



REGULAR CITY COUNCIL MEETING

Monday, November 24, 2025 at 5:30 PM

Council Chambers - 331 First Street East

AGENDA

RULES OF PROCEDURE

Meeting is live-streamed on the Indytel Local Access Channel, YouTube, and Facebook. Per the Rules of Procedure for Conduct of City Council Business, the length of any meeting shall be limited to three (3) hours. This limitation may be extended for any particular meeting by a super majority (two-thirds (5 out of 7)) vote to suspend the rules and extend the meeting by the time required. The Mayor shall be responsible for enforcing this rule.

MEETING OPENING

1. Pledge of Allegiance
2. Roll Call
3. Approve the Agenda

The agenda may be amended to remove items during this time, but no items may be added to the agenda.

4. Public Comment

*Welcome to Visitors: 5-minute time limitation for speaking, no profanity will be tolerated, and no personal attacks against Council Members or City Staff will be allowed. **The Council is unable to respond or take any action at this time.** Please state your name and address before addressing the Council for the official record.*

5. Presentation of Valor Awards: Officer Mark Gudenkauf, Firefighter Andrew Roman, and Firefighter Ty Fangman

CONSENT AGENDA

6. Accept and Approve Consent Agenda

a. The minutes of the November 10th, 2025, regular meeting.

All items listed under the Consent Agenda will be enacted by one motion. There will be no separate discussion of these items unless a request is made prior to the time the Council Votes on the motion.

FINANCIALS

7. Approve the Claims
8. Revenues and Expenses to date – *Information Only*
9. Transfers – *Information Only*
10. BerganKDV Fiscal Year 2025 Audit Report

HEARINGS / ORDINANCES

11. Public hearing for the Proposed Rezoning Request of A-1 Agricultural to R-2 Residential
12. First Reading of an Ordinance Amendment to Chapter 170 Zoning Regulations

REPORTS

Reminder to Council that reports is not for group discussion on items not on the agenda. This is the time to give shout-outs to people or groups. If you would like to talk about an item for a future meeting, you can ask for it here but there can not be further discussion on the item as it could lead to an open meeting law violation.

13. Council Members

14. Staff/Other

- City Manager
- Mayor
- Other Department Heads / Staff

ADJOURNMENT

This agenda is subject to change.



CITY COUNCIL MEMORANDUM

TO: Matthew R. Schmitz, MPA – City Manager

FROM: Administration / Police & Fire Departments

DATE OF MEETING: November 24, 2025

ITEM TITLE: Presentation of Valor Awards: Officer Mark Gudenkauf, Firefighter Andrew Roman, and Firefighter Ty Fangman

BACKGROUND:

During a recent structure fire in Independence, personnel from both the Independence Police and Fire Departments were dispatched to a life-threatening scene. Upon arrival, public safety officials encountered a building with an active fire and trapped residents.

Police Officer Mark Gudenkauf acted swiftly upon arrival, locating a female resident and successfully pulling her through a window to safety, removing her from the immediate danger of smoke and flames.

Simultaneously, Firefighters entered the burning structure to conduct a search-and-rescue operation. Working in extreme heat and with low to zero visibility, Andrew Roman and Ty Fangman successfully located and retrieved a resident. While the resident tragically succumbed to his injuries later, the actions of Firefighters Roman and Fangman gave him the only possible chance for survival.

DISCUSSION:

Heroism is defined by the willingness to act in the face of danger, not solely by the outcome.

Officer Gudenkauf, Firefighter Roman, and Firefighter Fangman placed their own safety aside to protect the citizens of Independence. Recognizing these individuals with the Valor Award unifies the departments and acknowledges that the *act* of rescue attempt itself, entering a burning building or pulling a victim from a window, is worthy of our highest respect.

RESULTS:

The City has established priorities during strategic planning sessions. This item supports the Vision from that session of **supporting high-quality City services**. This item helps achieve that vision by publicly recognizing and reinforcing the extraordinary dedication and bravery expected of our public safety officers. Recognizing these acts of valor boosts department morale and demonstrates to the community that the City of Independence is served by individuals willing to go to extraordinary lengths to ensure public safety.

FINANCIAL CONSIDERATION:

N/A

RECOMMENDATION:

Staff recommends that the Mayor and City Council present the Medal of Valor to Police Officer Mark Gudenkauf, Firefighter Andrew Roman, and Firefighter Ty Fangman in recognition of their bravery and service to the City of Independence.



VALOR AWARD

Proudly presented to :

Mark Gudenkauf

*In recognition for a time when “You went in, when others ran out”
resulting in the saving of a life.*

Brian Lau
Police Chief

Brad Bleichner
Mayor

Matthew R. Schmitz
City Manager



VALOR AWARD

Proudly presented to :

Andrew Roman

*In recognition for a time when "You went in, when others ran out"
resulting in the saving of a life.*

Blake Hayward
Fire Chief

Brad Bleichner
Mayor

Matthew R. Schmitz
City Manager



VALOR AWARD

Proudly presented to :

Ty Fangman

*In recognition for a time when “You went in, when others ran out”
resulting in the saving of a life.*

Blake Hayward
Fire Chief

Brad Bleichner
Mayor

Matthew R. Schmitz
City Manager



CITY COUNCIL CONSENT ITEM A

The Independence City Council met in regular session in the council chambers at 5:30 p.m., on Monday, November 10, 2025.

OPENING/ROLL CALL

Mayor Bleichner opened the meeting by calling the meeting to order with Council Members Weber, Hanna, Moore, Mayner, Prusator, O’Loughlin, and Jensen in attendance.

This meeting was available for public attendance. The meeting was also broadcast on the local access channel, YouTube, and Facebook.

APPROVE THE AGENDA

Motion by Council Member Mayner, second by Council Member Prusator to approve the agenda as presented for the regular meeting held November 10, 2025. Ayes: All.

PUBLIC COMMENT

Dominic Sparrgrove, 21515 310th Street, Parkersburg, provided an update on the upstairs apartments in his building located at 200 1st Street East.

City Manager Schmitz presented the certificate from ICMA that recognizes the City of Independence, Iowa under the Council-Manager criteria.

CONSENT AGENDA

Motion by Council Member Jensen, second by Council Member Mayner to accept and approve the consent agenda that approves the following: a) The minutes of the October 27, 2025, Regular Meeting. Ayes: All.

FINANCIALS

Motion by Council Member Mayner, second by Council Member Jensen to approve the following bills for payment. Ayes: All.

ADP	PAYROLL SVCS	\$115,216.90
AMAZON CAPITAL SERVICES	SUPPLIES-PD,PR,CH	\$1,588.44
ASSURITY LIFE INSURANCE CO	ASSUR CRIT ILL	\$491.10
AVFUEL CORPORATION	REPAIR-A	\$132.26
BROOKE CROMWELL	UMPIRE-PR	\$100.00
BRUENING ROCK	ROAD ROCK-ST	\$742.17
CAMERON BANTZ	UMPIRE-PR	\$100.00
CHRISTIE DOOR CO, INC.	BLDG REPAIR-ST	\$1,133.92
CITY LAUNDERING CO. INC	BLDG MAINT-PD	\$89.40
CLIFF BALDWIN	UMPIRE-PR	\$100.00
COLE'S ACE HARDWARE	SUPPLIES-PR,ST,PD,A,W,F	\$2,211.44
CRAWFORD ENGINEERING & SURVEYI	SERVICES-ST	\$23,940.00
CRYSTAL BARE	REIMBURSE-PR	\$83.00
CY & CHARLEY'S FIRESTONE INC	VEH REPAIR-PD	\$190.08
DEIKE IMPLEMENT COMPANY	EQUIP-PR	\$1,400.00
DEPT OF INSPECTIONS, APPEALS,	BOILER MAINT-CH	\$40.00
D & K PRODUCTS	SUPPLIES-ST	\$124.00
DON'S TRUCK SALES INC	VEH REPAIR-ST	\$2,458.16
DORSEY & WHITNEY LLP	SERVICES-CH	\$15,000.00
D & S PORTABLES INC	SERVICES-PR	\$600.00
DUNLAP MOTORS INC	VEHICLE-ST	\$73,136.27
EASTERN IOWA EXCAVATING	SERVICES-SW	\$4,661.99
ELITE LAND IMPROVEMENT, LLC	SERVICES-SW	\$415.00
EMPLOYEE BENEFIT SYSTEMS	BENEFIT SVCS	\$4,253.98
FAREWAY STORES INC	SUPPLIES-PR	\$424.00
FLETCHER-REINHARDT CO	EQUIP-ST	\$396.00
FREIGHTLINER TRUCK CENTER	VEH REPAIR-A	\$200.84
GREEN PRO SOLUTIONS	SUPPLIES-ST	\$2,499.80

REGULAR MEETING

MONDAY, NOVEMBER 10, 2025

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HAWKEYE ALARM SIGNAL COMPANY	SERVICES-PD	\$190.00
IA PARK & RECREATION ASSN	DUES-PR	\$750.00
INDEPENDENCE NAPA	SUPPLIES-W,PR,ST	\$1,395.56
IPERS	IPERS-REG/PROT	\$54,014.41
JANET BULS	INSTRUCTOR-PR	\$482.25
JASON'S SHOWERS	SERVICES-CH	\$5,150.00
JESSICA LEHS	REIMBURSE-PR	\$83.00
J.F. AHERN	SERVICES-PR	\$1,376.05
JOHN BUTLER	REIMB-CH	\$35.60
KLUESNER SANITATION, LLC	GARBAGE-G	\$47,087.52
KOCH CONSTRUCTION	SERVICES-PR	\$1,900.00
KOCH, DAN	UMPIRE-PR	\$100.00
KOTH, TEAGAN	REIMBURSE-PR	\$25.00
LEAD CUSTOM ENGRAVING	SUPPLIES-PD	\$69.00
LEGALSHIELD	LEGAL/ID BENEFIT	\$161.62
MACQUEEN EQUIPMENT	EQUIPMENT-F	\$54,120.30
METLIFE	LIFE-LTD-ADD	\$77.56
MIDAMERICAN ENERGY COMPANY	MISC EXP-PR, ST	\$1,026.95
MILLER, LAUREN	REIMBURSE-PR	\$383.00
MSA PROFESSIONAL SERVICES INC	FEES-CH	\$650.00
MYERS-COX CO	SUPPLIES-PR	\$224.13
OFFICE TOWNE INC.	SUPPLIES-PR	\$162.86
PEPSI-COLA GEN. BOT. IN	SUPPLIES-PR	\$425.02
PITNEY BOWES GLOBAL FINANCIAL	EQUIP LEASE-PR	\$177.90
PIZZA RANCH	SUPPLIES-PR	\$150.00
P & N CORPORATION	FUEL PROFITS-A	\$34.41
POLK COUNTY SHERIFF	GARNISHMENT	\$265.47
RACOM CORPORATION	SUPPLIES-PD	\$1,066.66
RITLAND+KUIPER LANDSCAPE ARCHI	SERVICES-ST	\$942.00
RYAN EXTERMINATING INC.	BLDG MAINT-CH,PR	\$306.69
SIGNS & MORE LLC	SIGNAGE-PR	\$543.61
SPAHN & ROSE LUMBER COMPANY	SUPPLIES-ST	\$36,585.16
STATE STREET BANK & TRUST CO	MISSIONSQUARE BENEFIT	\$5,031.17
STEGALL, MORGAN	REIMBURSE-PR	\$25.00
STEVE GEE CONSTRUCTION, INC.	SERVICES-SW,W	\$27,682.89
STEVE BETHUNE	UMPIRE-PR	\$100.00
STOREY KENWORTHY - MATT PARROT	SUPPLIES-CH	\$45.17
SUNNY SIDE CONSTRUCTION	SERVICES-PR	\$1,600.00
TASC	FLEX MED/DEP	\$1,334.73
TIMOTHY MAIN	INSTRUCTOR -PR	\$502.36
T & W GRINDING & COMPOST LLC	SERVICES-ST	\$26,650.00
UNITYPOINT HEALTH	SERVICES-F,ST,W	\$132.00
VERIZON WIRELESS	PHONE-F,PD	\$45.50
WEX BANK	FUEL-A,CH,F,PD,PR,W	\$3,333.21
ZARNOTH BRUSH WORKS INC	VEH MAINT-ST	\$344.00

CLAIMS TOTAL \$528,516.51; General Fund \$174,192.99; Library \$12,949.21; Streets Dept-Road Use \$23,737.20; Employee Benefits \$34,085.99; Urban Renewal-LMI Housing \$5,150.00; Cap Project-Street Improvement Project \$23,940.00; Parks & Rec Projects \$543.61; Cap Outlay Savings/LOST \$181,844.21; Cap Project 1st St W Reconstruction \$942.00; Water Fund \$14,018.58; Sewer Utility Fund \$25,495.93; Storm Water \$22,700.82; Storm Water Project \$4,661.99; Self Insurance \$4,183.02; Self Insurance-Enterprise \$70.96.

REVENUES MONTH TO DATE TOTAL \$148,253.81; General Fund \$35,149.83; Cap Project-Airport \$7,167.00; Water Fund \$39,497.02; Sewer Utility \$56,809.49; Storm Water \$5,709.12; Self Insurance \$3,886.35; Self Insurance-Enterprise \$35.00.

The October 2025 bank reconciliation and the revenues and expenses by department to date were available for council review and discussion.

Maggie Burger, Speer Financial, presented the annual debt/TIF report.

HEARINGS & ORDINANCES

Mayor Bleichner stated, pursuant to the agenda, he will now convene a public hearing to consider an ordinance amending Section 17 Signs of the Zoning Ordinance of the City of Independence, Iowa. City Clerk/Treasurer Lampe stated no comments were received for this topic. Mayor Bleichner closed the public hearing and stated City Clerk Lampe will note all comments in the record. Council Member Hanna with a motion to approve the first reading of an ordinance amending Article 17 “Signs” of the City of Independence Zoning Ordinance, second by Council Member O’Loughlin. The roll being called the following Council Members voted: Ayes: Hanna, Moore, Mayner, Prusator, O’Loughlin, Jensen, and Weber. Council Member Prusator with a motion that the statutory rule requiring an ordinance to be considered and voted on for passage at two Council meetings prior to the meeting at which it is to be finally passed be suspended, second by Council Member O’Loughlin. The roll being called the following Council Members voted: Ayes: Moore, Mayner, Prusator, O’Loughlin, Jensen, and Weber. Nays: Hanna. Council Member Jensen with a motion to have this ordinance amending Article 17 “Signs” of the Independence Zoning Ordinance, be placed on its final passage for adoption pursuant to Iowa Code Section 380.3 and to authorize the Mayor to sign the ordinance, second by Council Member Weber. The roll being called the following Council Members voted: Ayes: Mayner, Prusator, O’Loughlin, Jensen, Weber, and Moore. Nays: Hanna.

Ordinance adopted and upon approval by Mayor assigned No. 2025-629 in the Official Book of Ordinances.

RESOLUTIONS

Council Member Jensen with a motion to set a public hearing on November 24, 2025, at 5:30 pm for consideration of a Rezoning Request from A-1 Agricultural to R-2 Residential within the City of Independence, Buchanan County, Iowa, second by Council Member Mayner. The roll being called the following Council Members voted: Ayes: Prusator, O’Loughlin, Jensen, Weber, Hanna, Moore, and Mayner.

Resolution adopted and upon approval by Mayor assigned No. 2025-79 in the Official Book of Resolutions.

Council Member Jensen with a motion to approve and authorize the Mayor to sign the resolution determining the side yard setback requirements for Parcel ID 10.09.403.006 in a C-2 Zoning District – PR Heritage Development LLC and BC Heartland LLC; within the City of Independence, Buchanan County, Iowa, second by Council Member O’Loughlin. The roll being called the following Council Members voted: Ayes: Jensen, Weber, Hanna, Moore, Mayner, and Prusator. Nays: O’Loughlin.

Resolution adopted and upon approval by Mayor assigned No. 2025-80 in the Official Book of Resolutions.

Council Member Weber with a motion to approve and authorize the Mayor to sign the resolution that approves the Fiscal Year 2027 Tax Increment Financing Indebtedness Certification, second by Council Member Jensen. The roll being called the following Council Members voted: Ayes: Jensen, Weber, Hanna, Moore, Mayner, Prusator, and O’Loughlin.

Resolution adopted and upon approval by Mayor assigned No. 2025-81 in the Official Book of Resolutions.

Council Member Moore with a motion to approve and authorize the Mayor to sign the resolution that approves the Fiscal Year 2025 Annual Financial Report and authorizes the City Clerk/Treasurer to submit the report to the Department of Management by December 1, 2025, second by Council Member Mayner. The roll being called the following Council Members voted: Ayes: Weber, Hanna, Moore, Mayner, Prusator, O’Loughlin, and Jensen.

Resolution adopted and upon approval by Mayor assigned No. 2025-82 in the Official Book of Resolutions.

OTHER BUSINESS

Council Member Mayner with a motion to approve the proposal from Dunlap Motors in the amount of \$46,545.00 for the Utilities Department 2026 One-Ton Truck and authorize the City Manager to execute the necessary paperwork to facilitate the purchase of the truck, second by Council Member Weber. City Manager Schmitz stated in the original Fiscal Year 2026 budget, only \$45,000 was budgeted to purchase a smaller truck for the Lab Technician to use. When Utilities Director Foley started getting information, it made sense to purchase a one-ton truck to be able to haul the new equipment the department will be purchasing. A current truck will be repurposed for the Lab Technician to use. The roll being called the following Council Members voted: Ayes: Hanna, Moore, Mayner, Prusator, O’Loughlin, Jensen, and Weber.

REPORTS

The following comments were heard from Council and Staff: Police Monthly Reports – Council Member Jensen said it appears they are keeping busy. Police Chief Lau stated the numbers in the report are based off the reporting

software used. Council Member O'Loughlin asked what is done when there is a homeless case report? Chief Lau stated it depends on the situation, but assistance is provided if the person accepts it. Council Member Moore asked if one call can generate more classifications in the report? Chief Lau replied it is possible, but the report is usually generated from the initial call for service. Mayor – Reviewed the unofficial election results from the November 4. There are nine boards and commissions positions expiring at the end of this calendar year. If there is anyone interested, please contact City Hall for more information. On Wednesday, November 12, 2025, at 5:30 pm at the Falcon Civic Center, there will be an Independence First Impressions meeting. This meeting is being hosted by Buchanan County Tourism and is open to the public. On November 8, 2025, there was a ribbon cutting held at the Quasqueton Diagonal Boulevard and there were 30 attendees from different government entities. City Manager – Ladder 1 will be taken to Carroll for repairs. Support 1 was involved in an accident last Thursday morning, and everyone is doing well. The Iowa State Patrol held the vehicle due to the nature of the accident, but it should be released soon. The 2026 Street Rehab project is moving forward, and the proposed work area has been modified by two blocks due to their condition. The 1st Street West BUILD grant application is moving forward, but there will be an item coming to council for an increase to the contract related to the grant work. He provided an update related to the renewal of the Wellmark health insurance available for full-time employees. Staff will be starting the Police Department union negotiations soon and updates will be provided as they are available.

ADJOURNMENT

Motion by Council Member Mayner, second by Council Member Weber to adjourn. Ayes: All.

Whereupon Mayor Bleichner declared the meeting adjourned at 6:21 p.m.

Brad Bleichner, Mayor of the City of Independence, Iowa

ATTEST:

Susi Lampe, CMC, IaCMC, IaCFO,
Assistant City Manager/City Clerk/Treasurer of the City of Independence, Iowa



CITY COUNCIL MEMORANDUM

TO: City Council

FROM: Susi Lampe, CMC, IaCMC, IaCFO – Assistant City Manager/City Clerk/Treasurer

DATE OF MEETING: November 24, 2025

ITEM TITLE: Approve the Claims

BACKGROUND:

Presentation of claims for payment for the prior period as shown attached.

DISCUSSION:

This is an opportunity for the Council to ask any questions about any claims presented for payment. The listing of the claims is attached for review.

RESULTS:

The City has established priorities during strategic planning sessions. This item supports the Vision from that session of efficient and effective planning and prioritizing of all available resources. This item helps achieve that vision by ensuring that the City's bills are paid in a timely manner.

FINANCIAL CONSIDERATION:

Items vary in where they are budgeted from, but all expenditures are either budgeted or have been approved by previous Council Actions.

RECOMMENDATION:

Staff recommend a motion to approve the claims for payment.

Independence City
Purchase Order Listing By Vendor Name

11/19/25

Item #7.

Ranges		Item Status	Purchase Types	Misc			
Range: First to Last Rcvd Batch Id Range: First to Last Received Date Range: 11/13/25 to 11/25/25		Open: N Void: N Paid: Y Held: N Aprv: N Rcvd: Y	Bid: Y State: Y Other: Y Exempt: Y	P.O. Type: All Format: Condensed Include Non-Budgeted: Y Prior Year Only: N Vendors: All			
Vendor #	Name						
P.O. #	PO Date	Description	Status	Amount	Void Amount	Contract	PO Type
ADP00005		ADP					
26-01661	11/10/25	FED/FICA/STATE	Open	\$28,937.47	\$0.00		
26-01662	11/10/25	PAYROLL CHECKS	Open	\$83,178.83	\$0.00		
26-01880	11/14/25	PAYROLL SVCS	Open	\$1,050.95	\$0.00		
Vendor Total:				\$113,167.25			
AMAZO005		AMAZON CAPITAL SERVICES					
26-01766	09/11/25	SUPPLIES-L	Open	15.95-	\$0.00		
26-01767	10/09/25	SUPPLIES-L	Open	\$162.39	\$0.00		
26-01768	10/10/25	SUPPLIES-L	Open	\$41.75	\$0.00		
26-01769	10/12/25	SUPPLIES-L	Open	\$35.90	\$0.00		
26-01770	10/13/25	SUPPLIES-L	Open	\$26.94	\$0.00		
26-01771	10/15/25	SUPPLIES-L	Open	\$74.42	\$0.00		
26-01772	10/16/25	SUPPLIES-L	Open	\$7.59	\$0.00		
26-01773	10/19/25	SUPPLIES-L	Open	\$19.49	\$0.00		
26-01774	10/21/25	SUPPLIES-L	Open	\$27.24	\$0.00		
26-01775	10/22/25	SUPPLIES-L	Open	\$16.49	\$0.00		
26-01776	10/23/25	SUPPLIES-L	Open	\$265.70	\$0.00		
26-01777	11/01/25	SUPPLIES-L	Open	\$33.00	\$0.00		
26-01778	11/02/25	SUPPLIES-L	Open	\$31.32	\$0.00		
26-01779	11/02/25	SUPPLIES-L	Open	\$36.95	\$0.00		
26-01780	11/03/25	SUPPLIES-L	Open	\$64.14	\$0.00		
26-01781	11/03/25	SUPPLIES-L	Open	\$248.41	\$0.00		
26-01782	11/04/25	SUPPLIES-L	Open	\$10.99	\$0.00		
26-01783	11/05/25	SUPPLIES-L	Open	\$170.47	\$0.00		
26-01784	11/06/25	SUPPLIES-L	Open	\$371.67	\$0.00		
26-01785	11/06/25	SUPPLIES-L	Open	\$49.89	\$0.00		
26-01786	11/09/25	SUPPLIES-L	Open	\$46.74	\$0.00		
26-01787	11/11/25	SUPPLIES-L	Open	\$16.50	\$0.00		
26-01788	11/12/25	SUPPLIES-L	Open	\$56.48	\$0.00		
26-01789	11/12/25	SUPPLIES-L	Open	\$52.87	\$0.00		
26-01790	11/13/25	SUPPLIES-L	Open	\$113.96	\$0.00		
26-01791	11/13/25	SUPPLIES-L	Open	\$42.92	\$0.00		
Vendor Total:				\$2,008.27			
ANDRE005		ANDREW ISLEY					
26-01683	10/30/25	REIMBURSE-PD	Open	\$87.00	\$0.00		
ANGEL005		ANGELA KILER					
26-01665	11/10/25	PHONE ALLOW	Open	\$50.00	\$0.00		
BANKI005		BANK IOWA					
26-01832	11/19/25	BOND INTEREST-CH	Open	\$6,655.50	\$0.00		
BIGIN005		BIG INNING, INC					

Vendor #		Name					
P.O. #	PO Date	Description	Status	Amount	Void Amount	Contract	PO Type
BIGIN005		BIG INNING, INC	<i>Account Continued</i>				
26-01607	10/20/25	EQUIP-PR	Open	\$1,095.00	\$0.00		
BLACK015		BLACKSTONE PUBLISHING					
26-01792	10/21/25	SUPPLIES-L	Open	\$198.39	\$0.00		
BLAKE010		BLAKE HAYWARD					
26-01667	11/10/25	PHONE ALLOW	Open	\$50.00	\$0.00		
BLEIC005		BLEICHNER, BRAD					
26-01674	11/10/25	PHONE ALLOW	Open	\$100.00	\$0.00		
BMCAG005		BMC AGGREGATES L.C.					
26-01609	10/11/25	GRAVEL-ST	Open	\$1,020.09	\$0.00		
BRAD005		BRAD ESCH					
26-01671	11/10/25	PHONE ALLOW	Open	\$50.00	\$0.00		
BRENT005		BRENT RECK					
26-01664	11/10/25	PHONE ALLOW	Open	\$50.00	\$0.00		
BRIAN015		BRIAN LAU					
26-01666	11/10/25	PHONE ALLOW	Open	\$50.00	\$0.00		
BRODA005		BRODART CO					
26-01793	10/25/25	BOOKS-L	Open	\$21.76	\$0.00		
26-01794	10/25/25	BOOKS-L	Open	\$36.68	\$0.00		
26-01795	10/25/25	BOOKS-L	Open	\$10.46	\$0.00		
26-01796	10/25/25	BOOKS-L	Open	\$28.10	\$0.00		
26-01797	10/25/25	BOOKS-L	Open	\$19.02	\$0.00		
26-01798	10/25/25	BOOKS-L	Open	\$96.14	\$0.00		
26-01799	10/25/25	BOOKS-L	Open	\$46.34	\$0.00		
26-01800	10/25/25	BOOKS-L	Open	\$11.86	\$0.00		
26-01801	10/25/25	BOOKS-L	Open	\$41.45	\$0.00		
26-01802	10/25/25	BOOKS-L	Open	\$10.21	\$0.00		
26-01803	10/25/25	BOOKS-L	Open	\$50.90	\$0.00		
26-01804	10/25/25	BOOKS-L	Open	\$6.36	\$0.00		
26-01805	10/25/25	BOOKS-L	Open	\$20.66	\$0.00		
Vendor Total:				\$399.94			
BRUEN005		BRUENING ROCK					
26-01841	10/29/25	SERVICES-W	Open	\$162.35	\$0.00		
BUCHA040		BUCHANAN COUNTY HEALTH CENTER					
26-01610	11/05/25	SERVICES-F,ST,W	Open	\$72.06	\$0.00		
26-01680	11/08/25	AMB SVC-AMB	Open	\$11,496.42	\$0.00		
Vendor Total:				\$11,568.48			
CARDS005		CARD SERVICES-LIBRARY					
26-01764	11/03/25	MISC EXP-L	Open	\$150.91	\$0.00		
26-01765	11/03/25	MISC EXP-L	Open	\$290.97	\$0.00		

Vendor #	P.O. #	PO Date	Name Description	Status	Amount	Void Amount	Contract	PO Type
CARDS005			CARD SERVICES-LIBRARY	Account Continued				
Vendor Total:					\$441.88			
CARDS010			CARD SERVICES-VISA					
26-01753	11/03/25		MISC EXP-PR,PD,F,CH,W,A,ST	Open	\$1,836.60	\$0.00		
26-01754	11/03/25		MISC EXP-PR,PD,F,CH,W,A,ST	Open	\$1,476.96	\$0.00		
26-01755	11/03/25		MISC EXP-PR,PD,F,CH,W,A,ST	Open	\$1,727.52	\$0.00		
26-01757	11/03/25		MISC EXP-PR,PD,F,CH,W,A,ST	Open	\$280.40	\$0.00		
26-01758	11/03/25		MISC EXP-PR,PD,F,CH,W,A,ST	Open	\$3,213.47	\$0.00		
26-01759	11/03/25		MISC EXP-PR,PD,F,CH,W,A,ST	Open	\$4,798.38	\$0.00		
26-01760	11/03/25		MISC EXP-PR,PD,F,CH,W,A,ST	Open	\$137.80	\$0.00		
26-01761	11/03/25		MISC EXP-PR,PD,F,CH,W,A,ST	Open	\$736.45	\$0.00		
26-01852	11/03/25		MISC EXP-PR,PD,F,CH,W,A,ST	Open	\$482.06	\$0.00		
Vendor Total:					\$14,689.64			
CEDAR025			CEDAR BEND HUMANE SOCIETY					
26-01833	11/06/25		SERVICES-AC	Open	\$54.00	\$0.00		
CHRIS025			CHRISTOPHER BOOS					
26-01608	11/07/25		REIMBURSE-PD	Open	\$20.32	\$0.00		
CITYL005			CITY LAUNDERING CO. INC					
26-01681	11/11/25		BLDG MAINT-PD	Open	\$89.40	\$0.00		
CODE4005			CODE 4 PUBLIC SAFETY EMBLEMS					
26-01613	10/30/25		UNIFORM-PD	Open	\$364.30	\$0.00		
COLES005			COLE'S ACE HARDWARE					
26-01806	10/30/25		SUPPLIES-L,PD,PR,ST	Open	\$35.96	\$0.00		
26-01872	10/09/25		SUPPLIES-PR,W,L	Open	\$2,597.40	\$0.00		
26-01873	10/22/25		SUPPLIES-PR,W,L	Open	\$9.98	\$0.00		
26-01874	10/22/25		SUPPLIES-PR,W,L	Open	\$2.00	\$0.00		
26-01875	10/24/25		SUPPLIES-PR,W,L	Open	\$16.99	\$0.00		
26-01876	10/29/25		SUPPLIES-PR,W,L	Open	\$60.99	\$0.00		
26-01877	10/29/25		SUPPLIES-PR,W,L	Open	\$14.17	\$0.00		
26-01879	10/28/25		SUPPLIES-PR,W,L	Open	\$46.98	\$0.00		
Vendor Total:					\$2,784.47			
CONSO010			CONSOLIDATED ENERGY CO					
26-01611	10/31/25		FUEL-A,PR,ST	Open	\$1,596.11	\$0.00		
CONVE005			CONVERSIGHT.AI INC					
26-01807	10/01/25		SOFTWARE-L	Open	\$800.00	\$0.00		
COREM005			CORE & MAIN LP					
26-01840	10/31/25		CHEMICALS-W	Open	\$254.00	\$0.00		
DANKO005			DANKO EMERGENCY EQUIPMENT COCL					
26-01728	11/06/25		EQUIP-F	Open	\$112.00	\$0.00		
26-01729	11/18/25		SUPPLIES=F	Open	\$251.43	\$0.00		
Vendor Total:					\$363.43			

Vendor #		Name					
P.O. #	PO Date	Description	Status	Amount	Void Amount	Contract	PO Type
DANKO005		DANKO EMERGENCY EQUIPMENT COCL		Account Continued			
DEMCO005		DEMCO					
26-01808	11/11/25	SUPPLIES-L	Open	\$329.29	\$0.00		
DEPTO005		DEPT OF INSPECTIONS, APPEALS,					
26-01881	11/04/25	SERVICES-W	Open	\$40.00	\$0.00		
DITCH005		DITCH WITCH					
26-01612	10/29/25	SUPPLIES-W	Open	\$208.73	\$0.00		
DUNLA005		DUNLAP MOTORS INC					
26-01730	09/26/25	VEH REPAIR-F	Open	\$56.59	\$0.00		
EASTC005		EAST-CENTRAL IOWA R.E.C.					
26-01750	11/10/25	UTILITIES-A,PR,ST,W,CH	Open	\$2,034.16	\$0.00		
26-01751	11/10/25	UTILITIES-A,PR,ST,W,CH	Open	\$550.57	\$0.00		
		Vendor Total:		\$2,584.73			
EASTE005		EASTERN IOWA EXCAVATING					
26-01723	11/17/25	SERVICES-SW	Open	\$20,154.55	\$0.00		
EDMUN005		EDMUNDS GOVTECH					
26-01614	11/01/25	FINANCE SVCS-CH	Open	\$26,750.00	\$0.00		
ELECT005		ELECTRIC PUMP INC					
26-01835	11/12/25	EQUIP REPAIR-W	Open	\$29,280.39	\$0.00		
26-01836	11/12/25	EQUIP REPAIR-W	Open	\$1,860.00	\$0.00		
		Vendor Total:		\$31,140.39			
ELITE010		ELITE LAND IMPROVEMENT, LLC					
26-01615	10/28/25	SERVICES-W	Open	\$326.00	\$0.00		
EMPLO015		EMPLOYEE BENEFIT SYSTEMS					
26-01679	11/14/25	SAFETFUND11142025	Open	\$10,732.77	\$0.00		
ERINK005		ERIN KREMPGES					
26-01809	10/29/25	REIMBURSE-L	Open	\$223.90	\$0.00		
ESCHE005		ESCHEN'S CLOTHING					
26-01844	11/11/25	UNIFORM-ST	Open	\$593.20	\$0.00		
26-01845	11/11/25	UNIFORM-ST	Open	\$873.50	\$0.00		
		Vendor Total:		\$1,466.70			
EUROF005		EUROFINS ENVIRONMENT TESTING					
26-01616	10/28/25	LAB ANALYSIS-W	Open	\$2,531.16	\$0.00		
FAIRC005		FAIRCHILD COMMUNICATIONS INC					
26-01617	10/08/25	CHEMICALS-W	Open	\$531.38	\$0.00		
FISHW005		FISH WINDOW CLEANING					
26-01810	10/07/25	BLDG MAINT-L	Open	\$618.00	\$0.00		

Vendor #		Name					
P.O. #	PO Date	Description	Status	Amount	Void Amount	Contract	PO Type
FISHW005		FISH WINDOW CLEANING	<i>Account Continued</i>				
FLRSA005		FLR SANDERS					
26-01618	11/04/25	SERVICES-PR	Open	\$4,791.88	\$0.00		
FOURF005		FOUR FARMERS LLC					
26-01619	10/19/25	SERVICES-W	Open	\$10,809.64	\$0.00		
GALLS005		GALLS, LLC					
26-01620	10/10/25	UNIFORM-PD	Open	\$307.93	\$0.00		
26-01621	10/15/25	UNIFORM-PD	Open	\$174.45	\$0.00		
Vendor Total:				\$482.38			
HAUSE005		HAUSERS WATER SYSTEMS INC					
26-01842	10/31/25	COMMERCIAL SALT-ST	Open	\$12.20	\$0.00		
HAWKI005		HAWKINS, INC.					
26-01622	10/23/25	CHEMICALS-W	Open	\$1,676.86	\$0.00		
26-01837	11/15/25	CHEMICALS-W	Open	\$130.00	\$0.00		
Vendor Total:				\$1,806.86			
HEIMA005		HEIMAN FIRE EQUIPMENT INC					
26-01623	07/15/25	EQUIPMENT-F	Open	\$208.38	\$0.00		
HILLT005		HILLTOP MOTORS INC					
26-01727	10/30/25	VEH REPAIR-F	Open	\$2,492.00	\$0.00		
HUNTE010		HUNTER'S AUTO CENTER					
26-01846	11/17/25	SERVICES-PR	Open	\$100.00	\$0.00		
IAPOE005		IA POETRY ASSOCIATION					
26-01819	10/13/25	BOOKS-L	Open	\$12.75	\$0.00		
IARUR005		IA RURAL WATER ASSOCIATION					
26-01682	11/02/25	DUES-W	Open	\$465.00	\$0.00		
ICMA0005		ICMA					
26-01694	11/14/25	PAYROLL CHECKS 457B 305533	Open	\$4,018.26	\$0.00		
26-01698	11/14/25	PAYROLL CHECK 401A 100370	Open	\$1,012.91	\$0.00		
Vendor Total:				\$5,031.17			
IMWCA005		IMWCA					
26-01660	11/02/25	WORK COMP ADJ-ALL	Open	\$3,871.00	\$0.00		
INDEP005		INDEPENDENCE LIGHT & POWER					
26-01624	11/07/25	UTILITIES-ALL	Open	\$34.85	\$0.00		
26-01625	11/07/25	UTILITIES-ALL	Open	\$14.95	\$0.00		
26-01626	11/07/25	UTILITIES-ALL	Open	\$205.54	\$0.00		
26-01627	11/07/25	UTILITIES-ALL	Open	\$324.01	\$0.00		
26-01628	11/07/25	UTILITIES-ALL	Open	\$1,459.90	\$0.00		
26-01629	11/07/25	UTILITIES-ALL	Open	\$48.69	\$0.00		
26-01630	11/07/25	UTILITIES-ALL	Open	\$212.40	\$0.00		

Vendor #	Name					
P.O. #	PO Date	Description	Status	Amount	Void Amount	Contract PO Type
INDEP005		INDEPENDENCE LIGHT & POWER	Account Continued			
26-01631	11/07/25	UTILITIES-ALL	Open	\$114.82	\$0.00	
26-01632	11/07/25	UTILITIES-ALL	Open	\$969.59	\$0.00	
26-01633	11/07/25	UTILITIES-ALL	Open	\$41.40	\$0.00	
26-01634	11/07/25	UTILITIES-ALL	Open	\$40.72	\$0.00	
26-01635	11/07/25	UTILITIES-ALL	Open	\$36.50	\$0.00	
26-01636	11/07/25	UTILITIES-ALL	Open	\$35.93	\$0.00	
26-01637	11/07/25	UTILITIES-ALL	Open	\$710.57	\$0.00	
26-01638	11/07/25	UTILITIES-ALL	Open	\$122.64	\$0.00	
26-01639	11/07/25	UTILITIES-ALL	Open	\$36.50	\$0.00	
26-01640	11/07/25	UTILITIES-ALL	Open	\$1,404.08	\$0.00	
26-01641	11/07/25	UTILITIES-ALL	Open	\$268.81	\$0.00	
26-01642	11/07/25	UTILITIES-ALL	Open	\$1,306.97	\$0.00	
26-01643	11/07/25	UTILITIES-ALL	Open	\$77.46	\$0.00	
26-01644	11/07/25	UTILITIES-ALL	Open	\$1,232.09	\$0.00	
26-01645	11/07/25	UTILITIES-ALL	Open	\$64.07	\$0.00	
26-01646	11/07/25	UTILITIES-ALL	Open	\$39.13	\$0.00	
26-01647	11/07/25	UTILITIES-ALL	Open	\$1,534.99	\$0.00	
26-01648	11/07/25	UTILITIES-ALL	Open	\$8,279.76	\$0.00	
26-01649	11/07/25	UTILITIES-ALL	Open	\$38.90	\$0.00	
26-01650	11/07/25	UTILITIES-ALL	Open	\$35.71	\$0.00	
26-01651	11/07/25	UTILITIES-ALL	Open	\$54.16	\$0.00	
26-01652	11/07/25	UTILITIES-ALL	Open	\$309.52	\$0.00	
26-01653	11/07/25	UTILITIES-ALL	Open	\$1,517.09	\$0.00	
26-01654	11/07/25	UTILITIES-ALL	Open	\$204.62	\$0.00	
26-01655	11/07/25	UTILITIES-ALL	Open	\$3,080.92	\$0.00	
26-01656	11/07/25	UTILITIES-ALL	Open	\$53.82	\$0.00	
26-01657	11/07/25	UTILITIES-ALL	Open	\$1,889.39	\$0.00	
26-01658	11/07/25	UTILITIES-ALL	Open	\$115.90	\$0.00	
26-01659	11/07/25	UTILITIES-ALL	Open	\$72.00	\$0.00	
26-01678	11/07/25	UTILITIES-ALL	Open	\$197.45	\$0.00	
26-01762	11/07/25	UTILITIES-ALL	Open	\$1,800.30	\$0.00	
26-01829	11/14/25	IT SERVICES-ALL	Open	\$2,435.00	\$0.00	
Vendor Total:				\$30,421.15		
INDEP045		INDEPENDENCE PLUMBING, HEATING				
26-01830	11/06/25	SERVICES-PR	Open	\$1,062.19	\$0.00	
INDEP100		INDEPENDENCE ROTARY CLUB				
26-01824	11/11/25	DUES-L	Open	\$166.00	\$0.00	
INGRA005		INGRAM LIBRARY SERVICES				
26-01812	10/13/25	BOOKS-L	Open	\$67.78	\$0.00	
26-01813	10/13/25	BOOKS-L	Open	\$69.37	\$0.00	
26-01814	10/16/25	BOOKS-L	Open	\$108.64	\$0.00	
26-01815	10/16/25	BOOKS-L	Open	\$24.52	\$0.00	
26-01816	10/16/25	BOOKS-L	Open	\$20.97	\$0.00	
26-01817	10/30/25	BOOKS-L	Open	\$66.44	\$0.00	
26-01818	10/30/25	BOOKS-L	Open	\$52.26	\$0.00	
Vendor Total:				\$409.98		

