954221)	474,985	730,516	1,109,637	866,045
Communications (0954022)	-	391,261	522,705	299,517
Worker's Comp (6592)	3,923,111	4,748,001	4,428,259	3,962,153
Risk Management (4293)	2,684,530	3,355,559	4,052,309	4,464,736
ERP (0954054, 0954058, 0954059)	1,433,427	1,924,655	1,794,000	1,496,484
<b>Total</b>	<b>\$16,632,805</b>	<b>\$20,651,341</b>	<b>\$21,241,922</b>	<b>\$20,680,423</b>
<b>Department by Expenditure Category</b>				
Salaries	\$3,563,505	\$4,190,253	\$4,257,020	\$4,290,734
Benefits	1,479,821	1,845,123	1,831,070	1,942,084
Retiree Health Insurance	230,401	170,000	210,000	231,000
Internal Services	4,446,305	5,245,932	5,292,160	6,335,167
Professional Services	4,062,098	5,930,621	4,315,347	5,540,506
Equipment	306,161	1,257,834	1,095,919	83,050
Other Operating Expenses	2,544,514	2,083,250	4,240,259	2,257,882
<b>Total</b>	<b>\$16,632,805</b>	<b>\$20,723,012</b>	<b>\$21,241,775</b>	<b>\$20,680,423</b>
<b>Department by Fund</b>				
General Fund (002)	\$474,985	\$461,789	\$672,637	\$487,990
Grant Fund (015)	28,935	100,880	37,920	34,313
Worker's Comp Fund (092)	3,923,111	4,748,001	4,428,259	3,962,153
Risk Management Fund (093)	2,684,530	3,355,559	4,052,309	4,464,736
ERP Fund (095)	9,521,244	11,985,113	12,050,798	11,731,231
<b>Total</b>	<b>\$16,632,805</b>	<b>\$20,651,341</b>	<b>\$21,241,922</b>	<b>\$20,680,423</b>

**Full-Time Equivalent Employees**

General Fund (002)	0.00	0.00	0.00	0.00
Grant Fund (015)	0.24	0.24	0.24	0.24
Worker's Comp Fund (092)	0.00	0.00	0.09	0.09
Risk Management Fund (093)	0.00	0.00	0.09	0.09
ERP Fund (095)	49.13	50.65	50.65	50.07
<b>Total*</b>	49.37	50.89	51.07	50.49

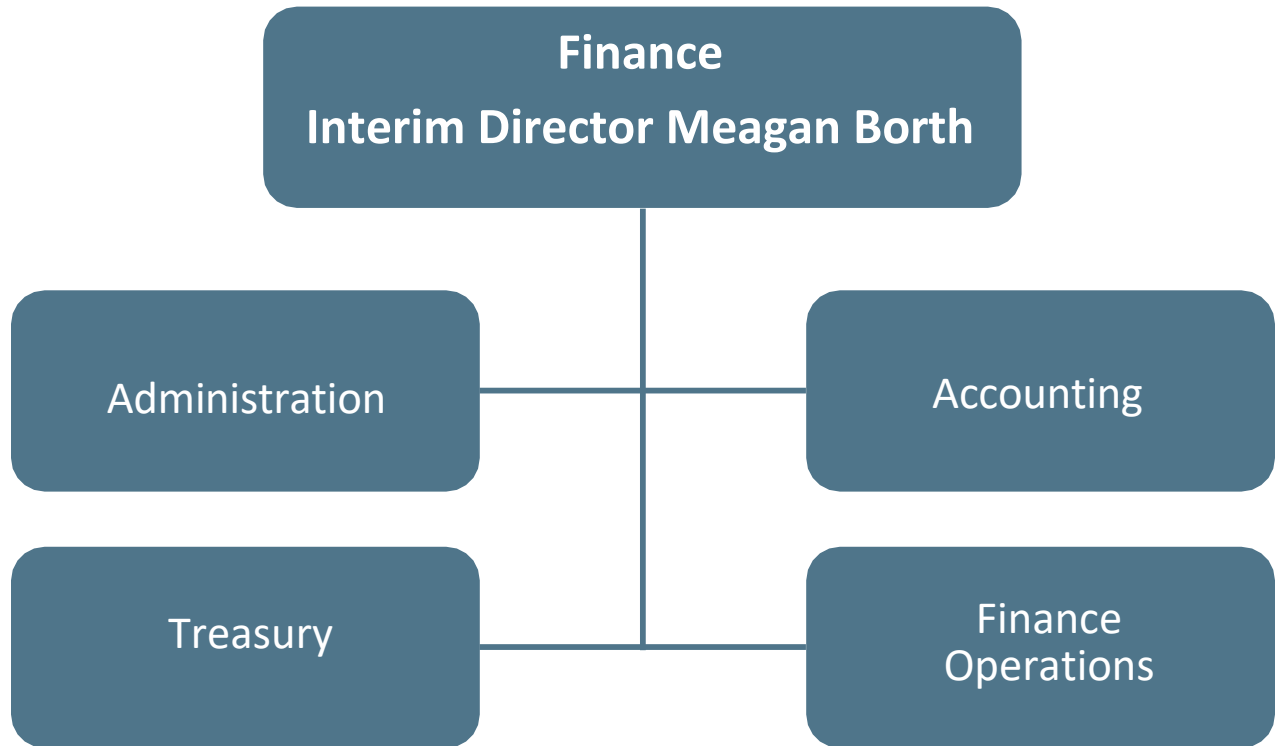
**DEPARTMENT MISSION**

The mission of the Internal Service Fund is to provide leadership and direction for the City's internal operations and responsibilities so that all assets of the City are protected while providing effective and efficient support.



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## Internal Service Fund

### Finance Administration

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salaries	\$601,772	\$458,883	\$424,900	\$300,228
Benefits	229,376	208,085	199,900	148,015
Retiree Health Insurance	230,401	170,000	210,000	231,000
Internal Services	73,426	77,400	77,400	141,570
Professional Services	84,546	4,000	4,000	7,000
Equipment	1,166	97,000	97,000	33,000
Other Operating Expenses	20,703	22,200	21,100	22,200
<b>Total</b>	<b>\$1,241,389</b>	<b>\$1,037,568</b>	<b>\$1,034,300</b>	<b>\$883,013</b>
<b>Program by Fund</b>				
ERP Fund (095-0954201)	\$1,241,389	\$1,037,568	\$1,034,300	\$883,013
<b>Total Full Time Equivalent Positions</b>				
ERP Fund (095-0954201)	5.00	5.00	5.00	3.82

#### PROGRAM MISSION

The mission of Finance Administration is to provide leadership and direction for the City's financial duties and responsibilities so that all financial assets of the City are protected.

# Internal Service Fund

## Accounting

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$389,167	\$418,536	\$423,300	\$411,762
Benefits	155,443	182,892	178,500	179,908
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	26,170
Professional Services	180,316	220,000	200,000	202,700
Equipment	82,994	13,800	34,000	9,300
Other Operating Expenses	23,461	19,125	27,205	35,505
<b>Total</b>	<b>\$831,380</b>	<b>\$854,353</b>	<b>\$863,005</b>	<b>\$865,345</b>

### Program by Fund

ERP Fund (095-0954210)	\$831,380	\$854,353	\$863,005	\$865,345
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### Total Full Time Equivalent Positions

ERP Fund (095-0954210)	5.00	5.00	5.00	5.00
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### MISSION

The mission of Accounting is to maintain the accounting records for all of the City's operations and component units so that the records meet all governmental accounting standards and the annual independent audit is completed.

# Internal Service Fund

## Treasury and Debt Management

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$115,088	\$154,746	\$154,900	\$142,474
Benefits	33,621	56,850	46,900	49,133
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	1,730
Professional Services	96,221	130,000	130,000	130,000
Equipment	15,000	15,000	19,500	21,450
Other Operating Expenses	12,480	19,700	14,400	19,700
<b>Total</b>	<b>\$272,411</b>	<b>\$376,296</b>	<b>\$365,700</b>	<b>\$364,487</b>

### Program by Fund

ERP Fund (095-0954212)	\$272,411	\$376,296	\$365,700	\$364,487
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### Total Full Time Equivalent Positions

ERP Fund (095-0954212)	2.00	2.00	2.00	2.00
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### MISSION

The mission of Treasury and Debt is to ensure excellence in the management of its banking, investing, and financing services and the administration of unclaimed property.

# Internal Service Fund

## Finance Operations

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$293,317	\$338,205	\$339,700	\$235,453
Benefits	129,565	154,328	185,600	121,402
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	5,630
Professional Services	-	-	-	-
Equipment	308	3,000	2,500	3,000
Other Operating Expenses	33,963	64,530	64,620	64,530
<b>Total</b>	<b>\$457,153</b>	<b>\$560,063</b>	<b>\$592,420</b>	<b>\$430,015</b>

### Program by Fund

ERP Fund (095-0954240)	\$457,153	617,364	\$592,420	\$430,015
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### Total Full Time Equivalent Positions

ERP Fund (095-0954240)	6.63	5.00	5.00	4.00
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### MISSION

The mission of Finance Operations is to work collaboratively across the organization to ensure operations and core functions are performed according to best practices to the highest standards of customer service, accountability and efficiency.

### ACCOMPLISHMENTS

P-Card process for training of new card holders was developed.

Procurement policy has been updated.



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## Internal Service Fund

### Communications

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Adopted	Estimated	Proposed
Program by Expenditure Category	Expenditures	Budget	Expenditures	Budget
Salary	\$0	\$256,217	\$396,200	\$173,064
Benefits	-	84,131	100,700	73,753
Retiree Health Insurance	-	-	-	-
Internal Services	-	5,205	5,205	19,950
Professional Services	-	-	-	-
Equipment	-	-	-	-
Other Operating Expenses	-	45,708	20,600	32,750
<b>Total</b>	<b>\$0</b>	<b>\$391,261</b>	<b>\$522,705</b>	<b>\$299,517</b>
<b>Program by Fund</b>				
General (002-4022)	\$0	\$0	\$0	\$0
ERP Fund (095-0954022)	-	\$391,261	\$522,705	\$299,517
<b>Total</b>	<b>\$0</b>	<b>\$391,261</b>	<b>\$522,705</b>	<b>\$299,517</b>
<b>Total Full Time Equivalent Positions</b>				
General (002-4022)	0.00	0.00	0.00	0.00
ERP Fund (095-0954022)	0.00	3.40	3.40	2.00
<b>Total</b>	<b>0.00</b>	<b>3.40</b>	<b>3.40</b>	<b>2.00</b>

#### MISSION

To tell the many stories of Independence and engage our community while guided by the City's strategic plan.

#### SIGNIFICANT BUDGET CHANGES

Reduction in force of two full time employees.





## Internal Service Fund

### Human Resources

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$674,484	\$660,237	\$728,700	\$871,198
Benefits	301,774	272,060	324,000	407,639
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	23,290
Professional Services	214,832	174,600	125,000	220,402
Equipment	1,144	7,500	7,210	6,300
Other Operating Expenses	28,995	90,300	28,734	72,457
<b>Total</b>	<b>\$1,221,228</b>	<b>\$1,204,697</b>	<b>\$1,213,644</b>	<b>\$1,601,286</b>
<b>Program by Fund</b>				
ERP Fund (095-0954230)	\$1,221,228	\$1,204,697	\$1,213,644	\$1,601,286
<b>Total Full Time Equivalent Positions</b>				
ERP Fund (095-0954230)	8.00	8.00	8.00	10.00

#### MISSION

The Human Resources Department is focused on creating a positive workplace culture that aligns with the City's values and mission as determined by the City Council and implemented by Executive Leadership. This team is pivotal in building, shaping, and reinforcing the organization's culture by overseeing all employee-related functions.

#### Accomplishments

Changing the operating model of the department by hiring subject matter experts in recruiting, employee relations and training.

#### Significant Budget Changes

Implemented Case Management System via Dayforce (fka Ceridian). Will save \$12.4 million over 3 years as well as 39,200 employee hours saved annually.

## Internal Service Fund

### Law

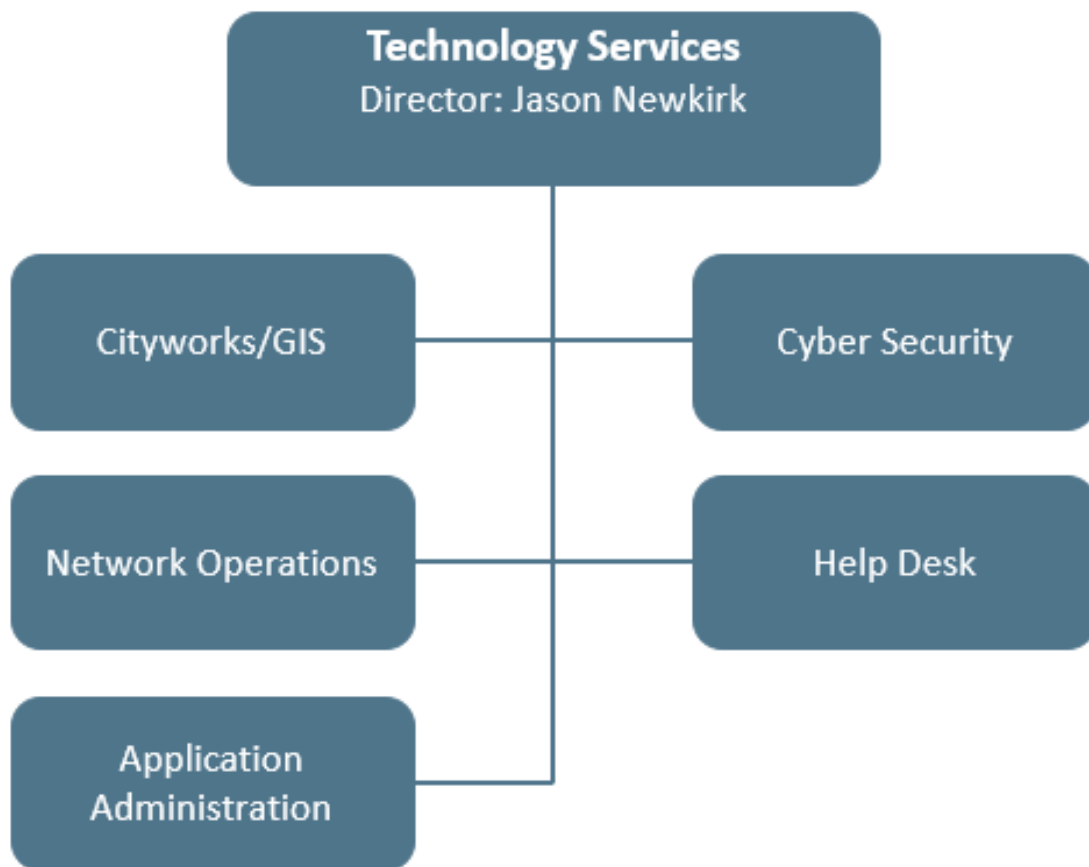
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$26,879	\$65,843	\$30,420	\$27,229
Benefits	2,056	30,037	2,500	2,084
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	3,250
Professional Services	-	-	-	-
Equipment	-	-	-	-
Other Operating Expenses	541,499	442,600	547,100	547,100
<b>Total</b>	<b>\$570,434</b>	<b>\$538,480</b>	<b>\$580,020</b>	<b>\$579,663</b>
<b>Program by Fund</b>				
ERP Fund (095-0954100)	\$541,499	\$437,600	\$542,100	\$545,350
Grant Fund (015-4150)	28,935	100,880	37,920	34,313
<b>Total</b>	<b>\$570,434</b>	<b>\$538,480</b>	<b>\$580,020</b>	<b>\$579,663</b>
<b>Total Full Time Equivalent Positions</b>				
ERP Fund (095-0954100)	0.00	0.00	0.00	0.00
Grant Fund (015-4150)	0.24	0.24	0.24	0.24
<b>Total</b>	<b>0.24</b>	<b>0.24</b>	<b>0.24</b>	<b>0.24</b>

#### MISSION

To conduct and carry on all civil suits, actions, and proceedings; draft or review proposed City ordinances and amendments; and, prepare or officially approve as to form all contracts, deeds, bonds, and other documents.



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## Internal Service Fund

### Technology Services

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$1,005,512	\$1,324,643	\$1,251,800	\$1,575,304
Benefits	397,545	566,872	504,900	663,330
Retiree Health Insurance	-	-	-	-
Internal Services	1,645,078	2,212,514	2,212,514	2,453,145
Professional Services	174,520	175,000	100,000	100,000
Equipment	205,548	692,534	586,709	10,000
Other Operating Expenses	94,554	30,000	30,000	65,900
<b>Total</b>	<b>\$3,522,757</b>	<b>\$5,001,563</b>	<b>\$4,685,923</b>	<b>\$4,867,679</b>

#### Program by Fund

ERP Fund (095-0954220)	\$3,522,757	\$5,001,563	\$4,685,923	\$4,867,679
<b>Total</b>	<b>\$3,522,757</b>	<b>\$5,001,563</b>	<b>\$4,685,923</b>	<b>\$4,867,679</b>

#### Total Full Time Equivalent Positions

ERP Fund (095-0954220)	15.50	15.25	15.25	16.25
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#### MISSION

The mission of Technology Services is to provide information technology solutions within a secure and reliable environment and support City departments in delivering quality services to the community.

#### ACCOMPLISHMENTS

- Implemented a new telephone system
- Implemented a utility customer service call center software
- Implemented a new public website
- Expanded the use of mobile device management tools
- Data center capacity expansion
- Implemented several cyber security tools
- 2023 Digital Cities Winner

#### SIGNIFICANT BUDGET CHANGES

Added data center replacement to CIP. The cost will be broken out across a multi-year period to minimize operating impact on departments.

## Internal Service Fund

### Voice and Data Systems

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$0	\$0	\$0	\$0
Benefits	-	-	-	-
Retiree Health Insurance	-	-	-	-
Internal Services	54,772	95,429	109,489	220,305
Professional Services	-	-	-	-
Equipment	-	-	-	-
Other Operating Expenses	420,213	635,087	1,000,000	645,740
<b>Total</b>	<b>\$474,985</b>	<b>\$730,516</b>	<b>\$1,109,489</b>	<b>\$866,045</b>
<b>Program by Fund</b>				
General (002-4221)	\$474,985	\$461,789	\$672,637	\$487,990
ERP Fund (095-0954221)	-	268,727	437,000	378,055
<b>Total</b>	<b>\$474,985</b>	<b>\$730,516</b>	<b>\$1,109,637</b>	<b>\$866,045</b>
<b>Total Full Time Equivalent Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

#### MISSION

The mission of Voice and Data Systems is to maintain the telephone trunk system for land line telephones, radios, and to provide internet connectivity to City Departments so that modern communication can exist.

## Internal Service Fund

### Enterprise Resource Planning & GIS

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$446,725	\$512,943	\$498,700	\$541,890
Benefits	224,763	289,868	282,300	288,904
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	6,690
Professional Services	152,181	82,844	50,000	15,000
Equipment	-	429,000	349,000	-
Other Operating Expenses	609,759	610,000	614,000	644,000
<b>Total</b>	<b>\$1,433,427</b>	<b>\$1,924,655</b>	<b>\$1,794,000</b>	<b>\$1,496,484</b>

#### Program by Org Key

Enterprise Resource Planning (095-4054)	\$122,931	\$0	\$0	\$0
Cityworks & GIS (095-4058)	598,845	678,512	655,400	833,804
ERP (095-4059)	711,651	1,246,143	1,138,600	662,680
<b>Total</b>	<b>\$1,433,427</b>	<b>\$1,924,655</b>	<b>\$1,794,000</b>	<b>\$1,496,484</b>

#### Total Full Time Equivalent Positions

Cityworks & GIS (095-4058)	6.00	6.00	6.00	7.00
ERP (095-4059)	1.00	1.00	1.00	0.00
<b>Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

#### MISSION

Provide innovative GIS-centric solutions within a secure and reliable environment in order to support City departments in delivering quality services to the community.



## Internal Service Fund

### Workers' Compensation (092)

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$5,281	\$0	\$4,100	\$6,066
Benefits	2,839	-	2,820	3,947
Retiree Health Insurance	-	-	-	-
Internal Services	628,375	639,824	627,992	675,376
Professional Services	3,068,811	4,091,177	3,606,347	3,264,764
Equipment	-	-	-	-
Other Operating Expenses	217,803	17,000	187,000	12,000
<b>Total</b>	<b>\$3,923,111</b>	<b>\$4,748,001</b>	<b>\$4,428,259</b>	<b>\$3,962,153</b>
<b>Program by Fund</b>				
Workers' Compensation (092-6592)	\$3,923,111	\$4,748,001	\$4,428,259	\$3,962,153
<b>Total Full Time Equivalent Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.09</b>	<b>0.09</b>

#### MISSION

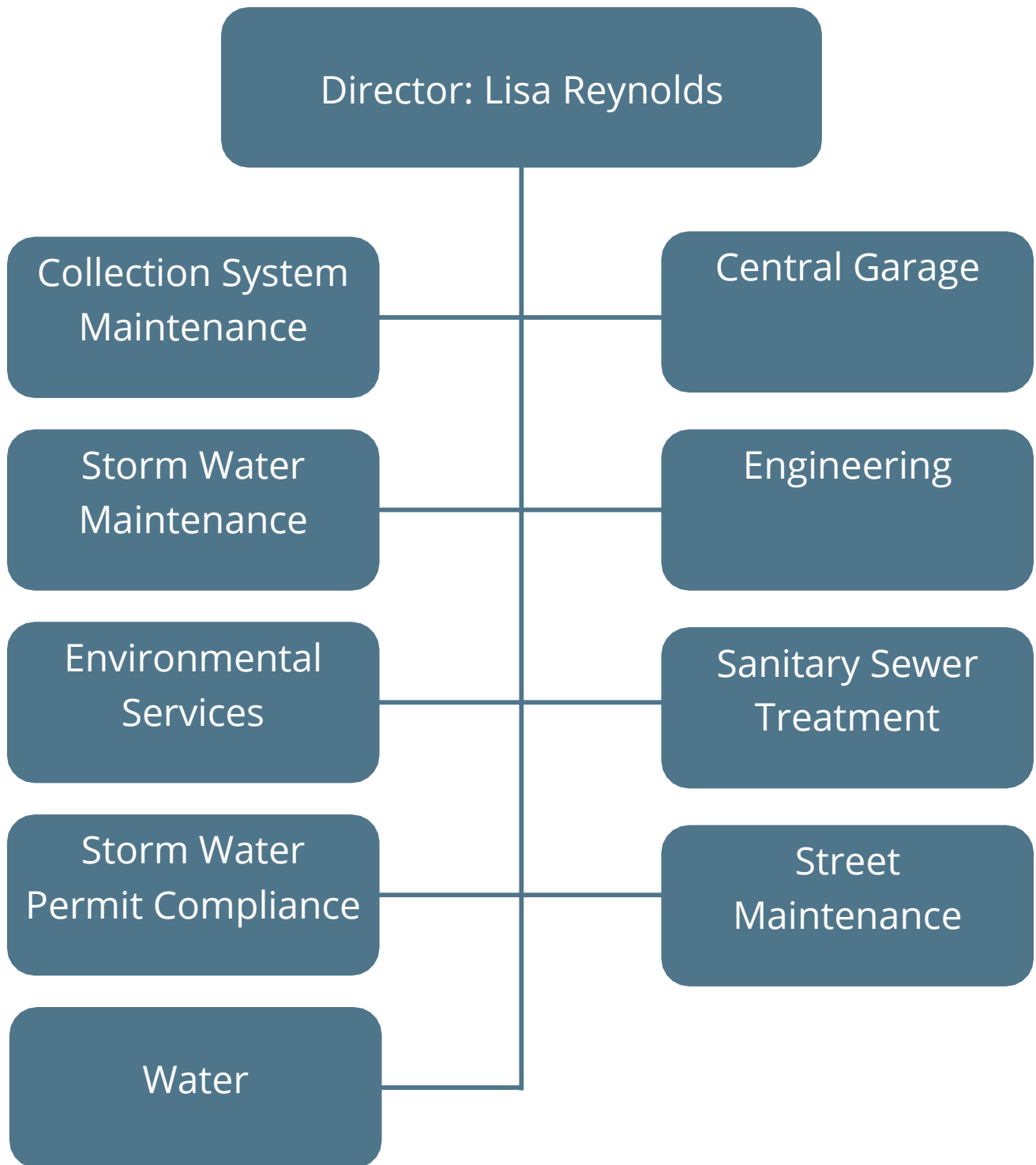
Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other governmental units on a cost-reimbursed basis. This fund is used to account for the costs of the City's self-insured Worker's Compensation claims and administration plan. Workers' Compensation is part of Finance and Administration.

## Internal Service Fund Risk Management (093)

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$5,281	\$0	\$4,300	\$6,066
Benefits	2,839	-	2,950	3,969
Retiree Health Insurance	-	-	-	-
Internal Services	2,044,654	2,215,559	2,259,559	2,758,061
Professional Services	90,672	1,053,000	100,000	1,600,640
Equipment	-	-	-	-
Other Operating Expenses	541,083	87,000	1,685,500	96,000
<b>Total</b>	<b>\$2,684,530</b>	<b>\$3,355,559</b>	<b>\$4,052,309</b>	<b>\$4,464,736</b>
<b>Program by Fund</b>				
Risk Management (093-4293)	\$2,684,530	\$3,355,559	\$4,052,309	\$4,464,736
<b>Total Full Time Equivalent Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.09</b>	<b>0.09</b>

### MISSION

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other governmental units on a cost-reimbursed basis. The mission of Risk Management is to manage the insurance and programs that safeguard the City's financial, human resource, and capital assets. Risk Management is part of Finance and Administration.



## DEPARTMENT MISSION

The mission of the Municipal Service Department is to provide quality, reliable, and responsive public services for the Independence community. The Department must proactively and reactively maintain City infrastructure such as streets, facilities, sanitary sewer, stormwater mitigation, and wastewater treatment. Additionally, the Department is dedicated to public health and environmental protection through the enforcement of local, state, and federal laws. Ensuring a motivated and professional staff is essential to the success of the Department.

