

INDEPENDENCE CITY COMMISSION

REGULAR SESSION AGENDA

July 25, 2024

5:30 PM

Commission Room, City Hall

To participate by conference call:
1 785-289-4727 Conference ID: 569 533 576#

The Agenda shall be as follows:

I. REGULAR SESSION

- A. Call to Order
- B. Pledge of Allegiance to the United States of America
- C. Adoption of Agenda

II. APPOINTMENTS

- A. Tree Board Opening - Applications extended to August 2, 2024
- B. Park Board Openings - Three terms Expired, One Resignation

III. PROCLAMATION

- A. Consider proclaiming August 3, 2024 as Carrie Ingalls Swanzey Day in the City of Independence, Kansas.

IV. PRESENTATIONS

- A. Presentation of the 2023 Audit.

V. CONSENT AGENDA

(*Consent* is that class of Commission action that requires no further discussion or which is routine in nature. All items on the Consent Agenda are adopted by a single motion unless removed from the Consent Agenda.)

- A. Consider approving City Commission minutes from July 11, 2024.
- B. Consider authorizing blocking certain streets within Riverside Park during the 17th annual Yona Strong 5K Run.
- C. Consider revising the ordinance to include an additional parcel as part of a previously approved request from Trevor and Miranda Bruening to annex their property located on CR 3775, previously known as the 3100 block of North 13th Street.

VI. ITEMS FOR COMMISSION ACTION

- A. Consider adopting an ordinance amending the hours during which consumption of alcohol shall be allowed within the common consumption area.
- B. Consider authorizing a First Amended Development Agreement with VSE Aviation Services, LLC (a KS Corporation) and its parent company VSE Aviation, Inc.
- C. Consider authorizing acceptance of the KDOT City Connecting Link Improvement Program (CCLIP) grants for KDOT fiscal year 2027 – Geometric Improvements project, 10th Street, Main to Laurel.

VII. REPORTS

- A. City Board Minutes

B. July 2024 Projects and Public Works Report

VIII. CITY MANAGER'S COMMENTS

IX. COMMISSIONERS' COMMENTS

X. PUBLIC CONCERNS

XI. ADJOURNMENT



Report
CITY OF INDEPENDENCE
July 25, 2024

Department Admin

Director Approval Kelly Passauer

AGENDA ITEM Tree Board Opening - Applications extended to August 2, 2024

BACKGROUND The purpose of the Tree Board is to honor the City's rich history of enjoying and preserving local natural resources, and to promote and protect the public health, safety and general welfare by providing for the development of a community forestry plan to address the planting, maintenance and removal of trees located on public property, or which encroach upon public property, and to enhance the natural beauty of the community.

We have one opening on the Tree Board due to a resignation. Citizens may apply for this opening by August 2, 2024 using this link: [City Board Application](#)

For more information about the Tree Board visit this link: [Tree Board City Code](#)

TREE BOARD (2 year terms for appointments before 2/8/2024 then 4 year terms -- 7 members)			
Members	Term	Expires	Appointed/Eligible
Twila Hawthorne	4th term	6/1/2028	1/24/2019
			Reappointed 05/23/2024
Krystal Sumner	1st term	6/1/2024	6/9/2022
			Resigned 04/25/2024
Michelle Avery	5th term	6/1/2025	
			6/8/2017
Amy Hilyard	1st term*	6/1/2025	Appointed 10/13/2022
Leslie Fox	5th term	6/1/2025	
			6/8/2017
England Porter	3rd term	1/1/2025	
			3/28/2019
Leslie Woods	1st term	1/1/2025	3/9/2023
			Replaced William MacRae
Meeting Place: Veterans Room, Memorial Hall			
Meeting Date: By appointment			
Meeting Time: By appointment			

SUPPORTING DOCUMENTS



REQUEST FOR COMMISSION ACTION
CITY OF INDEPENDENCE
July 25, 2024

Department Admin

Director Approval Kelly Passauer

AGENDA ITEM Park Board Openings - Three terms Expired, One Resignation

SUMMARY RECOMMENDATION Consider appointing a minimum of two appointments who live inside the City limits and a maximum of two appointments who live outside the City limits.

BACKGROUND We have three Park Board members whose terms expired on July 1, 2024; however, they continue to serve beyond that date until they are replaced. These members have all served the two consecutive term limitation imposed by Resolution 2011-57, which states; *"It is hereby adopted as the policy of the Governing Body of the City of Independence that members appointed to boards, agencies, commissions or committees shall, as a general rule, be limited to two consecutive terms subject to the discretion of the Governing Body to allow additional terms depending on the type of board, agency, commission or committee involved, any specialty or expertise required, the difficulty in obtaining a citizen to serve on the board, agency, commission or committee, and other relevant factors as determined in the discretion of the Governing Body."*

Since not enough eligible applicants applied by the deadline, the original application deadline of June 20, 2024, was extended to July 5, 2024, and extended again to July 19, 2024. In addition, we have also had one resignation from the Park Board from a member who resided within the City limits.

Two of the four open positions require residency within the City limits, so a minimum of two applicants who live inside the City limits must be appointed. We have received four applications from individuals residing inside the City.

Two of the four open positions do not have residency requirements, so a maximum of two applicants who live outside the City limits may be appointed. We have received two applications from individuals residing outside the City.

The Park Board meets on the first Monday of the month at 5:30 PM. To learn more about the role of the Park Board, visit this link: [Park Board](#)

PARK BOARD (3 year terms – 9 members)			
Members	Term	Expires	Appointed/Reappointed
Anita Chappuie	2nd term	July 1, 2024	7/26/2018 / 06/24/2021
Alex Moore (Outside City)	2nd term*	July 1, 2024	2/9/2017 / 06/24/2021
Mardie Long (Outside City)	2nd term*	July 1, 2024	2/22/2018 / 06/24/2021
Steve McBride	1st term*	July 1, 2025	12/9/2021
Edward Epp	1st term	July 1, 2025	6/23/2022
Jim Hogan (Outside City)	2nd term*	July 1, 2025	6/8/2017
Leslie Coder	1st term	July 1, 2026	8/10/2023
Breanne Sanford	1st term	July 1, 2026	8/10/2023
Jill Warford	1st term*	July 1, 2026	Resigned 06/27/2024
Cody Dixon	FORPAZ	Ex-officio	
	City Rec	Ex-officio	
* Previously served unexpired term			
Meeting Place: Garden Club House Meeting Date: First Monday Meeting Time: 5:30 p.m.			

FINANCIAL INFORMATION N/A

SUGGESTED MOTION I move to appoint (Fill in up to three names) to a first term on the Park Board ending on July 1, 2027. I move to appoint _____ to an existing term ending on July 1, 2026.

SUPPORTING DOCUMENTS

1. Received 06202024-Park Board Application-Matt Housel-Outside City
2. Received 06232024-Park Board Application-Barb Beurskens-Outside City
3. Received 06242024-Park Board Application-David Fritzmeier-Inside City
4. Received 07092024-Park Board Application - Su_Scoval_Inside City
5. Received 07102024-Park Board Application - Angie_Musgrove_Inside City
6. Received 07102024-Park Board Application - Mary_Sasse_Inside City

Online Form Submittal: Board Application

noreply@civicplus.com <noreply@civicplus.com>

Thu 6/20/2024 1:30 PM

To: Kelly Passauer <kellyp@independenceks.gov>

Board Application

Board Applying For:	Park board
Name	Matt Housel
Date	6/20/2024
Address	3724 cr 3875
Email Address	[REDACTED]
Phone Number	[REDACTED]
Educational Background:	
High School Name and Location	Independence High School
Graduated/Degree	USAF Tech School
College Name and Location	<i>Field not completed.</i>
Graduated/Degree	<i>Field not completed.</i>
Major	Electrician
Other Education Name and Location	<i>Field not completed.</i>
Graduated/Degree	<i>Field not completed.</i>
Emphasis	Electric

Do you reside inside the corporate limits of the City of Independence?	No
If no, do you reside within 3 miles of the corporate limits of the City of Independence?	Yes
What experiences have you had that you feel would assist you as a board member?	I have 11 years in the Air Force and have worked at Cessna Aircraft for 28 years in the Maintenance field.
Why do you want to become a member of the board?	I believe the park is a great place for our community and what to in shore it is here for the future of Independence and the future generations
Do you feel that there are any issues needing immediate attention by the board? If so, please explain.	Not at this time
Other comments:	I grew up in Independence and enjoyed the park while growing up

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Online Form Submittal: Board Application

noreply@civicplus.com <noreply@civicplus.com>

Sun 6/23/2024 6:32 PM

To: Kelly Passauer <kellyp@independenceks.gov>

Board Application

Board Applying For:	Park Board
Name	Barbara Beurskens
Date	6/23/2024
Address	4357 CR 5800
Email Address	
Phone Number	
Educational Background:	
High School Name and Location	Shawnee Mission Northwest
Graduated/Degree	1974
College Name and Location	Kansas State University
Graduated/Degree	1980
Major	Animal Science
Other Education Name and Location	Field not completed.
Graduated/Degree	Field not completed.
Emphasis	Field not completed.

Do you reside inside the corporate limits of the City of Independence?	No
If no, do you reside within 3 miles of the corporate limits of the City of Independence?	No
What experiences have you had that you feel would assist you as a board member?	I worked at Riverside Park & Ralph Mitchell Zoo for ten years and was the Park and Zoo Director over eight years. I believe that my experience during my ten years would benefit helping the park and zoo move forward to achieving their goals. Scott is working hard with making improvements and I would be happy to help in any way I can to help the park and zoo continue to make improvements.
Why do you want to become a member of the board?	When I was the Park & Zoo Director I was told that Riverside Park and Ralph Mitchell Zoo was the Jewel of Independence. I would like to continue helping with the goals in making it a better place for the residents of Independence and those that visit our beautiful city.
Do you feel that there are any issues needing immediate attention by the board? If so, please explain.	I think the staff is doing a great job. I would like to help with any issues and projects that need attention.
Other comments:	<i>Field not completed.</i>

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Online Form Submittal: Board Application

noreply@civicplus.com <noreply@civicplus.com>

Mon 6/24/2024 10:14 AM

To: Kelly Passauer <kellyp@independenceks.gov>

Board Application

Board Applying For:	Park
Name	David Fritzemeier
Date	6/24/2024
Address	1038 N. 4th St. Independence, KS
Email Address	
Phone Number	
Educational Background:	
High School Name and Location	Sterling High School
Graduated/Degree	Graduated
College Name and Location	Field not completed.
Graduated/Degree	Field not completed.
Major	Field not completed.
Other Education Name and Location	EMT, EMICT, Part-Time Law Enforcement, Private Pilot
Graduated/Degree	Graduated
Emphasis	Field not completed.
Do you reside inside the corporate limits of the City of Independence?	Yes
If no, do you reside within 3 miles of the corporate limits of the City of Independence?	Field not completed.
What experiences have you had that you feel would assist you as a board member?	I have lived close to this park over 40 years, enjoyed raising my daughter with many wonderful memories in this park and zoo, walked many miles in this park and observed way too many opportunities for dangerous and destructive behavior inadequately addressed.

Why do you want to become a member of the board?	To try to influence improvements and safety issues that have too long been put aside or ignored.
Do you feel that there are any issues needing immediate attention by the board? If so, please explain.	Serious lack of adequate speed limit signage since the limit was reduced from 15 to 10MPH (and lack of enforcement). Failure to address repeat vandalism with means of monitoring to facilitate law enforcement measures that could recover costs and (hopefully) dissuade future vandals. I believe that these two areas could tremendously reduce the cost of operating this Park and Zoo and greatly improve the safety and enjoyment for everyone that comes here.
Other comments:	<i>Field not completed.</i>

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Online Form Submittal: Board Application

noreply@civicplus.com <noreply@civicplus.com>

Tue 7/9/2024 9:06 PM

To: Kelly Passauer <kellyp@independenceks.gov>

Board Application

Board Applying For:	PARK	
Name	[REDACTED]	Su Scovel
Date	2/26/1960	
Address	300 North Park Boulevard	
Email Address	[REDACTED]	
Phone Number	[REDACTED]	
Educational Background:		
High School Name and Location	Independence KS High School	
Graduated/Degree	H.S. diploma	
College Name and Location	Wichita State University	
Graduated/Degree	B.A.	
Major	Advertising/Marketing	
Other Education Name and Location	University of Kansas	
Graduated/Degree	M.A.	
Emphasis	Speech-Language Pathology	
Do you reside inside the corporate limits of the City of Independence?	Yes	
If no, do you reside within 3 miles of the corporate limits of the City of Independence?	Field not completed.	
What experiences have you had that you feel would assist you as a board member?	I have a wide variety of experiences as an advertising account manager, copywriter, on-air voice talent, a non-profit fund development officer (including special events), volunteer recruitment and training, grant writing, newspaper reporting, and as a provider of therapeutic services to children from birth	

to age 16. I have also worked with several volunteer boards related to my non-profit employment.

Why do you want to become a member of the board?	My family has deep roots in Independence. Riverside Park and Ralph Mitchell Zoo are the crown jewels of our community, providing resources and recreation for generations of families. I would like to give back by collaborating with others who are as passionate about the park's future as I am.
Do you feel that there are any issues needing immediate attention by the board? If so, please explain.	I would first need to familiarize myself with the goals of the park and zoo and begin to build trusting relationships with other board members. My areas of interest include outreach to increase tourism, promoting new programs, and building upon resources in support of park maintenance and growth.
Other comments:	Thank you for considering my application and for the opportunity to serve.

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Online Form Submittal: Board Application

noreply@civicplus.com <noreply@civicplus.com>

Wed 7/10/2024 2:50 PM

To: Kelly Passauer <kellyp@independenceks.gov>

Board Application

Board Applying For:	Park Board
Name	Angie Musgrove
Date	7/10/2024
Address	511 S 5th St
Email Address	
Phone Number	
Educational Background:	
High School Name and Location	IHS
Graduated/Degree	Field not completed.
College Name and Location	ICC
Graduated/Degree	Field not completed.
Major	Field not completed.
Other Education Name and Location	Field not completed.
Graduated/Degree	Field not completed.
Emphasis	Field not completed.
Do you reside inside the corporate limits of the City of Independence?	Yes
If no, do you reside within 3 miles of the corporate limits of the City of Independence?	Field not completed.
What experiences have you had that you feel would assist you as a board member?	I love the Park
Why do you want to become	It's of interest to me.

a member of the board?

Do you feel that there are any issues needing immediate attention by the board? If so, please explain.

Not at this time

Other comments:

Field not completed.

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Online Form Submittal: Board Application

noreply@civicplus.com <noreply@civicplus.com>

Thu 7/18/2024 3:30 PM

To: Kelly Passauer <kellyp@independenceks.gov>

Board Application

Board Applying For:	Park Board
Name	Mary Sasse
Date	2/2/1942
Address	215 N 2nd St
Email Address	
Phone Number	
Educational Background:	
High School Name and Location	Labette County High School Altamont, KS
Graduated/Degree	graduated with a trade diploma in secretarial training
College Name and Location	Field not completed.
Graduated/Degree	Field not completed.
Major	Field not completed.
Other Education Name and Location	Field not completed.
Graduated/Degree	Field not completed.
Emphasis	Field not completed.
Do you reside inside the corporate limits of the City of Independence?	Yes
If no, do you reside within 3 miles of the corporate limits of the City of Independence?	Field not completed.
What experiences have you had that you feel would assist you as a board member?	I am a retired school secretary, of which I worked for USD 446 for 27 years. In that position I handled money, solved problems, and ran several fund-raising events.

Why do you want to become a member of the board?	As a six-year-old student from Neosho County, I visited the park and zoo for an end of year event. It left me with such fond memories. Memories that I will never forget. I would like future generations to be able to experience those same memories as I did 75 years before and as I have done with my children and grandchildren.
Do you feel that there are any issues needing immediate attention by the board? If so, please explain.	The last few years the park has looked more beautiful than it had for many years.
Other comments:	I believe that my being selected would positively affect the board and the support they provide to the park and zoo.

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REQUEST FOR COMMISSION ACTION
CITY OF INDEPENDENCE
July 25, 2024

Department Admin

Director Approval Kelly Passauer

AGENDA ITEM Consider proclaiming August 3, 2024 as Carrie Ingalls Swanzey Day in the City of Independence, Kansas.

SUMMARY RECOMMENDATION Adopt the proclamation

BACKGROUND We received a request from Brea Sanford, acting as a liaison for the owner of the Ingalls-Wilder-Lane Historical Alliance, John Bass, to proclaim August 3, 2024 as Carrie Ingalls Swanzey Day.

FINANCIAL INFORMATION N/A

SUGGESTED MOTION I move to proclaim August 3, 2024 as Carrie Ingalls Swanzey Day.

SUPPORTING DOCUMENTS

1. Proclamation Carrie Ingalls Swanzey Day

PROCLAMATION

Carrie Ingalls Swanzey Day

- WHEREAS** The Ingalls-Wilder-Lane Historical Alliance will celebrate Carrie Ingalls Swanzey on August 3, 2024; and
- WHEREAS** Caroline “Carrie” Celestia Ingalls was born August 3, 1870 in rural Montgomery County, on land that sat in the Osage Diminished Reserve; and
- WHEREAS** Carrie Ingalls spent over a year of her young life on the prairies of Montgomery County with her family: Charles “Pa” Ingalls, Caroline “Ma” Ingalls and sisters Laura and Mary ;and
- WHEREAS** Was delivered by Dr. George A. Tann, the African American doctor buried in Mount Hope Cemetery and was also treated by him for malaria, all of which was written about by Laura Ingalls Wilder ;and
- WHEREAS** As the family moved on and Carrie grew, she took up a job in the newspaper industry where she flourished, settling in Keystone where she took care of her sister Mary; and
- WHEREAS** Found a way to carve her niche and make a name for herself apart from her famous sister, before passing away in Rapid City, South Dakota June 3, 1946; and
- WHEREAS** She is celebrated each year on August 3, the day of her birth, across the United States and especially here in Independence and Montgomery County.

NOW, THEREFORE, I, Timothy R. Emert, Mayor of the City of Independence, do hereby proclaim August 3, 2024 as Carrie Ingalls Swanzey Day in the City of Independence, Kansas, and I urge all citizens to celebrate Carrie Ingalls Swanzey Day.

Dated this 25th day of July 2024.





Presentation
CITY OF INDEPENDENCE
July 25, 2024

Department Finance

Director Approval David Schwenker

AGENDA ITEM Presentation of the 2023 Audit.

BACKGROUND Sean Gordon of Gordon C.P.A. will present the 2023 audit report of the City's finances.