Vendor #		Name					
P.O. #	PO Date	Description	Status	Amount	Void Amount	Contract	PO Type
INGRA005		INGRAM LIBRARY SERVICES	Account Continued				
IOWAD005		IOWA DEPARTMENT OF REVENUE					
26-01676	11/12/25	SALES TAX-PR,W	Open	\$161.93	\$0.00		
26-01677	11/14/25	SALES TAX-PR,W	Open	\$9,154.44	\$0.00		
		Vendor Total:		\$9,316.37			
IOWAL010		IOWA LAW ENFORCEMENT ACADEMY					
26-01843	10/27/25	TRAINING-PD	Open	\$1,250.00	\$0.00		
JRSUP005		J & R SUPPLY INC					
26-01684	11/03/25	SUPPLIES-W	Open	\$68.00	\$0.00		
26-01686	10/24/25	SUPPLIES-W	Open	\$2,717.00	\$0.00		
26-01839	11/05/25	SUPPLIES-W	Open	\$533.00	\$0.00		
		Vendor Total:		\$3,318.00			
JOHNB005		JOHN BUTLER					
26-01668	11/10/25	PHONE ALLOW	Open	\$50.00	\$0.00		
KLUES010		KLUESNER SANITATION, LLC					
26-01732	11/11/25	BULK TAGS-G	Open	\$1,800.00	\$0.00		
LYNCH005		LYNCH DALLAS, PC					
26-01744	11/13/25	LEGAL SVC-CH	Open	\$2,214.50	\$0.00		
26-01745	11/13/25	LEGAL SVC-CH	Open	\$2,460.00	\$0.00		
26-01746	11/13/25	LEGAL SVC-CH	Open	\$120.00	\$0.00		
26-01747	11/13/25	LEGAL SVC-CH	Open	\$40.00	\$0.00		
26-01748	11/13/25	LEGAL SVC-CH	Open	\$815.35	\$0.00		
26-01749	11/13/25	LEGAL SVC-CH	Open	\$50.40	\$0.00		
		Vendor Total:		\$5,700.25			
MANAT005		MANATTS, INC.					
26-01850	11/10/25	SERVICES-PR,W	Open	\$713.38	\$0.00		
26-01851	08/08/25	SERVICES-PR,W	Open	\$5,933.00	\$0.00		
		Vendor Total:		\$6,646.38			
MATTH015		MATTHEW SCHMITZ					
26-01675	11/10/25	PHONE ALLOW	Open	\$100.00	\$0.00		
MEDCO005		MED COMPASS					
26-01733	10/28/25	SERVICES-F	Open	\$3,840.00	\$0.00		
26-01734	11/13/25	SERVICES-F	Open	\$2,580.00	\$0.00		
		Vendor Total:		\$6,420.00			
MICRO005		MICROBAC LABORATORIES, INC					
26-01731	10/31/25	LAB ANALYSIS-W	Open	\$162.00	\$0.00		
MIDAM005		MIDAMERICAN ENERGY COMPANY					
26-01688	11/07/25	UTILITIES-W,ST,CH,PR,PD,L	Open	\$247.12	\$0.00		
26-01689	11/07/25	UTILITIES-W,ST,CH,PR,PD,L	Open	\$160.83	\$0.00		
26-01690	11/07/25	UTILITIES-W,ST,CH,PR,PD,L	Open	\$33.58	\$0.00		

Vendor #	Name						
P.O. #	PO Date	Description	Status	Amount	Void Amount	Contract	PO Type
MIDAM005		MIDAMERICAN ENERGY COMPANY		Account Continued			
26-01691	11/07/25	UTILITIES-W,ST,CH,PR,PD,L	Open	\$98.84	\$0.00		
26-01692	11/07/25	UTILITIES-W,ST,CH,PR,PD,L	Open	\$42.28	\$0.00		
26-01739	11/12/25	UTILITIES-W,ST,CH,PR,PD,L	Open	\$1,407.55	\$0.00		
26-01740	11/13/25	UTILITIES-W,ST,CH,PR,PD,L	Open	\$212.59	\$0.00		
26-01820	11/07/25	UTILITIES-W,ST,CH,PR,PD,L	Open	\$25.45	\$0.00		
		Vendor Total:		\$2,228.24			
MIDWE075		MIDWEST JANITORIAL SERVICE					
26-01821	11/03/25	BLDG MAINT-L	Open	\$1,635.00	\$0.00		
MSAPR005		MSA PROFESSIONAL SERVICES INC					
26-01695	11/03/25	SERVICES-W	Open	\$6,750.00	\$0.00		
NEJDL005		NEJDL, MICHELLE					
26-01669	11/10/25	PHONE ALLOW	Open	\$50.00	\$0.00		
OELWE010		OELWEIN PUBLISHING COMPANY					
26-01696	10/31/25	PUBLICATION-PR,CH	Open	\$277.00	\$0.00		
26-01697	09/26/25	PUBLICATION-PR,CH	Open	\$10.04	\$0.00		
26-01699	10/13/25	PUBLICATION-PR,CH	Open	\$21.84	\$0.00		
26-01700	10/16/25	PUBLICATION-PR,CH	Open	\$233.65	\$0.00		
26-01701	10/16/25	PUBLICATION-PR,CH	Open	\$46.03	\$0.00		
26-01702	10/29/25	PUBLICATION-PR,CH	Open	\$5.00	\$0.00		
26-01703	10/29/25	PUBLICATION-PR,CH	Open	\$51.00	\$0.00		
26-01704	10/29/25	PUBLICATION-PR,CH	Open	\$5.00	\$0.00		
26-01705	10/29/25	PUBLICATION-PR,CH	Open	\$51.00	\$0.00		
26-01706	10/30/25	PUBLICATION-PR,CH	Open	\$14.76	\$0.00		
26-01707	10/30/25	PUBLICATION-PR,CH	Open	\$59.01	\$0.00		
26-01708	10/30/25	PUBLICATION-PR,CH	Open	\$34.23	\$0.00		
26-01709	10/30/25	PUBLICATION-PR,CH	Open	\$180.55	\$0.00		
		Vendor Total:		\$989.11			
OFFIC010		OFFICE TOWNE INC.					
26-01735	09/12/25	SUPPLIES-PD,PR	Open	\$50.00	\$0.00		
26-01736	11/05/25	SUPPLIES-PD,PR	Open	\$35.00	\$0.00		
		Vendor Total:		\$85.00			
PNCOR005		P & N CORPORATION					
26-01737	10/01/25	FUEL PROFITS-A	Open	\$34.41	\$0.00		
PENWO005		PENWORTHY COMPANY, THE					
26-01822	10/14/25	BOOKS-L	Open	\$215.62	\$0.00		
POLKC005		POLK COUNTY SHERIFF					
26-01714	11/14/25	PAYROLL CHECK 73 11142025	Open	\$48.56	\$0.00		
POLLA005		POLLARDWATER					
26-01838	10/31/25	SUPPLIES-W	Open	\$750.28	\$0.00		
PRECIO10		PRECISION PLUMBING, HEATING,					

Vendor #		Name					
P.O. #	PO Date	Description	Status	Amount	Void Amount	Contract	PO Type
PREC010		PRECISION PLUMBING, HEATING,	<i>Account Continued</i>				
26-01831	10/17/25	SERVICES-PR	Open	\$1,070.16	\$0.00		
PRINT010		PRINT EXPRESS					
26-01823	10/30/25	PRINTING-L	Open	\$281.63	\$0.00		
PURCH005		PURCHASE POWER					
26-01724	11/14/25	POSTGE-ALL	Open	\$264.99	\$0.00		
ROBER020		ROBERT BEATTY					
26-01663	11/10/25	PHONE ALLOW	Open	\$50.00	\$0.00		
ROBER005		ROBERT FINLEY					
26-01811	10/17/25	SERVICES-L	Open	\$200.00	\$0.00		
ROBER060		ROBERT'S REPAIR					
26-01710	09/18/25	VEH REPAIR-W	Open	\$337.61	\$0.00		
26-01711	09/18/25	VEH REPAIR-W	Open	\$3,205.37	\$0.00		
Vendor Total:				\$3,542.98			
SHARL005		SHARLENE CLINTON					
26-01716	11/14/25	RV HOST-PR	Open	\$900.00	\$0.00		
SHIEL005		SHIELD TECHNOLOGY CORP					
26-01717	11/03/25	SOFTWARE-PD	Open	\$1,800.00	\$0.00		
SIGNS005		SIGNS & MORE LLC					
26-01847	11/06/25	PRINTING-PD,ST	Open	\$261.50	\$0.00		
26-01848	11/14/25	PRINTING-PD,ST	Open	\$764.54	\$0.00		
26-01849	11/11/25	PRINTING-PD,ST	Open	\$527.50	\$0.00		
Vendor Total:				\$1,553.54			
SOUKU005		SOUKUP, BRETT					
26-01670	11/10/25	PHONE ALLOW	Open	\$50.00	\$0.00		
SPAHN005		SPAHN & ROSE LUMBER COMPANY					
26-01853	10/02/25	SUPPLIES-PR,ST,PD	Open	\$72.16	\$0.00		
26-01854	10/09/25	SUPPLIES-PR,ST,PD	Open	\$86.85	\$0.00		
26-01855	10/14/25	SUPPLIES-PR,ST,PD	Open	\$3.99	\$0.00		
26-01856	10/16/25	SUPPLIES-PR,ST,PD	Open	\$27.52	\$0.00		
26-01857	10/16/25	SUPPLIES-PR,ST,PD	Open	27.52-	\$0.00		
26-01858	10/16/25	SUPPLIES-PR,ST,PD	Open	\$35.45	\$0.00		
26-01859	10/23/25	SUPPLIES-PR,ST,PD	Open	\$40.00	\$0.00		
Vendor Total:				\$238.45			
STATE025		STATE FARM					
26-01721	11/11/25	BENEFITS-W,ST,CH	Open	\$32.72	\$0.00		
STORE005		STOREY KENWORTHY - MATT PARROT					
26-01825	10/20/25	SUPPLIES-L	Open	\$125.87	\$0.00		
SUPER015		SUPERB CLEANING SERVICES					

Vendor #	Name					
P.O. #	PO Date	Description	Status	Amount	Void Amount	Contract PO Type
SUPER015		SUPERB CLEANING SERVICES	Account Continued			
26-01712	11/01/25	BLDG MAINT-PR	Open	\$262.50	\$0.00	
26-01713	11/01/25	BLDG MAINT-PR	Open	\$245.00	\$0.00	
26-01715	11/01/25	BLDG MAINT-PR	Open	\$2,250.00	\$0.00	
		Vendor Total:		\$2,757.50		
TMOBI010		T-MOBILE				
26-01718	10/21/25	PHONE-B,F,CH,PR,PD,W	Open	\$1,019.18	\$0.00	
TASC0005		TASC				
26-01685	11/14/25	PAYROLL CHECKS TASC	Open	\$1,334.73	\$0.00	
26-01725	11/17/25	HR FEES-CH	Open	\$295.20	\$0.00	
26-01726	11/17/25	HR FEES-CH	Open	\$407.63	\$0.00	
		Vendor Total:		\$2,037.56		
LIBRA020		THE LIBRARY STORE				
26-01826	11/06/25	SUPPLIES-L	Open	\$69.69	\$0.00	
TRAVI035		TRAVIS FOLEY				
26-01673	11/10/25	PHONE ALLOW	Open	\$50.00	\$0.00	
TRENT010		TRENTON CABELL				
26-01672	11/10/25	PHONE ALLOW	Open	\$50.00	\$0.00	
UMBBA005		UMB BANK NA				
26-01720	11/17/25	BOND FEE-CH	Open	\$600.00	\$0.00	
UNITY010		UNITYPOINT HEALTH				
26-01752	10/24/25	TRAINING-A.B.CH,F,PD,PR,ST,W	Open	\$273.50	\$0.00	
26-01827	10/24/25	SERVICES-L	Open	\$40.00	\$0.00	
		Vendor Total:		\$313.50		
USCEL005		US CELLULAR				
26-01719	10/26/25	PHONE-W	Open	\$46.40	\$0.00	
26-01828	10/10/25	PHONE-L	Open	\$153.74	\$0.00	
		Vendor Total:		\$200.14		
VERNS005		VERN'S TRUE VALUE				
26-01860	09/05/25	SUPPLIES-PR,F	Open	\$26.99	\$0.00	
26-01861	10/07/25	SUPPLIES-PR,F	Open	\$133.98	\$0.00	
26-01862	10/07/25	SUPPLIES-PR,F	Open	\$38.98	\$0.00	
26-01863	10/15/25	SUPPLIES-PR,F	Open	\$17.98	\$0.00	
26-01864	10/15/25	SUPPLIES-PR,F	Open	\$133.98	\$0.00	
26-01865	10/22/25	SUPPLIES-PR,F	Open	\$159.80	\$0.00	
26-01866	10/22/25	SUPPLIES-PR,F	Open	\$7.99	\$0.00	
26-01867	10/22/25	SUPPLIES-PR,F	Open	\$17.98	\$0.00	
26-01868	10/23/25	SUPPLIES-PR,F	Open	\$19.99	\$0.00	
26-01869	10/24/25	SUPPLIES-PR,F	Open	\$19.99	\$0.00	
26-01870	10/24/25	SUPPLIES-PR,F	Open	\$14.58	\$0.00	
26-01871	10/28/25	SUPPLIES-PR,F	Open	\$21.00	\$0.00	
		Vendor Total:		\$613.24		

Vendor #		Name					
P.O. #	PO Date	Description	Status	Amount	Void Amount	Contract	PO Type
VERNS005		VERN'S TRUE VALUE	Account Continued				
VISUS005		VISU-SEWER INC					
26-01834	11/09/25	SERVICES-W	Open	\$23,999.75	\$0.00		
WALMA005		WALMART COMMUNITY					
26-01763	10/24/25	SUPPLIES-L	Open	\$156.28	\$0.00		
WASTE005		WASTE MANAGEMENT					
26-01741	07/01/25	GARBAGE-W	Open	\$149.49	\$0.00		
26-01742	07/01/25	GARBAGE-W	Open	\$147.42	\$0.00		
26-01743	07/01/25	GARBAGE-W	Open	\$147.16	\$0.00		
Vendor Total:				\$444.07			
WATER010		WATER ENVIRONMENT FEDERATION C					
26-01738	08/31/25	DUES-W	Open	\$75.00	\$0.00		
WELLM005		WELLMARK BCBS					
26-01722	11/10/25	INSURE-CH	Open	\$253.80	\$0.00		
Total Purchase Orders: 271 Total P.O. Line Items: 0 Total List Amount: \$408,305.86 Total Void Amount: \$0.00							

Totals by Year-Fund					
Fund Description	Fund	Expend Total	Revenue Total	G/L Total	Total
GENERAL FUND	6-001	\$100,010.49	\$0.00	\$64,770.79	\$164,781.28
LIBRARY	6-003	\$10,426.44	\$0.00	\$10,489.93	\$20,916.37
STREETS DEPT - ROAI	6-110	\$11,300.15	\$0.00	\$12,233.21	\$23,533.36
EMPLOYEE BENEFITS	6-112	\$12,681.47	\$0.00	\$0.00	\$12,681.47
DEBT SERVICE	6-200	\$7,255.50	\$0.00	\$0.00	\$7,255.50
CAP OUTLAY SAVINGS	6-323	\$7,635.00	\$0.00	\$0.00	\$7,635.00
WATER FUND	6-600	\$33,653.11	\$0.00	\$7,487.33	\$41,140.44
SEWER UTILITY FUND	6-610	\$86,202.38	\$0.00	\$13,272.74	\$99,475.12
STORM WATER PROJE	6-741	\$20,154.55	\$0.00	\$0.00	\$20,154.55
SELF INSURANCE	6-820	\$10,732.77	\$0.00	\$0.00	\$10,732.77
Total Of All Funds:		<u>\$300,051.86</u>	<u>\$0.00</u>	<u>\$108,254.00</u>	<u>\$408,305.86</u>

Totals by Fund					
Fund Description	Fund	Expend Total	Revenue Total	G/L Total	Total
GENERAL FUND	001	\$100,010.49	\$0.00	\$64,770.79	\$164,781.28
LIBRARY	003	\$10,426.44	\$0.00	\$10,489.93	\$20,916.37
STREETS DEPT - ROAI	110	\$11,300.15	\$0.00	\$12,233.21	\$23,533.36
EMPLOYEE BENEFITS	112	\$12,681.47	\$0.00	\$0.00	\$12,681.47
DEBT SERVICE	200	\$7,255.50	\$0.00	\$0.00	\$7,255.50
CAP OUTLAY SAVINGS	323	\$7,635.00	\$0.00	\$0.00	\$7,635.00
WATER FUND	600	\$33,653.11	\$0.00	\$7,487.33	\$41,140.44
SEWER UTILITY FUND	610	\$86,202.38	\$0.00	\$13,272.74	\$99,475.12
STORM WATER PROJE	741	\$20,154.55	\$0.00	\$0.00	\$20,154.55
SELF INSURANCE	820	\$10,732.77	\$0.00	\$0.00	\$10,732.77
Total Of All Funds:		<u>\$300,051.86</u>	<u>\$0.00</u>	<u>\$108,254.00</u>	<u>\$408,305.86</u>

Fund Description	Fund	Current	Prior Rcvd	Prior Open	Paid Prior	Fund Total
GENERAL FUND	6-001	\$100,010.49	\$0.00	\$0.00	\$0.00	\$100,010.49
LIBRARY	6-003	\$10,426.44	\$0.00	\$0.00	\$0.00	\$10,426.44
STREETS DEPT - ROAI	6-110	\$11,300.15	\$0.00	\$0.00	\$0.00	\$11,300.15
EMPLOYEE BENEFITS	6-112	\$12,681.47	\$0.00	\$0.00	\$0.00	\$12,681.47
DEBT SERVICE	6-200	\$7,255.50	\$0.00	\$0.00	\$0.00	\$7,255.50
CAP OUTLAY SAVINGS	6-323	\$7,635.00	\$0.00	\$0.00	\$0.00	\$7,635.00
WATER FUND	6-600	\$33,653.11	\$0.00	\$0.00	\$0.00	\$33,653.11
SEWER UTILITY FUND	6-610	\$86,202.38	\$0.00	\$0.00	\$0.00	\$86,202.38
STORM WATER PROJE	6-741	\$20,154.55	\$0.00	\$0.00	\$0.00	\$20,154.55
SELF INSURANCE	6-820	\$10,732.77	\$0.00	\$0.00	\$0.00	\$10,732.77
Total Of All Funds:		\$300,051.86	\$0.00	\$0.00	\$0.00	\$300,051.86



CITY COUNCIL MEMORANDUM

TO: City Council

FROM: Susi Lampe, CMC, IaCMC, IaCFO – Assistant City Manager/City Clerk/Treasurer

DATE OF MEETING: November 24, 2025

ITEM TITLE: Revenues and Expenses to date – *Information Only*

BACKGROUND:

Attached is documentation showing the Revenues and Expenses to date – for Council Information only.

DISCUSSION:

This is for information only; no discussion is necessary.

RESULTS:

The City has established priorities during strategic planning sessions. This item supports the Vision from that session of promoting and encouraging community involvement and engagement. This item helps achieve that vision by being transparent and sharing the City's financials.

FINANCIAL CONSIDERATION:

N/A

RECOMMENDATION:

This item is for informational purposes only, no motion is needed or recommended.



**REVENUES AND EXPENSES TO
DATE – *INFORMATION ONLY***

Airport Budget



City of Independence

Budget Report

Airport as of 11-21-25

Percent of Fiscal YTD 41.6 %

2026 REVENUE REPORT

	Budget Estimate	MTD Balance	YTD Balance	% Rcvd	Balance
001 - GENERAL FUND	\$194,578.00	\$5,159.39	\$96,324.63	49.5%	\$98,253.37
001-280-4310 - HANGAR RENT	\$28,280.00	\$775.00	\$16,900.00	59.8%	\$11,380.00
001-280-4311 - FARM LEASE	\$18,998.00	\$0.00	\$0.00	0.0%	\$18,998.00
001-280-4312 - FIXED BASED OPERATOR...	\$12,300.00	\$0.00	\$3,078.00	25.0%	\$9,222.00
001-280-4710 - REIMBURSEMENTS	\$0.00	\$0.00	\$774.00	0.0%	\$774.00
001-280-4750 - MERCHANDISE SALES	\$135,000.00	\$4,384.39	\$75,572.63	56.0%	\$59,427.37
018 - AIRPORT REPLACEMENT FUND	\$0.00	\$0.00	\$8.61	0.0%	\$8.61
018-280-4300 - INTEREST	\$0.00	\$0.00	\$8.61	0.0%	\$8.61
323 - CAP OUTLAY SAVINGS/LOST	\$451,250.00	\$0.00	\$0.00	0.0%	\$451,250.00
323-280-4400 - FEDERAL GRANTS	\$451,250.00	\$0.00	\$0.00	0.0%	\$451,250.00
TOTAL REVENUE	\$645,828.00	\$5,159.39	\$96,333.24	14.9%	\$549,494.76

2026 EXPENSE REPORT

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
001 - GENERAL FUND	\$334,308.00	\$8,141.88	\$105,145.54	31.5%	\$229,162.46
001-280-6010 - SALARIES - FULL-TIME	\$64,728.00	\$2,479.20	\$24,744.02	38.2%	\$39,983.98
001-280-6020 - SALARIES - PART-TIME	\$4,000.00	\$665.79	\$4,495.03	112...	(\$495.03)
001-280-6040 - WAGES - OVERTIME	\$2,000.00	\$0.00	\$278.91	13.9%	\$1,721.09
001-280-6143 - ICMA RC - CITY SHARE	\$1,000.00	\$38.47	\$384.70	38.5%	\$615.30
001-280-6181 - UNIFORM ALLOWANCE	\$300.00	\$0.00	\$43.96	14.7%	\$256.04
001-280-6184 - CELL PHONE ...	\$600.00	\$50.00	\$250.00	41.7%	\$350.00
001-280-6230 - TRAINING	\$2,100.00	\$1,821.04	\$1,821.04	86.7%	\$278.96
001-280-6240 - ...	\$400.00	\$0.00	\$0.00	0.0%	\$400.00
001-280-6310 - BUILDING MAINT & REPAIR	\$5,000.00	\$165.22	\$491.68	9.8%	\$4,508.32
001-280-6320 - GROUNDS/RUNWAY ...	\$10,000.00	\$132.26	\$7,467.94	74.7%	\$2,532.06



City of Independence

Budget Report

Airport as of 11-21-25

Percent of Fiscal YTD 41.6 %

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
001-280-6331 - VEHICLE OPERATIONS	\$7,000.00	\$1,027.68	\$2,764.38	39.5%	\$4,235.62
001-280-6332 - VEHICLE REPAIRS	\$7,000.00	\$200.84	\$759.92	10.9%	\$6,240.08
001-280-6371 - ELECTRIC/GAS UTILITIES	\$21,000.00	\$758.26	\$4,716.31	22.5%	\$16,283.69
001-280-6372 - GARBAGE/RECYCLING	\$3,750.00	\$0.00	\$318.70	8.5%	\$3,431.30
001-280-6373 - COMMUNICATIONS ...	\$2,250.00	\$212.40	\$1,065.30	47.3%	\$1,184.70
001-280-6399 - OTHER ...	\$2,500.00	\$0.00	\$0.00	0.0%	\$2,500.00
001-280-6407 - ENGINEERING	\$5,000.00	\$0.00	\$0.00	0.0%	\$5,000.00
001-280-6408 - PROPERTY & CASUALTY ...	\$54,930.00	\$0.00	\$1,753.00	3.2%	\$53,177.00
001-280-6409 - JANITORIAL	\$1,500.00	\$0.00	\$18.27	1.2%	\$1,481.73
001-280-6412 - MEDICAL EXPENSE - ...	\$50.00	\$0.00	\$0.00	0.0%	\$50.00
001-280-6413 - PAYMENTS TO OTHER ...	\$600.00	\$0.00	\$0.00	0.0%	\$600.00
001-280-6499 - OTHER CONTRACTUAL ...	\$12,500.00	\$418.82	\$11,157.32	89.3%	\$1,342.68
001-280-6503 - MERCHANDISE FOR RE-...	\$120,000.00	\$48.92	\$39,296.27	32.7%	\$80,703.73
001-280-6506 - OFFICE SUPPLIES	\$2,500.00	\$0.00	\$1,550.87	62.0%	\$949.13
001-280-6507 - OPERATING SUPPLIES	\$3,000.00	\$122.98	\$1,767.92	58.9%	\$1,232.08
001-280-6510 - SPECIAL & SAFETY ...	\$600.00	\$0.00	\$0.00	0.0%	\$600.00
112 - EMPLOYEE BENEFITS	\$34,979.00	\$1,141.33	\$10,882.12	31.1%	\$24,096.88
112-280-6110 - FICA - CITY/AIRPORT	\$5,411.00	\$234.57	\$2,203.92	40.7%	\$3,207.08
112-280-6130 - IPERS - CITY/AIRPORT	\$6,677.00	\$878.00	\$3,004.57	45.0%	\$3,672.43
112-280-6131 - WORKERS COMP/AIRPORT	\$1,289.00	\$8.76	\$8.76	0.7%	\$1,280.24
112-280-6150 - GROUP ...	\$17,602.00	\$0.00	\$5,410.78	30.7%	\$12,191.22
112-280-6154 - EMPLOYEE SELF-FUNDI...	\$4,000.00	\$20.00	\$254.09	6.4%	\$3,745.91
323 - CAP OUTLAY SAVINGS/LOST	\$475,000.00	\$0.00	\$0.00	0.0%	\$475,000.00
323-280-6727 - AIRPORT-CAP ...	\$475,000.00	\$0.00	\$0.00	0.0%	\$475,000.00
TOTAL EXPENSE	\$844,287.00	\$9,283.21	\$116,027.66	13.7%	\$728,259.34



City of Independence

Budget Report

Airport as of 11-21-25

Percent of Fiscal YTD 41.6 %

	Net Budget	Net MTD Balance	Net YTD Balance	Net %	Net Balance
001 - GENERAL FUND	(\$139,730.00)	(\$2,982.49)	(\$8,820.91)	38.1%	(\$130,909.09)
018 - AIRPORT REPLACEMENT FUND	\$0.00	\$0.00	\$8.61		(\$8.61)
112 - EMPLOYEE BENEFITS	(\$34,979.00)	(\$1,141.33)	(\$10,882.12)	31.1%	(\$24,096.88)
323 - CAP OUTLAY SAVINGS/LOST	(\$23,750.00)	\$0.00	\$0.00	0.0%	(\$23,750.00)
TOTAL (REV LESS EXP)	(\$198,459.00)	(\$4,123.82)	(\$19,694.42)	14.3%	(\$178,764.58)



**REVENUES AND EXPENSES TO
DATE – *INFORMATION ONLY***

Animal Control Budget



City of Independence
Budget Report
 Animal Control as of 11-21-25

Percent of Fiscal YTD 41.6 %

2026 REVENUE REPORT

	Budget Estimate	MTD Balance	YTD Balance	% Rcvd	Balance
001 - GENERAL FUND	\$500.00	\$0.00	\$553.00	110.6%	(\$53.00)
001-190-4530 - PENALTIES	\$500.00	\$0.00	\$553.00	110.6%	(\$53.00)
TOTAL REVENUE	\$500.00	\$0.00	\$553.00	110.6%	(\$53.00)

2026 EXPENSE REPORT

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
001 - GENERAL FUND	\$500.00	\$54.00	\$237.00	47.4%	\$263.00
001-190-6499 - ANIMAL CONTROL	\$400.00	\$54.00	\$237.00	59.3%	\$163.00
001-190-6504 - MINOR EQUIPMENT	\$50.00	\$0.00	\$0.00	0.0%	\$50.00
001-190-6507 - OPERATING SUPPLIES	\$50.00	\$0.00	\$0.00	0.0%	\$50.00
TOTAL EXPENSE	\$500.00	\$54.00	\$237.00	47.4%	\$263.00

	Net Budget	Net MTD Balance	Net YTD Balance	Net %	Net Balance
001 - GENERAL FUND	\$0.00	(\$54.00)	\$316.00	79.0%	(\$316.00)
TOTAL (REV LESS EXP)	\$0.00	(\$54.00)	\$316.00	79.0%	(\$316.00)



REVENUES AND EXPENSES TO DATE – *INFORMATION ONLY*

Building Budget



City of Independence
Budget Report
 Building Dept as of 11-21-25

Percent of Fiscal YTD 41.6 %

2026 REVENUE REPORT

	Budget Estimate	MTD Balance	YTD Balance	% Rcvd	Balance
001 - GENERAL FUND	\$51,850.00	\$2,465.00	\$18,157.60	35.0%	\$33,692.40
001-170-4120 - BUILDING PERMITS	\$45,000.00	\$1,891.00	\$13,762.00	30.6%	\$31,238.00
001-170-4128 - PLUMBING & MECHANIC...	\$6,000.00	\$574.00	\$2,876.00	47.9%	\$3,124.00
001-170-4132 - MOVING PERMIT	\$100.00	\$0.00	\$0.00	0.0%	\$100.00
001-170-4167 - HOME OCCUPATION ...	\$400.00	\$0.00	\$0.00	0.0%	\$400.00
001-170-4500 - PLANNING & ZONING ...	\$250.00	\$0.00	\$750.00	300.0%	(\$500.00)
001-170-4550 - BOARD OF ADJUSTMEN...	\$100.00	\$0.00	\$0.00	0.0%	\$100.00
001-170-4710 - REIMBURSEMENTS COD...	\$0.00	\$0.00	\$769.60	0.0%	\$769.60
323 - CAP OUTLAY SAVINGS/LOST	\$65,000.00	\$0.00	\$65,159.50	100.2%	(\$159.50)
323-170-4300 - INTEREST	\$0.00	\$0.00	\$159.50	0.0%	\$159.50
323-170-4820 - PROCEEDS FROM ...	\$65,000.00	\$0.00	\$65,000.00	100.0%	\$0.00
TOTAL REVENUE	\$116,850.00	\$2,465.00	\$83,317.10	71.3%	\$33,532.90

2026 EXPENSE REPORT

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
001 - GENERAL FUND	\$110,981.00	\$3,140.87	\$41,706.86	37.6%	\$69,274.14
001-170-6010 - SALARIES - FULL-TIME	\$70,737.00	\$2,708.00	\$27,080.00	38.3%	\$43,657.00
001-170-6020 - SALARIES - PART-TIME	\$1,124.00	\$0.00	\$0.00	0.0%	\$1,124.00
001-170-6040 - WAGES - OVERTIME	\$3,571.00	\$355.43	\$1,193.22	33.4%	\$2,377.78
001-170-6143 - ICMA RC - CITY SHARE	\$1,000.00	\$0.00	\$0.00	0.0%	\$1,000.00
001-170-6181 - ALLOWANCES - UNIFORM	\$300.00	\$0.00	\$0.00	0.0%	\$300.00
001-170-6210 - DUES & MEMBERSHIPS	\$1,850.00	\$0.00	\$880.00	47.6%	\$970.00
001-170-6220 - EDUCATIONAL MATERIAL	\$150.00	\$0.00	\$0.00	0.0%	\$150.00
001-170-6230 - TRAINING IN HOUSE	\$350.00	\$21.04	\$21.04	6.0%	\$328.96
001-170-6240 - ...	\$1,000.00	\$0.00	\$0.00	0.0%	\$1,000.00



City of Independence

Budget Report

Building Dept as of 11-21-25

Percent of Fiscal YTD 41.6 %

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
001-170-6331 - VEHICLE OPERATIONS	\$1,500.00	\$0.00	\$137.65	9.2%	\$1,362.35
001-170-6373 - COMMUNICATIONS ...	\$800.00	\$56.40	\$281.96	35.2%	\$518.04
001-170-6408 - PROPERTY & CASUALTY ...	\$5,524.00	\$0.00	\$0.00	0.0%	\$5,524.00
001-170-6412 - MEDICAL EXPENSE - ...	\$75.00	\$0.00	\$0.00	0.0%	\$75.00
001-170-6499 - OTHER CONTRACTUAL ...	\$20,000.00	\$0.00	\$12,075.00	60.4%	\$7,925.00
001-170-6504 - OFFICE EQUIPMENT	\$500.00	\$0.00	\$0.00	0.0%	\$500.00
001-170-6506 - OFFICE SUPPLIES	\$500.00	\$0.00	\$37.99	7.6%	\$462.01
001-170-6507 - OPERATING SUPPLIES	\$500.00	\$0.00	\$0.00	0.0%	\$500.00
001-170-6508 - POSTAGE	\$750.00	\$0.00	\$0.00	0.0%	\$750.00
001-170-6510 - SPECIAL & SAFETY ...	\$750.00	\$0.00	\$0.00	0.0%	\$750.00
112 - EMPLOYEE BENEFITS	\$40,089.00	\$1,205.71	\$11,166.10	27.9%	\$28,922.90
112-170-6110 - FICA - CITY/BLDG	\$5,771.00	\$228.44	\$2,109.79	36.6%	\$3,661.21
112-170-6130 - IPERS - CITY/BUILDING	\$7,121.00	\$766.92	\$2,873.72	40.4%	\$4,247.28
112-170-6131 - WORK COMP/BUILDING	\$653.00	\$65.35	\$65.35	10.0%	\$587.65
112-170-6150 - GROUP INSURANCE ...	\$16,879.00	\$0.00	\$5,175.80	30.7%	\$11,703.20
112-170-6154 - EMPLOYEE SELF-FUND I...	\$9,665.00	\$145.00	\$941.44	9.7%	\$8,723.56
323 - CAP OUTLAY SAVINGS/LOST	\$69,500.00	\$0.00	\$0.00	0.0%	\$69,500.00
323-170-6710 - CAP OUTLAY - VEHICLES	\$1,500.00	\$0.00	\$0.00	0.0%	\$1,500.00
323-170-6725 - BLDG-CIP CAP OFFICE ...	\$68,000.00	\$0.00	\$0.00	0.0%	\$68,000.00
TOTAL EXPENSE	\$220,570.00	\$4,346.58	\$52,872.96	24.0%	\$167,697.04

	Net Budget	Net MTD Balance	Net YTD Balance	Net %	Net Balance
001 - GENERAL FUND	(\$59,131.00)	(\$675.87)	(\$23,549.26)	36.8%	(\$35,581.74)
112 - EMPLOYEE BENEFITS	(\$40,089.00)	(\$1,205.71)	(\$11,166.10)	27.9%	(\$28,922.90)
323 - CAP OUTLAY SAVINGS/LOST	(\$4,500.00)	\$0.00	\$65,159.50	48.4%	(\$69,659.50)
TOTAL (REV LESS EXP)	(\$103,720.00)	(\$1,881.58)	\$30,444.14	40.4%	(\$134,164.14)



**REVENUES AND EXPENSES TO
DATE – *INFORMATION ONLY***

City Administration Budget



City of Independence
Budget Report
 City Administration as of 11-21-25
 Percent of Fiscal YTD 41.6 %

2026 REVENUE REPORT

	Budget Estimate	MTD Balance	YTD Balance	% Rcvd	Balance
001 - GENERAL FUND	\$0.00	\$75.00	\$125.00	0.0%	\$125.00
001-620-4715 - REFUNDS/REBATES	\$0.00	\$75.00	\$125.00	0.0%	\$125.00
323 - CAP OUTLAY SAVINGS/LOST	\$200,000.00	\$0.00	\$248,841.81	124.4%	(\$48,841.81)
323-650-4300 - INTEREST	\$0.00	\$0.00	\$556.46	0.0%	\$556.46
323-650-4820 - PROCEEDS FROM ...	\$200,000.00	\$0.00	\$248,285.35	124.1%	(\$48,285.35)
TOTAL REVENUE	\$200,000.00	\$75.00	\$248,966.81	124.5%	(\$48,966.81)

2026 EXPENSE REPORT

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
001 - GENERAL FUND	\$650,310.00	\$49,987.32	\$193,443.16	29.7%	\$456,866.84
001-610-6010 - SALARIES - FULL-TIME	\$34,971.00	\$1,379.20	\$13,417.00	38.4%	\$21,554.00
001-610-6020 - SALARY - MAYOR PART-...	\$8,000.00	\$307.69	\$3,076.90	38.5%	\$4,923.10
001-610-6050 - SALARIES - COUNCIL FE...	\$14,350.00	\$0.00	\$3,500.00	24.4%	\$10,850.00
001-610-6143 - ICMA RC - CITY SHARE	\$1,500.00	\$58.50	\$585.00	39.0%	\$915.00
001-610-6181 - UNIFORM ALLOWANCE	\$650.00	\$124.94	\$239.94	36.9%	\$410.06
001-610-6184 - CELL PHONE ...	\$1,500.00	\$125.00	\$525.00	35.0%	\$975.00
001-610-6210 - DUES & MEMBERSHIPS	\$5,000.00	\$50.54	\$421.99	8.4%	\$4,578.01
001-610-6240 - ...	\$12,000.00	\$2,865.18	\$8,129.44	67.7%	\$3,870.56
001-610-6488 - MAYOR'S DISCRETIONAR...	\$500.00	\$0.00	\$0.00	0.0%	\$500.00
001-610-6489 - COUNCIL'S ...	\$500.00	\$6.92	\$81.92	16.4%	\$418.08
001-610-6491 - OTHER COUNCIL ITEMS	\$500.00	\$0.00	\$0.00	0.0%	\$500.00
001-610-6506 - OFFICE SUPPLIES	\$500.00	\$0.00	\$1,089.68	217...	(\$589.68)
001-620-6010 - SALARIES - FULL-TIME	\$45,739.00	\$1,757.22	\$17,696.64	38.7%	\$28,042.36
001-620-6040 - WAGES - OVERTIME	\$489.00	\$58.25	\$182.93	37.4%	\$306.07
001-620-6143 - ICMA RC - CITY SHARE	\$500.00	\$0.00	\$87.53	17.5%	\$412.47



City of Independence

Budget Report

City Administration as of 11-21-25

Percent of Fiscal YTD 41.6 %

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
001-620-6181 - UNIFORM ALLOWANCE	\$900.00	\$0.00	\$29.00	3.2%	\$871.00
001-620-6184 - CELL PHONE ...	\$300.00	\$12.50	\$62.50	20.8%	\$237.50
001-620-6210 - DUES & MEMBERSHIPS	\$11,250.00	\$0.00	\$3,274.56	29.1%	\$7,975.44
001-620-6220 - EDUCATIONAL MATERIAL	\$100.00	\$0.00	\$0.00	0.0%	\$100.00
001-620-6230 - TRAINING IN HOUSE	\$1,500.00	\$162.08	\$422.08	28.1%	\$1,077.92
001-620-6240 - ...	\$9,000.00	\$439.77	\$2,302.52	25.6%	\$6,697.48
001-630-6413 - ELECTION EXPENSE	\$6,000.00	\$0.00	\$0.00	0.0%	\$6,000.00
001-640-6401 - AUDIT FEES	\$35,000.00	\$0.00	\$0.00	0.0%	\$35,000.00
001-640-6405 - RECORDING FEES	\$100.00	\$0.00	\$0.00	0.0%	\$100.00
001-640-6411 - LEGAL EXPENSE	\$90,000.00	\$5,700.25	\$30,765.25	34.2%	\$59,234.75
001-640-6413 - PAYMENTS TO OTHER ...	\$750.00	\$0.00	\$0.00	0.0%	\$750.00
001-640-6414 - PRINTING & PUBLISHING	\$9,500.00	\$712.11	\$3,967.09	41.8%	\$5,532.91
001-640-6419 - FINANCIAL SERVICES	\$600.00	\$0.00	\$0.00	0.0%	\$600.00
001-640-6499 - CODE BOOK CODIFICATION	\$5,000.00	\$0.00	\$1,896.00	37.9%	\$3,104.00
001-650-6199 - HR AGREEMENTS/FEES	\$4,250.00	\$702.83	\$1,344.53	31.6%	\$2,905.47
001-650-6310 - BUILDING MAINT & REPAIR	\$8,000.00	\$196.46	\$1,218.64	15.2%	\$6,781.36
001-650-6320 - GROUNDS MAINT & ...	\$250.00	\$0.00	\$0.00	0.0%	\$250.00
001-650-6331 - VEHICLE OPERATIONS	\$350.00	\$30.29	\$179.08	51.2%	\$170.92
001-650-6332 - VEHICLE REPAIRS	\$200.00	\$0.00	\$0.00	0.0%	\$200.00
001-650-6350 - OPERATIONAL ...	\$350.00	\$0.00	\$0.00	0.0%	\$350.00
001-650-6371 - ELECTRIC/GAS UTILITIES	\$24,000.00	\$1,148.97	\$6,006.94	25.0%	\$17,993.06
001-650-6373 - COMMUNICATIONS ...	\$3,500.00	\$277.78	\$1,465.91	41.9%	\$2,034.09
001-650-6399 - OTHER ...	\$2,000.00	\$0.00	\$0.00	0.0%	\$2,000.00
001-650-6401 - BANK FEES	\$100.00	\$0.00	\$12.00	12.0%	\$88.00
001-650-6408 - PROPERTY & CASUALTY ...	\$18,710.00	\$0.00	\$0.00	0.0%	\$18,710.00
001-650-6409 - JANITORIAL	\$2,000.00	\$2.91	\$262.19	13.1%	\$1,737.81
001-650-6490 - STAFFING CONTRACT	\$500.00	\$0.00	\$3,500.00	700...	(\$3,000.00)
001-650-6498 - REFUNDS	\$0.00	\$35.60	\$45.60	45.6%	\$45.60



City of Independence

Budget Report

City Administration as of 11-21-25

Percent of Fiscal YTD 41.6 %

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
001-650-6499 - OTHER CONTRACTUAL ...	\$59,535.00	\$0.00	\$7,291.01	12.2%	\$52,243.99
001-650-6506 - OFFICE SUPPLIES	\$3,750.00	\$670.25	\$2,674.37	71.3%	\$1,075.63
001-650-6507 - OPERATING SUPPLIES	\$4,000.00	\$650.00	\$2,654.69	66.4%	\$1,345.31
001-650-6508 - POSTAGE & SHIPPING	\$4,000.00	\$276.11	\$3,321.21	83.0%	\$678.79
001-650-6510 - SPECIAL & SAFETY ...	\$75.00	\$0.00	\$0.00	0.0%	\$75.00
001-650-6727 - CAPITAL EQUIPMENT	\$5,000.00	\$0.00	\$5,109.75	102...	(\$109.75)
001-660-6406 - DAMAGES / TORT CLAIMS	\$5,000.00	\$0.00	\$0.00	0.0%	\$5,000.00
001-660-6408 - PROPERTY & CASUALTY ...	\$11,756.00	\$0.00	\$0.00	0.0%	\$11,756.00
001-699-6210 - DUES	\$0.00	\$260.00	\$1,279.44	1,27...	\$1,279.44
001-699-6401 - AUDITING/ACCOUNTING	\$0.00	\$26,750.00	\$27,500.00	27,5...	\$27,500.00
001-699-6419 - IT SERVICES	\$196,285.00	\$2,736.66	\$14,512.73	7.4%	\$181,772.27
001-699-6490 - OTHER PROFESSIONAL ...	\$0.00	\$379.75	\$14,590.34	14,5...	\$14,590.34
001-699-6507 - OPERATING SUPPLIES	\$0.00	\$2,109.56	\$8,721.76	8,72...	\$8,721.76
112 - EMPLOYEE BENEFITS	\$81,903.00	\$6,531.80	\$26,454.19	32.3%	\$55,448.81
112-610-6110 - FICA - CITY/ADMIN	\$4,386.00	\$125.14	\$1,430.12	32.6%	\$2,955.88
112-610-6130 - IPERS - CITY/ADMIN	\$388.00	\$0.00	\$311.52	80.3%	\$76.48
112-610-6131 - WORK COMP/ADMIN	\$677.00	(\$356.83)	-\$356.83	-52.7%	\$1,033.83
112-610-6142 - PENSION - CITY MANAGER	\$3,302.00	\$123.12	\$1,231.20	37.3%	\$2,070.80
112-610-6150 - GROUP INSURANCE ...	\$4,547.00	\$8.18	\$1,408.13	31.0%	\$3,138.87
112-610-6154 - EMPLOYEE SELF-FUND I...	\$16,405.00	\$5,412.83	\$12,022.16	73.3%	\$4,382.84
112-620-6110 - FICA - CITY/CLERK	\$3,537.00	\$133.44	\$1,317.34	37.2%	\$2,219.66
112-620-6130 - IPERS - CITY/CLERK	\$4,364.00	\$554.88	\$2,900.32	66.5%	\$1,463.68
112-620-6131 - WORK COMP/CLERK	\$427.00	\$164.49	\$164.49	38.5%	\$262.51
112-620-6150 - GROUP INSURANCE ...	\$10,914.00	\$0.00	\$3,339.14	30.6%	\$7,574.86
112-620-6154 - EMPLOYEE SELF-FUND I...	\$25,610.00	\$112.75	\$1,417.60	5.5%	\$24,192.40
112-622-6150 - GROUP INSURANCE ...	\$3,046.00	\$253.80	\$1,269.00	41.7%	\$1,777.00
112-622-6154 - EMPLOYEE SELF-FUND I...	\$4,000.00	\$0.00	\$0.00	0.0%	\$4,000.00
112-640-6420 - ACA FEES	\$300.00	\$0.00	\$0.00	0.0%	\$300.00



