



# INDEPENDENCE

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## Audit and Finance Agenda

April 24, 2024

3:00 PM, IUC, Room 117, 17221 E. 23rd St. S., Independence, MO 64057

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### I. CALL TO ORDER / ROLL CALL / APPROVAL OF THE MINUTES

- A. Present
- B. Absent
- C. Additional Attendees
- D. Selection of a Chair for Committee
- E. Approval of Minutes - January 31, 2024

### II. MANAGEMENT ANALYST ITEMS

- A. ARCH Review
- B. Discussion of Management Analyst Work Plan

### III. FINANCE ITEMS

- A. Priority Base Budgeting Presentation
- B. March 2024 - Monthly Financial Presentation

### IV. NEW BUSINESS

### V. ADJOURNMENT

# *City of Independence*

## AGENDA ITEM COVER SHEET

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**Agenda Title:**

Approval of Minutes - January 31, 2024

**Department:** City Council

**Contact Person:** Kim Osborne

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**REVIEWERS:**

Finance Department

Approved

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**Committee Action:**

**Committee Action:**

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**ATTACHMENTS:**

- Minutes 1.31.24



# INDEPENDENCE ★ MISSOURI ★

## **Audit & Finance Committee**

Wednesday, January 31, 2024, 3:00 PM  
Independence Utilities Center, Rm #117 (Ground Floor)  
17221 E 23<sup>rd</sup> St S, Independence, MO 64057

Present: Dan Hobart, Jared Fears, Zach Walker, Cindy Gray, Nancy Cooper, Stephanie Harris, Kim Osborne, Melissa Sills, Turner Adams, Jamie Rouch, Chester Moyer

Absent: John Perkins

### **CALL TO ORDER / ROLL CALL**

- Meeting called to order at 3:02 PM by Mayor Pro-Tem Hobart.

### **APPROVAL OF 11/01/2023 MINUTES**

- Councilmember Fears made a motion to approve the minutes, Mayor Pro Tem Hobart seconded the motion, the vote was Ayes - All. Noes – None. The minutes were approved.

### **CARRYOVER BUSINESS**

- Crackerneck Creek update from City Manager Zach Walker-the Committee will recall that one of the prior assignments given by the Committee to the then Management Analyst was to review the financial documents related to the Crackerneck Creek Tax Increment Financing project. Recently, the City received notification of litigation from the developer of that TIF, Crackerneck Creek LLC, so on advice of legal counsel it's our recommendation that we suspend that review right now pending outcome of that litigation given the confidentiality of that matter. Suspended indefinitely.

### **PRESENTATION BY CHESTER MOYER-PARTNER, RUBIN BROWN-INDEPENDENT AUDITORS OF THE CITY**

- Presented City of Independence audit results for the end of June 2023

### **NEW MANAGEMENT ANALYST**

- Andrew Frazier, starting February 12, 2024

### **FINANCE AND ADMINISTRATION ITEMS**

- Cindy Gray presented financials for period ending December 31, which is our six months-half way through the year. Have met our profit reserve balance percentage-16% goal.
- Melissa Sill presented-from a budget perspective for this fiscal year we are sitting in a pretty good place right now. With the December 31<sup>st</sup> financials we are sitting at about a 16½% reserve. Projecting we hang onto that 16% reserve-watching expenditures & personnel because that is such a large percentage of our general fund. Sales tax-4.1% growth, in analyzing the City had about a 4.2% right now takes us back to October. In looking at financials we are about spot on with our real estate taxes keeping in mind we still have appeals going on through March 31<sup>st</sup> at



the County level. We could see some clawback there if more appeals go through and people have already paid. City Manager shared the latest update we have is there are 1,968 appeals outstanding in Independence. We are told that 90% of those are residential. Sales tax in each of the funds is hovering anywhere from 47-50%, tracking pretty close to what was budgeted for being half a year in. Use tax, we expect to see the waterfall go through this month to the other funds. Around \$65,000 due to the Police then all the other funds will start seeing those revenues come in. So the Department of Revenue now looks at those sales tax receipts from those businesses to determine if they have \$100,000 or more of sales within a rolling 12 month period. When budget entry opens will have a better idea as far as projections, will be by line item. Watching Marijuana Sales Tax for proper budgeting. CM Fears questioned the City Manager on the Street Improvement Sales Tax Fund having a big fund balance at this point, which is assumed it is going to get used up. City Manager explained that is exactly right, citing some things this Spring. Councilmember Fears expressed it might be nice at some point to ask Municipal Services to come back (maybe a Study Session) and talk just to recap and revisit with some changes in systems being made as far as what we are doing in terms of overlays and seals, to see if what they had planned on is working with hearing some feedback from citizens that they don't like it too well but that doesn't mean it's not good. City Manager agrees it might work well to give an overview on that and also to highlight what the summer's activity plan is going to look like so the Council and community can be come aware of what roads are going to be impacted this year. Mayor Pro-Tem questions/discussion on effects on budget including hiring chill. City Manager shared an updated version of the five year forecast will be presented at February Study Session. Priority based budgeting is in the peer review process-peer departments. Mayor Pro Tem asked when the first Council Budget Presentation will take place. City Manager answered with the first Study Session in May (13). Mayor Pro Tem stated he would like to do here first and see what this looks like but doesn't want to rush or pressure. Melissa Sill shared that last year once projections were in and overview was done at that point to give a really good idea of where we were ending. Departments are still going through their meetings with the City Manager through the end of March and we are still making decisions up until that point. That's the time constraint.

#### **NEW BUSINESS**

- Procurement Changes discussion
- New Management Analyst-beginning projects discussion

#### **ADJOURNMENT**

- With no other comments or objections, Mayor Pro Tem Hobart adjourned the meeting at 4:26PM.

#### **NEXT MEETING**

- Wednesday, April 24, 2024, at 3 PM at the IUC.

# *City of Independence*

## AGENDA ITEM COVER SHEET

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**Agenda Title:**

ARCH Review

**Department:** City Council

**Contact Person:** Andrew Frazier

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**REVIEWERS:**

Finance Department

Approved

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**Committee Action:**

**Committee Action:**

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**ATTACHMENTS:**

- Arch Review



# Review of the Alternative Response to Community Health Program



City of Independence, Missouri

**Report to the Mayor and City Council  
By the Management Analyst  
April 24<sup>th</sup>, 2024  
Report No. 24-01**



**City Council Office**



April 19<sup>th</sup>, 2024,

Honorable Mayor and Members of the City Council:

The performance audit of the Fire & Health & Animal Services Department's Alternative Response for Community Health (ARCH) program was initiated by the Management Analyst pursuant to Chapter 1, Article 43 of the City Code of Ordinances. The objectives of the performance audit are to assess the program's effectiveness, economy, and efficiency. This allows leadership to view if the program is achieving its goals and objectives, address costs, and address resources used to achieve program results. This performance audit was conducted with guidance from the accepted government performance auditing standards.

This performance audit was made available to the Fire Chief, Director of Health and Animal Services, Police Chief, City Manager, and City Councilor no later than April 10<sup>th</sup>, 2024, for review and comment; their comments are included in the appendix. Thank you to all the Fire, Police, and Health & Animal Services Department staff, and the many organizations included in the study for their assistance and cooperation during the performance audit.

Respectfully,

A handwritten signature in black ink, appearing to read "Andrew Frazier", written over a horizontal line.

Andrew Frazier, MPA  
Management Analyst

## **Table of Contents**

Introduction	4
Performance Audit Objectives	4
Scope and Methodology	4
Background	4
Program Effectiveness	5
Efficiency	7
Economy	10
Summary of Finding	11
Recommendations	11
Appendix A: Fire Department Response	13
Appendix B: Health & Animal Services Department Response	14
Appendix C: Police Department Response	15
Appendix D: City Manager Response	17
Appendix E: Other Correspondence/Attestations	19



## INTRODUCTION

### Performance Audit Objectives

The performance audit of the Alternative Response for Community Health (ARCH) program was conducted pursuant to Chapter 1, Article 43 of the City Code of the City of Independence, which outlines the primary duties and responsibilities of the Management Analyst.

The objective of the performance audit is to enable those with governance and oversight with assessments of program effectiveness, economy, and efficiency.<sup>1</sup> The purpose of the ARCH performance audit is three-fold:

1. Review how the program is achieving its goals.
2. Review how the program is utilizing resources efficiently.
3. Review how the program is operating cost-effectively.

### Scope and Methodology

The scope of the audit will encompass a comprehensive review of the new program's activities, processes, and outcomes to evaluate its effectiveness, economy, and efficiency. This includes examining relevant documents, interviewing key stakeholders, and analyzing data to assess how well the program is meeting its objectives. Both quantitative and qualitative data will be observed. The methodology of the performance audit includes:

- Interview the managers, members, and those affiliated with the ARCH program.
- Collect, evaluate, and verify if there is service overlap with different departments.
- Collect and assess program costs.

The performance audit was conducted with guidance from accepted government performance auditing standards. Those standards require that the performance audit be designed to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on performance audit objectives. The evidence obtained provides a reasonable basis for the findings. No information was omitted from this report because it was deemed privileged or confidential.

## BACKGROUND

Launched in October 2021 and entering its pilot phase in July 2022, the Independence Fire Department's (IFD) Alternative Response to Community Health (ARCH) program reached full operational status by July 2023, functioning Monday through Friday. This initiative aims to offer a compassionate, individual-focused crisis response to community members grappling with mental health issues, depression, poverty, homelessness, and substance abuse challenges. The ARCH team comprises members from both the Fire Department and the Health & Animal Services Department, including 1.5 Community Paramedics from the Fire Department and two Licensed Clinical Social Workers from the Health & Animal Services Department. Detailed

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<sup>1</sup> Comptroller General of the United States, Government Performance Auditing Standards, (Washington, D.C.; U.S. Government Printing Office, 2024 Rev.), p. 11.

guidelines for the ARCH program are outlined in the Independence Fire Department Standard Operation Procedure #350.

### **PROGRAM EFFECTIVENESS - ACHIEVING ITS GOALS**

The goals (and how they are achieved) of the program were found on the City website and in the Independence Fire Department's Standard Operating Procedure # 350.

Goals:

- Promote community health and well-being by helping local resources be utilized by those most in need of their services.
- Help keep emergency responders (Independence Police Department, Independence Fire Department, American Medical Response) available within the community by assuming responsibility for low-acuity emergency incidents.
- Decrease overcrowding in local Emergency Rooms.
- Ease the stress and burden from those community members needing emergency medical care and evaluations.

The goals are achieved by:

- Connecting community members to the most appropriate resources and services.
- Meet people where they are in the midst of challenges, hoping of providing support that can lead to lasting positive outcomes.
- Provide free voluntary transport on a case-by-case basis to avoid unnecessary ambulance costs.
- Provide clinical mental health assessments to guide on-scene crisis mitigation and definitive care transport options.
- Give in-the-moment support through providing crisis intervention and actively extending empathy during some of our community members' most challenging life experiences.
- Provide extended care and support through follow-up visits with individuals who have used our services.

Ultimately, the objective is to ensure that community members who do not require urgent medical attention are directed to suitable resources right at the scene, thereby averting unnecessary hospital transfers. By delivering more precise care directly within the community, we not only alleviate the workload on other emergency responders but also ensure they remain available for service.

These goals underscore the Fire Department's commitment to delivering high-quality services efficiently and the Health & Animal Services Department's dedication to safeguarding community health and welfare. Moreover, they align with the broader intentions set forth in several of the City's Purpose Statements, reflecting a cohesive effort across departments to serve the community effectively.

**Comments From IFD Battalion Chief John Borel (ARCH Paramedic):**

*“ARCH continues to set new goals as initial goals are met. The ability for this program to adapt and re-focus is critical. ARCH is exploring a new field of work that is heavily dependent on logistical support and cooperation for multiple internal and external stakeholders to achieve its goals. ARCH providers are effective in achieving the mission to the extent of the current 911 framework and is consistently setting new goals on structural changes that will allow increased effectiveness across multiple emergency and resource systems.”*

**Comments From AMR Deputy Chief of Operations (AMR Paramedic):**

*“In a period from April 2023 to December 2023 the ARCH program was able to redirect nearly 140 transports which would have normally been handled by ambulance (AMR). You may look at the figure of 140 patients and feel this number is rather small. In the grand scheme of things, you would be correct. AMR Independence handles over 30,000 calls for service per year, so 140 is a small percentage. However, in these cases that 140 was able to provide multiple victories. The patient was provided resources and or care not afforded to standard EMS, and this also allowed an ambulance to remain available to care for patients that may be better suited for the emergency healthcare system. Based on the limited resources and hours of operation, 140 patients is a monumental achievement.”*

**FINDINGS**

On March 11th, 2024, I had the opportunity to engage in a meeting with members of the ARCH program. This session served as an in-depth overview of the program’s objectives, operational strategies, and the methodology employed by the team in data collection and analysis. During this encounter, I learned that the ARCH team primarily utilizes Excel spreadsheets to meticulously gather and organize their data. The data highlights the program’s success in achieving its goals and objectives. The significant insights gained from the data collected (as of March 11th, 2024) include the following:

**ARCH Calls for Service**

2023 (Jul-Dec)	746
2024 (Jan-March 11 <sup>th</sup> )	160
TOTAL	906

**Number of Community Members Served**

Total Community Members Served	979
Continued Service/Follow-up Status	243

**Transports**

To the ER	73
To other destination	80
TOTAL	153

### ARCH Responds – Others Canceled

Total number of the calls for service that ARCH responded to where other units (Independence Police Department, Independence Fire Department, American Medical Response) were never dispatched to or put back in service early	593
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### EFFICIENCY – UTILIZING RESOURCES

When evaluating the effectiveness of the ARCH program's resource utilization, attention is typically divided into two main areas: internal (within the department) and external (beyond the department). Our qualitative review will concentrate on the external aspects discovered through reviewing CIT programs objects along with interviewing key personnel. This aims to assess any potential overlap in services provided by the Independence Fire Department's ARCH program and the Independence Police Department's Crisis Intervention Team (CIT) program.

#### **IFD Battalion Chief John Borel (ARCH Team Member):**

*“External efficiency is a constant battle. True system-wide consistency with sorting 911 calls, multi-agency response, classification of data, is a herculean task. Independence is not alone in working through these massive challenges. A program like ARCH is only as good as the 911 logistics and intra-agency coordination around it. We are very active in advocating for better solutions and are doing our best to push for increased coordination while trying to be respectful of other programs’ integrity.*

*One of ARCH’s strengths is that we are independent of any resources and report to the city. I have increasingly come to realize how important this is. We don’t represent one resource agency; we represent our citizens to those agencies. We are advocates to those resource agencies. We (gently) fight for our citizens with those agencies sometimes. ARCH guides and walks with people through the complicated environment of social resources, legal matters, and mental health.”*

#### **Summary of IPD CIT Program -**

In my research of program overlap, I reviewed the IPD’s CIT program. IPD’s policy on CIT can be found in General Order 2004-003. The General Order, or policy, highlights procedures for officers dealing with mentally ill subjects. The goal, ultimately, is to provide an effective response to situations involving subjects who are suspected or are verifiably mentally ill, to avoid unnecessary violence and potential civil litigation and to ensure that proper medical attention is provide.

CIT Officers respond to calls where a mental illness or disorder precipitated a response by IPD, where there is reasonable cause to believe that a subject is suffering from mental illness/disorder and that the likelihood of serious physical harm by such person to the individual or other is imminent, any request by a mental health coordinator to transport a subject for

involuntary commitment, and any incident where a subject agrees to be transported to a facility for voluntary commitment and there is reason to believe that the safety of the subject and the public would be served best by the subject being transported by a police officer.

### **FINDINGS**

Through my correspondence, interviews with the Independence Fire and Police Departments, and policy objectives, it is evident that ARCH and CIT share a deeply interrelated operational landscape. These two programs not only encounter and respond to comparable scenarios within the community but often find themselves assisting the same individuals. This overlap in their operational landscapes highlight the frequency with which ARCH and CIT navigate similar challenges, whether in mental health crises, public safety concerns, or instances requiring alternative responses.

Furthermore, I quickly determined there are mutual challenges between the two programs. The overarching theme among these challenges is a need for more communication and coordination, further complicated by HIPAA restrictions and periods without a Co-Responder that increased reliance on ARCH. Discussions to address these issues have occurred, with the shared goal of enhancing efficiency and effectiveness in serving the community's mental health needs while respecting operational constraints. Despite these hurdles, there's a recognition of ARCH's contribution and the desire among all parties to refine collaborative efforts for the betterment of the service provided to the citizens of Independence; these are highlighted in the Comments below (and throughout Appendix F).

#### **Summary of Comments From IPD Officers -**

The ARCH program has garnered mixed feedback from various IPD CIT officers, highlighting both its strengths and areas for improvement. On the positive side, the ARCH team is praised for its consistent availability (M-F), significantly aiding in reducing the load on officers by handling certain calls, thus allowing more pressing emergencies to be attended by American Medical Response/Fire services. They also offer a greater array of resources and options than what officers could provide on their own.

However, concerns have been raised regarding the program's documentation and communication about the outcomes of their interventions. There's a notable issue with the program not effectively solving problems, as evidenced by the repeated contacts with the same individuals. The service's limited availability only during weekdays and the failure of officers to adequately document interactions for CIT follow-up further complicate its efficacy.

A significant point of conflict with the CIT program is the apparent lack of communication and strategic planning between the teams. While CIT focuses on clinical records and actively works towards integrating consumers into services by devising and enforcing treatment plans, the disjointed communication with ARCH creates potential treatment conflicts.

Questions arise regarding the extent and nature of follow-ups conducted by ARCH, suggesting a potential for collaborative efforts with CIT that might enhance effectiveness. The overlapping

functions of ARCH and CIT, albeit executed differently, hint at inefficiency and confusion, leading to mixed results that might not accurately reflect the reality of the services provided. The necessity for improved communication is underscored by concerns over the duplication of efforts, stressing the importance of directing individuals in crisis to appropriate care facilities more seamlessly.

**IPD Special Operations Division Commander Mark Kelsey -**

*“ARCH is a good concept and has its benefits, but it has also caused confusion or maybe better defined as bumps in the road. To be fair this confusion will be even more complex as 988 community response teams are also in the works.*

*First bump is to Dispatch- dispatch will often dispatch both PD and Arch to calls. I was informed in the beginning that ARCH was created to reduce calls for service for police. Now it is true that police can usually clear the scene faster once it is safe. Then ARCH will do what they can to help the subject get resources. This was time consuming when it was done by police. However, if our Co-Responder is working, they can do the same tasks as ARCH and directly get them into Burrell's resources. There is also no template for dispatch to go by to know who to dispatch to calls and when. (ARCH or Police or Both or Police and Co-Responder). Dispatchers do not like to send somewhere where they might not be safe.*

*Second bump is for Officers- Once the scene is safe then officers' step back and let ARCH handle. Officers will also call ARCH to the scene to handle if they think it fits their criteria, which again gets them back into service quicker. When this happens however, we do not take CIT reports which is what the CIT Coordinator, Burrell Co-Responders, and Community Behavioral Health Liaisons use to conduct follow up appointments or to open further resources from Burrell. Burrell is Comprehensive Mental Health and the Mental Health service provider for Independence, Eastern Jackson County and Kansas City. As a department we also have CIT officers, these officers are specifically trained in dealing with subjects in crisis, they are scattered throughout our department. With ARCH available we have seen less officers involved in the CIT handing of these calls instead they refer to ARCH. This doesn't leave the CIT Officer or Burrell anything to follow up on.*

*Third bump is to Burrell/Co-responders and CBHL's- ARCH is staffed with social workers aboard, so they don't necessarily use Burrell. Burrell has requested a meeting with ARCH and CIT to discuss our rolls as they are finding that subjects are getting sent in multiple directions depending on who contacts them. This has caused double the work on some. Our goal as CIT and Co-responders is to eliminate the chronic callers or chronic contacts by police. We do this by conducting follow up visits and helping those with their crisis and giving them a game plan with the help of Burrell. We are not aware if ARCH does the same thing. We were advised that one subject ARCH received multiple calls about, but we were not aware, so we were unable to do follow up. Once we were made aware, we able to get a probate warrant and assist in getting them treatment. That is one thing that Police can do that others can't and that is to make people who are threat to themselves or others to go to the hospital and place them on a 96-hour hold.*

*A lot of these bumps have the familiar tone of communication, and we have all met before but really didn't get things worked out. As paramedics they do have HIPPA rules that they must follow, which may not allow them to share information with us. The important part would be to get info to Burrell to assist. Maybe we can work on this when meet again.*

*We also caused some confusion ourselves because we went months without a co-responder which caused us to have to call ARCH a lot more on calls. We currently have one co-responder and one open co-responder position. These are actual Burrell employees, paid by a grant through MARC, that are housed out of the PD and respond to calls with us.*

*Arch is helping people, and they have great people working for them, they truly want to help the citizens of Independence. We just need to figure out how we all fit and become more efficient. I know that 988 went to Colorado to also look at ways they use 988 mobile crisis teams, unfortunately due to Officer Allens death our representative was unable to attend the trip. These bumps are pretty common as there is more and more groups getting involved in mental health diversions."*

## **ECONOMY – THE COSTS**

The program is staffed by 1.5 Community Paramedics from the Fire Department and two Licensed Clinical Social Workers from the Health & Animal Services Department. Annually, the cost for the Fire Department's portion, which covers salaries and benefits, amounts to \$205,858.

The Health & Animal Services Department secured a workforce grant from the Missouri Department of Health and Senior Services to fund the Licensed Clinical Social Workers for the ARCH program. The grant, lasting 20 months and 29 days and set to conclude on June 30, 2024, provides \$373,550.77 – approximately \$213,457.58 annually. In a discussion with Christina Heinen, the Director of Independence Health & Animal Services, it was revealed that the program faces uncertainty beyond its current endpoint. Although the Missouri Department of Health and Senior Services has applied for a federal continuation of the grant, to date, there is no confirmation of renewal. Consequently, without federal reauthorization, the state cannot guarantee an extension or re-award of the grant beyond June 30, 2024. It's important to note that the state has requested an extension from the federal government. If granted, this would allow for an additional three months of funding.

### **Comments From IFD Battalion Chief John Borel (ARCH Team Member/Leader):**

*"I believe the city is getting a bargain with this program, and that it will only get better with age. The field providers we have (Matt, Justin & Cyndy) far exceed their cost in the effort and work they do. Programs succeed or fail largely due to the individuals that are doing the on-the-groundwork, and I can confidently say that the future of this program is bright with these three individuals at the helm. When I look at the intense costs associated with 911 work, I am a bit shocked that there is a question that a program like ours, with the costs we incur, is at risk for*

*termination based on expense. We represent a small expense for a significant community impact, with a future that is anything but stagnant and drive to be something that independence can be proud of.”*

## **SUMMARY OF FINDINGS**

The objective of the performance audit was to conduct with the thought and premise to find and discover information and then pass that information on to those in the organization who have the authority and power. The performance audit is not an exhaustive review of the ARCH program but does set out to provide a reasonable work product for the City Council and public. Here are some key findings:

### **Achieving Goals**

As of March 11<sup>th</sup>, 2024, the ARCH team responded to 906 calls, serving 979 community members, with 243 receiving follow-up services. Transports included 73 to the ER and 80 to other destinations, with 593 calls resolved directly by ARCH, freeing up other emergency services.

### **Challenges & Efficiency:**

Feedback highlighted ARCH's significant role in resource utilization but pointed out issues like documentation, communication, and overlaps with CIT programs, and the limited availability of services during the weekdays. Improvement in strategic planning and communication between ARCH and other services was suggested to enhance effectiveness.

### **Economy:**

The Fire Department's contribution to ARCH costs approximately \$205,858 annually, while the Health & Animal Services Department utilizes a grant from the Missouri Department of Health and Senior Services, providing \$213,457.58 annually for the Licensed Clinical Social Workers. The program's future funding is uncertain beyond June 30, 2024, pending federal grant renewal.

The ARCH program, despite facing operational and communication challenges, demonstrates a strong commitment to supporting community members in crisis. Its goals align with the City's broader objectives of improving community health and welfare.

## **RECOMMENDATIONS**

I believe that when our first responders are dispatched to assist a citizen in crisis, or when a situation demands an alternative approach, having overlapping services can be advantageous if executed properly. The calls and situations responders encounter are often complex, necessitating a multifaceted strategy for effective service delivery. Consequently, my recommendation is for the City to sustain and increase funding for the ARCH program, with the anticipation of its future expansion. It is undeniable that both the ARCH and CIT programs play a crucial role in supporting our citizens in need. The conditions for my recommendation are as follows:



### **Integration of Services**

Consider merging the overlapping services of CIT and ARCH into a single, more comprehensive program. This would involve:

- **Unified Management:** Establish a joint administrative framework to oversee the integrated services, ensuring streamlined decision-making and consistent service quality.
- **Resource Consolidation:** Combine funding, personnel, and other resources, eliminating redundancies and enabling the allocation of resources based on actual community needs.
- **Service Differentiation:** Further define the roles and services of the unified program to cover both immediate crisis intervention and preventive measures, ensuring a continuum of care.