SUPPORTING DOCUMENTS

1. 2023 Audit

CITY OF INDEPENDENCE, KANSAS
FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

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CITY OF INDEPENDENCE, KANSAS
Financial Statements
For the Year Ended December 31, 2023
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Financial Statements
For the Year Ended December 31, 2023
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INDEPENDENT AUDITOR'S REPORT

Mayor and City Commissioners
City of Independence, Kansas

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Independence, Kansas and its related municipal entity, the Housing Authority of The City of Independence, Kansas (collectively, the City), as of and for the year ended December 31, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the City on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds and the schedule of regulatory basis receipts and expenditures-related municipal entity (Schedules 1, 2, 3 and 4) as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 19, 2024, on our consideration of the City's internal controls over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Other Matters

The 2022 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Independence, Kansas, as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated June 19, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipalservices>. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note 1.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

July 19, 2024

CITY OF INDEPENDENCE, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

<u>Funds</u>	Beginning Unencumbered <u>Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	Ending Unencumbered <u>Cash Balance</u>	Add: Encumbrances and Accounts <u>Payable</u>	Ending Cash <u>Balance</u>
General Funds:						
General	\$ 1,727,867	\$ 8,676,568	\$ 8,923,712	\$ 1,480,723	\$ 425,823	\$ 1,906,546
Special Purpose Funds:						
General Fund Employee Benefits	68,888	812,332	865,299	15,921	11,284	27,205
Library	-	230,158	230,158	-	-	-
Special Alcohol	66,225	38,957	30,000	75,182	-	75,182
Special Parks and Recreation	85,151	45,279	24,000	106,430	-	106,430
Industrial	759	29,276	25,000	5,035	-	5,035
Liability Insurance	177,855	136,695	89,736	224,814	-	224,814
Economic Development and Transportation	1,391,591	1,274,804	506,582	2,159,813	5,000	2,164,813
Special Use Sales Tax (New)	-	2,478,539	2,478,539	-	-	-
Educational Sales Tax	-	2,478,539	2,293,766	184,773	-	184,773
Quality of Life Sales Tax	14,121	-	-	14,121	-	14,121
Special Use Sales Tax (Old)	538,689	-	522,361	16,328	4,375	20,703
Combined Special Highway & Streets	-	365,880	365,880	-	-	-
Special Park	31,012	189,360	172,823	47,549	4,894	52,443
Crime Prevention	589	-	-	589	-	589
Law Enforcement Trust	11,053	16,010	12,469	14,594	-	14,594
Downtown Tree Replacement	15,490	655	-	16,145	-	16,145
Demolition	9,764	56,490	50,013	16,241	-	16,241
Memorial Hall	19,121	-	4,476	14,645	-	14,645
E-911 (Old)	4,697	-	-	4,697	-	4,697
E-911 (New)	255,702	146,249	138,638	263,313	3,671	266,984
K9	28,707	1,002	29,709	-	-	-
Incubator Building	112,705	34,045	50,000	96,750	-	96,750
Logan Foundation	124	-	-	124	-	124
City Grants	216,530	200,493	84,808	332,215	-	332,215
Land Bank	53,793	2,267	596	55,464	-	55,464
Opioid Abatement	2,070	23,513	-	25,583	-	25,583
Employee Wellness	26,602	21,107	811	46,898	-	46,898
Fire/EMS Grant	11,823	5,571	53,092	[35,698]	-	[35,698]
Walmart Grant	3,046	-	-	3,046	-	3,046
Federal Grants	350	135,747	44,816	91,281	-	91,281
Bond and Interest Funds:						
Bond and Interest	644,053	1,837,532	1,921,036	560,549	-	560,549
Capital Project Funds:						
General Capital Reserve	245,402	255,315	119,505	381,212	-	381,212
Streets Capital Reserve	2,696,705	1,870,169	1,647,555	2,919,319	-	2,919,319
Airport Capital Reserve	261,855	253,494	98,360	416,989	24,207	441,196
Water/Sewer Capital Reserve	3,718,351	1,240,290	25,512	4,933,129	-	4,933,129
Skate Park	1,695	-	-	1,695	-	1,695
Water Treatment Facility Upgrade	[211,624]	-	155	[211,779]	-	[211,779]
City Projects	6,238,565	1,156,318	7,732,923	[338,040]	777,519	439,479
Penn/Chestnut - Oak Project	34,943	-	-	34,943	-	34,943
2015-2016 KLINK Project	318,879	-	-	318,879	-	318,879
Curb Ramp Project	748,882	110,834	80,076	779,640	-	779,640

The notes to the financial statements are an integral part of this statement.

CITY OF INDEPENDENCE, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash - Continued
Regulatory Basis
For the Year Ended December 31, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
<u>Funds</u>						
Capital Project Funds (Continued):						
WPC Loan C20 2043 Project	\$ [228,161]	\$ 698,000	\$ 1,824,021	\$ [1,354,182]	\$ 500	\$ [1,353,682]
12" Pipeline - Bartlett Project	-	11,280,000	2,158,697	9,121,303	-	9,121,303
KPWSL #3058 Waterline Project	-	-	430,170	[430,170]	424,717	[5,453]
Business Funds:						
Airport	109,412	750,557	812,391	47,578	1,555	49,133
Water/Sewer Utility	3,691,980	5,697,388	6,455,642	2,933,726	95,594	3,029,320
Sanitation Utility	530,356	1,225,399	1,353,802	401,953	49,741	451,694
Grinder Pump Replacement	<u>275,601</u>	<u>19,707</u>	<u>5,268</u>	<u>290,040</u>	<u>-</u>	<u>290,040</u>
Total Primary Government	23,951,218	43,794,539	41,662,397	26,083,360	1,828,880	27,912,240
Related Municipal Entity:						
Housing Authority of The City of Independence, Kansas	<u>4,898,299</u>	<u>1,594,873</u>	<u>1,173,743</u>	<u>5,319,429</u>	<u>25,755</u>	<u>5,345,184</u>
Total Reporting Entity (excluding Agency Funds)	<u>\$ 28,849,517</u>	<u>\$ 45,389,412</u>	<u>\$ 42,836,140</u>	<u>\$ 31,402,789</u>	<u>\$ 1,854,635</u>	<u>\$ 33,257,424</u>

COMPOSITION OF CASH:

Community National Bank	
Checking	\$ 13,855,535
Certificates of Deposit	19,421,682
Cash on Hand	<u>850</u>
Total Cash	33,278,067
Less: Agency Funds per Schedule 3	<u>[20,643]</u>
Total Reporting Entity (excluding Agency Funds)	<u>\$ 33,257,424</u>

The notes to the financial statements are an integral part of this statement.

CITY OF INDEPENDENCE, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2023

NOTE 1 - Summary of Significant Accounting Policies

The City of Independence, Kansas (the City) is incorporated as a city of the second class under the provisions of the Kansas Constitution, Article 12, Section 5 and K.S.A. 14-101 et seq. The City operates under a Commission City Manager form of government and provides the following services as authorized by its charter: public safety (police, fire and emergency medical services), highways and streets, water, sewer and trash, social services, culture-recreation, code enforcement, public improvements, planning and zoning, and general administrative services.

The financial statement and schedules of the City of Independence, Kansas have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies follow below. Note 1 describes how the City's accounting policies differ from accounting principles generally accepted in the United States of America.

Financial Reporting Entity

The City is a municipal corporation governed by an elected three-member commission. This financial statement presents the City (the municipality) and its related municipal entity, The Housing Authority of The City of Independence, Kansas, (collectively, the City). This related municipal entity is included in the City's reporting entity because it was established to benefit the City and/or its constituents. This financial statement does not include the related municipal entity, the Independence Public Library.

Related Municipal Entities: A related municipal entity is determined by the following criteria. Whether the City exercises oversight responsibility on financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, scope of the public service, and significant operational or financial relationships with the City. Related municipal entities are not required to be included in the City's audit by the *Kansas Municipal Audit and Accounting Guide* (KMAAG). Based upon the application of this criterion, the following is a brief review of potential related municipal entities:

Housing Authority - The Housing Authority of the City of Independence, Kansas is a municipal corporation responsible for operating the City's housing projects. The Housing Authority is governed by a City appointed five-member board. The Housing Authority can sue and be sued. Bond ordinances and the purchase of real property must be approved by the City. All Housing Authority funds are held by the City of Independence and all financial transactions are processed through the City's administrative offices. The Housing Authority's 2023 financial statements have been included as Schedule 4 of the City's financial statements. Complete audited financial statements are prepared and are available at the Housing Authority's administrative office.

Independence Public Library - The City of Independence Library Board operates the City's public library. Acquisition or disposition of real property or bond issuances must be approved by the City. Separate audited financial statements are prepared and are available at the Independence Public Library.

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

CITY OF INDEPENDENCE, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2023

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the City for the year ended December 31, 2023:

General Fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund - used to account for the proceeds of specific tax levies and other specific regulatory basis receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Projects Fund - used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund - funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

Agency Funds - to account for assets held by the City in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the City is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The City did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The original budget was amended for the General Fund, Special Use Sales Tax (New) Fund, Special Use Sales Tax (Old) Fund, and the Water/Sewer Utility Fund during the year ended December 31, 2023.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

CITY OF INDEPENDENCE, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2023

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

A legal operating budget is not required for capital reserve funds, capital project funds, and the following special purpose and business funds:

- | | |
|----------------------------------|---------------------------------|
| • Special Park Fund | • Incubator Building Fund |
| • Crime Prevention Fund | • Logan Fountain Fund |
| • Law Enforcement Trust Fund | • City Grants Fund |
| • Downtown Tree Replacement Fund | • Land Bank Fund |
| • Demolition Fund | • Opioid Abatement Fund |
| • Memorial Hall Fund | • Employee Wellness Fund |
| • E-911 (Old) Fund | • Fire/EMS Grant Fund |
| • E-911 (New) Fund | • Walmart Grant Fund |
| • K9 Fund | • Federal Grants Fund |
| | • Grinder Pump Replacement Fund |

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the city commission.

NOTE 2 - Deposits and Investments

Deposits. K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

Investments. K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices. As of December 31, 2023, the City held no such investments.

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City has no designated "peak periods." The City's deposits were fully secured as of December 31, 2023.

As of December 31, 2023, the City's carrying amount of deposits was \$22,278,067 and the bank balance was \$33,481,550. The bank balance was held by one bank, resulting in a concentration of credit risk. Of the bank balance, \$19,631,409 was covered by federal depository insurance and \$13,850,141 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

CITY OF INDEPENDENCE, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2023

NOTE 3 - Compensated Absences

All regular full-time and regular part-time employees of the City shall earn vacation leave. Vacation leave shall be earned beginning with the date of employment. Vacation may not be used during the first twelve months of employment. Vacation is earned at varying rates based on years of service. In the event of termination, unused accrued vacation time is paid out up to 480 for full-time employees. Employees terminated prior to completing one full year of employment shall not be paid for accrued vacation leave.

Sick leave accrues to all full-time employees at the rate of eight hours per month and is limited to 1,440 hours. Sick leave may be accumulated and carried over to the next year but is lost if employment is terminated. If an employee retires under KPERS they shall be eligible to receive 25% of their accumulated sick leave up to a maximum of \$2,000.

The City has not estimated the liability for compensated absences which has been earned, but not taken by City employees, as the amount cannot be reasonably estimated.

NOTE 4 - Defined Benefit Pension Plan

Plan Description. The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the City were \$527,016 for the year ended December 31, 2023.

Net Pension Liability. As of December 31, 2023, the City's proportionate share of the collective net pension liability reported by KPERS was \$5,280,909. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup of KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report, including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the KPERS website at www.kpers.org or can be obtained as described above.

CITY OF INDEPENDENCE, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2023

NOTE 5 - Other Long-Term Obligations from Operations

Other Post-Employment Benefits. As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the City under this program.

Death and Disability Other Post-Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2023.

NOTE 6 - Interfund Transfers

Operating transfers were as follows during the year ended December 31, 2023:

From	To	Amount	Statutory Authority
General	Demolition	\$ 50,000	K.S.A. 12-1,118
General	General Capital Reserve	255,315	K.S.A. 12-1,118
General	Economic Dev. and Transportation	500,000	K.S.A. 12-1,118
Economic Dev. and Transportation	City Grants	150,000	K.S.A. 79-2934
Economic Dev. and Transportation	Streets Capital Reserve	100,000	K.S.A. 12-1,118
Economic Dev. and Transportation	Airport Capital Reserve	150,000	K.S.A. 12-1,118
Educational Sales Tax	Bond and Interest	245,700	K.S.A. 12,197
Airport	Airport Capital Reserve	50,000	K.S.A. 12-1,118
Incubator Building	City Grants	50,000	Council motion
K9	Law Enforcement Trust	12,861	Council motion
Special Highway	Streets Capital Reserve	365,880	K.S.A. 12-1,118
Special Use Sales Tax (New)	General	619,635	K.S.A. 12,197
Special Use Sales Tax (New)	Bond and Interest	949,204	K.S.A. 12,197
Special Use Sales Tax (New)	City Projects	116,568	K.S.A. 12,197
Special Use Sales Tax (New)	Streets Capital Reserve	669,205	K.S.A. 12,197
Special Use Sales Tax (New)	Economic Dev. and Transportation	123,927	K.S.A. 12,197
Special Use Sales Tax (Old)	Curb Ramp Project	110,834	K.S.A. 12-1,118
Special Use Sales Tax (Old)	City Projects	375,000	K.S.A. 12-1,118
Streets Capital Reserve	Bond and Interest	561,188	K.S.A. 12-1,118
Water and Sewer Utility	General	856,725	K.S.A. 12-1,825d
Water and Sewer Utility	City Projects	550,000	K.S.A. 12-1,825d
Water and Sewer Utility	Bond and Interest	78,513	K.S.A. 12-1,825d
Water and Sewer Utility	Water/Sewer Capital Reserve	1,044,658	K.S.A. 12-1,825d
Sanitation Utility	General	135,850	K.S.A. 12-1,825d
		<u>\$ 8,121,063</u>	

NOTE 7 - Long-Term Debt

The following table summarizes changes in the City's long-term debt for the year ended December 31, 2023:

CITY OF INDEPENDENCE, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2023

NOTE 7 - Long-Term Debt (Continued)

<u>Type of Issue</u>	<u>Beginning Principal Outstanding</u>	<u>Additions to Principal</u>	<u>Reductions of Principal</u>	<u>Ending Principal Outstanding</u>	<u>Interest Paid</u>
General Obligation Bonds	\$ 17,115,000	\$ -	\$ 1,290,000	\$ 15,825,000	\$ 620,256
General Obligation Temporary Notes	-	10,000,000	-	10,000,000	-
State Revolving Loans	3,323,366	-	148,159	3,175,207	47,811
Finance Leases	668,788	-	162,698	506,090	18,451
Total	<u>\$ 21,107,154</u>	<u>\$ 10,000,000</u>	<u>\$ 1,600,857</u>	<u>\$ 29,506,297</u>	<u>\$ 686,518</u>

General Obligation Bonds. The following table details the City's outstanding general obligation bonds as of December 31, 2023:

<u>General Obligation Bonds</u>	<u>Interest Rate</u>	<u>Amount Outstanding</u>	<u>Original Amount</u>	<u>Date of Issue</u>	<u>Final Maturity</u>
Series 2015-A	2.00 - 3.00%	\$ 985,000	\$ 1,960,000	7/22/2015	10/1/2030
Series 2016-A	2.00 - 3.00%	710,000	1,875,000	7/12/2016	10/1/2026
Series 2019-A	3.00%	845,000	1,430,000	10/2/2019	10/1/2026
Series 2022-A	3.00 - 5.00%	13,285,000	13,925,000	6/30/2022	10/1/2042
Total		<u>\$ 15,825,000</u>			

Annual debt service requirements to maturity for the general obligation bonds are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 1,105,000	\$ 578,256	\$ 1,683,256
2025	1,140,000	536,356	1,676,356
2026	1,200,000	492,256	1,692,256
2027	690,000	445,756	1,135,756
2028 - 2032	3,590,000	1,754,181	5,344,181
2033 - 2037	3,720,000	1,161,806	4,881,806
2038 - 2042	4,380,000	494,463	4,874,463
Total	<u>\$ 15,825,000</u>	<u>\$ 5,463,074</u>	<u>\$ 21,288,074</u>

General Obligation Temporary Notes. The following table details the City's outstanding general obligation temporary notes as of December 31, 2023:

<u>General Obligation Temporary Notes</u>	<u>Interest Rate</u>	<u>Amount Outstanding</u>	<u>Original Amount</u>	<u>Date of Issue</u>	<u>Final Maturity</u>
Series 2023-1	7.00%	<u>\$ 10,000,000</u>	\$ 10,000,000	4/1/2023	4/1/2025

Annual debt service requirements to maturity for the general obligation temporary notes are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ -	\$ 826,389	\$ 826,389
2025	10,000,000	350,000	10,350,000
Total	<u>\$ 10,000,000</u>	<u>\$ 1,176,389</u>	<u>\$ 11,176,389</u>

CITY OF INDEPENDENCE, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2023

NOTE 7 - Long-Term Debt (Continued)

On March 1, 2023, the City issued General Obligation Temporary Notes, Series 2023-1, in the amount of \$10,000,000. Proceeds of the notes will be used to provide temporary financing for the construction of certain pipeline infrastructure projects. The notes carry an interest rate of 7.00% and are scheduled to mature on April 1, 2025.

Revolving Loans. The following table details the City's outstanding revolving loan debt as of December 31, 2023:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Amount Outstanding</u>	<u>Original Amount</u>	<u>Date of Issue</u>	<u>Final Maturity</u>
KS Water Pollution Control Revolving Fund #1915-01	2.50%	\$ 1,799,614	\$ 3,764,485	10/24/2011	3/1/2034
KS Public Water Supply Loan Fund #2933	2.33%	<u>1,375,593</u>	1,375,593	8/15/2018	8/1/2041
		<u>\$ 3,175,207</u>			

Annual debt service requirements to maturity for Kansas Water Pollution Control Revolving Fund No. 1915-01 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	151,886	44,047	195,933
2025	155,707	40,226	195,933
2026	159,624	36,309	195,933
2027	163,639	32,294	195,933
2028 - 2032	882,056	97,609	979,665
2033 - 2034	<u>286,702</u>	<u>7,197</u>	<u>293,899</u>
Total	<u>\$ 1,799,614</u>	<u>\$ 257,682</u>	<u>\$ 2,057,296</u>

Annual debt service requirements to maturity were not available for Kansas Public Water Supply Loan Fund No. 2933 as the loan was not finalized as of December 31, 2023.

Finance Leases. The following table details the City's outstanding finance lease obligations as of December 31, 2023:

<u>Finance Leases</u>	<u>Interest Rate</u>	<u>Amount Outstanding</u>	<u>Original Amount</u>	<u>Date of Issue</u>	<u>Final Maturity</u>
Aerial Fire Truck	3.44%	\$ 273,671	\$ 597,896	4/1/2019	4/1/2026
John Deere Tractor and Bushhog	2.45%	28,249	90,288	4/1/2020	4/1/2025
Streetsweeper	1.78%	42,763	149,994	2/11/2021	3/1/2025
Sanitation Truck	1.96%	<u>161,407</u>	199,838	10/19/2022	10/19/2027
Total		<u>\$ 506,090</u>			

Annual debt service requirements to maturity for the finance lease obligations are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	167,208	13,942	181,150
2025	162,283	9,291	171,574
2026	135,065	4,861	139,926
2027	<u>41,534</u>	<u>814</u>	<u>42,348</u>
Total	<u>\$ 506,090</u>	<u>\$ 28,908</u>	<u>\$ 534,998</u>

CITY OF INDEPENDENCE, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2023

NOTE 7 - Long-Term Debt (Continued)

Legal Debt Margin. The City is subject to the municipal finance law of the State of Kansas which limits the net bonded debt the City may have outstanding up to 30 percent of the assessed value of all tangible personal property within the City, as certified to the County Clerk on the proceeding August 25. As of December 31, 2023, the statutory limit for the City was \$15,345,120, providing a debt margin of \$14,015,820.

NOTE 8 - Contingencies

The City receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with the terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims would not have a material effect on any of the financial statements of the City as of December 31, 2023. The City is a party to various claims, none of which is expected to have material financial impact on the City.

NOTE 9 - Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The City manages these risks of loss through the purchase of various insurance policies.

The City has been unable to obtain workers' compensation insurance at a cost it considers to be economically justifiable. For this reason, the City has joined together with other cities in the State to participate in Kansas Municipal Insurance Trust (KMIT), a public entity risk pool currently operating as a common risk management and insurance program for participating members. The City pays annual premium to KMIT for its workers' compensation insurance coverage. The agreement to participate provides that KMIT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KMIT management.

NOTE 10 - Incentive Grant Agreement

During the year ended December 31, 2021, the City entered into an incentive grant agreement with Labette County Medical Center. This agreement calls for the City to pay Labette County Medical Center \$1,000,000 payable in ten equal annual payments of \$100,000 beginning March 1, 2023. The incentive grant agreement calls for Labette County Medical Center to hire and maintain an increasing number of full-time employees and physicians who live in the City and serve its residents.