City of Independence
Budget Report
 City Administration as of 11-21-25

Percent of Fiscal YTD 41.6 %

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
323 - CAP OUTLAY SAVINGS/LOST	\$211,000.00	\$15,000.00	\$45,421.20	21.5%	\$165,578.80
323-650-6401 - AUDITING/ACCOUNTING	\$0.00	\$0.00	\$20.00	20.0%	\$20.00
323-650-6727 - CITY HALL-CAP ...	\$2,000.00	\$0.00	\$0.00	0.0%	\$2,000.00
323-650-6750 - CAP OUTLAY - BUILDINGS	\$209,000.00	\$15,000.00	\$45,401.20	21.7%	\$163,598.80
TOTAL EXPENSE	\$943,213.00	\$71,519.12	\$265,318.55	28.1%	\$677,894.45

	Net Budget	Net MTD Balance	Net YTD Balance	Net %	Net Balance
001 - GENERAL FUND	(\$650,310.00)	(\$49,912.32)	(\$193,318.16)	29.8%	(\$456,991.84)
112 - EMPLOYEE BENEFITS	(\$81,903.00)	(\$6,531.80)	(\$26,454.19)	32.3%	(\$55,448.81)
323 - CAP OUTLAY SAVINGS/LOST	(\$11,000.00)	(\$15,000.00)	\$203,420.61	71.6%	(\$214,420.61)
TOTAL (REV LESS EXP)	(\$743,213.00)	(\$71,444.12)	(\$16,351.74)	45.0%	(\$726,861.26)



**REVENUES AND EXPENSES TO
DATE – *INFORMATION ONLY***

Fire Department Budget



City of Independence

Budget Report

Fire Dept as of 11-21-25

Percent of Fiscal YTD 41.6 %

2026 REVENUE REPORT

	Budget Estimate	MTD Balance	YTD Balance	% Rcvd	Balance
001 - GENERAL FUND	\$77,500.00	\$0.00	\$5,864.59	7.6%	\$71,635.41
001-150-4475 - WASHINGTON/SUMNER...	\$75,000.00	\$0.00	\$4,372.59	5.8%	\$70,627.41
001-150-4500 - FIRE SERVICE FEES	\$1,000.00	\$0.00	\$0.00	0.0%	\$1,000.00
001-150-4710 - REIMBURSEMENTS	\$0.00	\$0.00	\$1,492.00	0.0%	\$1,492.00
001-150-4715 - REFUNDS	\$1,500.00	\$0.00	\$0.00	0.0%	\$1,500.00
014 - FIRE DEPT REPLACEMENT FUN	\$0.00	\$0.00	\$7.38	0.0%	\$7.38
014-150-4300 - INTEREST	\$0.00	\$0.00	\$7.38	0.0%	\$7.38
323 - CAP OUTLAY SAVINGS/LOST	\$135,000.00	\$0.00	\$143,130.45	106.0%	(\$8,130.45)
323-150-4300 - INTEREST	\$0.00	\$0.00	\$270.20	0.0%	\$270.20
323-150-4440 - STATE GRANTS	\$0.00	\$0.00	\$7,860.25	0.0%	\$7,860.25
323-150-4480 - LOCAL GRANTS	\$25,000.00	\$0.00	\$25,000.00	100.0%	\$0.00
323-150-4820 - PROCEEDS FROM ...	\$110,000.00	\$0.00	\$110,000.00	100.0%	\$0.00
TOTAL REVENUE	\$212,500.00	\$0.00	\$149,002.42	70.1%	\$63,497.58

2026 EXPENSE REPORT

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
001 - GENERAL FUND	\$483,240.00	\$20,117.86	\$146,638.70	30.3%	\$336,601.30
001-150-6010 - SALARIES - FULL-TIME	\$219,946.00	\$7,594.46	\$80,603.28	36.6%	\$139,342.72
001-150-6020 - SALARIES - PART-TIME	\$61,950.00	\$1,295.94	\$17,461.94	28.2%	\$44,488.06
001-150-6040 - WAGES - OVERTIME	\$3,000.00	\$0.00	\$0.00	0.0%	\$3,000.00
001-150-6050 - VOLUNTEER FIREMEN	\$22,030.00	\$0.00	\$11,000.01	49.9%	\$11,029.99
001-150-6143 - ICMA RC - CITY SHARE	\$3,000.00	\$38.47	\$384.70	12.8%	\$2,615.30
001-150-6181 - ALLOWANCES - UNIFORM	\$1,500.00	\$0.00	\$516.81	34.5%	\$983.19
001-150-6184 - CELL PHONE ...	\$1,200.00	\$100.00	\$500.00	41.7%	\$700.00
001-150-6210 - DUES & MEMBERSHIPS	\$1,000.00	\$0.00	\$0.00	0.0%	\$1,000.00



City of Independence
Budget Report
 Fire Dept as of 11-21-25

Percent of Fiscal YTD 41.6 %

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
001-150-6220 - EDUCATIONAL MATERIAL	\$1,000.00	\$0.00	\$99.00	9.9%	\$901.00
001-150-6230 - TRAINING IN HOUSE	\$750.00	\$21.04	\$119.11	15.9%	\$630.89
001-150-6240 - ...	\$7,000.00	\$0.00	\$19.32	0.3%	\$6,980.68
001-150-6310 - BUILDING MAINT & REPAIR	\$15,000.00	\$10.17	\$5,770.82	38.5%	\$9,229.18
001-150-6320 - GROUNDS MAINT & ...	\$1,000.00	\$0.00	\$177.96	17.8%	\$822.04
001-150-6331 - VEHICLE OPERATIONS	\$25,000.00	\$633.12	\$3,213.26	12.9%	\$21,786.74
001-150-6332 - VEHICLE REPAIRS	\$10,000.00	\$2,572.57	\$3,284.05	32.8%	\$6,715.95
001-150-6350 - EQUIPMENT REPAIR/SIREN	\$4,000.00	\$0.00	\$0.00	0.0%	\$4,000.00
001-150-6371 - ELECTRIC/GAS UTILITIES	\$4,500.00	\$306.68	\$1,729.38	38.4%	\$2,770.62
001-150-6373 - COMMUNICATIONS ...	\$6,000.00	\$285.58	\$1,427.90	23.8%	\$4,572.10
001-150-6399 - OTHER ...	\$6,500.00	\$0.00	\$2,766.10	42.6%	\$3,733.90
001-150-6408 - PROPERTY & CASUALTY ...	\$64,764.00	\$0.00	\$0.00	0.0%	\$64,764.00
001-150-6412 - MEDICAL/WELLNESS ...	\$6,000.00	\$6,488.02	\$6,667.06	111...	(\$667.06)
001-150-6424 - PROFES SERVICES/GRA...	\$10,000.00	\$0.00	\$7,822.99	78.2%	\$2,177.01
001-150-6504 - SPECIAL & SAFETY ...	\$2,000.00	\$0.00	\$66.12	3.3%	\$1,933.88
001-150-6506 - OFFICE SUPPLIES	\$350.00	\$0.00	\$109.50	31.3%	\$240.50
001-150-6507 - OPERATING SUPPLIES	\$5,000.00	\$771.81	\$2,899.39	58.0%	\$2,100.61
001-150-6510 - SAFETY SUPPLIES	\$750.00	\$0.00	\$0.00	0.0%	\$750.00
112 - EMPLOYEE BENEFITS	\$197,515.00	\$6,936.58	\$36,926.76	18.7%	\$160,588.24
112-150-6110 - FICA - CITY/FIRE	\$21,797.00	\$649.55	\$7,210.37	33.1%	\$14,586.63
112-150-6130 - IPERS - CITY/FIRE	\$26,524.00	\$2,727.22	\$9,912.88	37.4%	\$16,611.12
112-150-6131 - WORK COMP/FIRE	\$73,091.00	\$3,163.76	\$3,163.76	4.3%	\$69,927.24
112-150-6150 - GROUP INSURANCE ...	\$51,420.00	\$0.00	\$12,978.86	25.2%	\$38,441.14
112-150-6154 - EMPLOYEE SELF-FUND I...	\$24,683.00	\$396.05	\$3,660.89	14.8%	\$21,022.11
323 - CAP OUTLAY SAVINGS/LOST	\$249,500.00	\$55,722.54	\$78,578.57	31.5%	\$170,921.43
323-150-6505 - FIRE-CIP CAP OTHER ...	\$170,000.00	\$55,722.54	\$76,256.67	44.9%	\$93,743.33
323-150-6710 - FIRE-CIP CAP VEHICLES	\$30,000.00	\$0.00	\$0.00	0.0%	\$30,000.00
323-150-6725 - FIRE-CIP CAP OFFICE ...	\$4,500.00	\$0.00	\$2,321.90	51.6%	\$2,178.10



City of Independence

Budget Report

Fire Dept as of 11-21-25

Percent of Fiscal YTD 41.6 %

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
323-150-6727 - FIRE-CIP CAP ...	\$45,000.00	\$0.00	\$0.00	0.0%	\$45,000.00
TOTAL EXPENSE	\$930,255.00	\$82,776.98	\$262,144.03	28.2%	\$668,110.97

	Net Budget	Net MTD Balance	Net YTD Balance	Net %	Net Balance
001 - GENERAL FUND	(\$405,740.00)	(\$20,117.86)	(\$140,774.11)	27.2%	(\$264,965.89)
014 - FIRE DEPT REPLACEMENT FUN	\$0.00	\$0.00	\$7.38		(\$7.38)
112 - EMPLOYEE BENEFITS	(\$197,515.00)	(\$6,936.58)	(\$36,926.76)	18.7%	(\$160,588.24)
323 - CAP OUTLAY SAVINGS/LOST	(\$114,500.00)	(\$55,722.54)	\$64,551.88	57.7%	(\$179,051.88)
TOTAL (REV LESS EXP)	(\$717,755.00)	(\$82,776.98)	(\$113,141.61)	36.0%	(\$604,613.39)



**REVENUES AND EXPENSES TO
DATE – *INFORMATION ONLY***

Garbage Budget



City of Independence

Budget Report

Garbage as of 11-21-25

Percent of Fiscal YTD 41.6 %

2026 REVENUE REPORT

	Budget Estimate	MTD Balance	YTD Balance	% Rcvd	Balance
001 - GENERAL FUND	\$701,620.00	\$36,838.01	\$265,354.40	37.8%	\$436,265.60
001-290-4190 - GARBAGE COLLECTION ...	\$120.00	\$0.00	\$0.00	0.0%	\$120.00
001-290-4500 - GARBAGE COLLECTION ...	\$600,000.00	\$31,311.61	\$223,969.69	37.3%	\$376,030.31
001-290-4550 - ENVIRONMENTAL IMPAC...	\$100,000.00	\$5,436.40	\$41,114.71	41.1%	\$58,885.29
001-290-4745 - CITY-WIDE CLEANUP REV	\$1,500.00	\$90.00	\$270.00	18.0%	\$1,230.00
TOTAL REVENUE	\$701,620.00	\$36,838.01	\$265,354.40	37.8%	\$436,265.60

2026 EXPENSE REPORT

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
001 - GENERAL FUND	\$690,064.00	\$75,573.23	\$340,751.24	49.4%	\$349,312.76
001-290-6413 - BUCH CO LANDFILL ...	\$6,064.00	\$0.00	\$0.00	0.0%	\$6,064.00
001-290-6497 - GARBAGE CONTRACT	\$594,000.00	\$47,123.23	\$283,857.49	47.8%	\$310,142.51
001-290-6499 - CONTRACTUAL SERVICES	\$90,000.00	\$28,450.00	\$56,893.75	63.2%	\$33,106.25
TOTAL EXPENSE	\$690,064.00	\$75,573.23	\$340,751.24	49.4%	\$349,312.76

	Net Budget	Net MTD Balance	Net YTD Balance	Net %	Net Balance
001 - GENERAL FUND	\$11,556.00	(\$38,735.22)	(\$75,396.84)	43.6%	\$86,952.84
TOTAL (REV LESS EXP)	\$11,556.00	(\$38,735.22)	(\$75,396.84)	43.6%	\$86,952.84



**REVENUES AND EXPENSES TO
DATE – *INFORMATION ONLY***

Library Budget



City of Independence

Budget Report

Library as of 11-21-25

Percent of Fiscal YTD 41.6 %

2026 REVENUE REPORT

	Budget Estimate	MTD Balance	YTD Balance	% Rcvd	Balance
003 - LIBRARY	\$59,475.00	\$232.75	\$4,978.34	8.4%	\$54,496.66
003-410-4440 - DIRECT STATE AID (ENRI...	\$5,000.00	\$0.00	\$2,770.46	55.4%	\$2,229.54
003-410-4465 - COUNTY CONTRIBUTION	\$42,500.00	\$0.00	\$0.00	0.0%	\$42,500.00
003-410-4470 - 28E FUNDS - OTHER ...	\$6,600.00	\$0.00	\$0.00	0.0%	\$6,600.00
003-410-4500 - CHARGES/FEES FOR ...	\$3,500.00	\$180.55	\$1,624.60	46.4%	\$1,875.40
003-410-4705 - DONATIONS	\$200.00	\$0.00	\$0.00	0.0%	\$200.00
003-410-4755 - CONCESSIONS-...	\$75.00	\$0.00	\$0.00	0.0%	\$75.00
003-410-4765 - LIBRARY FINES & BOOK ...	\$1,600.00	\$52.20	\$583.28	36.5%	\$1,016.72
TOTAL REVENUE	\$59,475.00	\$232.75	\$4,978.34	8.4%	\$54,496.66

2026 EXPENSE REPORT

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
003 - LIBRARY	\$474,789.00	\$21,877.43	\$163,621.06	34.5%	\$311,167.94
003-410-6010 - SALARIES - FULL-TIME	\$198,705.00	\$7,636.80	\$76,260.03	38.4%	\$122,444.97
003-410-6020 - SALARIES - PART-TIME	\$105,971.00	\$3,814.19	\$39,389.68	37.2%	\$66,581.32
003-410-6040 - WAGES - OVERTIME	\$750.00	\$0.00	\$38.17	5.1%	\$711.83
003-410-6143 - ICMA RC - CITY SHARE	\$3,000.00	\$78.50	\$785.00	26.2%	\$2,215.00
003-410-6210 - DUES & MEMBERSHIPS	\$3,400.00	\$236.00	\$805.97	23.7%	\$2,594.03
003-410-6230 - TRAINING IN HOUSE	\$300.00	\$24.95	\$24.95	8.3%	\$275.05
003-410-6240 - ...	\$1,400.00	\$443.98	\$738.98	52.8%	\$661.02
003-410-6310 - CONTRACT REPAIR/MAI...	\$5,000.00	\$200.00	\$322.38	6.4%	\$4,677.62
003-410-6320 - GROUNDS OPERATION, ...	\$700.00	\$0.00	\$0.00	0.0%	\$700.00
003-410-6371 - ELECTRIC/GAS UTILITIES	\$21,064.00	\$1,575.05	\$7,246.04	34.4%	\$13,817.96
003-410-6373 - COMMUNICATIONS ...	\$3,400.00	\$250.70	\$1,242.75	36.6%	\$2,157.25
003-410-6399 - OTHER ...	\$3,500.00	\$0.00	\$141.61	4.0%	\$3,358.39



City of Independence

Budget Report

Library as of 11-21-25

Percent of Fiscal YTD 41.6 %

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
003-410-6408 - PROPERTY & CASUALTY ...	\$28,749.00	\$0.00	\$0.00	0.0%	\$28,749.00
003-410-6409 - JANITORIAL	\$21,000.00	\$2,253.00	\$7,639.00	36.4%	\$13,361.00
003-410-6414 - PRINTING & PUBLISHING	\$1,000.00	\$281.63	\$356.63	35.7%	\$643.37
003-410-6419 - COMPUTER EXPENSE	\$7,500.00	\$953.74	\$6,459.32	86.1%	\$1,040.68
003-410-6490 - PROFESSIONAL SERVICES	\$75.00	\$0.00	\$0.00	0.0%	\$75.00
003-410-6502 - LIBRARY BOOKS, FILMS, ...	\$34,000.00	\$2,818.30	\$13,152.87	38.7%	\$20,847.13
003-410-6504 - OFFICE EQUIPMENT	\$250.00	\$0.00	\$291.00	116...	(\$41.00)
003-410-6506 - OFFICE SUPPLIES	\$4,000.00	\$560.59	\$1,601.82	40.0%	\$2,398.18
003-410-6507 - OPERATING SUPPLIES	\$2,700.00	\$95.86	\$1,210.31	44.8%	\$1,489.69
003-410-6508 - POSTAGE & SHIPPING	\$500.00	\$0.00	\$87.95	17.6%	\$412.05
003-410-6510 - SAFETY SUPPLIES	\$75.00	\$0.00	\$0.00	0.0%	\$75.00
003-410-6530 - PROGRAMMING	\$8,000.00	\$249.45	\$1,849.63	23.1%	\$6,150.37
003-410-6531 - VIDEO RECORDINGS	\$2,750.00	\$206.30	\$1,131.57	41.1%	\$1,618.43
003-410-6532 - AUDIO RECORDINGS	\$2,500.00	\$198.39	\$1,090.04	43.6%	\$1,409.96
003-410-6536 - EBOOKS	\$5,500.00	\$0.00	\$1,755.36	31.9%	\$3,744.64
003-410-6537 - AUDIOBOOKS	\$7,000.00	\$0.00	\$0.00	0.0%	\$7,000.00
003-410-6538 - VIDEO STREAMING	\$2,000.00	\$0.00	\$0.00	0.0%	\$2,000.00
112 - EMPLOYEE BENEFITS	\$99,282.00	\$6,631.47	\$51,786.61	52.2%	\$47,495.39
112-410-6110 - FICA - CITY/LIBRARY	\$23,366.00	\$843.61	\$8,543.36	36.6%	\$14,822.64
112-410-6130 - IPERS - CITY/LIBRARY	\$28,833.00	\$3,244.92	\$12,108.21	42.0%	\$16,724.79
112-410-6131 - WORK COMP/LIBRARY	\$458.00	(\$67.99)	-\$67.99	-14.8%	\$525.99
112-410-6150 - GROUP INSURANCE ...	\$34,625.00	\$0.00	\$15,768.91	45.5%	\$18,856.09
112-410-6154 - EMPLOYEE SELF-FUND I...	\$12,000.00	\$2,610.93	\$15,434.12	128...	(\$3,434.12)
323 - CAP OUTLAY SAVINGS/LOST	\$6,000.00	\$0.00	\$0.00	0.0%	\$6,000.00
323-410-6727 - LIBRARY-CAP ...	\$6,000.00	\$0.00	\$0.00	0.0%	\$6,000.00
TOTAL EXPENSE	\$580,071.00	\$28,508.90	\$215,407.67	37.1%	\$364,663.33



City of Independence

Budget Report

Library as of 11-21-25

Percent of Fiscal YTD 41.6 %

	Net Budget	Net MTD Balance	Net YTD Balance	Net %	Net Balance
003 - LIBRARY	(\$415,314.00)	(\$21,644.68)	(\$158,642.72)	31.6%	(\$256,671.28)
112 - EMPLOYEE BENEFITS	(\$99,282.00)	(\$6,631.47)	(\$51,786.61)	52.2%	(\$47,495.39)
323 - CAP OUTLAY SAVINGS/LOST	(\$6,000.00)	\$0.00	\$0.00	0.0%	(\$6,000.00)
TOTAL (REV LESS EXP)	(\$520,596.00)	(\$28,276.15)	(\$210,429.33)	34.5%	(\$310,166.67)



**REVENUES AND EXPENSES TO
DATE – INFORMATION ONLY**

Park & Recreation Budget



City of Independence
Budget Report
Parks & Recreation as of 11-21-25
 Percent of Fiscal YTD 41.6 %

2026 REVENUE REPORT

	Budget Estimate	MTD Balance	YTD Balance	% Rcvd	Balance
001 - GENERAL FUND	\$558,700.00	\$3,548.25	\$274,964.82	49.2%	\$283,735.18
001-430-4310 - RENTS & LEASES	\$200.00	\$0.00	\$0.00	0.0%	\$200.00
001-430-4705 - DONATIONS	\$5,000.00	\$1,900.00	\$59,793.58	1,19...	(\$54,793.58)
001-430-4710 - REIMBURSEMENTS	\$700.00	\$0.00	\$135.00	19.3%	\$565.00
001-430-4755 - CONCESSIONS - PARKS	\$50.00	\$0.00	\$0.00	0.0%	\$50.00
001-431-4705 - PRIVATE SOURCE CONTRIB	\$1,150.00	\$0.00	\$0.00	0.0%	\$1,150.00
001-432-4180 - ANIMAL LICENSES	\$3,500.00	\$0.00	\$233.83	6.7%	\$3,266.17
001-432-4480 - LOCAL GRANTS	\$1,000.00	\$0.00	\$0.00	0.0%	\$1,000.00
001-432-4706 - DONATIONS	\$50.00	\$0.00	\$1.25	2.5%	\$48.75
001-440-4705 - DONATIONS	\$750.00	\$0.00	\$0.00	0.0%	\$750.00
001-441-4310 - BATTING CAGE RENTAL	\$4,000.00	\$0.00	\$352.69	8.8%	\$3,647.31
001-441-4311 - ROOM RENTAL	\$4,500.00	\$0.00	\$1,126.53	25.0%	\$3,373.47
001-441-4312 - GOLF RENTAL	\$100.00	\$0.00	\$0.00	0.0%	\$100.00
001-441-4500 - FEES - DAILY ADMISSIONS	\$3,000.00	\$15.73	\$102.73	3.4%	\$2,897.27
001-441-4501 - FEES - MEMBERSHIP ...	\$45,000.00	\$0.00	\$324.00	0.7%	\$44,676.00
001-441-4503 - FEES - FITNESS CLASSES	\$3,000.00	\$0.00	\$438.00	14.6%	\$2,562.00
001-441-4550 - FEES - TAE KWON DO	\$4,500.00	\$49.82	\$964.46	21.4%	\$3,535.54
001-441-4551 - FEES - CLINICS	\$1,750.00	\$0.00	\$108.35	6.2%	\$1,641.65
001-441-4552 - FEES - LEAGUE	\$50,000.00	\$0.00	\$6,261.87	12.5%	\$43,738.13
001-441-4554 - FEES - GAMES	\$400.00	\$0.00	\$0.00	0.0%	\$400.00
001-441-4705 - DONATIONS/OTHER	\$100.00	\$0.00	\$25.00	25.0%	\$75.00
001-441-4755 - CONCESSIONS - RIVER'S...	\$3,000.00	\$0.00	\$60.00	2.0%	\$2,940.00
001-442-4502 - FEES - FOOTBALL	\$12,000.00	\$0.00	\$13,276.44	110.6%	(\$1,276.44)
001-442-4503 - FEES - AEROBICS/ADULT...	\$2,000.00	\$0.00	\$1,304.00	65.2%	\$696.00
001-442-4504 - FEES - INDOOR ...	\$850.00	\$0.00	\$0.00	0.0%	\$850.00
001-442-4550 - FEES - TAE KWON DO	\$0.00	\$0.00	\$90.00	0.0%	\$90.00



City of Independence
Budget Report
Parks & Recreation as of 11-21-25
 Percent of Fiscal YTD 41.6 %

	Budget Estimate	MTD Balance	YTD Balance	% Rcvd	Balance
001-442-4552 - FEES - LITTLE LEAGUE	\$28,000.00	\$0.00	\$420.00	1.5%	\$27,580.00
001-442-4553 - FEES - MILLENNIUM ...	\$200.00	\$0.00	\$0.00	0.0%	\$200.00
001-442-4555 - FEES - MARTIAL ARTS	\$200.00	\$0.00	\$0.00	0.0%	\$200.00
001-442-4556 - FEES - SOCCER	\$1,500.00	\$0.00	\$0.00	0.0%	\$1,500.00
001-442-4557 - FEES - BASKETBALL	\$3,100.00	\$0.00	\$0.00	0.0%	\$3,100.00
001-442-4559 - FEES - TENNIS LESSONS	\$100.00	\$0.00	\$0.00	0.0%	\$100.00
001-442-4705 - DONATIONS/OTHER	\$150.00	\$0.00	\$0.00	0.0%	\$150.00
001-443-4311 - ROOM RENTAL	\$5,750.00	\$68.03	\$1,869.78	32.5%	\$3,880.22
001-443-4500 - FEES - DAILY ADMISSIONS	\$10,500.00	\$95.73	\$2,320.11	22.1%	\$8,179.89
001-443-4501 - FEES - MEMBERSHIP ...	\$40,000.00	\$1,004.33	\$10,902.47	27.3%	\$29,097.53
001-443-4705 - DONATIONS/OTHER	\$250.00	\$0.00	\$35.00	14.0%	\$215.00
001-443-4755 - CONCESSIONS - FALCO...	\$3,500.00	\$2.09	\$400.52	11.4%	\$3,099.48
001-444-4310 - POOL RENTAL	\$4,000.00	\$0.00	\$4,149.15	103.7%	(\$149.15)
001-444-4500 - FEES - DAILY POOL ...	\$35,000.00	\$0.00	\$23,154.81	66.2%	\$11,845.19
001-444-4501 - FEES - POOL SEASON ...	\$35,000.00	\$0.00	\$1,561.02	4.5%	\$33,438.98
001-444-4507 - FEES - WATER AEROBICS	\$150.00	\$0.00	\$6,220.00	4,14...	(\$6,070.00)
001-444-4508 - FEES - TEAMS & LESSONS	\$12,500.00	\$0.00	\$413.59	3.3%	\$12,086.41
001-444-4705 - DONATIONS/OTHER	\$500.00	\$0.00	\$0.00	0.0%	\$500.00
001-444-4711 - REIMBURSEMENT	\$0.00	\$0.00	\$426.17	0.0%	\$426.17
001-444-4760 - CONCESSIONS - POOL	\$32,000.00	\$0.00	\$19,618.57	61.3%	\$12,381.43
001-445-4310 - CAMPSITE RENTALS	\$75,000.00	\$0.00	\$47,074.00	62.8%	\$27,926.00
001-445-4755 - CONCESSIONS - RV PARK	\$100.00	\$0.00	\$0.00	0.0%	\$100.00
001-446-4310 - FACILITY RENT	\$2,000.00	\$0.00	\$400.00	20.0%	\$1,600.00
001-446-4509 - FEES - TOURNAMENTS	\$37,500.00	\$0.00	\$6,843.00	18.2%	\$30,657.00
001-446-4552 - LEAGUE FEES	\$5,000.00	\$0.00	\$15,692.90	313.9%	(\$10,692.90)
001-446-4700 - PUBLIC SOURCE CONTRIB	\$2,500.00	\$0.00	\$0.00	0.0%	\$2,500.00
001-446-4705 - DONATIONS	\$100.00	\$0.00	\$0.00	0.0%	\$100.00
001-446-4755 - CONCESSIONS - BALL ...	\$75,000.00	\$137.52	\$48,307.00	64.4%	\$26,693.00



City of Independence
Budget Report
Parks & Recreation as of 11-21-25

Percent of Fiscal YTD 41.6 %

	Budget Estimate	MTD Balance	YTD Balance	% Rcvd	Balance
001-450-4705 - PRIVATE SOURCE CONTRIB	\$2,500.00	\$275.00	\$559.00	22.4%	\$1,941.00
043 - PARKS REPLACEMENT FUND	\$0.00	\$0.00	\$428.90	0.0%	\$428.90
043-446-4300 - INTEREST	\$0.00	\$0.00	\$428.90	0.0%	\$428.90
304 - PARKS & REC PROJECTS	\$0.00	\$0.00	\$36,610.00	0.0%	\$36,610.00
304-446-4705 - DONATIONS-COMPLEX ...	\$0.00	\$0.00	\$36,610.00	0.0%	\$36,610.00
323 - CAP OUTLAY SAVINGS/LOST	\$132,500.00	\$0.00	\$133,516.65	100.8%	(\$1,016.65)
323-430-4300 - INTEREST	\$0.00	\$0.00	\$201.59	0.0%	\$201.59
323-430-4820 - PROCEEDS FROM ...	\$132,500.00	\$0.00	\$132,500.00	100.0%	\$0.00
323-441-4810 - SALE OF PERSONAL ...	\$0.00	\$0.00	\$815.06	0.0%	\$815.06
TOTAL REVENUE	\$691,200.00	\$3,548.25	\$445,520.37	64.5%	\$245,679.63

2026 EXPENSE REPORT

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
001 - GENERAL FUND	\$1,289,707.00	\$49,239.01	\$609,320.89	47.2%	\$680,386.11
001-430-6010 - SALARIES - FULL-TIME	\$124,749.00	\$4,684.80	\$46,834.04	37.5%	\$77,914.96
001-430-6020 - SALARIES - PART-TIME	\$30,000.00	\$1,163.25	\$21,206.02	70.7%	\$8,793.98
001-430-6030 - HOURLY WAGES - ...	\$16,500.00	\$1,461.25	\$18,749.92	113...	(\$2,249.92)
001-430-6040 - WAGES - OVERTIME	\$3,352.00	\$52.69	\$2,820.85	84.2%	\$531.15
001-430-6143 - ICMA RC - CITY SHARE	\$2,000.00	\$0.00	\$350.00	17.5%	\$1,650.00
001-430-6184 - CELL PHONE ...	\$600.00	\$50.00	\$250.00	41.7%	\$350.00
001-430-6310 - BUILDING MAINT & REPAIR	\$2,000.00	\$373.30	\$3,036.65	151...	(\$1,036.65)
001-430-6320 - GROUNDS ...	\$10,000.00	\$2,141.70	\$63,844.55	638...	(\$53,844.55)
001-430-6331 - VEHICLE OPERATIONS	\$8,500.00	\$26.99	\$4,067.05	47.8%	\$4,432.95
001-430-6332 - VEHICLE REPAIRS	\$12,500.00	\$69.32	\$3,682.96	29.5%	\$8,817.04
001-430-6371 - ELECTRIC/GAS UTILITIES	\$8,800.00	\$650.14	\$3,652.35	41.5%	\$5,147.65
001-430-6373 - COMMUNICATIONS ...	\$600.00	\$29.72	\$148.56	24.8%	\$451.44
001-430-6408 - PROPERTY & CASUALTY ...	\$96,663.00	\$0.00	\$0.00	0.0%	\$96,663.00



City of Independence
Budget Report
Parks & Recreation as of 11-21-25

Percent of Fiscal YTD 41.6 %

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
001-430-6499 - CONTRACTUAL SERVICES	\$7,500.00	\$0.00	\$6,118.75	81.6%	\$1,381.25
001-430-6504 - MINOR EQUIPMENT ...	\$5,000.00	\$1,719.99	\$2,460.53	49.2%	\$2,539.47
001-430-6507 - OPERATING SUPPLIES	\$2,250.00	\$72.35	\$2,069.91	92.0%	\$180.09
001-430-6510 - SPECIAL & SAFETY ...	\$550.00	\$11.98	\$564.78	102...	(\$14.78)
001-431-6020 - SALARIES - PART-TIME	\$4,000.00	\$0.00	\$572.75	14.3%	\$3,427.25
001-431-6310 - BUILDING REPAIR/MAINT	\$250.00	\$0.00	\$0.00	0.0%	\$250.00
001-431-6320 - PARK GROUNDS ...	\$1,500.00	\$76.15	\$511.15	34.1%	\$988.85
001-431-6331 - VEHICLE OPERATIONS	\$750.00	\$0.00	\$1,480.26	197...	(\$730.26)
001-431-6504 - MINOR EQUIPMENT	\$300.00	\$0.00	\$0.00	0.0%	\$300.00
001-431-6507 - OPERATING SUPPLIES	\$100.00	\$0.00	\$38.28	38.3%	\$61.72
001-432-6320 - GROUNDS MAINT & ...	\$2,000.00	\$21.00	\$21.00	1.1%	\$1,979.00
001-432-6507 - OPERATING SUPPLIES	\$250.00	\$0.00	\$288.80	115...	(\$38.80)
001-440-6010 - SALARIES - FULL-TIME	\$256,551.00	\$8,224.80	\$82,266.46	32.1%	\$174,284.54
001-440-6020 - SALARIES - PART-TIME	\$22,000.00	\$0.00	\$6,266.25	28.5%	\$15,733.75
001-440-6040 - WAGES - OVERTIME	\$5,000.00	\$0.00	\$1,841.64	36.8%	\$3,158.36
001-440-6143 - ICMA RC - CITY SHARE	\$4,000.00	\$0.00	\$0.00	0.0%	\$4,000.00
001-440-6184 - CELL PHONE ...	\$2,400.00	\$150.00	\$750.00	31.3%	\$1,650.00
001-440-6210 - DUES & MEMBERSHIPS	\$250.00	\$750.00	\$750.00	300...	(\$500.00)
001-440-6220 - EDUCATIONAL MATERIAL	\$100.00	\$0.00	\$0.00	0.0%	\$100.00
001-440-6230 - TRAINING IN HOUSE	\$250.00	\$63.11	\$63.11	25.2%	\$186.89
001-440-6240 - ...	\$250.00	\$0.00	\$0.00	0.0%	\$250.00
001-440-6331 - VEHICLE OPERATIONS	\$6,500.00	\$106.34	\$895.09	13.8%	\$5,604.91
001-440-6402 - ADVERTISING	\$275.00	\$0.00	\$0.00	0.0%	\$275.00
001-440-6412 - MEDICAL/WELLNESS ...	\$250.00	\$0.00	\$0.00	0.0%	\$250.00
001-440-6414 - PRINTING & PUBLISHING	\$2,500.00	\$277.00	\$277.00	11.1%	\$2,223.00
001-440-6418 - SALES TAX	\$13,500.00	\$161.93	\$6,122.23	45.3%	\$7,377.77
001-440-6499 - CONTRACTUAL SERVICES	\$50.00	\$0.00	\$0.00	0.0%	\$50.00
001-440-6506 - OFFICE SUPPLIES	\$500.00	\$0.00	\$447.41	89.5%	\$52.59



City of Independence
Budget Report
Parks & Recreation as of 11-21-25

Percent of Fiscal YTD 41.6 %

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
001-440-6508 - POSTAGE & SHIPPING	\$1,400.00	\$177.90	\$1,086.18	77.6%	\$313.82
001-441-6020 - SALARIES - PART-TIME	\$13,462.00	\$1,314.64	\$11,566.22	85.9%	\$1,895.78
001-441-6030 - HOURLY WAGES - ...	\$1,250.00	\$0.00	\$776.64	62.1%	\$473.36
001-441-6040 - WAGES - OVERTIME	\$0.00	\$0.00	\$216.76	216...	\$216.76
001-441-6310 - BUILDING MAINT & REPAIR	\$3,500.00	\$72.00	\$2,100.99	60.0%	\$1,399.01
001-441-6320 - GROUNDS MAINT & ...	\$400.00	\$0.00	-\$89.96	-22.5%	\$489.96
001-441-6350 - OPERATIONAL ...	\$1,500.00	\$0.00	\$0.00	0.0%	\$1,500.00
001-441-6371 - ELECTRIC/GAS UTILITIES	\$15,750.00	\$775.95	\$4,197.25	26.6%	\$11,552.75
001-441-6373 - COMMUNICATIONS ...	\$1,250.00	\$95.45	\$477.25	38.2%	\$772.75
001-441-6402 - ADVERTISING	\$250.00	\$0.00	\$0.00	0.0%	\$250.00
001-441-6409 - JANITORIAL	\$2,500.00	\$245.00	\$980.00	39.2%	\$1,520.00
001-441-6494 - CONTRACT-TAE KWON ...	\$3,000.00	\$502.36	\$1,533.61	51.1%	\$1,466.39
001-441-6495 - CONTRACT-CAMP/CLINI...	\$1,250.00	\$0.00	\$840.00	67.2%	\$410.00
001-441-6496 - CONTRACT-ADULT ...	\$1,500.00	\$0.00	\$0.00	0.0%	\$1,500.00
001-441-6498 - REFUNDS	\$50.00	\$0.00	\$0.00	0.0%	\$50.00
001-441-6503 - CONCESSIONS SUPPLIES	\$2,250.00	\$0.00	\$0.00	0.0%	\$2,250.00
001-441-6504 - MINOR EQUIPMENT	\$1,750.00	\$1,925.00	\$1,925.00	110...	(\$175.00)
001-441-6507 - OPERATING SUPPLIES	\$40,000.00	\$85.00	\$85.00	0.2%	\$39,915.00
001-442-6493 - CONTRACT-LITTLE ...	\$15,000.00	\$0.00	\$0.00	0.0%	\$15,000.00
001-442-6496 - CONTRACT-ADULT ...	\$2,000.00	\$482.25	\$1,015.50	50.8%	\$984.50
001-442-6505 - RECREATIONAL ...	\$7,500.00	\$0.00	\$990.30	13.2%	\$6,509.70
001-442-6507 - OPERATING SUPPLIES - ...	\$35,000.00	\$0.00	\$19,802.87	56.6%	\$15,197.13
001-442-6512 - OPERATING SUPPLIES - ...	\$2,300.00	\$0.00	\$0.00	0.0%	\$2,300.00
001-442-6514 - OPERATING SUPPLIES - ...	\$7,500.00	\$0.00	\$5,085.34	67.8%	\$2,414.66
001-442-6515 - OPERATING SUPPLIES - ...	\$400.00	\$0.00	\$0.00	0.0%	\$400.00
001-442-6516 - OPERATING SUPPLIES - ...	\$100.00	\$0.00	\$0.00	0.0%	\$100.00
001-442-6598 - REFUNDS	\$350.00	\$0.00	\$708.50	202...	(\$358.50)
001-442-6599 - AWARDS & TROPHIES	\$3,000.00	\$0.00	\$1,982.00	66.1%	\$1,018.00



City of Independence
Budget Report
Parks & Recreation as of 11-21-25

Percent of Fiscal YTD 41.6 %

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
001-443-6020 - SALARIES - PART-TIME	\$27,500.00	\$2,038.89	\$15,875.64	57.7%	\$11,624.36
001-443-6030 - HOURLY WAGES - ...	\$935.00	\$0.00	\$346.38	37.0%	\$588.62
001-443-6040 - WAGES - OVERTIME	\$0.00	\$0.00	\$135.94	135...	\$135.94
001-443-6310 - BUILDING MAINT & REPAIR	\$6,500.00	\$2,529.46	\$3,404.11	52.4%	\$3,095.89
001-443-6320 - GROUNDS MAINT & ...	\$700.00	\$0.00	\$262.86	37.6%	\$437.14
001-443-6350 - OPERATIONAL ...	\$4,250.00	\$0.00	\$4,317.84	101...	(\$67.84)
001-443-6371 - ELECTRIC/GAS UTILITIES	\$25,500.00	\$1,410.54	\$8,795.37	34.5%	\$16,704.63
001-443-6373 - COMMUNICATIONS ...	\$2,000.00	\$148.50	\$758.38	37.9%	\$1,241.62
001-443-6409 - JANITORIAL	\$28,500.00	\$2,250.00	\$11,250.00	39.5%	\$17,250.00
001-443-6499 - CONTRACTUAL SERVICES	\$3,250.00	\$0.00	\$0.00	0.0%	\$3,250.00
001-443-6503 - CONCESSIONS SUPPLIES	\$2,200.00	\$16.05	\$19.04	0.9%	\$2,180.96
001-443-6506 - OFFICE SUPPLIES	\$1,000.00	\$162.86	\$294.32	29.4%	\$705.68
001-443-6507 - OPERATING SUPPLIES	\$2,000.00	\$308.65	\$1,078.87	53.9%	\$921.13
001-443-6510 - SAFETY SUPPLIES	\$500.00	\$0.00	\$0.00	0.0%	\$500.00
001-443-6598 - REFUNDS	\$250.00	\$0.00	\$175.00	70.0%	\$75.00
001-444-6030 - HOURLY WAGES - ...	\$85,000.00	\$0.00	\$55,186.43	64.9%	\$29,813.57
001-444-6210 - SWIM TEAM MEMBERSH...	\$0.00	\$599.00	\$599.00	599...	\$599.00
001-444-6310 - BUILDING MAINT & REPAIR	\$7,650.00	\$0.00	\$1,294.09	16.9%	\$6,355.91
001-444-6320 - GROUNDS MAINT & ...	\$2,500.00	\$0.00	\$1,621.97	64.9%	\$878.03
001-444-6371 - ELECTRIC/GAS UTILITIES	\$23,000.00	\$366.29	\$19,193.46	83.4%	\$3,806.54
001-444-6372 - GARBAGE/RECYCLING	\$3,750.00	\$0.00	\$462.18	12.3%	\$3,287.82
001-444-6373 - COMMUNICATIONS ...	\$100.00	\$0.00	\$37.80	37.8%	\$62.20
001-444-6413 - PAYMENTS TO OTHER ...	\$600.00	\$0.00	\$463.50	77.3%	\$136.50
001-444-6499 - CONTRACT-COACHES & ...	\$4,250.00	\$0.00	\$3,600.00	84.7%	\$650.00
001-444-6501 - CHEMICALS	\$17,500.00	\$0.00	\$16,434.54	93.9%	\$1,065.46
001-444-6503 - CONCESSIONS SUPPLIES	\$30,000.00	\$0.00	\$17,337.75	57.8%	\$12,662.25
001-444-6507 - OPERATING SUPPLIES	\$4,500.00	\$0.00	\$4,820.83	107...	(\$320.83)
001-444-6598 - REFUNDS	\$200.00	\$0.00	\$190.00	95.0%	\$10.00