### **Enhanced Collaboration and Coordination**

If a full integration is deemed impractical or premature, enhance collaboration between CIT and ARCH through:

- **Coordinated Response Protocols:** Develop shared protocols for assessing situations and determining the most appropriate responder (CIT or ARCH), improving response efficiency and effectiveness.
- **Joint Training and Development:** Implement cross-training for CIT and ARCH staff to understand each other's roles deeply, fostering teamwork and improving service delivery.
- **Shared Data and Reporting Systems:** Use a common data management system to track interventions, outcomes, and areas of need, facilitating informed decision-making and program adjustments.

### **Program Evaluation and Community Feedback**

Regardless of the chosen path, implement ongoing evaluation mechanisms:

- **Establish Performance Metrics:** Define clear, measurable objectives for the integrated or collaboratively enhanced services, focusing on outcomes such as reduced emergency department visits, lower arrest rates, improved community health indicators, etc.
- **Engage Stakeholders:** Regularly consult with community members, program beneficiaries, staff, and other stakeholders to gather feedback on the effectiveness and impact of the changes.
- **Adapt Based on Evidence:** Use data from evaluations and stakeholder feedback to continuously refine and improve the program(s), ensuring they remain responsive to community needs.

## Appendix A: Fire Departments Response



### MEMORANDUM

DATE: April 12, 2024  
TO: Andrew Frazier, Management Analyst  
FROM: Kirk Stobart, Deputy Fire Chief  
SUBJECT: Report No. 24-01 Review of the Alternative Response to Community Health Program



Mr. Frazier,

We appreciate the time and effort put forth by the City and other agencies in providing information and feedback for this report. This report accurately explains the challenges and areas for improvement for the ARCH Program, as well as the logistic benefits to emergency system. As noted by many of the key stakeholders, the challenge to this report is gathering and articulating an actual monetary value for a cost savings to the key stakeholders that the ARCH Program provides.

In addition to the key stakeholders mentioned in this report, we would like to add the benefits that are provided to our area hospitals and many other community resources. By averting unnecessary hospital transfers, this lowers the cost to the hospitals and lessens the burden placed on our emergency rooms. This is just one example of a benefit that is difficult to place a monetary value by keeping an emergency room available for a higher acuity patient.

It is also important to acknowledge that IPD has been open and gracious in letting ARCH operate within its own 911 system despite challenges and "bumps". However, we have concerns about certain statements made within this report, especially as it relates to data integrity, documentation practices and successful outcomes. We acknowledge that things look differently from different perspectives, and there clearly is much that both programs can learn from the other. As has been the case since ARCH was initiated, we firmly believe that our community is best served by aligning our 911 community services providers into one team with shared leadership so that our community can benefit from the combined strength and collective talents of the City of Independence's 911 system and community service providers.

We support the recommendations in this report for expansion and welcome the opportunity to improve our collaborative efforts with other agencies and providers.

cc: KS24-018

## Appendix B: Health & Animal Services Departments Response



### MEMORANDUM

DATE: April 10, 2024  
TO: Andrew Frazier, Management Analyst  
FROM: Christina Heinen, Health & Animal Services Director  
SUBJECT: Report No. 24-01 Review of the Alternative Response to Community Health (ARCH)

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The Health & Animal Services Department agrees with the key recommendation of the report: the City should sustain and increase funding for the ARCH program. Additionally, we endorse the accompanying conditions: emphasizing the need for service integration, enhanced collaboration and coordination, and ongoing program evaluation and feedback.

It is crucial to understand that ARCH was not created as a replacement for the Police CIT co-responder program but as a complement to it. Health & Animal Services firmly believes that not all situations necessitate police intervention, particularly in cases of mental health crises where the presence of law enforcement may escalate tensions or impede long-term recovery for some individuals.

ARCH recognizes that some individuals and issues may require “repeated contact” before an individual is ready and willing to accept help or treatment. This does not indicate that ARCH has been ineffective but instead points to the complicated problems that staff are encountering in our community. While ARCH operates independently, we value the partnership and collaboration with Police and will continue to ensure comprehensive support is available for those in crisis.

Expanding the program as suggested, by incorporating additional community paramedics, licensed clinical social workers, and integrating CIT officers directly into the team, aligns with our vision for an effective, multidisciplinary approach to mental health response. We agree this expansion would foster better communication and community acceptance, ultimately enhancing the quality of care provided.

It is worth noting that ARCH has not only alleviated the burden on emergency responders, enabling them to address higher acuity calls, but has also led to a reduction in repeat calls to our 911 dispatchers and reduced the barriers for those seeking care. We are confident that these initiatives will yield improved health outcomes for our community.

## Appendix C: Police Departments Response



### MEMORANDUM

DATE: 4/12/2024  
TO: Andrew Frazier, Management Analyst  
FROM: Adam Dustman, Chief of Police  
SUBJECT: Report No. 24-01 Review of the Alternative Response to Community Health Program



The police department has read and reviewed the performance audit of the Alternative Response to Community Health (ARCH) Program. We find this audit very well done and informative. A mental health crisis can happen anywhere, at any time. They are not planned, and all are different in severity or actions. Currently, ARCH and the police department's CIT program respond to calls on subjects suffering from a mental health crisis. We have similar objectives and are looking to find ways to complement each other and avoid overlapping. The City of Independence is lucky to have two programs committed to assist its citizens in crisis. Though we still have things to iron out between these service programs, the police department is committed to working with ARCH to have the best services possible for the city.

The Audit recommendations are integration of services, enhanced collaboration and coordination, and program evaluation and community feedback. I will address each section separately.

- Integration of services
  - Unified Management-This could pose some difficulty as CIT is managed by the Police Department, Co-responders are managed by Burrell, and ARCH is overseen by the Health Department and Fire Department. However, I do believe these organizations can come together through collaborative meetings to set policy and procedures.
  - Resource Collaboration and Coordination- This could pose issues due to labor contracts and individual policies and procedures but could also be better coordinated through collaborative meetings.
  - Service Differentiation- This is something that we could accomplish by working together to make a road map on what a services continuum of care looks like and how to best serve our citizens.
- Enhance Collaboration and Coordination
  - Coordinated Response Protocols- This is a must and should be our first step in making sure that our citizens are getting the appropriate service for their needs.





- Joint Training and Development- This is critical and could be accomplished to assist all programs. The police department/CIT once understanding the purpose and goals of ARCH could refer individuals, as that might be the care or contact that they need for assistance.
- Shared Data and Reporting Systems- This has been in the discussions since we first met with ARCH. HIPAA was a concern, but Burrell brought up a program that they use, and others use that might be an answer to sharing data through the mental health providers.
- Program Evaluation and Community Feedback
  - Establish Performance Metrics- The CIT co-responder program is currently funded by a federal grant and performance measures are reported to Mid-America Regional Council. The CIT program performance measures are currently reported to the Missouri CIT Council.
  - Engage Stakeholders- This would be a great way to get feedback from the community.
  - Adapt Based on Evidence- We should always investigate better ways to assist the community and adapt to the community needs.

Out of the three recommendations we believe that enhanced collaboration and coordination, and program evaluation and community feedback, will benefit in the success of the ARCH program for the future. The integration of services could be beneficial, though there are some major concerns that would need to be worked out as all entities have a separate command structure and policies. The police department is in full support of the ARCH program and would recommend funding for the future.



**MEMORANDUM**

DATE: April 18, 2024  
TO: Andrew Frazier, Management Analyst  
FROM: Zach Walker, City Manager  
SUBJECT: Report No. 24-01 Review of the Alternative Response to Community Health Program



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I am writing to express my full support for the recommendations outlined in the recent audit report regarding the integration of crisis response services within our city. As the City Manager, I firmly believe that optimizing our resources and enhancing collaboration between programs like Crisis Intervention Teams (CIT) and Alternative Response to Community Health (ARCH) is essential for delivering effective and efficient services to our community members in need.

The audit rightly highlights the complexity of the situations our first responders encounter on a daily basis. It is evident that a multifaceted strategy is required to address these challenges adequately. Therefore, I endorse the recommendation to sustain and increase funding for the ARCH program, with a clear anticipation of its future expansion as a fully integrate service. Both the ARCH and CIT programs are invaluable assets in our efforts to support citizens facing crises, but we must be cautious to avoid redundant and duplicative services in the name of departmental tribalism.

**Integration of Services:** I fully support the proposal to merge CIT and ARCH into a single, more comprehensive program. This unified approach promises streamlined decision-making, reduced redundancies, and more tailored allocation of resources based on the genuine needs of our community. Establishing a joint administrative framework will ensure consistency in service delivery and enhance the overall effectiveness of our crisis response efforts.

**Enhanced Collaboration and Coordination:** If full integration proves impractical at this stage, I endorse the recommendation to enhance collaboration between CIT and ARCH. Shared protocols, cross-training initiatives, and common data management systems are all essential components for improving coordination and maximizing the impact of our crisis response services. By fostering teamwork and mutual understanding, we can ensure that our responders are better equipped to address a diverse range of situations effectively.

**Program Evaluation and Community Feedback:** Implementing ongoing evaluation mechanisms is crucial for ensuring the continued success of our crisis response programs. By defining clear performance metrics and regularly engaging with stakeholders, we can gather valuable insights into the effectiveness



and impact of the changes we implement. It is imperative that we remain responsive to the evolving needs of our community, adapting our strategies based on evidence and feedback to ensure we are delivering the best possible service.

I must also add that I fully support your finding regarding emergency dispatching. Dispatching is the epicenter of this issue and provides the best opportunity to address the integrated model you propose and that I fully support. In fact, I would suggest that a future audit be assigned to you by the Audit and Finance Committee to further explore how to address this critical function in a manner that achieves the greatest efficiency possible.

In conclusion, I am fully committed to implementing the recommendations outlined in the audit report. By integrating services, enhancing collaboration and coordination, and prioritizing program evaluation and community feedback, we can strengthen our crisis response efforts and better serve the residents of our city.

Thank you for your attention to this matter, and I look forward to working together to implement these important changes.

## Appendix E: Other Correspondence/Attestations

3/28/24, 9:22 AM

Mail - Andrew Frazier - Outlook

RE: ARCH Program

John Borel <jborel@indepmo.org>

Thu 3/28/2024 6:36 AM

To: Andrew Frazier <afrazier@indepmo.org>; Matthew Heffernan <mheffernan@indepmo.org>  
Cc: Justin Newkirk <jrnewkirk@indepmo.org>; Cynthia A. Jackson <cajackson@indepmo.org>

Hi Andrew,

Matt has cc'd Cyndy and Justin on this email as well. Would it be helpful if I requested a few perspectives from Fire and Police operations staff too?

My comments below are in blue. Appreciate you as well!

V/R,

JB

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From: Andrew Frazier <afrazier@indepmo.org>

Sent: Tuesday, March 26, 2024 9:48 AM

To: John Borel <jborel@indepmo.org>; Matthew Heffernan <mheffernan@indepmo.org>

Subject: ARCH Program

Good morning Gentlemen,

As I continue writing my analytical review of the ARCH program, I find it essential to incorporate comments of the perspectives from those deeply involved in its day-to-day operations (unfortunately I do not have Justin or Cindy's email or I would have included them, as well). The aim here is to inform our leadership's understanding with genuine insights directly from the frontline.

I've pinpointed several key areas of focus I hope you can comment on (so I can add it to the analysis):

- Program Effectiveness: How well is the program achieving its intended goals?

ARCH continues to set new goals as initial goals are met. The ability for this program to adapt and re-focus is critical. ARCH is exploring a new field of work that is heavily dependent on logistical support and cooperation for multiple internal and external stakeholders to achieve its goals. ARCH providers are effective in achieving the mission to the extent of the current 911 framework, and is consistently setting new goals on structural changes that will allow increased effectiveness across multiple emergency and resource systems.

- Efficiency: How well are resources being utilized, including any service overlaps?

Internally, ARCH is very efficient with their time and resources given. Days are structured to allow for maximum time given to cases and response. Consistent communication between providers allows for seamless care regardless of which provider is contacting an individual. We want the community to know that, if all other resources fail, if they feel like they have been let down, that the city will engage with them and (at the very least) walk with them for a bit while trying to reconnect with resources. I do take this very seriously, and am proud to work for a community that takes an active role in vulnerable citizens' lives.



External efficiency is a constant battle. True system-wide consistency with sorting 911 calls, multi-agency response, classification of data, is a herculean task. Independence is not alone in working through these massive challenges. A program like ARCH is only as good as the 911 logistics and intra-agency coordination around it. We are very active in advocating for better solutions, and are doing our best to push for increased coordination while trying to be respectful of other programs' integrity.

One final point here. One of ARCH's strengths is that we are independent of any resources and report to the city. I have increasingly come to realize how important this is. We don't represent one resource agency, we represent our citizens to those agencies. We are advocates to those resource agencies. We (gently) fight for our citizens with those agencies sometimes. ARCH guides and walks with people through the complicated environment of social resources, legal matters and mental health.

- Economy: The overall costs associated with the program.

I believe the city is getting a bargain with this program, and that it will only get better with age. The field providers we have (Matt, Justin & Cyndy) far exceed their cost in the effort and work they do. Programs succeed or fail largely due to the individuals that are doing the on-the-ground work, and I can confidently say that the future of this program is bright with these three individuals at the helm. When I look at the intense costs associated with 911 work, I am a bit shocked that there is a question that a program like ours, with the costs we incur, is at risk for termination based on expense. We represent a small expense for a significant community impact, with a future that is anything but stagnant and drive to be something that independence can be proud of.

I recognize that you may have varying degrees of input on these topics, and that's perfectly fine. Whether your comments are extensive or brief, they are invaluable in painting a comprehensive picture of the program's impacts, its strengths, and areas for improvement.

It's crucial for our leadership to grasp the full reality of the program—the successes, the challenges, and everything in between.

You should know that my recommendation advocates not just for the continuation of the program but also for its expansion, a view that is echoed by several elected officials.

I look forward to your valuable input and thank you in advance for your time and thoughts.

Appreciate ya!



**Andrew Frazier, MPA**

Management Analyst

Re: ARCH Program

Matthew Heffernan <mheffernan@indepmo.org>

Thu 3/28/2024 3:02 PM

To: Andrew Frazier <afrazier@indepmo.org>; John Borel <jborel@indepmo.org>

Andrew,

I apologize for my delayed response, I've been in class all week.

- Program Effectiveness: How well is the program achieving its intended goals?

To the maximum extent of our ability and currently available resources, ARCH has been very effective in our stated goals of reducing 911 usage from high utilizers, reducing the response and time on scene of 911 resources, and redirecting nonemergent transports to alternative receiving facilities, and this is borne out by the data that we have collected. Our goals are always expanding and evolving, and I believe that with additional time and resources our effectiveness will only increase.

- Efficiency: How well are resources being utilized, including any service overlaps?

ARCH exercises efficient use of time and resources; time not spent in a response to 911 is spent following up on previous clients, developing plans of care, or resource collection and connection. ARCH continues to streamline operations and the high flexibility and mobility of our program allows us to rapidly redirect our resources to where they are best and most efficiently utilized to address the health needs of our community.

- Economy: The overall costs associated with the program.

It's difficult if not impossible to attach a monetary value to the number of apparatus not dispatched on a call or released early from a call, which makes a cost/benefit analysis equally difficult. Based on the data we have available and the responses we have received from the community, I believe the ARCH program represents a significant ROI for the city, and multiple avenues exist that may allow this program to become income-generating in the future.



Matt Heffernan  
 Community Paramedic  
 Independence Fire Department  
 950 N Spring St  
 Independence, MO

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**From:** Andrew Frazier <afrazier@indepmo.org>  
**Sent:** Tuesday, March 26, 2024 9:48 AM

**RE: ARCH Program**

Cynthia A. Jackson &lt;cajackson@indepmo.org&gt;

Thu 3/28/2024 2:21 PM

To: Andrew Frazier &lt;afrazier@indepmo.org&gt;

Cc: Justin Newkirk &lt;jrnewkirk@indepmo.org&gt;; John Borel &lt;jborel@indepmo.org&gt;; Matthew Heffernan &lt;mheffernan@indepmo.org&gt;

Hi Andrew – Thank you for the opportunity to share our thoughts on the ARCH Program.

I believe in this program and have seen its success over the past year. The City of Independence is providing a cutting-edge service to some of its most vulnerable citizens. Starting this program as a new employee, it was an initial challenge to help first responders re-think their typical responses to situations. Many times, when someone is in crisis, the immediate thought is to send them to the hospital. I came from the hospital setting and know first-hand the barriers that exist in receiving mental health services through the emergency departments. We have worked hard to help change that thought process. It's rewarding to hear ARCH-1 called on the radio to respond to a situation knowing that we are valued by our IPD, IFD, AMR and dispatch colleagues. We have been asked many times whether ARCH will work later into the evening and/or on weekends. The need is there to expand this program whether that be additional units, longer hours and/or weekend services. Below are my thoughts on your specific bullet points:

**Program Effectiveness:**

The ARCH Program was designed to function in the margins of the 911 system. Over the past year, we have effectively been able to do just that. We are often called to the scene when someone needs services that don't fit within the traditional scope of fire, police, or ambulance services. We meet people in the community and begin to provide services where they are at. We have the flexibility to transport to destinations other than acute medical settings. We have also implemented a system for follow ups with community members who need our assistance. We make a clinical assessment on the scene and ask permission to follow up. Often, once the initial emergency has settled down, we can work specifically with the individual and their support system to effectively connect them with resources to help them achieve change.

**Efficiency:**

Our focus is always to utilize our time and resources wisely. Our mornings are spent preparing for our daily follow up visits. We are available for 911 calls from 7:00-1700 Monday-Friday and those are always our priority. Follow up visits/calls are fit in between 911 calls. We seek out resources to meet the needs of the individuals we are assisting. We use clinical assessment and experience in the field to best serve the citizens of Independence.

**Economy:**

The ARCH program offers an economic option to the City of Independence. We are responding in conjunction with and sometimes in place of police/fire/ambulance crews. When the situation is deemed safe, we can release police/fire/ambulance services which frees those units up for additional response. Prior to ARCH, police/fire/ambulance units were remaining on-scene for longer periods of time. With the experience and knowledge that the LCSW's and Community Paramedics who are ARCH, we are offering an invaluable service to the community for a minimal cost to operate the program.

Many thanks to you for asking our input and seeing the importance of this service.

ARCH

Justin Newkirk <jrnewkirk@indepmo.org>

Thu 3/28/2024 1:32 PM

To: Andrew Frazier <afrazier@indepmo.org>

Hey Andrew,

Thanks for advocating for our team! I have loved being a part of this group over the last year. I'm a long-time resident of Independence, and it has been such a great opportunity to serve my community in this unique way.

- Program Effectiveness: How well is the program achieving its intended goals?
  - I believe the program is doing an excellent job at achieving its intended goals. We are meeting community members in the midst of need and crisis and taking steps to connect them to the best outcomes.
- Efficiency: How well are resources being utilized, including any service overlaps?
  - I think our biggest resource is the collective and varied experience from the members of our team. As far as using emergency services – I think we've been finding our place within the established system. Fire and Police have been developing a better understanding of what we can do and how we can support community members. It is always welcomed when they reach out for our support. I think they also appreciate us being available to handle things that aren't quite in their wheelhouse. With regard to outside agencies, we're continually working to develop positive, working relationships. There have been some minor challenges with this, but we keep pushing forward to help people understand what we do and how we benefit the community.
- Economy: The overall costs associated with the program.
  - We are absolutely a cost-effective program. Our biggest costs are staff salaries and any vehicles we would utilize. Outside of that, other costs are very minimal. It doesn't take much for us to be up and running as an effective service. We aren't creating our own resources, but simply connecting people to what resources would be most appropriate for them – then following through to determine how helpful this is and to see if other resources/interventions would be more helpful.



Justin Newkirk, LCSW, LSCSW

ARCH – Licensed Clinical Social Worker

816-614-8778

[jrnewkirk@indepmo.org](mailto:jrnewkirk@indepmo.org)

111 E. Maple Ave  
Independence, MO 64050



## ARCH program

Eric Michel <emichel@indepmo.org>

Thu 3/28/2024 9:15 AM

To: Andrew Frazier <afrazier@indepmo.org>

Mr. Frazier,

I understand that the ARCH program is being reviewed and a decision will be made soon as to its future. I want to express my gratitude and appreciation for this program, as it has been a useful benefit to the community and provides much needed relief for our public safety personnel in the field.

ARCH has helped many people with specific needs receive the information and resources necessary to improve their quality of life and help them receive care for physical and mental illness, as well as provide transportation to necessary appointments that had been previously unavailable to them. Prior to the development of the ARCH program, these citizens had no other option but to call 911 and ask for help. Police, fire and EMS personnel were dispatched to these calls sometimes in excess of 30 times a month, spreading our public safety resources very thin, and negatively effecting response times to other emergency calls for service.

Until recently, I was a Captain on a fire department crew that responded to these calls for help. Most of the time there was simply no service that we could provide that could help them address their issues. Since the implementation of ARCH, I have witnessed a noticeable decrease in the number of times we were dispatched to these types of calls. Many times, we were able to recognize that our 911 callers had specific issues that needed addressed, but lacked the resources to address them. We were able to put them in contact with ARCH, who were able to help them find the resources specific to their needs, improving the quality of their lives and reducing the number of 911 calls considerably.

From my personal experience, the ARCH program has been a success and a resource that was long overdue. The citizens that receive support from ARCH benefit greatly from the services they provide and as a result, the strain on our public safety personnel lessened, as 911 call volumes continue to increase, overall.

Thank you, and have a great day,

**Eric Michel**  
Battalion Chief  
Fire Prevention Division  
950 N. Spring St.  
Independence, MO 64050  
816-365-9197  
emichel@indepmo.org



**RE: Management Analyst - CIT/ARCH program**

Mark Kelsey &lt;mkelsey@indepmo.org&gt;

Mon 3/18/2024 9:44 PM

To: Andrew Frazier &lt;afrazier@indepmo.org&gt;

Andrew,

Thanks for reaching out and welcome aboard. After reading your email I decide to reach out to get a couple different opinions on ARCH.

I reached out to Captain Schmidli he has been the dayshift patrol captain for some time and was a former CIT Coordinator and worked with our co responders. With him being on days I know he has witnessed Arch in action and worked with them.

**Thoughts on ARCH from former Patrol Captain Darrell Schmidli:****Pros:**

- Availability (Rarely is the team not available to assist)
- Frees up officers from some calls
- More resources/options than officers can offer
- Frees up AMR/Fire for emergencies

**Cons:**

- Lack of documentation/communication on the outcomes
- Not solving problems (they make lots of repeated contacts)
- Limits on available time (only M-F during the days)
- Officers fail to document the contact for follow-up by CIT

**Conflicts with the CIT program:**

- Lack of communication/game planning

The CIT Co-Responder and the CMHL have access to clinical records and focus on getting consumers into services. They devise game plans to engage consumers and force them to be responsible for following through with their treatment plans. The lack of communication between the ARCH and CIT teams leads to treatment conflicts.

**CIT/Community Services Sergeant Tyler Duke-**

- As far as ARCH goes, they do a good job responding when needed by patrol. My question is, what follow ups are they, or can they conduct. Could this be done collaboratively with CIT? At times, it feels that ARCH and CIT are doing the same job but in different ways; therefore, resulting in drastically different numbers which can be misleading.

**CIT Officer Rick Romero-**

- As for ARCH, they are helpful in helping with calls for service involving humans in crisis. The disconnect between law enforcement and ARCH is the follow ups with these individuals. I feel there are times that we are doing double the work due to the lack of communication. The goal is to get individuals in crisis to the facilities that will provide the care.

**Now my thoughts.**

- ARCH is a good concept and has its benefits, but it has also caused confusion or maybe better defined as bumps in the road. To be fair this confusion will be even more complex as 988 community response teams

are also in the works.