On December 28, 2023, the City entered into an incentive grant agreement with KwiKom Communications. This agreement calls for the City to pay KwiKom Communications \$150,000 payable in three equal installments beginning on the date of the agreement. The incentive agreement calls for KwiKom Communications to construct broadband infrastructure within City limits.

NOTE 11 - City Retirement Benefit

The City offers eligible employees a retirement benefit in the form of a health insurance credit. To qualify, employees must be eligible to retire under KPERS. The retiring employee receives a one-year health insurance credit up to 110% of the cost of single health insurance coverage with individual dental coverage for every 10 years of continuous service to the City.

NOTE 12 - Subsequent Events

On February 1, 2024, the City issued General Obligation Temporary Notes, Series 2024-1, in the amount of \$4,565,000. Proceeds of the notes will be used to provide temporary financing for the construction of certain sports complex improvements. The notes carry an interest rate of 4.00% and are scheduled to mature on October 1, 2027.

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CITY OF INDEPENDENCE, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over [Under]</u>
General Funds:					
General	\$ 8,945,098	\$ -	\$ 8,945,098	\$ 8,923,712	\$ [21,386]
Special Purpose Funds:					
General Fund Employee Benefits	922,341	-	922,341	865,299	[57,042]
Library	239,989	-	239,989	230,158	[9,831]
Special Alcohol	30,000	-	30,000	30,000	-
Special Parks and Recreation	49,000	-	49,000	24,000	[25,000]
Industrial	30,350	-	30,350	25,000	[5,350]
Liability Insurance	183,500	-	183,500	89,736	[93,764]
Economic Development and Transportation	514,500	-	514,500	506,582	[7,918]
Special Use Sales Tax (New)	2,575,084	-	2,575,084	2,478,539	[96,545]
Educational Sales Tax	2,342,281	-	2,342,281	2,293,766	[48,515]
Quality of Life Sales Tax	-	-	-	-	-
Special Use Sales Tax (Old)	624,916	-	624,916	522,361	[102,555]
Bond and Interest Funds:					
Bond and Interest	1,910,257	524,816	2,435,073	1,921,036	[514,037]
Business Fund:					
Airport	823,967	-	823,967	812,391	[11,576]
Water/Sewer Utility	6,752,873	-	6,752,873	6,455,642	[297,231]
Sanitation Utility	1,571,398	-	1,571,398	1,353,802	[217,596]

See independent auditor's report on the financial statements.

CITY OF INDEPENDENCE, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts For the Year Ended December 31, 2022)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over Under]
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 1,551,374	\$ 1,639,349	\$ 1,777,244	\$ [137,895]
Delinquent Tax	69,646	107,021	95,000	12,021
Motor Vehicle Tax	206,112	224,358	242,011	[17,653]
Recreational Vehicle Tax	877	1,894	-	1,894
16/20 M Vehicle Tax	1,934	-	-	-
Vehicle Rental Excise Tax	6,741	-	-	-
Commercial Vehicle Tax	6,756	-	-	-
Watercraft Tax	1,297	-	-	-
Neighborhood Revitalization	[16,902]	-	-	-
Mineral Tax	39	-	-	-
In Lieu of Tax	1,380	-	-	-
Nuisance Tax	3,250	11,748	3,000	8,748
Special Assessments	16,500	40,258	50,000	[9,742]
Franchise Tax	489,131	490,988	460,000	30,988
Sales Tax	2,507,233	2,478,539	2,250,000	228,539
Intergovernmental				
Local Alcohol Liquor Tax	40,961	38,957	41,802	[2,845]
Special Highway Tax	228,372	-	-	-
Highway Connecting Links	93,300	-	-	-
County Highway Aid	40,536	-	-	-
Grants	137,892	180,918	183,056	[2,138]
Licenses and Permits	62,732	177,604	97,000	80,604
Fines, Forfeitures and Penalties	99,153	123,865	101,000	22,865
Charges for Services				
Ambulance Fees	794,197	746,475	850,000	[103,525]
Fire Fees	10,744	9,249	6,000	3,249
Cemetery Fees	66,880	59,165	59,500	[335]
Park Fees	48,088	39,820	59,000	[19,180]
Charge Offs and Recoveries	[40,159]	77,497	40,000	37,497
Use of Money and Property				
Interest Income	130,711	426,014	20,000	406,014
Rents	49,212	36,330	46,336	[10,006]
Memorial Hall Fees	31,599	45,133	30,000	15,133
Other Receipts				
Reimbursed Expense	15,500	156,793	3,000	153,793
Miscellaneous	89,306	[47,617]	1,003,576	[1,051,193]
Operating Transfers In	<u>3,007,978</u>	<u>1,612,210</u>	<u>562,500</u>	<u>1,049,710</u>
Total Receipts	<u>9,752,370</u>	<u>8,676,568</u>	<u>\$ 7,980,025</u>	<u>\$ 696,543</u>

See independent auditor's report on the financial statements.

CITY OF INDEPENDENCE, KANSAS
General Fund - Continued
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts For the Year Ended December 31, 2022)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Expenditures				
Administration				
Personal Services	\$ 351,507	\$ 354,524	\$ 359,387	\$ [4,863]
Contractual Services	119,026	113,421	101,900	11,521
Commodities	6,815	3,221	2,000	1,221
Capital Outlay	1,713	26,229	25,000	1,229
	<u>479,061</u>	<u>497,395</u>	<u>488,287</u>	<u>9,108</u>
Municipal Court Department				
Personal Services	52,473	52,907	54,094	[1,187]
Contractual Services	81,821	82,503	76,650	5,853
Commodities	122	2,744	3,500	[756]
	<u>134,416</u>	<u>138,154</u>	<u>134,244</u>	<u>3,910</u>
City Hall Department				
Contractual Services	4,546	36,292	76,500	[40,208]
Commodities	32	1,074	1,000	74
	<u>4,578</u>	<u>37,366</u>	<u>77,500</u>	<u>[40,134]</u>
General Government				
Personal Services	14,596	17,979	20,000	[2,021]
Contractual Services	625,613	814,418	658,500	155,918
Commodities	9,822	3,379	10,000	[6,621]
Capital Outlay	19,616	1,017	-	1,017
	<u>669,647</u>	<u>836,793</u>	<u>688,500</u>	<u>148,293</u>
Finance and Records Department				
Personal Services	297,598	303,402	306,426	[3,024]
Contractual Services	36,836	48,630	39,500	9,130
Commodities	5,689	15,895	7,000	8,895
Capital Outlay	-	520	-	520
	<u>340,123</u>	<u>368,447</u>	<u>352,926</u>	<u>15,521</u>
Fire Department				
Personal Services	1,304,802	1,351,708	1,406,422	[54,714]
Contractual Services	154,077	175,714	176,500	[786]
Commodities	169,511	146,516	189,500	[42,984]
	<u>1,628,390</u>	<u>1,673,938</u>	<u>1,772,422</u>	<u>[98,484]</u>
EMS Department				
Contractual Services	1,158	16,385	3,000	13,385

See independent auditor's report on the financial statements.

CITY OF INDEPENDENCE, KANSAS
General Fund - Continued
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts For the Year Ended December 31, 2022)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Expenditures - Continued				
Police Department				
Personal Services	\$ 1,481,983	\$ 1,416,581	\$ 1,664,701	\$ [248,120]
Contractual Services	115,474	126,873	106,500	20,373
Commodities	70,247	65,639	65,000	639
Capital Outlay	12,100	59,494	-	59,494
	<u>1,679,804</u>	<u>1,668,587</u>	<u>1,836,201</u>	<u>[167,614]</u>
Animal Control Department				
Personal Services	56,611	57,823	58,474	[651]
Contractual Services	13,480	21,022	7,000	14,022
Commodities	6,559	1,051	4,500	[3,449]
Capital Outlay	-	478	25,000	[24,522]
	<u>76,650</u>	<u>80,374</u>	<u>94,974</u>	<u>[14,600]</u>
Emergency Preparedness				
Contractual Services	5,274	14,707	16,000	[1,293]
Commodities	6,946	293	500	[207]
	<u>12,220</u>	<u>15,000</u>	<u>16,500</u>	<u>[1,500]</u>
Building Inspection Department				
Personal Services	47,239	39,443	89,267	[49,824]
Contractual Services	28,053	24,746	17,100	7,646
Commodities	-	340	4,000	[3,660]
	<u>75,292</u>	<u>64,529</u>	<u>110,367</u>	<u>[45,838]</u>
Street Department				
Personal Services	304,336	292,548	364,563	[72,015]
Contractual Services	226,290	159,819	240,000	[80,181]
Commodities	269,593	221,126	252,000	[30,874]
Capital Outlay	-	-	-	-
	<u>800,219</u>	<u>673,493</u>	<u>856,563</u>	<u>[183,070]</u>
Street Lighting Department				
Contractual Services	177,430	162,338	-	162,338
Park Department				
Personal Services	276,597	284,606	308,919	[24,313]
Contractual Services	119,758	194,343	101,500	92,843
Commodities	26,279	41,908	35,000	6,908
Capital Outlay	1,288	2,514	-	2,514
	<u>423,922</u>	<u>523,371</u>	<u>445,419</u>	<u>77,952</u>
Zoo Department				
Personal Services	246,956	273,106	267,658	5,448
Contractual Services	46,222	34,226	44,600	[10,374]
Commodities	84,508	103,439	81,500	21,939
	<u>377,686</u>	<u>410,771</u>	<u>393,758</u>	<u>17,013</u>

See independent auditor's report on the financial statements.

CITY OF INDEPENDENCE, KANSAS
General Fund - Continued
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts For the Year Ended December 31, 2022)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Expenditures - Continued				
Cemetery Department				
Personal Services	\$ 166,330	\$ 174,882	\$ 197,358	\$ [22,476]
Contractual Services	10,163	9,869	16,378	[6,509]
Commodities	14,702	18,375	14,500	3,875
Capital Outlay	7,000	13,465	15,000	[1,535]
	<u>198,195</u>	<u>216,591</u>	<u>243,236</u>	<u>[26,645]</u>
Memorial Hall Department				
Personal Services	109,702	119,960	109,547	10,413
Contractual Services	205,497	167,445	152,000	15,445
Commodities	14,800	11,435	12,500	[1,065]
Capital Outlay	5,498	-	-	-
	<u>335,497</u>	<u>298,840</u>	<u>274,047</u>	<u>24,793</u>
Building D Department				
Personal Services	49,435	52,596	50,369	2,227
Contractual Services	454,093	342,053	276,720	65,333
Commodities	8,273	9,750	5,000	4,750
Capital Outlay	10,406	-	-	-
	<u>522,207</u>	<u>404,399</u>	<u>332,089</u>	<u>72,310</u>
Special Improvements				
Capital Outlay	22,799	31,626	19,750	11,876
	<u>22,799</u>	<u>31,626</u>	<u>19,750</u>	<u>11,876</u>
Operating Transfers Out	1,086,252	805,315	805,315	-
Total Expenditures	<u>9,045,546</u>	<u>8,923,712</u>	<u>\$ 8,945,098</u>	<u>\$ [21,386]</u>
Receipts Over [Under] Expenditures	706,824	[247,144]		
Unencumbered Cash, Beginning	1,020,785	1,727,867		
Prior Year Cancelled Encumbrance	<u>258</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 1,727,867</u>	<u>\$ 1,480,723</u>		

See independent auditor's report on the financial statements.

CITY OF INDEPENDENCE, KANSAS
General Fund Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts For the Year Ended December 31, 2022)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 600,453	\$ 669,244	\$ 725,249	\$ [56,005]
Delinquent Tax	29,668	42,824	50,000	[7,176]
Motor Vehicle Tax	85,666	87,402	93,688	[6,286]
Recreational Vehicle Tax	420	1,816	1,000	816
16/20 M Vehicle Tax	795	-	-	-
Vehicle Rental Excise Tax	2,916	-	-	-
Commercial Vehicle Tax	2,704	-	-	-
Watercraft Tax	519	-	-	-
Neighborhood Revitalization	[6,542]	-	-	-
Mineral Tax	15	-	-	-
In Lieu of Tax	534	-	-	-
Use of Money and Property				
Interest Income	2,185	8,089	1,000	7,089
Other Receipts				
Reimbursed Expense	449	457	-	457
Miscellaneous	-	2,500	243	2,257
Total Receipts	<u>719,782</u>	<u>812,332</u>	<u>\$ 871,180</u>	<u>\$ [58,848]</u>
Expenditures				
General Government				
Personal Services	749,738	744,735	\$ 786,432	\$ [41,697]
Contractual Services	141,951	120,564	135,909	[15,345]
Total Expenditures	<u>891,689</u>	<u>865,299</u>	<u>\$ 922,341</u>	<u>\$ [57,042]</u>
Receipts Over [Under] Expenditures	[171,907]	[52,967]		
Unencumbered Cash, Beginning	<u>240,795</u>	<u>68,888</u>		
Unencumbered Cash, Ending	<u>\$ 68,888</u>	<u>\$ 15,921</u>		

See independent auditor's report on the financial statements.

CITY OF INDEPENDENCE, KANSAS
Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts For the Year Ended December 31, 2022)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 177,629	\$ 188,729	\$ 204,602	\$ [15,873]
Delinquent Tax	10,101	13,953	8,000	5,953
Motor Vehicle Tax	29,462	26,875	27,738	[863]
Recreational Vehicle Tax	137	601	-	601
16/20 M Vehicle Tax	276	-	-	-
Vehicle Rental Excise Tax	975	-	-	-
Commercial Vehicle Tax	956	-	-	-
Watercraft Tax	184	-	-	-
Neighborhood Revitalization	[1,936]	-	-	-
Mineral Tax	4	-	-	-
In Lieu of Tax	158	-	-	-
Total Receipts	<u>217,946</u>	<u>230,158</u>	<u>\$ 240,340</u>	<u>\$ [10,182]</u>
Expenditures				
Culture and Recreation				
Appropriation to Library Board	<u>217,946</u>	<u>230,158</u>	<u>\$ 239,989</u>	<u>\$ [9,831]</u>
Total Expenditures	<u>217,946</u>	<u>230,158</u>	<u>\$ 239,989</u>	<u>\$ [9,831]</u>
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

See independent auditor's report on the financial statements.

CITY OF INDEPENDENCE, KANSAS
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts For the Year Ended December 31, 2022)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Intergovernmental				
Local Alcohol Liquor Tax	\$ 40,961	\$ 38,957	\$ 41,802	\$ [2,845]
Total Receipts	<u>40,961</u>	<u>38,957</u>	<u>\$ 41,802</u>	<u>\$ [2,845]</u>
Expenditures				
Culture and Recreation				
Contractual Services	<u>30,000</u>	<u>30,000</u>	\$ 30,000	\$ -
Total Expenditures	<u>30,000</u>	<u>30,000</u>	<u>\$ 30,000</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	10,961	8,957		
Unencumbered Cash, Beginning	<u>55,264</u>	<u>66,225</u>		
Unencumbered Cash, Ending	<u>\$ 66,225</u>	<u>\$ 75,182</u>		

See independent auditor's report on the financial statements.

CITY OF INDEPENDENCE, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts For the Year Ended December 31, 2022)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Receipts				
Intergovernmental				
Local Alcohol Liquor Tax	\$ 40,962	\$ 38,956	\$ 41,802	\$ [2,846]
Other Receipts				
Miscellaneous	-	6,323	-	6,323
Total Receipts	<u>40,962</u>	<u>45,279</u>	<u>\$ 41,802</u>	<u>\$ 3,477</u>
Expenditures				
Culture and Recreation				
Contractual Services	<u>22,000</u>	<u>24,000</u>	<u>\$ 49,000</u>	<u>\$ [25,000]</u>
Total Expenditures	<u>22,000</u>	<u>24,000</u>	<u>\$ 49,000</u>	<u>\$ [25,000]</u>
Receipts Over [Under] Expenditures	18,962	21,279		
Unencumbered Cash, Beginning	<u>66,189</u>	<u>85,151</u>		
Unencumbered Cash, Ending	<u>\$ 85,151</u>	<u>\$ 106,430</u>		

See independent auditor's report on the financial statements.

CITY OF INDEPENDENCE, KANSAS
Industrial Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts For the Year Ended December 31, 2022)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 24,444	\$ 23,596	\$ 25,571	\$ [1,975]
Delinquent Tax	708	1,239	500	739
Motor Vehicle Tax	2,588	3,459	3,811	[352]
Recreational Vehicle Tax	6	64	-	64
16/20 M Vehicle Tax	25	-	-	-
Vehicle Rental Excise Tax	74	-	-	-
Commercial Vehicle Tax	95	-	-	-
Watercraft Tax	18	-	-	-
Neighborhood Revitalization	[266]	-	-	-
Mineral Tax	1	-	-	-
In Lieu of Tax	22	-	-	-
Use of Money and Property				
Interest Income	32	918	-	918
Total Receipts	<u>27,747</u>	<u>29,276</u>	<u>\$ 29,882</u>	<u>\$ [606]</u>
Expenditures				
General Government				
Appropriations	27,500	25,000	\$ 27,500	\$ [2,500]
Cash Basis Reserve	-	-	2,850	[2,850]
Total Expenditures	<u>27,500</u>	<u>25,000</u>	<u>\$ 30,350</u>	<u>\$ [5,350]</u>
Receipts Over [Under] Expenditures	247	4,276		
Unencumbered Cash, Beginning	<u>512</u>	<u>759</u>		
Unencumbered Cash, Ending	<u>\$ 759</u>	<u>\$ 5,035</u>		

See independent auditor's report on the financial statements.

CITY OF INDEPENDENCE, KANSAS
 Liability Insurance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Amounts For the Year Ended December 31, 2022)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 68,822	\$ 56,576	\$ 61,363	\$ [4,787]
Delinquent Tax	3,667	5,215	5,000	215
Motor Vehicle Tax	10,074	10,130	10,486	[356]
Recreational Vehicle Tax	45	199	-	199
16/20 M Vehicle Tax	94	-	-	-
Vehicle Rental Excise Tax	333	-	-	-
Commercial Vehicle Tax	327	-	-	-
Watercraft Tax	63	-	-	-
Neighborhood Revitalization	[750]	-	-	-
Mineral Tax	2	-	-	-
In Lieu of Tax	61	-	-	-
Use of Money and Property				
Interest Income	1,575	8,512	-	8,512
Other Receipts				
Reimbursed Expense	<u>52,070</u>	<u>56,063</u>	<u>-</u>	<u>56,063</u>
Total Receipts	<u>136,383</u>	<u>136,695</u>	<u>\$ 76,849</u>	<u>\$ 59,846</u>
Expenditures				
General Government				
Contractual Services	78,985	89,736	\$ 88,750	\$ 986
Cash Basis Reserve	<u>-</u>	<u>-</u>	<u>94,750</u>	<u>[94,750]</u>
Total Expenditures	<u>78,985</u>	<u>89,736</u>	<u>\$ 183,500</u>	<u>\$ [93,764]</u>
Receipts Over [Under] Expenditures	57,398	46,959		
Unencumbered Cash, Beginning	<u>120,457</u>	<u>177,855</u>		
Unencumbered Cash, Ending	<u>\$ 177,855</u>	<u>\$ 224,814</u>		

See independent auditor's report on the financial statements.