## SIGNIFICANT OPERATIONAL CHANGES

- Incorporated Water operations into Municipal Services
- Transitioned Facilities Maintenance to Parks/Rec/Tourism
- Implemented software to allow enhanced Customer Service operations
- Converted sludge at Rock Creek to a Class A product to apply to agricultural fields

## STRATEGIC PLAN CONNECTION

### Goal: An Engaged Community

- Continue to solicit public feedback on citywide infrastructure projects
- Streamline coordination of public concerns reported to the City
- Finalize transfer of Chrysler Stadium to ISD

### Goal: An Innovative Economy

- Support the continued development of Eastgate Commerce Center by facilitating related infrastructure improvements
- Partner with ISD to provide job shadowing opportunities and potential internships

### Goal: A Well-Planned City

- Assist with the development of a criminal justice facility plan
- Facilitate the construction of new fire stations and necessary rehab of existing stations
- Evaluate space and maintenance needs for City facilities and determine priorities for necessary improvements
- Refine the Pavement Management program
- Target street and sidewalk maintenance along major corridors and historic sites
- Develop and adopt Access Management Plan and Storm and Sanitary Master Plans to guide development

### Goal: A Well-Planned City

- Develop an ordinance requiring residential trash service
- Continue construction of 24 Highway Complete Streets project
- Continue implementation of the recommendations in the adopted Downtown Redevelopment Coordinating Committee Master Plan
- Continue design work on Noland Road Complete Streets project
- Complete an ADA transition plan
- Increase rate at which water transmission and distribution mains are replaced
- Establish and maintain a database of the material of all water service lines
- Complete Best Professional Judgement study for water plant sludge discharge

### Goal: A Financially Sustainable Organization

- Perform cost of service study for the sanitary sewer utility

- Modify Drop Off Depot fee schedule for tires
- Create equipment/facility/vehicle replacement plans and fund accordingly

**Goal: A High-Performance Organization**

- Set performance measures that align with the action plan
- Lead effort to improve departmental collaboration and communication
- Encourage operational innovation at all levels
- Expect excellence

**ACCOMPLISHMENTS**

- Rock Creek selected as the MWEA's Wastewater Plant of the Year
- \$16.2M in grant dollars obtained for various projects throughout the city
- Assisted with the purchase of the GEHA building
- Expanded the Enterprise lease program to include additional divisions
- Successful modification of IPL rate structures in CIS
- Adoption of the D&C Manual
- Completion of the 40 Hwy Complete Streets project
- 50.83 lane miles of roadway addressed via preventative maintenance program
- 100% passing rate for the 1242 water distribution samples collected
- Implemented new Customer Service call center software
- Overlaid ~50% of Woodlawn Cemetery roads utilizing city staff, supplies, and equipment

# Municipal Services

Department Programs	FY 2022-23 Actual Expenditures	FY 2023-24 Adopted Budget	FY 2023-24 Estimated Expenditures	FY 2024-25 Proposed Budget
Administration (0025001)	\$1,056,563	\$1,269,552	\$1,223,007	\$1,469,811
Engineering (0025011)	772,319	1,226,654	1,074,965	793,005
Construction (0025012)	-	-	-	487,901
Facilities Management (0025015)	1,135,339	1,247,586	-	-
Street Maintenance (0025111,0115112)	3,097,840	3,989,053	3,739,619	4,260,515
Storm Water (0135261-3)	2,507,561	3,378,950	2,762,070	3,946,386
Central Garage (090)	2,604,836	2,968,069	2,993,957	3,403,660
Sanitary Sewer (030)	25,354,420	28,741,882	25,360,665	29,149,219
Water (040)	25,900,311	32,744,435	29,813,995	36,626,822
Capital Projects	7,578,559	39,648,746	24,000,000	33,473,103
Debt	10,511,909	10,571,862	10,571,862	10,531,114
Transfers Out	48,929	-	-	-
<b>Total</b>	<b>\$80,568,587</b>	<b>\$125,786,789</b>	<b>\$101,540,140</b>	<b>\$124,141,536</b>

## Department by Expenditure Category

Salaries	\$12,820,477	\$14,733,079	\$12,880,007	\$15,263,939
Benefits	6,587,836	8,326,741	6,933,700	8,000,031
Retiree Health Insurance	1,084,592	1,144,884	1,108,000	1,258,200
Internal Services	9,417,205	9,490,463	8,404,298	11,793,730
Professional Services	1,987,723	4,557,700	2,729,079	4,553,500
Equipment	1,044,477	1,871,100	1,300,388	1,171,100
Other Operating Expenses	29,445,758	35,401,714	33,572,308	38,056,319
<b>Total - Operations &amp; Maintenance</b>	<b>\$62,388,068</b>	<b>\$75,525,681</b>	<b>\$66,927,778</b>	<b>\$80,096,819</b>
Capital Improvements	7,578,559	39,648,746	24,000,000	33,473,103
Debt	10,553,030	10,612,362	10,612,362	10,571,614
Transfers Out	48,929	-	-	-
<b>Total - All Expenditures</b>	<b>\$80,568,587</b>	<b>\$125,786,789</b>	<b>\$101,540,140</b>	<b>124,141,536</b>

## Department by Fund

General Fund (002)	\$5,339,003	\$6,350,672	\$4,830,404	\$5,756,522
Central Garage (090)	2,604,836	2,968,069	2,993,957	3,403,660
Sanitary Sewer (030)	32,289,890	41,314,860	32,603,643	40,894,298
Water (040)	29,637,029	43,335,373	42,054,933	48,542,960
Street Improvements Sales Tax (011, 051)	7,407,533	24,968,865	14,995,133	14,014,693
Stormwater Sales Tax (013, 053)	3,290,296	6,848,950	4,062,070	\$11,529,403
<b>Total</b>	<b>\$80,568,587</b>	<b>\$125,786,789</b>	<b>\$101,540,140</b>	<b>\$124,141,536</b>

**Full-Time Equivalent Employees**

General Fund (002)	41.70	43.83	43.83	27.70
Central Garage (090)	9.30	9.30	9.30	9.44
Sanitary Sewer (030)	74.78	71.90	74.65	70.78
Water (040)	98.57	97.70	97.70	102.43
Street Improvements Sales Tax (011)	7.55	7.55	7.55	6.60
Stormwater Sales Tax (013)	21.00	18.25	18.25	21.45
<b>Total</b>	<b>252.90</b>	<b>248.53</b>	<b>251.28</b>	<b>238.40</b>

## Municipal Services Administration

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salaries	\$143,397	\$192,416	\$194,500	\$157,834
Benefits	131,192	134,379	136,200	292,237
Retiree Health Insurance	332,346	370,000	322,000	370,000
Internal Services	444,191	563,257	563,257	638,240
Professional Services	-	-	-	-
Equipment	-	2,500	2,500	-
Other Operating Expenses	5,437	7,000	4,550	11,500
<b>Total</b>	<b>\$1,056,563</b>	<b>\$1,269,552</b>	<b>\$1,223,007</b>	<b>\$1,469,811</b>
<b>Program by Fund</b>				
General Fund (002-5001, 5013)	<b>\$1,056,563</b>	<b>\$1,269,552</b>	<b>\$1,223,007</b>	<b>\$1,469,811</b>
<b>Total Full Time Equivalent Positions</b>	1.60	1.60	1.60	1.40

### PROGRAM MISSION

The Administration Division is responsible for the supervision and administration of the Public Works division, including support and response to the City Manager and City Council.



# Municipal Services

## Engineering

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$248,925	\$64,945	\$170,000	\$239,986
Benefits	257,926	411,244	347,900	147,609
Retiree Health Insurance	-	-	-	-
Internal Services	64,367	83,665	118,365	44,110
Professional Services	76,786	254,900	225,000	179,900
Equipment	3,703	118,000	118,000	113,000
Other Operating Expenses	120,613	293,900	95,700	68,400
<b>Total</b>	<b>\$772,319</b>	<b>\$1,226,654</b>	<b>\$1,074,965</b>	<b>\$793,005</b>
<b>Program by Fund</b>				
General Fund (002-5011)	\$772,319	\$1,226,654	\$1,074,965	\$793,005
<b>Total Full Time Equivalent Positions</b>	<b>11.10</b>	<b>12.60</b>	<b>12.60</b>	<b>3.50</b>

### MISSION

The Engineering Division provides public works services through the following work elements: plan review, design, investigations, studies, contract specifications, inspections, permits and traffic engineering, land acquisition for public improvements, and tracking project reimbursements on construction projects.

## Municipal Services Construction

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$0	\$0	\$0	\$157,457
Benefits	-	-	-	77,844
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	112,800
Professional Services	-	-	-	52,300
Equipment	-	-	-	-
Other Operating Expenses	-	-	-	87,500
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$487,901</b>
<b>Program by Fund</b>				
General Fund (002-5011)	\$0	\$0	\$0	\$487,901
<b>Total Full Time Equivalent Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.55</b>

### SIGNIFICANT BUDGET CHANGES

The Construction Division was established in the FY 2024-25 budget.

## Municipal Services Facilities Maintenance

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$448,363	\$434,801	\$0	\$0
Benefits	147,402	166,225	-	-
Retiree Health Insurance	-	-	-	-
Internal Services	45,713	64,260	-	-
Professional Services	378	50,300	-	-
Equipment	-	2,000	-	-
Other Operating Expenses	493,484	530,000	-	-
<b>Total</b>	<b>\$1,135,339</b>	<b>\$1,247,586</b>	<b>\$0</b>	<b>\$0</b>
<b>Program by Fund</b>				
General Fund (002-5015)	\$1,135,339	\$1,247,586	\$0	\$0
<b>Total Full Time Equivalent Positions</b>	<b>9.50</b>	<b>10.13</b>	<b>10.13</b>	<b>0.00</b>

### SIGNIFICANT BUDGET CHANGES

Function and budget transferred to Parks, Recreation & Tourism after beginning of FY23-24.

## Municipal Services

### Street Maintenance

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$1,203,701	\$1,371,374	\$1,319,400	\$1,357,890
Benefits	590,338	740,476	656,500	731,745
Retiree Health Insurance	3,039	10,884	4,000	11,000
Internal Services	516,346	638,820	652,019	921,480
Professional Services	27,053	12,200	45,500	48,700
Equipment	62,586	147,200	35,200	117,000
Other Operating Expenses	654,348	1,027,600	986,500	1,032,200
Debt	40,427	40,500	40,500	40,500
Transfers Out	-	-	-	-
<b>Total</b>	<b>\$3,097,840</b>	<b>\$3,989,053</b>	<b>\$3,739,619</b>	<b>\$4,260,515</b>

#### Program by Fund

General Fund (002-5111)	\$2,374,782	\$2,606,881	\$2,532,432	\$2,745,805
Street Improvement Sales Tax (011-5112)	723,058	1,382,173	\$1,207,187	\$1,514,710
<b>Total</b>	<b>\$3,097,840</b>	<b>\$3,989,053</b>	<b>\$3,739,619</b>	<b>\$4,260,515</b>

#### Total Full Time Equivalent Positions

General Fund (002-5111)	19.50	19.50	19.50	20.25
Street Improvement Sales Tax (011-5112)	7.55	7.55	7.55	6.60
<b>Total</b>	<b>27.05</b>	<b>27.05</b>	<b>27.05</b>	<b>26.85</b>

#### MISSION

Street Maintenance is responsible for maintaining 575 miles of City streets and 38 bridge structures, as well as the coordination of the Drop-Off Depot events.

# Municipal Services

## Storm Water Operations & Maintenance

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$946,186	\$1,071,393	\$916,500	\$1,311,326
Benefits	392,799	502,373	400,500	667,848
Retiree Health Insurance	-	-	-	-
Internal Services	87,370	281,820	301,975	349,320
Professional Services	629,317	894,000	630,486	1,032,500
Equipment	134,985	152,000	166,834	63,300
Debt	694	-	-	-
Other Operating Expenses	316,210	477,364	345,775	522,092
<b>Total</b>	<b>\$2,507,561</b>	<b>\$3,378,950</b>	<b>\$2,762,070</b>	<b>\$3,946,386</b>
<b>Program by Fund</b>				
Storm Water Sales Tax Fund (013)	\$2,507,561	\$3,378,950	\$2,762,070	\$3,946,386
<b>Total Full Time Equivalent Positions</b>	<b>21.00</b>	<b>18.25</b>	<b>18.25</b>	<b>21.45</b>

### MISSION

The mission of the Storm Water Program is to maintain the City's storm water system to the standards of the Missouri Department of Natural Resources so that the MS4 operating permit is granted to the City.

## Municipal Services

### Central Garage (Internal Service Fund)

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$497,723	\$571,124	\$477,300	\$598,303
Benefits	237,041	286,422	267,100	343,757
Retiree Health Insurance	42,757	52,000	37,000	57,200
Internal Services	105,022	121,123	135,123	115,000
Professional Services	384	400	534	1,500
Equipment	5,619	2,000	-	-
Other Operating Expenses	1,716,290	1,935,000	2,076,900	2,287,900
<b>Total</b>	<b>\$2,604,836</b>	<b>\$2,968,069</b>	<b>\$2,993,957</b>	<b>\$3,403,660</b>
<b>Program by Fund</b>				
Central Garage (090)	\$2,604,836	\$2,968,069	\$2,993,957	\$3,403,660
<b>Total Full Time Equivalent Positions</b>	<b>9.30</b>	<b>9.30</b>	<b>9.30</b>	<b>9.44</b>

#### MISSION

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other governmental units on a cost-reimbursed basis. This fund is used to account for costs of maintenance of the City's fleet of vehicles and mobile equipment and related charges to other departments.

# Municipal Services Sanitary Sewer

Department Programs	FY 2022-23 Actual Expenditures	FY 2023-24 Adopted Budget	FY 2023-24 Estimated Expenditures	FY 2024-25 Proposed Budget
Administration (0305201)	\$455,402	\$508,949	\$524,500	\$664,139
Facilities (0305215)	1,090,265	1,389,576	1,124,474	1,464,270
Treatment Facilities (0305220)	2,412,773	3,462,161	2,966,940	3,138,122
Collection System Maintenance (0305230)	3,564,714	4,996,243	4,140,764	5,243,443
Environmental Services (0305240)	768,273	808,921	842,200	767,602
Inter-Jurisdictional Agencies (0305210)	8,666,639	9,721,568	9,005,000	9,741,568
Sewer Non-Departmental (0306530)	8,396,354	7,854,465	6,756,788	8,130,075
Capital Projects (030 031)	664,695	\$6,330,000	1,000,000	5,505,000
Debt	6,221,846	6,242,978	6,242,978	6,240,079
<b>Total</b>	<b>\$32,240,961</b>	<b>\$41,314,860</b>	<b>\$32,603,643</b>	<b>\$40,894,298</b>

## Department by Expenditure Category

Salaries	\$3,672,416	\$4,452,168	\$3,975,000	\$4,560,069
Benefits	2,007,785	2,536,558	2,129,000	2,334,825
Retiree Health Insurance	357,822	348,000	420,000	460,000
Internal Services	3,795,080	3,493,076	2,377,916	3,933,770
Professional Services	466,699	732,000	512,959	774,300
Equipment	318,202	409,600	342,803	296,300
Other Operating Expenses	14,736,415	16,770,480	15,602,988	16,789,955
<b>Total - Operations &amp; Maintenance</b>	<b>\$25,354,420</b>	<b>\$28,741,882</b>	<b>\$25,360,665</b>	<b>\$29,149,219</b>
Capital Improvements	664,695	6,330,000	1,000,000	\$5,505,000
Debt	6,221,846	6,242,978	6,242,978	6,240,079
Transfers Out	48,929	-	-	-
<b>Total - All Expenditures</b>	<b>\$32,289,890</b>	<b>\$41,314,860</b>	<b>\$32,603,643</b>	<b>\$40,894,298</b>

## Department by Fund

Sanitary Sewer (030)	\$32,289,890	\$41,314,860	\$32,603,643	\$40,894,298
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## Full-Time Equivalent Employees\*

Sanitary Sewer (030)	74.78	71.90	74.65	70.73
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## DEPARTMENT MISSION

Sanitary Sewer, formally known as Water Pollution Control, is part of Municipal Services, and is responsible for the maintenance and enforcement of the City's water pollution control policies and regulations.

## Municipal Services Sanitary Sewer Administration

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$293,547	\$301,964	\$317,200	\$381,114
Benefits	120,879	127,685	134,300	202,225
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	-
Professional Services	-	5,000	2,500	5,000
Equipment	-	-	-	-
Other Operating Expenses	40,976	74,300	70,500	75,800
<b>Total</b>	<b>\$455,402</b>	<b>\$508,949</b>	<b>\$524,500</b>	<b>\$664,139</b>
<b>Program by Fund</b>				
Sanitary Sewer (030-5201)	\$455,402	\$508,949	\$524,500	\$664,139
<b>Total Full Time Equivalent Positions</b>	<b>2.55</b>	<b>2.55</b>	<b>2.55</b>	<b>4.15</b>

### MISSION

The mission of the Administration program is to provide leadership and back-office support for the development, maintenance and enforcement of the City's water pollution control policies and regulations.



## Municipal Services Sanitary Sewer Facilities

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$450,949	\$497,560	\$379,900	\$501,957
Benefits	240,712	273,216	217,200	263,113
Retiree Health Insurance	-	-	-	-
Internal Services	16,409	26,700	30,300	32,200
Professional Services	63,509	115,000	95,000	100,900
Equipment	78,748	80,000	50,000	80,000
Other Operating Expenses	239,938	397,100	352,074	486,100
<b>Total</b>	<b>\$1,090,265</b>	<b>\$1,389,576</b>	<b>\$1,124,474</b>	<b>\$1,464,270</b>
<b>Program by Fund</b>				
Sanitary Sewer (030-5215)	\$1,090,265	\$1,389,576	\$1,124,474	\$1,464,270
<b>Total Full Time Equivalent Positions</b>	<b>7.25</b>	<b>7.25</b>	<b>7.25</b>	<b>7.83</b>

### MISSION

The mission of the Facilities division is to ensure reliable operation of wastewater collection and treatment systems through preventative and predictive maintenance practices.

## Municipal Services Sanitary Sewer Treatment Facilities

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Adopted	Estimated	Proposed
Program by Expenditure Category	Expenditures	Budget	Expenditures	Budget
Salary	\$821,792	\$845,437	\$837,900	\$877,294
Benefits	421,499	477,124	466,600	433,928
Retiree Health Insurance	-	-	-	-
Internal Services	14,784	12,500	12,800	16,200
Professional Services	26,796	106,500	25,000	107,400
Equipment	4,768	-	-	-
Other Operating Expenses	1,123,133	2,020,600	1,624,640	1,703,300
<b>Total</b>	<b>\$2,412,773</b>	<b>\$3,462,161</b>	<b>\$2,966,940</b>	<b>\$3,138,122</b>
<b>Program by Fund</b>				
Sanitary Sewer (030-5220)	\$2,412,773	\$3,462,161	\$2,966,940	\$3,138,122
<b>Total Full Time Equivalent Positions</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>

### MISSION

The mission of the Treatment Facilities program is to operate and maintain the Rock Creek Wastewater Treatment Plan and thirteen pumping stations throughout the City so that wastewater meets all National Pollutant Discharge Elimination System permit limits.

## Municipal Services Sanitary Sewer Collection System Maintenance

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$1,597,202	\$2,285,722	\$1,835,600	\$2,372,271
Benefits	695,031	1,111,021	844,200	1,111,472
Retiree Health Insurance	-	-		
Internal Services	132,865	115,200	136,040	163,300
Professional Services	319,451	455,500	340,459	515,100
Equipment	234,185	329,600	292,803	216,300
Other Operating Expenses	585,979	699,200	691,662	865,000
<b>Total</b>	<b>\$3,564,714</b>	<b>\$4,996,243</b>	<b>\$4,140,764</b>	<b>\$5,243,443</b>
<b>Program by Fund</b>				
Sanitary Sewer (030-5230)	\$3,564,714	\$4,996,243	\$4,140,764	\$5,243,443
<b>Total Full Time Equivalent Positions</b>	<b>44.40</b>	<b>41.65</b>	<b>44.40</b>	<b>39.00</b>

### MISSION

The mission of Collection System Maintenance is to maintain over 614 miles of sanitary sewer pipe and over 14,720 manholes to a level that minimizes the number and frequency of overflows and backups.

## Municipal Services Sanitary Sewer Environmental Services

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$445,606	\$456,897	\$477,300	\$415,523
Benefits	198,317	218,224	229,400	209,579
Retiree Health Insurance	-	-	-	-
Internal Services	12,650	14,600	17,900	23,500
Professional Services	26,702	50,000	50,000	45,900
Equipment	-	-	-	-
Other Operating Expenses	84,998	69,200	67,600	73,100
<b>Total</b>	<b>\$768,273</b>	<b>\$808,921</b>	<b>\$842,200</b>	<b>\$767,602</b>
<b>Program by Fund</b>				
Sanitary Sewer (030-5240)	\$768,273	\$808,921	\$842,200	\$767,602
<b>Total Full Time Equivalent Positions</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>6.30</b>

### MISSION

The mission of the Environmental Services program is to inspect, sample and analyze industrial sewage discharges to determine compliance with National Pretreatment regulations.

## Municipal Services Sanitary Sewer Inter-Jurisdictional Agencies

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$0	\$0		
Benefits	-	-		
Retiree Health Insurance	-	-		
Internal Services	-	-		
Professional Services	-	-		
Equipment	-	-		
Other Operating Expenses	8,666,639	9,721,568	9,005,000	9,741,568
<b>Total</b>	<b>\$8,666,639</b>	<b>\$9,721,568</b>	<b>\$9,005,000</b>	<b>\$9,741,568</b>
<b>Program by Fund</b>				
Sanitary Sewer (030-5210)	\$8,666,639	\$9,721,568	\$9,005,000	\$9,741,568
<b>Total Full Time Equivalent Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### MISSION

The mission of the Inter-Jurisdictional program is to provide administrative support for cooperative sewer services within the contiguous watersheds of adjoining municipalities and the Little Blue Valley Sewer District.

## Municipal Services Sanitary Sewer Non-Departmental

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$63,319	\$64,588	\$127,100	\$11,910
Benefits	331,347	329,289	237,300	114,508
Retiree Health Insurance	357,822	348,000	420,000	460,000
Internal Services	3,618,371	3,324,076	2,180,876	3,698,570
Professional Services	30,242	-	-	-
Equipment	501	-	-	-
Other Operating Expenses	3,994,752	3,788,512	3,791,512	3,845,087
Transfers Out	-	-	-	-
<b>Total</b>	<b>\$8,396,354</b>	<b>\$7,854,465</b>	<b>\$6,756,788</b>	<b>\$8,130,075</b>
<b>Program by Fund</b>				
Sanitary Sewer (030-6530)	<b>\$8,396,354</b>	<b>\$7,854,465</b>	<b>\$6,756,788</b>	<b>\$8,130,075</b>
<b>Total Full Time Equivalent Positions</b>	<b>0.58</b>	<b>0.45</b>	<b>0.45</b>	<b>0.45</b>

### MISSION

Provides funding for department-wide activities not attributable to one single sewer program.

# Water

	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24
	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
<b>Department Programs</b>				
Administration (4810)	\$1,445,960	\$1,928,902	\$1,716,600	\$903,671
Engineering (4811)	\$0	\$0	\$0	\$809,509
Constructions (4812)	\$0	\$0	\$0	\$339,919
Maintenance (4815)	\$0	\$0	\$0	\$3,019,807
Field Service (4821)	1,021,598	1,627,489	1,466,650	1,688,252
Customer Service (4822)	2,854,575	4,880,910	3,647,807	5,061,563
Production (4830)	7,307,779	9,759,460	8,903,881	8,060,585
Lab (4831)	-	-	-	336,021
Transmission & Distribution (4840)	4,734,900	6,091,764	5,607,645	6,032,088
Non-Departmental (6540)	8,535,500	8,455,910	8,471,413	10,375,407
Capital Projects	1,231,231	8,050,000	9,700,000	9,380,000
Debt	2,505,487	2,540,938	2,540,938	2,536,138
<b>Total</b>	<b>\$29,637,029</b>	<b>\$43,335,373</b>	<b>\$42,054,933</b>	<b>\$48,542,960</b>

## Department by Expenditure Category

Salaries	\$5,659,766	\$6,574,858	\$5,827,307	\$6,881,074
Benefits	\$2,823,353	\$3,549,064	\$2,996,500	\$3,404,166
Retiree Health Insurance	\$348,628	\$364,000	\$325,000	\$360,000
Internal Services	\$4,359,117	\$4,244,443	\$4,255,643	\$5,679,010
Professional Services	\$787,105	\$2,613,900	\$1,314,600	\$2,464,300
Equipment	\$519,382	\$1,037,800	\$635,051	\$581,500
Other Operating Expenses	\$11,402,961	\$14,360,370	\$14,459,895	\$17,256,772
<b>Total - Operations &amp; Maintenance</b>	<b>25,900,311</b>	<b>32,744,435</b>	<b>29,813,995</b>	<b>36,626,822</b>
Capital Improvements	1,231,231	8,050,000	9,700,000	9,380,000
Debt	2,505,487	2,540,938	2,540,938	2,536,138
<b>Total - All Expenditures</b>	<b>\$29,637,029</b>	<b>\$43,335,373</b>	<b>\$42,054,933</b>	<b>\$48,542,960</b>

## Department by Fund

Water Fund (040)	\$29,637,029	\$43,335,373	\$42,054,933	\$48,542,960
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## Full-Time Equivalent Employees

Water Fund (040)	98.57	97.70	97.70	103.13
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### **DEPARTMENT MISSION**

The mission of the Water Department is to produce and supply drinking water that meets the requirements of the Safe Drinking Water Act and standards of the Missouri Department of Natural Resources to about 250,000 people, including residents of Independence and 12 wholesale customers.



# Water Administration

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salaries	\$724,803	\$868,927	\$832,200	\$390,286
Benefits	327,304	420,325	356,800	231,205
Retiree Health Insurance	-	-	-	-
Internal Services	-	2,300	11,500	2,300
Professional Services	7,770	166,800	75,000	5,000
Equipment	20,736	13,800	12,000	6,500
Other Operating Expenses	365,347	456,750	429,100	268,380
<b>Total</b>	<b>\$1,445,960</b>	<b>\$1,928,902</b>	<b>\$1,716,600</b>	<b>\$903,671</b>
<b>Program by Fund</b>				
Water Fund (040-4810)	\$1,445,960	\$1,928,902	\$1,716,600	\$903,671
<b>Total Full Time Equivalent Positions</b>	<b>10.00</b>	<b>10.75</b>	<b>10.75</b>	<b>4.70</b>

## PROGRAM MISSION

The mission of the Administration program is to provide leadership and back office support so that the Department can successfully meet the requirements of the Safe Drinking Water Act and standards of the Missouri Department of Natural Resources.

## Water Administration

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salaries	\$724,803	\$868,927	\$832,200	\$390,286
Benefits	327,304	420,325	356,800	231,205
Retiree Health Insurance	-	-	-	-
Internal Services	-	2,300	11,500	2,300
Professional Services	7,770	166,800	75,000	5,000
Equipment	20,736	13,800	12,000	6,500
Other Operating Expenses	365,347	456,750	429,100	268,380
<b>Total</b>	<b>\$1,445,960</b>	<b>\$1,928,902</b>	<b>\$1,716,600</b>	<b>\$903,671</b>
<b>Program by Fund</b>				
Water Fund (040-4810)	\$1,445,960	\$1,928,902	\$1,716,600	\$903,671
<b>Total Full Time Equivalent Positions</b>	<b>10.00</b>	<b>10.75</b>	<b>10.75</b>	<b>4.70</b>

### PROGRAM MISSION

The mission of the Administration program is to provide leadership and back office support so that the Department can successfully meet the requirements of the Safe Drinking Water Act and standards of the Missouri Department of Natural Resources.

# Water Engineering

	FY 2022-23 Actual Expenditures	FY 2023-24 Adopted Budget	FY 2023-24 Estimated Expenditures	FY 2024-25 Proposed Budget
<b>Program by Expenditure Category</b>				
Salary	\$0	\$0	\$0	\$447,649
Benefits	-	-	-	226,660
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	-
Professional Services	-	-	-	60,900
Equipment	-	-	-	20,000
Other Operating Expenses	-	-	-	54,300
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$809,509</b>
<b>Program by Fund</b>				
Water Fund (040-4811)	\$0	\$0	\$0	\$809,509
<b>Total Full Time Equivalent Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6.65</b>

# Water Construction

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$0	\$0	\$0	\$185,657
Benefits	-	-	-	88,162
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	13,800
Professional Services	-	-	-	26,000
Equipment	-	-	-	-
Other Operating Expenses	-	-	-	26,300
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$339,919</b>
<b>Program by Fund</b>				
Water Fund (040-4812)	\$0	\$0	\$0	\$339,919
<b>Total Full Time Equivalent Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.80</b>

## Water Maintenance

	FY 2022-23 Actual Expenditures	FY 2023-24 Adopted Budget	FY 2023-24 Estimated Expenditures	FY 2024-25 Proposed Budget
<b>Program by Expenditure Category</b>				
Salary	\$0	\$0	\$0	\$33,226
Benefits	-	-	-	12,581
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	-
Professional Services	-	-	-	130,000
Equipment	-	-	-	-
Other Operating Expenses	-	-	-	2,844,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,019,807</b>
<b>Program by Fund</b>				
Water Fund (040-4815)	\$0	\$0	\$0	\$3,019,807
<b>Total Full Time Equivalent Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.33</b>

## Water Field Service

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$635,358	\$721,688	\$611,500	\$667,602
Benefits	304,710	351,101	321,900	330,250
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	-
Professional Services	2,811	7,500	4,000	11,100
Equipment	44,277	484,000	164,000	161,000
Other Operating Expenses	34,442	63,200	365,250	518,300
<b>Total</b>	<b>\$1,021,598</b>	<b>\$1,627,489</b>	<b>\$1,466,650</b>	<b>\$1,688,252</b>
<b>Program by Fund</b>				
Water Fund (040-4821)	\$1,021,598	\$1,627,489	\$1,466,650	\$1,688,252
<b>Total Full Time Equivalent Positions</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>	<b>9.00</b>

### MISSION

The mission of the Water Field Service Division is to provide an onsite response to customer inquiries and requests in addition to installing and maintaining meters for over 49,657 customers so that consumption levels are accurate and service line leaks can be identified for repair.