City of Independence
Budget Report
Parks & Recreation as of 11-21-25

Percent of Fiscal YTD 41.6 %

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
001-444-6599 - AWARDS & TROPHIES	\$750.00	\$0.00	\$0.00	0.0%	\$750.00
001-445-6310 - BUILDING MAINT & REPAIR	\$2,000.00	\$294.30	\$906.80	45.3%	\$1,093.20
001-445-6320 - GROUNDS MAINT & ...	\$1,950.00	\$119.99	\$510.77	26.2%	\$1,439.23
001-445-6371 - ELECTRIC/GAS UTILITIES	\$27,500.00	\$1,789.44	\$11,539.65	42.0%	\$15,960.35
001-445-6372 - GARBAGE/RECYCLING	\$7,000.00	\$0.00	\$611.02	8.7%	\$6,388.98
001-445-6373 - COMMUNICATIONS ...	\$550.00	\$129.67	\$648.31	117...	(\$98.31)
001-445-6499 - CONTRACT-RV HOST	\$3,000.00	\$900.00	\$2,100.00	70.0%	\$900.00
001-445-6503 - CONCESSIONS SUPPLIES	\$50.00	\$0.00	\$0.00	0.0%	\$50.00
001-445-6506 - OFFICE SUPPLIES	\$300.00	\$0.00	\$666.28	222...	(\$366.28)
001-445-6598 - REFUNDS	\$200.00	\$0.00	\$0.00	0.0%	\$200.00
001-446-6020 - SALARIES - PART-TIME	\$17,500.00	\$0.00	\$4,946.82	28.3%	\$12,553.18
001-446-6030 - HOURLY WAGES - ...	\$13,500.00	\$36.25	\$5,910.33	43.8%	\$7,589.67
001-446-6040 - WAGES - OVERTIME	\$1,000.00	\$0.00	\$430.50	43.1%	\$569.50
001-446-6310 - BUILDING MAINT & REPAIR	\$3,000.00	\$1,070.16	\$2,379.66	79.3%	\$620.34
001-446-6320 - GROUNDS MAINT & ...	\$7,500.00	\$3,231.39	\$4,788.97	63.9%	\$2,711.03
001-446-6331 - VEHICLE OPERATIONS	\$950.00	\$0.00	\$8.98	0.9%	\$941.02
001-446-6371 - ELECTRIC/GAS UTILITIES	\$4,000.00	\$502.07	\$2,211.44	55.3%	\$1,788.56
001-446-6372 - GARBAGE/RECYCLING	\$3,500.00	\$0.00	\$416.86	11.9%	\$3,083.14
001-446-6499 - CONTRACT-TOURNAME...	\$25,000.00	\$0.00	\$30,080.00	120...	(\$5,080.00)
001-446-6503 - MERCHANDISE FOR ...	\$47,500.00	\$1,415.55	\$24,747.70	52.1%	\$22,752.30
001-446-6504 - MINOR EQUIPMENT	\$2,000.00	\$7.99	\$7.99	0.4%	\$1,992.01
001-446-6507 - OPERATING SUPPLIES	\$3,800.00	\$1,398.60	\$1,755.97	46.2%	\$2,044.03
001-446-6511 - ADULT SOFTBALL	\$500.00	\$500.00	\$500.00	100...	\$0.00
001-446-6598 - REFUNDS	\$200.00	\$0.00	\$1,915.00	957...	(\$1,715.00)
001-450-6030 - HOURLY WAGES - ...	\$6,970.00	\$0.00	\$5,049.14	72.4%	\$1,920.86
001-450-6310 - BUILDING MAINT & REPAIR	\$250.00	\$0.00	\$0.00	0.0%	\$250.00
001-450-6320 - GROUNDS MAINT & ...	\$1,250.00	\$0.00	\$1,102.04	88.2%	\$147.96
001-450-6331 - VEHICLE OPERATIONS	\$1,000.00	\$0.00	\$403.56	40.4%	\$596.44



City of Independence
Budget Report
Parks & Recreation as of 11-21-25

Percent of Fiscal YTD 41.6 %

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
001-450-6371 - ELECTRIC/GAS UTILITIES	\$200.00	\$0.00	\$0.00	0.0%	\$200.00
001-450-6499 - OTHER CONTRACTUAL ...	\$1,750.00	\$0.00	\$0.00	0.0%	\$1,750.00
001-450-6504 - MINOR EQUIPMENT	\$100.00	\$0.00	\$0.00	0.0%	\$100.00
001-450-6507 - OPERATING SUPPLIES	\$1,500.00	\$0.00	\$0.00	0.0%	\$1,500.00
112 - EMPLOYEE BENEFITS	\$240,637.00	\$9,233.90	\$70,633.75	29.4%	\$170,003.25
112-430-6110 - FICA - CITY CONTRIBUTION	\$13,357.00	\$552.56	\$6,759.57	50.6%	\$6,597.43
112-430-6130 - IPERS - CITY/PAKRS	\$16,483.00	\$2,064.10	\$7,661.24	46.5%	\$8,821.76
112-430-6131 - WORK COMP/PARKS	\$6,768.00	\$1,615.58	\$1,615.58	23.9%	\$5,152.42
112-430-6150 - GROUP INSURANCE ...	\$35,269.00	\$0.00	\$10,607.85	30.1%	\$24,661.15
112-430-6154 - EMPLOYEE SELF-FUND I...	\$15,738.00	\$118.00	\$1,412.04	9.0%	\$14,325.96
112-431-6110 - FICA - FORESTRY	\$306.00	\$0.00	\$43.81	14.3%	\$262.19
112-431-6130 - IPERS - CITY/FORESTRY	\$378.00	\$0.00	\$0.00	0.0%	\$378.00
112-440-6110 - FICA - CITY/REC	\$21,692.00	\$604.76	\$6,683.47	30.8%	\$15,008.53
112-440-6130 - IPERS - CITY/REC	\$26,768.00	\$2,538.34	\$9,408.99	35.2%	\$17,359.01
112-440-6131 - WORK COMP/REC	\$175.00	\$43.31	\$43.31	24.7%	\$131.69
112-440-6150 - GROUP INSURANCE ...	\$60,739.00	\$0.00	\$13,209.18	21.7%	\$47,529.82
112-440-6154 - EMPLOYEE SELF-FUND I...	\$20,282.00	\$236.03	\$2,883.51	14.2%	\$17,398.49
112-441-6110 - FICA - CITY/RIV EDGE	\$1,126.00	\$100.57	\$960.82	85.3%	\$165.18
112-441-6130 - IPERS - CITY/RIV EDGE	\$1,389.00	\$274.72	\$812.63	58.5%	\$576.37
112-443-6110 - FICA - CITY/FCC	\$2,176.00	\$155.97	\$1,251.41	57.5%	\$924.59
112-443-6130 - IPERS - CITY/FCC	\$2,685.00	\$263.67	\$826.42	30.8%	\$1,858.58
112-444-6110 - FICA - CITY/POOL	\$6,503.00	\$0.00	\$4,221.75	64.9%	\$2,281.25
112-444-6130 - IPERS - CITY/POOL	\$0.00	\$0.00	\$5.66	5.7%	\$5.66
112-444-6131 - WORK COMP/POOL	\$2,142.00	\$633.43	\$633.43	29.6%	\$1,508.57
112-446-6110 - FICA - CITY/COMPLEX	\$2,448.00	\$2.77	\$863.43	35.3%	\$1,584.57
112-446-6130 - IPERS - CITY/COMPLEX	\$3,021.00	\$17.65	\$330.94	11.0%	\$2,690.06
112-450-6110 - FICA - CITY/CEMETERY	\$534.00	\$0.00	\$386.27	72.3%	\$147.73
112-450-6130 - IPERS - CITY/CEMETERY	\$658.00	\$12.44	\$12.44	1.9%	\$645.56



City of Independence
Budget Report
Parks & Recreation as of 11-21-25

Percent of Fiscal YTD 41.6 %

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
304 - PARKS & REC PROJECTS	\$0.00	\$543.61	\$14,157.61	14,1...	\$14,157.61
304-446-6499 - CONTRACTUAL-COMPLE...	\$0.00	\$543.61	\$14,157.61	14,1...	\$14,157.61
323 - CAP OUTLAY SAVINGS/LOST	\$215,000.00	\$7,105.26	\$132,939.36	61.8%	\$82,060.64
323-430-6727 - PARKS-CAP ...	\$157,500.00	\$2,313.38	\$96,173.68	61.1%	\$61,326.32
323-441-6727 - RIVERS EDGE-CAP ...	\$0.00	\$0.00	\$4,373.80	4,37...	\$4,373.80
323-443-6727 - FCC-CAP ...	\$42,000.00	\$4,791.88	\$9,891.88	23.6%	\$32,108.12
323-446-6727 - COMPLEX-CAP ...	\$15,500.00	\$0.00	\$22,500.00	145...	(\$7,000.00)
TOTAL EXPENSE	\$1,745,344.00	\$66,121.78	\$827,051.61	47.4%	\$918,292.39

	Net Budget	Net MTD Balance	Net YTD Balance	Net %	Net Balance
001 - GENERAL FUND	(\$731,007.00)	(\$45,690.76)	(\$334,356.07)	47.8%	(\$396,650.93)
043 - PARKS REPLACEMENT FUND	\$0.00	\$0.00	\$428.90		(\$428.90)
112 - EMPLOYEE BENEFITS	(\$240,637.00)	(\$9,233.90)	(\$70,633.75)	29.4%	(\$170,003.25)
304 - PARKS & REC PROJECTS	\$0.00	(\$543.61)	\$22,452.39		(\$22,452.39)
323 - CAP OUTLAY SAVINGS/LOST	(\$82,500.00)	(\$7,105.26)	\$577.29	76.7%	(\$83,077.29)
TOTAL (REV LESS EXP)	(\$1,054,144.00)	(\$62,573.53)	(\$381,531.24)	52.2%	(\$672,612.76)



**REVENUES AND EXPENSES TO
DATE – *INFORMATION ONLY***

Police Department Budget



City of Independence
Budget Report
 Police Dept as of 11-21-25

Percent of Fiscal YTD 41.6 %

2026 REVENUE REPORT

	Budget Estimate	MTD Balance	YTD Balance	% Rcvd	Balance
001 - GENERAL FUND	\$60,402.00	\$301.74	\$7,598.65	12.6%	\$52,803.35
001-110-4190 - MISC LICENSES & PERMITS	\$800.00	\$0.00	\$225.00	28.1%	\$575.00
001-110-4300 - INTEREST	\$0.00	\$0.00	\$95.82	0.0%	\$95.82
001-110-4465 - SCHOOL CROSSING ...	\$52,002.00	\$0.00	\$0.00	0.0%	\$52,002.00
001-110-4550 - ACCIDENT REPORTS - ...	\$500.00	\$0.00	\$220.00	44.0%	\$280.00
001-110-4551 - POLICE SERVICE FEES	\$100.00	\$0.00	\$5.00	5.0%	\$95.00
001-110-4700 - PUBLIC SOURCE CONTRIB	\$2,000.00	\$0.00	\$1,950.00	97.5%	\$50.00
001-110-4705 - DONATIONS K9 ONLY	\$0.00	\$0.00	\$2,000.00	0.0%	\$2,000.00
001-110-4711 - REIMBURSEMENT	\$0.00	\$0.00	\$318.60	0.0%	\$318.60
001-110-4715 - REFUNDS	\$0.00	\$300.00	\$2,033.29	0.0%	\$2,033.29
001-110-4770 - COURT FINES	\$4,000.00	\$1.74	\$520.94	13.0%	\$3,479.06
001-110-4775 - PARKING VIOLATION FEES	\$1,000.00	\$0.00	\$230.00	23.0%	\$770.00
323 - CAP OUTLAY SAVINGS/LOST	\$223,700.00	\$0.00	\$223,861.48	100.1%	(\$161.48)
323-110-4300 - INTEREST	\$0.00	\$0.00	\$161.48	0.0%	\$161.48
323-110-4820 - PROCEEDS FROM ...	\$223,700.00	\$0.00	\$223,700.00	100.0%	\$0.00
TOTAL REVENUE	\$284,102.00	\$301.74	\$231,460.13	81.5%	\$52,641.87

2026 EXPENSE REPORT

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
001 - GENERAL FUND	\$1,348,034.00	\$45,221.63	\$549,923.39	40.8%	\$798,110.61
001-110-6010 - SALARIES - FULL-TIME	\$882,696.00	\$31,787.31	\$329,913.09	37.4%	\$552,782.91
001-110-6020 - SALARIES - PART-TIME	\$5,500.00	\$674.25	\$2,269.57	41.3%	\$3,230.43
001-110-6040 - WAGES - OVERTIME	\$34,000.00	\$889.90	\$20,671.54	60.8%	\$13,328.46
001-110-6042 - WAGES - OVERTIME SP ...	\$6,000.00	\$0.00	\$470.38	7.8%	\$5,529.62
001-110-6050 - WAGES - RESERVE ...	\$4.00	\$0.00	\$0.00	0.0%	\$4.00



City of Independence
Budget Report
 Police Dept as of 11-21-25

Percent of Fiscal YTD 41.6 %

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
001-110-6143 - ICMA RC - CITY SHARE	\$12,000.00	\$388.46	\$3,910.68	32.6%	\$8,089.32
001-110-6181 - ALLOWANCES - UNIFORM	\$9,000.00	\$846.68	\$2,585.54	28.7%	\$6,414.46
001-110-6184 - CELL PHONE ...	\$600.00	\$50.00	\$250.00	41.7%	\$350.00
001-110-6210 - DUES & MEMBERSHIPS	\$2,200.00	\$0.00	\$300.00	13.6%	\$1,900.00
001-110-6230 - TRAINING IN HOUSE	\$8,200.00	\$2,322.16	\$4,576.01	55.8%	\$3,623.99
001-110-6240 - ...	\$9,500.00	\$1,161.46	\$3,625.28	38.2%	\$5,874.72
001-110-6299 - OTHER STAFF ...	\$20,000.00	\$0.00	\$3,175.50	15.9%	\$16,824.50
001-110-6310 - BUILDING MAINT & REPAIR	\$2,000.00	\$240.98	\$1,470.53	73.5%	\$529.47
001-110-6320 - GROUNDS MAINT & ...	\$1,000.00	\$50.97	\$77.65	7.8%	\$922.35
001-110-6331 - VEHICLE OPERATIONS	\$28,000.00	\$1,733.29	\$9,299.79	33.2%	\$18,700.21
001-110-6332 - VEHICLE REPAIRS	\$12,000.00	\$190.08	\$5,421.61	45.2%	\$6,578.39
001-110-6350 - OPERATIONAL ...	\$1,000.00	\$260.00	\$692.00	69.2%	\$308.00
001-110-6371 - ELECTRIC/GAS UTILITIES	\$11,000.00	\$789.65	\$4,966.12	45.1%	\$6,033.88
001-110-6373 - COMMUNICATIONS ...	\$12,750.00	\$1,029.98	\$4,731.94	37.1%	\$8,018.06
001-110-6399 - OTHER ...	\$1,000.00	\$0.00	\$95.00	9.5%	\$905.00
001-110-6402 - ADVERTISING/CRIME ...	\$1,000.00	\$0.00	\$950.40	95.0%	\$49.60
001-110-6408 - PROPERTY & CASUALTY ...	\$54,934.00	\$0.00	\$0.00	0.0%	\$54,934.00
001-110-6409 - JANITORIAL	\$4,650.00	\$178.80	\$1,159.78	24.9%	\$3,490.22
001-110-6412 - MEDICAL/WELLNESS ...	\$1,000.00	(\$229.00)	\$229.00	22.9%	\$771.00
001-110-6413 - ...	\$206,750.00	\$0.00	\$103,226.50	49.9%	\$103,523.50
001-110-6506 - OFFICE SUPPLIES	\$3,000.00	\$60.00	\$233.18	7.8%	\$2,766.82
001-110-6507 - OPERATING SUPPLIES	\$18,000.00	\$2,796.66	\$34,459.58	191...	(\$16,459.58)
001-110-6510 - SAFETY SUPPLIES	\$250.00	\$0.00	\$1,113.47	445...	(\$863.47)
001-110-6516 - POLICE CANINE ...	\$0.00	\$0.00	\$10,049.25	10,0...	\$10,049.25
112 - EMPLOYEE BENEFITS	\$488,923.00	\$17,165.35	\$149,254.89	30.5%	\$339,668.11
112-110-6110 - FICA - CITY/POLICE	\$76,742.00	\$2,467.92	\$26,221.10	34.2%	\$50,520.90
112-110-6130 - IPERS - CITY/POLICE	\$95,216.00	\$9,800.18	\$34,884.58	36.6%	\$60,331.42
112-110-6131 - WORK COMP/POLICE	\$14,995.00	(\$459.22)	-\$459.22	-3.1%	\$15,454.22



City of Independence
Budget Report
 Police Dept as of 11-21-25

Percent of Fiscal YTD 41.6 %

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
112-110-6150 - GROUP INSURANCE ...	\$190,787.00	\$34.26	\$55,296.77	29.0%	\$135,490.23
112-110-6154 - EMPLOYEE SELF-FUND I...	\$111,183.00	\$5,322.21	\$33,311.66	30.0%	\$77,871.34
323 - CAP OUTLAY SAVINGS/LOST	\$252,700.00	\$527.50	\$200,594.50	79.4%	\$52,105.50
323-110-6710 - POLICE-CAP ...	\$52,000.00	\$527.50	\$48,754.50	93.8%	\$3,245.50
323-110-6725 - POLICE-CAP ...	\$5,000.00	\$0.00	\$0.00	0.0%	\$5,000.00
323-110-6727 - POLICE-CAP ...	\$195,700.00	\$0.00	\$151,840.00	77.6%	\$43,860.00
TOTAL EXPENSE	\$2,089,657.00	\$62,914.48	\$899,772.78	43.1%	\$1,189,884.22

	Net Budget	Net MTD Balance	Net YTD Balance	Net %	Net Balance
001 - GENERAL FUND	(\$1,287,632.00)	(\$44,919.89)	(\$542,324.74)	39.6%	(\$745,307.26)
112 - EMPLOYEE BENEFITS	(\$488,923.00)	(\$17,165.35)	(\$149,254.89)	30.5%	(\$339,668.11)
323 - CAP OUTLAY SAVINGS/LOST	(\$29,000.00)	(\$527.50)	\$23,266.98	89.1%	(\$52,266.98)
TOTAL (REV LESS EXP)	(\$1,805,555.00)	(\$62,612.74)	(\$668,312.65)	47.7%	(\$1,137,242.35)



**REVENUES AND EXPENSES TO
DATE – *INFORMATION ONLY***

Storm Water Budget



City of Independence
Budget Report
 Storm Water as of 11-21-25

Percent of Fiscal YTD 41.6 %

2026 REVENUE REPORT

	Budget Estimate	MTD Balance	YTD Balance	% Rcvd	Balance
740 - STORM WATER DEPT	\$160,000.00	\$8,181.09	\$64,810.49	40.5%	\$95,189.51
740-865-4550 - STORM WATER CHARGES	\$160,000.00	\$8,181.09	\$64,810.49	40.5%	\$95,189.51
TOTAL REVENUE	\$160,000.00	\$8,181.09	\$64,810.49	40.5%	\$95,189.51

2026 EXPENSE REPORT

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
740 - STORM WATER DEPT	\$289,318.00	\$22,661.16	\$228,106.73	78.8%	\$61,211.27
740-865-6010 - SALARIES - FULL-TIME	\$14,040.00	\$0.00	\$1,937.06	13.8%	\$12,102.94
740-865-6040 - WAGES - OVERTIME	\$1,685.00	\$0.00	\$42.15	2.5%	\$1,642.85
740-865-6110 - FICA-CITY/STORM WATER	\$1,203.00	\$0.00	\$145.86	12.1%	\$1,057.14
740-865-6130 - IPERS-CITY/STORM WATER	\$1,485.00	\$59.52	\$186.83	12.6%	\$1,298.17
740-865-6131 - WORKERS COMP/STOR...	\$381.00	\$0.00	\$0.00	0.0%	\$381.00
740-865-6143 - ICMA RC - CITY SHARE	\$0.00	\$0.00	\$26.50	26.5%	\$26.50
740-865-6150 - GROUP ...	\$24.00	\$0.00	\$516.00	2,15...	(\$492.00)
740-865-6240 - ...	\$1,500.00	\$0.00	\$0.00	0.0%	\$1,500.00
740-865-6320 - GROUNDS MAINT & ...	\$50,000.00	\$415.00	\$13,606.72	27.2%	\$36,393.28
740-865-6407 - ENGINEERING	\$10,000.00	\$0.00	\$0.00	0.0%	\$10,000.00
740-865-6413 - PAYMENTS - OTHER ...	\$4,000.00	\$0.00	\$4,000.00	100...	\$0.00
740-865-6499 - OTHER CONTRACTUAL ...	\$60,000.00	\$0.00	\$0.00	0.0%	\$60,000.00
740-865-6790 - NEW INFRASTRUCTURE	\$145,000.00	\$22,186.64	\$207,645.61	143...	(\$62,645.61)
TOTAL EXPENSE	\$289,318.00	\$22,661.16	\$228,106.73	78.8%	\$61,211.27

	Net Budget	Net MTD Balance	Net YTD Balance	Net %	Net Balance
740 - STORM WATER DEPT	(\$129,318.00)	(\$14,480.07)	(\$163,296.24)	65.2%	\$33,978.24



City of Independence
Budget Report
 Storm Water as of 11-21-25
 Percent of Fiscal YTD 41.6 %

	Net Budget	Net MTD Balance	Net YTD Balance	Net %	Net Balance
TOTAL (REV LESS EXP)	(\$129,318.00)	(\$14,480.07)	(\$163,296.24)	65.2%	\$33,978.24



**REVENUES AND EXPENSES TO
DATE – *INFORMATION ONLY***

Street Department Budget



City of Independence
Budget Report
 Street Dept as of 11-21-25

Percent of Fiscal YTD 41.6 %

2026 REVENUE REPORT

	Budget Estimate	MTD Balance	YTD Balance	% Rcvd	Balance
001 - GENERAL FUND	\$8,721.00	\$158.80	\$402.92	4.6%	\$8,318.08
001-210-4428 - IDOT HWY 150 MAINT ...	\$8,321.00	\$0.00	\$0.00	0.0%	\$8,321.00
001-210-4710 - REIMBURSEMENTS	\$0.00	\$0.00	\$72.22	0.0%	\$72.22
001-210-4745 - SALE OF SALVAGE	\$400.00	\$158.80	\$330.70	82.7%	\$69.30
012 - STREET REPLACEMENT FUND	\$0.00	\$0.00	\$1.23	0.0%	\$1.23
012-210-4300 - INTEREST	\$0.00	\$0.00	\$1.23	0.0%	\$1.23
110 - STREETS DEPT - ROAD USE T	\$848,960.00	\$72,152.28	\$368,802.01	43.4%	\$480,157.99
110-210-4430 - ROAD USE TAXES	\$848,960.00	\$72,152.28	\$368,802.01	43.4%	\$480,157.99
323 - CAP OUTLAY SAVINGS/LOST	\$177,500.00	\$0.00	\$163,338.54	92.0%	\$14,161.46
323-210-4300 - INTEREST	\$0.00	\$0.00	\$438.54	0.0%	\$438.54
323-210-4820 - PROCEEDS FROM ...	\$177,500.00	\$0.00	\$162,900.00	91.8%	\$14,600.00
325 - CAP PROJ-1ST ST W RECON	\$425,000.00	\$0.00	\$426,043.67	100.2%	(\$1,043.67)
325-210-4300 - INTEREST	\$0.00	\$0.00	\$1,043.67	0.0%	\$1,043.67
325-210-4820 - PROCEEDS ST-1ST ST W...	\$425,000.00	\$0.00	\$425,000.00	100.0%	\$0.00
TOTAL REVENUE	\$1,460,181.00	\$72,311.08	\$958,588.37	65.6%	\$501,592.63

2026 EXPENSE REPORT

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
001 - GENERAL FUND	\$54,591.00	\$0.00	\$0.00	0.0%	\$54,591.00
001-210-6408 - PROPERTY/CASUALTY INS	\$44,591.00	\$0.00	\$0.00	0.0%	\$44,591.00
001-210-6499 - OTHER CONTRACTUAL ...	\$10,000.00	\$0.00	\$0.00	0.0%	\$10,000.00
110 - STREETS DEPT - ROAD USE T	\$802,001.00	\$33,361.33	\$212,728.74	26.5%	\$589,272.26
110-210-6010 - SALARIES - FULL TIME	\$351,607.00	\$11,892.14	\$106,794.07	30.4%	\$244,812.93
110-210-6030 - HOURLY WAGES - ...	\$3,259.00	\$0.00	\$910.00	27.9%	\$2,349.00
110-210-6040 - WAGES - OVERTIME	\$7,826.00	\$92.83	\$850.36	10.9%	\$6,975.64



City of Independence
Budget Report
 Street Dept as of 11-21-25

Percent of Fiscal YTD 41.6 %

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
110-210-6143 - ICMA RC - CITY SHARE	\$6,000.00	\$123.25	\$1,485.01	24.8%	\$4,514.99
110-210-6181 - ALLOWANCES - UNIFORM	\$3,500.00	\$1,466.70	\$1,466.70	41.9%	\$2,033.30
110-210-6184 - CELL PHONE ...	\$900.00	\$68.75	\$343.75	38.2%	\$556.25
110-210-6210 - DUES & MEMBERSHIPS	\$300.00	\$0.00	\$0.00	0.0%	\$300.00
110-210-6220 - EDUCATIONAL MATERIAL	\$100.00	\$0.00	\$0.00	0.0%	\$100.00
110-210-6230 - TRAINING IN HOUSE	\$1,000.00	\$21.04	\$21.04	2.1%	\$978.96
110-210-6240 - ...	\$1,500.00	\$0.00	\$0.00	0.0%	\$1,500.00
110-210-6310 - BUILDING MAINT & REPAIR	\$10,000.00	\$1,133.92	\$4,113.72	41.1%	\$5,886.28
110-210-6320 - GROUNDS MAINT & ...	\$5,000.00	\$1,659.58	\$5,029.56	100...	(\$29.56)
110-210-6331 - VEHICLE OPERATIONS	\$25,000.00	\$1,354.11	\$9,940.17	39.8%	\$15,059.83
110-210-6332 - VEHICLE REPAIRS	\$20,000.00	\$296.38	\$6,400.00	32.0%	\$13,600.00
110-210-6371 - ELECTRIC/GAS UTILITIES	\$45,000.00	\$3,294.57	\$17,131.20	38.1%	\$27,868.80
110-210-6373 - COMMUNICATIONS ...	\$1,560.00	\$115.90	\$576.20	36.9%	\$983.80
110-210-6399 - OTHER ...	\$5,000.00	\$12.20	\$1,328.75	26.6%	\$3,671.25
110-210-6412 - MEDICAL/WELLNESS ...	\$500.00	\$68.02	\$136.04	27.2%	\$363.96
110-210-6415 - RENTAL & LEASES ON ...	\$2,500.00	\$0.00	\$1,530.37	61.2%	\$969.63
110-210-6417 - STREET MAINT/DUST ...	\$7,500.00	\$742.17	\$742.17	9.9%	\$6,757.83
110-210-6419 - TECHNOLOGY SERVICES	\$0.00	\$0.00	\$937.50	937...	\$937.50
110-210-6499 - CONTRACTUAL SERVICES	\$18,750.00	\$0.00	\$2,696.50	14.4%	\$16,053.50
110-210-6504 - MINOR EQUIPMENT	\$12,500.00	\$13.99	\$4,439.16	35.5%	\$8,060.84
110-210-6506 - OFFICE SUPPLIES	\$2,500.00	\$0.00	\$48.49	1.9%	\$2,451.51
110-210-6507 - OPERATING SUPPLIES	\$12,000.00	\$597.47	\$4,179.39	34.8%	\$7,820.61
110-210-6510 - SPECIAL & SAFETY ...	\$2,500.00	\$0.00	\$305.59	12.2%	\$2,194.41
110-210-6511 - IRON-STEEL-OTHER ...	\$3,000.00	\$17.98	\$17.98	0.6%	\$2,982.02
110-210-6761 - STREETS - ...	\$110,000.00	\$2,609.79	\$8,929.12	8.1%	\$101,070.88
110-230-6350 - OPERATIONAL ...	\$5,000.00	\$0.00	\$6,904.00	138...	(\$1,904.00)
110-230-6371 - ELECTRIC/GAS UTILITIES	\$33,275.00	\$1,979.68	\$9,534.67	28.7%	\$23,740.33
110-230-6499 - CONTRACT REPAIR-...	\$2,500.00	\$0.00	\$51.44	2.1%	\$2,448.56



City of Independence
Budget Report
 Street Dept as of 11-21-25

Percent of Fiscal YTD 41.6 %

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
110-240-6499 - CONTRACT REPAIR-...	\$4,000.00	\$0.00	\$410.51	10.3%	\$3,589.49
110-240-6509 - POSTS & SIGNS	\$12,500.00	\$764.54	\$2,437.02	19.5%	\$10,062.98
110-250-6040 - WAGES - OVERTIME	\$8,424.00	\$0.00	\$0.00	0.0%	\$8,424.00
110-250-6331 - VEHICLE OPERATIONS	\$12,000.00	\$758.40	\$758.40	6.3%	\$11,241.60
110-250-6332 - VEHICLE REPAIRS	\$20,000.00	\$2,458.16	\$5,644.97	28.2%	\$14,355.03
110-250-6510 - SNOW AND ICE CONTRO...	\$35,000.00	\$0.00	\$0.00	0.0%	\$35,000.00
110-270-6010 - SALARIES - FULL-TIME	\$0.00	\$1,449.76	\$3,903.20	3,90...	\$3,903.20
110-270-6143 - ICMA RC - CITY SHARE	\$0.00	\$26.00	\$69.17	69.2%	\$69.17
110-270-6331 - VEHICLE OPERATIONS	\$5,000.00	\$344.00	\$344.00	6.9%	\$4,656.00
110-270-6332 - VEHICLE REPAIRS	\$5,000.00	\$0.00	\$2,318.52	46.4%	\$2,681.48
112 - EMPLOYEE BENEFITS	\$179,062.00	\$5,085.06	\$40,295.01	22.5%	\$138,766.99
112-210-6110 - FICA - CITY/STREETS	\$27,746.00	\$881.49	\$8,037.49	29.0%	\$19,708.51
112-210-6130 - IPERS - CITY/STREETS	\$32,588.00	\$3,335.62	\$10,109.78	31.0%	\$22,478.22
112-210-6131 - WORK COMP/STREETS	\$10,738.00	\$309.20	\$309.20	2.9%	\$10,428.80
112-210-6142 - PENSION - CITY MANAGER	\$1,651.00	\$61.56	\$615.60	37.3%	\$1,035.40
112-210-6150 - GROUP INSURANCE ...	\$84,552.00	\$8.61	\$19,022.70	22.5%	\$65,529.30
112-210-6154 - EMPLOYEE SELF-FUND I...	\$20,000.00	\$245.32	\$1,304.20	6.5%	\$18,695.80
112-250-6110 - FICA - CITY/SNOW	\$645.00	\$0.00	\$0.00	0.0%	\$645.00
112-250-6130 - IPERS - CITY/SNOW	\$796.00	\$0.00	\$0.00	0.0%	\$796.00
112-250-6131 - WORK COMP/SNOW	\$346.00	\$20.64	\$20.64	6.0%	\$325.36
112-270-6110 - FICA - CITY/ST CLEAN	\$0.00	\$109.45	\$295.64	295...	\$295.64
112-270-6130 - IPERS - CITY/ST CLEAN	\$0.00	\$113.17	\$239.26	239...	\$239.26
112-270-6150 - GROUP INSURANCE/ST ...	\$0.00	\$0.00	\$340.50	340...	\$340.50
323 - CAP OUTLAY SAVINGS/LOST	\$207,500.00	\$111,123.91	\$216,896.97	104...	(\$9,396.97)
323-210-6710 - STREET-CIP CAP ...	\$70,000.00	\$73,136.27	\$73,136.27	104...	(\$3,136.27)
323-210-6727 - STREET-CIP CAP ...	\$30,000.00	\$0.00	\$30,000.00	100...	\$0.00
323-210-6799 - OTHER CAPITAL OUTLAY	\$107,500.00	\$37,987.64	\$113,760.70	105...	(\$6,260.70)
325 - CAP PROJ-1ST ST W RECON	\$400,000.00	\$942.00	\$942.00	0.2%	\$399,058.00



City of Independence
Budget Report
 Street Dept as of 11-21-25

Percent of Fiscal YTD 41.6 %

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
325-210-6407 - ENGINEER ST-1ST ST W ...	\$80,000.00	\$0.00	\$0.00	0.0%	\$80,000.00
325-210-6411 - LEGAL ST-1ST ST W ...	\$8,000.00	\$0.00	\$0.00	0.0%	\$8,000.00
325-210-6414 - PUBLISH ST-1ST ST W ...	\$1,000.00	\$0.00	\$0.00	0.0%	\$1,000.00
325-210-6490 - OTHER PROF SVC-1ST S...	\$0.00	\$942.00	\$942.00	942...	\$942.00
325-210-6499 - CONTRACTOR ST-1ST S...	\$311,000.00	\$0.00	\$0.00	0.0%	\$311,000.00
TOTAL EXPENSE	\$1,643,154.00	\$150,512.30	\$470,862.72	28.7%	\$1,172,291.28

	Net Budget	Net MTD Balance	Net YTD Balance	Net %	Net Balance
001 - GENERAL FUND	(\$45,870.00)	\$158.80	\$402.92	0.6%	(\$46,272.92)
012 - STREET REPLACEMENT FUND	\$0.00	\$0.00	\$1.23		(\$1.23)
110 - STREETS DEPT - ROAD USE T	\$46,959.00	\$38,790.95	\$156,073.27	35.2%	(\$109,114.27)
112 - EMPLOYEE BENEFITS	(\$179,062.00)	(\$5,085.06)	(\$40,295.01)	22.5%	(\$138,766.99)
323 - CAP OUTLAY SAVINGS/LOST	(\$30,000.00)	(\$111,123.91)	(\$53,558.43)	98.8%	\$23,558.43
325 - CAP PROJ-1ST ST W RECON	\$25,000.00	(\$942.00)	\$425,101.67	51.8%	(\$400,101.67)
TOTAL (REV LESS EXP)	(\$182,973.00)	(\$78,201.22)	\$487,725.65	46.1%	(\$670,698.65)



**REVENUES AND EXPENSES TO
DATE – INFORMATION ONLY**

Utilities Department Budget



City of Independence
Budget Report
 Utilities Dept as of 11-21-25

Percent of Fiscal YTD 41.6 %

2026 REVENUE REPORT

	Budget Estimate	MTD Balance	YTD Balance	% Rcvd	Balance
610 - SEWER UTILITY FUND	\$2,352,810.00	\$78,507.87	\$1,025,564.96	43.6%	\$1,327,245.04
610-815-4310 - SEWER RENTAL	\$1,550,000.00	\$77,990.02	\$704,703.43	45.5%	\$845,296.57
610-815-4311 - WWTP FARM LEASE	\$6,210.00	\$0.00	\$0.00	0.0%	\$6,210.00
610-815-4500 - SEWER - WAPSIE VALLE...	\$700,000.00	\$0.00	\$188,568.95	26.9%	\$511,431.05
610-815-4501 - SEWER - MENTAL HEALT...	\$20,000.00	\$437.85	\$3,699.97	18.5%	\$16,300.03
610-815-4502 - SEWER - INDEP FOODS ...	\$75,000.00	\$0.00	\$38,837.61	51.8%	\$36,162.39
610-815-4503 - SEWER - BUCH CTY ...	\$500.00	\$0.00	\$0.00	0.0%	\$500.00
610-815-4504 - SEWER - GEATER ...	\$600.00	\$40.00	\$220.00	36.7%	\$380.00
610-815-4505 - SEWER - PRIES ALUMIN...	\$500.00	\$40.00	\$100.00	20.0%	\$400.00
610-815-4710 - REIMBURSEMENTS	\$0.00	\$0.00	\$89,435.00	0.0%	\$89,435.00
615 - WWTP FUTURE PLANT FUND	\$0.00	\$0.00	\$7,744.19	0.0%	\$7,744.19
615-815-4300 - INTEREST	\$0.00	\$0.00	\$7,744.19	0.0%	\$7,744.19
619 - SEWER REPLACEMENT FUND	\$0.00	\$0.00	\$319.67	0.0%	\$319.67
619-815-4300 - INTEREST	\$0.00	\$0.00	\$319.67	0.0%	\$319.67
620 - WWTP REPLACEMENT FUND	\$0.00	\$0.00	\$7,067.41	0.0%	\$7,067.41
620-815-4300 - INTEREST	\$0.00	\$0.00	\$7,067.41	0.0%	\$7,067.41
TOTAL REVENUE	\$2,352,810.00	\$78,507.87	\$1,040,696.23	44.2%	\$1,312,113.77

2026 EXPENSE REPORT

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
610 - SEWER UTILITY FUND	\$1,781,328.00	\$108,580.20	\$715,210.55	40.2%	\$1,066,117.45
610-815-6010 - SALARIES - FULL-TIME	\$203,917.00	\$6,291.19	\$77,635.31	38.1%	\$126,281.69
610-815-6020 - SALARIES - PART-TIME	\$3,415.00	\$0.00	\$0.00	0.0%	\$3,415.00
610-815-6040 - WAGES - OVERTIME	\$8,248.00	\$107.10	\$1,076.71	13.1%	\$7,171.29
610-815-6110 - FICA - CITY/WW	\$16,492.00	\$480.55	\$5,938.98	36.0%	\$10,553.02



City of Independence
Budget Report
 Utilities Dept as of 11-21-25

Percent of Fiscal YTD 41.6 %

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
610-815-6130 - IPERS - CITY/WW	\$18,701.00	\$1,748.14	\$6,847.61	36.6%	\$11,853.39
610-815-6131 - WORK COMP/WW	\$4,563.00	(\$1,464.24)	-\$1,464.24	-32.1%	\$6,027.24
610-815-6142 - PENSION - CITY MANAGER	\$1,651.00	\$61.56	\$615.60	37.3%	\$1,035.40
610-815-6143 - ICMA RC - CITY SHARE	\$3,667.00	\$89.24	\$1,052.77	28.7%	\$2,614.23
610-815-6150 - GROUP INSURANCE ...	\$39,207.00	\$4.09	\$4,382.63	11.2%	\$34,824.37
610-815-6181 - ALLOWANCES - UNIFORM	\$1,250.00	\$0.00	\$468.33	37.5%	\$781.67
610-815-6184 - ALLOWANCES - CELL ...	\$500.00	\$35.42	\$177.07	35.4%	\$322.93
610-815-6210 - DUES & MEMBERSHIPS	\$4,000.00	\$0.00	\$1,699.54	42.5%	\$2,300.46
610-815-6220 - EDUCATIONAL MATERIAL	\$500.00	\$0.00	\$0.00	0.0%	\$500.00
610-815-6230 - TRAINING IN HOUSE	\$500.00	\$7.01	\$7.01	1.4%	\$492.99
610-815-6240 - ...	\$5,000.00	\$0.00	\$2,228.35	44.6%	\$2,771.65
610-815-6310 - BUILDING MAINT & REPAIR	\$4,000.00	\$0.00	\$37.98	0.9%	\$3,962.02
610-815-6320 - GROUNDS MAINT & ...	\$2,000.00	\$0.00	\$554.37	27.7%	\$1,445.63
610-815-6331 - VEHICLE OPERATIONS	\$3,500.00	\$184.82	\$840.69	24.0%	\$2,659.31
610-815-6332 - VEHICLE REPAIRS	\$1,000.00	\$0.00	\$0.00	0.0%	\$1,000.00
610-815-6350 - OPERATIONAL ...	\$60,000.00	\$31,140.39	\$39,007.65	65.0%	\$20,992.35
610-815-6371 - ELECTRIC/GAS UTILITIES	\$130,000.00	\$9,684.29	\$47,511.05	36.5%	\$82,488.95
610-815-6372 - GARBAGE/RECYCLING	\$2,000.00	\$444.07	\$444.07	22.2%	\$1,555.93
610-815-6373 - COMMUNICATIONS ...	\$1,900.00	\$184.97	\$844.61	44.5%	\$1,055.39
610-815-6408 - PROPERTY & CASUALTY ...	\$136,641.00	\$0.00	\$0.00	0.0%	\$136,641.00
610-815-6409 - JANITORIAL	\$1,000.00	\$0.00	\$102.90	10.3%	\$897.10
610-815-6412 - MEDICAL/WELLNESS ...	\$200.00	\$0.00	\$0.00	0.0%	\$200.00
610-815-6418 - PROPERTY & SALES TAX	\$30,000.00	\$2,892.41	\$14,242.79	47.5%	\$15,757.21
610-815-6419 - TECHNOLOGY SERVICES	\$0.00	\$0.00	\$1,734.90	1,73...	\$1,734.90
610-815-6441 - METER READERS	\$45,000.00	\$0.00	\$37,183.00	82.6%	\$7,817.00
610-815-6490 - PROFESSIONAL SERVICES	\$100,000.00	\$0.00	\$700.00	0.7%	\$99,300.00
610-815-6499 - CONTRACTUAL SERVICES	\$59,375.00	\$10,809.64	\$18,089.50	30.5%	\$41,285.50
610-815-6501 - LAB ANALYSIS & ...	\$100,000.00	\$3,192.54	\$25,767.70	25.8%	\$74,232.30