CITY OF INDEPENDENCE, KANSAS
Economic Development and Transportation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts For the Year Ended December 31, 2022)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Receipts				
Franchise Tax	\$ 322,127	\$ 323,720	\$ 300,000	\$ 23,720
Use of Money and Property				
Interest Income	5,320	305,357	2,000	303,357
Other Receipts				
Reimbursed Expense	-	21,800	-	21,800
Operating Transfers In	<u>797,941</u>	<u>623,927</u>	<u>112,500</u>	<u>511,427</u>
Total Receipts	<u>1,125,388</u>	<u>1,274,804</u>	<u>\$ 414,500</u>	<u>\$ 860,304</u>
Expenditures				
General Government				
Capital Outlay	52,025	106,582	\$ 312,500	\$ [205,918]
Operating Transfers Out	<u>347,974</u>	<u>400,000</u>	<u>202,000</u>	<u>198,000</u>
Total Expenditures	<u>399,999</u>	<u>506,582</u>	<u>\$ 514,500</u>	<u>\$ [7,918]</u>
Receipts Over [Under] Expenditures	725,389	768,222		
Unencumbered Cash, Beginning	<u>666,202</u>	<u>1,391,591</u>		
Unencumbered Cash, Ending	<u>\$ 1,391,591</u>	<u>\$ 2,159,813</u>		

See independent auditor's report on the financial statements.

CITY OF INDEPENDENCE, KANSAS
Special Use Sales Tax (New) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts For the Year Ended December 31, 2022)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenue				
Sales Tax	\$ -	\$ 2,478,539	\$ 2,575,084	\$ [96,545]
Total Receipts	-	2,478,539	2,575,084	[96,545]
Expenditures				
Operating Transfers Out	-	2,478,539	\$ 2,575,084	\$ [96,545]
Total Expenditures	-	2,478,539	\$ 2,575,084	\$ [96,545]
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

See independent auditor's report on the financial statements.

CITY OF INDEPENDENCE, KANSAS
Educational Sales Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts For the Year Ended December 31, 2022)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenue				
Sales Tax	\$ 2,507,232	\$ 2,478,539	\$ 2,250,000	\$ 228,539
Total Receipts	<u>2,507,232</u>	<u>2,478,539</u>	<u>\$ 2,250,000</u>	<u>\$ 228,539</u>
Expenditures				
Culture and Recreation				
Contractual Services	2,473,788	2,048,066	\$ 2,096,581	\$ [48,515]
Operating Transfers Out	<u>245,000</u>	<u>245,700</u>	<u>245,700</u>	<u>-</u>
Total Expenditures	<u>2,718,788</u>	<u>2,293,766</u>	<u>\$ 2,342,281</u>	<u>\$ [48,515]</u>
Receipts Over [Under] Expenditures	[211,556]	184,773		
Unencumbered Cash, Beginning	<u>211,556</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 184,773</u>		

See independent auditor's report on the financial statements.

CITY OF INDEPENDENCE, KANSAS
Quality of Life Sales Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts For the Year Ended December 31, 2022)

		Current Year		
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Variance Over [Under]
Receipts				
Use of Money and Property				
Interest Income	\$ -	\$ -	\$ -	\$ -
Total Receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Culture and Recreation				
Capital Outlay	60,144	-	\$ -	\$ -
Total Expenditures	<u>60,144</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	[60,144]	-		
Unencumbered Cash, Beginning	<u>74,265</u>	<u>14,121</u>		
Unencumbered Cash, Ending	<u>\$ 14,121</u>	<u>\$ 14,121</u>		

See independent auditor's report on the financial statements.

CITY OF INDEPENDENCE, KANSAS
Special Use Sales Tax (Old) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts For the Year Ended December 31, 2022)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenue				
Sales Tax	\$ 2,507,232	\$ -	\$ -	\$ -
Total Receipts	<u>2,507,232</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
General Government				
Capital Outlay	549,909	36,527	\$ 514,082	\$ [477,555]
Operating Transfers Out	<u>2,655,793</u>	<u>485,834</u>	<u>110,834</u>	<u>375,000</u>
Total Expenditures	<u>3,205,702</u>	<u>522,361</u>	<u>\$ 624,916</u>	<u>\$ [102,555]</u>
Receipts Over [Under] Expenditures	[698,470]	[522,361]		
Unencumbered Cash, Beginning	1,143,325	538,689		
Prior Year Cancelled Encumbrance	<u>93,834</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 538,689</u>	<u>\$ 16,328</u>		

See independent auditor's report on the financial statements.

CITY OF INDEPENDENCE, KANSAS
 Combined Special Highway & Streets Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Amounts For the Year Ended December 31, 2022)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Receipts				
Intergovernmental				
Special Highway Tax	\$ -	\$ 365,880	\$ 612,983	\$ [247,103]
Total Receipts	-	365,880	612,983	[247,103]
Expenditures				
General Government				
Capital Outlay	-	-	\$ 612,983	\$ [612,983]
Operating Transfers Out	-	365,880	-	365,880
Total Expenditures	-	365,880	612,983	[247,103]
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

See independent auditor's report on the financial statements.

CITY OF INDEPENDENCE, KANSAS
Non-Budgeted Special Purpose Funds
Schedule of Receipts and Expenditures - Actual*
Regulatory Basis
For the Year Ended December 31, 2023

	Special Park Fund	Crime Prevention Fund	Law Enforcement Trust Fund	Downtown Tree Replacement Fund	Demolition Fund	Memorial Hall Fund
Receipts						
Use of Money and Property						
Interest Income	\$ 1,682	\$ -	\$ 757	\$ 655	\$ -	\$ -
Rents	-	-	-	-	-	-
Other Receipts						
Reimbursed Expense	142,319	-	-	-	-	-
Donations	45,359	-	2,052	-	-	-
Miscellaneous	-	-	340	-	6,490	-
Received from Housing Authority	-	-	-	-	-	-
Operating Transfers In	-	-	12,861	-	50,000	-
Total Receipts	<u>189,360</u>	<u>-</u>	<u>16,010</u>	<u>655</u>	<u>56,490</u>	<u>-</u>
Expenditures						
General Government						
Contractual Services	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Capital Outlay	172,823	-	12,469	-	50,013	4,476
Operating Transfers Out	-	-	-	-	-	-
Total Expenditures	<u>172,823</u>	<u>-</u>	<u>12,469</u>	<u>-</u>	<u>50,013</u>	<u>4,476</u>
Receipts Over [Under] Expenditures	16,537	-	3,541	655	6,477	[4,476]
Unencumbered Cash, Beginning	<u>31,012</u>	<u>589</u>	<u>11,053</u>	<u>15,490</u>	<u>9,764</u>	<u>19,121</u>
Unencumbered Cash, Ending	<u>\$ 47,549</u>	<u>\$ 589</u>	<u>\$ 14,594</u>	<u>\$ 16,145</u>	<u>\$ 16,241</u>	<u>\$ 14,645</u>

* - These funds are not required to be budgeted.

CITY OF INDEPENDENCE, KANSAS
Non-Budgeted Special Purpose Funds-Continued
Schedule of Receipts and Expenditures - Actual*
Regulatory Basis
For the Year Ended December 31, 2023

<u>E-911 (Old) Fund</u>	<u>E-911 (New) Fund</u>	<u>K9 Fund</u>	<u>Incubator Building Fund</u>	<u>Logan Fountain Fund</u>	<u>City Grants Fund</u>	<u>Land Bank Fund</u>	<u>Opioid Abatement Fund</u>	<u>Employee Wellness Fund</u>
\$ -	\$ 10,285	\$ 425	\$ -	\$ -	\$ -	\$ 2,267	\$ -	\$ 1,550
-	-	-	34,045	-	-	-	-	-
-	160	-	-	-	493	-	-	-
-	-	577	-	-	-	-	-	-
-	135,804	-	-	-	-	-	23,513	19,557
-	-	-	-	-	200,000	-	-	-
-	-	-	-	-	-	-	-	-
-	<u>146,249</u>	<u>1,002</u>	<u>34,045</u>	<u>-</u>	<u>200,493</u>	<u>2,267</u>	<u>23,513</u>	<u>21,107</u>
-	-	16,515	-	-	-	596	-	-
-	-	333	-	-	-	-	-	-
-	138,638	-	-	-	84,808	-	-	811
-	-	<u>12,861</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	<u>138,638</u>	<u>29,709</u>	<u>50,000</u>	<u>-</u>	<u>84,808</u>	<u>596</u>	<u>-</u>	<u>811</u>
-	7,611	[28,707]	[15,955]	-	115,685	1,671	23,513	20,296
<u>4,697</u>	<u>255,702</u>	<u>28,707</u>	<u>112,705</u>	<u>124</u>	<u>216,530</u>	<u>53,793</u>	<u>2,070</u>	<u>26,602</u>
<u>\$ 4,697</u>	<u>\$ 263,313</u>	<u>\$ -</u>	<u>\$ 96,750</u>	<u>\$ 124</u>	<u>\$ 332,215</u>	<u>\$ 55,464</u>	<u>\$ 25,583</u>	<u>\$ 46,898</u>

* - These funds are not required to be budgeted.

CITY OF INDEPENDENCE, KANSAS
Grant Funds
Schedule of Receipts and Expenditures - Actual*
Regulatory Basis
For the Year Ended December 31, 2023

	Fire/EMS Grant <u>Fund</u>	Walmart Grant <u>Fund</u>	Federal Grants <u>Fund</u>
Receipts			
Intergovernmental			
Grants	\$ 5,494	\$ -	\$ 85,747
Other Receipts			
Reimbursed Expense	-	-	50,000
Donations	<u>77</u>	<u>-</u>	<u>-</u>
Total Receipts	<u>5,571</u>	<u>-</u>	<u>135,747</u>
Expenditures			
General Government			
Capital Outlay	<u>53,092</u>	<u>-</u>	<u>44,816</u>
Total Expenditures	<u>53,092</u>	<u>-</u>	<u>44,816</u>
Receipts Over [Under] Expenditures	[47,521]	-	90,931
Unencumbered Cash, Beginning	<u>11,823</u>	<u>3,046</u>	<u>350</u>
Unencumbered Cash, Ending	<u>\$ [35,698]</u>	<u>\$ 3,046</u>	<u>\$ 91,281</u>

* - These funds are not required to be budgeted.

CITY OF INDEPENDENCE, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts For the Year Ended December 31, 2022)

	Prior Year	Current Year		Variance Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ [20]	\$ -	\$ -	\$ -
Delinquent Tax	725	216	-	216
Motor Vehicle Tax	-	16	-	16
Special Assessments	8,411	2,696	7,000	[4,304]
Bond Proceeds	14,367,325	-	-	-
Operating Transfers In	1,447,940	1,834,604	2,210,256	[375,652]
Total Receipts	<u>15,824,381</u>	<u>1,837,532</u>	<u>\$ 2,217,256</u>	<u>\$ [379,724]</u>
Expenditures				
Debt Service				
Principal	1,210,000	1,290,000	\$ 1,290,000	\$ -
Interest	258,102	620,256	620,257	[1]
Cost of Issuance	357,543	10,780	-	10,780
Operating Transfers Out	14,000,000	-	-	-
Cash Basis Reserve	-	-	524,816	[524,816]
Total Expenditures	<u>15,825,645</u>	<u>1,921,036</u>	<u>\$ 2,435,073</u>	<u>\$ [514,037]</u>
Receipts Over [Under] Expenditures	[1,264]	[83,504]		
Unencumbered Cash, Beginning	<u>645,317</u>	<u>644,053</u>		
Unencumbered Cash, Ending	<u>\$ 644,053</u>	<u>\$ 560,549</u>		

See independent auditor's report on the financial statements.

CITY OF INDEPENDENCE, KANSAS
Capital Reserve Funds
Schedule of Receipts and Expenditures - Actual*
Regulatory Basis
For the Year Ended December 31, 2023

	General Capital Reserve Fund	Streets Capital Reserve Fund	Airport Capital Reserve Fund	Water/Sewer Capital Reserve Fund
Receipts				
Intergovernmental				
Special Highway Tax	\$ -	\$ 104,174	\$ -	\$ -
Use of Money and Property				
Interest Income	-	-	-	195,632
Other Receipts				
Reimbursed Expense	-	73,463	-	-
Miscellaneous	-	557,446	53,494	-
Operating Transfers In	255,315	1,135,086	200,000	1,044,658
Total Receipts	<u>255,315</u>	<u>1,870,169</u>	<u>253,494</u>	<u>1,240,290</u>
Expenditures				
General Government				
Capital Outlay	-	1,086,367	98,360	25,512
Operating Transfers Out	-	561,188	-	-
Finance Lease Payment	119,505	-	-	-
Total Expenditures	<u>119,505</u>	<u>1,647,555</u>	<u>98,360</u>	<u>25,512</u>
Receipts Over [Under] Expenditures	135,810	222,614	155,134	1,214,778
Unencumbered Cash, Beginning	<u>245,402</u>	<u>2,696,705</u>	<u>261,855</u>	<u>3,718,351</u>
Unencumbered Cash, Ending	<u>\$ 381,212</u>	<u>\$ 2,919,319</u>	<u>\$ 416,989</u>	<u>\$ 4,933,129</u>

* - These funds are not required to be budgeted.

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CITY OF INDEPENDENCE, KANSAS
Capital Project Funds
Schedule of Receipts and Expenditures - Actual*
Regulatory Basis
For the Year Ended December 31, 2023

	Skate Park Fund	Water Treatment Facility Upgrade Fund	City Projects Fund	Penn/Chestnut - Oak Project Fund
Receipts				
Other Receipts				
Donations	\$ -	\$ -	\$ 40,000	\$ -
Reimbursed Expense	-	-	-	-
Miscellaneous	-	-	74,750	-
Intergovernmental				
Grants	-	-	-	-
Temporary Note Proceeds	-	-	-	-
Operating Transfers In	-	-	1,041,568	-
Total Receipts	-	-	1,156,318	-
Expenditures				
General Government				
Capital Outlay	-	155	7,732,923	-
Total Expenditures	-	155	7,732,923	-
Receipts Over [Under] Expenditure	-	[155]	[6,576,605]	-
Unencumbered Cash, Beginning	1,695	[211,624]	6,238,565	34,943
Unencumbered Cash, Ending	<u>\$ 1,695</u>	<u>\$ [211,779]</u>	<u>\$ [338,040]</u>	<u>\$ 34,943</u>

* - These funds are not required to be budgeted.

CITY OF INDEPENDENCE, KANSAS
 Capital Project Funds - Continued
 Schedule of Receipts and Expenditures - Actual*
 Regulatory Basis
 For the Year Ended December 31, 2023

2015-2016 KLINK Project Fund	Curb Ramps Project Fund	WPC Loan C20 2043 Project Fund	12" Pipeline - Bartlett Project Fund	KPWSL #3058 Waterline Project Fund
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	[20,000]	-
-	-	-	-	-
-	-	698,000	1,300,000	-
-	-	-	10,000,000	-
-	110,834	-	-	-
-	110,834	698,000	11,280,000	-
-	80,076	1,824,021	2,158,697	430,170
-	80,076	1,824,021	2,158,697	430,170
-	30,758	[1,126,021]	9,121,303	[430,170]
318,879	748,882	[228,161]	-	-
<u>\$ 318,879</u>	<u>\$ 779,640</u>	<u>\$ [1,354,182]</u>	<u>\$ 9,121,303</u>	<u>\$ [430,170]</u>

* - These funds are not required to be budgeted.

CITY OF INDEPENDENCE, KANSAS
 Airport Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Amounts For the Year Ended December 31, 2022)

	Prior Year	Current Year		Variance Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Receipts				
Charges for Service				
Fuel Sales	\$ 790,998	\$ 584,253	\$ 590,000	\$ [5,747]
Rents	58,904	131,585	130,600	985
Use of Money and Property				
Interest Income	1,773	2,596	1,000	1,596
Other Receipts				
Reimbursed Expense	728	26,999	-	26,999
Miscellaneous	35,037	5,124	4,000	1,124
Total Receipts	<u>887,440</u>	<u>750,557</u>	<u>\$ 725,600</u>	<u>\$ 24,957</u>
Expenditures				
Finance and Records Department				
Personal Services	103,106	99,575	\$ 113,843	\$ [14,268]
Contractual Services	200,370	177,367	143,978	33,389
Commodities	735,725	466,152	496,846	[30,694]
Capital Outlay	8,665	-	3	[3]
Finance Lease Payments	19,297	19,297	19,297	-
Operating Transfers Out	-	50,000	50,000	-
Total Expenditures	<u>1,067,163</u>	<u>812,391</u>	<u>\$ 823,967</u>	<u>\$ [11,576]</u>
Receipts Over [Under] Expenditures	[179,723]	[61,834]		
Unencumbered Cash, Beginning	<u>289,135</u>	<u>109,412</u>		
Unencumbered Cash, Ending	<u>\$ 109,412</u>	<u>\$ 47,578</u>		

See independent auditor's report on the financial statements.

CITY OF INDEPENDENCE, KANSAS
Water and Sewer Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts For the Year Ended December 31, 2022)

	Prior Year	Current Year		Variance Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Receipts				
Charges for Service				
Water Sales	\$ 3,071,223	\$ 2,963,260	\$ 3,013,500	\$ [50,240]
Sewer Charges	2,490,016	2,434,668	2,525,000	[90,332]
Late Fees	121,856	98,793	125,000	[26,207]
Turn on & Turn off	40,693	27,199	35,000	[7,801]
Charge Offs and Recoveries	[67,446]	[2,945]	-	[2,945]
Other Charges	-	5,000	-	5,000
Use of Money and Property				
Interest Income	26,395	125,511	120,000	5,511
Other Receipts				
Reimbursed Expense	-	29,803	-	29,803
Miscellaneous	17,646	16,099	6,326	9,773
Total Receipts	<u>5,700,383</u>	<u>5,697,388</u>	<u>\$ 5,824,826</u>	<u>\$ [127,438]</u>
Expenditures				
Water Production				
Personal Services	513,053	508,318	\$ 528,266	\$ [19,948]
Contractual Services	305,743	418,108	319,000	99,108
Commodities	459,731	558,665	506,000	52,665
	<u>1,278,527</u>	<u>1,485,091</u>	<u>1,353,266</u>	<u>131,825</u>
Water Distribution				
Personal Services	462,929	535,084	615,719	[80,635]
Contractual Services	106,748	41,206	35,000	6,206
Commodities	237,762	442,155	361,500	80,655
	<u>807,439</u>	<u>1,018,445</u>	<u>1,012,219</u>	<u>6,226</u>
Sewer Treatment				
Personal Services	229,675	211,915	236,868	[24,953]
Contractual Services	193,506	171,378	305,000	[133,622]
Commodities	72,104	56,542	68,000	[11,458]
	<u>495,285</u>	<u>439,835</u>	<u>609,868</u>	<u>[170,033]</u>

See independent auditor's report on the financial statements.

CITY OF INDEPENDENCE, KANSAS
Water and Sewer Utility Fund - Continued
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts For the Year Ended December 31, 2022)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over Under <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Expenditures (Continued)				
Sewer Collections				
Personal Services	\$ 70,112	\$ 77,234	\$ 73,741	\$ 3,493
Contractual Services	15,775	27,384	31,000	[3,616]
Commodities	111,287	54,159	168,000	[113,841]
Capital Outlay	36,091	50,000	50,000	-
	<u>233,265</u>	<u>208,777</u>	<u>322,741</u>	<u>[113,964]</u>
Water/Sewer Administration				
Personal Services	133,141	137,668	135,021	2,647
Contractual Services	390,905	391,863	357,918	33,945
Commodities	4,849	8,056	3,000	5,056
Capital Outlay	83,461	32,051	225,000	[192,949]
	<u>612,356</u>	<u>569,638</u>	<u>720,939</u>	<u>[151,301]</u>
Debt Service				
Principal	144,523	195,933	195,933	-
	<u>144,523</u>	<u>195,933</u>	<u>195,933</u>	<u>-</u>
Mg Co Sewer District KDHE	8,028	8,028	8,011	17
Operating Transfers Out	<u>2,056,002</u>	<u>2,529,895</u>	<u>2,529,896</u>	<u>[1]</u>
Total Expenditures	<u>5,635,425</u>	<u>6,455,642</u>	<u>\$ 6,752,873</u>	<u>\$ [297,231]</u>
Receipts Over [Under] Expenditures	<u>64,958</u>	<u>[758,254]</u>		
Unencumbered Cash, Beginning	3,617,022	3,691,980		
Prior Year Cancelled Encumbrance	<u>10,000</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 3,691,980</u>	<u>\$ 2,933,726</u>		

See independent auditor's report on the financial statements.