# Water

## Customer Service

Program by Expenditure Category	FY 2022-23 Actual Expenditures	FY 2023-24 Adopted Budget	FY 2023-24 Estimated Expenditures	FY 2024-25 Proposed Budget
Salary	\$1,308,303	\$1,437,612	\$1,257,707	\$1,375,897
Benefits	583,890	693,298	566,000	614,366
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	-
Professional Services	264,706	1,565,000	650,000	1,631,000
Equipment	18,142	32,000	17,000	142,000
Other Operating Expenses	679,533	1,153,000	1,157,100	1,298,300
<b>Total</b>	<b>\$2,854,575</b>	<b>\$4,880,910</b>	<b>\$3,647,807</b>	<b>\$5,061,563</b>
<b>Program by Fund</b>				
Water Fund (040-4822)	\$2,854,575	\$4,880,910	\$3,647,807	\$5,061,563
<b>Total Full Time Equivalent Positions</b>	<b>25.75</b>	<b>27.75</b>	<b>27.75</b>	<b>26.50</b>

### MISSION

The mission of Customer Service is to accurately issue utility bills to all City water, sewer and electric customers and to operate a customer service center for all billing inquiries.

# Water Production

	FY 2022-23 Actual Expenditures	FY 2023-24 Adopted Budget	FY 2023-24 Estimated Expenditures	FY 2024-25 Proposed Budget
<b>Program by Expenditure Category</b>				
Salary	\$1,403,570	\$1,555,319	\$1,333,900	\$1,375,389
Benefits	604,992	770,441	627,700	689,396
Retiree Health Insurance	-	-	-	-
Internal Services	-	2,300	2,300	2,300
Professional Services	163,576	549,600	260,600	212,600
Equipment	109,797	99,000	77,051	155,000
Other Operating Expenses	5,025,843	6,782,800	6,602,330	5,625,900
<b>Total</b>	<b>\$7,307,779</b>	<b>\$9,759,460</b>	<b>\$8,903,881</b>	<b>\$8,060,585</b>
<b>Program by Fund</b>				
Water Fund (040-4830)	\$7,307,779	\$9,759,460	\$8,903,881	\$8,060,585
<b>Total Full Time Equivalent Positions</b>	<b>24.75</b>	<b>21.50</b>	<b>21.50</b>	<b>18.50</b>

## MISSION

The mission of Production is to operate and maintain the Courtney Bend Water Treatment Plant so that up to 48-million gallons of water, that meets or exceeds all federal and state standards, can be pumped daily.



# Water Laboratory

	FY 2022-23 Actual Expenditures	FY 2023-24 Adopted Budget	FY 2023-24 Estimated Expenditures	FY 2024-25 Proposed Budget
<b>Program by Expenditure Category</b>				
Salary	\$0	\$0	\$0	\$183,571
Benefits	-	-	-	66,350
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	-
Professional Services	-	-	-	13,500
Equipment	-	-	-	-
Other Operating Expenses	-	-	-	72,600
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$336,021</b>
<b>Program by Fund</b>				
Water Fund (040-4831)	\$0	\$0	\$0	\$336,021
<b>Total Full Time Equivalent Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.95</b>

# Water

## Transmission and Distribution

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$1,577,036	\$1,975,042	\$1,777,300	\$2,189,144
Benefits	758,388	1,052,672	809,000	948,394
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	2,000	12,000
Professional Services	318,001	325,000	325,000	374,200
Equipment	325,928	409,000	365,000	97,000
Other Operating Expenses	1,755,547	2,330,050	2,329,345	2,411,350
<b>Total</b>	<b>\$4,734,900</b>	<b>\$6,091,764</b>	<b>\$5,607,645</b>	<b>\$6,032,088</b>
<b>Program by Fund</b>				
Water Fund (040-4840)	\$4,734,900	\$6,091,764	\$5,607,645	\$6,032,088
<b>Total Full Time Equivalent Positions</b>	27.50	27.50	27.50	30.50

### MISSION

The mission of the Transmission and Distribution Division is to engineer, construct, and maintain 766 miles of water main pipe so that water is distributed to the customers with consistent pressure and minimal loss of treated water.

# Water

## Non-Departmental

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$10,695	\$16,270	\$14,700	\$32,653
Benefits	244,069	261,227	315,100	196,802
Retiree Health Insurance	348,628	364,000	325,000	360,000
Internal Services	4,359,117	4,239,843	4,239,843	5,648,610
Professional Services	30,242	-	-	-
Equipment	501	-	-	-
Other Operating Expenses	3,542,249	3,574,570	3,576,770	4,137,342
<b>Total</b>	<b>\$8,535,500</b>	<b>\$8,455,910</b>	<b>\$8,471,413</b>	<b>\$10,375,407</b>
<b>Program by Fund</b>				
Water Fund (040-6540)	\$8,535,500	\$8,455,910	\$8,471,413	\$10,375,407
<b>Total Full Time Equivalent Positions</b>	1.57	0.20	0.20	0.20

## Municipal Services Capital Projects

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
General Fund (002,057)	\$ -	\$ -	\$ -	\$ 260,000
Street Improvements Sales Tax (011 051)	4,899,900	21,798,746	12,000,000	10,745,086
Stormwater Sales Tax (013 058)	782,735	3,470,000	1,300,000	7,583,017
Sanitary Sewer (030 031)	664,695	6,330,000	1,000,000	5,505,000
Water (040 041)	1,231,231	8,050,000	9,700,000	9,380,000
<b>Total</b>	<b>\$ 7,578,559</b>	<b>\$39,648,746</b>	<b>\$ 24,000,000</b>	<b>\$ 33,473,103</b>

### Capital Projects for FY 2023-24

Project Title and Number	Amount
Springbranch Garage Complex - #57202	\$260,000
Bridge Program #112502	100,000
Sidewalks Program - #112503	100,000
Independence Historic Trails Phase I - #112406	100,000
Fairmount Loop Trail - #112501	150,000
Emergency Transportation Projects - #112203	175,000
Dump Truck - #112504	225,000
Traffic Signal Structure Replacement - #112204	250,000
Springbranch Garage Complex - #112410	260,000
Winner Rd Complete Streets - #112403	700,000
Noland Multimodal Corridor - #112402	800,000
Truman Connected Phase II - #112401	990,000
US 24 Hwy Phase III - #112208	1,000,000
23rd St Complete Streets - #112111	1,295,086
Pavement Preventative Maintenance Operations - #112201	4,600,000
Bundschu Regional Detention Basin - #132501	160,000
Trenchless Technologies - #130508	200,000
Emergency Projects - #131802	250,000
Springbranch Garage Complex - #132410	260,000
Woodbury at E 25th St S - #132401	500,000
Leslie to Crane at Hereford Stormwater - #132201	1,511,000
Rock Creek Watershed Pipe Repair & Replacement - #132402	2,100,000
Rockwood Storm Drainage Improvements - #132202	2,602,017
Sanitary Sewer Evaluation Survey - #302101	100,000
Pump Stations Improvements & Maintenance - #302103	150,000

FY 2024-25 PROPOSED BUDGET

Neighborhood Projects - #302004	150,000
Sanitary Sewer Main Relocations from Streambanks - #302203	300,000
Camera Truck - #302501	375,000
Trenchless Technology - #9757	500,000
Sludge Thickening Process Improvements - #302301	800,000
Upper Adair Interceptor - #302201	1,000,000
Springbranch Garage Complex - #302410	2,130,000
Sludge House Piping Improvements - #402403	100,000
Chlorinator Improvements - #402502	100,000
Evaporator Improvements - #402503	100,000
Vehicle Replacement - #402506	150,000
Basin Drive Improvements - #402108	250,000
M-291 Wellfield Header - #402504	300,000
Future Production Wells - #401003	500,000
Horizontal Collector Wheel Rehab - #402501	750,000
Springbranch Garage Complex - #402410	2,130,000
Main Replacement Program - #9749	5,000,000
	<hr/>
	<b>\$33,473,103</b>

# Municipal Services

## Debt

Program by Expenditure Category	FY 2022-23 Actual Expenditures	FY 2023-24 Adopted Budget	FY 2023-24 Estimated Expenditures	FY 2024-25 Proposed Budget
Debt Service	\$10,511,909	\$10,571,862	\$10,571,862	\$10,531,114

### Program by Fund

Street Improvements Sales Tax (011)	\$1,784,575	\$1,787,946	\$1,787,946	\$1,754,897
Sanitary Sewer (030)	6,221,846	6,242,978	6,242,978	6,240,079
Water Fund (040)	2,505,487	2,540,938	2,540,938	2,536,138
<b>Total</b>	<b>\$10,511,909</b>	<b>\$10,571,862</b>	<b>\$10,571,862</b>	<b>\$10,531,114</b>

### Debt Issuance

#### Issue 2012B - Sanitary Sewer

Principal	\$0	\$0	\$0	\$0
Interest	-	-	-	-
Fees	-	-	-	-
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

#### Issue 2013C - Sanitary Sewer

Principal	\$0	\$0	\$0	\$0
Interest	-	-	-	-
Fees	2,501	-	-	-
<b>Total</b>	<b>\$2,501</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

#### Issue 2014C - Sanitary Sewer

Principal	\$325,000	\$345,000	\$345,000	\$360,000
Interest	738,642	724,600	724,600	706,975
Fees	1,282	5,000	5,000	5,000
<b>Total</b>	<b>\$1,064,924</b>	<b>\$1,074,600</b>	<b>\$1,074,600</b>	<b>\$1,071,975</b>

#### Issue 2021 A&B - Sanitary Sewer

Principal	\$3,210,000	\$3,270,000	\$3,270,000	\$3,335,000
Interest	1,938,172	1,888,378	1,888,378	1,823,104
Fees	6,250	10,000	10,000	10,000
<b>Total</b>	<b>\$5,154,422</b>	<b>\$5,168,378</b>	<b>\$5,168,378</b>	<b>\$5,168,104</b>

**Lease Purchase 19LP - Street Sales Tax**

Principal	\$1,310,000	\$1,345,000	\$1,345,000	\$1,385,000
Interest	434,148	402,446	402,446	369,897
Fees	-	-	-	-
<b>Total</b>	<b>\$1,744,148</b>	<b>\$1,747,446</b>	<b>\$1,747,446</b>	<b>\$1,754,897</b>

**Lease Purchase 031 - Street Sales Tax**

Principal	\$35,931	\$37,000	\$37,000	\$38,100
Interest	4,496	3,500	3,500	2,400
Fees	-	-	-	-
<b>Total</b>	<b>\$40,427</b>	<b>\$40,500</b>	<b>\$40,500</b>	<b>\$40,500</b>

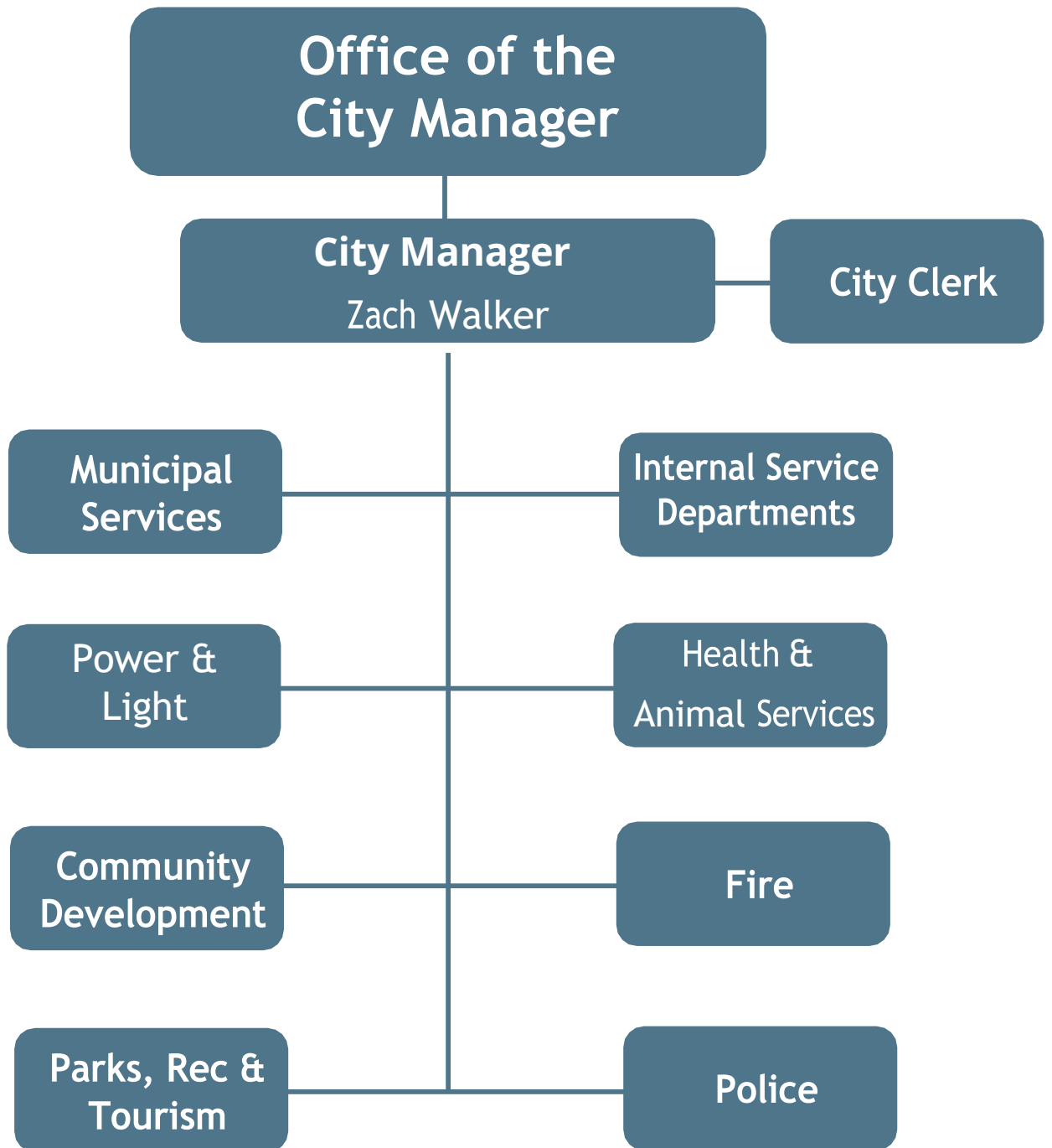
**Issue 2013D - Water**

Principal	\$1,785,000	\$1,880,000	\$1,880,000	\$1,950,000
Interest	718,487	652,938	435,292	578,138
Fees	2,000	8,000	500	8,000
<b>Total</b>	<b>\$2,505,487</b>	<b>\$2,540,938</b>	<b>\$2,315,792</b>	<b>\$2,536,138</b>



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## Office of the City Manager

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
<b>Department Programs</b>				
City Manager (4021)	\$730,790	\$946,995	\$1,027,875	\$974,063
PIO (4022)	\$340,636	\$0	\$1,768	\$0
Emergency Preparedness (4023)	92,001	345,484	283,535	349,231
City Clerk (4012)	\$0	\$0	\$333,679	\$403,693
<b>Total</b>	<b>\$1,163,427</b>	<b>\$1,292,479</b>	<b>\$1,646,858</b>	<b>\$1,726,987</b>

### Department by Expenditure Category

Salaries	\$656,019	\$662,257	\$728,800	\$761,100
Benefits	256,239	251,021	292,371	298,191
Retiree Health Insurance	57,610	65,000	70,000	97,000
Internal Services	80,698	219,155	267,131	234,200
Professional Services	22,568	3,000	193,000	238,000
Equipment	5,711	4,721	4,500	4,721
Debt	-	-	-	-
Other Operating Expenses	84,581	87,325	91,055	93,775
<b>Total</b>	<b>\$1,163,427</b>	<b>\$1,292,479</b>	<b>\$1,646,858</b>	<b>\$1,726,987</b>

### Department by Fund

General Fund (002)	\$1,163,427	\$1,292,479	\$1,646,858	\$1,726,987
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### Full-Time Equivalent Employees

General Fund (002)	9.00	9.25	9.25	9.25
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### DEPARTMENT MISSION

The City Manager is the Chief Administrative Officer of the City government, exercising direction over all municipal operations. The Office of the City Manager is comprised of the City Manager and Public Information Officer departments.

# Office of the City Manager

## City Manager

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salaries	\$417,510	\$516,243	\$599,300	\$523,750
Benefits	153,630	197,836	204,300	200,147
Retiree Health Insurance	57,610	65,000	60,000	66,000
Internal Services	57,033	124,770	124,770	128,370
Professional Services	12,553	-	-	25,000
Equipment	5,441	4,721	3,500	4,721
Debt	-	-	-	-
Other Operating Expenses	27,012	38,425	36,005	26,075
<b>Total</b>	<b>\$730,790</b>	<b>\$946,995</b>	<b>\$1,027,875</b>	<b>\$974,063</b>
<b>Program by Fund</b>				
General Fund (002-4021)	\$730,790	\$946,995	\$1,027,875	\$974,063
<b>Total Full Time Equivalent Positions*</b>	<b>3.50</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>

### PROGRAM MISSION

The mission of the City Manager is to serve as the Chief Administrative Officer of the City government so that Mayor and City Council-directed policies are implemented and city services are delivered efficiently and effectively.

*\* Excludes headcount that is allocated to other departments.*

## Office of the City Manager

### Public Information Office

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$230,943	\$0	\$0	\$0
Benefits	78,015	-	-	-
Retiree Health Insurance	-	-	-	-
Internal Services	2,768	-	1,768	-
Professional Services	-	-	-	-
Equipment	-	-	-	-
Other Operating Expenses	28,910	-	-	-
<b>Total</b>	<b>\$340,636</b>	<b>\$0</b>	<b>\$1,768</b>	<b>\$0</b>
<b>Program by Fund</b>				
General Fund (002-4022)	\$340,636	\$0	\$1,768	\$0
<b>Total Full Time Equivalent Positions*</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

#### SIGNIFICANT BUDGET CHANGES

The Communications Department (PIO) has moved into the Internal Service Fund beginning FY 2023-24

## Office of the City Manager

### Emergency Preparedness

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salaries	\$7,567	\$146,014	\$79,500	\$149,992
Benefits	24,594	53,185	55,000	55,829
Retiree Health Insurance	-	-	-	-
Internal Services	20,897	94,385	98,685	86,510
Professional Services	10,015	3,000	3,000	3,000
Equipment	270	-	-	-
Other Operating Expenses	28,659	48,900	47,350	53,900
<b>Total</b>	<b>\$92,001</b>	<b>\$345,484</b>	<b>\$283,535</b>	<b>\$349,231</b>
<b>Program by Fund</b>				
General Fund (002-4023)	\$92,001	\$345,484	\$283,535	\$349,231
<b>Total Full Time Equivalent Positions</b>	2.50	2.50	2.50	2.50

#### PROGRAM MISSION

The mission of the Emergency Preparedness Division is to protect and serve our community by preparing for the unexpected and ensuring a swift, coordinated, and effective response to emergencies of all kinds.

#### ACCOMPLISHMENTS

Awarded \$220,000 dollars in grant funds

Fully implemented our remote activated and automated outdoor warning siren system (NWS)

Completed the COOP plans for each City Department

Applied for additional COVID-19 assistance grants

Participated in and led several City, region and state-wide exercises

Is an ongoing stakeholder in several of the MRCKC projects

## Office of the City Manager

### City Clerk

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salaries	\$0	\$0	\$50,000	\$87,358
Benefits	-	-	33,071	42,215
Retiree Health Insurance	-	-	10,000	31,000
Internal Services	-	-	41,908	19,320
Professional Services	-	-	190,000	210,000
Equipment	-	-	1,000	-
Other Operating Expenses	-	-	7,700	13,800
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$333,679</b>	<b>\$403,693</b>
<b>Program by Fund</b>				
General Fund (002-4023)	\$0	\$0	\$333,679	\$403,693
<b>Total Full Time Equivalent Positions</b>	0.00	0.00	1.00	1.00

#### PROGRAM MISSION

The mission of the City Clerk is to manage and record the official proceedings of the City of Independence so that the official business of the City is duly recorded and maintained.

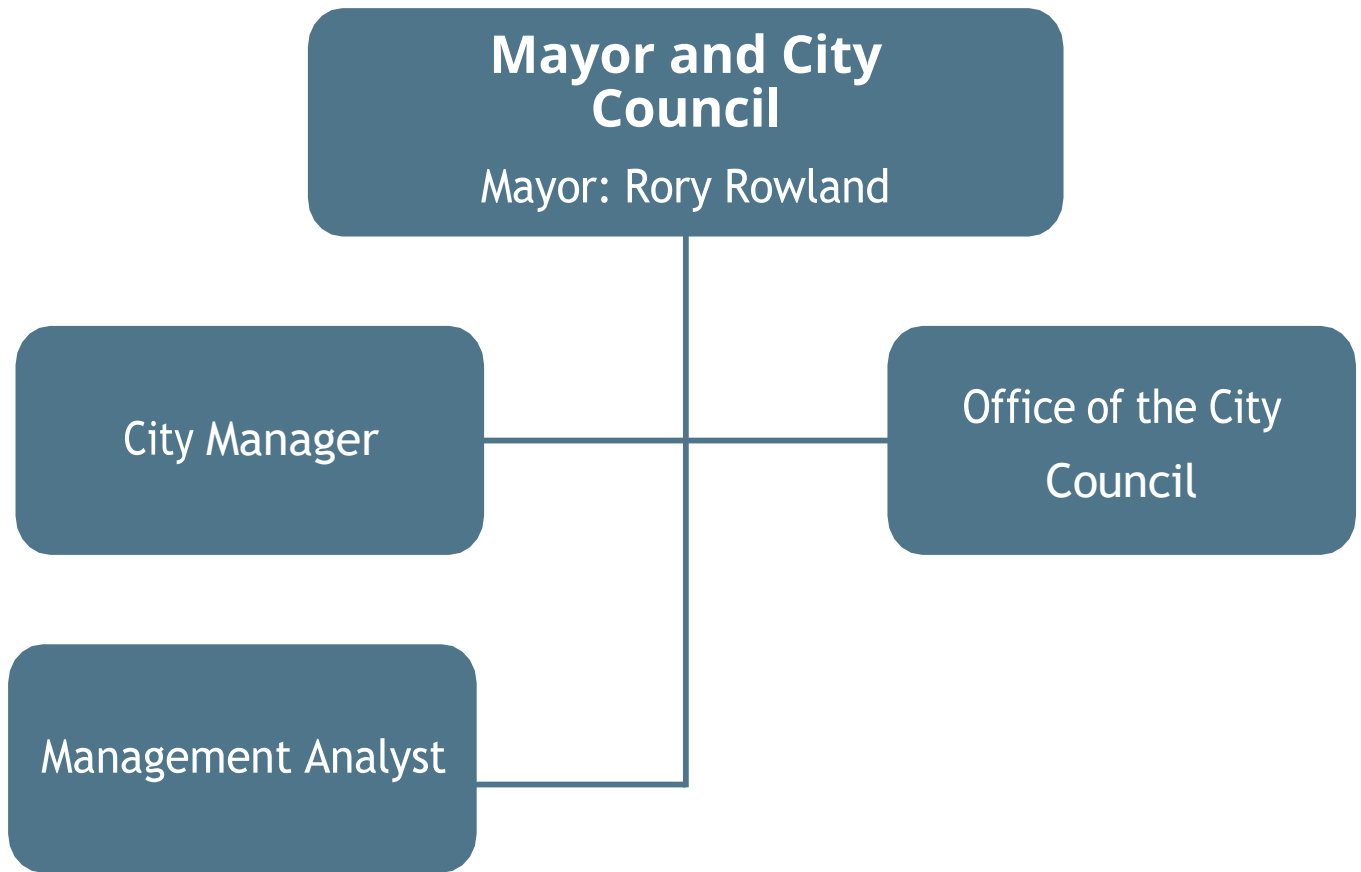
#### ACCOMPLISHMENTS

In working with all departments, we have streamlined the records request process, and become more consistent when it comes to open records requests. Our current processes are more closely aligned with the Missouri Sunshine Law and the Independence City Code. This continues to be a focus in FY 23/24 to continue to improve this process.

The Clerk's Office has tackled some big projects when it comes to converting paper records into electronic records. This creates efficiencies when it comes to pulling older records for staff and the public.

#### Strategic Plan Connection

Our primary connection to the Independence Action Plan is being Customer Focused with effective engagement with the community. Updates to the records request process has resulted in faster and more frequent responses to the requestor, and a one stop shop for obtaining public records



## Offices of the Mayor and City Council

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Adopted	Estimated	Proposed
Department Programs	Expenditures	Budget	Expenditures	Budget
Mayor (4004)	\$188,479	\$0	\$0	\$0
City Council (4002)	452,593	1,174,882	742,573	817,002
Management Analyst (4003)	78,556	-	-	-
City Clerk (4012)	470,436	-	-	-
<b>Total</b>	<b>\$1,190,065</b>	<b>\$1,174,882</b>	<b>\$742,573</b>	<b>\$817,002</b>

### Department by Expenditure Category

Salaries	\$535,087	\$391,011	\$328,500	\$338,014
Benefits	\$264,391	\$245,490	\$175,825	\$201,728
Retiree Health Insurance	\$47,565	\$46,000	\$25,600	\$18,700
Internal Services	\$93,255	\$131,771	\$120,350	\$194,960
Professional Services	\$202,241	\$300,000	\$52,644	\$17,000
Equipment	\$5,214	\$2,500	\$1,685	\$2,500
Other Operating Expenses	42,311	58,110	37,969	44,100
<b>Total</b>	<b>\$1,190,065</b>	<b>\$1,174,882</b>	<b>\$742,573</b>	<b>\$817,002</b>

### Department by Fund

General Fund (002)	\$1,190,065	\$1,174,882	\$742,573	\$817,002
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### Full-Time Equivalent Employees

General Fund (002)	11.00	11.00	11.00	9.00
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### DEPARTMENT MISSION

Process, record, and report all transactions in a timely and accurate manner using sound business practices and methods. In performing our mission, we will maintain a well-trained staff and utilize the tools provided by the City to their greatest advantage.



# Offices of the Mayor and City Council

## Office of the Mayor

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salaries	\$84,853	\$0	\$0	\$0
Benefits	36,489	-	-	-
Retiree Health Insurance	5,917	-	-	-
Internal Services	37,190	-	-	-
Professional Services	-	-	-	-
Equipment	3,529	-	-	-
Other Operating Expenses	20,501	-	-	-
<b>Total</b>	<b>\$188,479</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Program by Fund</b>				
General Fund (002-4004)	\$188,479	\$0	\$0	\$0
<b>Total Full Time Equivalent Positions</b>	1.00	0.00	0.00	0.00

### PROGRAM MISSION

The mission of the Mayor is to serve as the presiding officer of the City Council, as provided by the City Charter. As the presiding officer, the Mayor works with other members of the City Council to enact legislation and make appointments to various advisory boards and commissions.

## Offices of the Mayor and City Council

### City Council

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$260,081	\$391,011	\$328,500	\$338,014
Benefits	140,487	245,490	175,825	201,728
Retiree Health Insurance	13,842	46,000	25,600	18,700
Internal Services	28,807	131,771	120,350	194,960
Professional Services	125	300,000	52,644	17,000
Equipment	1,685	2,500	1,685	2,500
Other Operating Expenses	7,566	58,110	37,969	44,100
<b>Total</b>	<b>\$452,593</b>	<b>\$1,174,882</b>	<b>\$742,573</b>	<b>\$817,002</b>
<b>Program by Fund</b>				
General Fund (002-4002)	\$452,593	\$1,174,882	\$742,573	\$817,002
<b>Total Full Time Equivalent Positions</b>	7.00	11.00	11.00	9.00

#### MISSION

The mission of the City Council is to enact legislation that protects the health, peace, property, and general welfare of the citizens of the City of Independence. The Council consists of four members elected by the voters of the Council District, and two members elected at-large, or by all Independence voters.