City of Independence
Budget Report
 Utilities Dept as of 11-21-25

Percent of Fiscal YTD 41.6 %

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
610-815-6504 - MINOR EQUIPMENT	\$5,000.00	\$0.00	\$0.00	0.0%	\$5,000.00
610-815-6506 - OFFICE SUPPLIES	\$1,000.00	\$0.00	\$357.97	35.8%	\$642.03
610-815-6507 - OPERATING SUPPLIES	\$25,000.00	\$0.00	\$1,871.06	7.5%	\$23,128.94
610-815-6508 - POSTAGE	\$1,000.00	\$288.18	\$347.16	34.7%	\$652.84
610-815-6510 - SPECIAL & SAFETY ...	\$4,000.00	\$0.00	\$710.24	17.8%	\$3,289.76
610-815-6727 - CAPITAL EQUIPMENT	\$30,000.00	\$0.00	\$0.00	0.0%	\$30,000.00
610-815-6790 - SLIP LINING SEWER LINE	\$100,000.00	\$0.00	\$0.00	0.0%	\$100,000.00
610-816-6010 - SALARIES - FULL-TIME	\$186,413.00	\$7,876.32	\$81,097.66	43.5%	\$105,315.34
610-816-6020 - SALARIES - PART-TIME	\$3,413.00	\$0.00	\$0.00	0.0%	\$3,413.00
610-816-6040 - WAGES - OVERTIME	\$6,807.00	\$135.61	\$3,135.35	46.1%	\$3,671.65
610-816-6110 - FICA - CITY/	\$15,043.00	\$593.22	\$6,253.11	41.6%	\$8,789.89
610-816-6130 - IPERS - CITY/	\$15,261.00	\$1,731.04	\$6,865.33	45.0%	\$8,395.67
610-816-6142 - PENSION - CITY MANAGER	\$3,302.00	\$123.12	\$1,231.20	37.3%	\$2,070.80
610-816-6143 - ICMA RC - CITY SHARE	\$3,667.00	\$108.48	\$1,328.83	36.2%	\$2,338.17
610-816-6150 - GROUP INSURANCE ...	\$39,119.00	\$8.18	\$13,741.00	35.1%	\$25,378.00
610-816-6154 - EMPLOYEE SELF-FUND I...	\$20,000.00	\$35.00	\$1,767.39	8.8%	\$18,232.61
610-816-6181 - ALLOWANCES - UNIFORM	\$1,250.00	\$0.00	\$468.33	37.5%	\$781.67
610-816-6184 - ALLOWANCES - CELL ...	\$801.00	\$54.16	\$270.83	33.8%	\$530.17
610-816-6220 - EDUCATIONAL MATERIAL	\$500.00	\$0.00	\$0.00	0.0%	\$500.00
610-816-6230 - TRAINING IN HOUSE	\$500.00	\$7.01	\$7.01	1.4%	\$492.99
610-816-6240 - ...	\$1,000.00	\$0.00	\$0.00	0.0%	\$1,000.00
610-816-6310 - BUILDING MAINT & REPAIR	\$2,000.00	\$0.00	\$24.98	1.2%	\$1,975.02
610-816-6320 - GROUNDS MAINT & ...	\$500.00	\$0.00	\$117.90	23.6%	\$382.10
610-816-6331 - VEHICLE OPERATIONS	\$5,500.00	\$345.37	\$1,781.38	32.4%	\$3,718.62
610-816-6332 - VEHICLE REPAIRS	\$1,000.00	\$1,771.49	\$2,021.49	202...	(\$1,021.49)
610-816-6350 - OPERATIONAL ...	\$60,000.00	\$0.00	\$9,671.25	16.1%	\$50,328.75
610-816-6371 - ELECTRIC/GAS UTILITIES	\$45,000.00	\$1,520.04	\$19,995.30	44.4%	\$25,004.70
610-816-6373 - COMMUNICATIONS ...	\$400.00	\$55.81	\$453.92	113...	(\$53.92)



City of Independence
Budget Report
 Utilities Dept as of 11-21-25

Percent of Fiscal YTD 41.6 %

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
610-816-6407 - CONSULTING & ...	\$1,500.00	\$0.00	\$0.00	0.0%	\$1,500.00
610-816-6409 - JANITORIAL	\$1,000.00	\$0.00	\$0.00	0.0%	\$1,000.00
610-816-6412 - MEDICAL/WELLNESS ...	\$250.00	\$68.02	\$68.02	27.2%	\$181.98
610-816-6419 - TECHNOLOGY SERVICES	\$0.00	\$0.00	\$2,672.40	2,67...	\$2,672.40
610-816-6499 - CONTRACTUAL SERVICES	\$104,375.00	\$23,999.75	\$79,125.79	75.8%	\$25,249.21
610-816-6504 - MINOR EQUIPMENT	\$2,000.00	\$0.00	\$2,272.70	113...	(\$272.70)
610-816-6506 - OFFICE SUPPLIES	\$500.00	\$0.00	\$49.77	10.0%	\$450.23
610-816-6507 - OPERATING SUPPLIES	\$15,000.00	\$79.96	\$1,597.67	10.7%	\$13,402.33
610-816-6510 - SPECIAL & SAFETY ...	\$1,000.00	\$0.00	\$2,651.26	265...	(\$1,651.26)
610-816-6727 - CAPITAL EQUIPMENT	\$90,000.00	\$0.00	\$34,371.50	38.2%	\$55,628.50
610-816-6790 - NEW INFRASTRUCTURE	\$0.00	\$3,886.25	\$151,155.87	151,...	\$151,155.87
TOTAL EXPENSE	\$1,781,328.00	\$108,580.20	\$715,210.55	40.2%	\$1,066,117.45

	Net Budget	Net MTD Balance	Net YTD Balance	Net %	Net Balance
610 - SEWER UTILITY FUND	\$571,482.00	(\$30,072.33)	\$310,354.41	42.1%	\$261,127.59
615 - WWTP FUTURE PLANT FUND	\$0.00	\$0.00	\$7,744.19		(\$7,744.19)
619 - SEWER REPLACEMENT FUND	\$0.00	\$0.00	\$319.67		(\$319.67)
620 - WWTP REPLACEMENT FUND	\$0.00	\$0.00	\$7,067.41		(\$7,067.41)
TOTAL (REV LESS EXP)	\$571,482.00	(\$30,072.33)	\$325,485.68	42.5%	\$245,996.32



**REVENUES AND EXPENSES TO
DATE – *INFORMATION ONLY***

Water Budget



City of Independence
Budget Report
 Water Dept as of 11-21-25

Percent of Fiscal YTD 41.6 %

2026 REVENUE REPORT

	Budget Estimate	MTD Balance	YTD Balance	% Rcvd	Balance
600 - WATER FUND	\$1,204,000.00	\$52,351.85	\$500,664.18	41.6%	\$703,335.82
600-810-4300 - INTEREST	\$0.00	\$0.00	\$18,947.27	0.0%	\$18,947.27
600-810-4500 - METERED WATER SALES	\$1,200,000.00	\$52,351.85	\$480,554.77	40.0%	\$719,445.23
600-810-4510 - BULK WATER SALES	\$500.00	\$0.00	\$434.60	86.9%	\$65.40
600-810-4540 - TAPS (NEW ...	\$2,000.00	\$0.00	\$0.00	0.0%	\$2,000.00
600-810-4700 - MISCELLANEOUS INCOME	\$1,500.00	\$0.00	\$727.54	48.5%	\$772.46
602 - WATER CONSTRUCTION	\$0.00	\$0.00	\$33,305.92	0.0%	\$33,305.92
602-810-4300 - INTEREST	\$0.00	\$0.00	\$33,305.92	0.0%	\$33,305.92
604 - WATER RELACEMENT FUND	\$0.00	\$0.00	\$558.35	0.0%	\$558.35
604-810-4300 - INTEREST	\$0.00	\$0.00	\$558.35	0.0%	\$558.35
TOTAL REVENUE	\$1,204,000.00	\$52,351.85	\$534,528.45	44.4%	\$669,471.55

2026 EXPENSE REPORT

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
600 - WATER FUND	\$1,722,880.00	\$45,845.92	\$987,766.98	57.3%	\$735,113.02
600-810-6010 - SALARIES - FULL-TIME	\$206,256.00	\$8,017.37	\$99,030.62	48.0%	\$107,225.38
600-810-6020 - SALARIES - PART-TIME	\$3,413.00	\$0.00	\$0.00	0.0%	\$3,413.00
600-810-6040 - WAGES - OVERTIME	\$8,807.00	\$167.53	\$3,687.43	41.9%	\$5,119.57
600-810-6110 - FICA - CITY/WATER	\$16,714.00	\$602.40	\$7,586.86	45.4%	\$9,127.14
600-810-6130 - IPERS - CITY/WATER	\$17,323.00	\$2,121.02	\$9,060.61	52.3%	\$8,262.39
600-810-6131 - WORK COMP/WATER	\$2,000.00	\$194.76	\$194.76	9.7%	\$1,805.24
600-810-6142 - PENSION - CITY MANAGER	\$3,302.00	\$123.12	\$1,231.20	37.3%	\$2,070.80
600-810-6143 - ICMA RC - CITY SHARE	\$2,667.00	\$68.50	\$1,179.89	44.2%	\$1,487.11
600-810-6150 - GROUP INSURANCE ...	\$38,383.00	\$8.18	\$17,357.21	45.2%	\$21,025.79
600-810-6154 - EMPLOYEE SELF-FUND I...	\$4,000.00	\$0.00	\$108.30	2.7%	\$3,891.70



City of Independence
Budget Report
 Water Dept as of 11-21-25

Percent of Fiscal YTD 41.6 %

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
600-810-6181 - UNIFORM ALLOWANCE	\$1,500.00	\$68.00	\$654.22	43.6%	\$845.78
600-810-6184 - ALLOWANCES - CELL ...	\$800.00	\$54.17	\$270.85	33.9%	\$529.15
600-810-6210 - DUES & MEMBERSHIPS	\$3,000.00	\$540.00	\$1,438.80	48.0%	\$1,561.20
600-810-6220 - EDUCATIONAL MATERIAL	\$500.00	\$0.00	\$0.00	0.0%	\$500.00
600-810-6230 - TRAINING IN HOUSE	\$1,000.00	\$7.01	\$7.01	0.7%	\$992.99
600-810-6240 - ...	\$2,500.00	\$0.00	\$0.00	0.0%	\$2,500.00
600-810-6310 - BUILDING MAINT & REPAIR	\$4,000.00	\$0.00	\$0.00	0.0%	\$4,000.00
600-810-6320 - GROUNDS MAINT & ...	\$1,000.00	\$0.00	\$140.68	14.1%	\$859.32
600-810-6331 - VEHICLE OPERATIONS	\$5,000.00	\$256.72	\$1,372.30	27.4%	\$3,627.70
600-810-6332 - VEHICLE REPAIRS	\$3,000.00	\$1,771.49	\$4,591.03	153...	(\$1,591.03)
600-810-6350 - OPERATIONAL EQUIP ...	\$50,000.00	\$0.00	\$8,319.87	16.6%	\$41,680.13
600-810-6371 - ELECTRIC/GAS UTILITIES	\$55,000.00	\$4,432.04	\$22,569.37	41.0%	\$32,430.63
600-810-6373 - COMMUNICATIONS ...	\$0.00	\$25.92	\$129.60	129...	\$129.60
600-810-6407 - ENGINEERING	\$75,000.00	\$6,750.00	\$40,500.00	54.0%	\$34,500.00
600-810-6408 - PROPERTY & CASUALTY ...	\$20,815.00	\$0.00	\$0.00	0.0%	\$20,815.00
600-810-6409 - JANITORIAL	\$1,000.00	\$0.00	\$0.00	0.0%	\$1,000.00
600-810-6412 - MEDICAL/WELLNESS ...	\$150.00	\$0.00	\$68.02	45.3%	\$81.98
600-810-6418 - SALES TAX	\$80,000.00	\$6,262.03	\$31,337.24	39.2%	\$48,662.76
600-810-6419 - TECHNOLOGY SERVICES	\$0.00	\$0.00	\$2,672.40	2,67...	\$2,672.40
600-810-6490 - BILLING & METER READ ...	\$50,000.00	\$0.00	\$37,183.01	74.4%	\$12,816.99
600-810-6499 - CONTRACTUAL REPAIRS	\$183,750.00	\$488.35	\$43,734.83	23.8%	\$140,015.17
600-810-6501 - LAB ANALYSIS & ...	\$20,000.00	\$2,092.86	\$9,289.46	46.4%	\$10,710.54
600-810-6504 - MINOR EQUIPMENT	\$5,000.00	\$0.00	\$1,385.79	27.7%	\$3,614.21
600-810-6505 - METERS	\$5,000.00	\$0.00	\$248.01	5.0%	\$4,751.99
600-810-6506 - OFFICE SUPPLIES	\$500.00	\$0.00	\$49.77	10.0%	\$450.23
600-810-6507 - OPERATING SUPPLIES	\$40,000.00	\$4,246.17	\$12,882.09	32.2%	\$27,117.91
600-810-6508 - POSTAGE & SHIPPING	\$1,000.00	\$5.28	\$103.74	10.4%	\$896.26
600-810-6510 - SPECIAL & SAFETY ...	\$500.00	\$0.00	\$150.00	30.0%	\$350.00



City of Independence
Budget Report
 Water Dept as of 11-21-25

Percent of Fiscal YTD 41.6 %

	Budget Estimate	MTD Balance	YTD Balance	% Expd	Unexpended
600-810-6710 - CAPITAL VEHICLES	\$15,000.00	\$0.00	\$0.00	0.0%	\$15,000.00
600-810-6727 - CAPITAL EQUIPMENT	\$395,000.00	\$0.00	\$298,815.50	75.6%	\$96,184.50
600-810-6790 - NEW INFRASTRUCTURE	\$400,000.00	\$7,543.00	\$330,416.51	82.6%	\$69,583.49
TOTAL EXPENSE	\$1,722,880.00	\$45,845.92	\$987,766.98	57.3%	\$735,113.02

	Net Budget	Net MTD Balance	Net YTD Balance	Net %	Net Balance
600 - WATER FUND	(\$518,880.00)	\$6,505.93	(\$487,102.80)	50.9%	(\$31,777.20)
602 - WATER CONSTRUCTION	\$0.00	\$0.00	\$33,305.92		(\$33,305.92)
604 - WATER RELACEMENT FUND	\$0.00	\$0.00	\$558.35		(\$558.35)
TOTAL (REV LESS EXP)	(\$518,880.00)	\$6,505.93	(\$453,238.53)	52.0%	(\$65,641.47)



CITY COUNCIL MEMORANDUM

TO: City Council

FROM: Susi Lampe, CMC, IaCMC, IaCFO – Assistant City Manager/City Clerk/Treasurer

DATE OF MEETING: November 24, 2025

ITEM TITLE: Transfers – *Information Only*

BACKGROUND:

Attached is documentation showing the Transfers – for Council Information only.

DISCUSSION:

This is for information only; no discussion is necessary.

RESULTS:

The City has established priorities during strategic planning sessions. This item supports the Vision from that session of promoting and encouraging community involvement and engagement. This item helps achieve that vision by being transparent and sharing the City's financials.

FINANCIAL CONSIDERATION:

N/A

RECOMMENDATION:

This item is for informational purposes only, no motion is needed or recommended.

November 14, 2025
09:00 AM

Independence City
G/L Entry Verification Listing

Page Item #9.

Batch Id: PROP TAX Batch Type: Recurring

Account No. Account Description	Type	Debit	Credit	Description	Date	Journal Num	Tracking Id	Seq
001-950-4000 PROPERTY TAXES-GENERAL G/L: 001-999-9996 REVENUE CONTROL	Revenue		40,844.41	11/2025 BUCH CO TAX APPORT	11/14/25			1
001-950-4013 LIABILITY, PROPERTY INSURANCE G/L: 001-999-9996 REVENUE CONTROL	Revenue		7,600.56	11/2025 BUCH CO TAX APPORT	11/14/25			2
001-950-4060 UTILITY EXCISE TAX G/L: 001-999-9996 REVENUE CONTROL	Revenue		93.00	11/2025 BUCH CO TAX APPORT	11/14/25			3
001-950-4080 MOBILE HOME TAXES G/L: 001-999-9996 REVENUE CONTROL	Revenue		232.06	11/2025 BUCH CO TAX APPORT	11/14/25			4
001-000-1110 CASH GENERAL FUND	General Ledger	48,770.03		11/2025 BUCH CO TAX APPORT	11/14/25			7
112-950-4000 PROPERTY TAXES-EMPLOYEE BENEFIT G/L: 112-999-9996 REVENUE CONTROL	Revenue		25,285.36	11/2025 BUCH CO TAX APPORT	11/14/25			8
112-950-4060 UTILITY EXCISE TAX G/L: 112-999-9996 REVENUE CONTROL	Revenue		57.57	11/2025 BUCH CO TAX APPORT	11/14/25			9
112-950-4080 MOBILE HOME TAXES G/L: 112-999-9996 REVENUE CONTROL	Revenue		143.66	11/2025 BUCH CO TAX APPORT	11/14/25			10
112-000-1110 CASH EMPLOYEE BENEFITS	General Ledger	25,486.59		11/2025 BUCH CO TAX APPORT	11/14/25			13
200-950-4000 DEBT SERVICE-TIF TAXES PRPTY G/L: 200-999-9996 REVENUE CONTROL	Revenue		27,727.93	11/2025 BUCH CO TAX APPORT	11/14/25			14

November 14, 2025
09:00 AM

Independence City
G/L Entry Verification Listing

Page No. 2

Item #9.

Account No. Account Description	Type	Debit	Credit	Description	Date	Journal Num	Tracking Id	Seq
200-950-4060 UTILITY EXCISE TAX G/L: 200-999-9996 REVENUE CONTROL	Revenue		55.62	11/2025 BUCH CO TAX APPORT	11/14/25			15
200-950-4080 MOBILE HOME TAXES G/L: 200-999-9996 REVENUE CONTROL	Revenue		138.78	11/2025 BUCH CO TAX APPORT	11/14/25			16
200-000-1110 CASH DEBT SERVICE	General Ledger	27,922.33		11/2025 BUCH CO TAX APPORT	11/14/25			19
001-950-4003 AGRICULTURAL LAND TAXES G/L: 001-999-9996 REVENUE CONTROL	Revenue		780.17	11/2025 BUCH CO TAX APPORT	11/14/25			20
001-000-1110 CASH GENERAL FUND	General Ledger	780.17		11/2025 BUCH CO TAX APPORT	11/14/25			21
125-520-4050 TAXES ON TIF-URBAN RENEWAL ARE G/L: 125-999-9996 REVENUE CONTROL	Revenue		22,475.86	11/2025 BUCH CO TAX APPORT	11/14/25			22
125-000-1110 CASH TAX INCREMENT FINANCING	General Ledger	22,475.86		11/2025 BUCH CO TAX APPORT	11/14/25			23
210-950-4600 STREET ASSESSMENTS G/L: 210-999-9996 REVENUE CONTROL	Revenue		5,776.00	11/2025 BUCH CO TAX APPORT	11/14/25			24
210-000-1110 CASH DEBT SPECIAL ASSESSMENT	General Ledger	5,776.00		11/2025 BUCH CO TAX APPORT	11/14/25			25

Entries: 19 Debits: 131,210.98 Credits: 131,210.98

There are NO errors in this listing.



Buchanan County, IA
210 5th Ave. NE
PO Box 319
Independence, IA 50644

Disbursement Statement Item #9.

10/1/2025 - 10/31/2025

INDEPENDENCE CITY
SUSI LAMPE, CITY CLERK
331 1ST ST E
INDEPENDENCE IA 50644

Disbursement Date: 10/31/2025
Post Date: 11/14/2025

Fund	Levy Rate	Year Collection Type	Total
INDEPENDENCE AG LAND			
AGRICULTURAL LEVY	3.003750	2024 Current Real Estate	\$780.17 ✓
Total For INDEPENDENCE AG LAND	3.003750		\$780.17
INDEPENDENCE AG LAND Year To Date Total: \$3,871.62			
INDEPENDENCE CITY			
GENERAL	8.174740	2024 Current Gas and Electric	\$93.00 ✓
	8.174740	2024 Current Mobile Home	\$232.06 ✓
	8.174740	2024 Current Real Estate	\$40,844.41 ✓
GENERAL Total:			\$41,169.47 ✓
DEBT SERVICE	4.888770	2024 Current Gas and Electric	\$55.62 ✓
	4.888770	2024 Current Mobile Home	\$138.78 ✓
	4.888770	2024 Current Real Estate	\$27,727.93 ✓
DEBT SERVICE Total:			\$27,922.33 ✓
OTHER EMPLOYEE BENEFITS	3.129280	2024 Current Gas and Electric	\$35.60 ✓
	3.129280	2024 Current Mobile Home	\$88.83 ✓
	3.129280	2024 Current Real Estate	\$15,635.19 ✓
OTHER EMPLOYEE BENEFITS Total:			\$15,759.62
EMPLOYEES BENEFITS	1.931420	2024 Current Gas and Electric	\$21.97 ✓
	1.931420	2024 Current Mobile Home	\$54.83 ✓
	1.931420	2024 Current Real Estate	\$9,650.17 ✓
EMPLOYEES BENEFITS Total:			\$9,726.97
INSURANCE	1.509190	2024 Current Gas and Electric	\$17.17
	1.509190	2024 Current Mobile Home	\$42.84
	1.509190	2024 Current Real Estate	\$7,540.55
INSURANCE Total:			\$7,600.56 *
Total For INDEPENDENCE CITY	19.633400		\$102,178.95
INDEPENDENCE CITY Year To Date Total: \$2,650,932.87			
INDEPENDENCE CITY TIF			



Buchanan County, IA
210 5th Ave. NE
PO Box 319
Independence, IA 50644

Disbursement Statement Item #9.

10/1/2025 - 10/31/2025

Fund	Levy Rate	Year Collection Type	Total
INDEPENDENCE TIF	1.000000	2024 Current Real Estate	\$22,475.86
Total For INDEPENDENCE CITY TIF	1.000000		\$22,475.86
INDEPENDENCE CITY TIF Year To Date Total: \$534,545.46			

INDEPENDENCE SPECIALS

INDEP PAVING	1.000000	2033 Special	\$276.00
	1.000000	2032 Special	\$276.00
	1.000000	2031 Special	\$276.00
	1.000000	2030 Special	\$276.00
	1.000000	2029 Special	\$276.00
	1.000000	2028 Special	\$276.00
	1.000000	2027 Special	\$276.00
	1.000000	2026 Special	\$276.00
	1.000000	2025 Special	\$276.00
	1.000000	2024 Special	\$3,292.00
INDEP PAVING Total:			\$5,776.00

Total For INDEPENDENCE SPECIALS	1.000000		\$5,776.00
INDEPENDENCE SPECIALS Year To Date Total: \$54,492.97			

Total Disbursement **\$131,210.98**

Deposit Information		
Account (Last 4)	Account Type	Amount
3991	Checking	\$131,210.98
Total:		\$131,210.98



Buchanan County, IA

Special Assessments Paid

Tax Year 2024

Tax District	Project	Parcel Number	Owner	Certificate	Paid Date	Principal Amount	Interest	Amortized Interest	Penalty	Total Payment
INDSP - INDEPENDENCE SPEC ASSESS										
20190909 INDSP STREET REPAIR 2ND ST NE - INDEP STREET REPAIR 2ND ST NE <i>2018 2nd St NE</i>										
0635361004			SMITH, MONICA M		10/13/2025	198.00	4.00	40.00	0.00	242.00 ✓
819 2ND ST NE										
Total For 20190909 INDSP STREET REPAIR 2ND ST NE - INDEP STREET REPAIR 2ND ST						198.00	4.00	40.00	0.00	242.00 ✓
20190909 INDSP STREET REPAIR 10TH ST SW - INDEP STREET REPAIR 10TH ST SW <i>2019 St Recon</i>										
1004453007			SCHROEDER, MICHAEL R & NI...		10/1/2025	240.00	0.00	48.00	0.00	288.00 ✓
401 10TH ST SW										
Total For 20190909 INDSP STREET REPAIR 10TH ST SW - INDEP STREET REPAIR 10TH ST SW						240.00	0.00	48.00	0.00	288.00
20200309 INDSP STREET ASSESSMENT 2ND ST SW - 20200309 INDSP STREET ASSESSMENT 2ND ST SW <i>2020 St Rehab</i>										
1004251003			BITTING, JUSTIN & MCKENZIE, ...		10/1/2025	198.00	0.00	48.00	0.00	246.00 ✓
514 2ND ST SW										
1004251008			COOK, DOUGLAS R & LURA C L...		10/2/2025	396.00	7.00	95.00	0.00	498.00 ✓
115 5TH AVE SW										
1004255001			SAWYER, RODNEY K & PETERS...		10/6/2025	396.00	7.00	95.00	0.00	498.00 ✓
202 6TH AVE SW										
Total For 20200309 INDSP STREET ASSESSMENT 2ND ST SW - 20200309 INDSP STREET ASSESSMENT 2ND ST SW						990.00	14.00	238.00	0.00	1,242.00
20200309 STREET ASSESSMENT 4TH AVE NW - 20200309 STREET ASSESSMENT 4TH AVE NW <i>2020 St Rehab</i>										
0634382017			MARTIN, JASON L		10/1/2025	366.00	0.00	88.00	0.00	454.00 ✓
400 2ND ST NW										
Total For 20200309 STREET ASSESSMENT 4TH AVE NW - 20200309 STREET ASSESSMENT 4TH AVE NW						366.00	0.00	88.00	0.00	454.00
20240122 INDSP 8TH ST SW - 20240122 INDSP 8TH ST SW <i>2024 St Rehab</i>										
1004335002			BAGBY, BRADLEY J & JULIE M		10/8/2025	198.00	0.00	132.00	0.00	330.00 ✓
1004339008			HILBY, RONI L TRUST		10/2/2025	2,760.00	0.00	204.00	0.00	2,964.00 ✓
801 8TH AVE SW										
Total For 20240122 INDSP 8TH ST SW - 20240122 INDSP 8TH ST SW						2,958.00	0.00	336.00	0.00	3,294.00
254 INDEP STREET RECONSTRUCT - 254 INDEP STREET RECONSTRUCT <i>2015 St Recon</i>										
1004276005			KLOTZBACH & COMPANY LLC		10/1/2025	246.00	0.00	10.00	0.00	256.00 ✓
124 2ND AVE SW										
Total For 254 INDEP STREET RECONSTRUCT - 254 INDEP STREET RECONSTRUCT						246.00	0.00	10.00	0.00	256.00
Totals for INDSP - INDEPENDENCE SPEC ASSESS						4,998.00	18.00	760.00	0.00	5,776.00

INDEPENDENCE PROPERTY TAX DISBURSEMENT

Enter this column only

County Disbursement Date 10/31/2025**GENERAL****41,169.47**

Bus. Prop Tax Credit/ Tier 1 Credit	001-950-4463	0.00
Current Gas Elect	001-950-4060	93.00
Current Grain	001-950-4000	0.00
Homestead/Military	001-950-4000	0.00
current & delinquent mobile home	001-950-4080	232.06
Current & Delinquent Real Estate	001-950-4000	40,844.41
Rollback Replacement	001-950-4464	0.00
Current Utility	001-950-4060	0.00

OTHER EMPLOYEE & EMPLOYEE BENEFITS**25,486.59**

Bus. Prop Tax Credit/ Tier 1 Credit	112-950-4463	0.00
Current Gas Elect	112-950-4060	57.57
Current Grain	112-950-4000	0.00
Homestead/Military	112-950-4000	0.00
current & delinquent mobile home	112-950-4080	143.66
Current & Delinquent Real Estate	112-950-4000	25,285.36
Rollback Replacement	112-950-4464	0.00
Current Utility	112-950-4060	0.00

DEBT SERVICE**27,922.33**

Bus. Prop Tax Credit/ Tier 1 Credit	200-950-4463	0.00
Current Gas Elect	200-950-4060	55.62
Current Grain	200-950-4000	0.00
Homestead/Military	200-950-4000	0.00
current & delinquent mobile home	200-950-4080	138.78
Current & Delinquent Real Estate	200-950-4000	27,727.93
Rollback Replacement	200-950-4464	0.00
Current Utility	200-950-4060	0.00

INSURANCE**7,600.56**

Bus. Prop Tax Credit/ Tier 1 Credit	001-950-4013	0.00
Current Gas Elect	001-950-4013	17.17
Current Grain	001-950-4013	0.00
Homestead/Military	001-950-4013	0.00
current & delinquent mobile home	001-950-4013	42.84
Current & Delinquent Real Estate	001-950-4013	7,540.55
Rollback Replacement	001-950-4013	0.00
Current Utility	001-950-4013	0.00

INDEPENDENCE PROPERTY TAX DISBURSEMENT**EMERGENCY**

0.00

Bus. Prop Tax Credit/ Tier 1 Credit	119-950-4463	0.00
Current Gas Elect	119-950-4060	0.00
Current Grain	119-950-4000	0.00
Homestead/Military	119-950-4000	0.00
current & delinquent mobile home	119-950-4080	0.00
Current & Delinquent Real Estate	119-950-4000	0.00
Rollback Replacement	119-950-4464	0.00
Current Utility	119-950-4060	0.00

CIVIC CENTER

0.00

Bus. Prop Tax Credit/ Tier 1 Credit	001-950-4008	0.00
Current Gas Elect	001-950-4008	0.00
Current Grain	001-950-4008	0.00
Homestead/Military	001-950-4008	0.00
current & delinquent mobile home	001-950-4008	0.00
Current & Delinquent Real Estate	001-950-4008	0.00
Rollback Replacement	001-950-4008	0.00
Current Utility	001-950-4008	0.00

102,178.95**AGLAND**

001-950-4003

780.17**TIF**

Bus. Prop Tax Credit/ Tier 1 Credit	125-520-4463	0.00	
Current Taxes	125-520-4050	22,475.86	
Homestead/Military	125-520-4050	0.00	
		22,475.86	22,475.86

DEBT - TIF

Bus. Prop Tax Credit/ Tier 1 Credit	200-950-4463	0.00	
Current Taxes	200-950-4000	0.00	
Homestead/Military	200-950-4000	0.00	
		0.00	0.00

SPECIAL ASSESS

INDEP PAVING	210-950-4600	5,776.00	
INDEP SIDEWALKS	210-950-4601	0.00	
		5,776.00	5,776.00

TOTAL: 131,210.98

5 BANK TRANSACTION ENTRY CODES:

1 GENERAL PROPERTY TAXES			
T A X P R O P E R T Y	001-950-4000	PROP TX	40,844.41 C
	001-950-4008	CIVIC CENTER	0.00 C
	001-950-4013	INSURANCE	7,600.56 C
	001-950-4060	UTIL/EXCISE	93.00 C
	001-950-4080	MOBILE HOME	232.06 C
	001-950-4463	Bus. Prop Tax Credit/ Tier 1	0.00 C
	001-950-4464	GEN COMM/IN	0.00 C
	001-000-1110	CASH-GENERAL	48,770.03 D
	112-950-4000	EMPLOYEE BEN	25,285.36 C
	112-950-4060	UTIL/EXCISE	57.57 C
	112-950-4080	EMP MOB HOME	143.66 C
	112-950-4463	Bus. Prop Tax Credit/ Tier 1	0.00 C
	112-950-4464	EMP COMM/IN	0.00 C
	112-000-1110	CASH-GENERAL	25,486.59 D
	200-950-4000	DEBT SERVICE	27,727.93 C
	200-950-4060	UTIL/EXCISE	55.62 C
	200-950-4080	DEBT MOB HME	138.78 C
	200-950-4463	Bus. Prop Tax Credit/ Tier 1	0.00 C
	200-950-4464	DEBT COMM/IN	0.00 C
	200-000-1110	CASH-GENERAL	27,922.33 D
			102,178.95

P T R A O R X P T 2 E Y	119-950-4000	EMERGENCY	0.00 C
	119-950-4060	UTIL/EXCISE	0.00 C
	119-950-4080	EM MOB HOME	0.00 C
	119-950-4463	Bus. Prop Tax Credit/ Tier 1	0.00 C
	119-950-4464	EM COMM/IN	0.00 C
	119-000-1110	CASH-GENERAL	0.00 D
			102,178.95

2 AG LAND PROPERTY TAX (TAX AGLAND)			
	001-950-4003	AG LAND	780.17 C
	001-000-1110	CASH-GENERAL	780.17 D

3 TIF PROPERTY TAX (TIF TAXES)			
	125-520-4463	Bus. Prop Tax Credit/ Tier 1	0.00
	125-520-4050	TIF TAXES	22,475.86 C
	125-000-1110	CASH-GENERAL	22,475.86 D

4	DEBT SERVICE PROPERTY TAX - TIF			
	125-520-4051	DEBT SERVICE	0.00	C
	125-000-1110	CASH-GENERAL	0.00	D

5	SPECIAL ASSESSMENTS PROPERTY TAX (TAX STR ASSESS)			
	210-950-4600	SPEC ASSES/PAVING	5,776.00	C
	210-950-4601	SPEC ASSES/SIDEWALKS	0.00	C
	210-000-1110	CASH-GENERAL	5,776.00	D

TOTAL: 131,210.98
PROOF: 0.00

Effective FY2025, Emergency Levy (119) and Civic Center Levy (001 > 323) were combined into the General Levy

November 14, 2025
09:00 AM

Independence City
G/L Batch Update/Posting Report

Page No. 1

Item #9.

Batch: PROP TAX	Valid Entries:	19	Valid Debits:	131,210.98	Valid Credits:	131,210.98	Ref Num:	140
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Batch Id: MONTHTXR Batch Type: Recurring

Account No. Account Description	Type	Debit	Credit	Description	Date	Journal Num	Tracking Id	Seq
001-910-6910 TRANSFER OUT - GENERAL FUND G/L: 001-999-9998 EXPENSE CONTROL	Expenditure	32,109.50		TRANSFER OUT-GEN FUND	11/14/25			1
001-000-1110 CASH GENERAL FUND	General Ledger		32,109.50	GEN FUND CASH	11/14/25			2
003-910-4830 TRANSFER IN - LIBRARY G/L: 003-999-9996 REVENUE CONTROL	Revenue		32,109.50	TRANSFER IN-LIBRARY	11/14/25			3
003-000-1110 CASH LIBRARY	General Ledger	32,109.50		LIBRARY CASH	11/14/25			4
005-910-6910 TRANSFER OUT - HOTEL/MOTEL TAX G/L: 005-999-9998 EXPENSE CONTROL	Expenditure	2,500.00		TRANSFER OUT-H-M	11/14/25			5
005-000-1110 CASH HOTEL-MOTEL TAX	General Ledger		2,500.00	H-M CASH	11/14/25			6
003-910-4830 TRANSFER IN - LIBRARY G/L: 003-999-9996 REVENUE CONTROL	Revenue		2,500.00	TRANSFER IN-LIBRARY	11/14/25			7
003-000-1110 CASH LIBRARY	General Ledger	2,500.00		LIBRARY CASH	11/14/25			8
600-910-6910 TRANSFER OUT - WATER G/L: 600-999-9998 EXPENSE CONTROL	Expenditure	7,737.92		TRANSFER OUT-WATER	11/14/25			9
600-000-1110 CASH WATER	General Ledger		7,737.92	WATER CASH	11/14/25			10
605-910-4830 TRANSFER IN	Revenue		7,737.92	WATER REV BOND	11/14/25			11

Account No. Account Description	Type	Debit	Credit	Description	Date	Journal Num	Tracking Id	Seq
G/L: 605-999-9996 REVENUE CONTROL								
605-000-1110 CASH 2021 WATER REV BOND	General Ledger	7,737.92		WATER REV BOND CASH	11/14/25			12
610-910-6910 TRANSFER OUT - SEWER G/L: 610-999-9998 EXPENSE CONTROL	Expenditure	7,928.42		TRANSFER OUT-SEWER	11/14/25			13
610-000-1110 CASH SEWER	General Ledger		7,928.42	SEWER CASH	11/14/25			14
611-910-4830 TRANSFER IN - SRF SINKING G/L: 611-999-9996 REVENUE CONTROL	Revenue		7,928.42	TRANSFER IN-SRF SINKING	11/14/25			15
611-000-1110 CHECKING - SRF SINKING FUND	General Ledger	7,928.42		SRF SINKING CASH	11/14/25			16
610-910-6910 TRANSFER OUT - SEWER G/L: 610-999-9998 EXPENSE CONTROL	Expenditure	20,825.00		TRANSFER OUT-SEWER	11/14/25			17
610-000-1110 CASH SEWER	General Ledger		20,825.00	SEWER CASH	11/14/25			18
200-910-4830 TRANSFER IN - DEBT SERVICE G/L: 200-999-9996 REVENUE CONTROL	Revenue		20,825.00	TRANSFER IN-DEBT SVC	11/14/25			19
200-000-1110 CASH DEBT SERVICE	General Ledger	20,825.00		DEBT SVC CASH	11/14/25			20
740-910-6910 TRANSFER OUT G/L: 740-999-9998 EXPENSE CONTROL	Expenditure	4,166.67		TRANSFER OUT-STORM WATER	11/14/25			21
740-000-1110 CASH STORM WATER	General Ledger		4,166.67	STORM WATER CASH	11/14/25			22

November 14, 2025
09:08 AM

Independence City
G/L Entry Verification Listing

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Account No. Account Description	Type	Debit	Credit	Description	Date	Journal Num	Tracking Id	Seq
200-910-4830 TRANSFER IN - DEBT SERVICE G/L: 200-999-9996 REVENUE CONTROL	Revenue		4,166.67	TRANSFER IN-DEBT SVC	11/14/25			23
200-000-1110 CASH DEBT SERVICE	General Ledger	4,166.67		DEBT SVC CASH	11/14/25			24

Entries: 24 Debits: 150,535.02 Credits: 150,535.02

There are NO errors in this listing.

MONTHLY TRANSFERS

[illegible]

DONE

TO DO

November 14, 2025
09:08 AM

Independence City
G/L Batch Update/Posting Report

Page 1
Item #9.

Batch: MONTHXR	Valid Entries:	24	Valid Debits:	150,535.02	Valid Credits:	150,535.02	Ref Num:	141
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CITY COUNCIL MEMORANDUM

TO: City Council

FROM: Susi Lampe, CMC, IaCMC, IaCFO – Assistant City Manager/City Clerk/Treasurer

DATE OF MEETING: November 24, 2025

ITEM TITLE: BergankDV Fiscal Year 2025 Audit Report

BACKGROUND:

The Fiscal Year 2025 Audit Report has been completed and is attached for review. Dustin Opatz with BergankDV has prepared a short presentation for review.

DISCUSSION:

Performing an Audit is an essential piece of Financial Wellness for any organization, as well as being required by State Code. Of note, there were no deficiencies in internal control that the auditor considered to be material weaknesses. There were two items identified that were considered to be significant deficiencies.

1. Independence Fire Department – All accounting functions are handled by the Treasurer. This is planned to be resolved by adding additional segregation of duties; however, it is difficult to do this with the minimum staffing currently in place.
2. Independence Public Library Foundation – All accounting functions are handled by one or two individuals without adequate compensating controls. This is planned to be resolved by continuing to work to segregate duties and be consistent with those processes moving forward.

Of note, the City's financial policy, Resolution 2011-75, states that the City will strive to maintain a balance of 25% of operating expenditures in the general fund at the end of the year. At the end of FY2025, we had 26.2% remaining.

Additional information is in the attached Communications Letter and the Independent Auditor's Reports Basic Financial Statements Supplementary and Other Information Schedule of Findings and Questioned Costs.

RESULTS:

The City has established priorities during strategic planning sessions. This item supports the Vision from that session of **efficient and effective planning and prioritizing of all available resources**. This item helps achieve that vision by ensuring that financial activities meet requirements for the State of Iowa and best practices.

FINANCIAL CONSIDERATION:

N/A

RECOMMENDATION:

This item is for information only. No recommendation is made by Staff.