CITY OF INDEPENDENCE, KANSAS
Sanitation Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts For the Year Ended December 31, 2022)

	Prior Year	Current Year		Variance Over Under
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Receipts				
Charges for Service				
Trash Collections	\$ 1,188,482	\$ 1,201,265	\$ 1,210,000	\$ [8,735]
Charge Offs and Recoveries	[9,517]	[13,460]	5,000	[18,460]
Other Charges	8,478	10,057	10,000	57
Use of Money and Property				
Interest Income	6,324	21,426	2,500	18,926
Other Receipts				
Miscellaneous	11,727	6,111	5,000	1,111
Finance Lease Proceeds	199,838	-	-	-
Total Receipts	<u>1,405,332</u>	<u>1,225,399</u>	<u>\$ 1,232,500</u>	<u>\$ [7,101]</u>
Expenditures				
Collections				
Personal Services	520,275	508,218	\$ 541,588	\$ [33,370]
Contractual Services	583,432	577,701	531,610	46,091
Commodities	100,215	76,791	101,000	[24,209]
Capital Outlay	199,838	12,894	220,000	[207,106]
Finance Lease Payment	-	42,348	41,350	998
Operating Transfers In	154,440	135,850	135,850	-
Total Expenditures	<u>1,558,200</u>	<u>1,353,802</u>	<u>\$ 1,571,398</u>	<u>\$ [217,596]</u>
Receipts Over [Under] Expenditures	[152,868]	[128,403]		
Unencumbered Cash, Beginning	<u>683,224</u>	<u>530,356</u>		
Unencumbered Cash, Ending	<u>\$ 530,356</u>	<u>\$ 401,953</u>		

See independent auditor's report on the financial statements.

CITY OF INDEPENDENCE, KANSAS
 Grinder Pump Replacement Fund
 Schedule of Receipts and Expenditures - Actual*
 Regulatory Basis
 For the Year Ended December 31, 2023

	<u>Actual</u>
Receipts	
Charges for Service	
Sewer Charges	\$ 8,470
Use of Money and Property	
Interest Income	<u>11,237</u>
Total Receipts	<u>19,707</u>
Expenditures	
Public Works	
Commodities	<u>5,268</u>
Total Expenditures	<u>5,268</u>
Receipts Over [Under] Expenditures	14,439
Unencumbered Cash, Beginning	<u>275,601</u>
Unencumbered Cash, Ending	<u>\$ 290,040</u>

* - This fund is not required to be budgeted.

CITY OF INDEPENDENCE, KANSAS
 Agency Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2023

<u>FUNDS</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Fire Insurance Proceeds	\$ 16,365	\$ 63,142	\$ 64,512	\$ 14,995
Alcohol Assessment	3,820	-	-	3,820
First Aid Training	<u>3,253</u>	<u>2,077</u>	<u>3,502</u>	<u>1,828</u>
Total Agency Funds	<u>\$ 23,438</u>	<u>\$ 65,219</u>	<u>\$ 68,014</u>	<u>\$ 20,643</u>

CITY OF INDEPENDENCE, KANSAS
 Related Municipal Entity - Housing Authority of The City of Independence, Kansas
 Schedule of Receipts and Expenditures - Actual*
 Regulatory Basis
 For the Year Ended December 31, 2023

	<u>Actual</u>
Receipts	
Charges for Services	
Rents	\$ 585,294
Cable	12,949
Use of Money and Property	
Interest Income	228,648
Intergovernmental	
HAP Payments	458,269
Federal Grants	7,000
Operations	
Security Deposits	14,729
Other Receipts	
Miscellaneous	242,639
Reimbursed Expense	45,005
Rental Fee	340
Total Receipts	<u>1,594,873</u>
Expenditures	
Personal Services	467,783
Contractual Services	530,322
Commodities	59,683
Capital Outlay	115,955
Total Expenditures	<u>1,173,743</u>
Receipts Over [Under] Expenditures	421,130
Unencumbered Cash, Beginning	<u>4,898,299</u>
Unencumbered Cash, Ending	<u>\$ 5,319,429</u>

* - This fund is not required to be budgeted.

CITY OF INDEPENDENCE, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN Number	<u>Expenditures</u>
<u>U.S. Department of the Treasury</u>		
Passed Through Kansas Governor's Office:		
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	<u>2,178,697</u>
Total U.S. Department of the Treasury		<u>2,178,697</u>
<u>U.S. Department of the Homeland Security</u>		
Passed Through Kansas Adjutant General's Office:		
Disaster Grants - Public Assistance	97.036	<u>91,116</u>
Total U.S. Department of the Homeland Security		<u>91,116</u>
<u>U.S. Department of the Transportation</u>		
COVID-19 - Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment Jobs Act	20.106	<u>750</u>
Total U.S. Department of the Transportation		<u>750</u>
<u>U.S. Department of Housing and Urban Development</u>		
Community Development Block Grants	20.106	44,816
Passed Through Kansas Department of Commerce:		
Community Development Block Grants	20.106	698,000
Passed Through Kansas Housing Resources Corporation:		
Home Investment Partnerships Program	21.027	<u>87,350</u>
Total U.S. Department of Housing and Urban Development		<u>830,166</u>
Total Expenditures of Federal Awards		<u>\$ 3,100,729</u>

The accompanying notes are an integral part of this schedule.

CITY OF INDEPENDENCE, KANSAS
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

1. Organization

The City of Independence, Kansas, (the City), is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the Schedule of Expenditures of Federal Awards.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements. The City elected not to use the 10% de minimis indirect cost rate.

3. Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

4. Additional Audits

Grantor agencies reserve the right to conduct additional audits of the City's grant programs for economy and efficiency and program results that may result in disallowed costs to the City. However, management does not believe such audits would result in any disallowed costs that would be material to the City's financial position as of December 31, 2023.

5. Outstanding Loans

The City did not have any outstanding loans under any federal grants as of December 31, 2023.

6. Pass Through Numbers

Pass through numbers have not been assigned to pass through grants on the Schedule of Expenditures of Federal Awards.

CITY OF INDEPENDENCE, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified (Regulatory Basis)
Adverse (GAAP)

Internal control over financial reporting:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified that are not
considered to be material weaknesses?

_____ Yes X None reported

Noncompliance material to financial statements noted?

_____ Yes X No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified that are not
considered to be material weaknesses?

_____ Yes X None reported

Type of auditor's report issued
on compliance for major programs:

_____ Unmodified

Any audit findings disclosed that are required to be
reported in accordance with section 510(a)
of Uniform Guidance?

_____ Yes X No

Identification of major programs:

ALN Number(s)

Name of Federal Program or Cluster

21.027

COVID - 19 Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between
type A and type B programs:

_____ \$750,000

Auditee qualified as low-risk auditee?

_____ Yes X No

CITY OF INDEPENDENCE, KANSAS
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2023

Section II - Financial Statement Findings

Current Year Findings

None Noted.

Section III - Federal Award Findings and Questioned Costs

Current Year Findings

None Noted.

CITY OF INDEPENDENCE, KANSAS
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2023

Section II - Financial Statement Findings

Prior Year Findings

None Noted.

Section III - Federal Award Findings and Questioned Costs

Prior Year Findings

None Noted.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH "GOVERNMENT AUDITING STANDARDS"

Mayor and City Commission
City of Independence, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statements of the City of Independence, Kansas (the City), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated July 19, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal controls exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charge with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

July 19, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Mayor and City Commission
City of Independence, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of the City of Independence, Kansas (the City), with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2023. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirement referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grants agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion of the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgement and maintain professional skepticism throughout the audit.

- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Example Entity's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies, and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in the internal control over compliance that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the City as of and for the year ended December 31, 2023, and have issued our report thereon dated July 19, 2024, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

July 19, 2024



REQUEST FOR COMMISSION ACTION
CITY OF INDEPENDENCE
July 25, 2024

Department City Clerk

Director Approval David Schwenker

AGENDA ITEM Consider approving City Commission minutes from July 11, 2024.

SUMMARY RECOMMENDATION Approve the minutes.

BACKGROUND

FINANCIAL INFORMATION

SUGGESTED MOTION I move to approve the minutes from July 11, 2024

SUPPORTING DOCUMENTS

1. July 11 2024 Minutes

Minutes of the City Commission's July 11, 2024 Meeting

I. REGULAR SESSION

Commissioners Present: Mayor Tim Emert, Vice-Mayor Scott Smith and Commissioner Dean Hayse

City Staff Present: Kelly Passauer, City Manager; David Cowan, Assistant City Manager; Jeff Chubb, City Attorney; David Schwenker, City Clerk/City Treasurer; John Garriss, City Engineer/Director of Public Works and Utilities; Shawn Wallis, Fire Chief and April Nutt, Director of Housing Authority.

Visitors Present: Larry McHugh and Breanne Sanford.

A. Call to Order

Mayor Emert called the meeting to order.

B. Pledge of Allegiance to the United States of America

C. Adoption of Agenda

Motion:

On the motion of Tim Emert, seconded by Scott Smith, the Commission adopted the agenda.

Aye: Tim Emert, Dean Hayse, Scott Smith

Nay: None

II. APPOINTMENTS

A. Tree Board Opening - Applications extended to July 19, 2024

The purpose of the Tree Board is to honor the City's rich history of enjoying and preserving local natural resources, and to promote and protect the public health, safety and general welfare by providing for the development of a community forestry plan to address the planting, maintenance and removal of trees located on public property, or which encroach upon public property, and to enhance the natural beauty of the community.

We have one opening on the Tree Board due to a resignation. Citizens may apply for this opening by July 19, 2024 using this link: [City Board Application](#)

For more information about the Tree Board visit this link: [Tree Board City Code](#)

Minutes of the City Commission's July 11, 2024 Meeting

TREE BOARD (2 year terms for appointments before 2/8/2024 then 4 year terms -- 7 members)			
Members	Term	Expires	Appointed/Eligible
Twila Hawthorne	4th term	6/1/2028	1/24/2019
			Reappointed 05/23/2024
Krystal Sumner	1st term	6/1/2024	6/9/2022
			Resigned 04/25/2024
Michelle Avery	5th term	6/1/2025	
			6/8/2017
Amy Hilyard	1st term*	6/1/2025	Appointed 10/13/2022
Leslie Fox	5th term	6/1/2025	
			6/8/2017
England Porter	3rd term	1/1/2025	
			3/28/2019
Leslie Woods	1st term	1/1/2025	3/9/2023
			Replaced William MacRae
Meeting Place: Veterans Room, Memorial Hall Meeting Date: By appointment Meeting Time: By appointment			

B. Park Board Openings - Applications extended to July 19, 2024

We have three Park Board members whose terms expired on July 1, 2024; however, they continue to serve beyond that date until they are replaced. These members have all served the two consecutive term limitation imposed by Resolution 2011-57, which states; *"It is hereby adopted as the policy of the Governing Body of the City of Independence that members appointed to boards, agencies, commissions or committees shall, as a general rule, be limited to two consecutive terms subject to the discretion of the Governing Body to allow additional terms depending on the type of board, agency, commission or committee involved, any specialty or expertise required, the difficulty in obtaining a citizen to serve on the board, agency, commission or committee, and other relevant factors as determined in the discretion of the Governing Body."*

Since not enough eligible applicants applied by the deadline, the original application deadline of June 20, 2024, was extended to July 5, 2024. In addition, we have also had one resignation from the Park Board from a member who resided within the City limits.

Two of the four open positions do not have residency requirements, so a maximum of two applicants who live outside the City limits may be appointed. We have received two applications from individuals residing outside the City.

Minutes of the City Commission's July 11, 2024 Meeting

Two of the four open positions require residency within the City limits, so a minimum of two applicants who live inside the City limits must be appointed. However, we have only received one application from an individual who lives within the City limits. We have extended the application deadline a third time to July 19, 2024.

Citizens may apply for the Park Board by July 19, 2024 using this link: [City Board Application](#)

The Park Board meets on the first Monday of the month at 5:30 PM. To learn more about the role of the Park Board, visit this link: [Park Board](#)

PARK BOARD (3 year terms – 9 members)			
Members	Term	Expires	Appointed/Reappointed
Anita Chappuie	2nd term	July 1, 2024	7/26/2018 / 06/24/2021
Alex Moore (Outside City)	2nd term*	July 1, 2024	2/9/2017 / 06/24/2021
Mardie Long (Outside City)	2nd term*	July 1, 2024	2/22/2018 / 06/24/2021
Steve McBride	1st term*	July 1, 2025	12/9/2021
Edward Epp	1st term	July 1, 2025	6/23/2022
Jim Hogan (Outside City)	2nd term*	July 1, 2025	6/8/2017
Leslie Coder	1st term	July 1, 2026	8/10/2023
Breanne Sanford	1st term	July 1, 2026	8/10/2023
Jill Warford	1st term*	July 1, 2026	Resigned 06/27/2024
Cody Dixon	FORPAZ	Ex-officio	
	City Rec	Ex-officio	
* Previously served unexpired term			
Meeting Place: Garden Club House			
Meeting Date: First Monday			
Meeting Time: 5:30 p.m.			

III. CONSENT AGENDA

Motion:

On the motion of Scott Smith, seconded by Dean Hayse, the Commission adopted the consent agenda.

Aye: Tim Emert, Dean Hayse, Scott Smith

Nay: None

- A. Consider approving City Commission minutes from June 27, 2024.

Suggested Motion:

I move to approve the minutes from June 27th, 2024.

Minutes of the City Commission's July 11, 2024 Meeting

- B. Consider approving an emergency KDOT KAIP grant request to replace the AWOS Present Weather sensor.

During the annual inspection of the Automated Weather Observation System (AWOS) system by the FAA it was determined that the Present Weather system was not functioning. The Present Weather sensor allows automated reporting of current precipitation amounts and types.

Upon finding that the sensor had failed, a quote to replace it was obtained. The pricing provided was \$17,601. Since quantification of the added value of this sensor to the airport is difficult, Lochner's (our airport consultant) assistance was requested. Their opinion was that it was certainly optional, as many airports do not have a Present Weather system.

We did explore with KDOT using additional funding from our current KAIP grant since this is a pilot information system, like the beacon, and there was additional funding related to the beacon that would not be used. Instead, KDOT indicated we should apply for an emergency KDOT KAIP grant request. This request would be for the new sensor, and would be a 90/10 split, with the KAIP grant funding 90% of the sensor, if approved.

Suggested Motion:

I move to allow for application for the KDOT KAIP grant.

- C. Consider waiving the ordinance prohibiting food trucks on July 26, 2024 at Riverside Park during the Montgomery County 4-H Fair.

Montgomery County 4-H holds their annual fair and livestock auction in Riverside Park during the last week of July. During the livestock auction, they bring in food trucks to serve attendees. The event is usually well attended. The livestock auction will take place July 26th from 5:00 PM - 9:00 PM.

Suggested Motion:

I move to waive the ordinance prohibiting food trucks at Riverside Park on July 26, 2024 for the Montgomery County 4-H Fair.

IV. PUBLIC HEARINGS

- A. Public Hearing to consider condemnation of 1041 N. 11th Street as dangerous and unsafe.

On April 20, 2024, a structure fire at 1041 N. 11th caused extensive damage

to the residence. The insurance company has determined that the structure is a total loss and has sent proceeds to the City of Independence for its removal. The City has obtained a release for demolition from the owner but was unable to secure a release from the mortgage holder and, therefore, is proceeding with condemnation as dangerous and unsafe. The City Staff recommendation is that the City Commission condemn the structure as dangerous and unsafe.

Motion:

On the motion of Scott Smith, seconded by Dean Hayse, the Commission adopted a resolution condemning 1041 N. 11th Street as dangerous and unsafe.

Aye: Tim Emert, Dean Hayse, Scott Smith

Nay: None

- B. Public hearing to consider approving an ordinance vacating an alley in Block One, Chamberlin's Addition connecting Coffeyville Avenue to Cherry Street east of 1st Street.

A request was received to maintain a north/south alley connecting Coffeyville Avenue to Cherry Street east of 1st Street. Upon investigation, it was found that the legally defined boundaries of the alley did not match up with the "in place" road surface. After discussions with the two involved landowners and the City Attorney, it was recommended that the City vacate the alley and leave the existing utility easement in place for the utilities in the alley.



Motion:

On the motion of Dean Hayse, seconded by Scott Smith, the Commission adopted Ordinance No. 4456 vacating an alley in Block One, Chamberlin's Addition.

Aye: Tim Emert, Dean Hayse, Scott Smith

Nay: None

V. ITEMS FOR COMMISSION ACTION

- A. Consider setting the date of September 26, 2024 for a Public Hearing to consider the condemnation of 909 W. Cottonwood Street as dangerous and unsafe.**

On June 23, 2024, a fire at 909 W. Cottonwood Street caused extensive damage to the structure. City staff recommends scheduling a Public Hearing for September 26, 2024, at 5:30 PM to consider condemnation as dangerous and unsafe.

Due to the extensive damage of the structure, the Public Safety Officer determined that the structure was dangerous and unsafe and eligible for immediate removal.

- B. Consider authorizing the purchase of Lots 21 through 29, Block D, Horizon Estates.**

The Housing Steering Committee made a recommendation to the Independence Housing Authority Board of Directors to purchase the property owned by T.L. Carroll Enterprises, L.L.C. located on Rainbow Drive, lots 21 through 29, Block D, Horizon Estates. The Independence Housing Authority agreed with the steering committee's recommendation.

Motion:

On the motion of Scott Smith, seconded by Dean Hayse, the Commission authorized the Mayor to sign the real estate contract between the City of Independence, on behalf of the Independence Housing Authority, and T.L. Carroll Enterprises, L.L.C. to purchase lots 21 through 29, Block D, Horizon Estates.

Aye: Tim Emert, Dean Hayse, Scott Smith

Nay: None

Minutes of the City Commission's July 11, 2024 Meeting

- C. Consider awarding the bid for the KDOT City Connecting Link Improvement Program (CCLIP) project U-2473-01, Surface Preservation on US-160 from 8th Street to 2nd Street to Bettis Asphalt & Construction, Inc.

Kansas Department of Transportation (KDOT) City Connecting Link Improvement Program (CCLIP) applications were due in March for FY 2024 (July 1, 2023 – June 30, 2024). The City applied for two grants, and was awarded both. These grants were later combined into a single KDOT project, U-2473-01, with a maximum reimbursement of \$800,000 to the City for the combined project.

The bid results came back higher than anticipated and are summarized on the attached bid tabulation. The low bid was \$1,117,591.04 from Bettis Asphalt & Construction, Inc, and was 26% higher than TranSystems' Estimate (attached).

Previously approved:

Estimated Cost	Estimated City Match – (10%)	Non-Participating Costs	Total City Cost
\$733,225	\$73,322	\$179,000	\$252,322

Totals based on as-bid:

Low Bid (Bettis Asphalt)	Estimated City Match (All over \$800,000)	Non-Participating Costs (excluding bid costs)	Total City Cost
\$1,117,591.04	\$317,591.04	\$179,000	\$496,591.04

From TranSystems:

“A review of the two bids received indicates that there is a general escalation of expected costs across the board. The escalation can be seen in the Bettis bid in particular in the bid item for Mobilization and Traffic Control, which may be a premium for doing the work at night. As both bids received are close, we do not feel that readvertising and rebidding would result in lower prices.

“We recommend awarding the project to the lowest responsive responsible bid, which is Bettis Asphalt in the amount of \$1,117,591.04.”

KDOT approval will be required to award the bid, and it is recommended that this award be pending KDOT approval.