# Offices of the Mayor and City Council

## City Clerk

Program by Expenditure Category	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$137,625	\$0	\$0	\$0
Benefits	61,730	-	-	-
Retiree Health Insurance	27,807	-	-	-
Internal Services	26,914	-	-	-
Professional Services	202,116	-	-	-
Equipment	-	-	-	-
Other Operating Expenses	14,244	-	-	-
<b>Total</b>	<b>\$470,436</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Program by Fund</b>				
General Fund (0024012)	<b>\$470,436</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Full Time Equivalent Positions</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### MISSION

The mission of the City Clerk is to manage and record the official proceedings of the City of Independence so that the official business of the City is duly recorded and maintained.

### SIGNIFICANT BUDGET CHANGES

This org was consolidated with the City Council org as of the FY 23-24 budget and has been transferred to the Office of the City Manager as of December 2023.

## Offices of the Mayor and City Council Management Analyst

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$52,527	\$0	\$0	\$0
Benefits	25,685	-	-	-
Retiree Health Insurance	0	-	-	-
Internal Services	344	-	-	-
Professional Services	-	-	-	-
Equipment	-	-	-	-
Other Operating Expenses	0	-	-	-
<b>Total</b>	<b>\$78,556</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Program by Fund</b>				
General Fund (002-4003)	\$78,556	\$0	\$0	\$0
<b>Total Full Time Equivalent Positions</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### MISSION

The mission of the Management Analyst program is to systematically and continuously examine all works of the City in order to identify opportunities to reduce costs, increase program efficiency, improve program effectiveness, and enhance professionalism of the administration of the City.

### SIGNIFICANT BUDGET CHANGES

This org has been consolidated with the City Council, Mayor and City Clerk into one org. Expenditures will now be budgeted and recorded in org 4002.



# Fire

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Department Programs	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Administration (4611)	\$2,346,150	\$2,486,579	\$2,766,681	\$3,555,061
Operations (4621)	21,517,951	20,615,343	23,790,815	19,757,868
Emergency Medical Services (4622)	241,614	231,121	346,417	404,243
Fire Prevention (4631)	985,577	982,288	1,014,177	900,107
Maintenance (4641)	81,335	71,276	86,076	100,410
Training (4651)	91,896	17,523	73,173	69,360
Emergency Preparedness (4661,4650)	319,002	59,629	48,439	-
Sales Tax (4671)	4,023,811	10,264,971	8,454,098	15,213,937
<b>Total</b>	<b>\$29,607,335</b>	<b>\$34,728,729</b>	<b>\$36,579,875</b>	<b>\$40,000,986</b>

## Department by Expenditure Category

Salaries	\$15,625,805	\$16,145,564	\$18,128,900	\$17,335,508
Benefits	8,594,169	8,994,409	9,428,900	8,821,498
Retiree Health Insurance	1,271,924	1,278,000	1,400,000	1,600,000
Internal Services	1,159,326	1,566,131	1,599,931	2,673,330
Professional Services	37,225	255,000	394,260	256,800
Equipment	1,569,542	3,068,350	2,062,150	1,523,600
Other Operating Expenses	1,208,118	1,523,538	1,523,649	2,291,350
Capital Expenditures	-	1,800,000	1,800,000	-
Transfers Out to Capital Projects	-	-	-	5,450,000
Debt Service	141,225	97,736	242,084	48,900
<b>Total</b>	<b>\$29,607,335</b>	<b>\$34,728,729</b>	<b>\$36,579,875</b>	<b>\$40,000,986</b>

## Department by Fund

General Fund (002)	\$25,373,694	\$24,404,130	\$28,077,339	\$24,787,049
Grant Fund (015)	209,830	59,629	48,439	-
Fire Protection Sales Tax (017)	4,023,811	10,264,971	8,454,098	15,213,937
Fire Improvements Fund (053)	-	-	-	5,450,000
<b>Total</b>	<b>\$29,607,335</b>	<b>\$34,728,729</b>	<b>\$36,579,875</b>	<b>\$40,000,986</b>

## Full-Time Equivalent Employees

General Fund (002)	174.50	175.00	175.00	177.00
Grant Fund (015)	0.00	0.00	0.00	0.00
Fire Protection Sales Tax (017)	24.00	29.00	29.00	24.00
<b>Total</b>	<b>198.50</b>	<b>204.00</b>	<b>204.00</b>	<b>201.00</b>

**DEPARTMENT MISSION**

The Independence Fire Department will meet the challenges of present and future community needs through pro-active leadership, dedication to our core values, provision of quality All-Hazard emergency services, and community risk-reduction strategies in an efficient and effective manner.

# Fire

## Administration

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salaries	\$248,359	\$253,172	\$253,300	\$279,484
Benefits	125,196	132,944	100,950	93,637
Retiree Health Insurance	1,271,924	1,278,000	1,400,000	1,600,000
Internal Services	428,444	788,963	789,363	1,546,640
Professional Services	5,786	9,000	160,000	9,000
Equipment	-	-	-	-
Other Operating Expenses	266,442	24,500	63,068	26,300
<b>Total</b>	<b>\$2,346,150</b>	<b>\$2,486,579</b>	<b>\$2,766,681</b>	<b>\$3,555,061</b>

### Program by Fund

General Fund (002-4611)	\$2,346,150	\$2,486,579	\$2,766,681	\$3,555,061
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### Total Full Time Equivalent Positions

General Fund (002-4611)	3.00	3.00	3.00	2.00
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### PROGRAM MISSION

The Administration Division is responsible for the overall management of the department and ensures that strategic goals and objectives meet the visions and mission of the department.



# Fire Operations

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	13,367,564	12,505,994	15,206,700	11,694,017
Benefits	7,484,082	7,503,012	7,975,300	7,308,711
Retiree Health Insurance	-	-	-	-
Internal Services	608,133	545,537	545,537	694,440
Professional Services	-	-	-	-
Equipment	-	-	-	-
Other Operating Expenses	33,776	36,300	38,778	36,300
Debt Service	24,397	24,500	24,500	24,400
<b>Total</b>	<b>21,517,951</b>	<b>20,615,343</b>	<b>23,790,815</b>	<b>19,757,868</b>
<b>Program by Fund</b>				
General Fund (002-4621)	21,517,951	20,615,343	23,790,815	19,757,868
<b>Total Full Time Equivalent Positions</b>				
General Fund (002-4621)	160.00	162.00	162.00	166.00

## MISSION

The mission of the Fire Operations Division is to serve the emergent needs of the community with response to emergency medical calls, fires, explosions, bomb threats, vehicle accidents, homeland security terrorism, hazardous chemical spills, and other emergency calls.

# Fire

## Emergency Medical Services

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$114,949	\$118,135	\$181,300	\$207,242
Benefits	53,890	65,269	91,950	99,281
Retiree Health Insurance	-	-	-	-
Internal Services	5,741	1,967	16,667	51,970
Professional Services	27,705	-	150	-
Equipment	-	-	-	-
Other Operating Expenses	39,329	45,750	56,350	45,750
<b>Total</b>	<b>\$241,614</b>	<b>\$231,121</b>	<b>\$346,417</b>	<b>\$404,243</b>
<b>Program by Fund</b>				
General Fund (002-4622)	\$241,614	\$231,121	\$346,417	\$404,243
<b>Total Full Time Equivalent Positions</b>				
General Fund (002-4622)	1.00	2.00	2.00	2.00

### MISSION

The Emergency Medical Services (EMS) and Wellness Division is responsible for the training and operation of emergency medical services to ensure firefighters can provide basic and advanced life support measures to the citizens.

# Fire Prevention

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$630,249	\$645,518	\$668,200	\$561,328
Benefits	262,109	272,379	263,100	265,909
Retiree Health Insurance	-	-	-	-
Internal Services	54,050	54,891	73,591	59,370
Professional Services	-	-	-	-
Equipment	-	-	-	-
Other Operating Expenses	39,170	9,500	9,286	13,500
<b>Total</b>	<b>\$985,577</b>	<b>\$982,288</b>	<b>\$1,014,177</b>	<b>\$900,107</b>

## Program by Fund

General Fund (002-4631)	\$985,577	\$982,288	\$1,014,177	\$900,107
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## Total Full Time Equivalent Positions

General Fund (002-4631)	8.00	8.00	8.00	7.00
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## MISSION

The Fire Prevention Division provides for the safety of the residents through inspection of new businesses within the city, fire code enforcement, plan reviews, fire safety education, fire investigation, and the re-inspection of all violations found during company inspections.

## Fire Maintenance

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$0	\$0	\$0	\$0
Benefits	-	-	-	-
Retiree Health Insurance	-	-	-	-
Internal Services	19,836	18,576	18,576	37,710
Professional Services	-	-	-	-
Equipment	-	-	-	-
Other Operating Expenses	61,498	52,700	67,500	62,700
<b>Total</b>	<b>\$81,335</b>	<b>\$71,276</b>	<b>\$86,076</b>	<b>\$100,410</b>
<b>Program by Fund</b>				
General Fund (002-4641)	\$81,335	\$71,276	\$86,076	\$100,410
<b>Total Full Time Equivalent Positions</b>				
General Fund (002-4641)	0.00	0.00	0.00	0.00

### MISSION

The Maintenance Division manages the service, preventative maintenance, and replacement programs for all staff vehicles, fire apparatus, facilities, and equipment.

# Fire

## Training and Professional Development

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
<b>Program by Expenditure Category</b>				
Salary	\$56,010	\$5,000	\$49,000	\$44,000
Benefits	22,912	-	10,400	-
Retiree Health Insurance	-	-	-	-
Internal Services	9,722	12,023	12,023	24,360
Professional Services	-	-	-	-
Equipment	-	-	-	-
Other Operating Expenses	3,251	500	1,750	1,000
<b>Total</b>	<b>\$91,896</b>	<b>\$17,523</b>	<b>\$73,173</b>	<b>\$69,360</b>
<b>Program by Fund</b>				
General Fund (002-4651)	\$91,896	\$17,523	\$73,173	\$69,360
<b>Total Full Time Equivalent Positions</b>				
General Fund (002-4651)	0.00	0.00	0.00	0.00

### MISSION

The Training/Professional Development Division provides training which promotes safe, effective, and efficient emergency response to the community.

# Fire

## Emergency Preparedness

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$160,274	\$6,818	\$0	\$0
Benefits	25,388	4,372	-	-
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	-
Professional Services	1,063	8,200	8,200	-
Equipment	68,314	2,150	2,150	-
Other Operating Expenses	63,962	38,088	38,088	-
<b>Total</b>	<b>\$319,002</b>	<b>\$59,629</b>	<b>\$48,439</b>	<b>\$0</b>
<b>Program by Fund</b>				
General Fund (002-4661)	\$109,172	\$0	\$0	\$0
Grant Fund (015-4650)	209,830	\$59,629	\$48,439	\$0
<b>Total</b>	<b>\$319,002</b>	<b>\$59,629</b>	<b>\$48,439</b>	<b>\$0</b>
<b>Total Full Time Equivalent Positions</b>				
General Fund (002-4661)	2.50	0.00	0.00	0.00
Grant Fund (015-4650)	0.00	0.00	0.00	0.00
<b>Total</b>	<b>2.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### MISSION

The Emergency Preparedness Division is responsible for support during times of disaster for all local, state, and federal departments across the spectrum of the emergency management functions, including preparedness, response, prevention, and recovery.

# Fire

## Sales Tax Program

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
<b>Program by Expenditure Category</b>				
Salary	\$1,048,401	\$2,610,927	\$1,770,400	\$4,549,437
Benefits	620,592	1,016,434	987,200	1,053,960
Retiree Health Insurance	-	-	-	-
Internal Services	33,400	144,174	144,174	258,840
Professional Services	2,672	237,800	225,910	247,800
Equipment	1,501,228	3,066,200	2,060,000	1,523,600
Other Operating Expenses	700,690	1,316,200	1,248,829	2,105,800
Capital Improvements	-	1,800,000	1,800,000	-
Transfers Out to Capital Projects	-	-	-	5,450,000
Debt Service	116,828	73,236	217,584	24,500
<b>Total</b>	<b>\$4,023,811</b>	<b>\$10,264,971</b>	<b>\$8,454,098</b>	<b>\$15,213,937</b>
<b>Program by Fund</b>				
Fire Protection Sales Tax (017-4671)	\$4,023,811	\$10,264,971	\$8,454,098	\$15,213,937
<b>Total Full Time Equivalent Positions</b>				
Fire Protection Sales Tax (017-4671)	<b>24.00</b>	<b>29.00</b>	<b>29.00</b>	<b>29.00</b>

### MISSION

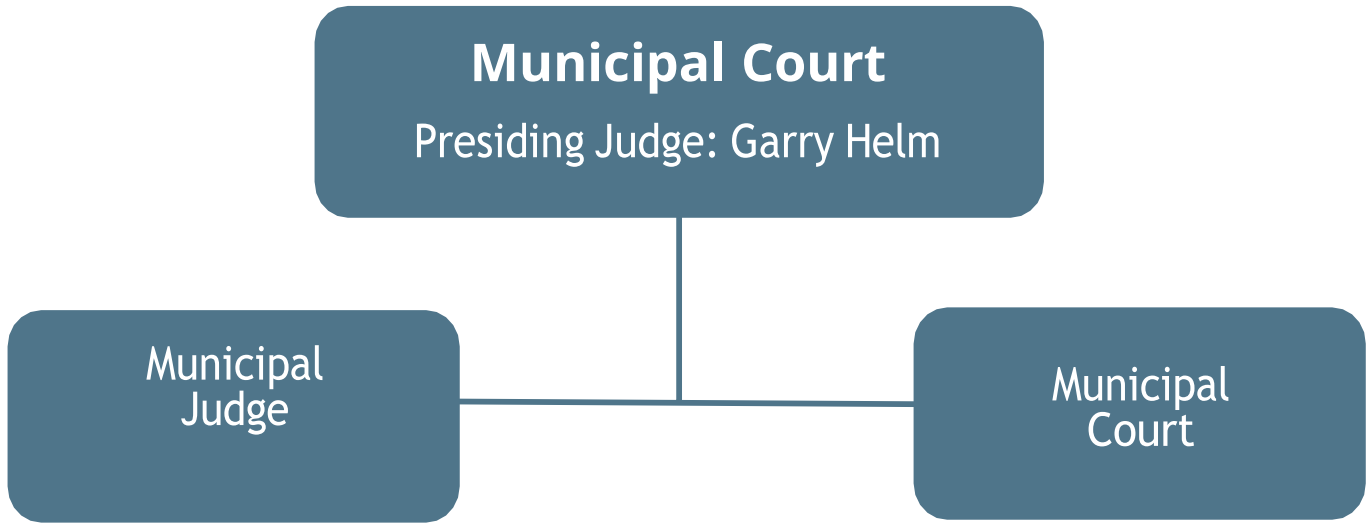
The purpose of this cost center is to budget and track expenditures of Fire Protection Sales Tax funds to ensure compliance with the stated goals of this initiative when passed by voters.

# Fire

## Capital Improvements

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Capital Improvements	-	-	-	5,450,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,450,000</b>
<b>Program by Fund</b>				
Fire Improvements Fund (053)	\$0	\$0	\$0	\$5,450,000
<b>Capital Projects for FY 2024-25</b>				
<b>Project Title and Number</b>	<b>Amount</b>			
Aerial Ladder Truck	\$1,350,000			
Fire Pumper	1,050,000			
Parking Area Addition	300,000			
Architectural Design Fees	2,750,000			
	<b>\$5,450,000</b>			





# Municipal Court

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Department Programs	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Municipal Court (4090)	1,529,891	1,579,595	1,610,265	1,733,769
<b>Total</b>	<b>\$ 1,529,891</b>	<b>\$ 1,579,595</b>	<b>\$ 1,610,265</b>	<b>\$ 1,733,769</b>

## Department by Expenditure Category

Salaries	\$ 591,343	\$ 628,790	\$ 743,000	\$ 668,740
Benefits	303,751	360,974	\$ 355,500	\$ 373,343
Retiree Health Insurance	40,926	39,000	\$ 35,000	\$ 39,000
Internal Services	466,627	350,435	\$ 350,435	\$ 449,790
Professional Services	81,437	128,931	\$ 85,000	\$ 128,931
Equipment	15,800	2,500	\$ 2,500	\$ 5,000
Other Operating Expenses	30,007	68,965	\$ 38,830	\$ 68,965
<b>Total</b>	<b>\$ 1,529,891</b>	<b>\$ 1,579,595</b>	<b>\$ 1,610,265</b>	<b>\$ 1,733,769</b>

## Department by Fund

General Fund (002)	1,529,891	1,579,595	1,610,265	1,733,769
<b>Total</b>	<b>\$ 1,529,891</b>	<b>\$ 1,579,595</b>	<b>\$ 1,610,265</b>	<b>\$ 1,733,769</b>

## Full-Time Equivalent Employees

General Fund (002)	14.34	14.34	14.34	14.62
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## DEPARTMENT MISSION

The Municipal Court has jurisdiction of cases involving violation of City ordinances; establishes and collects all fines, court costs, and bond money; issues warrants, subpoenas, and orders of commitment; and provides other services as prescribed by the Charter of the City of Independence, Missouri and applicable State Statutes.

## SIGNIFICANT PLAN CONNECTION

Municipal Court is operating out of three case management systems. Comain, Incode, and Show Me Courts.

July 1, 2023, the Supreme Court launched Remote Public Access, which means, the public now has “remote access” to certain public documents filed in Missouri court cases via Case.net. This applies only to public documents filed on or after July 1, 2023. The public now can view, download and print these public case documents from their personal computers, tablets or cell phones. This, has in turn has created more steps in Show Me Courts, while we are struggling to stay ahead of the very next week’s dockets.

Looking forward to Municipal Court being fully staffed in 24-25. We will be able to process the citations quicker so the public can have access to pay online quicker.

# Municipal Court

## Municipal Court

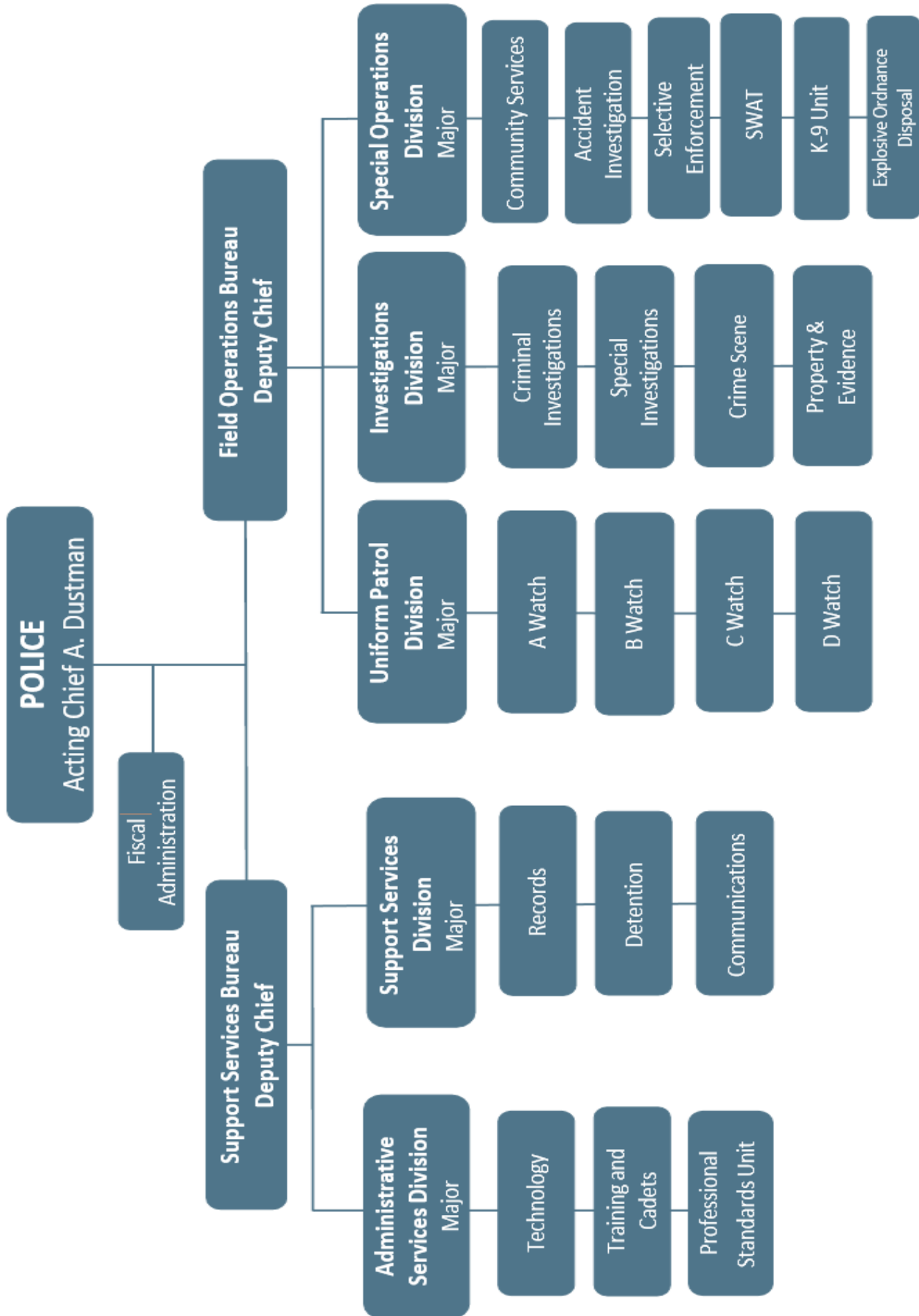
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salaries	\$ 591,343	\$ 628,790	\$ 743,000	\$ 668,740
Benefits	303,751	\$ 360,974	\$ 355,500	\$ 373,343
Retiree Health Insurance	40,926	39,000	35,000	39,000
Internal Services	466,627	350,435	350,435	449,790
Professional Services	81,437	128,931	85,000	128,931
Equipment	15,800	2,500	2,500	5,000
Other Operating Expenses	30,007	68,965	38,830	68,965
<b>Total</b>	<b>\$ 1,529,891</b>	<b>\$ 1,579,595</b>	<b>\$ 1,610,265</b>	<b>\$ 1,733,769</b>
<b>Program by Fund</b>				
General Fund (002-4090)	\$ 1,529,891	\$ 1,579,595	\$ 1,610,265	\$ 1,733,769
<b>Total Full Time Equivalent Positions</b>	14.34	14.34	14.34	14.62

### PROGRAM MISSION

The Municipal Court has jurisdiction of cases involving violation of City ordinances; establishes and collects all fines, court costs and bond money; issues warrants, subpoenas, orders of commitment; and provides others services as prescribed by the Charter of the City of Independence, Missouri and applicable State Statutes.



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# Police

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Department Programs	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Chief of Police (002511)	\$6,355,293	\$6,260,443	\$7,133,601	\$7,758,589
Grant Match (002512, 0154550)	1,836,855	719,282	2,235,135	753,185
Training & Equipment (0024513)	1,454,985	1,768,111	1,390,762	1,846,440
Patrol (0024532)	7,772,981	8,715,859	8,250,776	8,683,144
Investigations (0024534)	6,311,396	6,193,757	6,856,197	6,420,753
Tactical Operations (0024535)	1,849,604	2,008,751	2,231,769	2,026,479
Special Enforcement (0024536)	1,775,881	1,745,656	1,976,294	1,827,937
STEP (0024538)	118,375	273,812	271,204	271,079
Community Services (0024539)	1,935,415	2,222,403	2,239,845	2,262,911
Crime Scene (0024542)	588,909	591,078	506,265	568,903
Detention (0024543)	1,684,956	1,859,355	1,648,854	1,847,013
Records (0024544)	1,335,785	1,541,288	1,668,224	1,475,639
Communications Unit (0024545)	2,441,079	2,216,491	2,152,668	2,458,233
Sales Tax Program (0164561:4)	2,177,571	4,817,622	5,592,529	3,555,453
Use Tax Program (0184571)	3,810,070	4,231,251	6,797,372	6,276,670
Capital Improvements (052)	-	-	4,026,594	550,000
<b>Total</b>	<b>\$41,449,155</b>	<b>\$45,165,159</b>	<b>\$54,978,090</b>	<b>\$48,582,424</b>

## Department by Expenditure Category

Salaries	\$22,726,334	\$21,005,519	\$23,414,660	\$21,648,162
Benefits	10,918,389	12,744,490	11,827,560	13,062,761
Retiree Health Insurance	1,678,935	1,484,019	1,900,000	2,000,000
Internal Services	2,303,791	3,523,424	3,523,524	5,467,430
Professional Services	869,473	988,200	780,550	986,000
Equipment	1,360,799	1,904,400	3,385,325	2,919,471
Other Operating Expenses	1,556,769	2,092,506	1,808,409	1,926,000
Capital Improvements	-	1,400,000	1,400,000	550,000
Debt	31,223	22,600	22,600	22,600
<b>Total</b>	<b>\$41,445,715</b>	<b>\$45,165,159</b>	<b>\$48,062,627</b>	<b>\$48,582,424</b>

## Department by Fund

General Fund (002)	\$33,625,369	\$35,397,004	\$36,326,461	\$37,447,117
Grant Fund (015)	1,836,145	719,282	2,235,135	753,185
Police Sales Tax Fund (016)	2,177,571	4,817,622	5,592,529	3,555,453
Police Use Tax Fund (018)	3,810,070	4,231,251	6,797,372	6,276,670
Police Use Tax Fund (052)	-	-	4,026,594	550,000
<b>Total</b>	<b>\$41,449,155</b>	<b>\$45,165,159</b>	<b>\$54,978,090</b>	<b>\$48,582,424</b>

**Full-Time Equivalent Employees**

General Fund (002)	289.90	292.20	292.20	292.88
Grant Fund (015)	4.43	4.43	4.43	6.75
Police Sales Tax Fund (016)	0.00	0.00	0.00	0.00
Police Use Tax Fund (018)	31.00	31.00	31.00	32.00
<b>Total</b>	<b>325.33</b>	<b>327.63</b>	<b>327.63</b>	<b>331.63</b>

**DEPARTMENT MISSION**

The mission of the Independence Police Department is 1) to protect the life, individual liberty, and property of all people within the City of Independence; 2) to lower crime and disorder in the community; 3) to develop and maintain a positive relationship with members of the community; and 4) to foster a positive working environment for police employees.

**SIGNIFICANT OPERATIONAL CHANGES**

- Eliminated one Police Records Administrator position.
- Filled all but one vacant Command Staff position.
- Added an Electronic Fleet Technician, a System Admin I and II, an Internal Affairs Sergeant, and a Digital Media Officer Position

**STRATEGIC PLAN CONNECTION**

The Police Department remains committed to finding ways to operate in the most efficient and effective manner. This will include a department-wide review and evaluation in FY 2024-25 to ensure we are structured to remain a High-Performance Organization. The proposed budget will allow for the Police Department to continue succession planning and development to ensure we remain a part of a Well-Planned City.

We will continue to be good stewards of the Police Department funds to find new and innovative ways to stretch budgeted dollars for maximum efficiency. This will ensure we remain a Financially Sustainable Organization.

At the heart of the mission of the Police Department is public safety. We will continue to look at new and creative ways to combat crime and disorder in our city, while increasing the perception of safety for our citizens. We will continue to utilize our outreach efforts and programs to support an Engaged Community. This will ensure we remain focused on maintaining a Safe, Welcoming Community.

## Police Chief of Police

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salaries	\$1,674,996	\$806,146	\$1,211,000	\$1,046,389
Benefits	1,708,919	1,611,558	1,683,696	1,739,080
Retiree Health Insurance	1,678,935	1,484,019	1,900,000	2,000,000
Internal Services	957,007	2,018,320	2,018,320	2,634,120
Professional Services	136,240	171,900	63,850	167,300
Equipment	10,868	10,000	10,000	5,100
Debt	8,703	-	-	-
Other Operating Expenses	179,625	158,500	246,735	166,600
<b>Total</b>	<b>\$6,355,293</b>	<b>\$6,260,443</b>	<b>\$7,133,601</b>	<b>\$7,758,589</b>

### Program by Fund

General Fund (002-4511)	\$6,355,293	\$6,260,443	\$7,133,601	\$7,758,589
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### Total Full Time Equivalent Positions

General Fund (002-4511)	17.00	15.00	15.00	16.00
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### PROGRAM MISSION

The Office of the Chief of Police is responsible for the overall operation and administration of the department. Responsibilities include technology and fleet management, budget and accounting processes, inventories, professional standards, and recruitment.