City of Independence

Audit Presentation



The Audit

Independent Auditor's Report

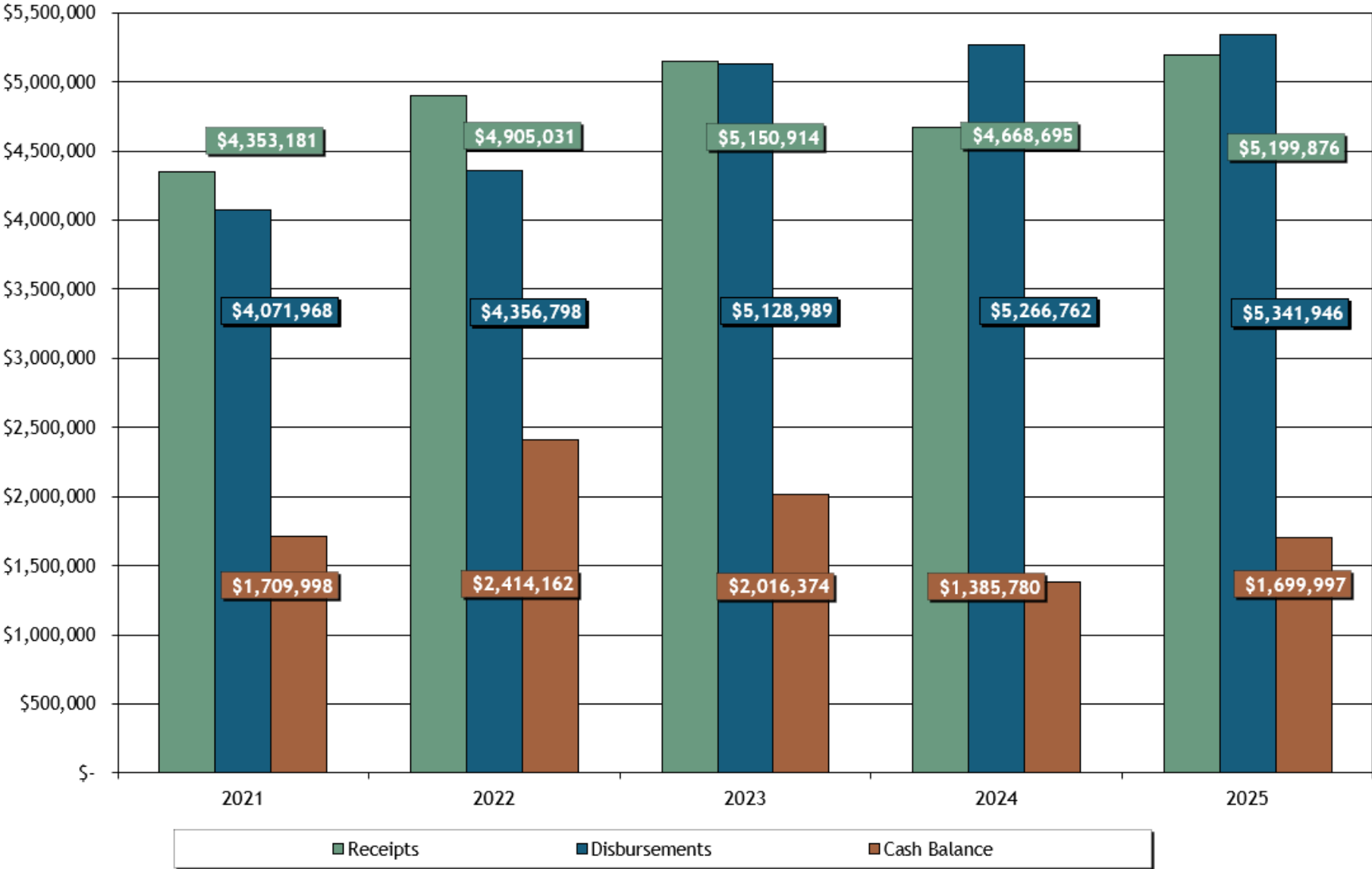
- ◆ Opinion on the City's Basic Financial Statements
- ◆ Management is responsible for the financial statement.
- ◆ Auditor is responsible for expressing an opinion on the financial statements
- ◆ Unmodified Opinion - best opinion an auditor is able to offer
- ◆ Provides assurance that the financial statements are fairly presented in all material respects on the cash basis of accounting
- ◆ Adverse Opinion - Discretely Presented Component Unit - ILP

Government Audit Standards Report and Single Audit

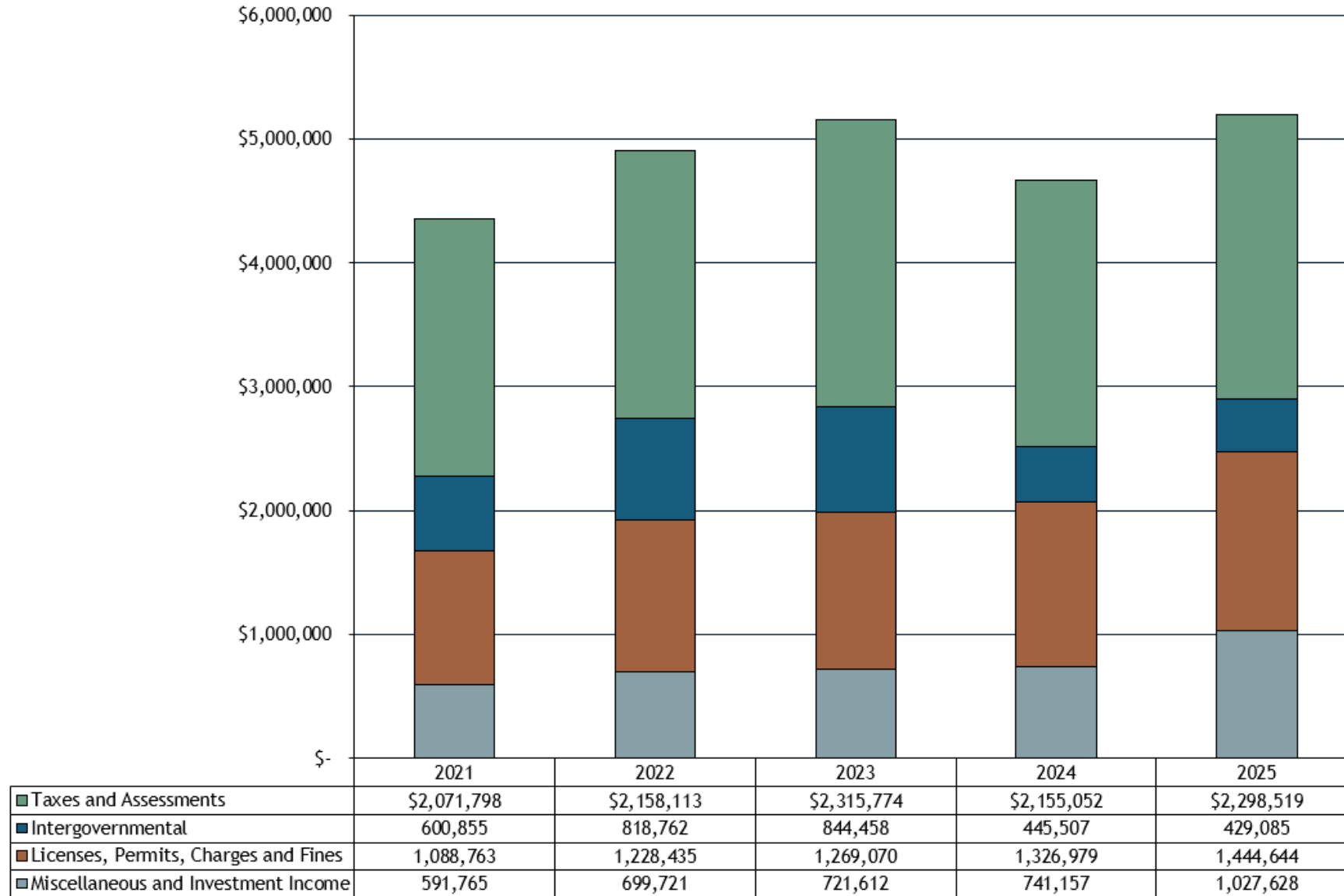
- ◆ Report on Government Auditing Standards - two significant deficiencies in internal control, no compliance findings
 - ◆ Lack of Segregation of Accounting Duties - Fire Department
 - ◆ Lack of Segregation of Accounting Duties - Public Library Foundation
- ◆ Iowa Code of Compliance
 - ◆ No findings reported

Financial Communications

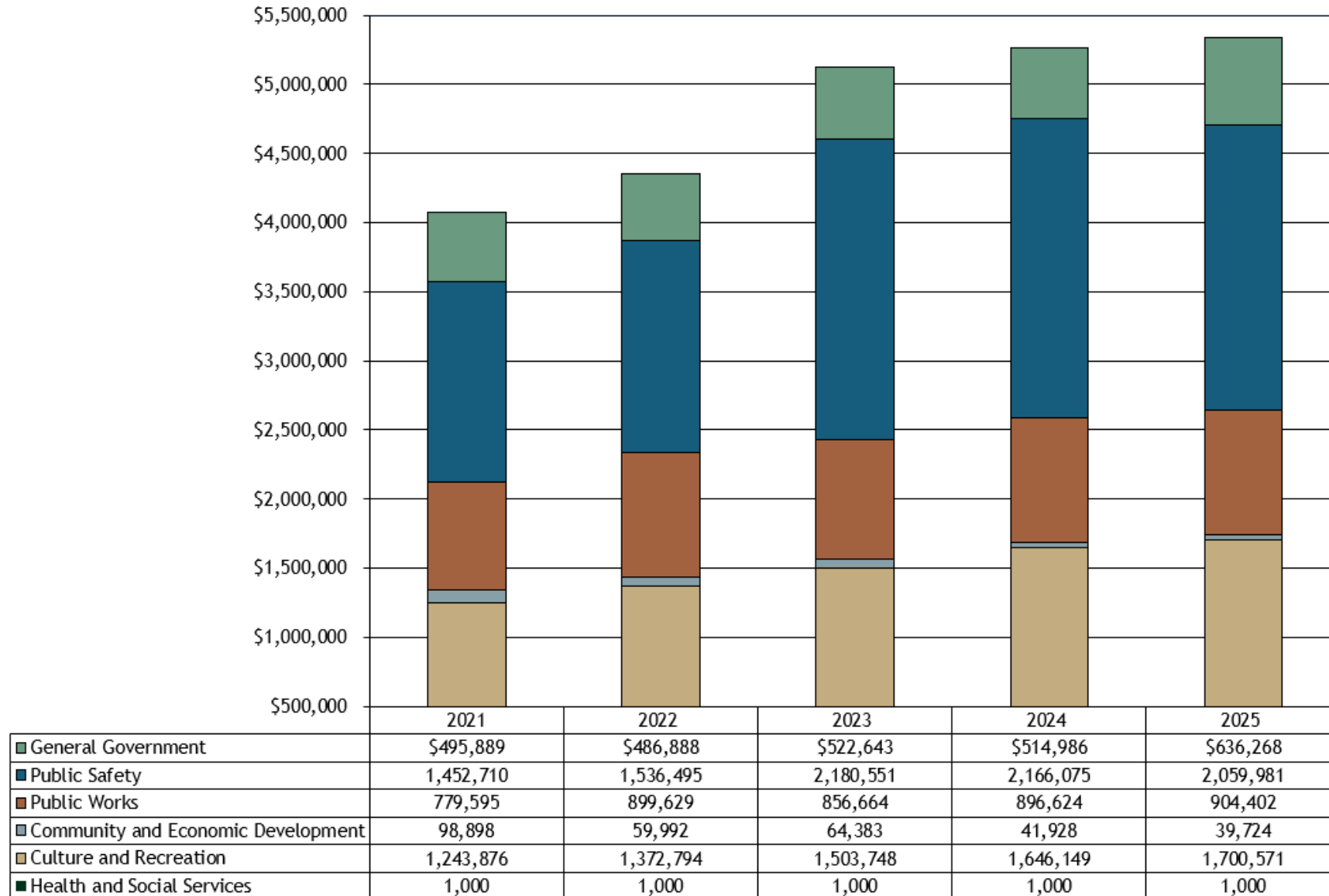
General Fund



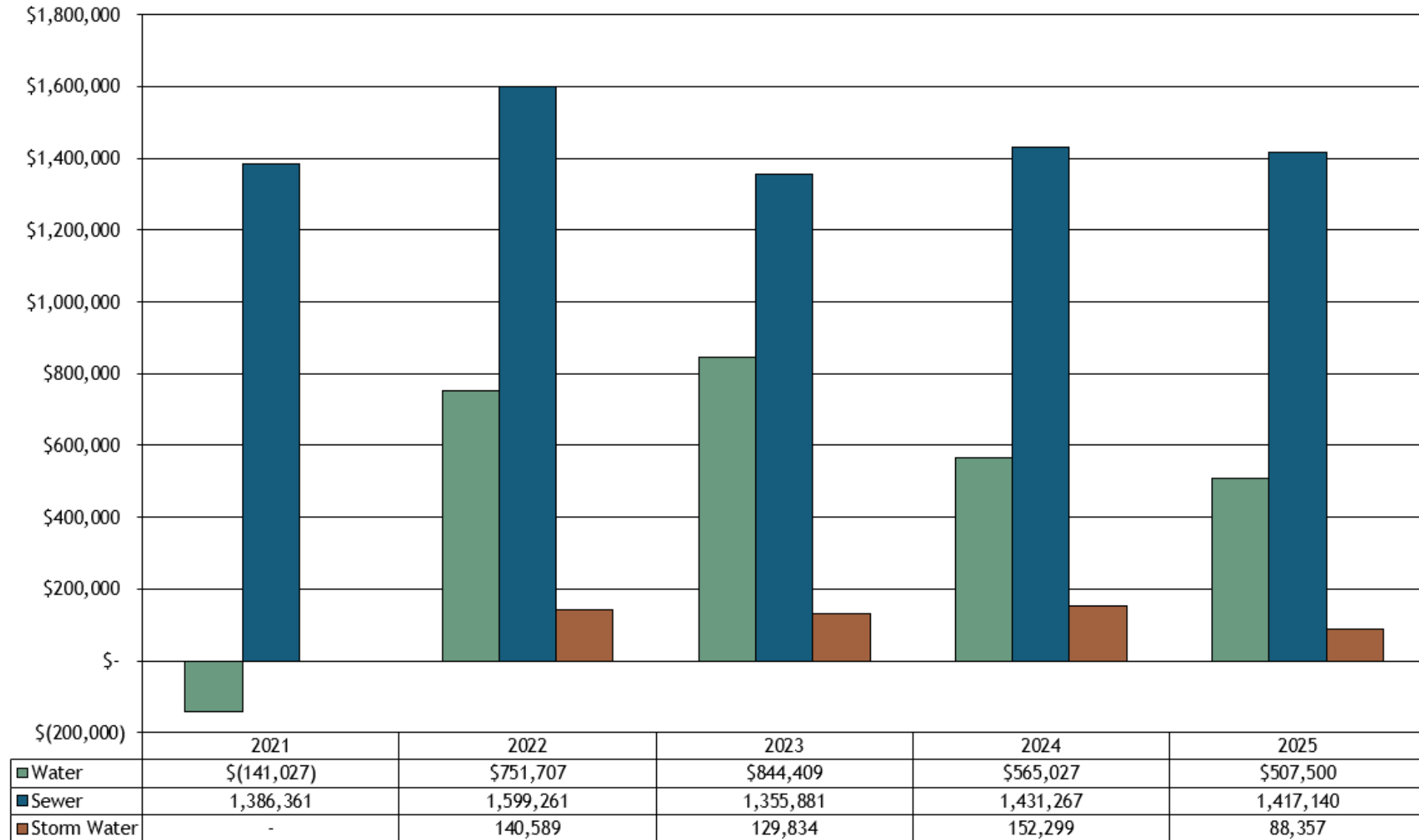
General Fund Receipts



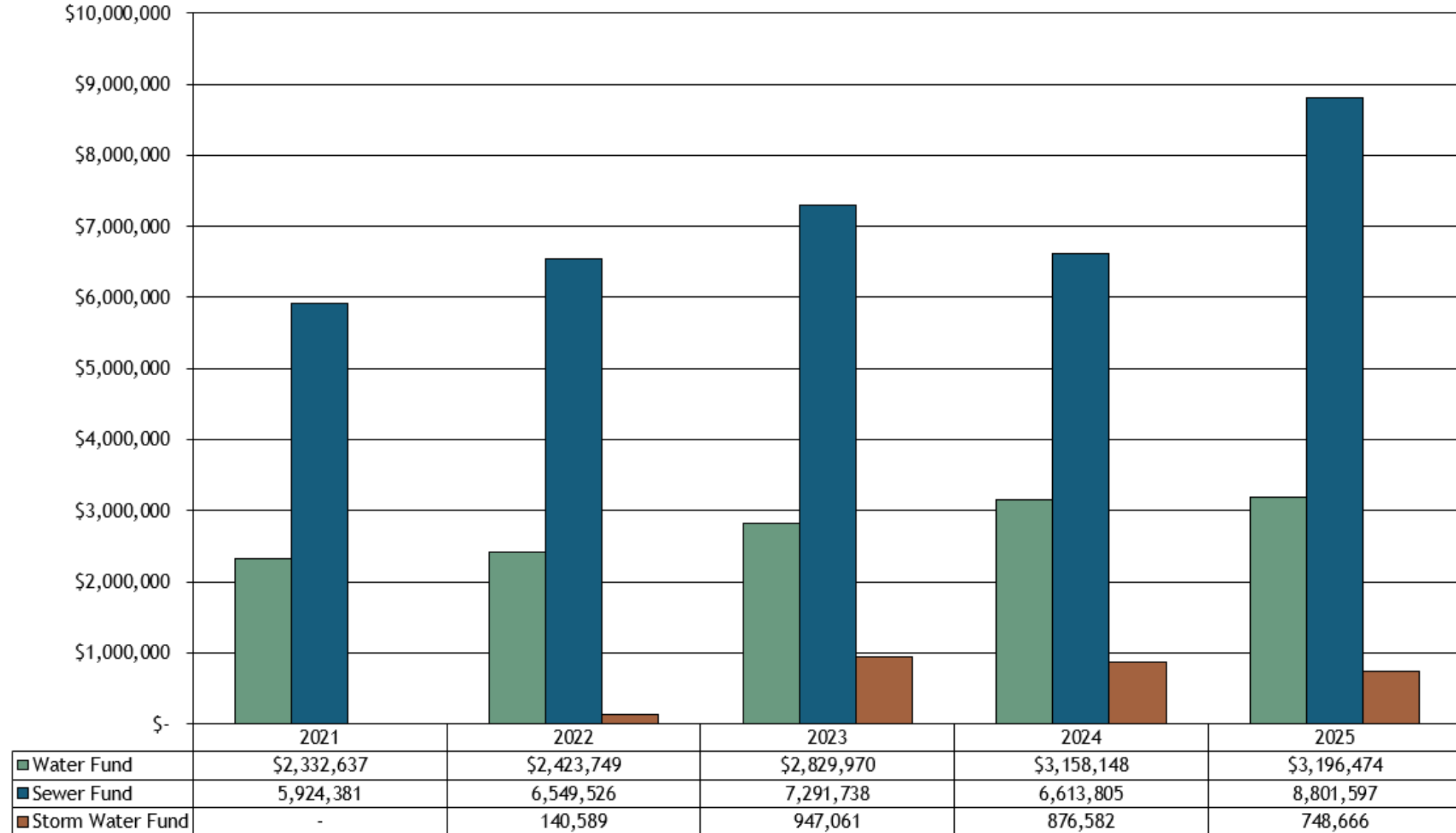
General Fund Disbursements



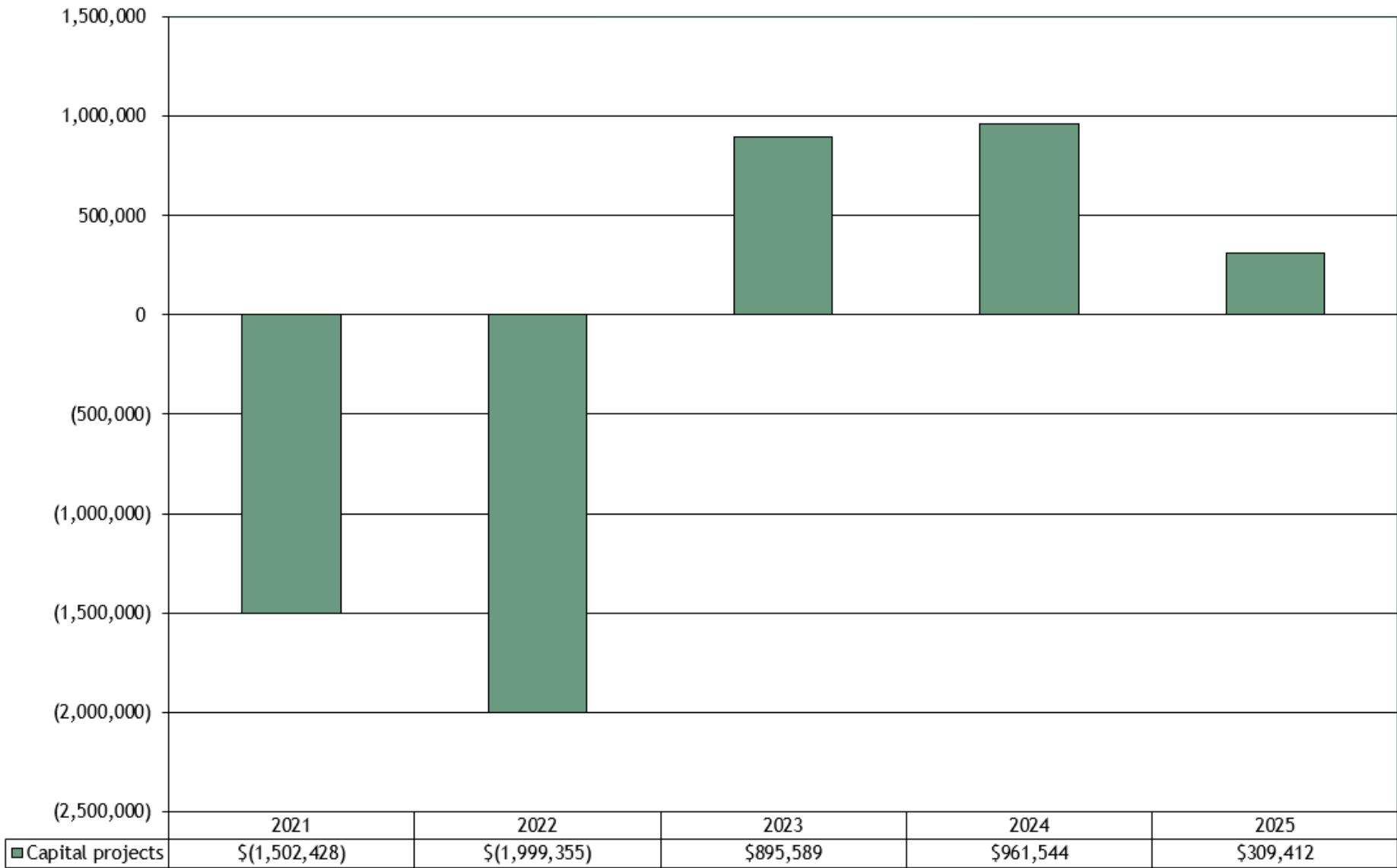
Operating Income – Enterprise Funds



Enterprise Funds – Cash Position



Capital Projects Fund – Cash Position



Auditor



Dustin Opatz, CPA

DIRECTOR

DUSTIN.OPATZ@CREATIVEPLANNING.COM

Thank You



This commentary is provided for general information purposes only, should not be construed as investment, tax or legal advice, and does not constitute an attorney/client relationship. Past performance of any market results is no assurance of future performance. The information contained herein has been obtained from sources deemed reliable but is not guaranteed.

City of Independence

Independent Auditor's Reports
Basic Financial Statements
Supplementary and Other Information
Schedule of Findings and Responses

June 30, 2025

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**City of Independence
Elected Officials and Administration
June 30, 2025**

<u>Elected Officials</u>	<u>Title</u>	<u>Term Expires</u>
Brad Bleichner	Mayor	December 31, 2025
Matthew Mayner	Council Member	December 31, 2025
Kathryn Jensen	Council Member	December 31, 2025
Ralph Moore	Council Member	December 31, 2025
Michael O'Loughlin	Council Member	December 31, 2025
Debra Hanna	Council Member	December 31, 2027
Brian Prusator	Council Member	December 31, 2027
Bret Weber	Council Member	December 31, 2027

<u>City Staff</u>	
Matthew R. Schmitz	City Manager
Susi Lampe	City Clerk/Treasurer
Douglas Herman	Attorney

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Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Independence
Independence, Iowa

Report on the Audit of the Financial Statements

We have audited the financial statements of the governmental activities, business type activities, each major fund, the aggregate discretely presented component units and the aggregate remaining fund information of the City of Independence, Iowa, as of and for the year ended June 30, 2025, and the related notes to basic financial statements, which collectively comprise the City's basic financial statements as listed in the Table of Contents.

Basis for Adverse Opinion on the Aggregate Discretely Presented Component Units

The basic financial statements do not include financial data for one of the City's legally separate component units. The Independence Light and Power, Telecommunications reports in accordance with U.S. generally accepted accounting principles, a different financial reporting framework than the City's cash basis of accounting. Accounting principles applicable to the cash basis of accounting require the financial data for all component units to be reported with the financial data of the City's primary government unless the City also issues basic financial statements for the financial reporting entity which includes the financial data for all component units. The City has not issued such reporting entity basic financial statements. The amounts by which this omission would affect the receipts, disbursements, and cash balances of the aggregate discretely presented component unit has not been determined.

Adverse Opinion

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on the Aggregate Discretely Presented Component Units" paragraph, the basic financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the City of Independence as of June 30, 2025, or the changes in its cash basis financial position thereof for the year then ended in accordance with the basis of accounting described in Note 1.

Unmodified Opinions

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, business type activities, each major fund and the aggregate remaining fund information of City of Independence as of June 30, 2025, and the respective changes in its cash basis financial position for the year then ended in accordance with the basis of accounting described in Note 1.

Responsibilities of Management for the Financial Statements

The City of Independence management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of Management for the Financial Statements (Continued)

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Basis for Opinions

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

Basis of Accounting

As discussed in Note 1, these basic financial statements were prepared on the basis of cash receipts and disbursements, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise City of Independence's basic financial statements. The basic financial statements for the four years ended June 30, 2019, (which are not presented herein), were audited by other auditors and they expressed unmodified opinions on those basic financial statements which were prepared on the basis of cash receipts and disbursements and expressed an adverse opinion on the basic financial statements of the aggregate discretely presented component units due to the omission of the Independence Light and Power, Telecommunications. The supplementary information included in Schedules 1 through 4, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole

The other information, the Budgetary Comparison Information, the Schedule of the City's Proportionate Share of the Net Pension Liability (Asset) and the Schedule of City Contributions as listed in the Table of Contents, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2025, on our consideration of the City of Independence's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Independence's internal control over financial reporting and compliance.

BerganKDV, Ltd.

Minneapolis, Minnesota
November 17, 2025

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BASIC FINANCIAL STATEMENTS

City of Independence
Cash Basis Statement of Activities and Net Position
Year Ended June 30, 2025

Functions/Programs	Disbursements	Program Receipts		
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities				
General government	\$ 763,391	\$ 48,710	\$ 24,739	\$ -
Public safety	2,704,464	141,650	319,946	-
Public works	1,631,876	833,739	882,604	5,045
Health and social services	1,000	-	-	-
Culture and recreation	2,001,393	724,827	104,921	-
Community and economic development	458,701	-	315,145	-
Debt service	1,726,644	-	-	151,576
Capital projects	2,131,560	-	-	369,241
Total governmental activities	<u>11,419,029</u>	<u>1,748,926</u>	<u>1,647,355</u>	<u>525,862</u>
Business-type activities				
Water	1,292,175	1,160,798	-	-
Sewer	2,398,345	2,487,724	-	-
Stormwater	87,745	164,829	-	-
Total business-type activities	<u>3,778,265</u>	<u>3,813,351</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 15,197,294</u>	<u>\$ 5,562,277</u>	<u>\$ 1,647,355</u>	<u>\$ 525,862</u>

General receipts, transfers, and debt proceeds

Property and other city tax levied for
 General purposes
 Debt service
Commerical/industrial tax replacement
Tax increment financing
Local option sales tax
Hotel/motel tax
Payment in lieu of tax
Unrestricted interest on investments
Miscellaneous
Sale of capital assets
Transfers
Proceeds from long-term debt
Total general receipts, transfers, and debt proceeds
Change in cash basis net position
Cash basis net position beginning of year
Cash basis net position end of year

Net (Disbursements) Receipts and
Changes in Cash Basis Net Position

Governmental Activities	Business-Type Activities	Total
\$ (689,942)	\$ -	\$ (689,942)
(2,242,868)	-	(2,242,868)
89,512	-	89,512
(1,000)	-	(1,000)
(1,171,645)	-	(1,171,645)
(143,556)	-	(143,556)
(1,575,068)	-	(1,575,068)
(1,762,319)	-	(1,762,319)
<u>(7,496,886)</u>	<u>-</u>	<u>(7,496,886)</u>
-	(131,377)	(131,377)
-	89,379	89,379
-	77,084	77,084
<u>-</u>	<u>35,086</u>	<u>35,086</u>
<u>(7,496,886)</u>	<u>35,086</u>	<u>(7,461,800)</u>
3,711,608	-	3,711,608
1,243,603	-	1,243,603
288,507	-	288,507
1,169,832	-	1,169,832
867,683	-	867,683
112,256	-	112,256
156,000	-	156,000
332,406	160,196	492,602
48,431	-	48,431
871	-	871
172,750	(172,750)	-
49,600	2,075,670	2,125,270
<u>8,153,547</u>	<u>2,063,116</u>	<u>10,216,663</u>
656,661	2,098,202	2,754,863
<u>4,972,108</u>	<u>10,648,535</u>	<u>15,620,643</u>
<u>\$ 5,628,769</u>	<u>\$ 12,746,737</u>	<u>\$ 18,375,506</u>

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City of Independence
Cash Basis Statement of Activities and Net Position
Year Ended June 30, 2025

	Primary Government		
	Governmental Activities	Business Type Activities	Total
Cash Basis Net Position			
Restricted			
Nonexpendable			
Cemetery perpetual care	\$ 95,000	\$ -	\$ 95,000
Expendable			
Cemetery	49,979	-	49,979
Streets	1,184,107	-	1,184,107
Capital projects	1,544,470	369,088	1,913,558
Urban renewal projects	381,905	-	381,905
Fire department	170,080	-	170,080
Hotel/motel tax	194,569	-	194,569
Employee benefits	562,154	-	562,154
Debt service	392,942	246,082	639,024
Library purposes	375	-	375
Economic development	358,200	-	358,200
Other purposes	375,413	-	375,413
Unrestricted	319,575	12,131,567	12,451,142
Total cash basis net position	<u>\$ 5,628,769</u>	<u>\$ 12,746,737</u>	<u>\$ 18,375,506</u>

City of Independence
Statement of Cash Receipts, Disbursements, and
Changes in Cash Fund Balances -
Governmental Funds
Year Ended June 30, 2025

		Special Revenue		Debt Service
	General	Road Use Tax (110)	Employee Benefits (112)	Debt Service (200. 210)
Receipts				
General property taxes	\$ 2,186,263	\$ -	\$ 1,326,568	\$ 1,243,603
Tax increment	-	-	-	-
Other city tax	112,256	-	-	-
Special assessments	-	-	-	151,576
Licenses and permits	344,234	-	-	-
Intergovernmental	429,085	861,205	86,969	73,470
Charges for services	1,100,410	-	-	-
Use of money and property	528,276	-	-	-
Miscellaneous	499,352	-	12,275	-
Total receipts	5,199,876	861,205	1,425,812	1,468,649
Disbursements				
Current				
General government	636,268	-	126,763	-
Public safety	2,059,981	-	593,851	-
Public works	904,402	581,373	146,101	-
Health and social services	1,000	-	-	-
Community and economic development	39,724	-	-	-
Culture and recreation	1,700,571	-	300,822	-
Debt service				
Principal and interest	-	-	-	1,420,000
Interest and fiscal charges	-	-	-	306,644
Capital outlay				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Economic development	-	-	-	-
Culture and recreation	-	-	-	-
Total disbursements	5,341,946	581,373	1,167,537	1,726,644
Excess of receipts over (under) disbursements	(142,070)	279,832	258,275	(257,995)
Other Financing Sources (Uses)				
Insurance proceeds	91,428	-	-	-
Bonds issued	-	-	-	-
Transfers in	765,854	-	-	381,429
Transfers out	(309,567)	-	-	(50,000)
Total other financing sources (uses)	547,715	-	-	331,429
Net change in cash fund balances	405,645	279,832	258,275	73,434
Cash Fund Balances				
Beginning of year	1,385,780	904,275	-	319,508
Change from nonmajor to major (See Note 14)	-	-	303,879	-
Beginning of year, restated	1,385,780	904,275	303,879	319,508
End of year	\$ 1,791,425	\$ 1,184,107	\$ 562,154	\$ 392,942

See notes to basic financial statements.

Capital Projects Capital Projects (300- 399)	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 4,756,434
-	1,169,832	1,169,832
-	867,683	979,939
-	-	151,576
-	-	344,234
308,066	315,145	2,073,940
-	-	1,100,410
12	7,768	536,056
67,957	69,907	649,491
<u>376,035</u>	<u>2,430,335</u>	<u>11,761,912</u>
-	-	763,031
-	50,632	2,704,464
-	-	1,631,876
-	-	1,000
-	418,977	458,701
-	-	2,001,393
-	-	1,420,000
-	-	306,644
35,520	-	35,520
185,663	-	185,663
1,177,602	-	1,177,602
-	369,351	369,351
363,424	-	363,424
<u>1,762,209</u>	<u>838,960</u>	<u>11,418,669</u>
(1,386,174)	1,591,375	343,243
-	-	91,428
49,600	-	49,600
684,442	249,884	2,081,609
-	(1,549,292)	(1,908,859)
<u>734,042</u>	<u>(1,299,408)</u>	<u>313,778</u>
(652,132)	291,967	657,021
961,544	1,400,641	4,971,748
-	(303,879)	-
<u>961,544</u>	<u>1,096,762</u>	<u>4,971,748</u>
<u>\$ 309,412</u>	<u>\$ 1,388,729</u>	<u>\$ 5,628,769</u>

City of Independence
Statement of Cash Receipts, Disbursements,
and Changes in Cash Balances -
Governmental Funds
Year Ended June 30, 2025

		Special Revenue		Debt Service
	General Fund	Road Use Tax (110)	Employee Benefits (112)	Debt Service (200. 210)
Cash Basis Fund Balances				
Nonspendable				
Cemetery perpetual care	\$ -	\$ -	\$ -	\$ -
Restricted for				
Cemetery	41,848	-	-	-
Streets	-	1,184,107	-	-
Capital projects	-	-	-	-
Urban renewal projects	-	-	-	-
Fire department	-	-	-	-
Employee benefits	-	-	562,154	-
Hotel/motel tax	194,569	-	-	-
Debt service	-	-	-	392,942
Library purposes	375	-	-	-
Economic development	-	-	-	-
Other purposes	-	-	-	-
Committed for				
Library purposes	50,622	-	-	-
Assigned for				
Street capital projects	2,386	-	-	-
Parks	94,879	-	-	-
Airport	627	-	-	-
Police canine	7,054	-	-	-
Fire department	547	-	-	-
Unassigned	1,398,518	-	-	-
Total cash fund balances	\$ 1,791,425	\$ 1,184,107	\$ 562,154	\$ 392,942

<u>Capital Projects Capital Projects (300- 399)</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ 95,000	\$ 95,000
-	8,131	49,979
-	-	1,184,107
1,544,470	-	1,544,470
-	381,905	381,905
-	170,080	170,080
-	-	562,154
-	-	194,569
-	-	392,942
-	-	375
-	358,200	358,200
-	375,413	375,413
-	-	50,622
-	-	2,386
-	-	94,879
-	-	627
-	-	7,054
-	-	547
(1,235,058)	-	163,460
<u>\$ 309,412</u>	<u>\$ 1,388,729</u>	<u>\$ 5,628,769</u>

City of Independence
Statement of Cash Receipts, Disbursements,
and Changes in Cash Balances
Proprietary Funds
Year Ended June 30, 2025

	Enterprise Funds				Internal Service
	Water (600- 606)	Sewer (610- 620)	Storm Water (740)	Total	Health Insurance
Operating Receipts					
Charges for services	\$ 1,136,602	\$ 2,479,888	\$ 164,829	\$ 3,781,319	\$ 217,390
Miscellaneous	24,196	1,626	-	25,822	-
Total operating receipts	<u>1,160,798</u>	<u>2,481,514</u>	<u>164,829</u>	<u>3,807,141</u>	<u>217,390</u>
Operating Disbursements					
Public safety	-	-	-	-	110,438
Public works	-	-	-	-	7,913
Culture and recreation	-	-	-	-	52,434
General government	-	-	-	-	43,930
Business type activities	653,298	1,064,374	76,472	1,794,144	3,035
Total operating disbursements	<u>653,298</u>	<u>1,064,374</u>	<u>76,472</u>	<u>1,794,144</u>	<u>217,750</u>
Excess of operating receipts over operating disbursements	507,500	1,417,140	88,357	2,012,997	(360)
Nonoperating Receipts (Disbursements)					
Interest on investments	118,303	41,893	-	160,196	-
Farm rent	-	6,210	-	6,210	-
Debt proceeds	-	2,075,670	-	2,075,670	-
Debt service	(93,275)	(607,614)	-	(700,889)	-
Capital projects	(545,602)	(726,357)	(11,273)	(1,283,232)	-
Total nonoperating receipts (disbursements)	<u>(520,574)</u>	<u>789,802</u>	<u>(11,273)</u>	<u>257,955</u>	<u>-</u>
Excess of receipts over (under) disbursements	(13,074)	2,206,942	77,084	2,270,952	(360)
Transfers					
Transfers in	51,400	51,400	-	102,800	-
Transfers out	-	(70,550)	(205,000)	(275,550)	-
Total transfers	<u>51,400</u>	<u>(19,150)</u>	<u>(205,000)</u>	<u>(172,750)</u>	<u>-</u>
Change in cash balances	38,326	2,187,792	(127,916)	2,098,202	(360)
Cash Balances					
Beginning of year	<u>3,158,148</u>	<u>6,613,805</u>	<u>876,582</u>	<u>10,648,535</u>	<u>360</u>
End of year	<u>\$ 3,196,474</u>	<u>\$ 8,801,597</u>	<u>\$ 748,666</u>	<u>\$ 12,746,737</u>	<u>\$ -</u>
Cash Basis Fund Balances					
Restricted for					
Debt service	\$ 7,399	\$ 238,683	\$ -	\$ 246,082	\$ -
Capital projects	111,657	-	257,431	369,088	-
Unrestricted	<u>3,077,418</u>	<u>8,562,914</u>	<u>491,235</u>	<u>12,131,567</u>	<u>-</u>
Total cash basis fund balances	<u>\$ 3,196,474</u>	<u>\$ 8,801,597</u>	<u>\$ 748,666</u>	<u>\$ 12,746,737</u>	<u>\$ -</u>

See notes to basic financial statements.

City of Independence
Notes to Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Independence is a political subdivision of the State of Iowa located in Buchanan County. It was first incorporated in 1864 and operates under the Home Rule provisions of the Constitution of Iowa. The City operates under the Mayor-Council form of government with the Mayor and Council Members elected on a nonpartisan basis. The City provides numerous services to citizens including public safety, public works, health and social services, culture and recreation, community and economic development, water utilities, sewer utilities and general government services.

A. Reporting Entity and Jointly Governed Organizations

For financial reporting purposes, the City of Independence has included all funds, organizations, agencies, boards, commissions, and authorities. The City has also considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's basic financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and 1) the ability of the City to impose its will on that organization or 2) the potential for the organization to provide specific benefits or impose specific financial burdens on the City.

Except as noted, these basic financial statements present the City of Independence (the primary government) and its component units. The basic financial statements do not include financial data for Independence Light and Power, Telecommunications (Utility), a legally separate entity which should be reported as a discretely presented component unit. The component units discussed below are included in the City's reporting entity because of the significance of their operational or financial relationship with the City.

1. Blended Component Unit

The following component unit is legally separate from the City, but is so intertwined with the City it is, in substance, the same as the City. It is reported as part of the City and blended into the appropriate fund.

The Independence Fire Department has been incorporated under the provisions of the Iowa Nonprofit Corporation Act for the purpose of supporting the Fire Department. In accordance with criteria set forth by the Governmental Accounting Standards Board, the Independence Fire Department meets the definition of a component unit which should be blended as it provides services entirely, or almost entirely, to the primary government. The financial activity of the component unit has been blended as a Special Revenue Fund of the City.

2. Discretely Presented Component Unit

The Independence Public Library Foundation, Inc. (Foundation) has been incorporated under the provisions of the Iowa Nonprofit Corporation Act to operate exclusively for charitable, educational, and scientific purposes which benefit or support the Independence Public Library. In accordance with criteria set forth by the Governmental Accounting Standards Board, the Foundation meets the definition of a component unit which should be discretely presented. Based on these criteria, the economic resources received or held by the Foundation are substantially for the direct benefit of the City of Independence Library. Condensed financial information of the Foundation is presented in Note 7.

City of Independence
Notes to Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity and Jointly Governed Organizations (Continued)

3. Excluded Component Unit

Independence Light and Power, Telecommunications was established under Chapter 388 of the *Code of Iowa* to operate the City's electrical, cable, internet, and telephone Utility. The Independence Light and Power, Telecommunications is governed by a five-member Board of Trustees appointed by the Mayor and approved by the City Council. In accordance with criteria set forth by the Governmental Accounting Standards Board, Independence Light and Power, Telecommunications meets the definition of a component unit which should be discretely presented. Basic financial statements for Independence Light and Power, Telecommunications were prepared on the accrual basis of accounting in conformity with U.S. generally accepted accounting principles but are not included in the City's basic financial statements since the City prepares its basic financial statements on the cash basis. Complete basic financial statements can be obtained from the Independence Light and Power, Telecommunications, P.O. Box 754, Independence, IA 50644.

4. Jointly Governed Organizations

The City participates in several jointly governed organizations for which the City is not financially accountable or the nature and significance of the relationship with the City are such that exclusion does not cause the City's basic financial statements to be misleading or incomplete. City officials are members of the following boards and commissions: Buchanan County Assessor's Conference Board, Buchanan County Landfill Commission, Buchanan County Emergency Management Commission and Buchanan County Joint 911 Service Board.

B. Basis of Presentation

Government-Wide Financial Statement - The Cash Basis Statement of Activities and Net Position reports information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from this statement. Governmental activities, which are supported by tax and intergovernmental revenues, are reported separately from business type activities, which rely to a significant extent on fees and charges for services.

The Cash Basis Statement of Activities and Net Position presents the City's nonfiduciary net position. Net position is reported in the following categories/components:

Non-Expendable Restricted Net Position - This fund is subject to externally imposed stipulations which requires the cash balances to be maintained permanently by the City, including the original principal for cemetery perpetual care.

Expendable Restricted Net Position - This results when constraints placed on the use of cash balances is either externally imposed or imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position - This fund consists of cash balances not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

City of Independence
Notes to Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

The Cash Basis Statement of Activities and Net Position demonstrates the degree to which the direct disbursements of a given function are offset by program receipts. Direct disbursements are those clearly identifiable with a specific function. Program receipts include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants, contributions, and interest on investments restricted to meeting the operational or capital requirements of a particular function. Property tax and other items not properly included among program receipts are reported instead as general receipts.

Fund Financial Statements - Separate basic financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds.

The City reports the following major governmental funds:

General Fund - This fund is the general operating fund of the City. All general tax receipts and other receipts not allocated by law or contractual agreement to some other fund are accounted for in this fund. From the fund are paid the general operating disbursements, the fixed charges, and the capital improvement costs not paid from other funds.

Road Use Tax Fund - This fund is used to account for road use tax and related activity.

Debt Service Fund - This fund is utilized to account for property tax and other receipts to be used for the payment of interest and principal on the City's general long-term debt.

Capital Projects Fund - This fund is used to account for all resources used in the acquisition and construction of capital facilities.

Employee Benefit Fund - This fund is used to account for the employee benefit property tax levy and related disbursements.

The City reports the following major proprietary funds:

Enterprise, Water Fund - These funds account for the operation and maintenance of the City's water system.

Enterprise, Sewer Fund - These funds account for the operation and maintenance of the City's wastewater treatment and sanitary sewer system.

Enterprise, Storm Water Fund - These fund is established to account for resources held and used to provide benefits to the organization's employees

The City also reports the following proprietary fund:

Internal Service Fund - This fund is utilized to account for the financing of goods or services purchased by one department of the City and provided to other departments or agencies on a cost reimbursement basis.

City of Independence
Notes to Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting

The City maintains its financial records on the basis of cash receipts and disbursements and the basic financial statements of the City are prepared on that basis. The cash basis of accounting does not give effect to accounts receivable, accounts payable and accrued items. Accordingly, the basic financial statements do not present financial position and results of operations of the funds in accordance with U.S. generally accepted accounting principles.