Motion:

Minutes of the City Commission's July 11, 2024 Meeting

On the motion of Dean Hayse, seconded by Scott Smith, the Commission awarded the bid for the Surface Preservation on US-160 from 8th Street to 2nd Street Project to Bettis Asphalt & Construction, Inc. and approved the execution of any necessary documents, pending KDOT approval.

Aye: Tim Emert, Dean Hayse, Scott Smith

Nay: None

VI. REPORTS

A. City Board Minutes

VII. CITY MANAGER'S COMMENTS

City Manager Passauer clarified that with the demolition of 909 W Cottonwood, the City would exceed the amount of funds allocated for 2024. There is a Commission meeting scheduled for Wednesday July 17, at 9:00 a.m. This is a budget workshop. City Manager Passauer announced some upcoming events that will be happening, First Friday will be this Friday July 12, for people who are watching from home there are a couple of QR codes visible on the slideshow, the top one shows a list of events sponsored by the Chamber and the bottom code will show events sponsored by Independence Main Street. She also announced that there is a federally mandated survey that citizens are encouraged to complete regarding the water lines coming into each person's home. People completing the survey are automatically enrolled in a drawing for a \$100 credit to their next water bill.

VIII. COMMISSIONERS' COMMENTS

None.

IX. PUBLIC CONCERNS

None.

X. ADJOURNMENT

Motion:

On the motion of Dean Hayse, seconded by Scott Smith, the Commission

Minutes of the City Commission's July 11, 2024 Meeting

adjourned the meeting.

Aye: Tim Emert, Dean Hayse, Scott Smith

Nay: None

Tim Emert, Mayor

Dean A. Hayse, Commissioner

Scott Smith, Commissioner

Attest:

City Clerk/Treasurer



REQUEST FOR COMMISSION ACTION
CITY OF INDEPENDENCE
July 25, 2024

Department Park, Zoo & Cemetery

Director Approval Scott Patton

AGENDA ITEM Consider authorizing blocking certain streets within Riverside Park during the 17th annual Yona Strong 5K Run.

SUMMARY RECOMMENDATION Authorize blocking certain streets within Riverside Park on September 7, 2024 from 8:00 A.M. to 11:00 A.M. during the 17th Annual Yona Strong 5K Run.

BACKGROUND The Yona Strong 5K Run is an annual event held at Riverside Park in memory of Yona Julian, who was a well-known member of the Independence Community. This will be the event's 17th year. The streets that are requested to be blocked are identified in the attached map which illustrates the locations to place barricades.

FINANCIAL INFORMATION There will not be a significant financial impact due to this event.

SUGGESTED MOTION I move to authorize blocking certain streets within Riverside Park on September 7, 2024 from 8:00 A.M. to 11:00 A.M. during the 17th Annual Yona Strong 5K Run.

SUPPORTING DOCUMENTS

1. Yona Julian Fun Run PAA 2024 (1)

City of Independence
Park Activity Application

Event Date: 7.7.24 Time: Start 8:00 AM Ending 11:00 AM

Size of Group 100

Type of Event: Concert: _____ Display: _____ Exhibit: _____ Other: Yonah Strong Run

Individual/Business/ Organization: Ken Brown

Individual/Business Address: 500 E. Maple Indy

Non-Profit Organization ? Yes _____ No _____ If yes - provide documentation.

If this activity is for profit and/or limiting or restricting free public access to the event, then said individual, business and/or organization will be required to obtain a "Park Event Permit" Contact the City Clerk Office at City Hall 811 W. Laurel Street, Independence, KS 67301 620-332-2500 for the proper form.

If not for profit complete the following:

Contact Person: Ken Brown Phone Number: _____

Are you renting a building? no

Please describe your event: 17th Annual Yonah Strong 5K run
(regular route)

Area of the park you are planning on using: oval plus regular run up
5th street

Services Needed: Barricades X Yes _____ No _____ If yes, provide a map for placement.
Barricades must be maned during the event. During breaks of event participates those that are renting facilities must be given access. Barricades must be removed 15 minutes past the end of the event.

Street Closing Needed: X Yes _____ No _____ If yes, provide a map for location.
Time of street closing: From: 8:00 AM To: 11:00 AM
Times must be approved by park staff.

Electricity _____ Yes X No _____ If so provide the location. _____

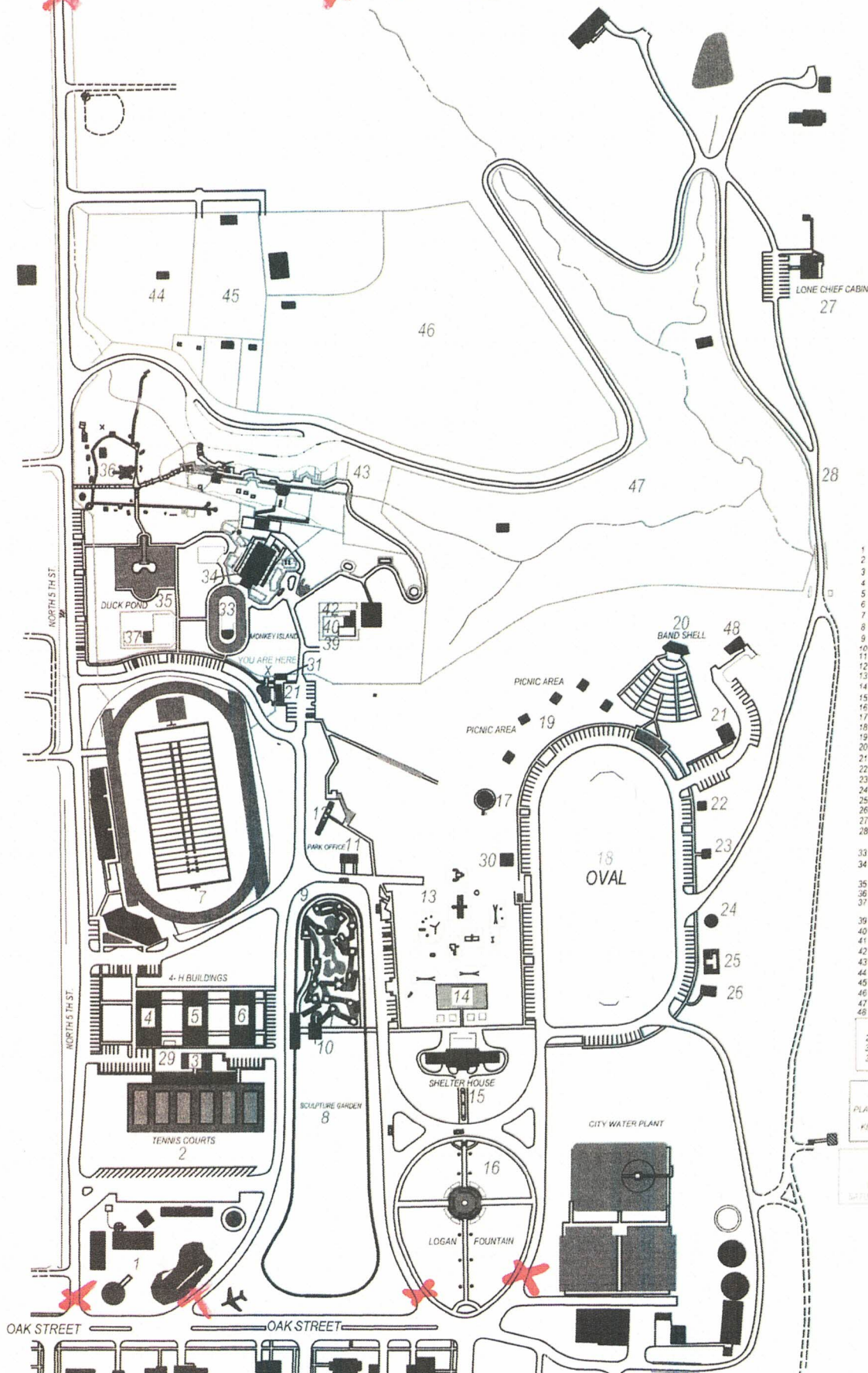
Morningside Dr

RIVERSIDE PARK INDEPENDENCE, KANSAS

X - Barricade



VERDIGRIS RIVER



- 1 RIVERSIDE BEACH FAMILY AQUATIC CENTER
- 2 KEN BROWN TENNIS COURTS
- 3 TENNIS CLUB HOUSE
- 4 ENCLOSED 4-H BUILDING
- 5 MIDDLE OPEN 4-H BUILDING
- 6 EAST OPEN 4-H BUILDING
- 7 EMMOT FIELD
- 8 SCULPTURE GARDEN
- 9 MINIATURE GOLF COURSE
- 10 MINIATURE TRAIN
- 11 GARDEN CLUB HOUSE & PARK OFFICE
- 12 SANTA FE 1050 TRAIN
- 13 HORNER PLAYGROUND
- 14 CORYTHOSAURUS DINOSAUR
- 15 STICH SHELTER HOUSE
- 16 LOGAN FOUNTAIN
- 17 CAROUSEL
- 18 PARK OVAL
- 19 KIWANIS SHELTERS
- 20 BOB HILL RIVERSIDE BOWL (BANDSHELL)
- 21 CONCESSION HOUSE
- 22 SCHOOL HOUSE SHELTER
- 23 OPEN SHELTER
- 24 LEONARD OPEN SHELTER
- 25 HORSE SHOE PIT
- 26 OPEN SHELTER
- 27 LONE CHIEF CABIN
- 28 WELLS DRIVE- ONE WAY ZOO
- 33 MONKEY ISLAND
- 34 STEVENS BUILDING
- 35 MAIN ZOO EXHIBIT BUILDING
- 36 DUCK POND
- 37 KIDDY LAND
- 39 WALLABY EXHIBIT & EMU EXHIBIT
- 39 AFRICAN SPURRED TORTOISES
- 40 DONKEY EXHIBIT
- 41 KIDDY LAND
- 42 QUAIL EXHIBIT
- 43 RAVINE- NATIVE KANSAS ANIMALS
- 44 ELK PEN
- 45 LLAMA PEN
- 46 BISON AND DEER PEN
- 47 ALOUDA PEN
- 48 ROCK KITCHEN

RESTROOMS
29 4-H BUILDING
30 HORNER PLAYGROUND
31 RALPH MITCHELL ZOO

DRINKING FOUNTAINS
CAROUSEL AREA
PLAYGROUND RESTROOM AREA
ZOO RESTROOM AREA
KIDDY LAND PLAYGROUND
TENNIS COURTS

TRAIN STATIONS
MINIATURE TRAIN STATION
SANTA FE TRAIN STATION
SANTA FE TRAINS
SATURDAY & SUNDAY 10:00 AM - 6:00 PM

UPDATED JUNE 27 TH 2011

BY MIKE CONWAY



REQUEST FOR COMMISSION ACTION
CITY OF INDEPENDENCE
July 25, 2024

Department Admin

Director Approval David Cowan

AGENDA ITEM Consider revising the ordinance to include an additional parcel as part of a previously approved request from Trevor and Miranda Bruening to annex their property located on CR 3775, previously known as the 3100 block of North 13th Street.

SUMMARY RECOMMENDATION City Staff recommends the Commission approve Resolution 2024-018, amending Resolution 2024-016.

BACKGROUND On June 27, 2024 the City Commission previously approved Resolution 2024-016 to petition Montgomery County to allow the annexation of this property. Upon review by Montgomery County, it was discovered we were missing a parcel. The City Attorney has prepared a new petition including both parcels. The staff is asking the Commission to approve Resolution 2024-018, amending Resolution 2024-016.

The staff has provided the following background from the previous request for the annexation of this property for the Commission's review:

Trevor and Miranda Bruening have requested the City of Independence to annex a property located in the 3100 block of North 13th Street or 3775 CR 4840 area to build a private residence. The property is not adjacent to the City limits and currently lacks access to City utilities as well as water. The area is currently served by a 2" private water line that is at capacity, and neighbors have objected to further access to the line. Trevor and Miranda have obtained an easement and plan to install a private water line that reaches the current City limits by Birdie Drive. Additionally, a City water meter would be installed at that location to serve the residence. Trevor and Miranda would be responsible for any repairs to that private line, and the City does not assume any responsibility for the maintenance.

The City staff has consulted with County officials regarding this annexation, and it has been agreed that any septic system installed at this location would adhere to Montgomery County requirements for permitting and inspection. If the annexation is approved, other City services, including Police, Fire, and Sanitation, will be provided. The approval of the Resolution to annex will allow the City to petition Montgomery County for their approval to allow the City of Independence to annex the property into the City limits.

FINANCIAL INFORMATION N/A

SUGGESTED MOTION I move to approve Resolution 2024-018, which amends Resolution 2024-016 to add a parcel to the petition to Montgomery County to allow the annexation of this property into the City limits of Independence, Kansas, as requested by the property owners.

SUPPORTING DOCUMENTS

1. City-Bruening-res-
2. City-Bruening annex-
3. Resolution 2024-016 - Annexation - Bruening
4. Trevor & Miranda - N. 13th Area
5. Consent to Annex - Bruenings

RESOLUTION NO. 2024-018

BE IT RESOLVED by the Governing Body of the City of Independence, Kansas:

Section 1. This resolution is made to amend Resolution No. 2024-016 to include additional real estate which was inadvertently omitted.

Section 2. Trevor Jay Bruening and Miranda Dawn Bruening have requested and consented to the annexation of the following described real estate by the City of Independence, Kansas:

Tract 1: Being a tract of land located in a portion of the SE/4 of Section 13, Township 32 South, Range 15 East of the 6th P.M., Montgomery County, Kansas, being more particularly described as follows:

Commencing at the Southwest corner of the NE/4 of the SE/4 of said Section 13, thence N 00°10'54" W along the West line of said NE/4 of the SE/4 a distance of 809.30 to the point of beginning, thence N 00°10'54" W along said West line a distance of 513.22 feet to a point on the North line of said SE/4, thence S 89°49'34" E along said North line a distance of 155.28 feet, thence S 03°01'47" W a distance of 367.12 feet, thence S 61°58'13" E a distance of 172.00 feet, thence S 57°28'13" E a distance of 122.00 feet, thence N 89°57'26" W a distance of 388.94 feet to the point of beginning

Tract 2: A tract of land located in a portion of the NW/4 of the SE/4 of Section 13, Township 32 South, Range 15 East of the 6th P.M., Montgomery County, Kansas, being more particularly described as follows: Commencing at the Northeast corner of the NW/4 of the SE/4, thence S 00°14'54" E. along the East line of the NW/4 of the SE/4, a distance of 43.22 feet to the point of beginning; thence continuing S 00°14'54" E. along said East line a distance of 470.00 feet, thence S 89°55'26" W, a distance of 50.13 feet; thence N. 23°33'03" W, a distance of 251.00 feet; thence N 03°27'03" W a distance of 150.00 feet; thence N 60°10'27" E, a distance of 181.44 feet to the point of beginning

Section 3. The Bruening property is not adjacent to the current city boundaries of the City of Independence, Kansas and is considered noncontiguous land which requires the consent of the Board of County Commissioners of Montgomery County, Kansas before annexation can occur.

Section 4. Pursuant to K.S.A. 12-520c, the City of Independence requests that the Board of County Commissioners find and determine that the annexation of the Bruening property will not hinder or prevent the proper growth and development of the area or that of any other incorporated city, and that the annexation be approved.

Section 5. In support of the request for annexation, the following information is provided:

- a. The property is currently vacant and unimproved.
- b. The property owners intend to construct their personal residence on the property.
- c. The property owners are connecting to City water at their own expense and intend to install a septic system at their own expense.
- d. The property is bounded on the north by the Elk River, on the west by the Independence Country Club golf course, on the east by an unimproved area and on the south by a residence.
- e. The property is located on a dead-end road.

Section 6. The City Clerk is directed to file a certified copy of this resolution with the Montgomery County Clerk.

Adopted by the Governing Body of the City of Independence, Kansas, on the 25th day of July, 2024.

Timothy R. Emert, Mayor

ATTEST:

DAVID W. SCHWENKER, City Clerk

AMENDED CONSENT TO ANNEXATION

Come Now, Trevor Jay Bruening and Miranda Dawn Bruening, husband and wife, and hereby consent to annexation of the following described real estate owned by them by the City of Independence, Kansas:

Tract 1: Being a tract of land located in a portion of the SE/4 of Section 13, Township 32 South, Range 15 East of the 6th P.M., Montgomery County, Kansas, being more particularly described as follows:

Commencing at the Southwest corner of the NE/4 of the SE/4 of said Section 13, thence N 00°10'54" W along the West line of said NE/4 of the SE/4 a distance of 809.30 to the point of beginning, thence N 00°10'54" W along said West line a distance of 513.22 feet to a point on the North line of said SE/4, thence S 89°49'34" E along said North line a distance of 155.28 feet, thence S 03°01'47" W a distance of 367.12 feet, thence S 61°58'13" E a distance of 172.00 feet, thence S 57°28'13" E a distance of 122.00 feet, thence N 89°57'26" W a distance of 388.94 feet to the point of beginning

Tract 2: A tract of land located in a portion of the NW/4 of the SE/4 of Section 13, Township 32 South, Range 15 East of the 6th P.M., Montgomery County, Kansas, being more particularly described as follows: Commencing at the Northeast corner of the NW/4 of the SE/4, thence S 00°14'54" E. along the East line of the NW/4 of the SE/4, a distance of 43.22 feet to the point of beginning; thence continuing S 00°14'54" E. along said East line a distance of 470.00 feet, thence S 89°55'26" W, a distance of 50.13 feet; thence N. 23°33'03" W, a distance of 251.00 feet; thence N 03°27'03" W a distance of 150.00 feet; thence N 60°10'27" E, a distance of 181.44 feet to the point of beginning

DATE

Trevor Jay Bruening

DATE

Miranda Dawn Bruening

STATE OF KANSAS)
) SS:
COUNTY OF _____)

Be It Remembered that on this ____ day of _____, 2024, before me, the undersigned, a Notary Public in and for the County and State aforesaid, came **Trevor Jay Bruening and Miranda Dawn Bruening**, husband and wife, who are personally known to me to be the same persons who executed the within instrument of writing and such persons duly acknowledged the execution of the same.

In Witness Whereof, I have hereunto set my hand and affixed my seal, the day and year last above written.

My commission expires:

NOTARY PUBLIC



State of Kansas, Montgomery County
This instrument was filed for
Record on June 28, 2024 10:39 AM
Recorded in Book 737 Page 738 - 739
Fee: \$0.00 202402410



Marilyn Calhoun
Marilyn Calhoun, Register of Deeds

RESOLUTION NO. 2024-016

BE IT RESOLVED by the Governing Body of the City of Independence, Kansas:

Section 1. Trevor Jay Bruening and Miranda Dawn Bruening have requested and consented to the annexation of the following described real estate by the City of Independence, Kansas:

Being a tract of land located in a portion of the SE/4 of Section 13, Township 32 South, Range 15 East of the 6th P.M., Montgomery County, Kansas, being more particularly described as follows:

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Section 2. The Bruening property is not adjacent to the current city boundaries of the City of Independence, Kansas and is considered noncontiguous land which requires the consent of the Board of County Commissioners of Montgomery County, Kansas before annexation can occur.

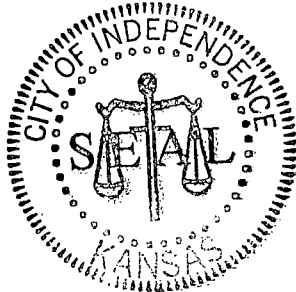
Section 3. Pursuant to K.S.A. 12-520c, the City of Independence requests that the Board of County Commissioners find and determine that the annexation of the Bruening property will not hinder or prevent the proper growth and development of the area or that of any other incorporated city, and that the annexation be approved.