### ACCOMPLISHMENTS

Filled all but 1 vacant Command Staff position.

Added 1 Internal Affairs Sergeant and 1 Systems Admin II position.

### SIGNIFICANT BUDGET CHANGES

Salary and benefits have increased due to the addition of 2 FTEs to this Org.

Retiree Health Insurance has increased by \$515,981 and Work Comp by \$119,400.

Significant increase to Interfund Charges in this Org.



# Police Grants

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$1,325,789	\$405,721	\$1,406,377	\$428,016
Benefits	387,000	187,555	382,456	232,169
Retiree Health Insurance	-	-	-	-
Internal Services	710	-	-	-
Professional Services	-	-	-	-
Equipment	54,261	-	327,332	-
Other Operating Expenses	69,094	126,006	118,970	93,000
<b>Total</b>	<b>\$1,836,855</b>	<b>\$719,282</b>	<b>\$2,235,135</b>	<b>\$753,185</b>

## Program by Fund

General Fund (002-4512)	\$710	\$0	\$0	\$0
Grant Fund (015-4550)	1,836,145	719,282	2,235,135	753,185
<b>Total</b>	<b>\$1,836,855</b>	<b>\$719,282</b>	<b>\$2,235,135</b>	<b>\$753,185</b>

## Total Full Time Equivalent Positions

General Fund (002-4512)	0.00	0.00	0.00	0.00
Grant Fund (015-4550)	4.43	4.43	4.43	6.75
<b>Total</b>	<b>4.43</b>	<b>4.43</b>	<b>4.43</b>	<b>6.75</b>

## MISSION

The grants program includes federal and state grant programs to assist the Police Department in maintaining peace and order. The general fund portion of this program is the match needed to receive the grants or the funding gap between the actual cost of the program and the amount available from the grantor agency.

## ACCOMPLISHMENTS

IPD was awarded a federal Department of Justice grant for a Body-Worn Camera Implementation Program. The grant will partially cover the purchase of the body worn cameras, plus the addition of three (3) new personnel to assist with and manage the new technology.

## SIGNIFICANT BUDGET CHANGES

Total FTEs increased by the additional personnel added through the new Body-Worn Camera grant. Overtime grants are added throughout the fiscal year as they are awarded, and are not included in the proposed budget for the year.

# Police Training

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$263,796	\$424,557	\$167,900	\$427,470
Benefits	63,418	223,754	71,560	249,370
Retiree Health Insurance	-	-	-	-
Internal Services	792,603	679,200	679,200	721,400
Professional Services	-	-	-	-
Equipment	-	-	-	-
Other Operating Expenses	335,167	440,600	472,102	448,200
<b>Total</b>	<b>\$1,454,985</b>	<b>\$1,768,111</b>	<b>\$1,390,762</b>	<b>\$1,846,440</b>
<b>Program by Fund</b>				
General Fund (002-4513)	\$1,454,985	\$1,768,111	\$1,390,762	\$1,846,440
<b>Total Full Time Equivalent Positions</b>				
General Fund (002-4513)	8.00	9.00	9.00	9.00

## MISSION

The mission of this unit is to coordinate all department training, including mandated Police Officer Standards and Training (POST) certification, federal, state, and City requirements, and all external training activities. This unit is also responsible for the Field Training Officer (FTO) program, and assists with recruiting and hiring for the department.

## ACCOMPLISHMENTS

Completed updated First-Line Supervisor Course for all Sergeants.

Identified Power Users and began initial training for Axon Deployment as well as planning for full implementation.

Existing Training Sergeant was promoted to Captain and a new Training Sergeant was installed.

## SIGNIFICANT BUDGET CHANGES

The cost of salaries and benefits continue to rise each year.

Central Garage fuel has increased in Supplies, as well as Training and the cost of Vehicle Repairs.

ERP Interfund Charges increased by \$12,550.

# Police Patrol

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$5,113,654	\$5,506,072	\$5,275,826	\$5,458,971
Benefits	2,626,445	3,153,928	2,919,221	3,133,773
Retiree Health Insurance	-	-	-	-
Internal Services	30,519	52,059	52,059	87,900
Professional Services	-	-	-	-
Equipment	-	-	1,000	-
Other Operating Expenses	2,363	3,800	2,670	2,500
<b>Total</b>	<b>\$7,772,981</b>	<b>\$8,715,859</b>	<b>\$8,250,776</b>	<b>\$8,683,144</b>

## Program by Fund

General Fund (002-4532)	\$7,772,981	\$8,715,859	\$8,250,776	\$8,683,144
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## Total Full Time Equivalent Positions

General Fund (002-4532)	89.00	88.00	88.00	86.00
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## MISSION

The mission of the Patrol division is to reduce crime and disorder by being the initial responder for all calls from citizens 24 hours per day, 365 days per year.

## ACCOMPLISHMENTS

2023/2024 completes one full year of the new Sector deployment. The sector concept will remain, as has had positive feedback from officers and resulted in a more balanced workload and improved it response times.

2023/2024 Patrol remains at full staff.

## SIGNIFICANT BUDGET CHANGES

The cost of benefits like health insurance and LAGERS continues to increase.

ERP Interfund Charge increased by \$37,361.

# Police

## Investigations

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$4,339,426	\$3,978,810	\$4,690,930	\$4,113,570
Benefits	1,903,258	2,127,135	2,076,411	2,199,433
Retiree Health Insurance	-	-	-	-
Internal Services	25,062	44,012	44,012	60,350
Professional Services	9,391	9,000	8,000	8,000
Equipment	23,462	22,700	22,538	22,700
Other Operating Expenses	10,796	12,100	14,306	16,700
<b>Total</b>	<b>\$6,311,396</b>	<b>\$6,193,757</b>	<b>\$6,856,197</b>	<b>\$6,420,753</b>

### Program by Fund

General Fund (002-4534)	\$6,311,396	\$6,193,757	\$6,856,197	\$6,420,753
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### Total Full Time Equivalent Positions

General Fund (002-4534)	50.15	50.45	50.45	53.25
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### MISSION

The Investigations division consists of the Criminal Investigations Unit, the Drug Enforcement Unit, and the Street Crimes Unit. This division is tasked with reactionary as well as proactive investigation of crimes, including homicides, assaults, domestic violence, drug offenses, and burglaries.

### ACCOMPLISHMENTS

Added a second full-time Property Room Technician.  
 Restaffed and adjusted the mission of the Gun Squad.  
 Restaffed and adjusted the mission of the Street Crimes Unit.  
 Continued the use of the PIIT (Police Involved Investigation Team). Had a IPD activation for an Officer Involved Shooting in Blue Springs. Utilization of the PIIT was seamless and very successful.  
 Identified and began training four (4) additional Arson Investigators due to recent retirements.  
 Renewed essential equipment and software that is necessary for the retrieval of evidence and the investigation of many types of crimes.  
 Genetec system was implemented in the interview rooms and Detectives were trained on the new system.

### SIGNIFICANT BUDGET CHANGES

The cost of salaries and benefits continues to rise.  
 Operating Supplies increased \$2,200 for investigative programs.  
 ERP Interfund Charge increased by \$17,558.

# Police

## Tactical Operations

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$1,245,170	\$1,306,334	\$1,495,000	\$1,314,752
Benefits	561,708	643,211	678,066	645,347
Retiree Health Insurance	-	-	-	-
Internal Services	6,656	10,406	10,506	20,880
Professional Services	-	-	-	-
Equipment	-	-	-	-
Other Operating Expenses	36,070	48,800	48,197	45,500
<b>Total</b>	<b>\$1,849,604</b>	<b>\$2,008,751</b>	<b>\$2,231,769</b>	<b>\$2,026,479</b>

### Program by Fund

General Fund (002-4535)	\$1,849,604	\$2,008,751	\$2,231,769	\$2,026,479
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### Total Full Time Equivalent Positions

General Fund (002-4535)	14.00	14.00	14.00	14.00
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### MISSION

The mission of the Tactical Operations division is to assist in reducing crime and disorder by providing support, coordination, and implementation of additional services to Patrol and Investigations through the Canine Unit, SWAT, Explosive Ordnance Disposal (EOD) Team, Crisis Negotiations, Tactical Medics, and Drone Operations.

### ACCOMPLISHMENTS

- Added one new SWAT operator to replace an operator who had been promoted.
- Cable Dahmer donated K-9 Vinnie, who has been certified and is in service.
- Procured and certified K-9 Riggs, who is in service.
- EOD robot was repaired through a Regional Homeland Security Coordinated Council grant.
- X-ray equipment for EOD was received through a Regional Homeland Security Coordinated Council grant.
- The Canine Unit is transitioning from the Tahoe platform to the Explorer platform.
- Several additional officers were trained to be UAS (drone) pilots assigned to Patrol.

### SIGNIFICANT BUDGET CHANGES

- The cost of salaries and benefits continues to increase.
- ERP Interfund Charges increased by \$10,984.
- Utilities and Operating Supplies decreased by \$3,300 for FY 24/25.

# Police

## Special Enforcement

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$1,175,447	\$939,334	\$1,247,500	\$961,228
Benefits	552,131	750,588	650,104	785,919
Retiree Health Insurance	-	-	-	-
Internal Services	14,350	19,334	19,334	19,190
Professional Services	-	-	-	-
Equipment	-	-	-	-
Other Operating Expenses	33,952	36,400	59,356	61,600
<b>Total</b>	<b>\$1,775,881</b>	<b>\$1,745,656</b>	<b>\$1,976,294</b>	<b>\$1,827,937</b>

### Program by Fund

General Fund (002-4536)	\$1,775,881	\$1,745,656	\$1,976,294	\$1,827,937
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### Total Full Time Equivalent Positions

General Fund (002-4536)	18.00	18.00	18.00	18.00
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### MISSION

Special Enforcement focuses on responded to traffic complaints and crashes, as well as enforcing all traffic laws. The primary duties of Special Enforcement include speed enforcement operations, crash investigation and reconstruction, and DWI/DRE enforcement. In addition, Special Enforcement also provides support during special community and department events.

### ACCOMPLISHMENTS

- Administered over \$1.6 million in Highway Safety Traffic Grants through MODOT.
- Added a second Detective position to Crash Investigations and filled an open vacancy with a new Crash Investigator.
- Acquired new long range speed detection lasers through Department of Justice JAG funding.
- Added a third Type II Operator for Intox 8000 and AS4.
- Two officers attended training in Advanced Crash Reconstruction.
- Two officers attended training in Basic Crash Reconstruction.
- Developed "Wet Lab" DWI enforcement for the department.

### SIGNIFICANT BUDGET CHANGES

- The cost of salaries and benefits continues to increase.
- Operating Supplies have decreased \$3,214.

# Police

## S.T.E.P. Program

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$70,356	\$168,114	\$165,700	\$165,121
Benefits	41,104	97,894	100,600	99,218
Retiree Health Insurance	-	-	-	-
Internal Services	1,279	904	904	2,740
Professional Services	-	-	-	-
Equipment	-	-	-	-
Other Operating Expenses	5,637	6,900	4,000	4,000
<b>Total</b>	<b>\$118,375</b>	<b>\$273,812</b>	<b>\$271,204</b>	<b>\$271,079</b>

### Program by Fund

General Fund (002-4538)	\$118,375	\$273,812	\$271,204	\$271,079
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### Total Full Time Equivalent Positions

General Fund (002-4538)	2.00	2.00	2.00	2.00
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### MISSION

The mission of Students Transitioning Exceptionally Prepared (STEP) Program is to prevent or reduce drug, alcohol, tobacco, vaping and violence among students. This is done by conducting coordinated training using PowerPoint presentations and videos. The primary audience for this training consists of students preparing to transition from the elementary school setting to the middle school setting, and those students preparing to transition from middle school to the high school setting.

### ACCOMPLISHMENTS

Applied for and received continued funding from COMBAT to fully fund these two School Resource Officer positions

# Police

## Community Services

Program by Expenditure Category	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$1,291,313	\$1,438,570	\$1,494,500	\$1,481,477
Benefits	638,576	767,797	731,108	756,834
Retiree Health Insurance	-	-	-	-
Internal Services	3,193	11,437	11,437	21,600
Professional Services	-	-	-	-
Equipment	-	-	-	-
Other Operating Expenses	2,333	4,600	2,800	3,000
<b>Total</b>	<b>\$1,935,415</b>	<b>\$2,222,403</b>	<b>\$2,239,845</b>	<b>\$2,262,911</b>
<b>Program by Fund</b>				
General Fund (002-4539)	\$1,935,415	\$2,222,403	\$2,239,845	\$2,262,911
<b>Total Full Time Equivalent Positions</b>				
General Fund (002-4539)	18.12	17.12	17.12	17.00

### MISSION

The mission of Community Services is to provide citizens with the information and resources necessary to improve their quality of life and sense of security. This is accomplished through community engagements, the Disorderly /Nuisance property abatement program, Homeless Outreach Program, public demonstrations, Volunteer in Police Services (VIP's), crime prevention and education, and Crisis Intervention.

### ACCOMPLISHMENTS

Re-established the Citizen's Academy.

Re-established the Volunteer in Police Services (VIPS) program.

Transferred three new School Resource Officers (SRO's) to replace outgoing SRO's, and filled the vacant SRO Sergeant position.

Several School Resource Officers attended the annual SRO conference and training.

Saw a significant increase in citizen attendance at community events held or sponsored by the Police Department. This included National Night Out, which IPD had not hosted in several years.

### SIGNIFICANT BUDGET CHANGES

The cost of salaries and benefits continues to increase.

ERP Interfund Charges increased \$10,633 but overall Operating Supplies are down \$1,600.



# Police

## Crime Scene Unit

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$399,060	\$385,031	\$360,000	\$367,613
Benefits	166,343	174,731	119,650	174,430
Retiree Health Insurance	-	-	-	-
Internal Services	3,706	6,315	6,315	6,260
Professional Services	6,718	11,500	7,200	7,200
Equipment	-	-	-	-
Other Operating Expenses	13,081	13,500	13,100	13,400
<b>Total</b>	<b>\$588,909</b>	<b>\$591,078</b>	<b>\$506,265</b>	<b>\$568,903</b>

### Program by Fund

General Fund (002-4542)	\$588,909	\$591,078	\$506,265	\$568,903
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### Total Full Time Equivalent Positions

General Fund (002-4542)	5.00	6.00	6.00	6.00
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### MISSION

The Crime Scene Unit consists of investigators who are responsible for processing crime scenes to gather evidence and other data to support criminal charges. The Unit is also responsible for collecting video evidence from local businesses and residences. The collection and identification of evidence is utilized in the prosecution of criminal defendants, helping to reduce crime in the community.

### ACCOMPLISHMENTS

Filled three vacancies which included the selection and training of those employees.  
 Due to staffing shortages during the year, the unit identified, established, and actually utilized an emergency back-up plan with the FBI Crime Scene Unit.  
 Identified three sworn investigative personnel that will be trained in 2024 in Basic Crime Scene to assist if needed.

## Police Detention Unit

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$761,527	\$703,418	\$685,000	\$711,610
Benefits	328,903	385,797	310,610	378,493
Retiree Health Insurance	-	-	-	-
Internal Services	8,016	14,640	14,640	18,110
Professional Services	571,651	726,800	616,500	716,500
Equipment	-	-	-	-
Other Operating Expenses	14,859	28,700	22,104	22,300
<b>Total</b>	<b>\$1,684,956</b>	<b>\$1,859,355</b>	<b>\$1,648,854</b>	<b>\$1,847,013</b>
<b>Program by Fund</b>				
General Fund (002-4543)	\$1,684,956	\$1,859,355	\$1,648,854	\$1,847,013
<b>Total Full Time Equivalent Positions</b>				
General Fund (002-4543)	15.00	14.00	14.00	14.00

### MISSION

The Detention Unit is responsible for processing and housing individuals arrested for violations of City Ordinances, State Statutes, and Federal laws. The unit houses prisoners on a short-term basis who are held for investigation of an alleged violation, awaiting arraignment, or until their bond is posted. Long-term prisoners are transferred and incarcerated at an outside facility.

### ACCOMPLISHMENTS

- Install shelving and bins in the garage for excess property.
- Relocated staff lockers to a secure area.
- Implemented Mobile court system.

# Police

## Records Unit

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual	Adopted	Estimated	Proposed
Program by Expenditure Category	Expenditures	Budget	Expenditures	Budget
Salary	\$907,480	\$957,135	\$1,142,153	\$905,674
Benefits	408,856	552,585	497,378	521,455
Retiree Health Insurance	-	-	-	-
Internal Services	10,446	21,668	21,668	41,010
Professional Services	-	-	-	-
Equipment	873	-	-	-
Other Operating Expenses	8,130	9,900	7,026	7,500
<b>Total</b>	<b>\$1,335,785</b>	<b>\$1,541,288</b>	<b>\$1,668,224</b>	<b>\$1,475,639</b>
<b>Program by Fund</b>				
General Fund (002-4544)	\$1,335,785	\$1,541,288	\$1,668,224	\$1,475,639
<b>Total Full Time Equivalent Positions</b>				
General Fund (002-4544)	22.63	21.63	21.63	20.63

### MISSION

The Records Unit provides customer service to the public by completing police reports, answering questions, and receiving and returning warrants, subpoenas, and other pertinent court and jail papers.

### ACCOMPLISHMENTS

Implemented credit card system for bonds.  
Clear FBI records audit with no major infractions.

### SIGNIFICANT BUDGET CHANGES

FTEs decreased by one due to the elimination of the Records Administrator position.  
ERP Interfund Charges increased by \$20,032, but Operating Supplies decreased by \$1,870.

# Police

## Communications Unit

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$1,784,489	\$1,268,860	\$1,547,000	\$1,478,460
Benefits	640,730	920,952	582,500	951,883
Retiree Health Insurance	-	-	-	-
Internal Services	10,250	17,679	17,679	22,390
Professional Services	-	-	-	-
Equipment	797	2,000	-	-
Other Operating Expenses	4,812	7,000	5,489	5,500
<b>Total</b>	<b>\$2,441,079</b>	<b>\$2,216,491</b>	<b>\$2,152,668</b>	<b>\$2,458,233</b>
<b>Program by Fund</b>				
General Fund (002-4545)	\$2,441,079	\$2,216,491	\$2,152,668	\$2,458,233
<b>Total Full Time Equivalent Positions</b>				
General Fund (002-4545)	31.00	37.00	37.00	37.00

### MISSION

The Communications Unit receives emergency and non-emergency telephone calls from the public and routes them to the appropriate responder: Fire, Police, or AMR.

### ACCOMPLISHMENTS

Continued to replace and update aged-out desktop computers with new computers essential for emergency Dispatch.

Continued recruiting, hiring, and training efforts to reduce vacancies.

### SIGNIFICANT BUDGET CHANGES

The cost of salaries and benefits continues to increase.

Funding has increased for part-time Seasonal Call Takers, who are being relied on more heavily due to staffing shortages.

# Police

## Sales Tax Program

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$0	\$0	\$0	\$0
Benefits	-	-	-	-
Retiree Health Insurance	-	-	-	-
Internal Services	398,294	427,622	427,622	507,080
Professional Services	145,473	69,000	85,000	87,000
Equipment	1,046,704	1,869,700	2,115,657	2,067,573
Other Operating Expenses	561,139	1,028,700	684,554	871,200
Capital Improvements	-	1,400,000	1,400,000	-
Transfers Out	3,440	-	857,096	550,000
Debt	22,520	22,600	22,600	22,600
<b>Total</b>	<b>\$2,177,571</b>	<b>\$4,817,622</b>	<b>\$5,592,529</b>	<b>\$4,105,453</b>

### Program by Fund

Police Sales Tax Fund (016)	\$2,177,571	\$4,817,622	\$5,592,529	\$4,105,453
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### Total Full Time Equivalent Positions

Police Sales Tax Fund (016)	0.00	0.00	0.00	0.00
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### MISSION

This cost center serves to provide oversight and management of the revitalization and capital improvement projects planned for the City's Police Department, made possible through the adoption of a one-eighth cent sales tax.

### ACCOMPLISHMENTS

Received several orders of vehicles this year, although several were not expected until 2025.

Purchased new Mobile Command Centers out of Sales Tax Fund Balance in 2023/24 FY. The smaller unit is expected to be received before fiscal year end, but the larger unit will not be delivered until next year.

Sales Tax funds were used to partially fund the first year of a 10-year contract with Axon for the purchase of tasers, body cameras, in-car cameras, Virtual Reality training, Records Management software, Internal Affairs software, and all ongoing replacements and maintenance over the 10 year contract period.

**SIGNIFICANT BUDGET CHANGES**

Org 4562 (Communications) has increased to cover the annual increase for the Tyler Tech SSMA and an increase needed for MDT air card service.

Org 4563 (Facilities) has increased to cover the increasing utilities and service from outside Technical Contractors.

Org 4564 (Equipment) has significantly decreased due to the annual purchase of tasers and in-car cameras moving to the 10-year contract with Axon.

Capital Project to purchase a new Bearcat has been added in place of the Mobile Command Centers that were purchased out of Sales Tax Funds in FY 2023/24.

# Police

## Use Tax Program

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$2,373,830	\$2,717,417	\$2,525,774	\$2,787,811
Benefits	890,996	1,147,007	1,024,200	1,195,361
Retiree Health Insurance	-	-	-	-
Internal Services	41,700	199,827	199,827	1,304,400
Professional Services	-	-	-	-
Equipment	223,833	-	908,798	824,098
Other Operating Expenses	279,710	167,000	107,000	165,000
Transfers Out	-	-	2,031,773	-
<b>Total</b>	<b>\$3,810,070</b>	<b>\$4,231,251</b>	<b>\$6,797,372</b>	<b>\$6,276,670</b>

### Program by Fund

Police Use Tax Fund (018-4571)	\$3,810,070	\$4,231,251	\$6,797,372	\$6,276,670
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### Total Full Time Equivalent Positions

Police Use Tax Fund (018-4571)	31.00	31.00	31.00	32.00
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### MISSION

Revenues generated from the Proposition P tax will hire certified and non certified police officer candidates, as well as fund equipment for the sworn officers.

### ACCOMPLISHMENTS

- Use Tax funds were used to partially fund the first year of a 10-year contract with Axon for the purchase of tasers, body cameras, in-car cameras, Virtual Reality training, Records Management software, Internal Affairs software, and all ongoing replacements and maintenance over the 10 year contract period.

### SIGNIFICANT BUDGET CHANGES

- The cost of salaries and benefits continues to increase.
- FTEs increased by one officer in the Use Tax, due to the local match required of one Digital Media Officer to be assigned to the DOJ Body-Worn Camera Grant program.
- ERP Interfund charges have increased by \$1,109,013.

# Police

## Police Improvements Fund

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Capital Improvements	\$0	\$0	\$4,026,594	\$550,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,026,594</b>	<b>\$550,000</b>

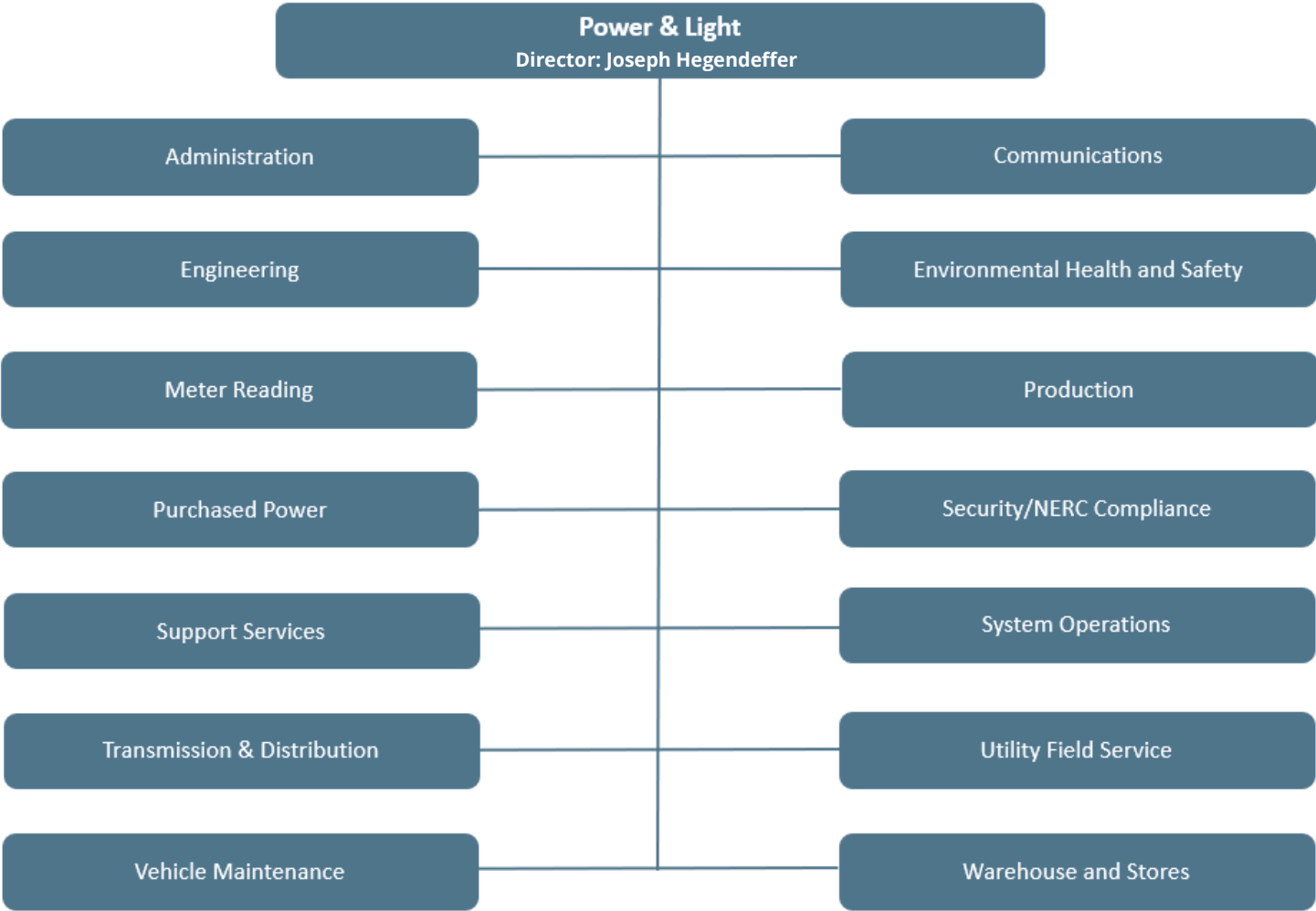
### Program by Fund

Police Use Tax Fund (052)	\$0	\$0	\$4,026,594	\$550,000
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### Capital Projects for FY 2024-25

Project Title and Number	Amount
Bearcat Replacement #1062401	\$ 550,000
	<u>\$ 550,000</u>





## Power and Light

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Department Programs	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Administration (6110)	\$1,216,923	\$2,090,163	\$1,563,163	\$1,751,901
Accounting/Finance (6112)	287,403	-	4,902	-
Communications (6175)	1,477,902	1,964,905	1,660,248	1,875,878
Engineering (6160)	2,674,482	3,962,960	3,174,678	4,007,037
Environmental Health & Safety (6111)	661,018	970,492	886,029	973,578
Meter Reading (6126)	2,164,207	2,400,777	2,125,959	2,404,806
Production (6140)	3,345,706	4,146,458	3,476,506	4,094,053
Purchased Power (6145)	74,400,086	68,030,000	74,660,000	73,030,000
Security/NERC (6180)	712,789	855,614	707,999	827,671
Support Services (6130)	909,380	1,017,345	947,930	1,040,147
System Operations (6170)	3,374,451	3,807,167	3,828,837	3,875,316
Transmission & Distribution (6150)	13,478,859	15,193,871	14,971,109	16,160,282
Utility Field Service (6125)	1,144,940	1,176,048	1,147,588	1,154,567
Vehicle Maintenance (6123)	1,663,115	2,315,173	2,222,182	1,970,465
Warehouse and Stores (6122)	3,141,485	4,679,982	4,170,757	5,021,399
Non-Departmental (6520)	26,014,508	25,710,528	26,071,056	25,277,262
Capital Projects (7020)	4,174,418	14,747,000	6,835,594	17,774,000
Debt	8,596,760	8,632,100	8,632,100	8,635,400
<b>Total</b>	<b>\$149,438,432</b>	<b>\$161,700,582</b>	<b>\$157,086,636</b>	<b>\$169,873,760</b>
<b>Department by Expenditure Category</b>				
Salaries	\$19,350,686	\$20,919,741	\$19,683,732	\$21,400,231
Benefits	\$8,552,954	\$9,406,101	\$9,234,500	\$9,651,078
Retiree Health Insurance	\$1,454,378	\$1,462,037	\$1,460,000	\$1,602,037
Internal Services	\$8,333,301	\$8,150,026	\$8,293,416	\$7,411,970
Professional Services	\$1,339,819	\$2,245,105	\$1,868,926	\$2,264,400
Equipment	\$164,383	\$1,356,440	\$903,254	\$410,300
Other Operating Expenses	\$97,441,750	\$94,776,031	\$100,139,131	\$100,724,344
<b>Total - Operations &amp; Maintenance</b>	<b>136,637,271</b>	<b>138,315,482</b>	<b>141,582,959</b>	<b>143,464,360</b>
Capital Improvements	-	-	-	17,774,000
Debt	8,626,743	8,638,100	8,668,084	8,635,400
<b>Total - All Expenditures</b>	<b>\$145,264,014</b>	<b>\$146,953,582</b>	<b>\$150,251,043</b>	<b>\$169,873,760</b>

**Department by Fund**

Power and Light Fund (020)	\$145,264,014	\$146,953,582	\$150,251,043	\$169,873,760
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**Full-Time Equivalent Employees\***

Power and Light Fund (020)	175.58	178.45	178.45	180.30
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**DEPARTMENT MISSION**

The mission of Power and Light is to provide reliable, safe and cost-effective electricity to the customers of Independence.