- First bump is to Dispatch- dispatch will often dispatch both PD and Arch to calls. I was informed in the beginning that ARCH was created to reduce calls for service for police. Now it is true that police can usually clear the scene faster once it is safe. Then ARCH will do what they can to help the subject get resources. This was time consuming when it was done by police. However, if our Co-Responder is working, they can do the same tasks as ARCH and directly get them into Burrell's resources. There is also no template for dispatch to go by to know who to dispatch to calls and when. (ARCH or Police or Both or Police and Co-Responder ). Dispatchers do not like to send somewhere where they might not be safe.
- Second bump is for Officers- Once the scene is safe then officers step back and let ARCH handle. Officers will also call ARCH to the scene to handle if they think it fits their criteria, which again gets them back into service quicker . When this happens however, we do not take CIT reports which is what the CIT Coordinator, Burrell Co-Responders, and Community Behavioral Health Liaisons use to conduct follow up appointments or to open up further resources from Burrell. Burrell is Comprehensive Mental Health and the Mental Health service provider for Independence, Eastern Jackson County and Kansas City. As a department we also have CIT officers, these officers are specifically trained in dealing with subjects in crisis, they are scattered throughout our department. With ARCH available we have seen less officers involved in the CIT handing of these calls instead they refer to ARCH. This doesn't leave the CIT Officer or Burrell anything to follow up on.
- Third bump is to Burrell/Co-responders and CBHL's- ARCH is staffed with social workers aboard, so they don't necessarily use Burrell. Burrell has requested a meeting with ARCH and CIT to discuss our rolls as they are finding that subjects are getting sent in multiple directions depending on who contacts them. This has caused double the work on some. Our goal as CIT and Co-responders is to eliminate the chronic callers or chronic contacts by police. We do this by conducting follow up visits and helping those with their crisis and giving them a game plan with the help of Burrell. We are not aware if ARCH does the same thing. We were advised that one subject ARCH received multiple calls about, but we were not aware, so we were unable to do follow up. Once we were made aware, we able to get a probate warrant and assist in getting them treatment. That is one thing that Police can do that others can't and that is to make people who are threat to themselves or others to go to the hospital and place them on a 96-hour hold.
- A lot of these bumps have the familiar tone of communication, and we have all met before but really didn't get things worked out. As paramedics they do have HIPPA rules that they must follow, which may not allow them to share information with us. The important part would be to get info to Burrell to assist. Maybe we can work on this when meet again.
- We also caused some confusion ourselves because we went months without a co-responder which caused us to have to call ARCH a lot more on calls. We currently have one co-responder and one open co-responder position. These are actual Burrell employees, paid by a grant through MARC, that are housed out of the PD and respond to calls with us.
- Arch is helping people, and they have great people working for them, they truly want to help the citizens of Independence. We just need to figure out how we all fit and become more efficient. I know that 988 went to Colorado to also look at ways they use 988 mobile crisis teams, unfortunately due to Officer Allens death our representative was unable to attend the trip. These bumps are pretty common as there is more and more groups getting involved in mental health diversions.

Respectfully,

Mark

## ARCH program support

Barnett Cardin <bcardin@indepmo.org>

Thu 4/4/2024 1:07 PM

To: Andrew Frazier <afrazier@indepmo.org>

Mr. Frazier, we've been tasked by Chief Borel with sharing our opinion of ARCH. I'm an 11-year veteran of IFD and have spent my entire career on the southside in the 40 Hwy/I-70 corridor. I'm wholeheartedly in favor of ARCH. In fact, I support an expansion that would provide some level of off-hours/on-call care.

The reality is Independence has a significant population that requires extraordinary care - homeless, drug addiction, mental health crises, etc. Historically, IFD and IPD have carried that burden with few resources to actually help people in the moment. I see ARCH filling a very real gap that the 911 system simply isn't designed to handle. The following issues do exist in Independence:

1. Aside from a true overdose in which we administer Narcan, IFD is not thoroughly trained or equipped to support the population like ARCH can. Unfortunately, IFD members do disregard this population, or even treat it with contempt. Similarly, what can IPD do beyond a law enforcement capacity?
2. The city has many hotels/motels/apartments where this population tends to originate. I have worked around most of them my entire career. A robust ARCH program could make a difference to the population in these places that the 911 system cannot.
3. Anecdotally, IPD has its own processes for collecting information about this population and providing services. Has it been a barrier for ARCH? Is IPD being too proprietary when its goals are actually aligned with ARCH?
4. AMR is a private, for-profit ambulance service that, on a macro level, cares little for this population other than a free ride to the hospital. The city needs to be forward thinking and consider how a robust ARCH program can fill needs now and in the future.

Best,

**Barnett Cardin**  
Fire Equipment Operator  
City of Independence – Fire Department  
950 N. Spring St.  
Independence, MO 64050  
O– (816) 325-7123  
bcardin@indepmo.org



## ARCH Program

Crowden, Ronald &lt;Ronald.Crowden@gmr.net&gt;

Fri 4/5/2024 11:09 AM

To: Andrew Frazier &lt;afrazier@indepmo.org&gt;

You don't often get email from ronald.crowden@gmr.net. [Learn why this is important](#)

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Good Morning Mr. Frazier,

I am writing to you this morning concerning the ARCH program. Since the inception of the program my organization has been very supportive of the concept and intent of the program.

It is no secret that the EMS and the Emergency health system are completely overwhelmed. This is not a problem that is limited to just Independence or the KC Metro, it spans nationwide. Many individuals rely on 911, EMS, and the ER for care due to lack of other options. There are various hurdles causing this issue. Countless studies and publications have described issues with transportation, insurance, access, etc. All of these lead to an increased load on the emergency medical system when these services may not be right for the patient. EMS routinely responds to calls for mental health issues, substance abuse, dental problems, chronic issues, etc. While these types of patients are consistently cared for at a high level by both hospital and prehospital providers, an ambulance or an ER is still not the best place for them. Most visits to an ER for complaints such as these result in lengthy ER stays to find resources, referrals to other off site providers, etc. All this while tying up valuable resources within the emergency healthcare system. Emergency rooms and many of the hospitals they are a part of are not staffed or equipped to handle these problems.

What the ARCH program has provided is one piece to help solve this problem. Admittedly, the program will not solve all of the problems listed above or the many others that I have not listed. But it does address the issue of getting the right patient to the right care. Due to various laws and regulations, ambulances are limited on where they can transport a patient to. While an urgent care office, substance abuse facility, or psychiatric treatment center may be the best destination for a patient, those regulations prevent an ambulance from taking a patient straight to those facilities. In many other cases allowing the patient to remain home while providing them appropriate resources is the best course of action. Through the program the ARCH team has access to resources which are not commonly known or utilized by the EMS field.

In a period from April 2023 to December 2023 the ARCH program was able to redirect nearly 140 transports which would have normally been handled by an ambulance. These patients were able to receive the appropriate care for their condition which may have been delayed or not afforded them had they utilized an ER alone. One very memorable case involved a large group effort between my agency, ARCH, Centerpoint MC, as well as others. This person was a high utilizer of EMS for treatment of a chronic condition. Many times this patient required only medical equipment or assistance using the equipment. While the road was long, this coordinated effort resulted in the patient receiving placement within an assisted care facility which was able to assist her with her care, resulting in better patient outcome and releasing the burden of an already tapped health system.

You may look at the figure of 140 patients and feel this number is rather small. In the grand scheme of things you would be correct. AMR Independence handles over 30000 calls for service per year, so 140 is a small percentage. However, in these cases that 140 was able to provide multiple victories. The patient was provided resources and or care not afforded to standard EMS, and this also allowed an ambulance to remain available to

4/8/24, 8:01 AM

Mail - Andrew Frazier - Outlook

care for patients that may be better suited for the emergency healthcare system. Based on the limited resources and hours of operation, 140 patients is a monumental achievement.

AMR Independence very much supports the continuation of the ARCH program moving forward. The demographic of independence can benefit greatly from a program such as this. With adequate resources I have no doubt that the ARCH program will become a staple for appropriate healthcare in this community.

If there is anything I can do to further assist in this matter, please feel free to contact me.

**Ronald Crowden, Paramedic**

Deputy Chief, Operations, Independence/South Platte

W: 816.836.1594 ext. 21903 | C: 816.547.3887 | [www.amr.net](http://www.amr.net)



A Global Medical Response Solution.

ARCH Program experiences

Winningham, Allen <Allen.Winningham@health.mo.gov>

Thu 3/28/2024 11:48 AM

To: Andrew Frazier <afrazier@indepmo.org>

You don't often get email from allen.winningham@health.mo.gov. [Learn why this is important](#)

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Dear Andrew,

Hi my name is Allen Winningham. I work for the Missouri Senior And Disability Services Division. I investigate senior adults and adults with disabilities hotline calls in the Independence, Raytown and Kansas City areas. I have had the privilege of meeting the ARCH team, going to some common trainings with them, and most importantly I've worked with them in the field. From the first time I worked with them I knew right away what a valuable asset and resource they were to the Independence Community. They are experts at what they do and top notch professionals in their delivery of services, their helping spirit, and their ability to work with clients in the community. Once I met them in the field, I've gone back to them and asked for their help, asked them questions, and worked on some common cases with them. They are a tremendous resource to me in my work and I always keep in mind their services when I'm dealing with my clients if I think ARCH can help in any way. Cyndi, Matt, and Justin are always willing to help. They seem to especially be helpful with mental health issues in the community. I know this is a big issue and they are out there working everyday to help those people get the resources and help they need. They are always glad to follow up, find resources, connect people to what they need, etc. I speak of them glowingly and try to tell people about their services if they should ever need them. I hope that their program continues for a long time, and if money was available it would be a great program to expand, and I'm sure you could share the successes of their work as model to other cities too. I would be happy to talk to you even more if you ever had any questions on their valuableness to Independence. Thank you for reading and letting me share.

Sincerely,  
Allen Winningham

Allen Winningham  
Social Service Specialist  
8800 East 63<sup>rd</sup> St.  
Raytown, MO 64133  
Office- 816-292-7718  
Cell—816-420-7219

Re: ARCH Request \*\*\*Please Read\*\*\*

Nathan Stevens <nstevens@indepmo.org>

Fri 3/29/2024 1:46 PM

To: John Borel <jborel@indepmo.org>; Andrew Frazier <afrazier@indepmo.org>

Good Afternoon to Whom it may concern,

I personally believe that the Community Paramedic/Arch program should continue and truth be told. I wish that it had more available hours!!! It is inconvenient, on a few occasions, where had they been available after 5 PM. It could've saved a PD response!! As we are all well aware, PD is extremely short staffed and in no better words. Getting their backside handed to them on a daily basis!! I know this because I see them periodically and they have expressed this to me when speaking to them.

Incidents that I have encountered where ARCH, after 5 PM, could've saved a PD response.  
A male started a fire in a parking lot to stay warm. Had just gotten released from jail and wanted to stay warm because of below freezing temps. PD transported him to a facility in KC.  
A male last shift continued to freak out on my crew and I, plus AMR. The male was being uncooperative and I asked for PD to respond. Long story short, he could've been helped by ARCH. But due to his choices, nothing violent, he was arrested and taken to jail by PD.  
A female started a fire to stay warm in freezing temps. I had to put the fire out, but she wanted to go to a warmer place that was only available in KC. PD did not respond because she chose to walk. But ARCH could've helped her!!!

ARCH helping my crew and I, along with Station 2!

An alcoholic male had called 14 times in 2024 and this was discovered on approximately Jan. 23rd! I immediately asked for ARCH. Station 2 hasn't been called to him since, that I know of.  
A homeless male was continually in the area of Noland & I-70. He had frost bite on his toes and fingers. ARCH was able to get him help and off of the streets.  
An elderly female was calling 9-1-1 approximately once every other day to pick her up off of the floor. Via dispatch, it was discovered she was behind on utilities and needed financial assistance and or an assisted living facility type situation. ARCH was informed of the situation. No crews from Station 2 have been there in almost a month or maybe more!

My personal opinion, ARCH is helping a ton. It is not a fast process, because it takes time. So I personally believe it should continue and is a beneficial program. Rome wasn't built in a day and ARCH can't fix the many issues in the city in the few short years it has been in existence.

The above examples are what I can think of, off the top of my head!! Those are all major situations, after 5 PM, where I wanted to call ARCH. And the others that continually called, I had forgotten about, because I haven't heard from them like we were.

Thank You,

4/2/24, 9:47 AM

Mail - Andrew Frazier - Outlook

ARCH

Nathan Johnson <njohnson@indepmo.org>

Mon 4/1/2024 2:19 PM

To: Andrew Frazier <afrazier@indepmo.org>

Cc: John Borel <jborel@indepmo.org>

Mr. Frazier

I work as a Paramedic Fire Equipment Operator with the Fire Department here and as a Paramedic here with AMR. I have had several good first hand experiences with ARCH and have forward several citizens to ARCH for resources that I don't have experience or ability to offer.

One particular case came to mind when while working an ambulance shift I was dispatched along with IFD on a shortness of air. We determined it was anxiety induced symptoms and patient had already been to ER with no relief just a few days earlier. We contacted ARCH and they arrived on scene to provide better resources for this citizen. Although I honestly never followed up on this particular case I believe she was transported by ARCH to a crisis center and I'm sure she received much better resources for her anxiety than another trip to ER. The ambulance and fire truck were able to return to service quickly.

I also feel like the amount of calls we run for the homeless greatly reduced with ARCH assistance.

There was one particular homeless gentleman in our district that routinely refused care and transport for his severe frostbite and psychiatric issues this last winter. ARCH was able to utilize the court system to place a court order for him to get the much needed care and transport.

ARCH has been on several other scenes with us and always had a quick response. There were several occasions where fire department and ambulance were returned to service while ARCH assisted citizen, putting much needed resources back in service.

I wish I could tell you more particular stories but much of what ARCH does is after we are placed back in service allowing for resources to go where needed or be available. This allows our citizens to get better resources from ARCH and opportunity for a quicker response from emergency services placed back in service. ARCH is a vital part of our team and a great resource for our citizens. I hope the city continues to support ARCH in its full capacity.

Nathan Johnson  
Paramedic FEO P2B  
Paramedic AMR

Sent via the Samsung Galaxy S23 Ultra 5G, an AT&T 5G smartphone  
Get [Outlook for Android](#)



ARCH

Barbara Daniels <bdaniels@heartlandcbc.org>

Tue 4/2/2024 10:10 AM

To: Andrew Frazier <afrazier@indepmo.org>

You don't often get email from bdaniels@heartlandcbc.org. [Learn why this is important](#)

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Hello,

I just wanted to share my experience with Arch Team. I have been riding two times a week with Arch and they respond to situations that really assist IPD and EMS. They are very caring and compassionate in serving the individuals we get calls on and they provide a level of care that goes above and beyond. The Crisis Center utilizes the Arch team as well. These are situations that is saving the city money because they are following up and providing solutions in these cases so they stop becoming revolving door situations which leads to the individual's better quality of life which for the community as a whole the is the better scenario, the follow up is imperative because that is what is getting the results and that is what they do-there is not another agency here in Independence that has that ability. Arch team definitely impacts our community and changes things for the better. I would like to see the city grow the Arch team out to a 24-hour service. I know the city of Independence is benefiting from the Arch team in several ways but the most important thing is that people in our community are experiencing better outcomes in crisis situations and that is changing people's lives for the better. If you have any questions, please feel free to contact me at 816-673-9248.

Sincerely,  
Barbie Miller  
HCBC  
Specialty Teams Street Outreach

**Barbara Daniels** CPS (She/Her/Hers)  
Housing Liaison



Ph: (816) 421-4701  
 Fax: (816) 421-4701  
 1514 Campbell  
 Kansas City, MO 64108



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ARCH

Patton, Scott <Scott.Patton@kcmo.org>

Thu 3/28/2024 11:03 AM

To: Andrew Frazier <afrazier@indepmo.org>

You don't often get email from scott.patton@kcmo.org. [Learn why this is important](#)

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Hello Andrew,

I am a Community Paramedic with the Kansas City Fire Department. Have had some interaction with John Borel, IFD/ARCH. We worked together to resolve a very difficult situation with a Homeless High Utilizer of both our services. John and I shared information on our contact with this woman. This cooperation helped to compile the information needed to get her placed into a home that could provide the care that she needed. She has not been seen in Kansas City since this issue was resolved and we are truly grateful and appreciative of John's assistance in this matter.



**Scott Patton**

Community Paramedic

Office: 816 513-4683

Cell: 816-269-8248

Email: [Scott.patton@kcmo.org](mailto:Scott.patton@kcmo.org)

**Community Medical Response Team**

**KCFD**

635 Woodland Ave., Suite 2106

Kansas City, MO 64106

CMRT Number: 816-513-4603

Fax: 816-513-4690

4/3/24, 8:00 AM

Mail - Andrew Frazier - Outlook

## ARCH Program

Ronald Schoultz <rschoultz@indepmo.org>

Tue 4/2/2024 3:34 PM

To: Andrew Frazier <afrazier@indepmo.org>

Hello,

My name is Ron Schoultz and I have been with IFD for a little over 15 years. Currently I'm on Squad 10 A shift. I'm only giving you my 2 cents because we have used arch a hand full of times and I feel we do need something in place, weather that be the ARCH program or something else. There are many times people call 911 because they need help and really just don't know what to do. In these situations, a lot of the times Fire shows up and we don't have the answers. Some sort of Citizens assist program needs to be in place if no other reason, then to just assist in alleviating non-emergency calls. I do believe the ARCH program is a good tool and has an opportunity to grow into a full Assistance program for the city of Independence.

Thank You,  
FEO/Paramedic R. Schoultz  
S10A



4/3/24, 8:01 AM

Mail - Andrew Frazier - Outlook

## ARCH Program

Joan Collins <jcollins@trumanhabitat.org>

Tue 4/2/2024 3:38 PM

To: Andrew Frazier <afrazier@indepmo.org>

You don't often get email from jcollins@trumanhabitat.org. [Learn why this is important](#)

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Dear Andrew Frazier,

I have had the pleasure of both meeting the ARCH program staff, as well as consulting with them on a couple of occasions. Their presence in the community is solid, and we have at times shared clients (ones that call 911 and also receive home repairs by Truman Heritage Habitat for Humanity). The conversations and work together has been helpful. Their 'eyes' on these community members help to provide direction on what is most needed to create and maintain safe living conditions for our citizens. They are able to refer to our programs in a timely manner and spread the word of what is possible.

Thank you so much for this first year of ARCH!! I look forward to this ongoing collaboration.

Joan

+

**Joan Collins**

Aging-In-Place Specialist



505 N. Dodgion  
Independence, MO 64050  
[www.trumanhabitat.org](http://www.trumanhabitat.org)  
816-461-6551

# *City of Independence*

## AGENDA ITEM COVER SHEET

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**Agenda Title:**

March 2024 - Monthly Financial Presentation

**Department:** Finance

**Contact Person:** Cindy Gray

---

**REVIEWERS:**

Finance Department

Approved

---

**Committee Action:**

**Committee Action:**

---

**ATTACHMENTS:**

- Monthly Financials March 2024



**INDEPENDENCE**  
★ MISSOURI ★

Monthly Financial  
and Operating Report  
March 2024

## Table of Contents

General Fund	1
Sales Tax Funds	
Street Improvements Sales Tax Fund	2
Park Improvements Sales Tax Fund	3
Storm Water Sales Tax Fund	4
Police Public Safety Sales Tax Fund	5
Fire Protection Sales Tax Fund	6
Use Tax Funds	
Animal Shelter	7
Police	8
Property Tax Levy Funds	
Health Property Tax Levy	9
Parks and Recreation Property Tax Levy	10
Special Revenue Funds	
Tourism Fund	11
Independence Square Benefit District	12
Community Development Block Grant Fund	13
Rental Rehabilitation	14
License Surcharge	15
Grants	16
American Rescue Plan (ARP)	17
Enterprise Funds	
Power and Light	18 - 19
Water	20 - 21
Water Pollution Control	22 - 23
Events Center Debt Service	24
Internal Service Funds	
Central Garage	25
Staywell Health Care	26
Worker's Compensation	27
Risk Management	28
Finance & Support Services	29
Debt Service Fund	
Debt Service - Neighborhood Improvement Districts	30
Capital Improvement Funds	
Street Improvements Capital Project Fund	31
Revolving Public Improvements Capital Project Fund	32
Building and Other Improvements Capital Project Fund	33
Storm Drainage Capital Project Fund	34
Park Improvements Capital Project Fund	35
Independence Events Center CID	36
Crackerneck Creek TDD	37
Tax Increment Financing Summary	38
Santa Fe TIF	39
Eastland TIF	40
North Independence TIF	41
Crackerneck Creek TIF	42
Old Landfill TIF	43
Trinity TIF	44
HCA TIF	45
Cinema East TIF	46
23rd & Noland Project 1 TIF	47
23rd & Noland Project 2 TIF	48
23rd & Noland Project 3 TIF	49
23rd & Noland Project 4 TIF	50
Independence Square TIF	51
I-70 & Little Blue Parkway Project 1 TIF	52
I-70 & Little Blue Parkway Project 3 TIF	53
Marketplace Project 1 TIF	54
Marketplace Project 2 TIF	55
Hub Drive TIF	56
TIF Supplemental Appropriation Fund	57

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 General Fund  
 For the period ended March 31, 2024