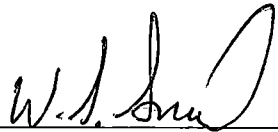
Section 4. In support of the request for annexation, the following information is provided:

- a. The property is currently vacant and unimproved.
- b. The property owners intend to construct their personal residence on the property.
- c. The property owners are connecting to City water at their own expense and intend to install a septic system at their own expense.
- d. The property is bounded on the north by the Elk River, on the west by the Independence Country Club golf course, on the east by an unimproved area and on the south by a residence.
- e. The property is located on a dead-end road.

Section 5. The City Clerk is directed to file a certified copy of this resolution with the Montgomery County Clerk.

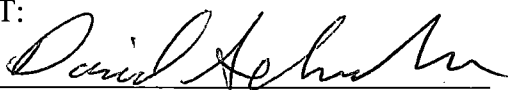
Adopted by the Governing Body of the City of Independence, Kansas, on the 27th day of June 2024.





W. S. Smith, Vice-Mayor

ATTEST:



DAVID W. SCHWENKER, City Clerk



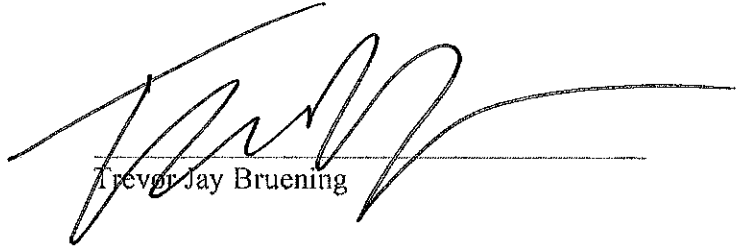
AMENDED CONSENT TO ANNEXATION

Come Now, Trevor Jay Bruening and Miranda Dawn Bruening, husband and wife, and hereby consent to annexation of the following described real estate owned by them by the City of Independence, Kansas:

- Tract 1:** Being a tract of land located in a portion of the SE/4 of Section 13, Township 32 South, Range 15 East of the 6th P.M., Montgomery County, Kansas, being more particularly described as follows:
Commencing at the Southwest corner of the NE/4 of the SE/4 of said Section 13, thence N 00°10'54" W along the West line of said NE/4 of the SE/4 a distance of 809.30 to the point of beginning, thence N 00°10'54" W along said West line a distance of 513.22 feet to a point on the North line of said SE/4, thence S 89°49'34" E along said North line a distance of 155.28 feet, thence S 03°01'47" W a distance of 367.12 feet, thence S 61°58'13" E a distance of 172.00 feet, thence S 57°28'13" E a distance of 122.00 feet, thence N 89°57'26" W a distance of 388.94 feet to the point of beginning
- Tract 2:** A tract of land located in a portion of the NW/4 of the SE/4 of Section 13, Township 32 South, Range 15 East of the 6th P.M., Montgomery County, Kansas, being more particularly described as follows: Commencing at the Northeast corner of the NW/4 of the SE/4, thence S 00°14'54" E. along the East line of the NW/4 of the SE/4, a distance of 43.22 feet to the point of beginning; thence continuing S 00°14'54" E. along said East line a distance of 470.00 feet, thence S 89°55'26" W, a distance of 50.13 feet; thence N. 23°33'03" W, a distance of 251.00 feet; thence N 03°27'03" W a distance of 150.00 feet; thence N 60°10'27" E, a distance of 181.44 feet to the point of beginning

7.17.24
DATE

7.16.24
DATE


Trevor Jay Bruening


Miranda Dawn Bruening



REQUEST FOR COMMISSION ACTION
CITY OF INDEPENDENCE
July 25, 2024

Department Admin

Director Approval Kelly Passauer

AGENDA ITEM Consider adopting an ordinance amending the hours during which consumption of alcohol shall be allowed within the common consumption area.

SUMMARY RECOMMENDATION City staff recommends that the City Commission adopt the proposed ordinance amending the hours during which the purchase, possession, and consumption of alcoholic liquor or cereal malt beverage shall be allowed within the common consumption area. The extended hours are anticipated to support local businesses, foster community engagement, and contribute positively to the economic development within the Historic Downtown.

BACKGROUND The Main Street organization has requested a modification to the current hours during which the purchase, possession, and consumption of alcoholic liquor or cereal malt beverage are permitted within the designated common consumption area in Independence, Kansas. The current ordinance, Section 6-91 of the City Code, specifies that these activities are allowed between the hours of 4:00 p.m. and 10:00 p.m., Monday through Thursday, and between 10:00 a.m. and 12:00 a.m., Friday and Saturday.

The proposed ordinance amendment seeks to extend these hours to allow for the purchase, possession, and consumption of alcoholic liquor or cereal malt beverage within the common consumption area between 9:00 a.m. and 2:00 a.m. the following day, Monday through Saturday. On Saturday, the permissible hours extend until 2:00 a.m. on Sunday morning.

The extension of hours is intended to provide greater flexibility and promote increased economic activity within the common consumption area. By extending the hours, local businesses and events can benefit from longer operational times, potentially attracting more visitors and enhancing the vibrancy of the downtown area.

FINANCIAL INFORMATION Extending the hours during which alcohol can be purchased, possessed, and consumed will likely boost sales for local businesses, including restaurants and bars. Increases in sales will contribute to higher sales tax revenue, benefiting the City's budget and allowing for further investment in community services and infrastructure.

SUGGESTED MOTION I move to adopt the ordinance amending the hours during which the purchase, possession, and consumption of alcoholic liquor or cereal malt beverage shall be allowed within the common consumption area as proposed.

SUPPORTING DOCUMENTS

1. Ordinance 4457 - Amending theHours within the Common Consumption Area
2. Main Street Request

3. City-code-6-91-

ORDINANCE NO. 4457

AN ORDINANCE AMENDING THE HOURS DURING WHICH CONSUMMATION OF ALCOHOL SHALL BE ALLOWED WITHIN THE COMMON CONUMPTION AREA

Be it ordained by the governing body of the City of Independence, Kansas:

Section 1. Ordinance No. 4434 as codified in City code section 6-91 is amended so that the last sentence shall read as follows:

“The purchase, possession, and consumption of alcoholic liquor or cereal malt beverage within the common consumption area shall only be allowed between the hours of 9 AM and 2 AM the following day, Monday through Saturday. On Saturday, the permissible hours extend until 2 AM on Sunday morning.”

Section 2. This Ordinance shall take effect upon its publication in the official City newspaper and shall.

Adopted by the governing body of the City of Independence, Kansas on the 25th day of July, 2024.

Timothy R. Emert, Mayor

ATTEST:

David W. Schwenker, City Clerk

Common Consumption District License Renewal

Independence Main Street <indyksmnst@gmail.com>

Wed 6/19/2024 11:53 AM

To: Kelly Passauer <kellyp@independencesks.gov>

Cc: David Cowan <davidc@independencesks.gov>

 1 attachments (48 KB)

City-code-6-91-.pdf;

Kelly,

It's hard to believe that a year has already passed since we first obtained the common consumption district license with the Kansas Department of Revenue. As the license is due to expire on August 14th, it is now time for us to initiate the renewal process. The department requests that we renew at least 30 days before the expiration date.

I recently had a conversation with Chief Stafford to review the status of the district and address any concerns that may have arisen. I am pleased to report that we have not encountered any issues in the first year of operation, which is a testament to the effective management and cooperation of all involved parties.

During our discussion, Chief Stafford and I identified a minor adjustment that could benefit the business owners within the district. Specifically, there have been instances where patrons have inadvertently violated the time restrictions outlined in the ordinance, such as the example of a group of shoppers enjoying drinks before the designated time of 4 PM. While we acknowledge the importance of training for staff to ensure compliance with regulations, we feel that the current time restrictions may be overly restrictive and create unnecessary burdens for establishments and patrons alike.

Therefore, I propose an amendment to the ordinance to extend the permissible time frame for common consumption from 9 AM to 2 AM. Mr. Chubb has indicated that this change could be implemented through an amendment to the existing section. Could you please advise on the necessary steps on the city's end to facilitate this modification? Would I need to present this proposal to the commission for approval?

Your assistance in this matter would be greatly appreciated, and I look forward to your guidance on how to proceed with the renewal and potential amendment of the common consumption district license.

Thank you for your attention to this important matter, and please feel free to reach out if you require any further information.

Best regards,
Tabatha

Tabatha Snodgrass, Executive Director
Independence Main Street
P.O. Box 611 ~ 109 E. Main St.
Independence, KS. 67301
Office: 620-331-2300
Cell Phone: 620-330-1415

Sec. 6-91. - Common consumption area.

That the Code of Ordinances, City of Independence, Kansas, shall be amended in compliance with K.S.A. 41-2659, as amended, to establish a common consumption area authorizing purchase, possession and consumption of alcoholic liquor or cereal malt beverage within the following area:

A tract of land within the city limits of Independence, Montgomery County, Kansas, shown generally on attached Exhibit "A," and more particularly described as follows:

Beginning at the intersection of the east side of 8th Street and the south side of Chestnut Street, thence east along said south side of Chestnut Street to the west side of 6th Street, thence south along said west side of 6th Street to the south side of Myrtle Street, thence east along said south side of Myrtle Street to the West side of 5th Street, thence south along said west side of 5th Street to the north side of Maple Street, thence west along said north side of Maple Street to the east side of 9th Street, thence north along said east side of 9th Street to the south side of Myrtle Street, thence east along said south side of Myrtle Street to the east side of 8th Street, thence north along said east side of 8th Street to the point of beginning.

The purchase, possession and consumption of alcoholic liquor or cereal malt beverage during within the common consumption area shall only be allowed between the hours of 4:00 p.m. and 10:00 p.m., Monday through Thursday, and between the hours of 10:00 a.m. and 12:00 a.m. Friday and Saturday.

(Ord. No. 4434, § 2, 7-19-23)



REQUEST FOR COMMISSION ACTION
CITY OF INDEPENDENCE
July 25, 2024

Department Admin

Director Approval David Cowan, John Garris

AGENDA ITEM Consider authorizing a First Amended Development Agreement with VSE Aviation Services, LLC (a KS Corporation) and its parent company VSE Aviation, Inc.

SUMMARY RECOMMENDATION Consider authorizing a First Amended Development Agreement with VSE Aviation Services, LLC (a KS Corporation) and its parent company VSE Aviation, Inc.

BACKGROUND The City Commission approved a development agreement with VSE Aviation Services, LLC on November 17, 2022. However, since then, the estimated project cost has been reduced, thus reducing their annual payments. The First Amended Development Agreement modifies the annual payment amount, and everything else stays the same.

FINANCIAL INFORMATION The estimated project cost is \$359,665, which will be paid for by Economic Development funds. The amount will be reimbursed to the City via an increase in the Company's Ad Valorem taxes due to annexation and five annual payments made by the Company to the City.

SUGGESTED MOTION I move to authorize a First Amended Development Agreement with VSE Aviation Services, LLC (a KS Corporation) and its parent company VSE Aviation, Inc.

SUPPORTING DOCUMENTS

1. First Amended Development Agreement
2. 11/17/2022 Request for Commission Action
3. 11/17/2022 Development Agreement VSE Executed

FIRST AMENDED AND RESTATED DEVELOPMENT AGREEMENT

This First Amended and Restated Development Agreement (the “Agreement”) is entered into by and between the **City of Independence, Kansas**, a municipal corporation, hereafter CITY, and **VSE Aviation Services, LLC** (a KS single member LLC) and its parent company **VSE Aviation, Inc.** (a DE Corporation), hereafter collectively COMPANY.

Whereas, COMPANY desires to expand its business operation located in the Independence Municipal Airport by constructing an addition to the existing facility currently located thereon.

And Whereas, CITY is collaborating with COMPANY in terms of certain incentives for economic development purposes.

And Whereas, COMPANY has requested certain street and road improvements to be made adjacent to or near COMPANY’S facilities.

And Whereas, the CITY and the COMPANY previously entered into a Development Agreement, dated as of July 24, 2023 (the “Development Agreement”).

And Whereas, the parties wish to amend and restate the Development Agreement in its entirety and reduce to writing their current understanding as to the construction of certain street and road improvements and payment for the improvements.

Now Therefore, in consideration of the mutual covenants and agreements hereinafter contained, the parties agree to the following:

1. **Scope.** CITY and COMPANY have agreed to the scope of work outlined in Attachment A.
2. **Payment.** The upfront cost and expense for the street and road improvements shall be paid by CITY for the benefit of COMPANY.
3. **Repayment.** COMPANY will repay CITY the cost of the street and road improvements, interest free, in accordance with the payment schedule in Attachment A,

amortized over five (5) years, interest free, beginning February 1, 2025, and for each year thereafter to be paid in full no later than five (5) years from the starting date of the payments. The CITY will give the COMPANY an annual credit of \$17,031.13, which represents the increase in the COMPANY'S base year property taxes due to annexation of its current facility.

4. **Binding Effect.** This agreement shall be binding upon the heirs, executors, administrators, successors and assigns of the parties hereto.

5. **Supersession.** This Agreement amends, restates, and supersedes the Development Agreement in its entirety. All rights and obligations of the parties under the Development Agreement are hereby terminated and replaced by the rights and obligations set forth in this Agreement.

CITY – **City of Independence, Kansas**

Date

By: _____

Timothy R. Emert, Mayor

ATTEST:

David W. Schwenker, City Clerk

COMPANY – **VSE Aviation Services, LLC**

DATE

By: _____
Name:
Title:

Exhibit A
Legal Description of Property

TRACT 1:

A tract of land located in a portion of the Southeast Quarter of Section 21, Township 33 South, Range 15 East of the 6th P.M., Montgomery County, Kansas, being more particularly described as written by William A. Booe, LS 1046, 5-5-2022:

Commencing at the Southeast corner of the Southeast Quarter;

thence S 88°15'13" W, along the South line of the Southeast Quarter a distance of 1655.78 feet;

thence N 01°24'44" W, a distance of 395.10 feet to the Point of Beginning;

thence N 01°24'44" W, a distance of 610.00 feet;

thence S 88°35'16" W, a distance of 321.77 feet;

thence S 01°24'44" E, a distance of 610.00 feet;

thence N 88°35'16" E, a distance of 321.77 feet to the Point of Beginning.

Containing 4.506 acres.

TRACT 2:

A tract of land located in a portion of the Southeast Quarter of Section 21, Township 33 South, Range 15 East of the 6th P.M., Montgomery County, Kansas, being more particularly described as written by William A. Booe, LS 1046, 5-5-2022:

Commencing at the Southeast corner of the Southeast Quarter;

thence S 88°15'13" W, along the South line of the Southeast Quarter a distance of 1655.78 feet;

thence N 01°24'44" W, a distance of 1005.10 feet;

thence S 88°35'16" W, a distance of 321.77 feet;

thence S 89°35'39" W, a distance of 80.00 feet;

thence S 88°47'00" W, a distance of 158.02 feet to the Point of Beginning;

thence S 88°47'00" W, a distance of 128.21 feet;

thence S 01°20'36" E, a distance of 128.32 feet;

thence N 88°47'00" E, a distance of 128.53 feet;

thence N 01°29'10" W, a distance of 128.32 feet to the Point of Beginning.

Containing 0.378 acres.

TRACT 3:

A tract of land located in a portion of the Southeast Quarter of Section 21, Township 33 South, Range 15 East of the 6th P.M., Montgomery County, Kansas, being more particularly described as written by William A. Booe, LS 1046, 5-5-2022:

Commencing at the Southeast corner of the Southeast Quarter;

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thence S 88°35'16" W, a distance of 321.77 feet;

thence S 89°35'39" W, a distance of 80.00 feet to the point of beginning;

thence S 88°47'00" W, a distance of 158.02 feet;

thence S 01°29'10" E a distance of 128.32 feet;

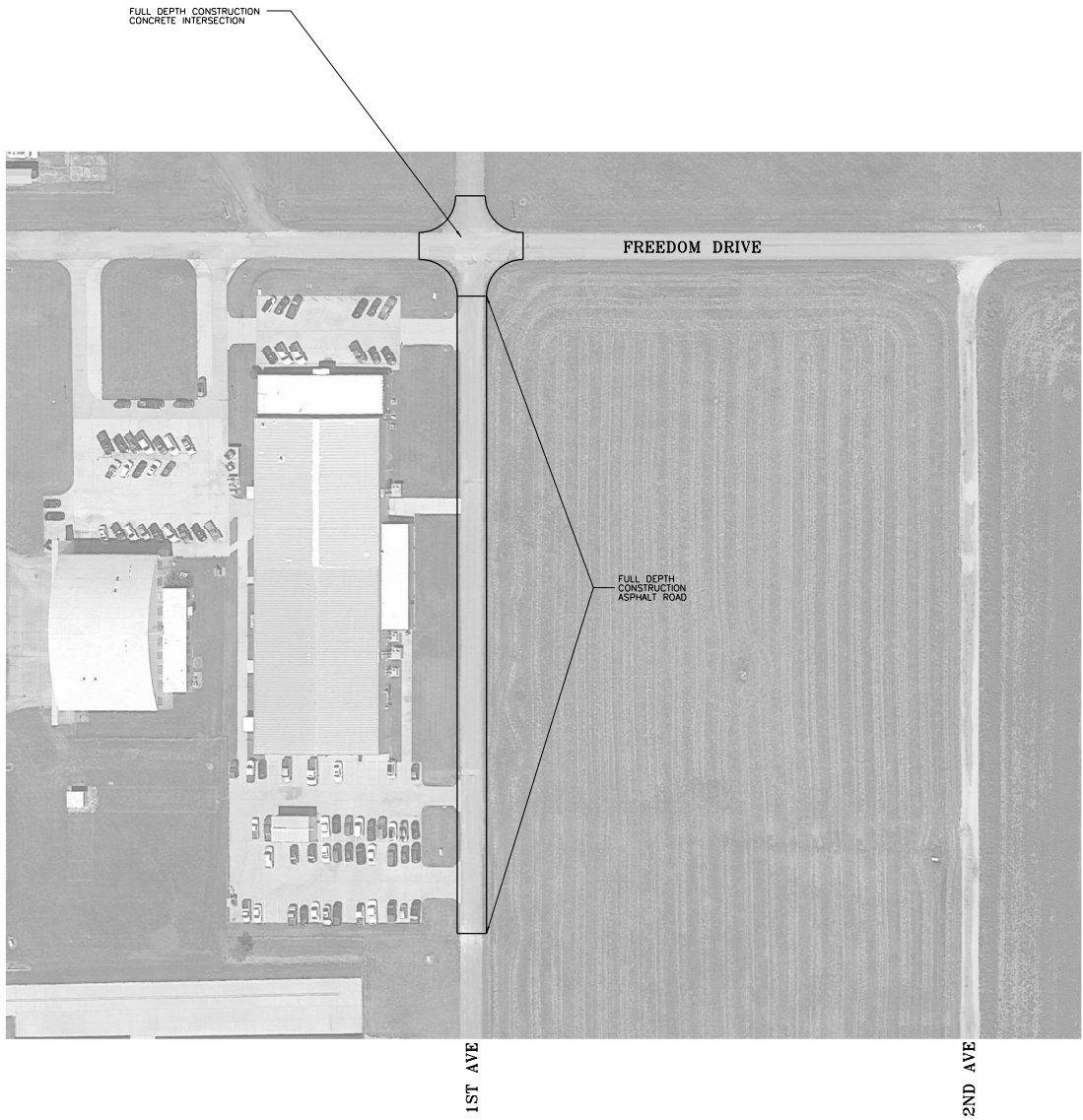
thence S 88°47'00" W a distance of 128.53 feet;

thence S 01°20'36" E a distance of 380.38 feet;

thence N 88°51'48" E a distance of 287.45 feet;

thence N 01°28'49" W a distance of 509.10 feet to the point of beginning.

Containing 2.973 acres.



IF THIS DRAWING IS LESS THAN 22" X 34" IT IS A REDUCED SIZE DRAWING



CONSULTANTS:

REVISIONS:

PROJ NO:
SCALE:
DATE:
DESIGNED BY:
DRAWN BY:
CHECKED BY:

SHEET TITLE:

SHEET NO.