**SIGNIFICANT OPERATIONAL CHANGES**

Succession Planning continues to be problematic.

Significant employee turnover, due to retirements and resignation, continues to be an issue.

Supply chain issues causing significant increases in pricing and delays in receiving materials.

Inability to procure pad-mounted transformers is limiting new development for housing and business.

**ACTION PLAN CONNECTION****An Engaged Community:**

Partnering with community leaders and city leadership concerning future opportunities for IPL ownership and governance.

Utilizing city communications department on informative public outreach and communications.

**An Innovative Economy:**

Working with community developers to provide successful approaches on providing timely electric service connections and upgrades, specifically during supply chain issues and growth opportunities.

**A Safe, Welcoming Community:**

Worked with city leaders to improve lighting following a major project on portions of 40 Highway.

Implementing a new AI driven software enabling more adaptive utilization of tree trimming crews to improve reliability.

**A Financially Sustainable Organization:**

Restructure rates and fees for sustainable revenues to support Operations and responsible Capital investments.

Developing options for future generation/capacity needs.

**A Well Planned City:**

Expanding transmission and distribution capabilities to support growth on the east side of town.

Assisting with corridor improvement plans.

**A High Performing Organization:**

Working on building cross-departmental relationships and aligning IPL goals to meet the City's long term strategic goals.

## Power and Light Administration

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salaries	\$622,181	\$868,219	\$949,400	\$725,199
Benefits	240,568	363,544	330,800	326,702
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	-
Professional Services	93,557	269,200	19,890	250,000
Equipment	-	2,400	3,609	-
Other Operating Expenses	260,617	586,800	259,464	450,000
<b>Total</b>	<b>\$1,216,923</b>	<b>\$2,090,163</b>	<b>\$1,563,163</b>	<b>\$1,751,901</b>

### Program by Fund

Power and Light Fund (020-6110)	\$1,216,923	\$2,090,163	\$1,563,163	\$1,751,901
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<b>Total Full Time Equivalent Positions</b>	<b>5.00</b>	<b>8.00</b>	<b>8.00</b>	<b>7.00</b>
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### MISSION

The mission of Administration is to provide leadership of the Department to ensure reliable and environmentally-friendly electric service to the citizens of Independence at the lowest possible cost, consistent with sound business practices. Also to ensure all financial and statistical records of the utility are kept and reported in accordance with governmental best practices and regulations so that the results are transparent to rate payers.

### ACCOMPLISHMENTS

Diamond Reliable Public Power Provider (RP3) designation from the American Public Power Association for providing reliable and safe electric service.

Excellence in Reliability Certificate from the American Public Power Association for reliable performance in 2023. The certificate recognizes hometown utilities that have provided exceptionally reliable service and power to their communities, shown by comparing their outage records against nationwide data gathered by the U.S. Energy Information Administration (EIA).

Gold Safety Award of Excellence designation from the American Public Power Association and MPUA's Safety Award - given to participating eligible utilities based on their incident rate, and overall state of their safety programs and culture. Additionally: MPUA Honor award given to Rick Lunceford (IPL's Safety & Training Specialist) for his contributions to the safety culture which ultimately led to IPL's safety success and the receipt of multiple Safety Awards.

Tree Line USA Award from the Arbor Day Foundation recognizes public and private utilities for practices that protect and enhance America's urban forest as well as delivering safe and reliable electricity while maintaining healthy community trees.

MRO NERC Audit – IPL completed its most recent audit, completed once every three years, with zero deficiencies and only one minor recommendation.

**SIGNIFICANT BUDGET CHANGES**

The Finance and Accounting Division was eliminated in FY 2024 and all salaries & expenses disbursed to Administration.

# Power and Light

## Finance and Accounting

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$200,042	\$0	\$0	\$0
Benefits	87,059	-	4,600	-
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	-
Professional Services	-	-	-	-
Equipment	-	-	-	-
Other Operating Expenses	302	-	302	-
<b>Total</b>	<b>\$287,403</b>	<b>\$0</b>	<b>\$4,902</b>	<b>\$0</b>
<b>Program by Fund</b>				
Power and Light Fund (020-6112)	<b>\$287,403</b>	<b>\$0</b>	<b>\$4,902</b>	<b>\$0</b>
<b>Total Full Time Equivalent Positions</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### MISSION

### ACCOMPLISHMENTS

### SIGNIFICANT BUDGET CHANGES

The Finance and Accounting Division has been eliminated and all salaries & expenses disbursed to Administration.

## Power and Light Communications

Program by Expenditure Category	FY 2022-23 Actual Expenditures	FY 2023-24 Adopted Budget	FY 2023-24 Estimated Expenditures	FY 2024-25 Proposed Budget
Salary	\$745,868	\$766,134	\$850,000	\$918,185
Benefits	300,674	317,343	297,900	314,993
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	-
Professional Services	-	65,000	-	25,000
Equipment	8,905	62,165	61,000	20,500
Other Operating Expenses	422,454	754,263	451,348	597,200
<b>Total</b>	<b>\$1,477,902</b>	<b>\$1,964,905</b>	<b>\$1,660,248</b>	<b>\$1,875,878</b>

### Program by Fund

Power and Light Fund (020-6175)	\$1,477,902	\$1,964,905	\$1,660,248	\$1,875,878
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### Total Full Time Equivalent Positions

6.00	6.00	6.00	7.00
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### MISSION

Responsible for planning, engineering, administration, installation, and maintenance of City & IPL internal communication systems, fiber optic facilities, primary and backup data facilities, and ancillary support systems. Areas of responsibility include City traffic signals, school crossing signals, fiber optic systems, UPS power systems, network and telephone systems, land based mobile radio, wireless, microwave, SCADA Remote Terminal Units (RTUs), relay protection communication links and CCTV/security cameras for the electric utility.

### ACCOMPLISHMENTS

Completed phase 2 loop closure of the fiber optic network expansions for City Water Plant in Sugar Creek, MO. Providing redundant communications for the facility.  
 Completed fiber expansion to Blue Springs Schools located in Independence city limits in partnership with Blue Springs School District, expanding IPL's fiber optic footprint.  
 Fiber relocation project for Cargo Largo expansion completed on time.  
 Completed Sub M Scada Relay expansions and upgrades for SCADA / EMS Systems.  
 Completed upgrade of APC UPS facilities for city/IPL backup center, adding maintenance bypass switches allow for routine maintenance without service interruptions.  
 Completed Telenium, Genetec Application Servers and archiver replacements in Operations Technology environment.  
 Completed traffic detection camera upgrades for 3 intersections, replacing end of life equipment.  
 Completed Traffic control cabinet upgrades for 2 locations, retiring TS1 discontinued cabinets.

Completed IPL Sub Station Fiber Maintenance Network installation for CCTV & SCADA enhancements.

Completed 10G Connection to 1102 Grand Neutrality Center for future internet needs.

**SIGNIFICANT BUDGET CHANGES**

Removing additional \$125k funding item for traffic signal knock downs, previously budgeted for in 23-24.



# Power and Light Engineering

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	1,617,612	2,164,610	1,463,600	2,012,548
Benefits	671,561	711,850	622,800	832,589
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	-
Professional Services	290,293	625,600	821,962	750,000
Equipment	6,507	61,200	20,399	42,000
Other Operating Expenses	88,509	399,700	245,916	369,900
<b>Total</b>	<b>2,674,482</b>	<b>3,962,960</b>	<b>3,174,678</b>	<b>4,007,037</b>
<b>Program by Fund</b>				
Power and Light Fund (020-6160)	2,674,482	3,962,960	3,174,678	4,007,037
<b>Total Full Time Equivalent Positions</b>	<b>19.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>

## MISSION

The mission of Engineering is to design transmission, substation and distribution systems and manage construction projects in the most efficient manner to enable the City's high voltage electrical power systems to maintain the highest level of reliability.

## ACCOMPLISHMENTS

Replacement of 69 kV Breakers in Sub M.

Began Engineering overview for transmission, substation and distribution facilities to serve Northpoint development located on East Side of Independence.

Extended distribution facilities to serve the first two buildings in the Northpoint development.

Staff serves on the State Board of Missouri Society of Professional Engineers (MSPE).

Staff serves on the National Council of Examiners for Engineering and Surveying Fundamentals of Engineering Committee (NCEES FE) preparing national engineering examinations.

## Power and Light Environmental Health and Safety

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$317,634	\$331,097	\$341,500	\$350,343
Benefits	139,025	136,595	131,400	125,235
Retiree Health Insurance	-	-	-	-
Internal Services	1,250	-	1,500	-
Professional Services	65,723	253,000	174,774	225,000
Equipment	-	-	-	-
Other Operating Expenses	137,386	249,800	236,855	273,000
<b>Total</b>	<b>\$661,018</b>	<b>\$970,492</b>	<b>\$886,029</b>	<b>\$973,578</b>
<b>Program by Fund</b>				
Power and Light Fund (020-6111)	\$661,018	\$970,492	\$886,029	\$973,578
<b>Total Full Time Equivalent Positions</b>				
	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

### MISSION

The mission of the Environmental Health & Safety Division is to ensure environmental protection and safety compliance through proactive planning, auditing, training, reporting, and emergency response in order to minimize accidents, injuries and environmental impacts.

### ACCOMPLISHMENTS

Maintained a perfect record of compliance and Conducted over 280 Environmental Compliance sampling and reporting events during the year.

Maintained a strong reporting and safety culture by implementing the Deming Circle or Plan, Do, Check, Act Cycle in our Health & Safety Program.

Received the Award for Safety Excellence for the second consecutive year from the American Public Power Association. This is awarded annually to a select few power companies, out of the Nations over 2,000 Municipal Utilities, that demonstrate outstanding commitment to the safety of their employees.

Division serves on a number of internal & external committees including COI Employee Engagement, IPL Health & Safety Advisory Committee, T&D Safety Committee and APPA's Electric Vehicle Group.

## Power and Light Meter Reading

	FY 2022-23 Actual Expenditures	FY 2023-24 Adopted Budget	FY 2023-24 Estimated Expenditures	FY 2024-25 Proposed Budget
<b>Program by Expenditure Category</b>				
Salary	\$1,499,171	\$1,583,774	\$1,381,132	\$1,584,795
Benefits	581,156	679,405	645,600	726,413
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	-
Professional Services	-	-	-	-
Equipment	46,836	49,800	48,063	-
Other Operating Expenses	37,043	87,798	51,165	93,598
<b>Total</b>	<b>\$2,164,207</b>	<b>\$2,400,777</b>	<b>\$2,125,959</b>	<b>\$2,404,806</b>
<b>Program by Fund</b>				
Power and Light Fund (020-6126)	\$2,164,207	\$2,400,777	\$2,125,959	\$2,404,806
<b>Total Full Time Equivalent Positions</b>	<b>18.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>

### MISSION

The mission of Meter Reading is to accurately read electric watt-hour and water consumption meters so that customers are billed correctly for their electric and water consumption.

### ACCOMPLISHMENTS

Continual Upgrading of Itron handheld computers.  
Maintained reading schedule with staff shortages.

## Power and Light Production

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$2,070,354	\$2,088,203	\$2,024,600	\$2,194,492
Benefits	843,422	908,855	894,900	954,161
Retiree Health Insurance	-	-	-	-
Internal Services	-	1,800	-	1,980
Professional Services	56,612	115,250	70,000	100,000
Equipment	-	16,000	10,428	10,000
Other Operating Expenses	375,318	1,016,350	476,578	833,420
<b>Total</b>	<b>\$3,345,706</b>	<b>\$4,146,458</b>	<b>\$3,476,506</b>	<b>\$4,094,053</b>
<b>Program by Fund</b>				
Power and Light Fund (020-6140)	\$3,345,706	\$4,146,458	\$3,476,506	\$4,094,053
<b>Total Full Time Equivalent Positions</b>				
	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>

### MISSION

The mission of Production is to maintain and operate power production equipment so that electricity is generated safely, efficiently and reliably when called for by the Southwest Power Pool.

### ACCOMPLISHMENTS

All available units ran when called upon by Southwest Power Pool in extreme cold weather period. Reclassified one Instrument Pneumatics Technician FTE to Journeyman Power Plant Electrician FTE during this fiscal year.

## Power and Light

### Purchased Power

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$0	\$0	\$0	\$0
Benefits	-	-	-	-
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	-
Professional Services	449,272	360,000	360,000	360,000
Equipment	-	-	-	-
Other Operating Expenses	73,950,814	67,670,000	74,300,000	72,670,000
<b>Total</b>	<b>\$74,400,086</b>	<b>\$68,030,000</b>	<b>\$74,660,000</b>	<b>\$73,030,000</b>
<b>Program by Fund</b>				
Power and Light Fund (020-6145)	\$74,400,086	\$68,030,000	\$74,660,000	\$73,030,000
<b>Total Full Time Equivalent Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

#### MISSION

The mission of Purchased Power is to manage agreements - including the cost of energy, demand and transmission charges - with other utilities and the Southwest Power Pool so that electricity is acquired at the lowest cost.

#### SIGNIFICANT BUDGET CHANGES

Higher energy market prices are generating increased revenues.

Revenues are offset by increased energy costs, driven primarily by natural gas prices.

Dogwood gas prepay contract completed which will deliver annual savings for purchases of natural gas during the summer months.

## Power and Light Security/NERC

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$486,476	\$500,421	\$477,000	\$540,560
Benefits	208,169	223,775	165,000	220,475
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	-
Professional Services	-	56,705	-	-
Equipment	4,003	5,000	2,500	-
Other Operating Expenses	14,143	69,713	63,499	66,636
<b>Total</b>	<b>\$712,789</b>	<b>\$855,614</b>	<b>\$707,999</b>	<b>\$827,671</b>
<b>Program by Fund</b>				
Power and Light Fund (020-6180)	<b>\$712,789</b>	<b>\$855,614</b>	<b>\$707,999</b>	<b>\$827,671</b>
<b>Total Full Time Equivalent Positions</b>	4.00	4.00	4.00	4.00

### MISSION

The mission of Security/NERC is the responsibility of managing compliance with almost two thousand North American Electric Reliability Corporation (NERC) Critical Infrastructure Protection (CIP) and Operations & Planning Reliability Standard Requirements. Security/NERC also provides Cyber Security oversight and internal audit for IPL System Operations industrial control systems. Security/NERC represents City interests with Federal, Regional and local regulatory organizations and U.S. electric utilities.

### ACCOMPLISHMENTS

No NERC penalties since 2011.

Completed successful 3-year audit in 2024 with no violations.

Division serves on several MRO Groups, TAPS Small Entity Group and NERC/NAESB Committee, SPP Reliability Compliance Advisory Group and Security Advisory Group, NERC Electricity-Information Sharing and Analysis Center, and COI Technical Services Cybersecurity Advisory Committee.

## Power and Light Support Services

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$316,562	\$324,964	\$326,300	\$333,105
Benefits	139,358	149,456	153,700	155,942
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	-
Professional Services	145,354	177,350	160,000	177,400
Equipment	1,589	27,500	27,000	27,500
Other Operating Expenses	306,516	338,075	280,930	346,200
<b>Total</b>	<b>\$909,380</b>	<b>\$1,017,345</b>	<b>\$947,930</b>	<b>\$1,040,147</b>
<b>Program by Fund</b>				
Power and Light Fund (020-6130)	\$909,380	\$1,017,345	\$947,930	\$1,040,147
<b>Total Full Time Equivalent Positions</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

### MISSION

The Support Services division is responsible for working with the public and local businesses, and administers the rebate program.

### ACCOMPLISHMENTS

Successfully partnered with Habitat for Humanity to provide weatherization measures which include heating and cooling systems, hot water heaters, caulking and sealing for income eligible residents. Provided \$125,000 in commercial rebates to assist business owners with lowering their energy costs through led lighting and heating and cooling upgrades.

Division serves on the APPA Executive Board for the RP3 committee, APPA Smart Energy Program Executive Committee, Heartland Utility for Energy Efficiency Board, Electric Board Chair.

Support Services continues to provide education to schools and community organizations on Energy Efficiency, Electrical Safety, and the various programs that we offer to help save our rate payers money.

Support Services manages the IShare and IRAP programs that provide electric utility payment assistance to rate payers that are having difficulties paying their bill due to financial hardships.

## Power and Light System Operations

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$2,187,005	\$2,399,707	\$2,315,100	\$2,345,723
Benefits	856,746	929,279	982,900	977,393
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	-
Professional Services	31,950	73,000	34,000	107,000
Equipment	94,511	102,875	39,000	56,800
Other Operating Expenses	204,239	302,307	457,837	388,400
<b>Total</b>	<b>\$3,374,451</b>	<b>\$3,807,167</b>	<b>\$3,828,837</b>	<b>\$3,875,316</b>
<b>Program by Fund</b>				
Power and Light Fund (020-6170)	\$3,374,451	\$3,807,167	\$3,828,837	\$3,875,316
<b>Total Full Time Equivalent Positions</b>	<b>18.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>

### MISSION

Responsible for the 24/7 monitoring and control of the City's high voltage electrical system in an efficient, cost effective, and reliable manner. Major areas of responsibility include operation of the transmission system, operating and maintaining technology to support department operational software, and regulatory cyber security/reliability compliance efforts, dispatching of crews to address customer electric service issues and dispatching of the generation resources.

### ACCOMPLISHMENTS

Triennial NERC regulatory audit with no findings of non-compliance.

New System Operator certified by NERC and qualified for control system duty.

Replaced end of life security server hardware, disaster recovery server hardware, Outage Management System hardware and historian firewall for Production division.

Annual Cyber Security Vulnerability assessment and mitigation of vulnerabilities enhancing security of SCADA/EMS and Operational Technology (OT) environment.

Cyber Security Coordinator CISSP certification.

Continued security improvements/enhancements (joint projects with Technology Services).

### SIGNIFICANT BUDGET CHANGES

Replacement of obsolete network switches used within SCADA control centers.

Transition SCADA communication from serial to ethernet.



Additional staff training due to employee turnover.

Vendor hardware and software maintenance cost increases of up to 7%.

## Power and Light Transmission and Distribution

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$6,946,857	\$7,555,259	\$7,084,400	\$7,924,095
Benefits	2,679,854	3,095,875	3,069,500	3,259,450
Retiree Health Insurance	-	2,037	-	2,037
Internal Services	-	-	-	-
Professional Services	176,816	200,000	225,000	250,000
Equipment	-	245,300	308,000	223,500
Other Operating Expenses	3,675,332	4,095,400	4,284,209	4,501,200
<b>Total</b>	<b>\$13,478,859</b>	<b>\$15,193,871</b>	<b>\$14,971,109</b>	<b>\$16,160,282</b>
	\$6,946,857	\$7,555,259	\$7,084,400	\$7,924,095
<b>Program by Fund</b>				
Power and Light Fund (020-6150)	<b>\$13,478,859</b>	<b>\$15,193,871</b>	<b>\$14,971,109</b>	<b>\$16,160,282</b>
<b>Total Full Time Equivalent Positions</b>	57.00	57.00	57.00	58.00

### MISSION

The mission of Transmission and Distribution is to maintain, repair and the City's electrical transmission and distribution systems in order to maintain the reliability of the systems.

### ACCOMPLISHMENTS

Tree Line USA Award from the Arbor Day Foundation recognizes public and private utilities for practices that protect and enhance America's urban forest as well as delivering safe and reliable electricity while maintaining healthy community trees.

Completed new distribution feeder to North Point's two new buildings.

Completed numerous backyard pole line upgrades.

Substation K feeder circuits K-5 & K-8 repair along 39th St. from Arrowhead to Bolger.

24 HWY shared path improvements in conjunction with MODOT.

Significant failing transmission poles changed out.

Completion of electric service to Adirondack apartments and New Town next phase.

Division served on Missouri Public Utility Alliance (MPUA) Mutual Aid & Line workers committees.

Division participated in Mutual Aid for other communities nationally through our involvement with American Public Power Association.

## Power and Light Utility Field Service

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$799,183	\$754,409	\$739,900	\$772,981
Benefits	336,850	359,339	364,100	361,486
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	-
Professional Services	-	-	-	-
Equipment	35	43,200	36,300	-
Other Operating Expenses	8,872	19,100	7,288	20,100
<b>Total</b>	<b>\$1,144,940</b>	<b>\$1,176,048</b>	<b>\$1,147,588</b>	<b>\$1,154,567</b>
<b>Program by Fund</b>				
Power and Light Fund (020-6125)	\$1,144,940	\$1,176,048	\$1,147,588	\$1,154,567
<b>Total Full Time Equivalent Positions</b>	<b>6.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

### MISSION

The Utility Field Service Division is responsible for turning both electric and water services on and off, field services of delinquent accounts, and reading meters for customer transfers.

### ACCOMPLISHMENTS

Continued to fulfill Division's mission by consistently ensuring that customer power and water requests were completed in a timely manner.

## Power and Light Vehicle Maintenance

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$660,464	\$670,429	\$709,700	\$744,679
Benefits	298,291	324,144	346,200	350,686
Retiree Health Insurance	-	-	-	-
Internal Services	-	48,700	190,000	194,100
Professional Services	-	-	-	-
Equipment	-	691,000	344,357	30,000
Other Operating Expenses	704,359	580,900	631,925	651,000
<b>Total</b>	<b>\$1,663,115</b>	<b>\$2,315,173</b>	<b>\$2,222,182</b>	<b>\$1,970,465</b>
<b>Program by Fund</b>				
Power and Light Fund (020-6123)	<b>\$1,663,115</b>	<b>\$2,315,173</b>	<b>\$2,222,182</b>	<b>\$1,970,465</b>
<b>Total Full Time Equivalent Positions</b>	7.00	7.00	7.00	7.00

### MISSION

The mission of Vehicle Maintenance is to procure and maintain the Power and Light fleet so that personnel have available and safe vehicles to perform their jobs.

### ACCOMPLISHMENTS

Completed purchase of a digger derrick, three service trucks, a mini excavator, tracked bucket machine and a small bucket truck.

Division has ensured through various partnerships and forecasting our employees have the vehicles and equipment they need to accomplish their daily duties safely.

### SIGNIFICANT BUDGET CHANGES

Supply chain issues continue to be significant in higher pricing and delays in receiving materials.

Decrease in budget due to capital outlay vehicles moved to capital improvement budget for FY 2025.

## Power and Light Warehouse and Stores

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$817,752	\$847,927	\$890,400	\$908,518
Benefits	412,737	457,955	490,000	473,481
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	-
Professional Services	-	-	-	-
Equipment	1,997	50,000	2,598	-
Other Operating Expenses	1,908,999	3,324,100	2,787,759	3,639,400
<b>Total</b>	<b>\$3,141,485</b>	<b>\$4,679,982</b>	<b>\$4,170,757</b>	<b>\$5,021,399</b>
<b>Program by Fund</b>				
Power and Light Fund (020-6122)	\$3,141,485	\$4,679,982	\$4,170,757	\$5,021,399
<b>Total Full Time Equivalent Positions</b>	9.00	9.00	9.00	9.00

### MISSION

The mission of the Warehouse and Stores is to order, receive, issue and maintain material and tools for line crews, maintenance personnel and outside contractors.

### ACCOMPLISHMENTS

Secured hard to source materials such as Transformers and Meters by leveraging relationships with vendors.

Entered into a guaranteed contract for Transformers with Arkansas Electric to supply us with certain KVA transformers to help us maintain needed stock for day to day operations and ongoing projects. Started the process for replacing the outdated malfunctioning HVAC units at the Service Center.

Replaced the awnings on the front of the Service Center and restriped the west customer/employee parking lot as well as refreshed the interior paint on the entryway's and hallway's inside the Service Center.

## Power and Light Non-Departmental

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$63,524	\$64,588	\$130,700	\$45,008
Benefits	757,483	748,689	735,100	572,074
Retiree Health Insurance	1,454,378	1,460,000	1,460,000	1,600,000
Internal Services	8,332,051	8,099,526	8,101,916	7,215,890
Professional Services	30,242	50,000	3,300	20,000
Equipment	-	-	-	-
Other Operating Expenses	15,346,846	15,281,725	15,604,057	15,824,290
Debt	29,984	6,000	35,984	-
<b>Total</b>	<b>\$26,014,508</b>	<b>\$25,710,528</b>	<b>\$26,071,056</b>	<b>\$25,277,262</b>
<b>Program by Fund</b>				
Power and Light Fund (020-6520)	\$26,014,508	\$25,710,528	\$26,071,056	\$25,277,262
<b>Total Full Time Equivalent Positions</b>	0.58	0.45	0.45	1.30

### MISSION

Provides funding for City and department wide activities not attributed to Power and Light programs.