Under the terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants and general receipts. Thus, when program disbursements are paid, there are both restricted and unrestricted cash basis net position available to finance the program. It is the City's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants and then by general receipts.

When a disbursement in governmental funds can be paid using either restricted or unrestricted resources, the City's policy is generally to first apply the disbursement toward restricted fund balance and then to less-restrictive classifications - committed, assigned and then unassigned fund balances.

Proprietary funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements.

D. Governmental Cash Basis Fund Balances

In the governmental fund financial statements, cash basis fund balances are classified as follows:

Nonspendable - Amounts which cannot be spent because they are legally or contractually required to be maintained intact.

Restricted - Amounts restricted to specific purposes when constraints placed on the use of the resources are either externally imposed by creditors, grantors, or state or federal laws or imposed by law through constitutional provisions or enabling legislation.

Committed - Amounts which the City Council commits for a specific purpose by resolution.

Assigned - Amounts which the City Council intends to use for a specific purpose.

Unassigned - All amounts not included in the preceding classifications.

The City will strive to maintain a minimum unassigned General Fund balance of 25% of total operating expenditures. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then committed, then assigned and lastly unassigned fund balance.

E. Budgets and Budgetary Accounting

The budgetary comparison and related disclosures are reported as Other Information. During the year ended June 30, 2025, disbursements did not exceed budgeted amounts.

City of Independence Notes to Basic Financial Statements

NOTE 2 - CASH AND POOLED INVESTMENTS

The City's deposits in banks at June 30, 2025, were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the *Code of Iowa*. This chapter provides for additional assessments against the depositories to ensure there will be no loss of public funds.

Custodial Credit Risk - Deposits: This is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City has a policy to only make deposits in the State of Iowa where deposits are covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the *Code of Iowa*. The City's deposits in banks at June 30, 2025, were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the *Code of Iowa*. This chapter provides for additional assessments against the depositories to ensure there will be no loss of public funds. The City had \$2,872,991 in certificates of deposit, \$14,663,046 in checking and savings accounts and \$1,575 in Petty Cash at June 30, 2025.

The City is authorized by statute to invest public funds in obligations of the United States government, its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by the City Council; prime eligible bankers acceptances; certain high rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investments trusts; and warrants or improvement certificates of a drainage district.

The City had investments in the Iowa Public Agency Investment Trust which are valued at an amortized cost of \$837,894. There are no limitations or restrictions on withdrawals for the IPAIT investments. The City's investment in the Iowa Public Agency Investment Trust is unrated.

Concentration of Credit Risk: The City's investment policy states the City will diversify its investment to reduce the risk of loss resulting from over-concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. As of June 30, 2025, the City's investments follow the guidelines stated in its investment policy.

Credit Risk: The City's investment policy limits investments to those specified in the above statutes. As of June 30, 2025, the City did not have investments subject to credit ratings.

Interest Rate Risk - The City's investment policy staggers portfolio maturities in a way that avoids undue concentration of assets in a specific maturity sector. Maturities shall be selected which provide stability of income and reasonable liquidity.

Custodial Credit Risk - Investments: This is the risk in the event of the failure of the counterparty the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's policy states all invested assets of the City involving the use of a public funds custodial agreement, as defined in *Iowa Code* § 12B.10C, shall comply with all rules adopted pursuant to *Iowa Code* § 12B.10C. All custodial agreements shall be in writing and shall contain a provision that all custodial services be provided in accordance with the laws of the State of Iowa.

The City adopted an Investment Policy in February 2011 that addresses the above risks and provides guidance on investments to City officials. The Investment Policy of the City of Independence shall apply to all operating funds, bond proceeds and other funds and all investment transactions involving operating funds, bond proceeds and other funds accounted for in the basic financial statements of the City of Independence.

City of Independence
Notes to Basic Financial Statements

NOTE 3 - BONDS AND NOTES FROM DIRECT BORROWING

Annual debt service requirements to maturity for general obligation notes, general obligation bonds, and revenue bonds of the City are as follows.

Year Ending June 30,	G.O. Bonds and Notes		Utility Revenue Bonds		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 1,625,000	\$ 269,116	\$ 153,000	\$ 23,725	\$ 1,778,000	\$ 292,841
2027	1,675,000	232,108	154,000	22,205	1,829,000	254,313
2028	1,225,000	193,525	160,000	20,665	1,385,000	214,190
2029	1,110,000	161,430	162,000	18,810	1,272,000	180,240
2030	1,135,000	132,688	164,000	16,935	1,299,000	149,623
2031-2035	2,245,000	382,444	827,000	51,660	3,072,000	434,104
2036-2039	960,000	67,550	364,950	9,200	1,324,950	76,750
Total	<u>\$ 9,975,000</u>	<u>\$ 1,438,861</u>	<u>\$ 1,984,950</u>	<u>\$ 163,200</u>	<u>\$ 11,959,950</u>	<u>\$ 1,602,061</u>

On July 8, 2025, the City entered into a General Obligation Corporate Purpose Bonds to borrow up to \$2,480,000. The City received \$49,600 during the year ended June 30, 2025. Debt maturity schedules will be included in the schedules above once the full funds are received.

A. Sewer Revenue Bonds

The City has pledged future sewer customer receipts, net of specified operating disbursements, to repay \$2,953,000 of sewer revenue bonds issued in February 2018 and June 2021. The bonds are payable solely from sewer customer net receipts.

The resolutions providing for the issuance of the sewer revenue bonds include the following provisions:

1. The bonds will only be redeemed from the future earnings of the utility activity and the bond holders hold a lien on the future earnings of the fund.
2. User rates shall be established at a level which produce gross receipts at least sufficient to pay the expenses of operation and maintenance of the utility and to have a balance of net receipts equal to at least 110% of the annual payments of principal and interest on the bonds.
3. Sufficient monthly transfers shall be made to a sewer revenue bond sinking account within the Sewer Fund for the purpose of making bond principal and interest payments when due.

B. Water Revenue Bonds

The City has pledged future water customer receipts, net of specified operating disbursements, to repay \$1,140,000 of water revenue bonds issued in August 2021. The bonds are payable solely from water customer net receipts.

The resolutions providing for the issuance of the water revenue bonds include the following provisions:

1. The bonds will only be redeemed from the future earnings of the utility activity and the bond holders hold a lien on the future earnings of the fund.

City of Independence
Notes to Basic Financial Statements

NOTE 3 - BONDS AND NOTES FROM DIRECT BORROWING (CONTINUED)

B. Water Revenue Bonds (Continued)

2. User rates shall be established at a level which produce gross receipts at least sufficient to pay the expenses of operation and maintenance of the utility and to have a balance of net receipts equal to at least 120% of the annual payments of principal and interest on the bonds.
3. Sufficient monthly transfers shall be made to a water revenue bond sinking account within the Water Fund for the purpose of making bond principal and interest payments when due.

C. Debt Approved But Not Drawn Upon

During the year ended June 30, 2025, the City entered into one state revolving loan for a maximum amount of \$2,178,000 in the Sewer Fund, which is being used to finance construction projects. At June 30, 2025, the City had drawn \$2,075,670 on this loan. The amortization schedules shown above do not include this loan. The City expects to draw down the remaining balance of this loan during the year ending June 30, 2026.

NOTE 4 - PENSION PLAN

A. Plan Description

IPERS membership is mandatory for employees of the City, except for those covered by another retirement system. Employees of the City are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by Iowa Public Employees' Retirement System (IPERS). IPERS issues a stand-alone financial report which is available to the public by mail at P.O. Box 9117, Des Moines, Iowa 50306-9117 or at www.ipers.org.

IPERS benefits are established under *Iowa Code* Chapter 97B and the administrative rules thereunder. Chapter 97B and the administrative rules are the official plan documents. The following brief description is provided for general informational purposes only. Refer to the plan documents for more information.

B. Pension Benefits

A regular member may retire at normal retirement age and receive monthly benefits without an early-retirement reduction. Normal retirement age is age 65, any time after reaching age 62 with 20 or more years of covered employment, or when the member's years of service plus the member's age at the last birthday equals or exceeds 88, whichever comes first. These qualifications must be met on the member's first month of entitlement to benefits. Members cannot begin receiving retirement benefits before age 55. The formula used to calculate a regular member's monthly IPERS benefit includes:

- A multiplier based on years of service.
- The member's highest five-year average salary, except members with service before June 30, 2012, will use the highest three-year average salary as of that date if it is greater than the highest five-year average salary.

Protection occupation members may retire at normal retirement age, which is generally age 55 and may retire any time after reaching age 50 with 22 or more years of covered employment.

City of Independence
Notes to Basic Financial Statements

NOTE 4 - PENSION PLAN (CONTINUED)

B. Pension Benefits (Continued)

The formula used to calculate protection occupation member's monthly IPERS benefits include:

- 60% of average salary after completion of 22 years of service, plus an additional 1.5% of average salary for years of service greater than 22 but no more than 30 years of services.
- The member's highest three-year average salary.

If a Regular member retires before normal retirement age, the member's monthly retirement benefit will be permanently reduced by an early-retirement reduction. The early retirement reduction is calculated differently for service earned before and after July 1, 2012. For service earned before July 1, 2012, the reduction is 0.25% for each month the member receives benefits before the member's earliest normal retirement age. For service earned on or after July 1, 2012, the reduction is 0.50% for each month that the member receives benefits before age 65.

Generally, once a member selects a benefit option, a monthly benefit is calculated and remains the same for the rest of the member's lifetime. However, to combat the effects of inflation, retirees who began receiving benefits prior to July 1990 receive a guaranteed dividend with their regular November benefits payments.

C. Disability and Death Benefits

A vested member who is awarded federal Social Security disability or Railroad Retirement disability benefits is eligible to claim IPERS benefits regardless of age. Disability benefits are not reduced for early retirement. If a member dies before retirement, the member's beneficiary will receive a lifetime annuity or a lump-sum payment equal to the present actuarial value of the member's accrued benefit or calculated with a set formula, whichever is greater. When a member dies after retirement, death benefits depend on the benefit option the member selected at retirement.

D. Contributions

Contribution rates are established by IPERS following the annual actuarial valuation, which applies IPERS' Contribution Rate Funding Policy and Actuarial Amortization Method. State statute limits the amount rates can increase or decrease each year to 1 percentage point. IPERS Contribution Rate Funding Policy requires the actuarial contribution rate be determined using the "entry age normal" actuarial cost method and the actuarial assumptions and methods approved by the IPERS Investment Board. The actuarial contribution rate covers normal cost plus the unfunded actuarial liability payment based on a 30-year amortization period. The payment to amortize the unfunded actuarial liability is determined as a level percentage of payroll, based on the Actuarial Amortization Method adopted by the Investment Board.

In fiscal year 2025, pursuant to the required rate, Regular members contributed 6.29% of covered payroll and the City contributed 9.44% of covered payroll, for a total rate of 15.73%. Protection occupation members contributed 6.21% of covered payroll and the City contributed 9.31% of covered payroll, for a total rate of 15.52%.

The City's contributions to IPERS for the year ended June 30, 2025, were \$248,421.

City of Independence
Notes to Basic Financial Statements

NOTE 4 - PENSION PLAN (CONTINUED)

E. Net Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, the City reported a liability of \$362,394 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions to IPERS relative to the contributions of all IPERS participating employers. At June 30, 2024, the City's Regular proportion was 0.017752%, which was a decrease of 0.000768% from its proportion measured as of June 30, 2023. At June 30, 2024, the City's Protection Occupations proportion was 0.229976%, which was an increase of 0.000259% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the City's pension expense, deferred outflows of resources and collective deferred inflows of resources totaled \$133,899, \$429,848 and \$33,480, respectively.

There were no non-employer contributing entities to IPERS.

F. Actuarial Assumptions

The total pension liability (asset) in the June 30, 2024, actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement:

Rate of inflation (effective June 30, 2017)	2.60% per annum
Rate of salary increase (effective June 30, 2017)	3.25% to 16.25% average, including inflation. Rates vary by membership group.
Long-term investment rate of return (effective June 30, 2017)	7.00% compounded annually, net of investment expense, including inflation.
Wage growth (effective June 30, 2017)	3.25% per annum, based on 2.6% inflation and 0.65% real wage inflation.

The actuarial assumptions used in the June 30, 2024 valuation were based on the results of a quadrennial experience study covering the period of July 1, 2017, through June 30, 2021.

Mortality rates used in the 2024 valuation were based on the PubG-2010 mortality tables with future mortality improvements modeled using Scale MP-2021.

City of Independence
Notes to Basic Financial Statements

NOTE 4 - PENSION PLAN (CONTINUED)

F. Actuarial Assumptions (Continued)

The long-term expected rate of return on IPERS' investments was determined using a building-block method in which best-estimate ranges of expected future real rates (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Asset Allocation	Long-Term Expected Real Rate of Return
Domestic equity	21.0 %	3.52 %
International equity	13.0	5.18
Global smart beta equity	5.0	4.12
Core plus fixed income	25.5	3.04
Pulic credit	3.0	4.53
Cash	1.0	1.69
Private equity	17.0	8.89
Private real assets	9.0	4.25
Private credit	5.5	6.62
Total	100 %	

G. Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed employee contributions will be made at the contractually required rate and contributions from the City will be made at contractually required rates, actuarially determined. Based on those assumptions, IPERS' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on IPERS' investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Sensitivity of the City's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following, on the next page, presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.00%, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1% lower (6.00%) or 1% higher (8.00%) than the current rate.

	1% Decrease in Discount Rate (6.0%)	Current Discount Rate (7.0%)	1% Increase in Discount Rate (8.0%)
City's proportionate share of the net pension liability (asset)	\$ 1,967,496	\$ 362,394	\$ (982,413)

City of Independence
Notes to Basic Financial Statements

NOTE 4 - PENSION PLAN (CONTINUED)

I. IPERS Fiduciary Net Position

Detailed information about IPERS' fiduciary net position is available in the separately issued IPERS financial report which is available on IPERS' website at www.ipers.org.

NOTE 5 - COMPENSATED ABSENCES

City employees accumulate a limited amount of earned but unused vacation and compensatory time for subsequent use or for payment upon termination, retirement, or death. These accumulations are not recognized as disbursements by the City until used or paid. The City's approximate liability for earned vacation, compensatory time, and other leave payable to employees at June 30, 2025, primarily relating to the General Fund and the Enterprise, Water and Sewer Funds, is as follows:

Type of Benefit	Amount
Compensatory time	\$ 27,549
Sick	82,214
Vacation	185,134
Total	<u>\$ 294,897</u>

This liability has been computed based on rates of pay as of June 30, 2025.

NOTE 6 - EMPLOYEE HEALTH INSURANCE PLAN

The City has a group insurance policy through Wellmark which provides comprehensive medical coverage for eligible employees and, if elected, their spouses and dependents. The City provides for a fully insured benefit through Wellmark with a plan deductible of \$21,666 and \$17,500 for in-network and out-of-network services, respectively. The City partially self-funds the deductibles. The responsibilities for covered charges are as follows:

	In-Network				
	First \$250	Next \$4,750	Next \$250	Next \$16,416	Thereafter
City	0%	90%	20%	30%	0%
Employee	100%	10%	10%	0%	0%
Wellmark	0%	0%	70%	70%	100%
	Out-of-Network				
	First \$250	Next \$1,667	Next \$3,083	Next \$12,500	Thereafter
City	0%	70%	100%	40%	0%
Employee	100%	30%	0%	0%	0%
Wellmark	0%	0%	0%	60%	100%

The City contracted with Employee Benefit Systems to administer the portion of health claims self-funded by the City. Under the administrative services agreement, monthly payments of service fees and claims processed are paid to the administrators from the Internal Service, Health Insurance Fund. During the year ended June 30, 2025, the City paid \$218,154 to Employee Benefit Services for claims and administrative fees.

City of Independence
Notes to Basic Financial Statements

NOTE 7 - INDEPENDENCE PUBLIC LIBRARY FOUNDATION, INC.

The Independence Public Library Foundation, Inc. (Foundation) is incorporated under the Iowa Nonprofit Corporation Act and directly benefits the Independence Public Library. As permitted by GASB Statement No. 34, the City has opted to present condensed financial information for this discretely presented component unit. The following is the condensed financial information for the Foundation for the year ended December 31, 2024:

Receipts	
Capital donation	\$ 14,520
Material donations	4,141
Endowment	7,000
Programming	14,088
Miscellaneous	17,061
Increase in fair value	19,203
	<hr/>
Total receipts	\$ 76,013
	<hr/>
Disbursements	
Supplies	\$ 510
Materials	29,223
Summer reading program	3,013
Programming	10,537
Landscaping	199
Miscellaneous	21,696
	<hr/>
Total disbursements	65,178
	<hr/>
Excess of receipts over disbursements	10,835
Balance beginning of year	399,051
	<hr/>
Balance end of year	\$ 409,886
	<hr/>

NOTE 8 - RISK MANAGEMENT

The City is a member of the Iowa Communities Assurance Pool, as allowed by Chapter 670.7 of the *Code of Iowa*. The Iowa Communities Assurance Pool (Pool) is a local government risk-sharing pool whose 778 members include various governmental entities throughout the State of Iowa. The Pool was formed in August 1986 for the purpose of managing and funding third-party liability claims against its members. The Pool provides coverage and protection in the following categories: general liability, automobile liability, automobile physical damage, public officials liability, police professional liability, property, inland marine, and boiler/machinery. There have been no reductions in insurance coverage from prior years.

City of Independence
Notes to Basic Financial Statements

NOTE 8 - RISK MANAGEMENT (CONTINUED)

Each member's annual casualty contributions to the Pool fund current operations and provide capital. Annual casualty operating contributions are those amounts necessary to fund, on a cash basis, the Pool's general and administrative expenses, claims, claims expenses and reinsurance expenses estimated for the fiscal year, plus all or any portion of any deficiency in capital. Capital contributions are made during the first six years of membership and are maintained at a level determined by the Board not to exceed 300% of basis rate.

The Pool also provides property coverage. Members who elect such coverage make annual property operating contributions which are necessary to fund, on a cash basis, the Pool's general and administrative expenses, reinsurance premiums, losses and loss expenses for property risks estimated for the fiscal year, plus all or any portion of any deficiency in capital. Any year-end operating surplus is transferred to capital. Deficiencies in operations are offset by transfers from capital and, if insufficient, by the subsequent year's member contributions.

The City's property and casualty contributions to the Pool are recorded as disbursements from its operating funds at the time of payment to the Pool. The City's contributions to the Pool for the year ended June 30, 2025, were \$265,073.

The Pool uses reinsurance and excess risk-sharing agreements to reduce its exposure to large losses. The Pool retains general, automobile, police professional, and public officials' liability risks up to \$500,000 per claim. Claims exceeding \$500,000 are reinsured through reinsurance and excess risk-sharing agreements up to the amount of risk-sharing protection provided by the City's risk-sharing certificate. Property and automobile physical damage risks are retained by the Pool up to \$250,000 each occurrence, each location. Property risks exceeding \$250,000 are reinsured through reinsurance and excess risk-sharing agreements up to the amount of risk-sharing protection provided by the City's risk-sharing certificate.

The Pool's intergovernmental contract with its members provides that in the event a casualty claim, property loss or series of claims or losses exceeds the amount of risk-sharing protection provided by the City's risk-sharing certificate, or in the event a casualty claim, property loss or series of claims or losses exhausts the Pool's funds and any excess risk-sharing recoveries, then payment of such claims or losses shall be the obligation of the respective individual member against whom the claim was made or the loss was incurred.

Members agree to continue membership in the Pool for a period of not less than one full year. After such period, a member who has given 60 days' prior written notice may withdraw from the Pool. Upon withdrawal, payments for all casualty claims and claims expenses become the sole responsibility of the withdrawing member, regardless of whether a claim was incurred or reported prior to the member's withdrawal. Upon withdrawal, a formula set forth in the Pool's intergovernmental contract with its members is applied to determine the amount (if any) to be refunded to the withdrawing member.

The City also carries commercial insurance purchased from other insurers for coverage associated with workers compensation in the amount of \$1,000,000. The City assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

City of Independence
Notes to Basic Financial Statements

NOTE 9 - OTHER POST EMPLOYMENT BENEFITS (OPEB)

A. Plan Description

The City operates a single-employer health benefit plan which provides medical/prescription drug and dental benefits for employees, retirees and their spouses. Group insurance benefits are established under Iowa Code Chapter 509A.13. The City currently finances the benefit plan on a pay-as-you-go basis. The most recent active member monthly premiums for the City and the plan members range from \$589 and \$43 for single coverage to \$1,327 and \$147 for family coverage, respectively for health and dental insurance. Under a previous benefit, the City pays the single premium for certain retirees under age 65. Although the City has discontinued this benefit, a retiree who was grandfathered in under the prior policy is receiving this benefit at June 30, 2025. Under another prior City policy, the City pays the Medicare supplement premium for 1 retiree age 65 or older. This retiree is required to contribute \$140 per month towards the premium. For the year ended June 30, 2025, the City contributed \$586,069 and plan members eligible for benefits contributed \$58,300 (FY2025 is staff - \$56,620 and retirees - \$1,680), to the plan. At June 30, 2025, no assets have been accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

B. OPEB Benefits

Individuals who are employed by the City of Independence and are eligible to participate in the group health plan are eligible to continue healthcare benefits upon retirement. Retirees under age 65 pay the same premium for the medical/prescription drug benefits as active employees, which results in an implicit rate subsidy.

Retired participants must be age 55 or older at retirement, with the exception of special service participants who must be age 50 with 22 years of services. At June 30, 2025, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	1
Active employees	37
	<hr/>
Total	38
	<hr/> <hr/>

NOTE 10 - DEVELOPMENT AGREEMENTS

The City has entered into various development agreements to assist in certain urban renewal projects. The agreements require the City to rebate portions of the incremental property tax paid by the developer in exchange for the construction of buildings and certain infrastructure improvements by the developers.

The total to be paid by the City under the agreements is not to exceed \$3,733,000. The total amount rebated during the year ended June 30, 2025, was \$374,665. The City has rebated a total of \$1,256,058 of incremental property tax under the agreements. The outstanding balance of the agreements at June 30, 2025, was \$2,476,942.

City of Independence
Notes to Basic Financial Statements

NOTE 10 - DEVELOPMENT AGREEMENTS (CONTINUED)

These agreements are not a general obligation of the City. However, the agreements are subject to the constitutional debt limitation of the City. Since the development agreements are subject to annual appropriation by the City Council, only the \$368,436 which has been appropriated at June 30, 2025, is subject to the debt limitation calculation.

NOTE 11 - TAX ABATEMENTS

Governmental Accounting Standards Board Statement No. 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax receipts to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

City Tax Abatements

The City provides tax abatements for urban renewal and economic development projects with tax increment financing as provided for in Chapters 15A and 403 of the *Code of Iowa*. For these types of projects, the City enters into agreements with developers which require the City, after developers meet the terms of the agreements, to rebate a portion of the property tax paid by the developers, to pay the developers an economic development grant or to pay the developers a predetermined dollar amount. No other commitments were made by the City as part of these agreements.

For the year ended June 30, 2025, the City abated \$368,436 of property tax under the urban renewal and economic development agreements.

NOTE 12 - INTERFUND TRANSFERS

The detail of interfund transfers for the year ended June 30, 2025, are as follows:

Transfers Out	Transfers In						
	General	Debt Service	Capital Projects	Non Major	Water	Sewer	Total
General	\$ -	\$ -	\$ 299,242	\$ 10,325	\$ -	\$ -	\$ 309,567
Debt Service	-	-	50,000	-	-	-	50,000
Non Major	765,854	285,879	155,200	239,559	51,400	51,400	1,549,292
Sewer	-	70,550	-	-	-	-	70,550
Storm Water	-	25,000	180,000	-	-	-	205,000
Total	<u>\$ 765,854</u>	<u>\$ 381,429</u>	<u>\$ 684,442</u>	<u>\$ 249,884</u>	<u>\$ 51,400</u>	<u>\$ 51,400</u>	<u>\$2,184,409</u>

Transfers above move resources from the fund statutorily required to collect the resources to the fund statutorily required to disburse the resources.

NOTE 13 - RELATED PARTY

The City paid the Utility \$463,521 for electric and telecommunications services for the fiscal year ended June 30, 2025.

City of Independence
Notes to Basic Financial Statements

NOTE 14 - RESTATEMENTS AND ADJUSTMENTS OF BEGINNING FUND BALANCES

During the year ended June 30, 2025, the City's Employee Benefits Special Revenue Fund was changed from a nonmajor governmental fund to a major governmental fund, resulting in a reduction of beginning fund balance for the nonmajor governmental funds of \$303,879.

Reporting Units Affected by Adjustments to and Restatements of Beginning Balances

<u>Reporting Changes</u>	<u>Funds</u>	
	<u>Employee Benefits</u>	<u>Nonmajor Governmental</u>
6/30/2024, as previously reported	\$ -	\$ 1,400,641
Change from nonmajor to major	<u>303,879</u>	<u>(303,879)</u>
6/30/2024, as adjusted or restated	<u><u>\$ 303,879</u></u>	<u><u>\$ 1,096,762</u></u>

NOTE 15 - CONSTRUCTION COMMITMENTS

The City entered into contracts related to construction projects totaling \$462,707 for improvements. As of June 30, 2025, costs of \$53,164 had been incurred against the contracts. The balance of \$409,543 remaining at June 30, 2025, will be paid as work on the project progresses.

OTHER INFORMATION

City of Independence
Budgetary Comparison Schedule
of Receipts, Disbursements, and Changes in Balances-
Budget and Actual (Cash Basis) - All Governmental Funds and Proprietary Funds
Year Ended June 30, 2025

	Governmental Funds Actual	Proprietary Funds Actual	Less Funds not Required to be Budgeted	Total
Receipts				
Property tax	\$ 4,756,434	\$ -	\$ -	\$ 4,756,434
Tax increment financing	1,169,832	-	-	1,169,832
Other city tax	979,939	-	-	979,939
Special assessments	151,576	-	-	151,576
Licenses and permits	344,234	-	-	344,234
Use of money and property	536,056	166,406	3,738	698,724
Intergovernmental	2,073,940	-	-	2,073,940
Charges for services	1,100,410	3,781,319	\$217,391	4,664,338
Miscellaneous	649,491	25,822	69,907	605,406
Total receipts	<u>11,761,912</u>	<u>3,973,547</u>	<u>291,036</u>	<u>15,444,423</u>
Disbursements				
Public safety	2,704,464	-	161,071	2,543,393
Public works	1,631,876	-	7,913	1,623,963
Health and social services	1,000	-	-	1,000
Culture and recreation	2,001,393	-	52,434	1,948,959
Community and economic development	458,701	-	-	458,701
General government	763,031	-	43,930	719,101
Debt service	1,726,644	700,889	-	2,427,533
Capital outlay	2,131,560	1,283,232	-	3,414,792
Business type activities	-	1,794,144	3,035	1,791,109
Total disbursements	<u>11,418,669</u>	<u>3,778,265</u>	<u>268,383</u>	<u>14,928,551</u>
Excess (deficiency) of receipts over (under) disbursements	343,243	195,282	22,653	515,872
Debt issuance and other financing sources (uses), net	<u>313,778</u>	<u>1,902,560</u>	<u>-</u>	<u>2,216,338</u>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	657,021	2,097,842	22,653	2,732,210
Balances beginning of year	<u>4,971,748</u>	<u>10,648,895</u>	<u>147,427</u>	<u>15,473,216</u>
Balances end of year	<u>\$ 5,628,769</u>	<u>\$ 12,746,737</u>	<u>\$ 170,080</u>	<u>\$ 18,205,426</u>

Budgeted Amounts		Final to
Original	Final	Total
		Variance
\$ 4,733,593	\$ 4,734,006	\$ 22,428
1,299,580	1,299,580	(129,748)
1,134,327	1,184,390	(204,451)
21,000	148,240	3,336
89,020	100,132	244,102
1,722,388	1,981,255	(1,282,531)
1,752,175	2,050,395	23,545
3,122,550	3,275,898	1,388,440
416,675	2,783,023	(2,177,617)
<u>14,291,308</u>	<u>17,556,919</u>	<u>(2,112,496)</u>
2,660,811	2,772,882	(229,489)
1,924,684	1,928,140	(304,177)
3,000	3,000	(2,000)
1,957,233	2,106,551	(157,592)
851,975	991,387	(532,686)
759,570	856,818	(137,717)
1,728,158	2,579,147	(151,614)
1,769,892	3,426,862	(12,070)
4,786,640	2,825,312	(1,034,203)
<u>16,441,963</u>	<u>17,490,099</u>	<u>(2,561,548)</u>
(2,150,655)	66,820	449,052
<u>-</u>	<u>-</u>	<u>2,216,338</u>
(2,150,655)	66,820	2,665,390
<u>16,181,076</u>	<u>16,181,076</u>	<u>(707,860)</u>
<u>\$ 14,030,421</u>	<u>\$ 16,247,896</u>	<u>\$ 1,957,530</u>

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City of Independence
Notes to Other Information - Budgetary Reporting

The budgetary comparison is presented in accordance with Governmental Accounting Standards Board Statement No. 41 for governments with significant budgetary perspective differences resulting from not being able to present budgetary comparisons for the General Fund and each major Special Revenue Fund.

In accordance with the *Code of Iowa*, the City Council annually adopts a budget on the cash basis following required public notice and hearing for all funds except the Internal Service Fund. The annual budget may be amended during the year utilizing similar statutorily prescribed procedures.

Formal and legal budgetary control is based upon nine major classes of disbursements known as functions, not by fund. The nine functions are: public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service, capital projects, and business type activities. Function disbursements required to be budgeted include disbursements for the General Fund, the Special Revenue Funds, the Debt Service Fund, the Capital Projects Fund, the Permanent Fund, and the Enterprise Funds. Although the budget document presents function disbursements by fund, the legal level of control is at the aggregated function level, not by fund. During the year, budget amendments increased budgeted disbursements and other financing uses and increased budgeted revenues and other financing sources. The budget amendments are reflected in the final budgeted amounts.

During the year ended June 30, 2025, disbursements did not exceed the amounts budgeted.

City of Independence
Schedule of the City's Proportionate Share
of the Net Pension Liability (Asset)
Iowa Public Employees' Retirement System
For the Last Ten Years*
(In Thousands)
Other Information

	2025	2024	2023	2022
City's Proportion of the net pension liability (asset)				
Regular	0.017752 %	0.018520 %	0.017588 %	0.018101 %
Protective occupation	0.229976	0.229717	0.221445	0.217914
City's Proportionate share of the net pension liability (asset)				
Regular	\$ 656	\$ 855	\$ 698	\$ 25
Protective occupation	(293)	(177)	(305)	(751)
City's Covered payroll				
Regular	\$ 1,546	\$ 1,616	\$ 1,618	\$ 1,488
Protective occupation	1,101	1,150	1,095	922
Proportionate share of the net pension liability (asset) as a percentage of covered payroll				
Regular	42.43 %	52.91 %	43.14 %	1.68 %
Protective occupation	-26.61	-15.39	-27.85	-81.45
Plan fiduciary net position as a percentage of the total pension liability	92.30 %	90.13 %	91.41 %	100.80 %

* In accordance with GASB Statement No. 68, the amounts presented for each fiscal year were determined as of June 30 of the preceding fiscal year.

2021	2020	2019	2018	2017	2016
0.018408 % 0.233070	0.018530 % 0.240509	0.017631 % 0.246042	0.017727 % 0.233282	0.017730 % 0.243125	0.017463 % 0.231377
\$ 1,284 76	\$ 1,080 (73)	\$ 1,115 (4)	\$ 1,170 42	\$ 1,106 50	\$ 868 (101)
\$ 1,469 868	\$ 1,411 928	\$ 1,419 879	\$ 1,311 817	\$ 1,261 815	\$ 1,204 780
87.41 % 8.76	76.54 % -7.87	78.58 % -0.46	89.24 % 5.14	87.71 % 6.13	72.09 % -12.95
82.90 %	85.45 %	83.62 %	82.21 %	81.82 %	85.19 %

City of Independence
Schedule of the Primary Government's Contributions
Iowa Public Employees' Retirement System
Last Ten Fiscal Years
(In Thousands)
Other Information

	2025	2024	2023	2022
Statutorily required contribution	\$ 248	\$ 260	\$ 255	\$ 226
Contributions in relation to the Statutorily required contribution	<u>(248)</u>	<u>(260)</u>	<u>(255)</u>	<u>(226)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	<u>\$ 2,647</u>	<u>\$ 2,766</u>	<u>\$ 2,713</u>	<u>\$ 2,411</u>
Contributions as a percentage of covered payroll	9.37%	9.40%	9.40%	9.37%

See notes to other information - pension liability (asset).

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
\$ 222	\$ 225	\$ 224	\$ 203	\$ 198	\$ 192
<u>(222)</u>	<u>(225)</u>	<u>(224)</u>	<u>(203)</u>	<u>(198)</u>	<u>(192)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 2,337</u>	<u>\$ 2,342</u>	<u>\$ 2,299</u>	<u>\$ 2,189</u>	<u>\$ 2,129</u>	<u>\$ 2,068</u>
9.50%	9.61%	9.74%	9.27%	9.30%	9.28%

City of Independence
Notes to Other Information - Pension Liability (Asset)

Changes of Benefit Terms

There are no significant changes in benefit terms.

Changes of Assumptions

The 2022 valuation incorporated the following refinements after a quadrennial experience study:

- Changed mortality assumptions to the PubG-2010 mortality tables with mortality improvements modeled using Scale MP-2021.
- Adjusted retirement rates for Regular members.
- Lowered disability rates for Regular members.
- Adjusted termination rates for all membership groups.

The 2018 valuation implemented the following refinements as a result of a demographic assumption study dated June 28, 2018:

- Changed mortality assumptions to the RP-2014 mortality tables with mortality improvements modeled using Scale MP-2017.
- Adjusted retirement rates.
- Lowered disability rates.
- Adjusted the probability of a vested Regular member electing to receive a deferred benefit.
- Adjusted the merit component of the salary increase assumption.

The 2017 valuation implemented the following refinements as a result of an experience study dated March 24, 2017:

- Decreased the inflation assumption from 3.00% to 2.60%.
- Decreased the assumed rate of interest on member accounts from 3.75% to 3.50% per year.
- Decreased the discount rate from 7.50% to 7.00%.
- Decreased the wage growth assumption from 4.00% to 3.25%.
- Decreased the payroll growth assumption from 4.00% to 3.25%.

SUPPLEMENTARY INFORMATION

City of Independence
Schedule 1
Combining Statement of Cash Receipts,
Disbursements, and Changes in Cash Fund
Balances - Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Special Revenue			
	LMI Urban Renewal (145)	Economic Development (160)	Employee Benefits (112)	Independence Fire Department
Receipts				
Other city tax	\$ -	\$ -	\$ -	\$ -
Tax increment financing	-	-	-	-
Intergovernmental	-	315,145	-	-
Use of money and property	-	-	-	3,738
Miscellaneous	-	-	-	69,907
Total receipts	-	315,145	-	73,645
Disbursements				
Current				
Public safety	-	-	-	50,632
Community and economic development	44,311	-	-	-
Capital outlay				
Economic development	-	369,351	-	-
Total disbursements	44,311	369,351	-	50,632
Excess of receipts over (under) disbursements	(44,311)	(54,206)	-	23,013
Other financing sources (uses)				
Transfers in	104,180	145,704	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	104,180	145,704	-	-
Net change in cash fund balances	59,869	91,498	-	23,013
Cash Fund Balances				
Beginning of year	285,860	266,702	303,879	147,067
Change from nonmajor to major (See Note 14)	-	-	(303,879)	-
Beginning of year, restated	285,860	266,702	-	147,067
End of year	\$ 345,729	\$ 358,200	\$ -	\$ 170,080
Cash basis fund balances				
Nonspendable - Cemetery perpetual care	\$ -	\$ -	\$ -	\$ -
Restricted for				
Cemetery	-	-	-	-
Urban renewal projects	345,729	-	-	-
Economic development	-	358,200	-	-
Fire department	-	-	-	170,080
Other purposes	-	-	-	-
Total cash basis fund balance	\$ 345,729	\$ 358,200	\$ -	\$ 170,080

Special Revenue			Permanent	
Police Forfeiture (177)	Local Option Sales Tax (121)	Tax Increment Financing (125)	Cemetery Perpetual Care (500)	Total Other Governmental Funds
\$ -	\$ 867,683	\$ -	\$ -	\$ 867,683
-	-	1,169,832	-	1,169,832
-	-	-	-	315,145
-	-	-	4,030	7,768
-	-	-	-	69,907
-	867,683	1,169,832	4,030	2,430,335
-	-	-	-	-
-	-	-	-	50,632
-	-	374,666	-	418,977
-	-	-	-	369,351
-	-	374,666	-	838,960
-	867,683	795,166	4,030	1,591,375
-	-	-	-	249,884
-	(854,200)	(695,092)	-	(1,549,292)
-	(854,200)	(695,092)	-	(1,299,408)
-	13,483	100,074	4,030	291,967
13,089	348,841	(63,898)	99,101	1,400,641
-	-	-	-	(303,879)
13,089	348,841	(63,898)	99,101	1,096,762
\$ 13,089	\$ 362,324	\$ 36,176	\$ 103,131	\$ 1,388,729
\$ -	\$ -	\$ -	\$ 95,000	\$ 95,000
-	-	-	8,131	8,131
-	-	36,176	-	381,905
-	-	-	-	358,200
-	-	-	-	170,080
13,089	362,324	-	-	375,413
\$ 13,089	\$ 362,324	\$ 36,176	\$ 103,131	\$ 1,388,729

City of Independence
Schedule 2
Schedule of Indebtedness
Year Ended June 30, 2025

Obligation	Date of Issue	Interest Rates	Amount Originally Issued	Balance Beginning of Year
General Obligation Bonds				
Street Improvements, Sidewalk Project and Library Refunding, Series 2015A	May 26, 2015	2.00%-2.25%	\$ 2,200,000	\$ 505,000
Corporate Purpose, Series 2016	Sep 22, 2016	2.00%-2.50%	4,810,000	2,210,000
Streets, Bridge, Water/Sanitary Sewer Systems, Storm Water, Sidewalks				
Fire Truck, Series 2018	May 8, 2018	2.00%-3.00%	2,700,000	1,735,000
Corporate Purpose, Series 2019	Oct 29, 2019	2.00%-2.20%	1,650,000	815,000
Corporate Purpose, Series 2021	Aug 4, 2021	0.35%-1.90%	2,770,000	2,130,000
Corporate Purpose, Series 2022	Apr 12, 2022	3.06%	700,000	570,000
Corporate Purpose, Series 2022B	Oct 10, 2022	3.95%	600,000	525,000
Corporate Purpose, Series 2023	Apr 10, 2023	4.00%	3,075,000	2,905,000
Corporate Purpose, Series 2025	July 8, 2025	4.00%	2,480,000	-
Total				<u>\$ 11,395,000</u>
Revenue Bonds				
Sewer revenue, Series 2018A	Dec 21, 2018	1.75%	\$ 614,066	\$ 1,230,950
Sewer Revenue Refunding, Series 2021	June 2, 2021	0.60%	1,388,000	509,000
Water Revenue Bonds, Series 2021	August 10, 2021	1.00%-1.15%	1,140,000	905,000
Iowa Finance Authority Loan	June 21, 2024	0.00%	2,178,000	-
Total				<u>\$ 2,644,950</u>

Issued During Year	Redeemed During Year	Balance End of Year	Interest Paid
\$ -	\$ 165,000	\$ 340,000	\$ 10,703
-	215,000	1,995,000	47,620
-	260,000	1,475,000	52,050
-	130,000	685,000	16,730
-	285,000	1,845,000	21,775
-	135,000	435,000	17,442
-	80,000	445,000	20,738
-	150,000	2,755,000	116,200
49,600	-	49,600	-
<u>\$ 49,600</u>	<u>\$ 1,420,000</u>	<u>\$ 10,024,600</u>	<u>\$ 303,258</u>
-	\$ 71,000	\$ 1,159,950	\$ 21,525
-	509,000	-	3,054
-	80,000	825,000	12,675
2,075,670	-	2,075,670	-
<u>\$ 2,075,670</u>	<u>\$ 660,000</u>	<u>\$ 4,060,620</u>	<u>\$ 37,254</u>

City of Independence
Schedule 3
Bond and Note Maturities
Year Ended June 30, 2025

Year Ending June 30,	General Obligation					
	City Hall, Recreation Corporate Purpose Series 2015A		Corporate Purpose Series 2016		Streets, Bridge, Water / Sanitary Sewer Systems, Storm Water, Sidewalks, Fire Truck, Series 2018	
	Issued May 26, 2015		Issued Sept 22, 2016		Issued May 8, 2018	
	Interest Rates	Amount	Interest Rates	Amount	Interest Rates	Amount
2026	2.10	\$ 165,000	2.00	\$ 220,000	3.00	\$ 270,000
2027	2.25	175,000	2.00	225,000	3.00	280,000
2028		-	2.00	150,000	3.00	300,000
2029		-	2.00	155,000	3.00	625,000
2030		-	2.00	160,000		-
2031		-	2.125	165,000		-
2032		-	2.125	175,000		-
2033		-	2.30	180,000		-
2034		-	2.30	185,000		-
2035		-	2.50	190,000		-
2036		-	2.50	190,000		-
Total		<u>\$ 340,000</u>		<u>\$ 1,995,000</u>		<u>\$ 1,475,000</u>

General Obligation

Corporate Purpose Series 2019 Issued Oct 29, 2019			Corporate Purpose Series 2021 Issued Aug 4, 2021		
Interest Rates	Amount		Interest Rates	Amount	
2.00	\$	130,000	1.00	\$	460,000
2.00		135,000	1.00		465,000
2.00		135,000	1.00		225,000
2.10		140,000	1.00		225,000
2.20		145,000	1.05		230,000
		-	1.15		240,000
		-			-
		-			-
		-			-
		-			-
		-			-
	\$	685,000		\$	1,845,000

City of Independence
Schedule 3
Bond and Note Maturities
Year Ended June 30, 2025

General Obligation

Year Ending June 30,	Corporate Purpose Series 2022		Corporate Purpose Series 2022B		Corporate Purpose Series 2023	
	Issued Apr 12, 2022		Issued Oct 10, 2022		Issued Apr 10, 2023	
	Interest Rates	Amount	Interest Rates	Amount	Interest Rates	Amount
2026	3.06	\$ 140,000	3.95	\$ 80,000	4.00	\$ 160,000
2027	3.06	145,000	3.95	85,000	4.00	165,000
2028	3.06	150,000	3.95	90,000	4.00	175,000
2029		-	3.95	95,000	4.00	185,000
2030		-	3.95	95,000	4.00	190,000
2031		-		-	4.00	200,000
2032		-		-	4.00	210,000
2033		-		-	4.00	220,000
2034		-		-	4.00	235,000
2035		-		-	4.00	245,000
2036		-		-	4.00	255,000
2037		-		-	4.00	230,000
2038		-		-	4.00	285,000
2039		-		-		-
Total		<u>\$ 435,000</u>		<u>\$ 445,000</u>		<u>\$ 2,755,000</u>

Revenue Bonds

Sewer Rev SRF Loan Series 2018			Water Revenue Bonds Series 2021		
Issued Feb 15, 2018			Issued Aug 4, 2021		
Interest Rates	Amount		Interest Rates	Amount	Total
1.75	\$	73,000	1.00	\$ 80,000	\$ 1,778,000
1.75		74,000	1.00	80,000	1,829,000
1.75		75,000	1.30	85,000	1,385,000
1.75		77,000	1.30	85,000	1,587,000
1.75		79,000	1.50	85,000	984,000
1.75		80,000	1.50	90,000	775,000
1.75		82,000	1.70	90,000	557,000
1.75		83,000	1.70	90,000	573,000
1.75		85,000	1.90	80,000	585,000
1.75		87,000	1.90	60,000	582,000
1.75		88,000		-	533,000
1.75		90,000		-	320,000
1.75		92,000		-	377,000
1.75		94,950		-	94,950
	\$	1,159,950		\$ 825,000	\$ 11,959,950

City of Independence
Schedule 4
Schedule of Receipts by Source
and Disbursements by Function - All Governmental Funds
For the Last Ten Years

	2025	2024	2023	2022
Receipts				
Property tax	\$ 4,756,434	\$ 4,778,024	\$ 4,132,154	\$ 3,996,317
Tax increment financing	1,169,832	945,105	479,305	710,562
Other city tax	979,939	973,943	994,940	1,003,288
Licenses and permits	344,234	95,331	334,915	341,063
Use of money and property	536,056	320,004	190,648	180,474
Intergovernmental	2,073,940	3,099,703	4,581,540	4,472,150
Charges for services	1,100,410	1,006,975	934,155	887,372
Special assessments	151,576	281,137	87,252	142,399
Miscellaneous	649,491	842,607	669,051	1,377,222
Total	\$ 11,761,912	\$ 12,342,829	\$ 12,403,960	\$ 13,110,847
Disbursements				
Operating				
Public safety	\$ 2,704,464	\$ 2,805,273	\$ 2,872,606	\$ 2,063,910
Public works	1,631,876	1,622,268	1,756,996	1,794,200
Health and social services	1,000	1,000	1,000	1,000
Culture and recreation	2,001,393	1,938,110	1,830,286	1,674,696
Community and economic development	458,701	410,890	422,553	355,369
General government	763,031	634,303	636,736	634,009
Debt service	1,726,644	1,872,278	1,598,755	1,602,397
Capital projects	2,131,560	4,867,132	6,056,608	5,626,020
Total	\$ 11,418,669	\$ 14,151,254	\$ 15,175,540	\$ 13,751,601

2021	2020	2019	2018	2017	2016
\$ 3,747,487	\$ 4,160,388	\$ 3,252,191	\$ 3,018,357	\$ 3,186,513	\$ 3,128,089
530,315	768,523	706,233	656,897	98,892	166,630
909,818	712,758	700,416	645,649	813,352	640,987
277,659	259,936	272,432	256,860	69,914	89,195
188,463	233,456	259,675	209,140	194,230	141,415
1,901,844	1,952,150	1,521,402	1,288,205	1,278,114	1,401,708
811,104	686,942	703,026	702,988	667,417	603,005
128,829	84,828	39,503	49,282	59,189	55,045
515,871	338,336	447,965	320,168	379,372	328,563
<u>\$ 9,011,390</u>	<u>\$ 9,197,317</u>	<u>\$ 7,902,843</u>	<u>\$ 7,147,546</u>	<u>\$ 6,746,993</u>	<u>\$ 6,554,637</u>
\$ 1,934,279	\$ 1,902,902	\$ 1,767,474	\$ 1,766,096	\$ 1,654,724	\$ 1,680,073
1,658,911	1,920,640	1,592,831	1,615,648	1,530,453	1,327,137
1,000	5,000	3,000	1,000	1,000	1,000
1,510,756	1,480,865	1,454,722	1,320,775	1,280,887	1,246,512
247,711	238,462	214,329	174,967	134,901	121,721
644,558	541,342	505,783	521,006	478,584	499,413
1,512,026	1,502,686	1,530,605	1,506,107	1,057,519	821,452
2,635,530	5,771,448	3,091,950	1,464,456	4,958,095	2,448,405
<u>\$ 10,144,771</u>	<u>\$ 13,363,345</u>	<u>\$ 10,160,694</u>	<u>\$ 8,370,055</u>	<u>\$ 11,096,163</u>	<u>\$ 8,145,713</u>

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**Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit of
Basic Financial Statements Performed in Accordance with
*Government Auditing Standards***

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Independence
Independence, Iowa

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, (*Government Auditing Standards*) the basic financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Independence as of and for the year ended June 30, 2025, and the related notes to basic financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 17, 2025. Our report expressed unmodified opinions on the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information, which were prepared on the basis of cash receipts and disbursements, a basis of accounting other than U.S. general accepted accounting principles. Our report expressed an adverse opinion on the aggregate discretely presented component units due to the omission of Independence Light and Power, Telecommunications.