	Budgeted Amounts		Actual	Variance	Percent	Percent
	Original	Amended	Amounts (Budget Basis)	with Final Budget	Actual 75.00% of Year	From Budget
<b>Revenues:</b>						
Real Estate Tax	\$ 6,003,000	6,003,000	6,113,009	110,009	101.83%	26.83%
Sales Tax	21,565,625	21,565,625	16,132,712	(5,432,913)	74.81%	-0.19%
Use Tax	642,000	642,000	974,727	332,727	151.83%	76.83%
Cigarette Tax	285,000	285,000	253,514	(31,486)	88.95%	13.95%
Franchise Tax	8,333,000	8,333,000	6,104,393	(2,228,607)	73.26%	-1.74%
Licenses and Permits	4,452,950	4,452,950	3,400,012	(1,052,938)	76.35%	1.35%
Intergovernmental	5,960,000	5,960,000	5,199,519	(760,481)	87.24%	12.24%
Charges for Current Services	2,034,900	2,102,520	1,654,355	(448,165)	78.68%	3.68%
Interfund Charges for Support Services	4,469,287	4,469,287	3,284,719	(1,184,568)	73.50%	-1.50%
Fines and Forfeitures	2,086,000	2,086,000	1,634,791	(451,209)	78.37%	3.37%
Investment Income (Loss)	180,000	180,000	351,292	171,292	195.16%	120.16%
Other Revenue	749,451	759,451	1,219,253	459,802	160.54%	85.54%
<b>Total Revenues</b>	<b>56,761,213</b>	<b>56,838,833</b>	<b>46,322,296</b>	<b>(10,516,537)</b>	<b>81.50%</b>	<b>6.50%</b>
<b>Other Financing Sources:</b>						
Payments In Lieu of Taxes	21,301,000	21,301,000	17,042,334	(4,258,666)	80.01%	5.01%
Transfers In	—	—	22,018	22,018	0.00%	-75.00%
Operating Transfers In - American Rescue Plan	—	—	—	—	0.00%	-75.00%
<b>Total Other Financing Sources</b>	<b>21,301,000</b>	<b>21,301,000</b>	<b>17,064,352</b>	<b>(4,236,648)</b>	<b>80.11%</b>	<b>5.11%</b>
<b>Total Revenues and Other Financing Sources</b>	<b>78,062,213</b>	<b>78,139,833</b>	<b>63,386,648</b>	<b>(14,753,185)</b>	<b>81.12%</b>	<b>6.12%</b>
<b>Expenditures:</b>						
City Council	1,174,882	706,159	550,343	155,816	77.93%	2.93%
City Clerk	—	482,323	236,744	245,579	49.08%	-25.92%
City Manager	1,292,479	1,299,079	990,305	308,774	76.23%	1.23%
Municipal Court	1,579,595	1,579,595	1,146,615	432,980	72.59%	-2.41%
Law	185,216	185,216	135,837	49,379	73.34%	-1.66%
Finance	579,527	601,127	630,176	(29,049)	104.83%	29.83%
Community Development	5,980,795	6,077,495	4,468,085	1,609,410	73.52%	-1.48%
Police	35,397,004	35,464,624	26,780,512	8,684,112	75.51%	0.51%
Fire	24,379,630	24,408,630	20,563,326	3,845,304	84.25%	9.25%
Municipal Services (Public Works)	5,103,087	5,175,387	3,360,300	1,815,087	64.93%	-10.07%
Parks and Recreation	1,478,993	1,494,293	1,075,570	418,723	71.98%	-3.02%
Contingencies	364,005	364,005	—	364,005	0.00%	-75.00%
Non-Departmental	21,600	—	22,816	(22,816)	0.00%	-75.00%
Debt service	165,400	165,400	165,150	250	99.85%	24.85%
<b>Total Expenditures</b>	<b>77,702,213</b>	<b>78,003,333</b>	<b>60,125,779</b>	<b>17,877,554</b>	<b>77.08%</b>	<b>2.08%</b>
<b>Other Financing Uses:</b>						
Transfers Out	360,000	360,000	25,540	334,460	7.09%	-67.91%
<b>Total Expenditures and Other Financing Uses</b>	<b>78,062,213</b>	<b>78,363,333</b>	<b>60,151,319</b>	<b>18,212,014</b>	<b>76.76%</b>	<b>1.76%</b>
<b>Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis</b>	<b>\$ —</b>	<b>(223,500)</b>	<b>3,235,329</b>	<b>3,458,829</b>		
<b>Unassigned Fund Balance at Beginning of Year</b>			<b>10,185,653</b>			
Cancellation of prior year encumbrances			89,375			
Change in other fund balance components during the year			(36,698)			
Year-end investment market value adjustment			—			
<b>Ending Unassigned Fund Balance, 03/31/24</b>			<b>13,473,659</b>			
<b>Restricted</b>			<b>266,039</b>			
<b>Committed</b>			<b>59,163</b>			
<b>Assigned</b>			<b>1,308,621</b>			
<b>Total Fund Balance</b>			<b>\$ 15,107,482</b>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Street Improvements Sales Tax Fund  
 For the period ended March 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>	<u>Percent</u>
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u>	<u>with Final</u>	<u>Actual</u>	<u>From</u>
			<u>(Budget Basis)</u>	<u>Budget</u>	<u>75.00% of Year</u>	<u>Budget</u>
<b>Revenues:</b>						
Sales Taxes	\$ 10,534,000	10,534,000	7,435,575	(3,098,425)	70.59%	-4.41%
Use Tax	321,000	321,000	487,364	166,364	151.83%	76.83%
Charges for Services	—	—	—	—	0.00%	-75.00%
Intergovernmental Revenue	—	—	449,917	449,917	0.00%	-75.00%
Investment Income (Loss)	125,000	125,000	602,397	477,397	481.92%	406.92%
Other Revenue	—	—	1,000,201	1,000,201	0.00%	-75.00%
<b>Total Revenues</b>	<b>10,980,000</b>	<b>10,980,000</b>	<b>9,975,454</b>	<b>(1,004,546)</b>	<b>90.85%</b>	<b>15.85%</b>
<b>Other Financing Sources:</b>						
Transfers in	—	—	—	—	0.00%	-75.00%
Total other financing sources	—	—	—	—	0.00%	-75.00%
<b>Total revenues and other financing sources</b>	<b>10,980,000</b>	<b>10,980,000</b>	<b>9,975,454</b>	<b>(1,004,546)</b>	<b>90.85%</b>	<b>15.85%</b>
<b>Expenditures:</b>						
General Government	—	—	—	—	0.00%	-75.00%
Street Maintenance	1,382,173	1,382,173	940,091	442,082	68.02%	-6.98%
Capital Outlay	21,798,746	25,143,212	4,430,453	20,712,759	17.62%	-57.38%
Debt Service	1,747,446	1,747,446	1,747,446	—	100.00%	25.00%
<b>Total Expenditures</b>	<b>24,928,365</b>	<b>28,272,831</b>	<b>7,117,990</b>	<b>21,154,841</b>	<b>25.18%</b>	<b>-49.82%</b>
<b>Other Financing Uses:</b>						
Transfers Out	—	260,000	—	260,000	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<b>—</b>	<b>260,000</b>	<b>—</b>	<b>260,000</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>24,928,365</b>	<b>28,532,831</b>	<b>7,117,990</b>	<b>21,414,841</b>	<b>24.95%</b>	<b>-50.05%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ (13,948,365)</b>	<b>(17,552,831)</b>	<b>2,857,464</b>	<b>20,410,295</b>		
Unassigned Fund Balance at Beginning of Year			3,396,368			
Cancellation of Prior Year Encumbrances			834,764			
Change in Other Fund Balance Components During the Year			9,958,440			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 03/31/24			<u>17,047,036</u>			
<b>Fund Balance Components:</b>						
Restricted - Current Year Encumbrances			990,515			
Restricted - Prior Year Encumbrances			1,158,291			
Restricted - Developer Contribution			1,450,000			
Restricted - Debt Reserve Project Accounts - Capital Projects			514,731			
<b>Total Fund Balance</b>			<u>\$ 21,160,573</u>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Park Improvements Sales Tax Fund  
 For the period ended March 31, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 75.00% of Year	Percent From Budget
	Original	Amended				
<b>Revenues:</b>						
Sales Taxes	\$ 5,268,000	5,268,000	3,717,788	(1,550,212)	70.57%	-4.43%
Use Tax	169,000	169,000	243,682	74,682	144.19%	69.19%
Charges for services	578,500	578,500	395,478	(183,022)	68.36%	-6.64%
Intergovernmental	33,000	33,000	43,581	10,581	132.06%	57.06%
Investment Income (Loss)	19,180	19,180	85,123	65,943	443.81%	368.81%
Other Revenue	27,400	27,400	47,843	20,443	174.61%	99.61%
<b>Total Revenues</b>	<b>6,095,080</b>	<b>6,095,080</b>	<b>4,533,495</b>	<b>(1,561,585)</b>	<b>74.38%</b>	<b>-0.62%</b>
<b>Other Financing Sources:</b>						
Transfers In	—	—	228,514	228,514	0.00%	-75.00%
Transfers In - American Rescue Plan	—	—	—	—	0.00%	-75.00%
Proceeds from Bond Issuance/Capital Lease	—	—	—	—	0.00%	-75.00%
<b>Total Other Financing Sources</b>	<b>—</b>	<b>—</b>	<b>228,514</b>	<b>228,514</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Revenues and Other Financing Sources</b>	<b>6,095,080</b>	<b>6,095,080</b>	<b>4,762,009</b>	<b>(1,333,071)</b>	<b>78.13%</b>	<b>3.13%</b>
<b>Expenditures:</b>						
Culture and Recreation	6,940,818	6,953,318	4,756,571	2,196,747	68.41%	-6.59%
Capital Outlay	200,000	200,000	—	200,000	0.00%	-75.00%
Debt Service	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures</b>	<b>7,140,818</b>	<b>7,153,318</b>	<b>4,756,571</b>	<b>2,396,747</b>	<b>66.49%</b>	<b>-8.51%</b>
<b>Other Financing Uses:</b>						
Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>7,140,818</b>	<b>7,153,318</b>	<b>4,756,571</b>	<b>2,396,747</b>	<b>66.49%</b>	<b>-8.51%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ (1,045,738)</b>	<b>(1,058,238)</b>	<b>5,438</b>	<b>1,063,676</b>		
Unassigned Fund Balance at Beginning of Year			3,715,082			
Cancellation of Prior Year Encumbrances			10,326			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 03/31/24			3,730,846			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			620,156			
Restricted - Prior Year Encumbrances			1,864			
<b>Total Fund Balance</b>			<b>\$ 4,352,866</b>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Storm Water Sales Tax Fund  
 For the period ended March 31, 2024

	Budgeted Amounts		Actual	Variance	Percent	Percent
	Original	Amended	Amounts (Budget Basis)	with Final Budget	Actual 75.00% of Year	From Budget
<b>Revenues:</b>						
Sales Taxes	\$ 5,268,000	5,268,000	3,717,788	(1,550,212)	70.57%	-4.43%
Use Tax	169,000	169,000	243,682	74,682	144.19%	69.19%
Charges for Services	—	—	—	—	0.00%	-75.00%
Intergovernmental	—	—	245,483	245,483	0.00%	-75.00%
Investment Income (loss)	164,000	164,000	338,789	174,789	206.58%	131.58%
Other Revenue	7,900	7,900	23,976	16,076	303.49%	228.49%
<b>Total revenues</b>	<b>5,608,900</b>	<b>5,608,900</b>	<b>4,569,718</b>	<b>(1,039,182)</b>	<b>81.47%</b>	<b>6.47%</b>
<b>Expenditures:</b>						
Storm water						
Administration	231,484	231,484	166,858	64,626	72.08%	-2.92%
Maintenance	2,829,466	2,829,466	1,738,357	1,091,109	61.44%	-13.56%
Permit completion	318,000	318,000	316,400	1,600	99.50%	24.50%
Capital outlay	3,470,000	6,558,952	3,337,035	3,221,917	50.88%	-24.12%
<b>Total Expenditures</b>	<b>6,848,950</b>	<b>9,937,902</b>	<b>5,558,650</b>	<b>4,379,252</b>	<b>55.93%</b>	<b>-19.07%</b>
Other financing uses:						
Transfers out	—	260,000	18,492	241,508	7.11%	-67.89%
Total other financing uses	—	260,000	18,492	241,508	7.11%	-67.89%
<b>Total Expenditures and Other Financing Uses</b>	<b>6,848,950</b>	<b>10,197,902</b>	<b>5,577,142</b>	<b>4,620,760</b>	<b>54.69%</b>	<b>-20.31%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ (1,240,050)</b>	<b>(4,589,002)</b>	<b>(1,007,424)</b>	<b>3,581,578</b>		
Unassigned Fund Balance at Beginning of Year			10,968,275			
Cancellation of Prior Year Encumbrances			16,903			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 03/31/24			9,977,754			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			2,840,312			
Restricted - Prior Year Encumbrances			270,075			
Restricted - Regional Detention Construction			122,125			
Restricted - Regional Detention Maintenance			38,038			
Restricted - Emergency Response Relief			500,000			
<b>Total Fund Balance</b>			<b>\$ 13,748,304</b>			



**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Police Public Safety Sales Tax Fund  
 For the period ended March 31, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 75.00% of Year	Percent From Budget
	Original	Amended				
<b>Revenues:</b>						
Sales Taxes	\$ 2,831,000	2,831,000	2,162,233	(668,767)	76.38%	1.38%
Use Tax	85,000	85,000	121,841	36,841	143.34%	68.34%
Investment Income (Loss)	35,000	35,000	90,512	55,512	258.61%	183.61%
Other Revenue	7,600	7,600	118,032	110,432	1553.05%	1478.05%
<b>Total Revenues</b>	<b>2,958,600</b>	<b>2,958,600</b>	<b>2,492,618</b>	<b>(465,982)</b>	<b>84.25%</b>	<b>9.25%</b>
<b>Expenditures:</b>						
Public Safety						
Communications	679,700	629,100	407,074	222,026	64.71%	-10.29%
Facilities	116,700	119,320	96,484	22,836	80.86%	5.86%
Equipment	2,595,800	2,643,780	2,490,003	153,777	94.18%	19.18%
Capital Outlay	1,400,000	1,400,000	1,325,051	74,949	94.65%	19.65%
Debt Service	25,422	25,422	19,836	5,586	78.03%	3.03%
<b>Total Expenditures</b>	<b>4,817,622</b>	<b>4,817,622</b>	<b>4,338,448</b>	<b>479,174</b>	<b>90.05%</b>	<b>15.05%</b>
<b>Other Financing Uses:</b>						
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-75.00%
Total Other Financing Uses	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures and Other Financing Uses</b>	<b>4,817,622</b>	<b>4,817,622</b>	<b>4,338,448</b>	<b>479,174</b>	<b>90.05%</b>	<b>15.05%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ (1,859,022)</b>	<b>(1,859,022)</b>	<b>(1,845,830)</b>	<b>13,192</b>		
Unassigned Fund Balance at Beginning of Year			3,125,485			
Cancellation of Prior Year Encumbrances			25,209			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 03/31/24			<u>1,304,864</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			2,783,477			
Restricted - Prior Year Encumbrances			29,907			
Total Fund Balance			<u>\$ 4,118,248</u>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Fire Protection Sales Tax Fund  
 For the period ended March 31, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 75.00% of Year	Percent From Budget
	Original	Amended				
<b>Revenues:</b>						
Sales Taxes	\$ 11,395,000	11,395,000	8,232,833	(3,162,167)	72.25%	-2.75%
Use Tax	321,000	321,000	487,364	166,364	151.83%	76.83%
Investment Income (Loss)	47,000	47,000	291,140	244,140	619.45%	544.45%
Other Revenue	6,000	6,000	69,765	63,765	1162.75%	1087.75%
<b>Total Revenues</b>	<b>11,769,000</b>	<b>11,769,000</b>	<b>9,081,102</b>	<b>(2,687,898)</b>	<b>77.16%</b>	<b>2.16%</b>
<b>Expenditures:</b>						
Public Safety	8,391,735	8,247,387	3,771,312	4,476,075	45.73%	-29.27%
Capital outlay	1,800,000	2,087,401	1,687,401	400,000	80.84%	5.84%
Debt Service	73,236	217,584	217,584	—	100.00%	25.00%
<b>Total Expenditures</b>	<b>10,264,971</b>	<b>10,552,372</b>	<b>5,676,297</b>	<b>4,876,075</b>	<b>53.79%</b>	<b>-21.21%</b>
<b>Other Financing Uses:</b>						
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-75.00%
Total Other Financing Uses	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures and Other Financing Uses</b>	<b>10,264,971</b>	<b>10,552,372</b>	<b>5,676,297</b>	<b>4,876,075</b>	<b>53.79%</b>	<b>-21.21%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ 1,504,029</b>	<b>1,216,628</b>	<b>3,404,805</b>	<b>2,188,177</b>		
Unassigned Fund Balance at Beginning of Year			8,787,693			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 03/31/24			<u>12,192,498</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			853,282			
Restricted - Prior Year Encumbrances			987,278			
Total Fund Balance			\$ <u>14,033,058</u>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Animal Shelter Use Tax  
 For the period ended March 31, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 75.00% of Year	Percent From Budget
	Original	Amended				
<b>Revenues:</b>						
Use Tax	\$ 855,000	855,000	855,000	—	100.00%	25.00%
Intergovernmental Revenue	—	—	—	—	0.00%	-75.00%
Investment Income (Loss)	6,000	6,000	24,381	18,381	406.35%	331.35%
Other Revenue	—	—	127	127	0.00%	-75.00%
<b>Total Revenues</b>	<b>861,000</b>	<b>861,000</b>	<b>879,508</b>	<b>18,508</b>	<b>102.15%</b>	<b>27.15%</b>
<b>Other Financing sources:</b>						
Transfers in	25,000	25,000	—	(25,000)	0.00%	-75.00%
<b>Total other financing sources</b>	<b>25,000</b>	<b>25,000</b>	<b>—</b>	<b>(25,000)</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Total revenues and other financing sources</b>	<b>886,000</b>	<b>886,000</b>	<b>879,508</b>	<b>(6,492)</b>	<b>99.27%</b>	<b>24.27%</b>
<b>Expenditures:</b>						
General Government	—	—	—	—	0.00%	-75.00%
Animal Services	886,000	886,000	477,192	408,808	53.86%	-21.14%
Capital Outlay	—	—	—	—	0.00%	-75.00%
Debt Service	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures</b>	<b>886,000</b>	<b>886,000</b>	<b>477,192</b>	<b>408,808</b>	<b>53.86%</b>	<b>-21.14%</b>
<b>Other Financing Uses:</b>						
Transfers In	—	—	—	—	0.00%	-75.00%
Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>886,000</b>	<b>886,000</b>	<b>477,192</b>	<b>408,808</b>	<b>53.86%</b>	<b>-21.14%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ —</b>	<b>—</b>	<b>402,316</b>	<b>402,316</b>		
Unassigned Fund Balance at Beginning of Year			322,768			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 03/31/24			<u>725,084</u>			
<b>Fund Balance Components:</b>						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Total Fund Balance			<u>\$ 725,084</u>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Police Use Tax  
 For the period ended March 31, 2024

	Budgeted Amounts		Actual	Variance	Percent	Percent
	Original	Amended	Amounts (Budget Basis)	with Final Budget	Actual 75.00% of Year	From Budget
<b>Revenues:</b>						
Use Tax	\$ 4,483,000	4,483,000	4,483,000	—	100.00%	25.00%
Investment Income (Loss)	59,000	59,000	174,793	115,793	296.26%	221.26%
Other Revenue	—	—	20	20	0.00%	-75.00%
<b>Total Revenues</b>	<b>4,542,000</b>	<b>4,542,000</b>	<b>4,657,813</b>	<b>115,813</b>	<b>102.55%</b>	<b>27.55%</b>
<b>Expenditures:</b>						
Public Safety	4,231,251	4,730,815	3,790,092	940,723	80.11%	5.11%
Debt Service	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures</b>	<b>4,231,251</b>	<b>4,730,815</b>	<b>3,790,092</b>	<b>940,723</b>	<b>80.11%</b>	<b>5.11%</b>
<b>Other Financing Uses:</b>						
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-75.00%
Total Other Financing Uses	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures and Other Financing Uses</b>	<b>4,231,251</b>	<b>4,730,815</b>	<b>3,790,092</b>	<b>940,723</b>	<b>80.11%</b>	<b>5.11%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ 310,749</b>	<b>(188,815)</b>	<b>867,721</b>	<b>1,056,536</b>		
Unassigned Fund Balance at Beginning of Year			4,952,541			
Cancellation of Prior Year Encumbrances			7,275			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 03/31/24			<u>5,827,537</u>			
<b>Other Fund Balance Components:</b>						
Restricted - Current Year Encumbrances			940,963			
Restricted - Prior Year Encumbrances			13,821			
Total Fund Balance			<u>\$ 6,782,321</u>			

**CITY OF INDEPENDENCE, MISSOURI**

Budgetary Comparison Schedule

Health Property Tax Levy

For the period ended March 31, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 75.00% of Year	Percent From Budget
	Original	Amended				
<b>Revenues:</b>						
Taxes	\$ 870,620	870,620	914,229	43,609	105.01%	30.01%
Charges for Services	170,000	170,000	204,356	34,356	120.21%	45.21%
Licenses & Permits	412,400	412,400	351,946	(60,454)	85.34%	10.34%
Investment Income (Loss)	11,500	11,500	14,186	2,686	123.36%	48.36%
Other Revenue	14,000	14,000	60,949	46,949	435.35%	360.35%
<b>Total Revenues</b>	<b>1,478,520</b>	<b>1,478,520</b>	<b>1,545,666</b>	<b>67,146</b>	<b>104.54%</b>	<b>29.54%</b>
<b>Other Financing Sources:</b>						
Transfers In	325,000	325,000	—	(325,000)	0.00%	-75.00%
Transfers In - American Rescue Plan	—	—	—	—	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<b>325,000</b>	<b>325,000</b>	<b>—</b>	<b>(325,000)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Revenues and Other Sources</b>	<b>1,803,520</b>	<b>1,803,520</b>	<b>1,545,666</b>	<b>(257,854)</b>	<b>85.70%</b>	<b>10.70%</b>
<b>Expenditures:</b>						
Animal Services	997,848	997,848	965,480	32,368	96.76%	21.76%
Health Services	805,672	827,472	595,407	232,065	71.95%	-3.05%
<b>Total Expenditures</b>	<b>1,803,520</b>	<b>1,825,320</b>	<b>1,560,887</b>	<b>264,433</b>	<b>85.51%</b>	<b>10.51%</b>
<b>Other Financing Uses:</b>						
Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Expenditures and Other Uses</b>	<b>1,803,520</b>	<b>1,825,320</b>	<b>1,560,887</b>	<b>264,433</b>	<b>85.51%</b>	<b>10.51%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ —</b>	<b>(21,800)</b>	<b>(15,221)</b>	<b>6,579</b>		
Unassigned Fund Balance at Beginning of Year			348,758			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 03/31/24			<u>333,537</u>			
<b>Other Fund Balance Components:</b>						
Restricted - Current Year Encumbrances			75,882			
Restricted - Prior Year Encumbrances			<u>2,148</u>			
<b>Total Fund Balance</b>			<b>\$ <u>411,567</u></b>			

**CITY OF INDEPENDENCE, MISSOURI**

Budgetary Comparison Schedule

Parks and Recreation Property Tax Levy

For the period ended March 31, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 75.00% of Year	Percent From Budget
	Original	Amended				
<b>Revenues:</b>						
Taxes	\$ 1,838,155	1,838,155	1,942,736	104,581	105.69%	30.69%
Intergovernmental	—	—	—	—	0.00%	-75.00%
Charges for Services	88,500	88,500	64,836	(23,664)	73.26%	-1.74%
Investment Income (Loss)	16,485	16,485	25,701	9,216	155.91%	80.91%
Other Revenue	—	—	1,272	1,272	0.00%	-75.00%
<b>Total Revenues</b>	<b>1,943,140</b>	<b>1,943,140</b>	<b>2,034,545</b>	<b>91,405</b>	<b>104.70%</b>	<b>29.70%</b>
<b>Expenditures:</b>						
Parks and Recreation	1,583,850	1,586,850	1,237,724	349,126	78.00%	3.00%
<b>Total Expenditures</b>	<b>1,583,850</b>	<b>1,586,850</b>	<b>1,237,724</b>	<b>349,126</b>	<b>78.00%</b>	<b>3.00%</b>
Other Financing Uses – Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Expenditures and Other Uses</b>	<b>1,583,850</b>	<b>1,586,850</b>	<b>1,237,724</b>	<b>349,126</b>	<b>78.00%</b>	<b>3.00%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ 359,290</b>	<b>356,290</b>	<b>796,821</b>	<b>440,531</b>		
Unassigned Fund Balance at Beginning of Year			23,687			
Cancellation of Prior Year Encumbrances			30			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 03/31/24			<u>820,538</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			82,547			
Restricted - Prior Year Encumbrances			<u>1,322</u>			
Total Fund Balance			<u>\$ 904,407</u>			

**CITY OF INDEPENDENCE, MISSOURI**

Budgetary Comparison Schedule

Tourism Fund

For the period ended March 31, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 75.00% of Year	Percent From Budget
	Original	Amended				
<b>Revenues:</b>						
Transient Guest Taxes	\$ 2,300,000	2,300,000	1,694,152	(605,848)	73.66%	-1.34%
Charges for Services	—	—	5,631	5,631	0.00%	-75.00%
Investment Income (Loss)	25,050	25,050	63,933	38,883	255.22%	180.22%
Other Revenue	3,000	3,000	5,039	2,039	167.97%	92.97%
<b>Total Revenues</b>	<b>2,328,050</b>	<b>2,328,050</b>	<b>1,768,755</b>	<b>(559,295)</b>	<b>75.98%</b>	<b>0.98%</b>
<b>Other Financing Sources:</b>						
Transfers In - American Resuce Plan	—	—	—	—	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Revenues and Other Sources</b>	<b>2,328,050</b>	<b>2,328,050</b>	<b>1,768,755</b>	<b>(559,295)</b>	<b>75.98%</b>	<b>0.98%</b>
<b>Expenditures:</b>						
Tourism	2,743,264	3,580,015	2,196,030	1,383,985	61.34%	-13.66%
<b>Total Expenditures</b>	<b>2,743,264</b>	<b>3,580,015</b>	<b>2,196,030</b>	<b>1,383,985</b>	<b>61.34%</b>	<b>-13.66%</b>
Other Financing Uses – Transfers Out	—	—	196,430	(196,430)	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>196,430</b>	<b>(196,430)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Expenditures and Other Uses</b>	<b>2,743,264</b>	<b>3,580,015</b>	<b>2,392,460</b>	<b>1,187,555</b>	<b>66.83%</b>	<b>-8.17%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ (415,214)</b>	<b>(1,251,965)</b>	<b>(623,705)</b>	<b>628,260</b>		
Unassigned Fund Balance at Beginning of Year			1,938,742			
Cancellation of Prior Year Encumbrances			5,220			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 03/31/24			1,320,257			
<b>Other Fund Balance Components:</b>						
Restricted - Current Year Encumbrances			439,784			
Restricted - Prior Year Encumbrances			7,267			
Restricted - Operating Reserve			376,368			
<b>Total Fund Balance</b>			<b>\$ 2,143,676</b>			