## Power and Light Capital Projects

Program by Expenditure Category	FY 2022-23 Actual Expenditures	FY 2023-24 Adopted Budget	FY 2023-24 Estimated Expenditures	FY 2024-25 Proposed Budget
Capital Improvements (020)	\$4,174,418	\$14,747,000	\$6,835,594	\$0
Capital Improvements (021)	\$0	\$0	\$0	\$17,774,000
<b>Total</b>	<b>\$4,174,418</b>	<b>\$14,747,000</b>	<b>\$6,835,594</b>	<b>\$17,774,000</b>

### Capital Projects for FY 2024-25

Project Title and Number	Amount
IPL Service Center PBX Upgrade to IP Flex #202210	\$15,000
Substation Battery Charger #202511	50,000
Traffic Signal Detection Systems #202208	60,000
Sub M Breaker Replacement #202403	100,000
Transmission Pole Replacement Program #202111	100,000
Service Center Exterior Upgrades #202512	105,000
Operations APC UPS Battery Replacement #202108	145,000
Substation modeling #202109	150,000
Emergency Replacement of Transmission Poles #202505	250,000
Desert Storm Switchgear Cabinets #202205	250,000
Fiber Optic Network #70200828	250,000
Sub Fiber Optic Network Equip Replacement #202101	335,000
Substation & Transmission Upgrade & Replacement #202508	424,000
Emergent Maintenance Production #202507	440,000
Service Center Upgrades #202406	500,000
T&D Road Improvement Projects #202509	500,000
T&D System Improvements #202510	500,000
Substation H Switchgear Upgrades #202513	500,000
Fleet Vehicle & Equipment 10 Year Replacements - 2 Ford F-550 Bucket Trucks and 1 Altec Bucket Truck	850,000
T&D Truck Shed #202503	1,000,000
Construct 6 New Distribution Feeders - New Sub S #202316	1,250,000
Blue Valley Chimney Demolition #202504	1,500,000
Purchase Evergy 69kv Line Sub A to New Sub S #202401	2,500,000
Construct new Transmission Sys to Serve New Sub S #202315	2,500,000
Construction of New Substation S #202314	3,500,000
	<b>\$17,774,000</b>

# Power and Light Debt

Program by Expenditure Category	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Debt Service	\$8,596,760	\$8,632,100	\$8,632,100	\$8,635,400
<b>Program by Fund</b>				
Power and Light Fund (020)	\$8,596,760	\$8,632,100	\$8,632,100	\$8,635,400
<b>Debt Issuance</b>				
<u>Issue 2012A</u>				
Principal	\$0	\$0	\$0	\$0
Interest	-	-	-	-
Fees	1	-	-	-
<b>Total</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<u>Issue 2012F</u>				
Principal	\$0	\$0	\$0	\$0
Interest	-	-	-	-
Fees	3,001	-	-	-
<b>Total</b>	<b>\$3,001</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<u>Issue 2016D</u>				
Principal	\$0	\$0	\$0	\$0
Interest	1,789,994	1,790,000	1,790,000	1,790,000
Fees	5,499	3,000	3,000	3,000
<b>Total</b>	<b>\$1,795,493</b>	<b>\$1,793,000</b>	<b>\$1,793,000</b>	<b>\$1,793,000</b>
<u>Issue 2022B</u>				
Principal	\$3,210,000	\$3,555,000	\$3,555,000	\$3,730,000
Interest	3,579,592	3,281,100	3,281,100	3,103,400
Fees	8,674	3,000	3,000	9,000
<b>Total</b>	<b>\$6,798,265</b>	<b>\$6,839,100</b>	<b>\$6,839,100</b>	<b>\$6,842,400</b>
<b>Total</b>				
Principal	\$3,210,000	\$3,555,000	\$3,555,000	\$3,730,000
Interest	\$5,369,585	\$5,071,100	\$5,071,100	\$4,893,400
Fees	\$17,174	\$6,000	\$6,000	\$12,000
<b>Total</b>	<b>\$8,596,760</b>	<b>\$8,632,100</b>	<b>\$8,632,100</b>	<b>\$8,635,400</b>



## General Fund Non-Departmental

	FY 2022-23 Actual Expenditures	FY 2023-24 Adopted Budget	FY 2023-24 Estimated Expenditures	FY 2024-25 Proposed Budget
<b>Department Programs</b>				
General Fund	\$217,275	\$381,600	\$286,000	\$1,906,599
Community Engagement (4205)	230,305	258,638	250,248	295,740
<b>Total</b>	<b>\$447,581</b>	<b>\$640,238</b>	<b>\$536,248</b>	<b>\$2,202,339</b>

### Department by Expenditure Category

Salaries	\$0	\$0	\$0	\$0
Benefits	(2)	-	-	-
Retiree Health Insurance	-	-	-	-
Internal Services	1,088	1,448	1,448	4,600
Professional Services	31,462	20,000	44,000	42,300
Equipment	1,795	-	12,400	-
Other Operating Expenses	413,238	618,790	478,400	518,840
Debt Service	-	-	-	1,636,599
<b>Total</b>	<b>\$447,581</b>	<b>\$640,238</b>	<b>\$536,248</b>	<b>\$2,202,339</b>

### Department by Fund

General Fund (002)	\$447,581	\$640,238	\$536,248	\$2,202,339
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### Full-Time Equivalent Employees

General Fund (002)	0.00	0.00	0.00	0.00
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### MISSION

This cost center was traditionally been used for costs considered not to belong to a department. Beginning in FY19 most of these costs - primarily retiree health insurance and workers compensation insurance premiums - have been placed in the department budgets.

## General Fund Non-Departmental

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Transfers Out (002-6600)	217,275	360,000	286,000	10,000
Transfers Out for Capital Projects			-	260,000
GF Non-Departmental (6502)	-	21,600	-	-
Debt Services (002-6373, 6374, 6505)	-	-	-	1,636,599
<b>Total</b>	<b>\$217,275</b>	<b>\$381,600</b>	<b>\$286,000</b>	<b>\$1,906,599</b>
<b>Program by Fund</b>				
General Fund (002)	<b>\$217,275</b>	<b>\$381,600</b>	<b>\$286,000</b>	<b>\$1,906,599</b>

### MISSION

This cost center was traditionally been used for costs considered not to belong to a department. Beginning in FY19 most of these costs - primarily retiree health insurance and workers compensation insurance premiums - have been placed in the department budgets.

## City Memberships

Program by Expenditure Category	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salary	\$0	\$0	\$0	\$0
Benefits	(2)	-	-	-
Retiree Health Insurance	-	-	-	-
Internal Services	1,088	1,448	1,448	4,600
Professional Services	31,462	20,000	44,000	42,300
Equipment	1,795	-	12,400	-
Other Operating Expenses	195,963	237,190	192,400	248,840
<b>Total</b>	<b>\$230,305</b>	<b>\$258,638</b>	<b>\$250,248</b>	<b>\$295,740</b>

### Program by Fund

General Fund (002-4205)	\$230,305	\$258,638	\$250,248	\$295,740
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### MISSION

The purpose of Community Engagement is to provide funding for various civic, government, and economic development partnerships that are not department-specific. This org key was formerly known as City Memberships. These General Fund expenditures are managed by the City Managers' office.

### LINE ITEM DETAILS

Object	Object Description	Amount	Detailed Description
5203	Overnight Travel & Meetings	\$2,000	Lagers Conference for President and City Clerk
5204	Events and Meetings	43,250	City, CMO and Community Events; Volunteer breakfast and recognition
5204	Events and Meetings	14,000	Employee Engagement Committee
5205	Advertising & Public Notic.	1,200	Advertising & Printing
5205	Advertising & Public Notic.	2,500	Misc.
5213	Dues and Memberships	143,390	Mid America Regional Yearly Dues; MARC Emergency Services; Independence Chamber Membership; Employee of the Month Plaques, KC Chamber Renewal; SantaCaliGon Festival (misc. items, fencing, barricades, etc.); Human Relations Commission; MARC Supervisory training.
5240	Other Services	42,500	Youth Court
		<b>\$248,840</b>	

# Staywell Health Fund

## Internal Service Fund

	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24
Program by Expenditure Category	Actual Expenditures	Adopted Budget	Estimated Expenditures	Proposed Budget
Salaries	\$389,540	\$568,500	\$298,667	\$740,500
Benefits	-	-	-	-
Retiree Health Insurance	-	-	-	-
Internal Services	-	-	-	-
Professional Services	(67,470)	60,900	100,000	60,900
Equipment	-	-	-	-
Other Operating Expenses	23,871,123	22,207,600	21,001,300	24,400,000
<b>Total</b>	<b>\$24,193,193</b>	<b>\$22,837,000</b>	<b>\$21,399,967</b>	<b>\$25,201,400</b>
<b>Program by Fund</b>				
Staywell Fund (091)	\$24,193,193	\$22,837,000	\$21,399,967	\$25,201,400
<b>Total Full Time Equivalent Positions</b>	0.00	0.00	0.00	0.00

### MISSION

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other governmental units on a cost-reimbursed basis. This fund is used to account for the costs of the City's self-insured healthcare plan. The salary and benefits budget reflects the City portion of the Health Savings Accounts.

## Appendix

### Budget Packages

#### Included in FY 2024-25 Proposed Budget

Any new items or programs that do not fit into a department's base budget must be requested as a budget packages. Budget package requests are required for any:

- Personnel changes
  - Including salary increases (outside of union agreements), conversions and additional FTE.
  - If requesting new headcount, benefits should be included.
- Operating expenditure changes (not personnel) over \$5,000.
- Overtime increases of more than 10% at the department or fund level, against the prior year adopted budget.

Department	Fund(s)	Type	Package Title	Total Cost	FTE
City Clerk	GF	Opex	Document Shredding/File Purge	10,000	
City Manager	GF	Opex	Professional Service Lobbyist	25,000	
Emergency Mang.	GF	Equip	Computer Replacement	4,000	
Municipal Court	GF	Personnel	Salary Increases	24,500	
PRT	Tourism	Opex	Museum Fundraising	150,000	
PRT	Tourism	Equip	Roof Repairs at MMRM	45,000	
PRT	Tourism	Equip	Caboose Restoration	80,000	
PRT	Tourism	Equip	Water Tower Demolition	75,000	
Health & Animal Services	Health Property Tax	Equip	Kuranda Beds	9,944	
Health & Animal Services	Health Property Tax	Equip	Play Yard Equipment	8,554	
Health & Animal Services	Health Property Tax	Opex	Health Uniform Shirts	1,500	
Municipal Services	Street Sales Tax	Equip	Transit XLT Van	14,235	
PRT	Parks Improv Sales Tax	Personnel	Seasonal Staff	94,600	3.3
Municipal Services	Storm Water Sales Tax	Equip	Brush Hog Attachment	20,000	
Municipal Services	Storm Water Sales Tax	Equip	Flail Mower Attachment	20,000	
Municipal Services	Storm Water Sales Tax	Equip	Equipment Trailer	20,000	
Municipal Services	Storm Water Sales Tax	Opex	Professional Services	11,830	
Municipal Services	Storm Water Sales Tax	Opex	US Army Corps of Engineers Study	100,000	

Fire	Fire PST	Opex	EVT Training	6,000	
Fire	Fire PST	Opex	FDIC Conference	10,000	
Fire	Fire PST	Opex	Fire/Rescue Training	10,000	
Fire	Fire PST	Opex	Duct Cleaning	10,000	
Fire	Fire PST	Opex	Roof Repair	35,000	
Fire	Fire PST	Equip	Fire Equipment	170,000	
Fire	Fire PST	Equip	Wellness Equipment	50,000	
Fire	Fire PST	Equip	Staff Vehicle Replacement	150,000	
Police	Police Use Tax	Opex	Axon Contract Year 2	1,215,871	
Power & Light	Power & Light	Personnel	District Planner I	124,000	1
Power & Light	Power & Light	Personnel	Electronics Technician	146,000	1
Municipal Services	Water	Opex	Chemicals	1,509,658	
Municipal Services	Water	Personnel	Pipe Workers	172,800	2
<b>Grand Total</b>				<b>4,324,391</b>	<b>7.3</b>

City of Independence, Missouri American Recovery Plan Funding Revised August 2023					
ARP Categories	July 2021 - June 2022	July 2022 - June 2023	July 2023 - June 2024	July 2024- December 2024	Total
<b>Costs to respond to the public health emergency with respect to the COVID-19 negative economic impacts</b>					
<i>Reduce Blight in Commercial Corridors, Entryways and Neighborhoods</i>					
• Illegal Dumping Mitigation (Cameras, LPR)	\$ 100,000	100,000	50,000	-	250,000
• ROW Trash Removal	200,000	200,000	200,000	100,000	700,000
• Dangerous Building Program	230,000	380,000	157,374	-	767,374
<i>Improve Visual Appearance of Major Commercial Corridors and Historic Sites</i>					
• Highway 24 Enhancements (Phase I, II, Fairmount)	-	1,000,000	2,353,274	-	3,353,274
• 2.20.23 Council Amended - Bistate Sustainable Corridor Project	-	-	187,000	-	187,000
• Square Streetscaping	-	-	1,000,000	435,000	1,435,000
• Chrysler Bridge	-	-	105,225	-	105,225
<i>Improve Public Infrastructure and Facilities</i>					
• Park Infrastructure/Maintenance	1,617,285	-	-	-	1,617,285
<i>Stabilize and Revitalize Neighborhoods</i>					
• Housing Study	61,000	-	-	-	61,000
• CDB 5-Year Consolidated Plan and Analysis of Impediments to Fair Housing	18,215	-	-	-	18,215
• 08.21.23 Council - Downtown Master Developer Plan	-	-	127,425	-	127,425
<i>Reduce Crime and Disorder</i>					
• Police Hiring Incentive	15,000	100,000	100,000	100,000	315,000
• Ballistic Helmets & Protective Equipment	100,715	-	-	-	100,715
• Police Officer Retention Payment	1,418,437	-	-	-	1,418,437
• 10.18.21 Council Amended - Sniper Rifles	33,612	-	-	-	33,612
• 10.18.21 Council Amended - K-9	14,000	-	-	-	14,000
• 10.18.21 Council Amended - Detention Unit Cameras	58,120	-	-	-	58,120
• 10.18.21 Council Amended - Radio Tower Camera System	33,980	-	-	-	33,980
<i>Enhance Public Health</i>					
• Costs Associated with Start-Up of Health Department	300,000	300,000	-	-	600,000
• First Year Grant Writer for Emergency Service Grants	35,000	10,851	10,000	-	55,851
• Co-Responder Pilot Program	60,000	60,000	-	-	120,000
• 10.18.21 Council - Fire for One Time Replacement of Current Aerial Apparatus	193,769	-	-	-	193,769
<i>Improve Long-Range Financial Planning and Decision-Making</i>					
• Negative Impact to Staywell Fund	850,000	1,000,000	-	-	1,850,000
• Multi-Year Employee Health Subsidy	1,500,000	2,900,000	-	-	4,400,000
<i>Communicate More Effectively Internally and Externally</i>					
• Phone System Upgrade	-	300,000	100,000	-	400,000
• City Hall Security and Citizen Interaction Improvements	23,642	-	-	-	23,642
• Replace Content Management System	-	125,000	-	-	125,000
<b>The provision of government services to the extent of the reduction in revenue of the entity due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year</b>					
<i>Optimize Resources</i>					
• Loss of Revenue in General Fund	3,122,000	-	-	-	3,122,000
	\$ 9,984,775	6,475,851	4,390,298	635,000	21,485,924

## Budget Procedures and Policies

The fiscal year of the city shall start on July 1<sup>st</sup> and end on June 30<sup>th</sup>.

### 1. Budget Preparation and Submission

- a. **City Charter, Section 8.2 Budget: Preparation and submission.** At least forty-five (45) days before the beginning of the fiscal year, the City Manager shall prepare and submit to the Council a proposed budget for the next fiscal year, which shall contain detailed estimates of anticipated revenues including any resources available from the current fiscal year and proposed expenditures for the year and any explanatory message. The budget shall include the general fund and at least all other regular operating funds which are deemed to require formal annual budgeting and shall be in such form as the City Manager deems desirable or as the Council may require. The total of the proposed expenditures from any fund shall not exceed the total of the anticipated resources thereof. The budget and budget message shall be public records in the office of the City Clerk and shall be open to public inspection. Copies of the budget and budget message shall be made for distribution to persons on request.
- b. **City Charter, Section 8.3 Comparison of anticipated revenues and proposed expenditures with prior years.**
- c. In parallel columns opposite the several items of anticipated revenues in the budget, there shall be placed the amount of revenue during the last preceding fiscal year and the amount of revenue up to the time of preparing the budget plus anticipated revenue for the remainder of the current fiscal year estimated as accurately as may be.
- d. In parallel columns opposite the several items of proposed expenditures in the budget, there shall be placed the amount of each such item actually expended during the last preceding fiscal year and the amount of each such item actually expended up to the time of preparing the budget plus the expenditures for the remainder of the current fiscal year estimated as accurately as may be.

### 2. Public Hearing

- a. **City Charter, Section 8.4 Budget: Public hearing.** The Council shall hold a public hearing on the proposed budget at least one (1) week after a notice of the time of the hearing has been published in a newspaper of general circulation within the city; and any interested person shall have the opportunity to be heard. The Council may continue the hearing at later meetings without further notice.

### 3. Amendments, Adoption and Appropriations

- a. **City Charter, Section 8.5 Budget: Amendment, adoption, appropriations.** The Council may insert, strike out, increase, or decrease items in the budget, and otherwise amend it, but may not increase any estimate of anticipated revenues therein unless the City Manager certifies that, in the City Manager's judgment, the amount estimated will be revenue of the fiscal year. The Council, not later than the twenty seventh (27th) day of the last month of the fiscal year, shall adopt the budget and make the appropriations for the next fiscal year. If the Council fails to adopt the budget and



make the appropriations on or before that day, the budget as submitted or as amended, shall go into effect and be deemed to have been finally adopted by the Council; and the proposed expenditures therein shall become the appropriations for the next fiscal year. The appropriations, when made by the Council by a general appropriation ordinance separate from the budget document, need not be in as great detail as the proposed expenditures in the budget. Appropriations from a fund shall never exceed the anticipated resources thereof in the budget as adopted.

#### 4. Transfer of Appropriation Balances and Amendments

- a. **City Charter, Section 8.6 Budget: Transfer of appropriation balances, amendment.** After the appropriations are made and except as the Council by ordinance may provide otherwise, the City Manager may transfer unencumbered appropriation balances or parts thereof from any item of appropriation within a department, office or agency to any other items of appropriation, including new items within the same department, office or agency; and upon recommendation by the City Manager, the Council may transfer unencumbered appropriation balances or parts thereof from any item of appropriation, including an item for contingencies, in a fund to any other item of appropriation, including new items in the fund.

Upon recommendation by the City Manager, the Council by ordinance may also amend the budget as adopted by changing the estimates of anticipated revenues for proposed expenditures of a fund and otherwise; and may increase or decrease the total appropriations from a fund when a change in revenues or conditions justify such action; but total appropriations from any fund shall never exceed the anticipated revenues thereof in the budget as adopted or as amended, as the case may be. The Council shall not increase any estimate of anticipated revenues in the budget unless the City Manager certifies that, in the City Manager's judgement, the amount estimated will be revenue of the fiscal year.

#### 5. Fund Types

- a. Governmental Funds – are those through which most governmental functions of the city are financed. The acquisition, use and balances of the city's expendable financial resources and the related liabilities (other than those in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position. The following are the city's governmental fund types for which annual operating budgets are prepared:
  - i. **The General Fund** is the principal operating fund of the city and accounts for all financial transactions not accounted for in other funds. The general operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are financed through revenues received by the General Fund.
  - ii. **Special Revenue Funds** are used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are designated to finance particular functions or activities of the city.

- b. Proprietary Funds – are used to account for the city’s on-going organizations and activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income. The following are the city’s proprietary fund types:
  - i. **Enterprise Funds** are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where the periodic determination of net income or loss is deemed appropriate.
- c. Internal Service Funds – are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the city on a cost-reimbursement basis.

## 6. Basis of Accounting/Measurement Focus for Budgets

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and recorded in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. Measurement focus determines upon expenditures – decreases in net financial resources. The measurement focus for proprietary funds is based on expenses – decreases in net total assets. The principal difference between expenditures and expenses is that with expenditures, the primary concern is the flow of resources, however with expenses; the primary concern is the substance of transactions and events which may not specifically related to the actual flow of resources.

As already indicated, the basis of accounting relates to when transactions are recorded, not what is actually recorded. The three different types of accounting basis are 1) cash, 2) Modified Accrual, and 3) Accrual. The latter two are recognized as Generally Accepted Accounting Principles (GAAP); the Cash basis is not.

The modified accrual basis of accounting is utilized by all governmental fund types and expendable trust funds. Under the modified accrual basis of accounting, revenues are recorded as collected unless susceptible to accrual, i.e., amounts measurable and available to finance the city’s operations or of a material amount and not received at the normal time of receipt. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Significant revenues which are considered susceptible to accrual include real estate taxes, sales taxes, utility franchise taxes, interest, and certain State and Federal grants and entitlements. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred.

In applying the susceptible to accrual concept to intergovernmental revenues (i.e. grants), the legal and contractual requirements of the individual program is used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the city; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually

unrestricted as to purposes or expenditures and nearly irrevocable. i.e., revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if they meet the available and measurable criteria. Real estate taxes levied and expected to be collected within sixty days after the fiscal year end are considered available and, therefore, are recognized as revenues.

Licenses and permits, fines and forfeitures, charges for services and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

The accrual basis of accounting is utilized by the proprietary and nonexpendable trust fund types. Under this basis of accounting, revenues are recognized when earned (including unbilled revenue) and expenses are recorded when liabilities are incurred.

## **7. Encumbrances**

The city's policy is to prepare the annual operating budget on a basis which includes encumbrances as the equivalent of expenditures in order to assure effective budgetary control and accountability and to facilitate effective cash planning and control. Encumbrance accounting is where purchase orders, contracts, and other commitments for the expenditures of funds are recorded in order to reserve that portion of the applicable appropriation.

Encumbrances outstanding at year-end represent the estimated amount of the expenditures ultimately to result if unperformed contracts in progress at year-end are completed. Encumbrances outstanding at year-end are reported in the Annual Comprehensive Financial Report (ACFR) as reservations of fund balances because they do not constitute expenditures or liabilities. Outstanding encumbrances at year-end are re-appropriated in the following fiscal year in order to provide authority to complete these transactions.

## **8. Difference between Budget Basis and Financial Reporting Basis**

The city's Annual Comprehensive Financial Report (ACFR) reports on the status of the city's finance in accordance with the GAAP basis of accounting. In most cases this is also the same basis of accounting as used in preparing the budget. Exceptions to the basis of accounting used for financial reports and in preparing the budget are listed below:

1. Governmental Fund Types – All governmental fund types use the same basis of accounting for reporting and budgeting with the exception that the budget also recognizes encumbrance accounting. In the ACFR, the "Combined Statement of Revenues, Expenditures and Changes in Fund Balance – All Governmental Fund Types and Expendable Trust Funds" presents revenues and expenditures in accordance with the GAAP basis of accounting. The "Combined Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)" in the ACFR presents the same information, however it also includes the recognition of encumbrances. This latter statement provides a reconciliation of the presented data to the GAAP basis statement.

2. Proprietary Fund Types – All proprietary fund types use the same basis of accounting for reporting and budgeting with the exception of “non-cash” expenses and disbursements that affect balance sheet accounts. “Non-cash” expenses are included in the financial reports but not in the budget. An example of this type of expense would be depreciation where an expense is recorded but a cash disbursement does not take place. Balance sheet account disbursements are items that are included in the budget as expenditures, however they do not affect the “Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balances – All Proprietary Fund types and Nonexpendable Trust Funds” (i.e. the operating statement) in the ACFR.
3. An example of these types of items would be inventory purchases, debt principal payments and capitalized labor and material costs.

# Financial Policies

Adopted by Council Resolution 17-729

## *Statement of Purpose*

The City of Independence has an important responsibility to our residents to carefully account for public funds, manage municipal finances wisely, and to develop a plan to adequately fund services and facilities desired and needed by the public. The financial integrity of our city government is of utmost importance and the codification of a set of financial policies is a key element in maintaining this integrity. The formalization of a set of financial policies for the city is consistent with the Council's adopted goal of ensuring city finances are stable and sustainable through control of long-term costs, optimization of resources, long-range financial planning and sound decision-making.

Written and adopted financial policies have many benefits such as assisting the City Council and City Manager in providing the financial management of the city, saving time and energy when discussing financial matters, engendering public confidence and providing continuity over time as City Council and staff members change. While these policies will periodically be reviewed and amended, they will provide the foundation and framework for many of the issues and decisions facing the City today and in the future. They will promote sound financial management and assist in the city's stability, efficiency and effectiveness.

In the past, the City of Independence has developed a variety of different types of financial policies, many of which have been maintained on a somewhat informal basis. These policies can be found in a variety of different locations, including Council Resolutions, Ordinances, Budget Documents, Capital Improvements Programs, etc. The financial policies listed below will establish consistent standards for the review of existing practices as well as the development of future financial plans.

The following policies are divided into seven major categories: General, Fund Balances, Debt, Financial Sustainability, Long Range Financial Planning, Monitoring – Accountability – control, and Investment of Funds.

### A. General

- a. Compliance with Applicable Laws: The city shall comply with all applicable federal and state laws, the City Charter, and the Code of Ordinances with respect to the interpretation and application of these policies.
- b. Compliance with Governmental Standards: Policies and practices in financial reporting shall be consistent with Governmental Accounting Standards Board (GASB) standards.

### B. Fund Balances

- a. Minimum Unrestricted and Unassigned Fund Balance & Working Capital: The City of Independence has determined it a sound financial practice to maintain adequate fund balances and working capital. Accordingly, the city will endeavor to maintain a minimum Unrestricted and Unassigned Fund Balance in the General Fund equal to 16% of annual operating revenues less one-time funds like grants or transfers.

The city has adopted separate risk-based methodology for Fund Balances in Enterprise Funds.

For Special Revenue Funds that are primarily designated for capital purposes and support limited personnel and ongoing operations, the city will endeavor to maintain an Unassigned Fund Balance of 5% of annual revenues.

For Special Revenue Funds that support personnel and ongoing operations as well as capital expenditures, the city will endeavor to maintain an Unassigned Fund Balance between 5% and 16% of annual revenues.

- b. Use of Fund Balance: Circumstances may arise which warrant the use of Unassigned or Unrestricted Fund Balances and working capital balances. These include revenue shortfalls, unanticipated cost increases, emergencies, grant matching, early debt retirement, major projects and expenditures beyond those created by only natural disasters. In such cases, any expenditures from the Unassigned or Unrestricted Fund Balance must be approved by the Council. The rationale for the expenditure must be documented as part of council action. Any unrestricted and unassigned funds in excess of target minimums may be expended to fund non-recurring expenditures.
- c. Recovery Plan: if, based on staff's analysis and forecasting, the target level of Unassigned Fund Balance reserve is not being met or is unlikely to be met at some point within a five-year time horizon, then during the annual budget process, a plan to replenish the Unassigned Fund Balance reserve should be established.

#### C. Debt

- a. Evaluation Criteria: The following will be used to evaluate pay-as-you-go versus debt financing in funding capital improvements and equipment:
  - i. Factors which favor pay-as-you-go financing including the following:
    - 1. Current revenues and fund balances are available.
    - 2. Phasing-in of projects is feasible.
    - 3. Additional debt levels would adversely affect the City's credit rating.
    - 4. Market conditions are unfavorable or suggest difficulties in marketing new debt.
  - ii. Factors which favor debt financing include the following:
    - 1. Revenues available for debt issues are considered sufficient and reliable so that long-term financing can be marketed with an appropriate credit rating, which can be maintained.
    - 2. Market conditions present favorable interest rates and demand for city debt financing.
    - 3. A project is mandated by state or federal government and current revenues, or fund balances are insufficient to pay project costs.
    - 4. A project is immediately required to meet or relieve capacity needs.
    - 5. The life of the project or asset financed is five years or longer.
    - 6. The life of the project or asset is less than five years, but short-term financing that does not exceed the useful life of the project or asset is feasible.

7. Cost savings can be achieved by completing improvements as a single large project rather than as a multi-year series of pay-as-you-go smaller projects.
- b. Neighborhood Improvement District (NID) Debt: NID debt may be issued provided assessment payments are adequate to cover 100% of debt service and financing costs. The city will simultaneously apply any related economic development policies to evaluate the feasibility of the development project before issuing debt.
  - c. Early Debt Retirement: The city will endeavor, when possible, to retire bonds and other similar instruments early when sufficient revenues are accumulated and to refinance debt when a Net Present Value Savings of at least 3% exists.
  - d. Debt Term to Match Useful Life: Debt shall only be issued when the term of financing does not exceed the useful life of the asset for which the debt was issued.
  - e. City Debt Schedule: To ensure that long term debt obligations are sufficiently funded and accounted for, it is the city's policy to develop a comprehensive debt schedule which matches specific revenues to specific debt obligations for each year of the entire term of each source of debt.
  - f. Debt Coverage & Solvency: To demonstrate solvency, ensure sufficient revenues exist to retire debt issued and maintain favorable bond ratings, the city will endeavor to maintain a Debt Service Coverage Ratio (net operating income [revenue minus operating expenses excluding transfers] divided by total debt service payment) of at least 1.2.
  - g. Lease Purchase Financing: The city will lease-purchase items only if lease rates are less than the rate attained from investment return. In no event shall the city lease-purchase items with a useful life of less than the term of the lease.
  - h. Financial Advisor: To provide advice on the issuance of debt and related matters, the city will employ the services of an outside financial advisor. The financial advisor will assist the city in evaluating when debt should be sold through a competitive versus negotiated sale. Such factors in determining the form of sale include, but are not limited to, the complexity of the issue; the need for specialized expertise; maximizing savings in time or money; or circumstances in which market conditions or city credit are unusually volatile or uncertain. It is the city's policy that said financial advisor cannot also serve as the underwriter of municipal securities.
  - i. Statutory Limitations: The Missouri Constitution permits a city, by vote of two-thirds of the voting electorate, to incur general obligation indebtedness for city purposes not to exceed 10% of the assessed value of taxable tangible property. The city may issue additional debt not to exceed 10% of assessed valuation (20% total) for street and sewer improvements or purchasing or constructing water or electric utility plants.
- D. Financial Sustainability
- a. Financial Sustainability: To ensure financial sustainability in city programs and operations, it shall be the city's policy to apply one-time revenues to fund non-recurring expenditures. Similarly, personnel costs and on-going programs and operations will be funded with on-going, sustainable sources of revenue.