SHEET 02

MARK DATE DESCRIPTION

VSE Road Pricing	
Echelon Arch Design - VSE	Intersection/Road
Description	Amount
General Conditions	\$23,200
Staking	\$2,320
Temp Fence	
Traffic Control	\$5,800
Seeding	\$8,300
Site Demo	\$66,882
Silt Fence	\$6,960
Earthwork/Fine Grade	\$17,834
Pavement Markings	\$5,800
Concrete Paving	\$177,188
Construction Contingency	\$30,000
Overhead and Profit	\$13,771
Insurance	\$1,610
Base bid intersection & road with concrete	\$359,665
Pay out	
Total Road Improvement Cost	\$359,665
City Contribution	\$85,156
Remining balance	\$274,509

VSE Annual Payment (5 x \$54,901.80 = \$274,509)	\$54,901.80	2/1/2025
	\$54,901.80	2/1/2026
	\$54,901.80	2/1/2027
	\$54,901.80	2/1/2028
	\$54,901.80	2/1/2029
	\$274,509.00	



REQUEST FOR COMMISSION ACTION
CITY OF INDEPENDENCE
November 17, 2022

Department Finance

Director Approval Lacey Lies

AGENDA ITEM Consider a Development Agreement with VSE Aviation Services, LLC (a KS Corporation) and its parent company VSE Aviation, Inc.

SUMMARY RECOMMENDATION Authorize entering into a Development Agreement with VSE Aviation Services, LLC (a KS Corporation) and its parent company VSE Aviation, Inc.

BACKGROUND VSE is looking to expand its field office and MRO (Maintenance, Repair, & Overhaul) facility in Independence, KS where the firm repairs and distributes aviation equipment to regional, national, and international customers. The project's intent is to increase capacity in order to meet market demand. This proposed expansion project requires road upgrades to service the expansion and add additional capacity. This proposed expansion is important to the City of Independence to retain 100 jobs, bring in an anticipated 39 additional jobs, investment, and economic activity to the City. These road improvements include reconstructing 1st Avenue, and a concrete intersection at 1st Avenue and Freedom Drive.

FINANCIAL INFORMATION The estimated project cost is \$434,000, which will be paid for by Economic Development funds. The amount will be reimbursed to the City via an increase in the Company's Ad Valorem taxes due to annexation and five annual payments made by the Company to the City.

SUGGESTED MOTION I move to enter into a Development Agreement with VSE Aviation Services, LLC (a KS Corporation) and its parent company VSE Aviation, Inc.

SUPPORTING DOCUMENTS

1. 2022.10-4 Develop Agreement - VSE 11 10 22 v2
2. Attachment A

DEVELOPMENT AGREEMENT

This Agreement is entered into by and between the **City of Independence, Kansas**, a municipal corporation, hereafter CITY, and **VSE Aviation Services, LLC** (a KS single member LLC) and its parent company **VSE Aviation, Inc.** (a DE Corporation), hereafter collectively COMPANY.

Whereas, COMPANY desires to expand its business operation located in the Independence Municipal Airport by constructing an addition to the existing facility currently located thereon.

And Whereas, CITY is collaborating with COMPANY in terms of certain incentives for economic development purposes.

And Whereas, COMPANY has requested certain street and road improvements to be made adjacent to or near COMPANY'S facilities.

And Whereas, the parties wish to reduce to writing their understanding as to the construction of certain street and road improvements and payment for the improvements.

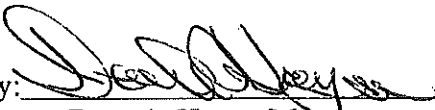
Now Therefore, in consideration of the mutual covenants and agreements hereinafter contained, the parties agree to the following:

1. **Scope.** CITY and COMPANY have agreed to the scope of work outlined in Attachment A.
2. **Payment.** The upfront cost and expense for the street and road improvements shall be paid by CITY for the benefit of COMPANY.
3. **Repayment.** COMPANY will repay CITY the cost of the street and road improvements, interest free, in accordance with the payment schedule in Attachment A, amortized over five (5) years, interest free, beginning February 1, 2025, and for each year thereafter to be paid in full no later than five (5) years from the starting date of the payments. The CITY will give the COMPANY an annual credit of \$17,031.13, which represents the increase in the COMPANY'S base year property taxes due to annexation of its current facility.

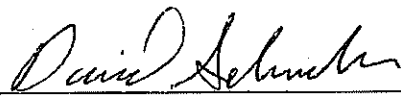
4. **Binding Effect.** This agreement shall be binding upon the heirs, executors, administrators, successors and assigns of the parties hereto.

SELLER – City of Independence, Kansas

11/17/2022
DATE

By: 
Dean A. Hayse, Mayor

ATTEST:


David W. Schwenker, City Clerk

BUYER – VSE Aviation Services, LLC

7-24-2023
DATE

By: 
Name: Toby Lavine
Title: Vice President

Exhibit A
Legal Description of Property

TRACT 1:

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Commencing at the Southeast corner of the Southeast Quarter;

thence S 88°15'13" W, along the South line of the Southeast Quarter a distance of 1655.78 feet;

thence N 01°24'44" W, a distance of 395.10 feet to the Point of Beginning;

thence N 01°24'44" W, a distance of 610.00 feet;

thence S 88°35'16" W, a distance of 321.77 feet;

thence S 01°24'44" E, a distance of 610.00 feet;

thence N 88°35'16" E, a distance of 321.77 feet to the Point of Beginning.

Containing 4.506 acres.

TRACT 2:

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thence S 89°35'39" W, a distance of 80.00 feet;

thence S 88°47'00" W, a distance of 158.02 feet to the Point of Beginning;

thence S 88°47'00" W, a distance of 128.21 feet;

thence S 01°20'36" E, a distance of 128.32 feet;

thence N 88°47'00" E, a distance of 128.53 feet;

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thence S 01°20'36" E a distance of 380.38 feet;

thence N 88°51'48" E a distance of 287.45 feet;

thence N 01°28'49" W a distance of 509.10 feet to the point of beginning.

Containing 2.973 acres.

Opinion of Probable Construction Cost
City of Independence
1st Avenue Project

Reconstruct 1st Avenue (6" Asphalt); Concrete Intersection at 1st and Freedom, and at Building location.

ITEM NO.	BID ITEM	UNIT	UNIT BID PRICE	QUANTITY	COST
1	Contractor Construction Staking	LS	\$7,500.00	1.0	\$ 7,500.00
2	Mobilization	LS	\$25,000.00	1.0	\$ 25,000.00
3	Common Excavation	C.Y.	\$20.00	800.0	\$ 16,000.00
4	Rock Excavation	C.Y.	\$25.00	280.0	\$ 7,000.00
5	Earthwork	C.Y.	\$25.00	1500.0	\$ 37,500.00
6	24" RCP	L.F.	\$50.00	300.0	\$ 15,000.00
7	Asphalt pavement, 6 inch depth (1st Avenue)	Tons	\$110.00	600.0	\$ 66,000.00
8	Concret Paving at intersections, 8 inch depth	S.Y.	\$100.00	880.0	\$ 88,000.00
9	Granular Base (6")	S.Y.	\$12.00	2500.0	\$ 30,000.00
10	Temporary Erosion Control	LS	\$20,000.00	1.0	\$ 20,000.00
11	Traffic Control	LS	\$10,000.00	1.0	\$ 10,000.00
12	Pavement Marking	LS	\$2,500.00	1.0	\$ 2,500.00
13	Signing	LS	\$4,000.00	1.0	\$ 4,000.00

Construction Cost \$ 328,500.00

Contingencies \$ 32,500.00

Design \$ 33,000.00

Inspection \$ 40,000.00

Estimated Total \$ 434,000.00

Est. Total Cost \$ 434,000.00

Increase in Property Tax Due to Annexation \$ (85,155.65)

Est. Pmt 5-year \$ 69,768.87

Estimated Payment Schedule

2/1/2025 \$ 69,768.87

2/1/2026 \$ 69,768.87

2/1/2027 \$ 69,768.87

2/1/2028 \$ 69,768.87

2/1/2029 \$ 69,768.87

\$ 348,844.35



**REQUEST FOR COMMISSION ACTION
CITY OF INDEPENDENCE
July 25, 2024**

Department Street

Director Approval John Garris

AGENDA ITEM Consider authorizing acceptance of the KDOT City Connecting Link Improvement Program (CCLIP) grants for KDOT fiscal year 2027 – Geometric Improvements project, 10th Street, Main to Laurel.

SUMMARY RECOMMENDATION Authorize acceptance.

BACKGROUND

Kansas Department of Transportation (KDOT) City Connecting Link Improvement Program (CCLIP) applications were submitted in March. KDOT has selected the Geometric Improvement project for funding in state fiscal year 2027 (July 1, 2026 – June 30, 2027). The maximum funding obligation amount is \$1,500,000.

The following project was funded:

CCLIP Application, Pavement Restoration, 10th Street from Main to Laurel, full depth replacement of curb, gutter, pavement, and storm sewer.

Estimated Cost	Estimated City Match – (10%)	Non-Participating Costs	Total City Cost
\$1,700,000	\$200,000	\$0	\$200,000

FINANCIAL INFORMATION This project will be funded with budgeted Street Department Capital funds.

SUGGESTED MOTION I move to approve acceptance of KDOT's CCLIP Program for 10th Street from Main to Laurel, and for execution of any necessary documents required by KDOT.

SUPPORTING DOCUMENTS

1. Mr. Garris- Montgomery County

Dwight D. Eisenhower State Office Building
700 S.W. Harrison Street
Topeka, KS 66603-3745
Calvin E. Reed, P.E., Secretary
Tod L. Salfrank, Chief



Phone: 785-296-3861
Fax: 785-296-6946
kdot#publicinfo@ks.gov
<http://www.ksdot.gov>
Laura Kelly, Governor

July 17, 2024

Mr. John Garriss
City Engineer
811 West Laurel
Independence, KS

Dear Mr. Garriss:

Congratulations! Your application for a Geometric Improvement project has been selected for funding as part of the Kansas Department of Transportation (KDOT) State Fiscal Year (SFY) 2027 City Connecting Link Improvement Program. KDOT has allocated \$1,500,000 for Preliminary Engineering, Construction & Construction Engineering for this project:

Pavement reconstruction with curb and gutter and storm sewer, as needed, on US-75 from Main St. to Laurel St.

The city will be required to contribute a minimum of 10% plus anything over the amount shown above and will also be responsible for all Right-of-Way and Utility costs.

Due to the current bidding environment, all CCLIP application estimates were thoroughly reviewed and adjusted for inflation. The CCLIP funding awards were modified accordingly, for the applied project limits and scope. These should not be modified during project development without KDOT concurrence.

For KDOT to program your project, KDOT must receive a completed 1302 form from you before August 30, 2024. Please complete the enclosed form and return it as soon as possible to KDOT.LPePlans@ks.gov.

Once KDOT receives your completed 1302 form, KDOT will program the project and send a project schedule as a reference in developing the project in accordance with KDOT's procedures. Project development details may be found in the LPA Project Development Manual at [KDOT: Local Projects](#).

To keep the project on schedule, this letter serves as the commitment from KDOT to fund this project at the amount written above. An agreement between KDOT and the City will be forthcoming that outlines all terms and conditions of KDOT's funding. Preliminary Engineering utilizing CCLIP funds must follow a Qualification Based Selection (QBS) process, which can be found at [PE Consultant Selection Packet \(QBS\)](#). The City shouldn't issue a Notice to Proceed until funding is obligated.

Regretfully, only one of your two projects was selected for this round of funding. This does not mean the other project was not a good one, but merely, KDOT did not have adequate funds to approve all requests.

If you have any questions, please do not hesitate to contact us. Questions may be directed to Dawn Hueske at (785) 207-1420 or Dawn.Hueske@ks.gov.

Sincerely,

Tod L. Salfrank, Chief
Bureau of Local Projects

Cc: Darrin Petrowsky, KDOT District Engineer
Geryd Erbele, KDOT Area Engineer
Hugh Bogle, KDOT Project Manager



Report
CITY OF INDEPENDENCE
July 25, 2024

Department Admin

Director Approval Kelly Passauer

AGENDA ITEM City Board Minutes

BACKGROUND

SUPPORTING DOCUMENTS

1. 2024.06.26 Library Board Minutes

INDEPENDENCE PUBLIC LIBRARY BOARD OF TRUSTEES MEETING

Wednesday, June 26, 2024

REGULAR SESSION

Board Members Present: Michelle Avery, Chairman, Trustees: Carolyn Torrance, Ron Schwatken, Tom Sewell, England Porter and Andy Taylor

Also Attending: Library Director, John Long, and Recording Secretary Gloria McCoy

I CALL TO ORDER: The regular meeting of the library board was called to order by **Chairman Michelle A.**, at 5:15 p.m.

a. Adoption of Agenda: Tom S. moved and Carolyn T. seconded a motion to approve the agenda as printed. **Motion carried.**

b. Approval of Minutes: Carolyn T. made note that Ron Schwatken's last name was misspelled in the minutes. Minutes of the May meeting were approved with the correct spelling of Ron S. last name.

II CONSENT OF AGENDA: The Consent of Agenda was adopted as presented.

a. Approval of Accounting for the previous month was adopted as presented.

b. Approval of Bills for previous month was adopted. Total expenses for the month of **May** were **\$69,569.45.**

III OLD BUSINESS: NONE

IV NEW BUSINESS:

a. Budget Approval:

- Carolyn T. moved to approve the proposed budget. Ron S. seconded. **Motion carried.**

b. Annual Election of Officers: The current officers agreed to continue serving.

- Andy T. made a motion to keep officers as they are. England P. seconded. **Motion carried**

c. Review of previous years finances

England P. made a motion to accept the finances. **Andy T.** seconded.
Motion carried.

- c. Bank Signatories:** The following persons will be the only bank signatories. **John Long, Michelle Avery, Carolyn Torrance and Tom Sewell.**

V. Executive Session: Non-Elected Personnel

a. At **535 p.m.**, **Michelle A.** made the following motion: “I move we go into executive session to discuss an individual employee’s performance pursuant to non-elected personnel exception under KOMA, and the opening meeting will resume in this room at 545 pm. **Andy T.** made the motion and **Carolyn T.** seconded. Motion carried.

The regular meeting opened at 543 pm. **No Action Taken**

VI. STAFF REPORTS

- **Purchased** a new heavy duty wagon to carry books on. There is a **TV** mounted in the **Conference Room.**
- **Murder Mystery** scheduled for **October 12th.**
- **27 ladies attended Ladies Night at the library.**
- **Summer Reading KickOff- 70 people attended.**

LIBRARY PRESENCE IN COMMUNITY

- **Board member has heard a lot of positive thing about the new Youth Coordinator.**
- **Attached poster to the Board minutes is for the Eat Play Read Initiative.**
- **There is work being done on the Community Garden by Brandon**
- **Discussion about where trees will be placed on the property,**

VII COMMENTS FROM MEMBERS OF THE BOARD – Board members talked about the Murder Mystery.

VIII ADJOURNMENT: Meeting adjourned at 6:00 pm. The next regular meeting is planned for July 17, 2024 at 5:15 pm.



Report
CITY OF INDEPENDENCE
July 25, 2024

Department Public Works & Utilities

Director Approval

AGENDA ITEM July 2024 Projects and Public Works Report

BACKGROUND

SUPPORTING DOCUMENTS

1. Project Status 7-2024cc

	Project Title	Project Description/Scope	Approx. Cost (000's)	Grant Portion	Arch. or Eng. Partner	Status	Last Month Progress	Next Month Plan/Issues	Projected Const Start	Projected Compl.
1	CCLIP Grant - 10th	Reconstruct 10th between Main and Laurel	\$1,700	\$1,500	TranSystems	Hold.	Grant applied for, wait.	Grant awarded.	3Q26	2Q27
2	Whiskey Creek	Artificial lake for runoff water impoundment	TBD	TBD	TranSystems	Conceptual Design.	Environmental report nearly complete, draft conceptual layouts.	Complete environmental report (out for comment) and PER for grant application, conceptual layouts.	TBD	TBD
3	SS4A	Safe Streets for All grant.	\$1,605	\$1,605	TranSystems	Pre-grant.	Wait for FHWA feedback.	Wait for FHWA feedback. (Reached out to FHWA)	TBD	TBD
4	Water Plant Next Phase	Water Plant Capital Work Per Master Plan	\$6,000	n/a	PEC	Design.	Design continuing.	Design continuing.	3Q24	4Q26
5	SPCC - Airport	Containment upgrades for fueling	\$150	n/a	TranSystems	Pre-bid.	Final survey data obtained.	Finish documents, prepare for bid.	3Q24	4Q24
6	Transp. Alt. Grant	8' sidewalk to Wal-Mart and Labette	\$1,350	\$980	TranSystems	Pre-bid.	Start ROW acquisition (temporary work space more than originally anticipated).	Start ROW acquisition (temporary work space more than originally anticipated).	3Q24	1Q25
7	KDHE Wastewater Loan	New sewer lines around 1st and Birch and around the Westminster area.	\$3,000	TBD	TranSystems	Pre-bid.	Reached out to KDHE. Some portion of the project may be subject to loan forgiveness.	Reached out to KDHE. Some portion of the project may be subject to loan forgiveness.	3Q24	4Q24
8	CCLIP Grant - Main	Main Street - 8th to 2nd, mill and overlay	\$1,000	\$800	TranSystems	Pre-award.	Documents out to bid, receive bids on 6/28/24.	Bids received, KDOT authority to award received.	3Q24	3Q24
9	2024 Mill and Overlay	Mill and Overlay Oak St. from Penn to 13th, Residential Streets.	\$300		TranSystems	Pre-construction.	Award project.	Schedule precon.	3Q24	3Q24
10	FAA - Rehab Pavement	Rehabilitate portions of the taxiways at Independence Municipal Airport.	\$735	\$662	Lochner	Pre-construction.	Bids received, preparing award documentation.	Award project, work contracts.	2Q25	3Q25
11	CCLIP Grant - Penn	Reconstruct Penn from Morningside to City Limits	\$500	\$370	TranSystems	Pre-construction.	Hold precon. (KDOT, June)	Notice to proceed issued.	3Q24	3Q24
12	KDOT KAIP	New Beacon	\$120	\$108	Lochner	Pre-construction.	Work in 3Q24.	Project kickoff 7/23.	3Q24	4Q24
13	Waterline/Meter Project	New Water Meters, Replace Some Water Main	\$3,600		PEC	In construction.	Project in progress.	Project in progress.	1Q24	3Q24
14	Big Straw	Water pipeline to Bartlett.	\$11,000	All (via Bartlett)	EBH	In construction.	Water flow initiated to RW6 and to Bartlett.	Design meeting, next phase.	4Q23	2Q25
15	Jefferson Subdivision	Streets and infrastructure for new subdivision.	\$1,100	TBD	TranSystems	In construction.	Curb and gutter complete.	Sidewalks being installed, paving projected by the end of July.	1Q24	3Q24
16	Enterprise Drive	Buildout of street, utilities	\$1,700	\$1,300	TranSystems	In construction.	Discussing easement.	Responded with respect to easement.	1Q22	3Q24
17	KDOT: Maple Street Cost Share	Complete rebuild, 17th Street to City Limits	\$3,780	\$1,600	TranSystems	In construction.	Waiting on Atmos easement.	Waiting on Atmos easement.	1Q22	3Q24
18	Precision Rail	Rail work to be paid for by KDOT grant and precision, contract with City.	\$1,000	\$1,000	(Precision)	In construction.	Nearly complete.	Nearly complete.	3Q23	3Q24
A	Airport Infrastructure	Paving at airport to support business.	\$434	\$349	TranSystems	Developing.	Reviewing scope of work.	Reviewing scope of work.	2024	2024

Green shade denotes changed/new information from last month.