**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Independence Square Benefit District  
 For the period ended March 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 75.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
<b>Revenues:</b>						
Taxes	\$ —	—	27,436	27,436	0.00%	-75.00%
Investment Income (Loss)	—	—	2,536	2,536	0.00%	-75.00%
Other Revenue	—	—	—	—	0.00%	-75.00%
<b>Total Revenues</b>	<u>—</u>	<u>—</u>	<u>29,972</u>	<u>29,972</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Expenditures:</b>						
General government	—	—	442	(442)	0.00%	-75.00%
<b>Total Expenditures</b>	<u>—</u>	<u>—</u>	<u>442</u>	<u>(442)</u>	<u>0.00%</u>	<u>-75.00%</u>
Other Financing Uses – Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Total Expenditures and Other Uses</b>	<u>—</u>	<u>—</u>	<u>442</u>	<u>(442)</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<u>\$ —</u>	<u>—</u>	<u>29,530</u>	<u>29,530</u>		
Unassigned Fund Balance at Beginning of Year			8,737			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			<u>—</u>			
Ending Unassigned Fund Balance, 03/31/24			<u>38,267</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			<u>—</u>			
<b>Total Fund Balance</b>			<u>\$ 38,267</u>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Community Development Block Grant Fund  
 For the period ended March 31, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 75.00% of Year	Percent From Budget
	Original	Amended				
<b>Revenues:</b>						
Federal Grant - CDBG	\$ 851,251	851,251	494,167	(357,084)	58.05%	-16.95%
Other Revenue	—	—	712	712	—	-75.00%
<b>Total Revenues</b>	<b>851,251</b>	<b>851,251</b>	<b>494,879</b>	<b>(356,372)</b>	<b>58.14%</b>	<b>-16.86%</b>
<b>Expenditures:</b>						
CDBG Administration	169,702	169,702	120,177	49,525	70.82%	-4.18%
CDBG Expenditures	681,001	681,001	458,966	222,035	67.40%	-7.60%
<b>Total Expenditures</b>	<b>850,703</b>	<b>850,703</b>	<b>579,143</b>	<b>271,560</b>	<b>68.08%</b>	<b>-6.92%</b>
<b>Other Financing Uses:</b>						
Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Expenditures and Other Uses</b>	<b>850,703</b>	<b>850,703</b>	<b>579,143</b>	<b>271,560</b>	<b>68.08%</b>	<b>-6.92%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ 548</b>	<b>548</b>	<b>(84,264)</b>	<b>(84,812)</b>		
Unassigned Fund Balance at Beginning of Year			(9,437)			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Ending Unassigned Fund Balance, 03/31/24			(93,701)			
<b>Other Fund Balance Components:</b>						
Restricted - Current Year Encumbrances			93,657			
Restricted - Prior Year Encumbrances			44			
<b>Total Fund Balance</b>			<b>\$ —</b>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Rental Rehabilitation  
 For the period ended March 31, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 75.00% of Year	Percent From Budget
	Original	Amended				
<b>Revenues:</b>						
HOME Program Grant	\$ 570,305	570,305	152,172	(418,133)	26.68%	-48.32%
Other Revenue	—	—	(7)	(7)	0.00%	-75.00%
<b>Total Revenues</b>	<b>570,305</b>	<b>570,305</b>	<b>152,165</b>	<b>(418,140)</b>	<b>26.68%</b>	<b>-48.32%</b>
<b>Expenditures:</b>						
HOME Administration	59,987	59,987	35,810	24,177	59.70%	-15.30%
Multi Family Housing	375,107	375,107	—	375,107	0.00%	-75.00%
Community Housing Development	107,172	107,172	—	107,172	0.00%	-75.00%
<b>Total Expenditures</b>	<b>542,266</b>	<b>542,266</b>	<b>35,810</b>	<b>506,456</b>	<b>6.60%</b>	<b>-68.40%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ 28,039</b>	<b>28,039</b>	<b>116,355</b>	<b>88,316</b>		
Unassigned Fund Balance at Beginning of Year			(200,586)			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Ending Unassigned Fund Balance, 03/31/24			(84,231)			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			84,231			
Total Fund Balance			\$ —			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 License Surcharge  
 For the period ended March 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>	<u>Percent</u>
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u> <u>(Budget Basis)</u>	<u>with Final</u> <u>Budget</u>	<u>Actual</u> <u>75.00% of Year</u>	<u>From</u> <u>Budget</u>
<b>Revenues:</b>						
Licenses and Permits	\$ —	—	100	100	0.00%	-75.00%
Investment Income (Loss)	21,000	21,000	34,728	13,728	165.37%	90.37%
Other Revenue	—	—	—	—	0.00%	-75.00%
<b>Total Revenues</b>	<b>21,000</b>	<b>21,000</b>	<b>34,828</b>	<b>13,828</b>	<b>165.85%</b>	<b>90.85%</b>
<b>Expenditures:</b>						
General Government	—	—	299	(299)	0.00%	-75.00%
<b>Total expenditures</b>	<b>—</b>	<b>—</b>	<b>299</b>	<b>(299)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Other Financing Uses:</b>						
Transfers Out/Capital Outlay	—	—	39,052	(39,052)	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>39,052</b>	<b>(39,052)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>39,351</b>	<b>(39,351)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ 21,000</b>	<b>21,000</b>	<b>(4,523)</b>	<b>(25,523)</b>		
Unassigned Fund Balance at Beginning of Year			1,287,491			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance, 03/31/24			<u>1,282,968</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
<b>Total Fund Balance</b>			<b>\$ 1,282,968</b>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Grants  
 For the period ended March 31, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 75.00% of Year	Percent From Budget
	Original	Amended				
<b>Revenues:</b>						
Intergovernmental	\$ 4,479,344	6,856,411	2,268,373	(4,588,038)	33.08%	-41.92%
Charges for Services	109,023	109,023	120,254	11,231	110.30%	35.30%
Other Revenue	140,620	335,675	7,257	(328,418)	2.16%	-72.84%
<b>Total Revenues</b>	<b>4,728,987</b>	<b>7,301,109</b>	<b>2,395,884</b>	<b>(4,905,225)</b>	<b>32.82%</b>	<b>-42.18%</b>
<b>Other financing sources:</b>						
Transfers In	—	—	—	—	0.00%	-75.00%
<b>Total other financing sources</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total revenues and other financing sources</b>	<b>4,728,987</b>	<b>7,301,109</b>	<b>2,395,884</b>	<b>(4,905,225)</b>	<b>32.82%</b>	<b>-42.18%</b>
<b>Expenditures:</b>						
Public Safety	778,911	2,900,222	1,641,929	1,258,293	56.61%	-18.39%
General Government	100,880	137,424	86,588	50,836	63.01%	-11.99%
Culture and Recreation	82,434	39,238	23,098	16,140	58.87%	-16.13%
Community Development	1,510,774	962,869	1,041,926	(79,057)	108.21%	33.21%
Animal Services	16,269	24,654	7,157	17,497	29.03%	-45.97%
Health Services	1,473,853	3,175,673	721,248	2,454,425	22.71%	-52.29%
<b>Total Expenditures</b>	<b>3,963,121</b>	<b>7,240,080</b>	<b>3,521,946</b>	<b>3,718,134</b>	<b>48.65%</b>	<b>-26.35%</b>
<b>Other Financing Uses:</b>						
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>3,963,121</b>	<b>7,240,080</b>	<b>3,521,946</b>	<b>3,718,134</b>	<b>48.65%</b>	<b>-26.35%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ 765,866</b>	<b>61,029</b>	<b>(1,126,062)</b>	<b>(1,187,091)</b>		
Unassigned Fund Balance at Beginning of Year			(131,639)			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Ending Unassigned Fund Balance, 03/31/24			(1,257,701)			
<b>Other Fund Balance Components:</b>						
Restricted - Current Year Encumbrances			522,790			
Restricted - Prior Year Encumbrances			92,883			
<b>Total Fund Balance</b>			<b>\$ (642,028)</b>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 American Rescue Plan (ARP)  
 For the period ended March 31, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 75.00% of Year	Percent From Budget
	Original	Amended				
<b>Revenues:</b>						
Intergovernmental	\$ 9,557,038	5,408,133	683,898	(4,724,235)	12.65%	-62.35%
Charges for Services	—	—	—	—	0.00%	-75.00%
Other Revenue	—	—	—	—	0.00%	-75.00%
<b>Total Revenues</b>	<b>9,557,038</b>	<b>5,408,133</b>	<b>683,898</b>	<b>(4,724,235)</b>	<b>12.65%</b>	<b>-62.35%</b>
<b>Other financing sources:</b>						
Transfers in	—	—	—	—	0.00%	-75.00%
<b>Total other financing sources</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total revenues and other financing sources</b>	<b>9,557,038</b>	<b>5,408,133</b>	<b>683,898</b>	<b>(4,724,235)</b>	<b>12.65%</b>	<b>-62.35%</b>
<b>Expenditures:</b>						
Personnel Services	—	—	106,327	(106,327)	0.00%	-75.00%
Other Services	1,112,038	1,112,038	509,775	602,263	45.84%	-29.16%
Supplies	—	—	(19,479)	19,479	0.00%	-75.00%
Capital Outlay	4,135,000	3,875,074	1,011	3,874,063	0.03%	-74.97%
<b>Total Expenditures</b>	<b>5,247,038</b>	<b>4,987,112</b>	<b>597,634</b>	<b>4,389,478</b>	<b>11.98%</b>	<b>-63.02%</b>
<b>Other Financing Uses:</b>						
Transfers Out - American Rescue Plan	4,200,000	—	—	—	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<b>4,200,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>9,447,038</b>	<b>4,987,112</b>	<b>597,634</b>	<b>4,389,478</b>	<b>11.98%</b>	<b>-63.02%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ 110,000</b>	<b>421,021</b>	<b>86,264</b>	<b>(334,757)</b>		
Unassigned Fund Balance at Beginning of Year			(421,022)			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Ending Unassigned Fund Balance, 03/31/24			(334,758)			
<b>Other Fund Balance Components:</b>						
Restricted - Current Year Encumbrances			216,723			
Restricted - Prior Year Encumbrances			118,035			
<b>Total Fund Balance</b>			<b>\$ —</b>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Power and Light  
 For the period ended March 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>	<u>Percent</u>
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u> <u>(Budget Basis)</u>	<u>with Amended</u> <u>Budget</u>	<u>Actual</u> <u>75.00% of Year</u>	<u>From</u> <u>Budget</u>
<b>Operating Revenues:</b>						
Charges for Services	\$ 137,475,870	137,475,870	113,598,031	(23,877,839)	82.63%	7.63%
Penalties	1,000,000	1,000,000	1,143,005	143,005	114.30%	39.30%
Connection Charges	33,000	33,000	5,415	(27,585)	16.41%	-58.59%
Miscellaneous	—	—	48,282	48,282	0.00%	-75.00%
Temporary Service	1,000	1,000	450	(550)	45.00%	-30.00%
Rental Income	294,500	294,500	295,751	1,251	100.42%	25.42%
Transmission Wheeling	7,000,000	7,000,000	4,746,646	(2,253,354)	67.81%	-7.19%
<b>Total Operating Revenues</b>	<u>145,804,370</u>	<u>145,804,370</u>	<u>119,837,580</u>	<u>(25,966,790)</u>	<u>82.19%</u>	<u>7.19%</u>
<b>Operating Expenses:</b>						
Personnel Services	30,327,879	30,327,879	21,679,426	8,648,453	71.48%	-3.52%
Retiree Benefits	1,460,000	1,460,000	1,090,657	369,343	74.70%	-0.30%
Other Services	28,080,687	28,692,887	22,439,803	6,253,084	78.21%	3.21%
Supplies	62,389,475	62,442,275	47,536,533	14,905,742	76.13%	1.13%
Capital Projects	14,747,000	23,120,096	2,632,174	20,487,922	11.38%	-63.62%
Capital Operating	1,356,440	1,577,637	379,890	1,197,747	24.08%	-50.92%
Debt Service	8,638,100	8,638,100	3,836,179	4,801,921	44.41%	-30.59%
Other Expenses	100,000	100,000	—	100,000	0.00%	-75.00%
<b>Total Operating Expenses</b>	<u>147,099,581</u>	<u>156,358,874</u>	<u>99,594,662</u>	<u>56,764,212</u>	<u>63.70%</u>	<u>-11.30%</u>
<b>Nonoperating Revenues (Expenses):</b>						
Investment Income	118,000	118,000	1,976,583	1,858,583	1675.07%	1600.07%
Interfund Charges for Support Services	2,075,300	2,075,300	1,589,457	(485,843)	76.59%	1.59%
Miscellaneous Revenue (Expense)	15,700	15,700	555,214	539,514	3536.39%	3461.39%
<b>Total Nonoperating Revenue (Expenses)</b>	<u>2,209,000</u>	<u>2,209,000</u>	<u>4,121,254</u>	<u>1,912,254</u>	<u>186.57%</u>	<u>111.57%</u>
<b>Income (Loss) Before Transfers</b>	913,789	(8,345,504)	24,364,172	32,709,676	-291.94%	-366.94%
Capital Contributions	—	—	—	—	0.00%	-75.00%
Transfers Out – Utility Payments In Lieu of Taxes	(14,601,000)	(14,601,000)	(11,831,009)	(2,769,991)	81.03%	6.03%
Transfers In	—	—	—	—	0.00%	-75.00%
Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Transfers</b>	<u>(14,601,000)</u>	<u>(14,601,000)</u>	<u>(11,831,009)</u>	<u>(2,769,991)</u>	<u>81.03%</u>	<u>6.03%</u>
<b>Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis</b>	<u>\$ (13,687,211)</u>	<u>(22,946,504)</u>	12,533,163	<u>35,479,667</u>		
Beginning Available Resources			51,797,305			
Prior Period Adjustment			—			
Year-End Investment Market Value Adjustment			—			
Ending Available Resources			<u>64,330,468</u>			
Revenue Risk			5,300,000			
Capital Reserve			3,000,000			
Expense Risk			18,700,000			
Working Capital			25,500,000			
Targeted Reserve Level			<u>52,500,000</u>			
<b>Total Non-Restricted Resources Available</b>			<u>\$ 11,830,468</u>			



**Power and Light - Open Capital Projects  
As of March 31, 2024**

PROJECT	PROJECT TITLE	ORIGINAL BUDGET	NET BUDGET AMENDMENTS	REVISED BUDGET	ENCUMBRANCES	ACTUALS	AVAILABLE BUDGET
200815	T&D Sys IMPROVEMENTS	\$ 550,000.00	751,671.50	1,301,671.50	217,258.14	755,979.53	328,433.83
200828	FIBER OPTIC PROGRAM	200,000.00	70,789.23	270,789.23	94,288.97	142,762.33	33,737.93
201106	69 KV SUBSTATION FACILITIES	-	236,068.65	236,068.65	38,493.25	121,089.08	76,486.32
201405	SUBSTATION SECURITY PROJECT	-	196,405.74	196,405.74	68,411.53	43,660.52	84,333.69
201510	Sys OpS / DISPATCH	-	43,034.77	43,034.77	33,430.50	-	9,604.27
201603	69 KV Trans LINE REBUIL	-	771,535.88	771,535.88	64,309.79	20,381.70	686,844.39
201604	Sys OpS / UPS UPGRAD	-	51,175.00	51,175.00	-	51,175.00	-
201605	Sys OpS WORK AREA	700,000.00	619,842.18	1,319,842.18	-	-	1,319,842.18
201702	Prod FACILITIES IMPROVE	-	172,116.00	172,116.00	-	-	172,116.00
201703	BV GROUND WATER	-	289,356.17	289,356.17	85,096.00	42,475.15	161,785.02
201706	SUBSTATION K SWITCHGEAR &	-	146,637.27	146,637.27	146,316.11	-	321.16
201710	Mo CITY DIVESTITURE	-	350,294.83	350,294.83	287,241.32	63,053.01	0.50
201804	SUBSTATION E SWITCHGEAR REPLACEMENT	-	2,281,361.33	2,281,361.33	119,905.56	237,018.90	1,924,436.87
202101	Substation Fiber Optic Network	217,000.00	832,919.23	1,049,919.23	17,925.00	53,321.00	978,673.23
202102	Traffic Controller Upgrades	-	56,342.00	56,342.00	27,715.00	19,686.00	8,941.00
202103	Traffic Camera System Upgrades	-	51,837.00	51,837.00	45,000.00	-	6,837.00
202107	Motorola APX Radio Purchase Phase 2	-	67,716.89	67,716.89	-	-	67,716.89
202108	Operations APC UPS Battery Replace	75,000.00	99,700.00	174,700.00	-	-	174,700.00
202109	Substation Modeling	150,000.00	-	150,000.00	-	-	150,000.00
202110	20MVAR Capacitor Bank Sub A	-	190,689.11	190,689.11	-	13,233.83	177,455.28
202111	Transmission Pole Replacement Prog	-	529,680.46	529,680.46	21,375.83	35,674.10	472,630.53
202201	Substation A Transformer T-9 Mtce	-	180,000.00	180,000.00	70,425.00	-	109,575.00
202202	Substation N Transformer T-1 Maint	180,000.00	-	180,000.00	-	-	180,000.00
202205	Desert Storm Switchgear Cabinets	250,000.00	500,000.00	750,000.00	296,099.58	249,977.25	203,923.17
202206	T & D Road Improvement Projects	-	1,205,645.70	1,205,645.70	913,291.78	204,265.26	88,088.66
202208	Traffic Signal Detection Systems	60,000.00	21,635.00	81,635.00	2,140.00	2,860.73	76,634.27
202210	IPL Service Center PBX Upgrade to I	15,000.00	85,000.00	100,000.00	-	-	100,000.00
202211	H-5 Hot Gas Path Inspection	-	239,397.25	239,397.25	-	-	239,397.25
202304	Controls Software Upgrade	-	364,491.80	364,491.80	46,669.40	303,986.40	13,836.00
202305	PLSC Operations Area HVAC Upgrade	-	100,000.00	100,000.00	-	-	100,000.00
202306	Substation A Blockhouse Roof Repl	-	25,022.00	25,022.00	-	-	25,022.00
202308	Substn & Trans Upgrade &Replacement	-	389,841.71	389,841.71	-	1,441.58	388,400.13
202314	Construction of New Substation S	6,000,000.00	-	6,000,000.00	-	-	6,000,000.00
202315	Construct New Trans System Sub S	1,350,000.00	-	1,350,000.00	-	-	1,350,000.00
202316	Construct 6 New Dist Feeders Sub S	650,000.00	357,460.73	1,007,460.73	113,861.74	37,077.99	856,521.00
202317	H5 Combustion Turbine Repair	-	714,175.19	714,175.19	22,862.02	330,876.40	360,436.77
202401	Purchase Evergy 69kV Line	1,200,000.00	-	1,200,000.00	20,000.00	-	1,180,000.00
202403	Sub M Breaker Replacement	150,000.00	-	150,000.00	-	-	150,000.00
202405	Emergency Replacement Trans Poles	250,000.00	-	250,000.00	42,751.66	-	207,248.34
202406	Service Center Upgrades	500,000.00	-	500,000.00	-	-	500,000.00
202407	Emergent Maintenance Production	400,000.00	-	400,000.00	-	-	400,000.00
202408	Substation & Trans Upgrade &Replace	400,000.00	-	400,000.00	-	-	400,000.00
202409	T & D Road Improvement Projects	500,000.00	-	500,000.00	-	-	500,000.00
202410	T & D System Improvements	500,000.00	-	500,000.00	-	-	500,000.00
202411	SCADA/EMS Software/Hardware Upgrade	450,000.00	-	450,000.00	188,448.21	147,349.60	114,202.19
		\$ 14,747,000.00	11,991,842.62	26,738,842.62	2,983,316.39	2,877,345.36	20,878,180.87

	Current Year Budget	Prior Year Budget (Enc Roll)	Total
Budget	\$ 23,120,096.31	3,618,746.31	26,738,842.62
Less Expenditures	886,483.59	1,990,861.77	2,877,345.36
Less Encumbrances	1,745,689.99	1,237,626.40	2,983,316.39
Total Available	\$ 20,487,922.73	390,258.14	20,878,180.87

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Water  
 For the period ended March 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Amended Budget</u>	<u>Percent Actual 75.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
<b>Operating Revenues:</b>						
Charges for Services	\$ 32,610,000	32,610,000	25,382,988	(7,227,012)	77.84%	2.84%
Penalties	200,000	200,000	169,894	(30,106)	84.95%	9.95%
Connection/Disconnection Charges	17,000	17,000	18,622	1,622	109.54%	34.54%
Miscellaneous	15,000	15,000	5,797	(9,203)	38.65%	-36.35%
Returned Check Charges	26,000	26,000	23,325	(2,675)	89.71%	14.71%
Rental Income	85,000	85,000	90,334	5,334	106.28%	31.28%
Meter Repairs	—	—	—	—	0.00%	-75.00%
Merchandising Jobbing	—	—	3,269	3,269	0.00%	-75.00%
<b>Total Operating Revenues</b>	<b>32,953,000</b>	<b>32,953,000</b>	<b>25,694,229</b>	<b>(7,258,771)</b>	<b>77.97%</b>	<b>2.97%</b>
<b>Operating expenses:</b>						
Personnel Services	10,123,922	10,026,347	6,499,636	3,526,711	64.83%	-10.17%
Retiree Benefits	364,000	364,000	242,503	121,497	66.62%	-8.38%
Other Services	14,168,493	13,968,493	8,763,765	5,204,728	62.74%	-12.26%
Supplies	3,626,950	4,160,950	3,765,139	395,811	90.49%	15.49%
Capital Projects	8,050,000	20,781,289	1,698,096	19,083,193	8.17%	-66.83%
Capital Operating	1,037,800	711,800	475,481	236,319	66.80%	-8.20%
Debt Service	2,540,938	2,540,938	2,367,220	173,718	93.16%	18.16%
Other Expenses	50,000	50,000	—	50,000	0.00%	-75.00%
<b>Total Operating Expenses</b>	<b>39,962,103</b>	<b>52,603,817</b>	<b>23,811,840</b>	<b>28,791,977</b>	<b>45.27%</b>	<b>-29.73%</b>
<b>Nonoperating Revenues (Expenses):</b>						
Investment Income	657,138	657,138	1,533,759	876,621	233.40%	158.40%
Interfund Charges for Support Services	3,360,000	3,360,000	2,523,578	(836,422)	75.11%	0.11%
Miscellaneous Revenue (Expense)	16,700	16,700	84,950	68,250	508.68%	433.68%
<b>Total Nonoperating Revenue (Expenses)</b>	<b>4,033,838</b>	<b>4,033,838</b>	<b>4,142,287</b>	<b>108,449</b>	<b>102.69%</b>	<b>27.69%</b>
<b>Income (Loss) Before Transfers</b>	<b>(2,975,265)</b>	<b>(15,616,979)</b>	<b>6,024,676</b>	<b>21,641,655</b>	<b>-38.58%</b>	<b>-113.58%</b>
Transfers Out – Utility Payments In Lieu of Taxes	(2,990,770)	(2,990,770)	(2,465,812)	(524,958)	82.45%	7.45%
Transfers In	—	—	—	—	0.00%	-75.00%
Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Transfers</b>	<b>(2,990,770)</b>	<b>(2,990,770)</b>	<b>(2,465,812)</b>	<b>(524,958)</b>	<b>82.45%</b>	<b>7.45%</b>
<b>Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis</b>	<b>\$ (5,966,035)</b>	<b>(18,607,749)</b>	<b>3,558,864</b>	<b>22,166,613</b>		
Beginning Available Resources			51,219,649			
Year-End Investment Market Value Adjustment			—			
Ending Available Resources			<u>54,778,513</u>			
Revenue Risk			2,000,000			
Capital Reserve			6,100,000			
Expense Risk			700,000			
Working Capital			5,600,000			
Targeted Reserve Level			<u>14,400,000</u>			
<b>Total Non-Restricted Resources Available</b>			<b>\$ 40,378,513</b>			

**Water - Open Capital Projects  
As of March 31, 2024**

PROJECT	PROJECT TITLE	ORIGINAL BUDGET	NET BUDGET AMENDMENTS	REVISED BUDGET	ENCUMBRANCES	ACTUALS	AVAILABLE BUDGET
400708	TREATMENT PIT DISCHARGE	\$ 1,000,000.00	273,113.14	1,273,113.14	67,638.14	3,475.00	1,202,000.00
400904	EAST INDEPENDENCE INDUST PARK	-	674,000.00	674,000.00	-	-	674,000.00
401003	FUTURE Prod WELLS	500,000.00	1,462,326.00	1,962,326.00	603,339.94	646,554.06	712,432.00
401301	23RD ST MAIN REPLACEMENT	-	311,672.57	311,672.57	2,811.00	-	308,861.57
401402	LAGOON CLEANOUT	500,000.00	(24,500.00)	475,500.00	194,400.00	-	281,100.00
401505	Dist Sys IMPROVE	-	244,781.00	244,781.00	-	-	244,781.00
401506	TRUMAN ROAD BOOSTER STATION	-	106,569.52	106,569.52	-	-	106,569.52
401601	FILTER BACKWASH OUTFALL	-	190,325.00	190,325.00	-	-	190,325.00
401602	PIT DISCHARGE OUTFALL	-	459,824.48	459,824.48	-	-	459,824.48
401605	COURTNEY BEND BASIN CATWALK	-	10,020.00	10,020.00	-	-	10,020.00
401608	LIME SILO	-	3,919,760.18	3,919,760.18	2,105,258.25	1,446,380.28	368,121.65
401703	Maint BUILDING AT CBP	-	200,000.00	200,000.00	-	-	200,000.00
401704	VAN HORN RESERVOIR IMPROVE	-	(49,699.58)	(49,699.58)	-	-	(49,699.58)
401802	6" Main Replacement James Downey Rd	-	250,087.60	250,087.60	-	-	250,087.60
401804	Filter Valve House Roof Improvement	-	97,292.00	97,292.00	-	-	97,292.00
401808	VFD Drive Replacements HSP 2 & 4	-	230,967.00	230,967.00	-	-	230,967.00
401818	30" Steel Transmission Main Assess	-	156,300.00	156,300.00	-	-	156,300.00
401821	Main Replacement-32nd/Hunter/Bird	-	91,000.00	91,000.00	-	-	91,000.00
401822	Main Replacement-24Hwy/Northern/RR	-	240,166.00	240,166.00	-	-	240,166.00
402002	39th Street Reservoir	-	(16,042.60)	(16,042.60)	13,455.30	4,953.00	(34,450.90)
402004	Main Replace Walnut/Leslie/LeesSumm	-	81,218.73	81,218.73	-	-	81,218.73
402007	Courtney Bend Emergency Generator	-	1,150,000.00	1,150,000.00	-	-	1,150,000.00
402008	Wellfield Overhead Electrical Imp	-	1,000,000.00	1,000,000.00	-	-	1,000,000.00
402009	Main Replace Sheley/Claremont/Norw	-	188,790.00	188,790.00	-	-	188,790.00
402010	Main Replace Gudge/ll/Dodgion/KingsH	-	103,132.50	103,132.50	-	-	103,132.50
402011	Main Replace Salisbury/Peck/Geospac	-	120,100.00	120,100.00	-	-	120,100.00
402012	College Avenue Improvements	-	250,000.00	250,000.00	-	-	250,000.00
402101	Main Replacement Ralston 31st/29th	-	361,105.00	361,105.00	152,749.98	176,446.52	31,908.50
402102	Main Replacement 3rd St & Jennings	-	436,013.00	436,013.00	-	-	436,013.00
402103	Main Replacement Truman Road	-	86,890.00	86,890.00	44,728.00	-	42,162.00
402104	Lime Slaker No 5	-	350,000.00	350,000.00	6,286.63	371,802.17	(28,088.80)
402105	Main Replacement Sheley	-	89,229.50	89,229.50	-	-	89,229.50
402106	Main Replacement Sheley & Northern	-	983,910.00	983,910.00	105,949.23	445,108.11	432,852.66
402107	Facility Improvements/Const/Maint	-	1,714,358.50	1,714,358.50	53,607.97	10,750.53	1,650,000.00
402108	Basin Drive Improvements	-	340,523.00	340,523.00	397,033.00	6,443.00	(62,953.00)
402201	Roof Improvements	-	(19,500.00)	(19,500.00)	-	-	(19,500.00)
402203	Lime Slaker No 1	-	350,000.00	350,000.00	7,701.86	369,209.34	(26,911.20)
402207	CB Electrical Switchgear Improvemen	-	200,000.00	200,000.00	-	-	200,000.00
402301	IT Infrastructure Upgrade	-	9,034.80	9,034.80	-	-	9,034.80
402302	HSPS HVAC Improvements	-	250,000.00	250,000.00	106,520.00	-	143,480.00
402303	Lime Silo Recoating	-	400,000.00	400,000.00	-	-	400,000.00
402401	Fiber Optic Upgrades	500,000.00	-	500,000.00	496,780.00	-	3,220.00
402402	Lime Slaker No. 6	350,000.00	-	350,000.00	91,242.86	242,065.14	16,692.00
402403	Sludge House Piping Improvements	200,000.00	-	200,000.00	-	-	200,000.00
9749	MAIN REPLACEMENT PROGRAM	5,000,000.00	3,176,870.47	8,176,870.47	345,823.58	912,572.54	6,918,474.35
9952	SECURITY UPGRADES	-	454,706.39	454,706.39	6,104.34	65,096.39	383,505.66
		\$ 8,050,000.00	20,904,344.20	28,954,344.20	4,801,430.08	4,700,856.08	19,452,058.04