- b. **Priority Funding to Maintain Assets:** In preparing the annual budget, priority shall be given to providing adequate funding for maintenance, upkeep, and scheduled replacement of physical assets. The city will endeavor to establish funding levels to replace assets on a life-cycle basis. Enterprise Fund operations will endeavor to reflect, in budget appropriations, reinvest for the depreciation of assets.
- E. **Long Range financial Planning**
  - a. **5-Year Capital Improvement Plan:** The city will annually prepare a capital improvement plan that identifies its priorities and timeframe for undertaking capital projects and provides a financing plan for those projects. In order to ensure that proposed capital projects, their timing and their financing best meet the city's policies and plans, the capital improvement plan will:
    - i. Project at least five years into the future.
    - ii. Consider overall affordability in terms of both capital and operating costs; and
    - iii. Include a process that allows stakeholder involvement in prioritizing projects and review.
  - b. **Long Range Planning of Financial Obligations:** The city will annually prepare a financial plan to assess the long-term financial implications of current and proposed policies, programs and assumptions in order to develop appropriate strategies to achieve its goals. The financial plan will consist of:
    - i. An analysis of financial trends.
    - ii. An assessment of problems or opportunities facing the city.
    - iii. A five-year forecast of revenues and expenditures.
    - iv. A review of cash flow requirements and appropriate fund balances to determine whether modifications are appropriate for the Fund Balance Reserve Policy; and
    - v. Any further analyses as may be appropriate.
- F. **Monitoring – Accountability – Control**
  - a. **Transfer of funds:** Department Directors, with the consent of the City Manager or his/her designee, may transfer funds between line items within the total budget appropriation of a particular budget in a fund. The City Manager may transfer unencumbered appropriation balances or parts thereof from any item of appropriation within a fund, department, office or agency to any other items of appropriation, including new items, within the same fund or department.
  - b. **Reports:** It is the city's policy to produce monthly reports to verify that city departments are operating within the amount of appropriation, to compare actual income and expenses to budget estimates, to update year-end revenues and expense projections, and to develop, as soon as possible, strategies to meet financial challenges. Monthly reports to the City Manager from the Finance Department will also be provided to illustrate overall financial position of the city. A comprehensive annual financial report, as well as an annual audit, will also be produced.



- c. Spending: No expenditures may be made, or funds encumbered, unless consistent with adopted purchasing policies and expenditure procedures.
- d. Service Delivery Analysis: The city will seek to optimize the efficiency and effectiveness of its services to reduce costs and improve service quality. Alternative means of service delivery will be evaluated to ensure that quality services are provided to our residents at the most competitive and economical cost. Department directors, in cooperation with the City Manager's office, will identify all activities that could be provided by another source and review options/alternatives to current service delivery methods. The review of service delivery alternatives and the need for the service will be performed annually or on an "opportunity" basis.
- e. Grant Acceptance: The city shall actively pursue federal, state and other grant opportunities when deemed appropriate. Before accepting any grant, the city shall thoroughly consider all implications related to costs associated with complying with the terms of the grant agreement and the ongoing obligations that will be required in connection with the acceptance of the grant. In the event of reduced grant funding, city resources may be substituted only after all program priorities and alternatives are considered during the budget process. The City Manager will establish supplemental administrative policies to ensure appropriate coordination of grant applications and ensure grant compliance.
- f. Employee Staffing Levels: The addition of new positions will only be requested after service needs have been thoroughly examined and it is substantiated that the additional staffing will result in increased revenue, enhanced operating efficiencies, or the achievement of specific objectives approved by the Council. To the extent feasible, personnel cost reductions will be achieved through attrition and reassignment.
- g. Technology & Expertise: to ensure, to the greatest extent possible, accuracy in financial reporting, it is the city's policy to invest in necessary technology. It is also the city's policy to invest in training to develop staff expertise in financial reporting systems.

#### G. Investment of Funds

- a. The investment of city funds will be handled in accordance with the city's Statement of Investment Policy and Section 3.34(6) of the Charter of the City of Independence. Investments shall be undertaken in a manner that does not conflict with the Missouri Constitution Article IV, Section 5 on permitted investments or Section 30.270 of the Missouri Revised Statutes on permitted collateral.
- b. Safety of Principal: It is the city's policy that the foremost consideration in the city's investment strategy should be safety of the principal invested.
- c. Liquidity: It is the City's policy that the investment portfolio always remains sufficiently liquid to meet all operating requirements.
- d. Return: It is the city's policy that the investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, considering the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety of principal and liquidity objectives described above.

## Utility Cash Reserve Policy for Electric

### *Statement of Purpose*

To help ensure financial stability, timely completion of capital improvements and enable the utility to meet requirements for large, unexpected expenditures, a targeted cash reserve policy should be established. The cash reserve policy establishes a target as well as a bandwidth amount of cash the utility should keep in reserve to address the operational and financial risks of the utility. Actual cash reserves may vary substantially above the minimum and is dependent on the life cycle of assets, future capital plan, rate setting policies, and debt policies.

Funds available for the Cash reserve target shall not include funds that are legally required for debt service or funds available but designated for other purposes. Those designations include but are not limited to purposes such as collateral posting requirements, customer deposits and advance payments as well as reserves established through power purchase contracts.

### *Methodology*

The methodology outlined in this policy is based on certain assumptions related to:

- Revenue Risk
- Expense Risk
- Working Capital
- Capital Reserve

After the reserve minimum is determined, management should consider the target “in total” and not each individual category. Percentage risk factors for Revenue, Expense, Working Capital, and Capital Reserve will be subject to City Council review and approval as part of the annual budget process.

**[Initial recommended risk factor percentages are included below for illustrative purposes for the current fiscal year]**

### *Calculation and Risk Factors Used*

#### **General Sales Decrease Economic Recession**

**Purpose:** Cover fixed costs due to large scale economic shock similar to the Great Recession of 2008-2012. The fixed costs represent the total amount of operating expenses historically assumed or experienced to be fixed and add debt service, the necessary 10% coverage of debt service as well as the PILOT to the City.

**[The cash reserve will include 6.0% of fixed costs over a 12-month period]**

#### **Loss of Large (Top12) Customer**

**Purpose:** Cover fixed costs due to loss of one of the Top 12 Customers. Can also represent loss of load due to distributed generation or renewable mandate.

**[The cash reserve will include 2.0% of fixed costs over a 12-month period]**

#### **Off System Sales**

**Purpose:** Address risk of loss in the “profit” of off-system sales

**[The cash reserve will include up to 10% of adjusted margin for power marketing revenues.]**

#### **Interest Income**

**Purpose:** Address risk of loss of interest income on invested cash.

**[The cash reserve will include up to 100 basis points (1%) of interest income from short-term investments over a 12-month period]**

#### *Expense Risk*

##### **Unplanned Outage – Market Exposure**

**Purpose:** Address market risk in Nebraska City Unit 2 has an unplanned outage.

**[The cash reserve will include an assumed outage of 90 days at a capacity factor of 90% and an energy shortfall that IPL can hedge by 50%. The market price of power is assumed to be weekday peak]**

##### **Planned Outage – Market Exposure**

**Purpose:** Address market risk in Nebraska City Unit 2 has planned outage.

**[The cash reserve will include an assumed outage of 30 days at a capacity factor of 90% and an energy shortfall that IPL can hedge by 50%. The market price of power is assumed to be weekday peak]**

##### **Fuel (Natural Gas) Exposure**

**Purpose:** Address risk for natural gas purchases.

**[The cash reserve will include assumption that IPL annually needs 1.5 million MMBtu of natural gas and the market price is higher than the budgeted amount by \$1.74 per MMBtu (representing the historical standard deviation in the natural gas market)]**

##### **Power Purchases and Capacity Expense**

**Purpose:** Address market risk for power and capacity purchases.

**[The cash reserve will include an assumption that IPL needs 1.7 million MWhs annually, that 50% of this need is hedged with long term agreements and the price for the remaining needs is at the “Weekday Off Peak” rate]**

##### **Renewable Energy Expense**

**Purpose:** Address risk that wind and solar resources have higher capacity factors.

**[The cash reserve will include an assumption of an assumed wind energy capacity factor of 40% at \$20 per MWh cost differential for 12-months]**

#### *Working Capital*

**Purpose:** Represents a level of cash on hand to address the billing cycle (up to 60 days to convert MWhs delivered to an account receivable to cash) and uncertainty.

**[The cash reserve will include up to an assumption of 90 days of working capital]**

#### *Capital Reserve*

**Purpose:** Represents a level of cash on hand to allow for the flexible execution of both routine and unexpected capital projects.

**[The cash reserve will include up to the average annual depreciation levels for previous six years]**

#### *Targeted Cash Reserve Calculation*

The targeted cash reserve calculation considers the risk “in total” and not each individual category.

If certain events occur that results in cash reserves falling below the targeted cash reserve levels, the Manager should make recommendations to the City Council to restore cash reserves to the targeted levels over the subsequent three years. These actions may include several options:

- Rate adjustments
- Cost reductions
- Issuance of bonds to fund capital improvement programs rather than the use of “PayGo”.
- Modification of the assumptions used to determine the cash reserve levels.

It is important to emphasize this is a recommended targeted cash reserve. Actual cash reserves may vary substantially above the target and is dependent of the life cycle of assets, future capital plan, rate setting policies, and debt policies. The cash reserve calculation should be updated annually as part of the budget process.

## Utility Cash Reserve Policy for Water

### *Statement of Purpose*

To help ensure financial stability, timely completion of capital improvements and enable the utility to meet requirements for large, unexpected expenditures, a targeted cash reserve policy should be established. The cash reserve policy establishes a target as well as a bandwidth amount of cash the utility should keep in reserve to address the operational and financial risks of the utility. Actual cash reserves may vary substantially above the minimum and is dependent on the life cycle of assets, future capital plan, rate setting policies, and debt policies.

Funds available for the Cash reserve target shall not include funds that are legally required for debt service or funds available but designated for other purposes.

### *Methodology*

The methodology outlined in this policy is based on certain assumptions related to:

1. Revenue Risk
2. Expense Risk
3. Working Capital
4. Capital Reserve

After the reserve minimum is determined, management should consider the target “in total” and not each individual category. Percentage risk factors for Revenue, Expense, Working Capital, and Capital Reserve will be subject to City Council review and approval as part of the annual budget process.

**[Initial recommended risk factor percentages are included below for illustrative purposes for the current fiscal year]**

### *Calculation and Risk Factors Used*

#### *Revenue Risk*

##### **General Sales Decrease Economic Recession**

**Purpose:** Cover fixed costs due to large scale economic shock like the Great Recession of 2008- 2012. The fixed costs represent the total amount of operating expenses historically assumed or experienced to be fixed and add debt service, the necessary 10% coverage of debt service as well as the PILOT to the City.

**[The cash reserve will include 8.0% of fixed costs over a 12-month period]**

##### **Loss of Large Wholesale Customer**

**Purpose:** Cover fixed costs due to the loss of one of the wholesale customers and represents loss of sales due to conservation efforts.

**[The cash reserve will include 5.0% of fixed costs over a 12-month period]**

##### **Loss of Large Commercial Customer**

**Purpose:** Cover fixed costs due to the loss of one of the larger customers of the department.

**[The cash reserve will include 0.1% of fixed costs over a 12-month period]**

##### **Loss of Sales for Resale and Other Revenue**

**Purpose:** There is a profit margin associated with resale sales and this profit can subsidize the operations of the utility.

**[The cash reserve will include an assumed 10% reduction in profit margin over a 12-month period]**

#### **Interest Income**

**Purpose:** Address risk of loss of interest income on invested cash.

**[The cash reserve will include up to 100 basis points (1%) of interest income from short-term investments over a 12-month period]**

#### *Expense Risk*

#### **Power and Pumping**

**Purpose:** Address market risk of electric power needed by the Department. Electric power is a commodity and subject to market and seasonal risks.

**[The cash reserve will include a \$10 per MWh standard deviation on Annual MWh over a 12-month period]**

#### **Other expenses – including Chemicals**

**Purpose:** Address inflationary risk of operating expenses incurred by the department.

**[The cash reserve will include a 1% inflation rate of operating expenses over a 6-month period]**

#### *Working Capital*

**Purpose:** Represents a level of cash on hand to address the billing cycle (up to 60 days to convert water treatment and delivery costs to an account receivable to cash).

**[The cash reserve will include up to an assumption of 90 days of working capital]**

#### *Capital Reserve*

**Purpose:** Represents a level of cash on hand to allow for the flexible execution of both routine and unexpected capital projects.

**[The cash reserve will include up to the average annual depreciation levels]**

#### *Targeted Cash Reserve Calculation*

The targeted cash reserve calculation considers the risk “in total” and not each individual category. The recommended level is \$15.3 million.

If certain events occur that results in cash reserves falling below the targeted cash reserve levels, the Manager should make recommendations to the City Council to restore cash reserves to the targeted levels over the subsequent three years. These actions may include several options:

- rate adjustments
- cost reductions
- issuance of bonds to fund capital improvement programs rather than the use of “PayGo”.
- funds on hand
- modification of the assumptions used to determine the cash reserve levels.

It is important to emphasize this is a recommended targeted cash reserve. Actual cash reserves may vary substantially above the target and is dependent of the life cycle of assets, future capital plan, rate setting policies, and debt policies. The cash reserve calculation should be updated annually as part of the budget process.

## Utility Cash Reserve Policy for Water Pollution Control (Sanitary Sewer)

### *Statement of Purpose*

To help ensure financial stability, timely completion of capital improvements and enable the utility to meet requirements for large, unexpected expenditures, a targeted cash reserve policy should be established. The cash reserve policy establishes a target as well as a bandwidth amount of cash the utility should keep in reserve to address the operational and financial risks of the utility. Actual cash reserves may vary substantially above the minimum and is dependent on the life cycle of assets, future capital plan, rate setting policies, and debt policies.

Funds available for the Cash reserve target shall not include funds that are legally required for debt service or funds available but designated for other purposes.

### *Methodology*

The methodology outlined in this policy is based on certain assumptions related to:

1. Revenue Risk
2. Expense Risk
3. Working Capital
4. Capital Reserve

After the reserve minimum is determined, management should consider the target “in total” and not each individual category. Percentage risk factors for Revenue, Expense, Working Capital, and Capital Reserve will be subject to City Council review and approval as part of the annual budget process. **[Initial recommended risk factor percentages are included below for illustrative purposes for the current fiscal year]**

### *Calculation and Risk Factors Used*

#### *Revenue Risk*

##### **General Sales Decrease Economic Recession**

**Purpose:** Cover fixed costs due to large scale economic shock like the Great Recession of 2008- 2012. The fixed costs represent the total amount of operating expenses historically assumed or experienced to be fixed and add debt service, the necessary 10% coverage of debt service as well as the PILOT to the City.

**[The cash reserve will include 7.00% of fixed costs over a 12-month period]**

##### **Loss of Top Customer**

**Purpose:** Cover fixed costs due to the loss of one of the top customers and also represents loss of sales due to conservation efforts.

**[The cash reserve will include 3.1% of fixed costs over a 12-month period]**

##### **Interest Income**

**Purpose:** Address risk of loss of interest income on invested cash.

**[The cash reserve will include up to 100 basis points (1%) of interest income from short-term investments over a 12-month period]**

### *Expense Risk*

#### **Treatment and Disposal**

**Purpose:** Address risk of an increase in the cost of treatment and disposal.

**[The cash reserve will include a 3.0% assumed variance on an increase in treatment and disposal over a 12-month period]**

#### **Other expenses – Collection, Lab Services and Administration & General**

**Purpose:** Address risk of operating expenses incurred by the department.

**[The cash reserve will include a 1% assumed variance for a small increase in operating expenses over a 12-month period]**

### *Working Capital*

**Purpose:** Represents a level of cash on hand to address the billing cycle (up to 60 days to convert WPC treatment and delivery costs to an account receivable to cash).

**[The cash reserve will include up to an assumption of 90 days of working capital]**

### *Capital Reserve*

**Purpose:** Represents a level of cash on hand to allow for the flexible execution of both routine and unexpected capital projects.

**[The cash reserve will include up to the average annual depreciation levels]**

### *Targeted Cash Reserve Calculation*

The targeted cash reserve calculation considers the risk “in total” and not each individual category. The recommended level is \$16.5 million.

If certain events occur that results in cash reserves falling below the targeted cash reserve levels, the Manager should make recommendations to the City Council to restore cash reserves to the targeted levels over the subsequent three years. These actions may include several options:

- rate adjustments
- cost reductions
- issuance of bonds to fund capital improvement programs rather than the use of “PayGo”
- funds on hand
- modification of the assumptions used to determine the cash reserve levels.

It is important to emphasize this is a recommended targeted cash reserve. Actual cash reserves may vary substantially above the target and is dependent of the life cycle of assets, future capital plan, rate setting policies, and debt policies. The cash reserve calculation should be updated annually as part of the budget process.



## Glossary

**Accrual Basis of Accounting** – A method of accounting by which transactions are recognized when they occur, regardless of the timing of cash receipts and disbursements.

**Accounting System** – The collective set of records and procedures used to record, classify, and report information on the financial status and operations of the city. The city currently uses Munis.

**Accounts Payable** – Amounts owed by the city to external entities for goods and services received.

**Accounts Receivable** – Amounts due to the city from external entities for goods and services.

**Adopted Budget** – The title of the budget following its formal adoption by resolution of the City Council.

**Ad Valorem** – In proportion to value, a basis for levy of taxes on property.

**Appropriation** – The legal authorization by the City Council to make expenditures and incur obligations for specific purposes, usually limited in the amount and the time in which it may be expended.

**Assessed Valuation** – A dollar value placed on real estate or other property by the Jackson County as a basis for levying property taxes.

**Asset Management** – Lifecycle management of an infrastructure asset to provide the required level of service in the most cost-effective manner. Activities include project planning, design and construction, commissioning, operations and maintenance, repair, replacement, upgrade, restoration, modernization, or refurbishment and decommissioning or disposal.

**Audit, external** – An examination of city records and accounts by an external source to check their validity and accuracy. A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities.

**Audit, internal** – An examination of city records and/or processes by an internal source to provide an assessment to improve the economy, efficiency, and effectiveness of city government.

**Balanced Budget** – A budget in which planned expenditures do not exceed planned funds available. For budgeting purposes, the use of contingency reserves or use of fund balance will be considered revenue in defining a balanced budget.

**Beginning/Ending Fund Balance** – Unencumbered resources available in a fund from the prior/current year after payment of the prior/current year expenses.

**Bond** – A certificate of debt issued by an entity, guaranteeing payment of the original investment, City of Independence Proposed Budget FY 2022-23 Page 227 plus interest, by a specified future date.

**Budget** – An annual financial plan that identifies revenues, types and levels of services to be provided, and the amount of funds that can be spent. Independence's Operating Budget encompasses one fiscal year, as does the Capital Improvement Program appropriation.

**Budget Adjustment** – This is a supplemental increase or decrease to the approved budget approved by the City Council via a resolution or meeting minute motion. Budget Calendar – The schedule of key dates or milestones which

a government follows in the preparation and adoption of the budget.

**Budget Document** – The official written statement prepared by the Finance Department and supporting staff, which represents the proposed budget to the legislative body.

**Capital Assets** – Purchases or acquisitions of assets with an initial individual cost of more than \$100,000 and an estimated useful life more than one year. Categories include land, buildings, equipment, infrastructure assets (roads, bridges, traffic signals, water and sewer systems, drainage systems) and other similar categories.

**Capital Improvement Program (CIP)** – A multi-year financial plan containing proposed construction of physical assets such as park, street, water, sewer, and recreation facilities.

**Capital Project Funds** – Funds that are utilized to account for resources used for the acquisition and construction of capital facilities by the city, except for those assets financed by proprietary funds.

**Capital Outlay** – Equipment (fixed assets) with a value \$5,000 or more and an estimated useful life of more than one year, such as automobiles and office furniture, which appear in the operating budget.

**Community Development Block Grant (CDBG)** – Funds allocated to local government from the federal government, usually through a local clearinghouse based on a formula, but required to be applied for and used within a broad functional area such as community development.

**Community Facilities District (CFD)** – A designated area for specific capital improvements installed by the city or a developer, or the maintenance of the same. The property owners receiving the benefit of

the improvements pay an assessment on their property tax bills.

**CID** – Community Improvement District.

**Comprehensive Annual Financial Report (CAFR)** – Audited financial statements submitted to the Mayor, City Council, and City Manager by the Finance Director on an annual basis. Consumer Price Index (CPI) – A statistical description of price levels provided by the U.S. Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.

**Cost Allocation** – A method used to charge General Fund overhead costs to other funds, such as Enterprise funds and Internal Service funds.

**Debt Service** – The payment of principal and interest on borrowed funds such as bonds.

**Deficit** – When the expenditures of a government are greater than its taxes and other revenues.

**Deferred Maintenance** – A backlog of needed repairs to city facilities including facility maintenance, painting and structural repairs.

**Depreciation** – The expense incurred with the expiration of a capital asset.

**Direct Costs** – Operational expenditures exclusive to a specific service or program.

**Discretionary Revenue** – Revenue received or collected which is not restricted in use and can be used for any city expenditure.

**DNR** – Department of Natural Resources.

**Encumbrance** – A legal obligation to pay funds, an expenditure of which has not yet occurred. The designation or reserving of funds to buy an item or service.

**Enterprise Fund** – A fund type established to account for the total costs of selected

governmental facilities and services that are operated like private enterprises and supported directly by fees and charges to users such as sewer services and are intended to be entirely self-supported.

**Estimated Revenue** – The revenue projected or estimated to be received during a fiscal period.

**Expenditure** – The spending of funds set aside by appropriation for identified goods and services.

**Fee** – A general term used for any charge levied by government for providing a service or permitting an activity.

**Fines & Forfeitures** – Revenues received and/or bail monies forfeited upon conviction of a misdemeanor or municipal infraction.

**Fiscal Year** – 12-month period designated as the budget year. The City of Independence's fiscal year is July 1 to June 30.

**Fringe Benefits** – This consists of the costs to provide employee benefits that include insurance and retirement and other miscellaneous benefits.

**Full-time Equivalent (FTE)** – The hours worked by one employee on a full-time basis, used to convert the hours worked by several part-time employees into the hours worked by full-time employees. One full-time position equates to 2,080 annual hours, and two employees each working 1,000 annual hours equals 1.0 full-time equivalent employee.

**Full Time Position** – A position where the employee works a full schedule as defined by the city, receives the benefits for full-time employees, and is covered by employment laws. One full-time position equates to 2,080 annual hours.

**Fund** – A set of interrelated accounts to record revenues and expenditures associated with a specific purpose.

**Fund Balance** – The number of financial resources available for use, or the excess of an entity's assets over its liabilities. A negative fund balance is sometimes referred to as a deficit.

**Generally Accepted Accounting Principles (GAAP)** – A combination of authoritative standards (set by policy boards) and the commonly accepted ways of recording and reporting accounting information. GAAP aims to improve the clarity, consistency, and comparability of the communication of financial information.

**General Fund** – The primary fund used by the city for which revenues and expenditures are not legally restricted for use. Examples of departments operating within the General Fund include Fire, Library, Parks & Recreation and Police.

**GFOA** – Government Finance Officers Association.

**Governmental Accounting Standards Board (GASB)** – Establishes and improves standards of states and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

**Grant** – Contributions of cash or other assets from another agency to be used or expended for a specified purpose, activity, or facility.

**Indirect Cost** – Costs that are essential to the operation of the city but not exclusive to any specific service or program. Indirect costs are primarily associated with support departments such as City Clerk, City Attorney,

City Administration, Human Resources, and Finance.

**Infrastructure** – Public domain fixed assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the city.

**Interest Expense** – Interest costs paid on loans and bonds.

**Interfund Transfers** – Payments from one fund to another fund, primarily for work or services provided.

**Internal Service Fund** – A fund that provides services to all city departments and bills the various other funds for services rendered.

**Investment** – Securities and real estate purchased and held to produce income in the form of interest, dividends, rentals, and base payments.

**LAGERS** – Local Government Employees Retirement System.

**Long-Term Debt** – Debt with a maturity of more than one year after the date of issue.

**Mandated Program** – A requirement by the State or Federal government that the city perform a task, perform a task a particular way or perform a task to meet a particular standard, often without compensation from the higher level of government.

**Maintenance and Operations** – A general category used for classifying expenditures for materials, supplies, and services that are normally used within the fiscal year.

**Modified Accrual Basis of Accounting** – A method of accounting in which revenues are recognized in the period they become available and measurable, and expenditures are recognized in the period the associated liability is incurred.

**MODOT** – Missouri Department of Transportation.

**Municipal** – In its broadest sense, an adjective which denotes the state and all subordinate units of government. In a more restricted sense, an adjective which denotes a city or village as opposed to other local governments.

**Municipal Code** – A collection of ordinances approved by City Council.

**One-time Expenditures and/or Revenues** – Used for one-time projects or services. After the project or service is completed, expenditures and/or revenues are terminated and are not considered part of the budget for the following year.

**Operating Budget** – The annual appropriation of funds for ongoing program costs, which include salaries, benefits, maintenance, operation, and capital outlay items.

**Operating Costs** – Estimated on-going expenses that can be expected to occur following the construction of a Capital Improvement Project.

**Ordinance** – A formal legislative enactment by the City Council.

**Object Code** – Refers to the specific expense or revenue category within the accounting structure.

**Organization Key (Org key)** – Refers to the specific assigned org key in the accounting structure. Each division has multiple organization (org) keys to refer to each program.

**Performance Measures** – Process of collecting, analyzing and/or reporting regarding the accomplishments toward a goal by department.

**Personnel** – Costs associated with providing the staff necessary to provide the desired

levels of City of Independence Proposed Budget FY 2022-23. Included are both salary and benefit costs.

**Proposed Budget** – The title of the budget prior to its formal adoption by resolution of the City Council.

**Proprietary Funds** – Accounts for services for which the city charges a fee, internally and externally. There are two types of proprietary funds, enterprise and internal service.

**Program Revenue** – Revenues generated by a given activity.

**Reserves** – A separate fund balance classification maintained for restricted use, i.e., fiscal sustainability or economic stabilization; or for unrestricted use to protect the city from emergencies or unanticipated expenditures.

**Resolution** – A special order of the City Council that requires less legal formality than an Ordinance.

**Revenues** – Amount of funds received from the collection of taxes, fees, permits, licenses, interest, and grants during the fiscal year.

**Special Assessment** – A compulsory levy made against certain properties to defray all, or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

**Special Revenue Funds** – A fund that collects revenues that are restricted by the city, state, or federal government, used to account for the revenue derived from specific taxes or other earmarked revenue sources (other than for major capital projects) that are restricted by law or administrative action to expenditures for specified purposes.

**Surplus** – When revenues exceed expenditures in a given fiscal year.

**Tax Levy** – The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**Taxes** – Mandatory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

**Tax Increment Financing Districts (TIF)** – A geographical area or district created under Missouri law to encourage development of the area within its boundaries by the reinvestment of half of the incremental tax growth generated by property value increases and new development within the district.

**Transfers** – Legally authorized financial transaction occurring between a fund receiving revenue to the fund through which the resources are to be expended.

**Transportation Development District (TDD)** – A geographical area or district created under Missouri law to encourage development of the area within its boundaries by imposing sales tax.

**Undesignated Fund Balance** – That portion of the fund balance that has neither been restricted nor designated for a specific purpose. The account is available for general appropriation.

**User Fees** – Fees charged to users of a particular service provided by the City.

**Working Capital (Designated)** – An account within the fund balance of the General Fund in which resources were set aside for purposes of maintaining positive cash flow, shortfalls in the revenue projections, and emergencies during the fiscal year.



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