	Budget	Budget (Enc Roll)	Total
Budget	\$ 20,781,289.40	8,173,054.80	28,954,344.20
Less Expenditures	280,191.14	4,420,664.94	4,700,856.08
Less Encumbrances	1,417,905.22	3,383,524.86	4,801,430.08
Total Available	\$ 19,083,193.04	368,865.00	19,452,058.04

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Sanitary Sewer  
 For the period ended March 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Amended Budget</u>	<u>Percent Actual 75.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
<b>Operating revenues:</b>						
Charges for Services	\$ 35,546,430	35,546,430	27,305,215	(8,241,215)	76.82%	1.82%
Penalties	200,000	200,000	279,842	79,842	139.92%	64.92%
<b>Total operating revenues</b>	<u>35,746,430</u>	<u>35,746,430</u>	<u>27,585,057</u>	<u>(8,161,373)</u>	<u>77.17%</u>	<u>2.17%</u>
<b>Operating expenses:</b>						
Personnel Services	6,988,726	6,988,726	4,515,054	2,473,672	64.60%	-10.40%
Retiree Benefits	348,000	348,000	321,292	26,708	92.33%	17.33%
Other Services	15,920,944	15,935,244	11,156,544	4,778,700	70.01%	-4.99%
Supplies	1,478,000	1,485,540	887,919	597,621	59.77%	-15.23%
Capital Projects	6,330,000	17,274,356	2,604,391	14,669,965	15.08%	-59.92%
Capital Operating	409,600	452,059	283,854	168,205	62.79%	-12.21%
Debt Service	6,242,978	6,242,978	5,587,469	655,509	89.50%	14.50%
Other Expenses	—	—	—	—	0.00%	-75.00%
<b>Total Operating Expenses</b>	<u>37,718,248</u>	<u>48,726,903</u>	<u>25,356,523</u>	<u>23,370,380</u>	<u>52.04%</u>	<u>-22.96%</u>
<b>Nonoperating Revenues (Expenses):</b>						
Investment Income	326,000	326,000	1,022,030	696,030	313.51%	238.51%
Miscellaneous Revenue (Expense)	7,900	7,900	50,766	42,866	642.61%	567.61%
<b>Total Nonoperating Revenue (Expenses)</b>	<u>333,900</u>	<u>333,900</u>	<u>1,072,796</u>	<u>738,896</u>	<u>321.29%</u>	<u>246.29%</u>
<b>Income (Loss) Before Transfers</b>	<u>(1,637,918)</u>	<u>(12,646,573)</u>	<u>3,301,330</u>	<u>15,947,903</u>	<u>-26.10%</u>	<u>-101.10%</u>
Transfers Out – Utility Payments In Lieu of Taxes	(3,596,612)	(3,596,612)	(2,745,513)	(851,099)	76.34%	1.34%
Transfers In	10,000	10,000	10,000	—	100.00%	25.00%
Transfers Out	—	(2,130,000)	(2,336)	(2,127,664)	0.11%	-74.89%
<b>Total Transfers</b>	<u>(3,586,612)</u>	<u>(5,716,612)</u>	<u>(2,737,849)</u>	<u>(2,978,763)</u>	<u>47.89%</u>	<u>-27.11%</u>
<b>Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis</b>	<u>\$ (5,224,530)</u>	<u>(18,363,185)</u>	<u>563,481</u>	<u>18,926,666</u>		
Beginning Available Resources			33,820,216			
Year-End Investment Market Value Adjustment			—			
Ending Available Resources			<u>34,383,697</u>			
Revenue Risk			1,200,000			
Capital Reserve			4,000,000			
Expense Risk			700,000			
Working Capital			6,800,000			
Targeted Reserve Level			<u>12,700,000</u>			
<b>Total Non-Restricted Resources Available</b>			<u>\$ 21,683,697</u>			

**Sanitary Sewer - Open Capital Projects  
As of March 31, 2024**

PROJECT	PROJECT TITLE	ORIGINAL BUDGET	NET BUDGET AMENDMENTS	REVISED BUDGET	ENCUMBRANCES	ACTUALS	AVAILABLE BUDGET
301201	BURR OAK EAST	\$ -	1,035,327.15	1,035,327.15	-	-	1,035,327.15
301202	CRACKERNECK-VAN HOOK SEWER	-	529,163.59	529,163.59	-	-	529,163.59
301701	SCADA UPGRADE	-	84,886.62	84,886.62	-	7,378.84	77,507.78
301706	TREATMENT FACILITY IMPROVEMENT	-	480,293.20	480,293.20	79,382.20	158,438.21	242,472.79
301804	ROCK CREEK EFFLUENT STRUCTURE	-	321,449.93	321,449.93	-	-	321,449.93
302002	Arlington Improvements	-	100,000.00	100,000.00	-	-	100,000.00
302004	Neighborhood Projects 2019-20	150,000.00	1,890,934.34	2,040,934.34	645,096.12	184,963.09	1,210,875.13
302005	Biosolids Handling	-	991,019.78	991,019.78	-	-	991,019.78
302006	Raw Pumps & Screening	-	579,279.41	579,279.41	-	-	579,279.41
302007	Electrical Substation Rehab	-	158,690.00	158,690.00	29,351.00	-	129,339.00
302008	RCTP Fence	-	36,015.56	36,015.56	-	-	36,015.56
302101	Sanitation Sewer Evaluation Survey	-	106,982.83	106,982.83	-	-	106,982.83
302102	Raymond Harkless Mills San Imp	-	200,000.00	200,000.00	295,269.34	-	(95,269.34)
302103	Pump Station Imp & Maintenance	150,000.00	568,240.98	718,240.98	-	-	718,240.98
302104	Polymer System Relocation	-	100,000.00	100,000.00	-	-	100,000.00
302105	Piping Rehabilitation	-	585,933.69	585,933.69	14,332.50	-	571,601.19
302201	Upper Adair Interceptor	-	800,000.00	800,000.00	126,439.26	302,019.00	371,541.74
302202	Crackerneck Creek Slope Rehab	-	2,270,141.29	2,270,141.29	231,966.60	104,890.50	1,933,284.19
302203	Sanitary Sewer Main Reloc from Stre	300,000.00	400,000.00	700,000.00	-	-	700,000.00
302204	RCTP - Septic Pumper	-	300,000.00	300,000.00	-	-	300,000.00
302205	Clarifier Rehabilitation	1,800,000.00	1,235,952.56	3,035,952.56	18,646.70	27,637.24	2,989,668.62
302206	Railing Safety RCPS & SCPS	-	14,083.09	14,083.09	-	-	14,083.09
302301	Sludge Thickening Process Improve	200,000.00	400,000.00	600,000.00	-	-	600,000.00
302401	Cost of Service Study	100,000.00	-	100,000.00	-	-	100,000.00
302402	Grit Removal Improvements-RCPS	750,000.00	-	750,000.00	-	-	750,000.00
302403	Pressure Cleaning Truck	250,000.00	-	250,000.00	188,770.75	-	61,229.25
9757	TRENCHLESS TECHNOLOGY	500,000.00	620,433.66	1,120,433.66	676,892.95	247,387.81	196,152.90
		\$ 4,200,000.00	13,808,827.68	18,008,827.68	2,306,147.42	1,032,714.69	14,669,965.57

	Current Year	Prior Year	Total
	Budget	Budget (Enc Roll)	
Budget	\$ 17,274,356.23	734,471.45	18,008,827.68
Less Expenditures	587,613.94	445,100.75	1,032,714.69
Less Encumbrances	2,016,776.72	289,370.70	2,306,147.42
Total Available	\$ 14,669,965.57	-	14,669,965.57

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Events Center Debt Service  
 For the period ended March 31, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Amended Budget	Percent Actual 75.00% of Year	Percent From Budget
	Original	Amended				
<b>Operating revenues:</b>						
Charges for Services	\$ —	—	—	—	0.00%	-75.00%
Miscellaneous	—	—	—	—	0.00%	-75.00%
<b>Total operating revenues</b>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Operating Expenses:</b>						
Personnel Services	—	—	—	—	0.00%	-75.00%
Other Services	—	—	78,140	(78,140)	0.00%	-75.00%
Supplies	—	—	—	—	0.00%	-75.00%
Capital Outlay	3,062,526	9,263,688	3,239,611	6,024,077	34.97%	-40.03%
Debt Service	5,789,100	5,789,100	5,192,236	596,864	89.69%	14.69%
Other Expenses	—	—	—	—	0.00%	-75.00%
<b>Total Operating Expenses</b>	<u>8,851,626</u>	<u>15,052,788</u>	<u>8,509,987</u>	<u>6,542,801</u>	<u>56.53%</u>	<u>-18.47%</u>
<b>Nonoperating Revenues (Expenses):</b>						
Investment Income	50,000	50,000	315,279	265,279	630.56%	555.56%
Miscellaneous Revenue (Expense)	—	—	3,111	3,111	0.00%	-75.00%
Sales Tax	2,400,000	2,400,000	1,035,322	(1,364,678)	43.14%	-31.86%
<b>Total Nonoperating Revenue (Expenses)</b>	<u>2,450,000</u>	<u>2,450,000</u>	<u>1,353,712</u>	<u>(1,096,288)</u>	<u>55.25%</u>	<u>-19.75%</u>
<b>Income (Loss) Before Transfers</b>	<u>(6,401,626)</u>	<u>(12,602,788)</u>	<u>(7,156,275)</u>	<u>5,446,513</u>	<u>56.78%</u>	<u>-18.22%</u>
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-75.00%
Transfers In	—	—	2,631,390	(2,631,390)	0.00%	-75.00%
Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Transfers</b>	<u>—</u>	<u>—</u>	<u>2,631,390</u>	<u>(2,631,390)</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis</b>	<u>\$ (6,401,626)</u>	<u>(12,602,788)</u>	<u>(4,524,885)</u>	<u>8,077,903</u>		
Beginning Available Resources			(1,728,480)			
Less Prior Year Expenses			—			
Year-End Investment Market Value Adjustment			—			
Ending Available Resources			<u>\$ (6,253,365)</u>			

**CITY OF INDEPENDENCE, MISSOURI**

Budgetary Comparison Schedule

Central Garage

For the period ended March 31, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Amended Budget	Percent Actual 75.00% of Year	Percent From Budget
	Original	Amended				
<b>Operating revenues:</b>						
Charges for Services	\$ 2,804,471	2,804,471	2,172,418	(632,053)	77.46%	2.46%
Miscellaneous	128,700	128,700	192,583	63,883	149.64%	74.64%
<b>Total Operating Revenues</b>	<b>2,933,171</b>	<b>2,933,171</b>	<b>2,365,001</b>	<b>(568,170)</b>	<b>80.63%</b>	<b>5.63%</b>
<b>Operating Expenses:</b>						
Personnel Services	857,546	857,546	538,257	319,289	62.77%	-12.23%
Retiree Benefits	52,000	52,000	27,487	24,513	52.86%	-22.14%
Other Services	816,223	831,123	823,063	8,060	99.03%	24.03%
Supplies	1,240,300	1,242,300	1,219,356	22,944	98.15%	23.15%
Capital Outlay	2,000	—	—	—	0.00%	-75.00%
Other Expenses	—	—	—	—	0.00%	-75.00%
<b>Total Operating Expenses</b>	<b>2,968,069</b>	<b>2,982,969</b>	<b>2,608,163</b>	<b>374,806</b>	<b>87.44%</b>	<b>12.44%</b>
<b>Nonoperating Revenues (Expenses):</b>						
Investment Income	7,500	7,500	25,877	18,377	345.03%	270.03%
Miscellaneous Revenue (Expense)	281,000	281,000	26,743	(254,257)	9.52%	-65.48%
<b>Total Nonoperating Revenue (Expenses)</b>	<b>288,500</b>	<b>288,500</b>	<b>52,620</b>	<b>(235,880)</b>	<b>18.24%</b>	<b>-56.76%</b>
<b>Income (Loss) Before Transfers</b>	<b>253,602</b>	<b>238,702</b>	<b>(190,542)</b>	<b>(429,244)</b>	<b>-79.82%</b>	<b>-154.82%</b>
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-75.00%
Transfers In	—	—	—	—	0.00%	-75.00%
Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Transfers</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Change in Net Position (Budget Basis)</b>	<b>\$ 253,602</b>	<b>238,702</b>	<b>(190,542)</b>	<b>(429,244)</b>		
Unassigned Fund Balance at Beginning of Year			(1,008,280)			
Cancellation of Prior Year Encumbrances			45,194			
Change in Other Fund Balance Components During the Year			(8,011)			
GAAP Components - OPEB and LAGERS			1,806,028			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance Non-GAAP Basis, 03/31/24			644,389			
Other Net Position Components:						
Assigned - Current Year Encumbrances			532,505			
Assigned - Prior Year Encumbrances			—			
<b>Total Fund Balance</b>			<b>\$ 1,176,894</b>			



**CITY OF INDEPENDENCE, MISSOURI**

Budgetary Comparison Schedule

Staywell Health Care

For the period ended March 31, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Amended Budget	Percent Actual 75.00% of Year	Percent From Budget
	Original	Amended				
<b>Operating revenues:</b>						
Charges for Services	\$ 20,534,900	20,534,900	15,748,370	(4,786,530)	76.69%	1.69%
Miscellaneous	—	—	—	—	0.00%	-75.00%
<b>Total Operating Revenues</b>	<b>20,534,900</b>	<b>20,534,900</b>	<b>15,748,370</b>	<b>(4,786,530)</b>	<b>76.69%</b>	<b>1.69%</b>
<b>Operating Expenses:</b>						
Personnel Services	740,500	740,500	424,200	316,300	57.29%	-17.71%
Other Services	24,460,900	24,460,900	15,797,187	8,663,713	64.58%	-10.42%
Supplies	—	—	—	—	0.00%	-75.00%
Capital Outlay	—	—	—	—	0.00%	-75.00%
Other Expenses	—	—	—	—	0.00%	-75.00%
<b>Total Operating Expenses</b>	<b>25,201,400</b>	<b>25,201,400</b>	<b>16,221,387</b>	<b>8,980,013</b>	<b>64.37%</b>	<b>-10.63%</b>
<b>Nonoperating Revenues (Expenses):</b>						
Investment Income	120,000	120,000	203,940	83,940	169.95%	94.95%
Miscellaneous Revenue (Expense)	1,236,600	1,236,600	1,438,157	201,557	116.30%	41.30%
<b>Total Nonoperating Revenue (Expenses)</b>	<b>1,356,600</b>	<b>1,356,600</b>	<b>1,642,097</b>	<b>285,497</b>	<b>121.05%</b>	<b>46.05%</b>
<b>Income (Loss) Before Transfers</b>	<b>(3,309,900)</b>	<b>(3,309,900)</b>	<b>1,169,080</b>	<b>4,478,980</b>	<b>-35.32%</b>	<b>-110.32%</b>
Transfers In - American Rescue Plan	—	—	—	—	0.00%	-75.00%
Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Transfers</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Change in Net Position (Budget Basis)</b>	<b>\$ (3,309,900)</b>	<b>(3,309,900)</b>	<b>1,169,080</b>	<b>4,478,980</b>		
Unassigned Fund Balance at Beginning of Year			3,747,925			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Ending Unassigned Fund Balance Non-GAAP Basis, 03/31/24			4,917,005			
Other Net Position Components:						
Assigned - Current Year Encumbrances			27,000			
Assigned - Prior Year Encumbrances			—			
<b>Total Fund Balance</b>			<b>\$ 4,944,005</b>			

**CITY OF INDEPENDENCE, MISSOURI**

Budgetary Comparison Schedule

Workers' Compensation

For the period ended March 31, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Amended Budget	Percent Actual 75.00% of Year	Percent From Budget
	Original	Amended				
<b>Operating revenues:</b>						
Charges for Services	\$ 4,450,900	4,450,900	3,222,000	(1,228,900)	72.39%	-2.61%
Miscellaneous	—	—	—	—	0.00%	-75.00%
<b>Total Operating Revenues</b>	<b>4,450,900</b>	<b>4,450,900</b>	<b>3,222,000</b>	<b>(1,228,900)</b>	<b>72.39%</b>	<b>-2.61%</b>
<b>Operating Expenses:</b>						
Personnel Services	—	—	5,015	(5,015)	0.00%	-75.00%
Other Services	4,748,001	4,748,001	3,746,221	1,001,780	78.90%	3.90%
Supplies	—	—	—	—	0.00%	-75.00%
Capital Outlay	—	—	—	—	0.00%	-75.00%
Other Expenses	—	—	—	—	0.00%	-75.00%
<b>Total Operating Expenses</b>	<b>4,748,001</b>	<b>4,748,001</b>	<b>3,751,236</b>	<b>996,765</b>	<b>79.01%</b>	<b>4.01%</b>
<b>Nonoperating Revenues (Expenses):</b>						
Investment Income	10,000	10,000	149,722	139,722	1497.22%	1422.22%
Miscellaneous Revenue (Expense)	—	—	119	119	0.00%	-75.00%
<b>Total Nonoperating Revenue (Expenses)</b>	<b>10,000</b>	<b>10,000</b>	<b>149,841</b>	<b>139,841</b>	<b>1498.41%</b>	<b>1423.41%</b>
<b>Income (Loss) Before Transfers</b>	<b>(287,101)</b>	<b>(287,101)</b>	<b>(379,395)</b>	<b>(92,294)</b>	<b>132.15%</b>	<b>57.15%</b>
Transfers In	—	—	—	—	0.00%	-75.00%
Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Transfers</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Change in Net Position (Budget Basis)</b>	<b>\$ (287,101)</b>	<b>(287,101)</b>	<b>(379,395)</b>	<b>(92,294)</b>		
Unassigned Fund Balance at Beginning of Year			(5,756,320)			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance Non-GAAP Basis, 03/31/24			(6,135,715)			
Other Net Position Components:						
Restricted - Work Comp Escrow			55,270			
Assigned - Current Year Encumbrances			—			
Assigned - Prior Year Encumbrances			—			
<b>Total Fund Balance</b>			<b>\$ (6,080,445)</b>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Risk Management  
 For the period ended March 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Amended Budget</u>	<u>Percent Actual 75.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
<b>Operating revenues:</b>						
Charges for Services	\$ 3,196,000	3,196,000	2,208,225	(987,775)	69.09%	-5.91%
Miscellaneous	—	—	—	—	0.00%	-75.00%
<b>Total Operating Revenues</b>	<b><u>3,196,000</u></b>	<b><u>3,196,000</u></b>	<b><u>2,208,225</u></b>	<b><u>(987,775)</u></b>	<b><u>69.09%</u></b>	<b><u>-5.91%</u></b>
<b>Operating Expenses:</b>						
Personnel Services	—	—	5,015	(5,015)	0.00%	-75.00%
Other Services	3,355,559	3,355,559	2,991,907	363,652	89.16%	14.16%
Supplies	—	—	—	—	0.00%	-75.00%
Capital Outlay	—	—	—	—	0.00%	-75.00%
Other Expenses	—	—	—	—	0.00%	-75.00%
<b>Total Operating Expenses</b>	<b><u>3,355,559</u></b>	<b><u>3,355,559</u></b>	<b><u>2,996,922</u></b>	<b><u>358,637</u></b>	<b><u>89.31%</u></b>	<b><u>14.31%</u></b>
<b>Nonoperating Revenues (Expenses):</b>						
Investment Income	23,000	23,000	38,286	15,286	166.46%	91.46%
Miscellaneous Revenue (Expense)	—	—	263	263	0.00%	-75.00%
<b>Total Nonoperating Revenue (Expenses)</b>	<b><u>23,000</u></b>	<b><u>23,000</u></b>	<b><u>38,549</u></b>	<b><u>15,549</u></b>	<b><u>167.60%</u></b>	<b><u>92.60%</u></b>
<b>Income (Loss) Before Transfers</b>	<b><u>(136,559)</u></b>	<b><u>(136,559)</u></b>	<b><u>(750,148)</u></b>	<b><u>(613,589)</u></b>	<b><u>549.32%</u></b>	<b><u>474.32%</u></b>
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-75.00%
Transfers In	—	—	—	—	0.00%	-75.00%
Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Transfers</b>	<b><u>—</u></b>	<b><u>—</u></b>	<b><u>—</u></b>	<b><u>—</u></b>	<b><u>0.00%</u></b>	<b><u>-75.00%</u></b>
<b>Change In Net Position (Budget Basis)</b>	<b><u>\$ (136,559)</u></b>	<b><u>(136,559)</u></b>	<b><u>(750,148)</u></b>	<b><u>(613,589)</u></b>		
Unassigned Fund Balance at Beginning of Year			2,049,143			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-end investment market value adjustment			—			
Ending Unassigned Fund Balance Non-GAAP Basis, 03/31/24			<u>1,298,995</u>			
Other Net Position Components:						
Assigned - Current Year Encumbrances			119,821			
Assigned - Prior Year Encumbrances			—			
<b>Total Fund Balance</b>			<b><u>\$ 1,418,816</u></b>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Finance & Support Services  
 For the period ended March 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Amended Budget</u>	<u>Percent Actual 75.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
<b>Operating revenues:</b>						
Charges for Services	\$ 11,709,004	11,709,004	8,734,112	(2,974,892)	74.59%	-0.41%
Miscellaneous	—	—	—	—	0.00%	-75.00%
<b>Total Operating Revenues</b>	<b>11,709,004</b>	<b>11,709,004</b>	<b>8,734,112</b>	<b>(2,974,892)</b>	<b>74.59%</b>	<b>-0.41%</b>
<b>Operating Expenses:</b>						
Personnel Services	5,939,496	6,037,071	4,340,447	1,696,624	71.90%	-3.10%
Retiree Benefits	170,000	170,000	157,293	12,707	92.53%	17.53%
Other Services	4,645,103	4,735,104	4,378,030	357,074	92.46%	17.46%
Supplies	44,350	44,350	15,699	28,651	35.40%	-39.60%
Capital Outlay	1,257,834	1,167,834	123,977	1,043,857	10.62%	-64.38%
Other Expenses	—	—	—	—	0.00%	-75.00%
<b>Total Operating Expenses</b>	<b>12,056,783</b>	<b>12,154,359</b>	<b>9,015,446</b>	<b>3,138,913</b>	<b>74.17%</b>	<b>-0.83%</b>
<b>Nonoperating Revenues (Expenses):</b>						
Investment Income	—	—	—	—	0.00%	-75.00%
Miscellaneous Revenue (Expense)	—	—	10,442	10,442	0.00%	-75.00%
<b>Total Nonoperating Revenue (Expenses)</b>	<b>—</b>	<b>—</b>	<b>10,442</b>	<b>10,442</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Income (Loss) Before Transfers</b>	<b>(347,779)</b>	<b>(445,355)</b>	<b>(270,892)</b>	<b>174,463</b>	<b>60.83%</b>	<b>-14.17%</b>
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%	-75.00%
Transfers In – CARES Act	—	—	—	—	0.00%	-75.00%
Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Transfers</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Change In Net Position (Budget Basis)</b>	<b>\$ (347,779)</b>	<b>(445,355)</b>	<b>(270,892)</b>	<b>174,463</b>		
Unassigned Fund Balance at Beginning of Year			(2,040,870)			
Cancellation of Prior Year Encumbrances			1,520			
Change in Other Fund Balance Components During the Year			(1,956)			
GAAP Components - OPEB and LAGERS			2,838,368			
Ending Unassigned Fund Balance Non-GAAP Basis, 03/31/24			526,170			
Other Net Position Components:						
Assigned - Current Year Encumbrances			442,012			
Assigned - Prior Year Encumbrances			101,553			
<b>Total Fund Balance</b>			<b>\$ 1,069,735</b>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Debt Service - Neighborhood Improvement Districts  
 For the period ended March 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 75.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
<b>Revenues:</b>						
Charges for Services	\$ 9,289	9,289	10,158	869	109.36%	34.36%
Investment Income (Loss)	2,000	2,000	3,887	1,887	194.35%	119.35%
Other Revenue	—	—	—	—	0.00%	-75.00%
<b>Total Revenues</b>	<b><u>11,289</u></b>	<b><u>11,289</u></b>	<b><u>14,045</u></b>	<b><u>2,756</u></b>	<b><u>124.41%</u></b>	<b><u>49.41%</u></b>
<b>Expenditures:</b>						
General Government	—	—	136	(136)	0.00%	-75.00%
Debt Service	14,705	14,705	12,997	1,708	88.38%	13.38%
<b>Total Expenditures</b>	<b><u>14,705</u></b>	<b><u>14,705</u></b>	<b><u>13,133</u></b>	<b><u>1,572</u></b>	<b><u>89.31%</u></b>	<b><u>14.31%</u></b>
<b>Other Financing Uses:</b>						
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-75.00%
Total Other Financing Uses	—	—	—	—	0.00%	-75.00%
<b>Total expenditures and other financing uses</b>	<b><u>14,705</u></b>	<b><u>14,705</u></b>	<b><u>13,133</u></b>	<b><u>1,572</u></b>	<b><u>89.31%</u></b>	<b><u>14.31%</u></b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis</b>	<b><u>\$ (3,416)</u></b>	<b><u>(3,416)</u></b>	<b><u>912</u></b>	<b><u>4,328</u></b>		
Unassigned Fund Balance at Beginning of Year			109,779			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Ending Unassigned Fund Balance, 03/31/24			<u>110,691</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Total Fund Balance			<u>\$ 110,691</u>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Street Improvements Capital Project Fund  
 For the period ended March 31, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 75.00% of Year	Percent From Budget
	Original	Amended				
<b>Revenues:</b>						
Charges for Services	\$ —	—	6,578	6,578	0.00%	-75.00%
Investment Income	—	—	2,149	2,149	0.00%	-75.00%
Intergovernmental	—	—	11,484	11,484	0.00%	-75.00%
Other Revenue	—	—	—	—	0.00%	-75.00%
<b>Total Revenues</b>	<b>—</b>	<b>—</b>	<b>20,211</b>	<b>20,211</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Other Financing Sources:</b>						
Transfers In	—	—	39,052	39,052	0.00%	-75.00%
Total Other Financing Sources	—	—	39,052	39,052	0.00%	-75.00%
<b>Total Revenues and Other Financing Sources</b>	<b>—</b>	<b>—</b>	<b>59,263</b>	<b>59,263</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Expenditures:</b>						
Public Works	—	—	12	(12)	0.00%	-75.00%
Culture and Recreation	—	—	—	—	0.00%	-75.00%
Capital Outlay	—	80,302	52,247	28,055	65.06%	-9.94%
<b>Total Expenditures</b>	<b>—</b>	<b>80,302</b>	<b>52,259</b>	<b>28,043</b>	<b>65.08%</b>	<b>-9.92%</b>
<b>Other Financing Uses:</b>						
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-75.00%
Total Other Financing Uses	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures and Other Financing Uses</b>	<b>—</b>	<b>80,302</b>	<b>52,259</b>	<b>28,043</b>	<b>65.08%</b>	<b>-9.92%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis</b>	<b>\$ —</b>	<b>(80,302)</b>	<b>7,004</b>	<b>87,306</b>		
Unassigned Fund Balance at Beginning of Year			(867,534)			
Cancellation of Prior Year Encumbrances			—			
Change to Prior Year Expenditure			—			
Year-End Investment Market Value Adjustment			—			
Ending Unassigned Fund Balance, 03/31/24			(860,530)			
<b>Other Fund Balance Components:</b>						
Committed - Current Year Encumbrances			17,441			
Committed - Prior Year Encumbrances			898,992			
<b>Total Fund Balance</b>			<b>\$ 55,903</b>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Revolving Public Improvements Capital Project Fund  
 For the period ended March 31, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 75.00% of Year	Percent From Budget
	Original	Amended				
<b>Revenues:</b>						
Charges for Services	\$ —	—	—	—	0.00%	-75.00%
Investment Income (Loss)	—	—	405	405	0.00%	-75.00%
Other Revenue	—	—	—	—	0.00%	-75.00%
<b>Total Revenues</b>	<u>—</u>	<u>—</u>	<u>405</u>	<u>405</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Expenditures:</b>						
Public Works	—	—	4	(4)	0.00%	-75.00%
Culture and Recreation	—	—	—	—	0.00%	-75.00%
Capital Outlay	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures</b>	<u>—</u>	<u>—</u>	<u>4</u>	<u>(4)</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Other Financing Uses:</b>						
Transfers Out/Capital Outlay	—	—	22,018	(22,018)	0.00%	-75.00%
Total Other Financing Uses	—	—	22,018	(22,018)	0.00%	-75.00%
<b>Total Expenditures and Other Financing Uses</b>	<u>—</u>	<u>—</u>	<u>22,022</u>	<u>(22,022)</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis</b>	\$ <u>—</u>	<u>—</u>	(21,617)	<u>(21,617)</u>		
Unassigned Fund Balance at Beginning of Year			21,617			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Ending Unassigned Fund Balance, 03/31/24			<u>—</u>			
Other Fund Balance Components:						
Committed - Current Year Encumbrances			—			
Committed - Prior Year Encumbrances			—			
Total Fund Balance			\$ <u>—</u>			



**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Buildings and Other Improvements Capital Project Fund  
 For the period ended March 31, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 75.00% of Year	Percent From Budget
	Original	Amended				
<b>Revenues:</b>						
Charges for Services	\$ —	—	—	—	0.00%	-75.00%
Intergovernmental	—	—	(9,512)	(9,512)	0.00%	-75.00%
Investment Income	—	—	—	—	0.00%	-75.00%
Other Revenue	—	—	—	—	0.00%	-75.00%
<b>Total revenues</b>	<u>—</u>	<u>—</u>	<u>(9,512)</u>	<u>(9,512)</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Other Financing Sources:</b>						
Debt Proceeds	—	20,000,000	20,000,000	—	100.00%	25.00%
Transfers In	—	2,650,000	20,213	(2,629,787)	0.76%	-74.24%
Total Other Financing Sources	<u>—</u>	<u>22,650,000</u>	<u>20,020,213</u>	<u>(2,629,787)</u>	<u>88.39%</u>	<u>13.39%</u>
<b>Total Revenues and Other Financing Sources</b>	<u>—</u>	<u>22,650,000</u>	<u>20,010,701</u>	<u>(2,639,299)</u>	<u>88.35%</u>	<u>13.35%</u>
<b>Expenditures:</b>						
Public Works	—	—	—	—	0.00%	-75.00%
Culture and Recreation	—	—	—	—	0.00%	-75.00%
Capital Outlay	—	22,837,726	9,290,506	13,547,220	40.68%	-34.32%
<b>Total Expenditures</b>	<u>—</u>	<u>22,837,726</u>	<u>9,290,506</u>	<u>13,547,220</u>	<u>40.68%</u>	<u>-34.32%</u>
<b>Other Financing Uses:</b>						
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-75.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-75.00%</u>
Total expenditures and other financing uses	<u>—</u>	<u>22,837,726</u>	<u>9,290,506</u>	<u>13,547,220</u>	<u>40.68%</u>	<u>-34.32%</u>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis</b>	<u>\$ —</u>	<u>(187,726)</u>	10,720,195	<u>10,907,921</u>		
Unassigned Fund Balance at Beginning of Year			(35,725)			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			(10,760,900)			
Year-End Investment Market Value Adjustment			—			
Ending Unassigned Fund Balance, 03/31/24			<u>(76,430)</u>			
<b>Other Fund Balance Components:</b>						
Committed - Current Year Encumbrances			3,000			
Committed - Prior Year Encumbrances			25,024			
Restricted - Debt Reserve Project Accounts - Capital Projects			<u>10,760,900</u>			
<b>Total Fund Balance</b>			<u>\$ 10,712,494</u>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Storm Drainage Capital Project Fund  
 For the period ended March 31, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 75.00% of Year	Percent From Budget
	Original	Amended				
<b>Revenues:</b>						
Charges for Services	\$ —	—	—	—	0.00%	-75.00%
Investment Income	—	—	—	—	0.00%	-75.00%
Other Revenue	—	—	—	—	0.00%	-75.00%
<b>Total revenues</b>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<b>0.00%</b>	<b>-75.00%</b>
Other financing sources:						
Transfers in	—	—	16,155	16,155	0.00%	-75.00%
Total other financing sources	<u>—</u>	<u>—</u>	<u>16,155</u>	<u>16,155</u>	<u>0.00%</u>	<u>-75.00%</u>
Total revenues and other financing sources	<u>—</u>	<u>—</u>	<u>16,155</u>	<u>16,155</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Expenditures:</b>						
Public Works	—	—	—	—	0.00%	-75.00%
Culture and Recreation	—	—	—	—	0.00%	-75.00%
Capital Outlay	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures</b>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<b>0.00%</b>	<b>-75.00%</b>
<b>Other Financing Uses:</b>						
Transfers Out/Capital Outlay	—	—	—	—	0.00%	-75.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-75.00%</u>
Total expenditures and other financing uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis</b>	<u>\$ —</u>	<u>—</u>	<u>16,155</u>	<u>16,155</u>		
Unassigned Fund Balance at Beginning of Year			(16,155)			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Ending Unassigned Fund Balance, 03/31/24			<u>—</u>			
Fund Balance Components:						
Committed - Current Year Encumbrances			—			
Committed - Prior Year Encumbrances			—			
Total Fund Balance			<u>\$ —</u>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Park Improvements Capital Project Fund  
 For the period ended March 31, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 75.00% of Year	Percent From Budget
	Original	Amended				
<b>Revenues:</b>						
Charges for Services	\$ —	—	—	—	0.00%	-75.00%
Investment Income (Loss)	—	—	606	606	0.00%	-75.00%
Other Revenue	—	—	—	—	0.00%	-75.00%
<b>Total revenues</b>	<u>—</u>	<u>—</u>	<u>606</u>	<u>606</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Expenditures:</b>						
Public Works	—	—	6	(6)	0.00%	-75.00%
Culture and Recreation	—	—	—	—	0.00%	-75.00%
Capital Outlay	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures</b>	<u>—</u>	<u>—</u>	<u>6</u>	<u>(6)</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Other Financing Uses:</b>						
Transfers Out/Capital Outlay	—	—	32,085	(32,085)	0.00%	-75.00%
Total Other Financing Uses	—	—	32,085	(32,085)	0.00%	-75.00%
<b>Total expenditures and other financing uses</b>	<u>—</u>	<u>—</u>	<u>32,091</u>	<u>(32,091)</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis</b>	<u>\$ —</u>	<u>—</u>	<u>(31,485)</u>	<u>(31,485)</u>		
Unassigned Fund Balance at Beginning of Year			31,485			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Ending Unassigned Fund Balance, 03/31/24			<u>—</u>			
Fund Balance Components:						
Committed - Current Year Encumbrances			—			
Committed - Prior Year Encumbrances			—			
Total Fund Balance			<u>\$ —</u>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Independence Events Center CID  
 For the period ended March 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 75.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
<b>Revenues:</b>						
Sales Taxes	\$ 8,295,957	8,295,957	5,959,437	(2,336,520)	71.84%	-3.16%
Investment Income	400,000	400,000	424,392	24,392	106.10%	31.10%
<b>Total Revenues</b>	<u>8,695,957</u>	<u>8,695,957</u>	<u>6,383,829</u>	<u>(2,312,128)</u>	<u>73.41%</u>	<u>-1.59%</u>
<b>Expenditures:</b>						
Administrative Fee	165,919	165,919	119,189	46,730	71.84%	-3.16%
Insurance	122,288	122,288	8,471	113,817	6.93%	-68.07%
Legal	20,000	20,000	2,160	17,840	10.80%	-64.20%
Audit	5,650	5,650	5,650	—	100.00%	25.00%
Banking	9,000	9,000	7,579	1,421	84.21%	9.21%
Contract Services	220,965	220,965	200,000	20,965	90.51%	15.51%
Capital Outlay	—	—	—	—	0.00%	-75.00%
Other	—	—	50,000	(50,000)	0.00%	-75.00%
<b>Total Expenditures</b>	<u>543,822</u>	<u>543,822</u>	<u>393,049</u>	<u>150,773</u>	<u>72.28%</u>	<u>-2.72%</u>
<b>Other Financing Uses:</b>						
Transfers Out - EATS	1,175,000	1,175,000	33,756	1,141,244	2.87%	-72.13%
Transfers Out - Debt Service (City)	4,604,093	4,604,093	1,001,566	3,602,527	21.75%	-53.25%
Transfers Out - Capital Projects	3,212,526	3,212,526	2,505,098	707,428	77.98%	2.98%
Transfers Out - Other Items	—	—	126,292	(126,292)	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<u>8,991,619</u>	<u>8,991,619</u>	<u>3,666,712</u>	<u>5,324,907</u>	<u>40.78%</u>	<u>-34.22%</u>
<b>Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis</b>						
	\$ <u>(839,484)</u>	<u>(839,484)</u>	2,324,068	<u>3,163,552</u>		
<b>Unassigned Fund Balance at Beginning of Year</b>			11,114,576			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
<b>Unassigned Ending Fund Balance, 03/31/24</b>			<u>13,438,644</u>			
<b>Other Fund Balance Components:</b>						
Restricted - current year encumbrances			—			
Restricted - prior year encumbrances			5,795			
<b>Total Fund Balance</b>			\$ <u>13,444,439</u>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Crackerneck Creek TDD  
 For the period ended March 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 75.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
<b>Revenues:</b>						
Sales taxes	\$ 622,409	622,409	415,509	(206,900)	66.76%	-8.24%
Investment income	5,000	5,000	5,052	52	101.04%	26.04%
<b>Total revenues</b>	<u>627,409</u>	<u>627,409</u>	<u>420,561</u>	<u>(206,848)</u>	<u>67.03%</u>	<u>-7.97%</u>
<b>Expenditures:</b>						
Administrative Fee	12,448	12,448	8,310	4,138	66.76%	-8.24%
Insurance	2,500	2,500	2,576	(76)	103.04%	28.04%
Legal	1,250	1,250	1,250	—	100.00%	25.00%
Audit	5,650	5,650	5,650	—	100.00%	25.00%
Banking	650	650	310	340	47.69%	-27.31%
Contract Services	—	—	—	—	0.00%	-75.00%
Capital Outlay	—	—	—	—	0.00%	-75.00%
Other	—	—	—	—	0.00%	-75.00%
<b>Total expenditures</b>	<u>22,498</u>	<u>22,498</u>	<u>18,096</u>	<u>4,402</u>	<u>80.43%</u>	<u>5.43%</u>
<b>Other financing uses:</b>						
Transfers out - EATS	311,204	311,204	207,750	103,454	66.76%	-8.24%
Transfers out - Debt Service (City)	315,000	315,000	87,000	228,000	27.62%	-47.38%
<b>Total other financing uses</b>	<u>626,204</u>	<u>626,204</u>	<u>294,750</u>	<u>331,454</u>	<u>47.07%</u>	<u>-27.93%</u>
<b>Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis</b>						
	\$ <u>1,231,115</u>	<u>1,231,115</u>	107,715	<u>(1,123,400)</u>		
<b>Unassigned Fund Balance at Beginning of Year</b>						
			38,755			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			<u>(520)</u>			
<b>Unassigned Ending Fund Balance, 03/31/24</b>			<u>145,950</u>			
<b>Other Fund Balance Components:</b>						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - City Transportation			<u>8,380</u>			
<b>Total Fund Balance</b>			<u>\$ 154,330</u>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Tax Increment Financing Summary  
 For the Period Ended March 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 75.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
<b>Revenues:</b>						
Taxes	\$ —	—	10,659,815	10,628,081	0.00%	-75.00%
Investment Income (Loss)	—	—	423,661	210,782	0.00%	-75.00%
Other revenue	—	—	720,088	836,130	0.00%	-75.00%
<b>Total Revenues</b>	<u>—</u>	<u>—</u>	<u>11,803,564</u>	<u>11,674,993</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Other Financing Sources:</b>						
Transfers In	—	—	133,180	133,180	0.00%	-75.00%
<b>Total Other Financing Sources</b>	<u>—</u>	<u>—</u>	<u>133,180</u>	<u>133,180</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Total Revenues and Other Financing Sources</b>	<u>—</u>	<u>—</u>	<u>11,936,744</u>	<u>11,808,173</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Expenditures:</b>						
Tax Increment Financing	—	—	1,296,175	(1,294,507)	0.00%	-75.00%
Debt Service						
Principal	6,585,000	6,585,000	7,359,161	(774,161)	111.76%	36.76%
Interest and Fiscal Agent Fees	4,161,150	4,161,150	5,152,479	(991,329)	123.82%	48.82%
Debt Issuance Costs	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures</b>	<u>10,746,150</u>	<u>10,746,150</u>	<u>13,807,815</u>	<u>(3,059,997)</u>	<u>128.49%</u>	<u>53.49%</u>
<b>Other Financing Uses:</b>						
Issuance of Debt	—	—	—	—	0.00%	-75.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-75.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-75.00%
Transfers Out	—	—	35,565	(35,565)	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<u>—</u>	<u>—</u>	<u>35,565</u>	<u>(35,565)</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Total Expenditures and Other Financing Uses</b>	<u>10,746,150</u>	<u>10,746,150</u>	<u>13,843,380</u>	<u>(3,095,562)</u>	<u>128.82%</u>	<u>53.82%</u>
<b>Excess of Revenues Over (Under) Expenditures</b> and other financing uses	\$ <u>(10,746,150)</u>	<u>(10,746,150)</u>	(1,906,636)	<u>8,839,514</u>		
Unassigned Fund Balance at Beginning of Year			14,371,073			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 03/31/24			<u>12,464,437</u>			
<b>Other Fund Balance Components:</b>						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			<u>10,360,270</u>			
<b>Total Fund Balance</b>			\$ <u>22,824,707</u>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Santa Fe TIF  
 For the Period Ended March 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 75.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
<b>Revenues:</b>						
Taxes	\$ —	—	47,400	47,400	0.00%	-75.00%
Investment Income (Loss)	—	—	1,126	1,126	0.00%	-75.00%
Other Revenue	—	—	54,184	54,184	0.00%	-75.00%
<b>Total Revenues</b>	<u>—</u>	<u>—</u>	<u>102,710</u>	<u>102,710</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Other Financing Sources:</b>						
Transfers In	—	—	—	—	0.00%	-75.00%
<b>Total Other Financing Sources</b>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Total Revenues and Other Financing Sources</b>	<u>—</u>	<u>—</u>	<u>102,710</u>	<u>102,710</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Expenditures:</b>						
Tax Increment Financing	—	—	2,501	(2,501)	0.00%	-75.00%
Debt Service						
Principal	215,000	215,000	215,000	—	100.00%	25.00%
Interest and Fiscal Agent Fees	314,000	314,000	313,837	163	99.95%	24.95%
Debt Issuance Costs	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures</b>	<u>529,000</u>	<u>529,000</u>	<u>531,338</u>	<u>(2,338)</u>	<u>100.44%</u>	<u>25.44%</u>
<b>Other Financing Uses:</b>						
Issuance of Debt	—	—	—	—	0.00%	-75.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-75.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-75.00%
Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Total Expenditures and Other Financing Uses</b>	<u>529,000</u>	<u>529,000</u>	<u>531,338</u>	<u>(2,338)</u>	<u>100.44%</u>	<u>25.44%</u>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<u>\$ (529,000)</u>	<u>(529,000)</u>	<u>(428,628)</u>	<u>100,372</u>		
Unassigned Fund Balance at Beginning of Year			11,698			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 03/31/24			<u>(416,930)</u>			
<b>Other Fund Balance Components:</b>						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			<u>500,909</u>			
<b>Total Fund Balance</b>			<u>\$ 83,979</u>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Eastland TIF  
 For the Period Ended March 31, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 75.00% of Year	Percent From Budget
	Original	Amended				
<b>Revenues:</b>						
Taxes	\$ —	—	—	—	0.00%	-75.00%
Investment Income (Loss)	—	—	—	—	0.00%	-75.00%
Other Revenue	—	—	3,484	3,484	0.00%	-75.00%
<b>Total Revenues</b>	<b>—</b>	<b>—</b>	<b>3,484</b>	<b>3,484</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Other Financing Sources:</b>						
Transfers In	—	—	10,615	10,615	0.00%	-75.00%
<b>Total Other Financing Sources</b>	<b>—</b>	<b>—</b>	<b>10,615</b>	<b>10,615</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Revenues and Other Financing Sources</b>	<b>—</b>	<b>—</b>	<b>14,099</b>	<b>14,099</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Expenditures:</b>						
Tax Increment Financing	—	—	21,029	(21,029)	0.00%	-75.00%
Debt Service						
Principal	—	—	—	—	0.00%	-75.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-75.00%
Debt Issuance Costs	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>21,029</b>	<b>(21,029)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Other Financing Uses:</b>						
Issuance of Debt	—	—	—	—	0.00%	-75.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-75.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-75.00%
Transfers Out	—	—	1,809	(1,809)	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>1,809</b>	<b>(1,809)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>22,838</b>	<b>(22,838)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ —</b>	<b>—</b>	<b>(8,739)</b>	<b>(8,739)</b>		
Unassigned Fund Balance at Beginning of Year			31,195			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 03/31/24			22,456			
<b>Other Fund Balance Components:</b>						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
<b>Total Fund Balance</b>			<b>\$ 22,456</b>			



**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 North Independence TIF  
 For the Period Ended March 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 75.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
<b>Revenues:</b>						
Taxes	\$ —	—	—	—	0.00%	-75.00%
Investment Income (Loss)	—	—	—	—	0.00%	-75.00%
Other Revenue	—	—	—	—	0.00%	-75.00%
<b>Total Revenues</b>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Expenditures:</b>						
Tax Increment Financing	—	—	—	—	0.00%	-75.00%
Debt Service						
Principal	—	—	—	—	0.00%	-75.00%
Interest and Fiscal Agent Fees	—	—	621	(621)	0.00%	-75.00%
Debt Issuance Costs	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures</b>	<u>—</u>	<u>—</u>	<u>621</u>	<u>(621)</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Other Financing Uses:</b>						
Issuance of Debt	—	—	—	—	0.00%	-75.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-75.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-75.00%
Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Total Expenditures and Other Financing Uses</b>	<u>—</u>	<u>—</u>	<u>621</u>	<u>(621)</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<u>\$ —</u>	<u>—</u>	<u>(621)</u>	<u>(621)</u>		
Unassigned Fund Balance at Beginning of Year			621			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Unassigned Ending Fund Balance, 03/31/24			<u>—</u>			
<b>Other Fund Balance Components:</b>						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
<b>Total Fund Balance</b>			<u>\$ —</u>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Crackerneck Creek TIF  
 For the Period Ended March 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 75.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
<b>Revenues:</b>						
Taxes	\$ —	—	1,535,738	1,535,738	0.00%	-75.00%
Investment Income (Loss)	—	—	78,988	78,988	0.00%	-75.00%
Other Revenue	—	—	778,462	778,462	0.00%	-75.00%
<b>Total Revenues</b>	<u>—</u>	<u>—</u>	<u><b>2,393,188</b></u>	<u><b>2,393,188</b></u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Other Financing Sources:</b>						
Transfers In	—	—	87,000	87,000	0.00%	-75.00%
<b>Total Other Financing Sources</b>	<u>—</u>	<u>—</u>	<u><b>87,000</b></u>	<u><b>87,000</b></u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Total Revenues and Other Financing Sources</b>	<u>—</u>	<u>—</u>	<u><b>2,480,188</b></u>	<u><b>2,480,188</b></u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Expenditures:</b>						
Tax Increment Financing	—	—	7,134	(7,134)	0.00%	-75.00%
Debt Service						
Principal	3,900,000	3,900,000	3,900,000	—	100.00%	25.00%
Interest and Fiscal Agent Fees	3,183,950	3,183,950	3,183,912	38	100.00%	25.00%
Debt Issuance Costs	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures</b>	<u><b>7,083,950</b></u>	<u><b>7,083,950</b></u>	<u><b>7,091,046</b></u>	<u><b>(7,096)</b></u>	<u>100.10%</u>	<u>25.10%</u>
<b>Other Financing Uses:</b>						
Issuance of Debt	—	—	—	—	0.00%	-75.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-75.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-75.00%
Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Total Expenditures and Other Financing Uses</b>	<u><b>7,083,950</b></u>	<u><b>7,083,950</b></u>	<u><b>7,091,046</b></u>	<u><b>(7,096)</b></u>	<u>100.10%</u>	<u>25.10%</u>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<u><u><b>\$ (7,083,950)</b></u></u>	<u><u><b>(7,083,950)</b></u></u>	<u><u><b>(4,610,858)</b></u></u>	<u><u><b>2,473,092</b></u></u>		
Unassigned Fund Balance at Beginning of Year			4,493,608			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 03/31/24			<u>(117,250)</u>			
<b>Other Fund Balance Components:</b>						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			<u>6,426,875</u>			
<b>Total Fund Balance</b>			<u><u><b>\$ 6,309,625</b></u></u>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Old Landfill TIF  
 For the Period Ended March 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>	<u>Percent</u>
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u> <u>(Budget Basis)</u>	<u>with Final</u> <u>Budget</u>	<u>Actual</u> <u>75.00% of Year</u>	<u>From</u> <u>Budget</u>
<b>Revenues:</b>						
Taxes	\$ —	—	772,431	772,431	0.00%	-75.00%
Investment Income (Loss)	—	—	3,121	3,121	0.00%	-75.00%
Other Revenue	—	—	—	—	0.00%	-75.00%
<b>Total Revenues</b>	<b>—</b>	<b>—</b>	<b>775,552</b>	<b>775,552</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Expenditures:</b>						
Tax Increment Financing	—	—	24	(24)	0.00%	-75.00%
Debt Service						
Principal	—	—	45,642	(45,642)	0.00%	-75.00%
Interest and Fiscal Agent Fees	—	—	642,358	(642,358)	0.00%	-75.00%
Debt Issuance Costs	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>688,024</b>	<b>(688,024)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Other Financing Uses:</b>						
Issuance of Debt	—	—	—	—	0.00%	-75.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-75.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-75.00%
Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>688,024</b>	<b>(688,024)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ —</b>	<b>—</b>	<b>87,528</b>	<b>87,528</b>		
Unassigned Fund Balance at Beginning of Year			5,329			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Unassigned Ending Fund Balance, 03/31/24			<u>92,857</u>			
<b>Other Fund Balance Components:</b>						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
<b>Total Fund Balance</b>			<u>\$ 92,857</u>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Trinity TIF  
 For the Period Ended March 31, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 75.00% of Year	Percent From Budget
	Original	Amended				
<b>Revenues:</b>						
Taxes	\$ —	—	577,233	577,233	0.00%	-75.00%
Investment Income (Loss)	—	—	1,174	1,174	0.00%	-75.00%
Other Revenue	—	—	—	—	0.00%	-75.00%
<b>Total Revenues</b>	<b>—</b>	<b>—</b>	<b>578,407</b>	<b>578,407</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Other Financing Sources:</b>						
Transfers In	—	—	26,855	26,855	0.00%	-75.00%
<b>Total Other Financing Sources</b>	<b>—</b>	<b>—</b>	<b>26,855</b>	<b>26,855</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Revenues and Other Financing Sources</b>	<b>—</b>	<b>—</b>	<b>605,262</b>	<b>605,262</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Expenditures:</b>						
Tax Increment Financing	—	—	10	(10)	0.00%	-75.00%
Debt Service						
Principal	—	—	421,147	(421,147)	0.00%	-75.00%
Interest and Fiscal Agent Fees	—	—	27,353	(27,353)	0.00%	-75.00%
Debt Issuance Costs	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>448,510</b>	<b>(448,510)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Other Financing Uses:</b>						
Issuance of Debt	—	—	—	—	0.00%	-75.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-75.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-75.00%
Transfers Out	—	—	26,855	(26,855)	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>26,855</b>	<b>(26,855)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>475,365</b>	<b>(475,365)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ —</b>	<b>—</b>	<b>129,897</b>	<b>129,897</b>		
Unassigned Fund Balance at Beginning of Year			57,721			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Unassigned Ending Fund Balance, 03/31/24			187,618			
<b>Other Fund Balance Components:</b>						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
<b>Total Fund Balance</b>			<b>\$ 187,618</b>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 HCA TIF  
 For the Period Ended March 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 75.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
<b>Revenues:</b>						
Taxes	\$ —	—	4,231,075	4,231,075	0.00%	-75.00%
Investment Income (Loss)	—	—	46,040	46,040	0.00%	-75.00%
Other Revenue	—	—	—	—	0.00%	-75.00%
<b>Total Revenues</b>	<u>—</u>	<u>—</u>	<u><b>4,277,115</b></u>	<u><b>4,277,115</b></u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Other Financing Sources:</b>						
Transfers In	—	—	6,901	6,901	0.00%	-75.00%
<b>Total Other Financing Sources</b>	<u>—</u>	<u>—</u>	<u><b>6,901</b></u>	<u><b>6,901</b></u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Total Revenues and Other Financing Sources</b>	<u>—</u>	<u>—</u>	<u><b>4,284,016</b></u>	<u><b>4,284,016</b></u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Expenditures:</b>						
Tax Increment Financing	—	—	1,108,657	(1,108,657)	0.00%	-75.00%
Debt Service						
Principal	2,470,000	2,470,000	2,470,000	—	100.00%	25.00%
Interest and Fiscal Agent Fees	663,200	663,200	663,200	—	100.00%	25.00%
Debt Issuance Costs	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures</b>	<u><b>3,133,200</b></u>	<u><b>3,133,200</b></u>	<u><b>4,241,857</b></u>	<u><b>(1,108,657)</b></u>	<u>135.38%</u>	<u>60.38%</u>
<b>Other Financing Uses:</b>						
Issuance of Debt	—	—	—	—	0.00%	-75.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-75.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-75.00%
Transfers Out	—	—	6,901	(6,901)	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<u>—</u>	<u>—</u>	<u><b>6,901</b></u>	<u><b>(6,901)</b></u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Total Expenditures and Other Financing Uses</b>	<u><b>3,133,200</b></u>	<u><b>3,133,200</b></u>	<u><b>4,248,758</b></u>	<u><b>(1,115,558)</b></u>	<u>135.60%</u>	<u>60.60%</u>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<u><u><b>\$ (3,133,200)</b></u></u>	<u><u><b>(3,133,200)</b></u></u>	<u><b>35,258</b></u>	<u><b>3,168,458</b></u>		
Unassigned Fund Balance at Beginning of Year			1,142,872			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 03/31/24			<u>1,178,130</u>			
<b>Other Fund Balance Components:</b>						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			<u>3,432,486</u>			
<b>Total Fund Balance</b>			<u><u><b>\$ 4,610,616</b></u></u>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Cinema East TIF  
 For the Period Ended March 31, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 75.00% of Year	Percent From Budget
	Original	Amended				
<b>Revenues:</b>						
Taxes	\$ —	—	241,503	241,503	0.00%	-75.00%
Investment Income (Loss)	—	—	582	582	0.00%	-75.00%
Other Revenue	—	—	—	—	0.00%	-75.00%
<b>Total Revenues</b>	<b>—</b>	<b>—</b>	<b>242,085</b>	<b>242,085</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Expenditures:</b>						
Tax Increment Financing	—	—	5	(5)	0.00%	-75.00%
Debt Service						
Principal	—	—	105,963	(105,963)	0.00%	-75.00%
Interest and Fiscal Agent Fees	—	—	121,787	(121,787)	0.00%	-75.00%
Debt Issuance Costs	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>227,755</b>	<b>(227,755)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Other Financing Uses:</b>						
Issuance of Debt	—	—	—	—	0.00%	-75.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-75.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-75.00%
Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>227,755</b>	<b>(227,755)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ —</b>	<b>—</b>	<b>14,330</b>	<b>14,330</b>		
Unassigned Fund Balance at Beginning of Year			46,374			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 03/31/24			60,704			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
<b>Total Fund Balance</b>			<b>\$ 60,704</b>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 23rd & Noland Project 1 TIF  
 For the Period Ended March 31, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 75.00% of Year	Percent From Budget
	Original	Amended				
<b>Revenues:</b>						
Taxes	\$ —	—	—	—	0.00%	-75.00%
Investment Income (Loss)	—	—	—	—	0.00%	-75.00%
Other Revenue	—	—	—	—	0.00%	-75.00%
<b>Total Revenues</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Expenditures:</b>						
Tax Increment Financing	—	—	—	—	0.00%	-75.00%
Debt Service						
Principal	—	—	—	—	0.00%	-75.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-75.00%
Debt Issuance Costs	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Other Financing Uses:</b>						
Issuance of Debt	—	—	—	—	0.00%	-75.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-75.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-75.00%
Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ —</b>	<b>—</b>	<b>—</b>	<b>—</b>		
Unassigned Fund Balance at Beginning of Year			100			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Unassigned Ending Fund Balance, 03/31/24			<u>100</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
<b>Total Fund Balance</b>			<u>\$ 100</u>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 23rd & Noland Project 2 TIF  
 For the Period Ended March 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>	<u>Percent</u>
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u> <u>(Budget Basis)</u>	<u>with Final</u> <u>Budget</u>	<u>Actual</u> <u>75.00% of Year</u>	<u>From</u> <u>Budget</u>
<b>Revenues:</b>						
Taxes	\$ —	—	16,561	16,561	0.00%	-75.00%
Investment Income (Loss)	—	—	113	113	0.00%	-75.00%
Other Revenue	—	—	—	—	0.00%	-75.00%
<b>Total Revenues</b>	<b>—</b>	<b>—</b>	<b>16,674</b>	<b>16,674</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Expenditures:</b>						
Tax Increment Financing	—	—	1	(1)	0.00%	-75.00%
Debt Service						
Principal	—	—	2,500	(2,500)	0.00%	-75.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-75.00%
Debt Issuance Costs	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>2,501</b>	<b>(2,501)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Other Financing Uses:</b>						
Issuance of Debt	—	—	—	—	0.00%	-75.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-75.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-75.00%
Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>2,501</b>	<b>(2,501)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ —</b>	<b>—</b>	<b>14,173</b>	<b>14,173</b>		
Unassigned Fund Balance at Beginning of Year			(1,395)			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 03/31/24			<u>12,778</u>			
<b>Other Fund Balance Components:</b>						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
<b>Total Fund Balance</b>			<u>\$ 12,778</u>			



**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 23rd & Noland Project 3 TIF  
 For the Period Ended March 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 75.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
<b>Revenues:</b>						
Taxes	\$ —	—	36,909	36,909	0.00%	-75.00%
Investment Income (Loss)	—	—	497	497	0.00%	-75.00%
Other Revenue	—	—	—	—	0.00%	-75.00%
<b>Total Revenues</b>	<u>—</u>	<u>—</u>	<u><b>37,406</b></u>	<u><b>37,406</b></u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Expenditures:</b>						
Tax Increment Financing	—	—	4	(4)	0.00%	-75.00%
Debt Service						
Principal	—	—	—	—	0.00%	-75.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-75.00%
Debt Issuance Costs	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures</b>	<u>—</u>	<u>—</u>	<u><b>4</b></u>	<u><b>(4)</b></u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Other Financing Uses:</b>						
Issuance of Debt	—	—	—	—	0.00%	-75.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-75.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-75.00%
Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Total Expenditures and Other Financing Uses</b>	<u>—</u>	<u>—</u>	<u><b>4</b></u>	<u><b>(4)</b></u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<u>\$ —</u>	<u>—</u>	<u><b>37,402</b></u>	<u><b>37,402</b></u>		
Unassigned Fund Balance at Beginning of Year			9,490			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 03/31/24			<u>46,892</u>			
<b>Other Fund Balance Components:</b>						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
<b>Total Fund Balance</b>			<u>\$ 46,892</u>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 23rd & Noland Project 4 TIF  
 For the Period Ended March 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual 75.00% of Year</u>	<u>Percent From Budget</u>
	<u>Original</u>	<u>Amended</u>				
<b>Revenues:</b>						
Taxes	\$ —	—	456,070	456,070	0.00%	-75.00%
Investment Income (Loss)	—	—	7,388	7,388	0.00%	-75.00%
Other Revenue	—	—	—	—	0.00%	-75.00%
<b>Total Revenues</b>	<u>—</u>	<u>—</u>	<u><b>463,458</b></u>	<u><b>463,458</b></u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Expenditures:</b>						
Tax Increment Financing	—	—	59	(59)	0.00%	-75.00%
Debt Service						
Principal	—	—	—	—	0.00%	-75.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-75.00%
Debt Issuance Costs	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures</b>	<u>—</u>	<u>—</u>	<u><b>59</b></u>	<u><b>(59)</b></u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Other Financing Uses:</b>						
Issuance of Debt	—	—	—	—	0.00%	-75.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-75.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-75.00%
Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Total Expenditures and Other Financing Uses</b>	<u>—</u>	<u>—</u>	<u><b>59</b></u>	<u><b>(59)</b></u>	<u>0.00%</u>	<u>-75.00%</u>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<u>\$ —</u>	<u>—</u>	<u><b>463,399</b></u>	<u><b>463,399</b></u>		
Unassigned Fund Balance at Beginning of Year			95,116			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 03/31/24			<u>558,515</u>			
<b>Other Fund Balance Components:</b>						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
<b>Total Fund Balance</b>			<u>\$ 558,515</u>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Independence Square TIF  
 For the Period Ended March 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>	<u>Percent</u>
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u> <u>(Budget Basis)</u>	<u>with Final</u> <u>Budget</u>	<u>Actual</u> <u>75.00% of Year</u>	<u>From</u> <u>Budget</u>
<b>Revenues:</b>						
Taxes	\$ —	—	382,174	382,174	0.00%	-75.00%
Investment Income (Loss)	—	—	48,350	48,350	0.00%	-75.00%
Other Revenue	—	—	—	—	0.00%	-75.00%
<b>Total Revenues</b>	<b>—</b>	<b>—</b>	<b>430,524</b>	<b>430,524</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Expenditures:</b>						
Tax Increment Financing	—	—	154,117	(154,117)	0.00%	-75.00%
Debt Service						
Principal	—	—	—	—	0.00%	-75.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-75.00%
Debt Issuance Costs	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>154,117</b>	<b>(154,117)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Other Financing Uses:</b>						
Issuance of Debt	—	—	—	—	0.00%	-75.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-75.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-75.00%
Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>154,117</b>	<b>(154,117)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ —</b>	<b>—</b>	<b>276,407</b>	<b>276,407</b>		
Unassigned Fund Balance at Beginning of Year			973,886			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 03/31/24			<u>1,250,293</u>			
<b>Other Fund Balance Components:</b>						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
<b>Total Fund Balance</b>			<u>\$ 1,250,293</u>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 I-70 & Little Blue Parkway Project 1 TIF  
 For the Period Ended March 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>	<u>Percent</u>
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u> <u>(Budget Basis)</u>	<u>with Final</u> <u>Budget</u>	<u>Actual</u> <u>75.00% of Year</u>	<u>From</u> <u>Budget</u>
<b>Revenues:</b>						
Taxes	\$ —	—	1,727,009	1,727,009	0.00%	-75.00%
Investment Income (Loss)	—	—	18,151	18,151	0.00%	-75.00%
Other Revenue	—	—	—	—	0.00%	-75.00%
<b>Total Revenues</b>	<b>—</b>	<b>—</b>	<b>1,745,160</b>	<b>1,745,160</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Expenditures:</b>						
Tax Increment Financing	—	—	141	(141)	0.00%	-75.00%
Debt Service						
Principal	—	—	103,269	(103,269)	0.00%	-75.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-75.00%
Debt Issuance Costs	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>103,410</b>	<b>(103,410)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Other Financing Uses:</b>						
Issuance of Debt	—	—	—	—	0.00%	-75.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-75.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-75.00%
Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>103,410</b>	<b>(103,410)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ —</b>	<b>—</b>	<b>1,641,750</b>	<b>1,641,750</b>		
Unassigned Fund Balance at Beginning of Year			553,034			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 03/31/24			<u>2,194,784</u>			
<b>Other Fund Balance Components:</b>						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
<b>Total Fund Balance</b>			<u>\$ 2,194,784</u>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 I-70 & Little Blue Parkway Project 3 TIF  
 For the Period Ended March 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>	<u>Percent</u>
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u> <u>(Budget Basis)</u>	<u>with Final</u> <u>Budget</u>	<u>Actual</u> <u>75.00% of Year</u>	<u>From</u> <u>Budget</u>
<b>Revenues:</b>						
Taxes	\$ —	—	309,111	309,111	0.00%	-75.00%
Investment Income (Loss)	—	—	4,208	4,208	0.00%	-75.00%
Other Revenue	—	—	—	—	0.00%	-75.00%
<b>Total Revenues</b>	<b>—</b>	<b>—</b>	<b>313,319</b>	<b>313,319</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Expenditures:</b>						
Tax Increment Financing	—	—	31	(31)	0.00%	-75.00%
Debt Service						
Principal	—	—	8,551	(8,551)	0.00%	-75.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-75.00%
Debt Issuance Costs	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>8,582</b>	<b>(8,582)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Other Financing Uses:</b>						
Issuance of Debt	—	—	—	—	0.00%	-75.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-75.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-75.00%
Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>8,582</b>	<b>(8,582)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ —</b>	<b>—</b>	<b>304,737</b>	<b>304,737</b>		
Unassigned Fund Balance at Beginning of Year			15,938			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 03/31/24			<u>320,675</u>			
<b>Other Fund Balance Components:</b>						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
<b>Total Fund Balance</b>			<u>\$ 320,675</u>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Marketplace Project 1 TIF  
 For the Period Ended March 31, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 75.00% of Year	Percent From Budget
	Original	Amended				
<b>Revenues:</b>						
Taxes	\$ —	—	130,609	130,609	0.00%	-75.00%
Investment Income (Loss)	—	—	400	400	0.00%	-75.00%
Other Revenue	—	—	—	—	0.00%	-75.00%
<b>Total Revenues</b>	<b>—</b>	<b>—</b>	<b>131,009</b>	<b>131,009</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Expenditures:</b>						
Tax Increment Financing	—	—	4	(4)	0.00%	-75.00%
Debt Service						
Principal	—	—	49,244	(49,244)	0.00%	-75.00%
Interest and Fiscal Agent Fees	—	—	109,256	(109,256)	0.00%	-75.00%
Debt Issuance Costs	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>158,504</b>	<b>(158,504)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Other Financing Uses:</b>						
Issuance of Debt	—	—	—	—	0.00%	-75.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-75.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-75.00%
Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>158,504</b>	<b>(158,504)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ —</b>	<b>—</b>	<b>(27,495)</b>	<b>(27,495)</b>		
Unassigned Fund Balance at Beginning of Year			57,563			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 03/31/24			<u>30,068</u>			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
<b>Total Fund Balance</b>			<b>\$ <u>30,068</u></b>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Marketplace Project 2 TIF  
 For the Period Ended March 31, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 75.00% of Year	Percent From Budget
	Original	Amended				
<b>Revenues:</b>						
Taxes	\$ —	—	164,258	164,258	0.00%	-75.00%
Investment Income (Loss)	—	—	644	644	0.00%	-75.00%
Other Revenue	—	—	—	—	0.00%	-75.00%
<b>Total Revenues</b>	<b>—</b>	<b>—</b>	<b>164,902</b>	<b>164,902</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Expenditures:</b>						
Tax Increment Financing	—	—	790	(790)	0.00%	-75.00%
Debt Service						
Principal	—	—	37,845	(37,845)	0.00%	-75.00%
Interest and Fiscal Agent Fees	—	—	90,155	(90,155)	0.00%	-75.00%
Debt Issuance Costs	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>128,790</b>	<b>(128,790)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Other Financing Uses:</b>						
Issuance of Debt	—	—	—	—	0.00%	-75.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-75.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-75.00%
Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>128,790</b>	<b>(128,790)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ —</b>	<b>—</b>	<b>36,112</b>	<b>36,112</b>		
Unassigned Fund Balance at Beginning of Year			34,512			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 03/31/24			70,624			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
<b>Total Fund Balance</b>			<b>\$ 70,624</b>			

**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 Hub Drive TIF  
 For the Period Ended March 31, 2024

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual 75.00% of Year	Percent From Budget
	Original	Amended				
<b>Revenues:</b>						
Taxes	\$ —	—	31,734	31,734	0.00%	-75.00%
Investment Income (Loss)	—	—	198	198	0.00%	-75.00%
Other Revenue	—	—	—	—	0.00%	-75.00%
<b>Total Revenues</b>	<b>—</b>	<b>—</b>	<b>31,932</b>	<b>31,932</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Expenditures:</b>						
Tax Increment Financing	—	—	2	(2)	0.00%	-75.00%
Debt Service						
Principal	—	—	—	—	0.00%	-75.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-75.00%
Debt Issuance Costs	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>2</b>	<b>(2)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Other Financing Uses:</b>						
Issuance of Debt	—	—	—	—	0.00%	-75.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-75.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-75.00%
Transfers Out	—	—	—	—	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>2</b>	<b>(2)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ —</b>	<b>—</b>	<b>31,930</b>	<b>31,930</b>		
Unassigned Fund Balance at Beginning of Year			—			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 03/31/24			31,930			
Other Fund Balance Components:						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
<b>Total Fund Balance</b>			<b>\$ 31,930</b>			



**CITY OF INDEPENDENCE, MISSOURI**  
 Budgetary Comparison Schedule  
 TIF Supplemental Appropriation Fund  
 For the Period Ended March 31, 2024

	Budgeted Amounts		Actual	Variance	Percent	Percent
	Original	Amended	Amounts (Budget Basis)	with Final Budget	Actual 75.00% of Year	From Budget
<b>Revenues:</b>						
Taxes						
Property tax						
RSO - Cargo Largo	—	—	213	213	0.00%	-75.00%
Hartman Heritage	—	—	70,252	70,252	0.00%	-75.00%
Drumm Farm	—	—	44,852	44,852	0.00%	-75.00%
Eastland	—	—	182,280	182,280	0.00%	-75.00%
North Independence	—	—	1,942	1,942	0.00%	-75.00%
Mt Washington	—	—	108	108	0.00%	-75.00%
23rd & Noland - Project 1	—	—	2,558	2,558	0.00%	-75.00%
Sales tax						
RSO - Cargo Largo	—	—	246,762	246,762	0.00%	-75.00%
Santa Fe	—	—	1,457	1,457	0.00%	-75.00%
Hartman Heritage	—	—	138,868	138,868	0.00%	-75.00%
Drumm Farm	—	—	20,322	20,322	0.00%	-75.00%
Eastland	—	—	1,787,471	1,787,471	0.00%	-75.00%
North Independence	—	—	12,445	12,445	0.00%	-75.00%
Mt Washington	—	—	962	962	0.00%	-75.00%
23rd & Noland - Project 1	—	—	14,533	14,533	0.00%	-75.00%
Investment Income (Loss)	—	—	212,681	212,681	0.00%	-75.00%
Other Revenue	—	—	(116,042)	(116,042)	0.00%	-75.00%
<b>Total Revenues</b>	<b>—</b>	<b>—</b>	<b>2,621,664</b>	<b>2,621,664</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Other Financing Sources:</b>						
Transfers In	—	—	1,809	1,809	0.00%	-75.00%
<b>Total Other Financing Sources</b>	<b>—</b>	<b>—</b>	<b>1,809</b>	<b>1,809</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Revenues and Other Financing Sources</b>	<b>—</b>	<b>—</b>	<b>2,623,473</b>	<b>2,623,473</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Expenditures:</b>						
Tax Increment Financing	—	—	1,666	(1,666)	0.00%	-75.00%
Debt Service						
Principal	—	—	—	—	0.00%	-75.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%	-75.00%
Debt Issuance Costs	—	—	—	—	0.00%	-75.00%
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>1,666</b>	<b>(1,666)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Other Financing Uses:</b>						
Issuance of Debt	—	—	—	—	0.00%	-75.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%	-75.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%	-75.00%
Transfers Out	—	—	10,615	—	0.00%	-75.00%
<b>Total Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>10,615</b>	<b>—</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>12,281</b>	<b>(1,666)</b>	<b>0.00%</b>	<b>-75.00%</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</b>	<b>—</b>	<b>—</b>	<b>2,611,192</b>	<b>2,611,192</b>		
Unassigned Fund Balance at Beginning of Year			6,843,411			
Cancellation of Prior Year Encumbrances			—			
Change in Other Fund Balance Components During the Year			—			
Year-End Investment Market Value Adjustment			—			
Unassigned Ending Fund Balance, 03/31/24			9,454,603			
<b>Other Fund Balance Components:</b>						
Restricted - Current Year Encumbrances			—			
Restricted - Prior Year Encumbrances			—			
Restricted - Trust Debt Service			—			
<b>Total Fund Balance</b>			<b>9,454,603</b>			