Report on Internal Control over Financial Reporting

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

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

Report on Internal Control over Financial Reporting (Continued)

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Responses that we consider to be significant deficiencies in internal control, Audit Findings 2025-001 and 2025-002.

Report on Compliance and Other Matters

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

City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Responses. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

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

BerganKDV, Ltd.

Minneapolis, Minnesota
November 17, 2025

**City of Independence
Schedule of Findings and Responses**

SECTION I - FINANCIAL STATEMENT FINDINGS

2025-001 Lack of Segregation of Accounting Duties

Independence Fire Department - A Blended Component Unit

Criteria:

An effective internal control system provides for adequate segregation of duties so no one individual handles a transaction from its inception to completion. In order to maintain proper internal control, duties should be segregated so the authorization, custody and recording of transactions are not under the control of the same employee. The segregation of duties helps prevent losses from employee error or dishonesty and maximizes the accuracy of the Fire Department's financial information.

Condition:

All accounting functions are handled by the Treasurer.

Context:

The Fire Department has a limited number of employees and procedures have not been designed to adequately segregate duties or provide compensating controls through additional oversight of transactions and processes.

Effect or Potential Effect:

Inadequate segregation of duties could adversely affect the Department's ability to prevent or detect and correct misstatements, errors, or misappropriations on a timely basis by employees in the normal course of performing their assigned functions.

Recommendation:

The Fire Department should segregate accounting duties to the extent possible, including approval of disbursements and signing checks.

**City of Independence
Schedule of Findings and Responses**

SECTION I - FINANCIAL STATEMENT FINDINGS (CONTINUED)

2025-001 Lack of Segregation of Accounting Duties (Continued)

Independence Fire Department - A Blended Component Unit (Continued)

Views of Responsible Officials and Planned Corrective Action:

CORRECTIVE ACTION PLAN (CAP):

1. Explanation of Disagreement with Audit Finding
There is no disagreement with the audit finding.
2. Actions Planned in Response to Finding
Independence Fire Rescue Association continues to work on segregation of duties and have taken several steps to help ensure that money is tracked both in and out. We have included 2nd signatures for purchases as well as multiple signatures for money coming in to makes sure it is properly accounted for.

Moving forward we will continue to operate as such and are open to suggestions from both the City as well as the auditors.
3. Official Responsible for Ensuring CAP
Blake Hayward, Fire Chief, is the official responsible for ensuring corrective action of the deficiency.
4. Planned Completion Date for CAP
The planned completion date for the CAP is June 30, 2026.
5. Plan to Monitor Completion of CAP
The City Council will be monitoring this CAP.

**City of Independence
Schedule of Findings and Responses**

SECTION I - FINANCIAL STATEMENT FINDINGS (CONTINUED)

2025-002 Lack of Segregation of Accounting Duties

Independence Public Library Foundation - A Discretely Presented Component Unit

Criteria:

An effective internal control system provides for adequate segregation of duties so no one individual handles a transaction from its inception to completion. In order to maintain proper internal control, duties should be segregated so the authorization, custody and recording of transactions are not under the control of the same employee. This segregation of duties helps prevent losses from employee error or dishonesty and maximizes the accuracy of the Foundation's financial information.

Condition:

All accounting functions are handled by one or two individuals without adequate compensating controls.

Context:

The Foundation has a limited number of employees and procedures have not been designed to adequately segregate duties or provide compensating controls through additional oversight of transactions and processes.

Effect or Potential Effect:

Inadequate segregation of duties could adversely affect the Foundation's ability to prevent or detect and correct misstatements, errors, or misappropriation on a timely basis by employees in the normal course of performing their assigned functions.

Recommendation:

The Library Foundation should segregate duties to the extent possible.

**City of Independence
Schedule of Findings and Responses**

SECTION I - FINANCIAL STATEMENT FINDINGS (CONTINUED)

2025-002 Lack of Segregation of Accounting Duties (Continued)

Views of Responsible Officials and Planned Corrective Action:

CORRECTIVE ACTION PLAN (CAP):

1. Explanation of Disagreement with Audit Finding

There is no disagreement with the audit finding. The Foundation agrees that the accounting processes are not ideal because of the lack of full-time staff members. However, there are more than two people involved in the duties. Ten employees are trained on the procedure for accepting and writing receipts for donations as well as recording book sales for the Friends of the Library. When book sales or donations come in at the desk, the staff member working the desk is the one who records it in the spreadsheet or writes the pre-numbered receipt for the Foundation.

The two individuals with primary responsibility for accounting both take deposits to the bank regardless of the account. One individual keeps track of the Foundation Building Fund and The Friends of the Library Fund while the other does the recording for the Foundation Programming Fund.

2. Actions Planned in Response to Finding

Independence Public Library Foundation (IPLF) continues to improve where we can in the area of segregation of duties. With limited full-time staff, it makes it hard to be efficient as well as consistent with accounting functions. IPLF will continue to use pre-numbered receipts for Foundation donations. Part-time and full-time staff are all trained on the procedure for accepting and writing receipts for donations. This allows for additional segregation of duties. The Friends Book Store (on-going sale) transactions are documented on a spreadsheet and the Friends Book Sale (biannual sale) volunteers will continue to use pre-numbered receipts. The Foundation will continue to segregate duties to the amount possible for the Foundation Programming Fund, Foundation Building Fund, and Friends of the Library Fund.

3. Official Responsible for Ensuring CAP

Laura Blaker, Library Director, is the official responsible for ensuring corrective action of the deficiency.

4. Planned Completion Date for CAP

The planned completion date for the CAP is June 30, 2026.

5. Plan to Monitor Completion of CAP

The City Council and Public Library Foundation Board will be monitoring this CAP.

**City of Independence
Schedule of Findings and Responses**

SECTION II - OTHER FINDINGS RELATED TO STATUTORY REPORTING:

1. Certified Budget - Disbursements did not exceed amounts budgeted during the year.
2. Questionable Disbursements
We noted no material expenditures which did not appear to meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979.
3. Travel Expense
No disbursements of City money for travel expenses of spouses of City officials or employees were noted.
4. Business Transactions
Business transactions between the City and City officials or employees are detailed as follows:

Name, Title and Business Connection	Transaction Description	Amount
Daniel Eschen, Police Department employee Family relation owns Eschen's Clothing	Miscellaneous supplies	2,327
Amy McGraw, Library employee Family relation owns McGraw's Carpets	Miscellaneous services	7,015
Family relation owns S&K Collectibles	Miscellaneous supplies	696
Gordon Fenner, Fire Department employee works at True Value Hardware	Miscellaneous supplies	6,181

In accordance with Chapter 362.5(3)(j) of the *Code of Iowa*, the transaction with the City employees does not appear to represent a conflict of interest since the employees either do not have a direct or indirect interest in the vendor's business or are not owners of these vendors, they are employees and do not benefit from these transactions.

5. Bond Coverage
Surety bond coverage of City officials and employees is in accordance with statutory provisions. The amount of coverage should be reviewed annually to ensure that the coverage is adequate for current operations.
6. Council Minutes
No transactions were found that we believe should have been approved in the Council minutes but were not.

**City of Independence
Schedule of Findings and Responses**

SECTION II - OTHER FINDINGS RELATED TO STATUTORY REPORTING: (CONTINUED)

7. Deposits and Investments
No instances of noncompliance with the deposit and investment provision of Chapter 12B and 12C of the *Code of Iowa* and the City's investment policy were noted.
8. Revenue Bonds and Notes
No instances of non-compliance with the revenue bond and note resolutions were noted.
9. Tax Increment Financing
The Special Revenue, Tax Increment Financing (TIF) Fund properly disbursed payments for TIF loans and rebates. Also, the City of Independence properly completed the Tax Increment Debt Certificate Forms to request TIF property taxes.
10. Annual Urban Renewal Report
The Annual Urban Renewal Report was properly approved and certified to the Iowa Department of Management on or before December 1 as required by Chapter 384.22(2)(a) of the *Code of Iowa* and no exceptions were noted.



City of Independence
Communications Letter
June 30, 2025

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Report on Matters Identified as a Result of the Audit of the Basic Financial Statements

Honorable Mayor and Members
of the City Council
City of Independence
Independence, Iowa

In planning and performing our audit of the financial statements of the governmental activities, business-type activities, each major fund, the aggregate remaining fund information and the discretely presented component unit of the City of Independence, as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, (*Government Auditing Standards*) we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error, or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the City's basic financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. The significant deficiencies identified are stated within this letter.

The accompanying memorandum also includes financial analysis provided as a basis for discussion. The matters discussed herein were considered by us during our audit and they do not modify the opinion expressed in our Independent Auditor's Report dated November 17, 2025, on such statements.

The purpose of this communication, which is an integral part of our audit, is to describe for the management and the City Council and management and others within the City and state oversight agencies the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

BerganKDV, Ltd.

Minneapolis, Minnesota
November 17, 2025

City of Independence Significant Deficiencies

Lack of Segregation of Accounting Duties

A. Independence Fire Department - A Blended Component Unit

Criteria:

An effective internal control system provides for adequate segregation of duties so no one individual handles a transaction from its inception to completion. In order to maintain proper internal control, duties should be segregated so the authorization, custody and recording of transactions are not under the control of the same employee. The segregation of duties helps prevent losses from employee error or dishonesty and maximizes the accuracy of the Fire Department's financial information.

Condition:

All accounting functions are handled by the Treasurer.

B. Independence Public Library Foundation - A Discretely Presented Component Unit

Criteria:

An effective internal control system provides for adequate segregation of duties so no one individual handles a transaction from its inception to completion. In order to maintain proper internal control, duties should be segregated so the authorization, custody and recording of transactions are not under the control of the same employee. The segregation of duties helps prevent losses from employee error or dishonesty and maximizes the accuracy of the Foundation's financial information.

Condition:

All accounting functions are handled by one or two individuals without adequate compensating controls.

City of Independence Required Communication

We have audited the basic financial statements of the governmental activities, each major fund, and discretely presented component units of the City as of and for the year ended June 30, 2025. Professional standards require that we advise you of the following matters related to our audit.

Our Responsibility in Relation to the Basic Financial Statement Audit

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express opinions about whether the basic financial statements prepared by management with your oversight are presented fairly, in all material respects, in accordance with the basis of cash receipts and disbursements. Our audit of the basic financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the basic financial statements are free of material misstatement. An audit of the basic financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgement, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Our responsibility with respect to the other information in documents containing the audited basic financial statements and auditor's report does not extend beyond the basic financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information was not audited, and we do not express an opinion or provide any assurance on it.

Our Responsibility in Relation to *Government Auditing Standards*

As communicated in our engagement letter, part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of the City's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of basic financial statement amounts. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

City of Independence Required Communication

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks

We addressed the following significant risks of material misstatement identified in our planning procedures:

- Management Override of Controls - Overall Financial Statements - Management override of internal control is considered a risk in substantially all engagements as management may be incentivized to produce better results.
- Improper Revenue Recognition - Revenue recognition is considered a fraud risk on substantially all engagements as it generally has a significant impact on the results of the governments operations. In addition, complexities exist surrounding the calculation and recording of various revenue sources including property taxes and certain charges for services.
- Risk of Misappropriation of Assets - If accounting duties cannot be appropriately segregated, there is a risk of unauthorized disbursements being made from the City.
- Pension Valuation - Net pension liability, deferred outflows of resources related to pensions, and deferred inflows of resources related to pensions are generally material to the financial statements and involve significant estimates.

Qualitative Aspects of the City's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in the notes to the basic financial statements. There have been no initial selection of accounting policies and no changes to significant accounting policies or their application during 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the basic financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the basic financial statements relate to:

- Net Pension Liability, Deferred Outflows of Resources Related to Pensions and Deferred Inflows of Resources Related to Pension - These balances are based on an allocation by the pension plans using estimates based on contributions.

We evaluated the key factors and assumptions used to develop the accounting estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

City of Independence Required Communication

Qualitative Aspects of the City's Significant Accounting Practices (Continued)

Financial Statement Disclosures

Certain basic financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The basic financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For the purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effects of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the basic financial statements taken as a whole and each applicable opinion unit.

Management did not identify, and we did not notify them of any uncorrected financial statement misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the basic financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's basic financial statements or the auditor's report. No such disagreements arose during the course of our audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management has informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating, and regulatory conditions affecting the City, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditor.

City of Independence Required Communication

Other Information Included in Annual Reports

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

We were not engaged to report on the other information accompanying the basic financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the basic financial statements.

City of Independence Financial Analysis

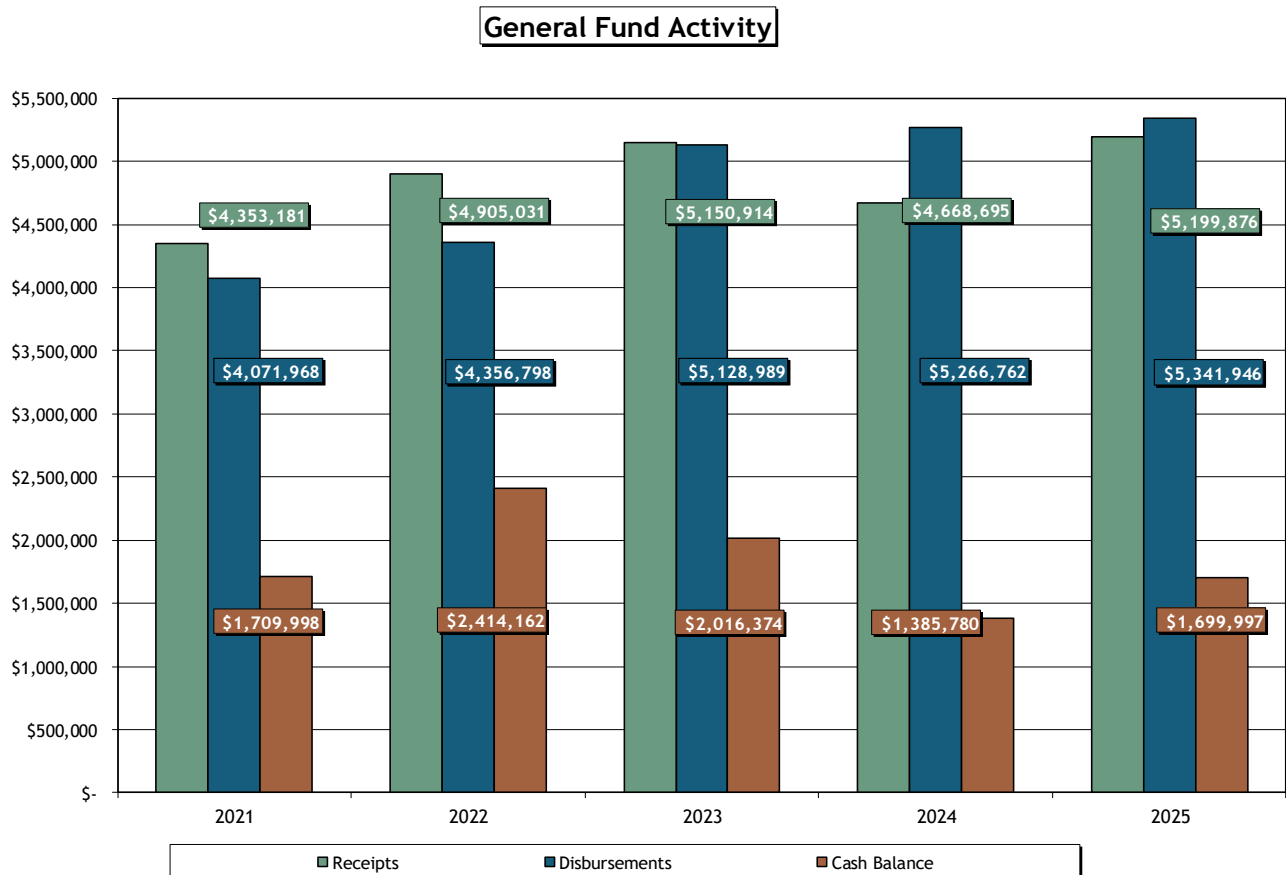
The following pages provide graphic representation of select data pertaining to the financial position and operations of the City for the past five years. Our analysis of each graph is presented to provide a basis for discussion of past performance. We suggest you review each graph and document to see if our analysis is consistent with yours.

General Fund

Disbursements exceeded receipts by \$142,070 in 2025, after transfers in and out, the General Fund cash balance increased by \$405,645.

The following bar graph highlights the General Fund operations for the past five years. The receipts and disbursements below do not include other financing sources or uses, such as operating transfers and debt proceeds.

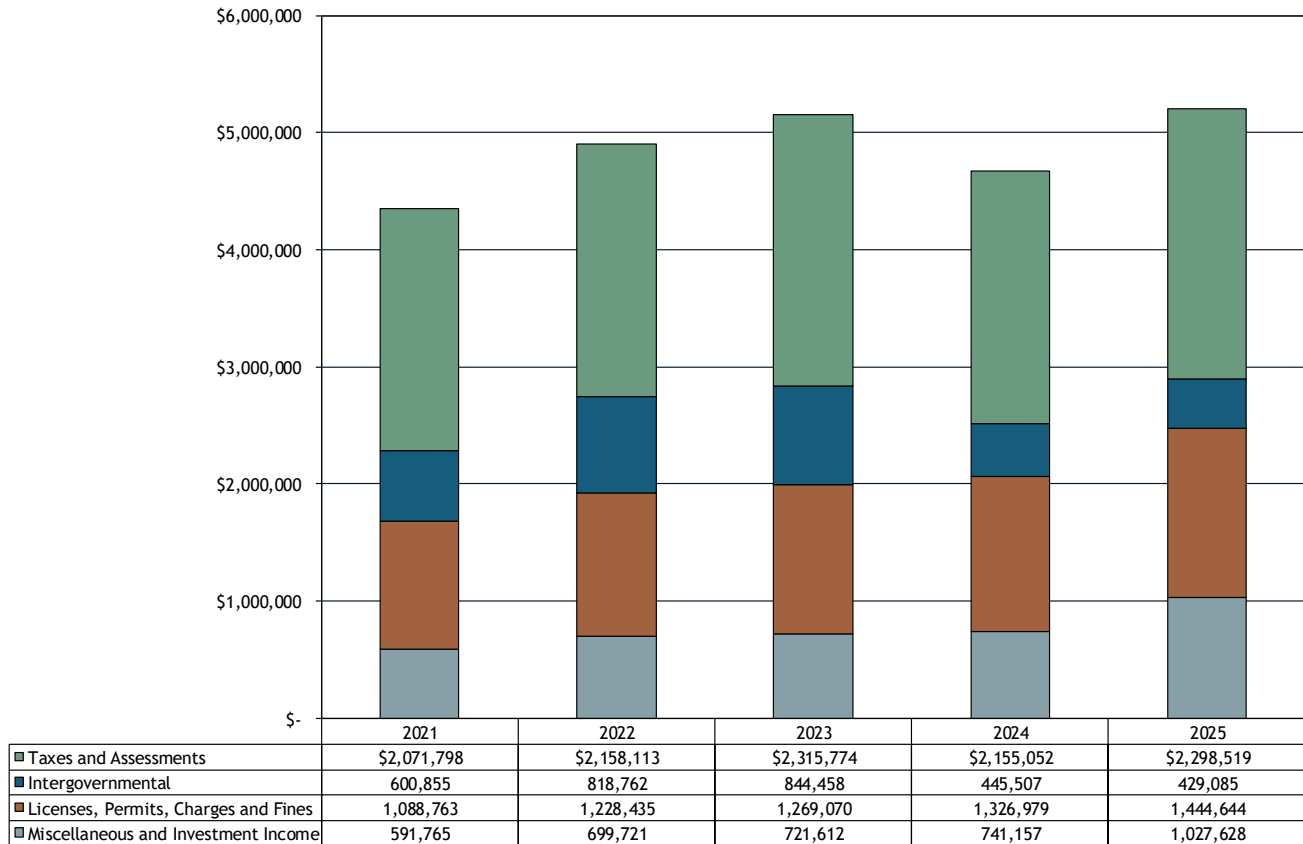
The City's fund balance policy states that the City will have 25% of operating expenditures in unassigned fund balance. Unassigned fund balance of \$1,398,518 at June 30, 2025, represents 26.2% of expenditures based on 2025 expenditure levels.



City of Independence Financial Analysis

General Fund Receipts

General Fund Receipts



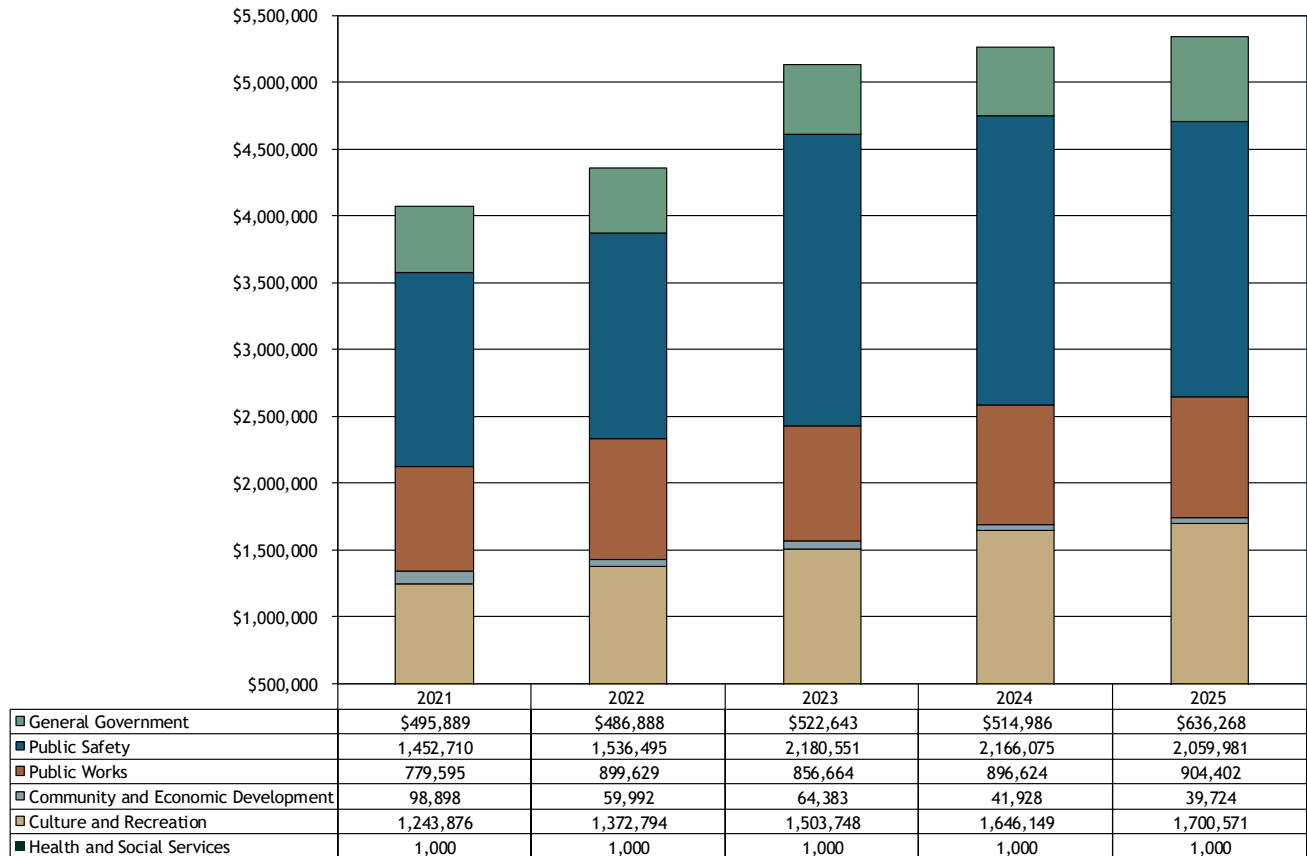
General Fund receipts increased 11.4%, or \$531,181, during 2025. Taxes and assessments receipts increased due to an increase in the property tax levy. Uses of money and property receipts increased due to better market conditions. Charges for services receipts increased due to increased parks and recreation tournaments. Other sources of revenue were consistent with prior year amounts.

In addition to the receipts discussed above, the General Fund also received cash in the form of transfers from other funds totaling \$765,854 and insurance proceeds of \$91,428 in 2025.

City of Independence Financial Analysis

General Fund Disbursements

General Fund Disbursements



General Fund disbursements increased in 2025, from \$5,266,762 in 2024 to \$5,341,946 in 2025. This was an increase of \$75,184 or 1.4%. General government increased due to increase in IT projects. Public safety decreased due to spending American Rescue Plan Act funding in 2024. All other categories of expenditures were similar to the prior year.

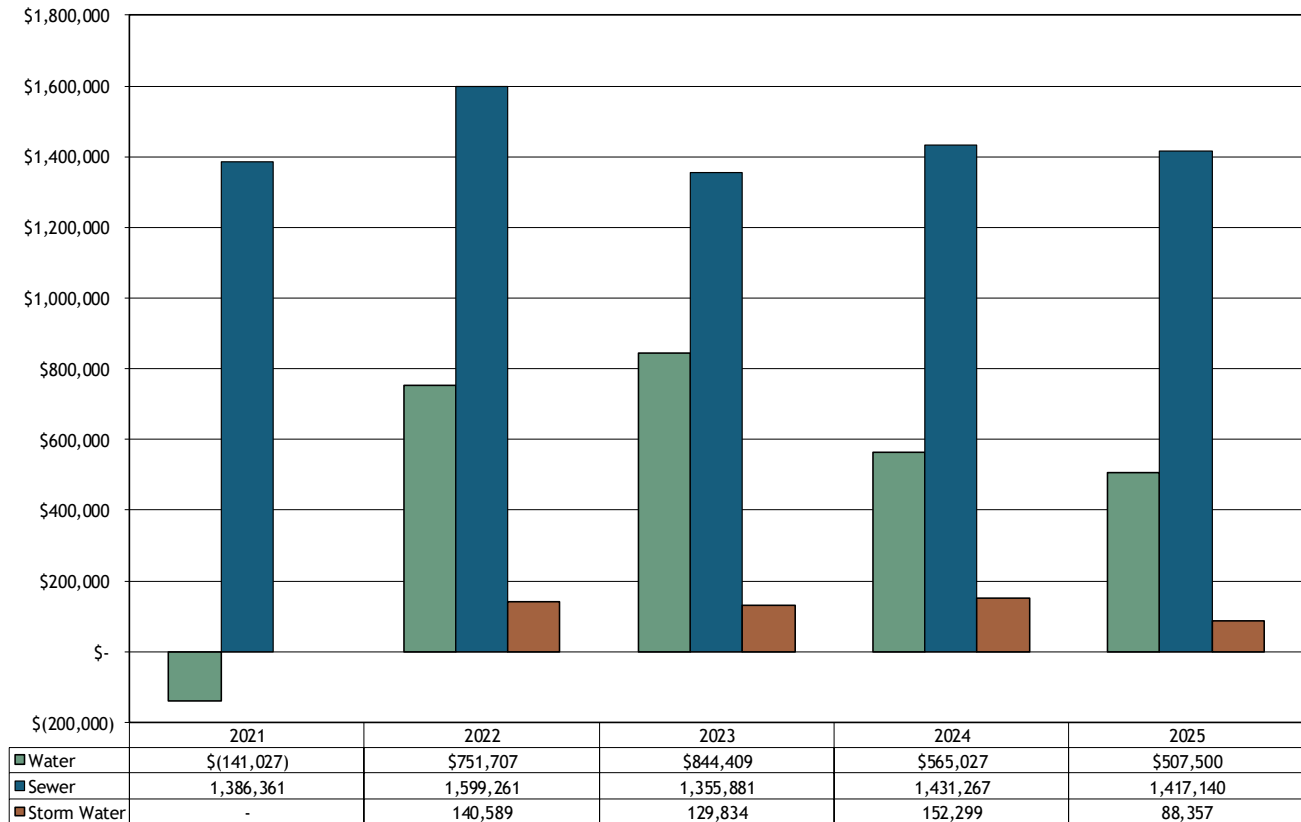
In addition to the disbursements discussed above, the General Fund also transferred out cash to other funds totaling \$309,567 in 2025.

City of Independence Financial Analysis

Enterprise Funds

The following graph shows the operating income for the Enterprise Funds for the last five years:

Operating Income - Enterprise Funds



In 2025, the Water Fund had an operating income of \$507,500, which is a decrease of \$57,527 from 2024. The operating income decreased due to decreased usage. In addition, there were non-operating disbursements for debt service and capital projects of \$93,275 and \$545,602, respectively. There were also net transfers in of \$51,400.

The Sewer Fund's 2025 operating income was \$1,417,140, which is a decrease of \$14,127 from 2024. This decrease in operating income was primarily due to less usage. In addition, there were non-operating disbursements for capital projects of \$726,357 and debt service of \$607,614. There were also \$2,075,670 in debt proceeds for capital project. There were also net transfers out of \$19,150.

The Storm Water Fund's 2025 operating income was \$88,357, which is a decrease of \$63,942 from 2024. This decrease in operating income was primarily due to an increase storm water drainage repairs. In addition, there were non-operating disbursements for capital projects of \$11,273. There were also transfers out of \$205,000.

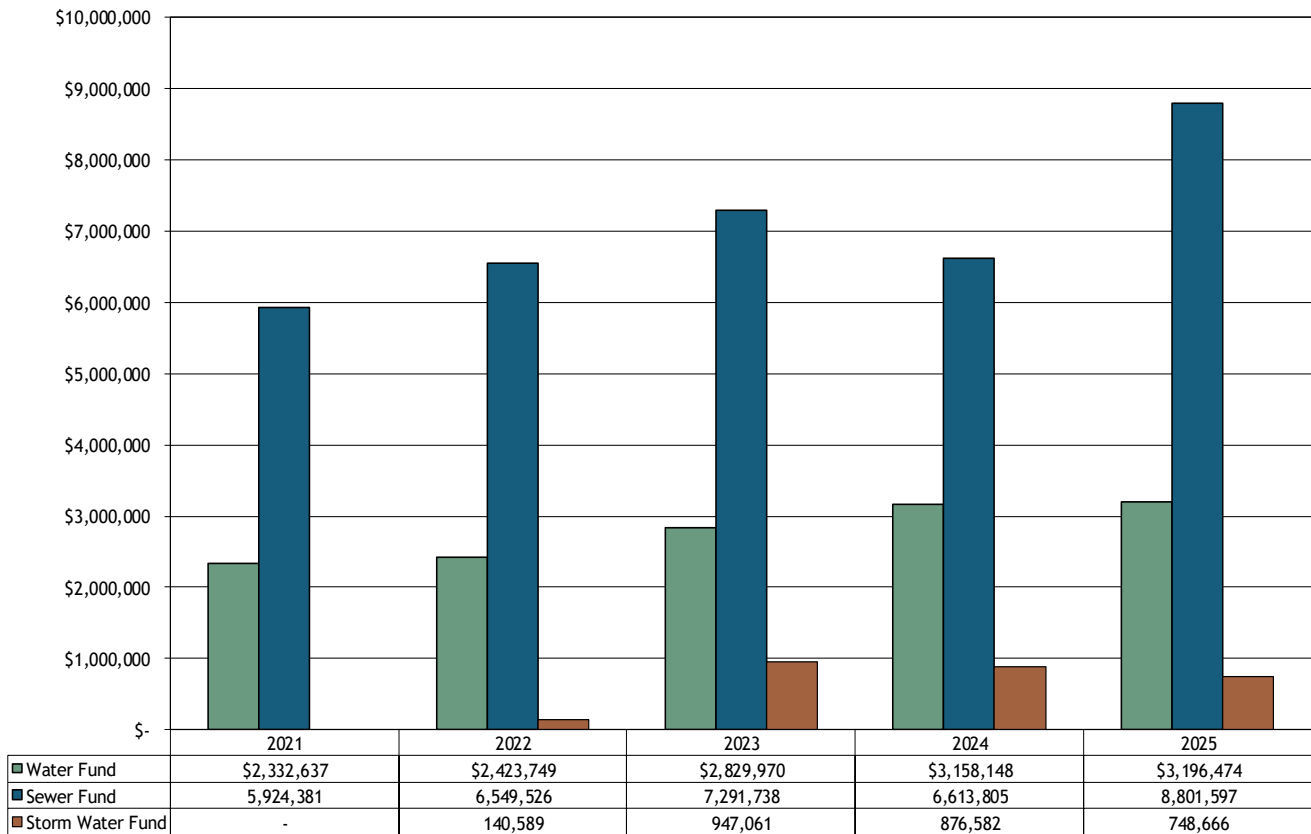
We recommend the City continue to monitor operating costs in the Enterprise Funds to ensure rates are sufficient to provide continued operating income and to cover debt payment requirements.

City of Independence Financial Analysis

Enterprise Funds (Continued)

The following graph illustrates the total cash and cash equivalents for the Enterprise Funds for the last five years:

Enterprise Fund Cash Position

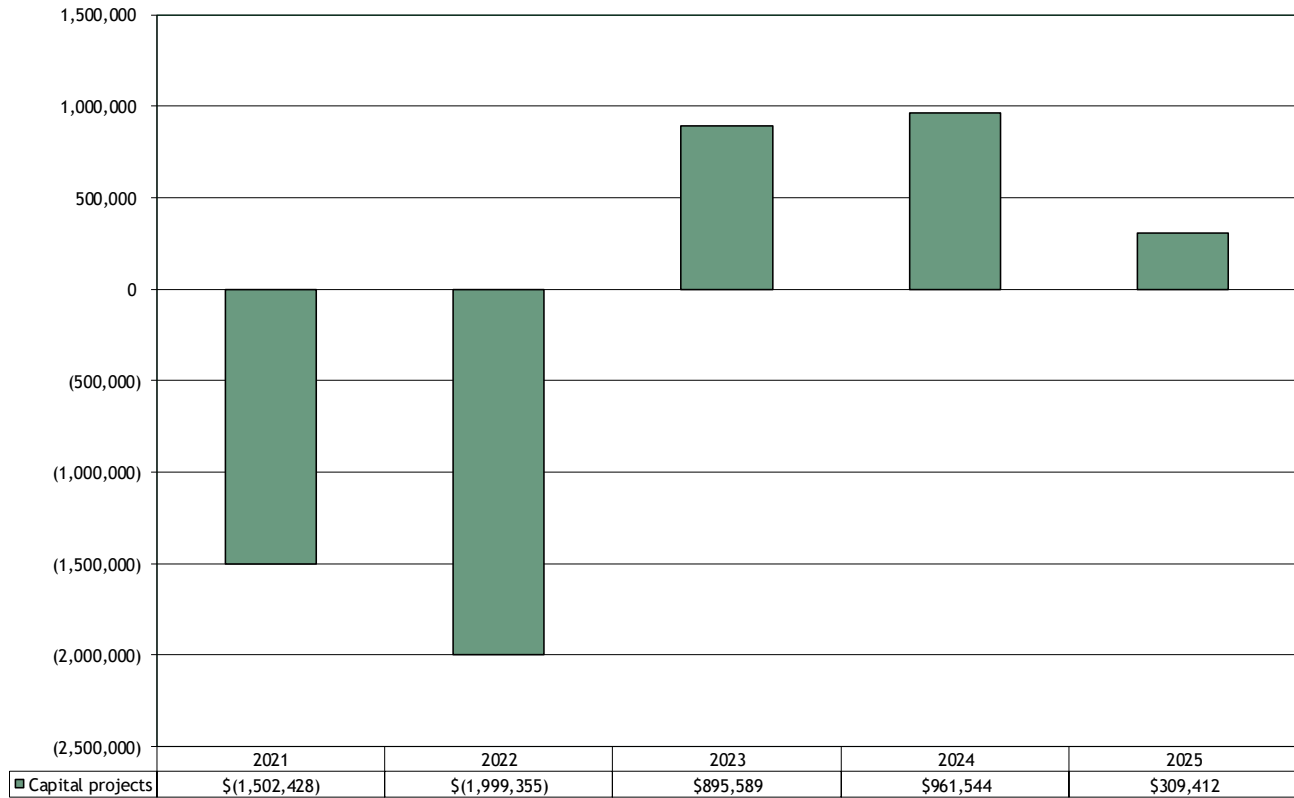


Cash balances of the Sewer Fund increased in 2025 due to receiving a Iowa Finance Authority loan reimbursement and for future capital projects. Cash balances of the Water Fund have been steadily increasing since 2021. Cash balances of the Storm Water Fund decreased in 2025 due to drainage repairs.

City of Independence Financial Analysis

Capital Projects Fund

Capital Projects Fund Cash Position



The cash balance of the Capital Projects fund has fluctuated the five years presented due to timing of bond issuances, project expenditures, grants, and transfers. This fund ended the year with a cash position of \$309,412. Within this fund, there are individual capital project funds that have negative cash balances of \$1,235,058. We recommend monitoring this fund to ensure that capital projects are appropriately and sufficiently funded.



CITY COUNCIL MEMORANDUM

TO: City Council

FROM: Susi Lampe, CMC, IaCMC, IaCFO – Assistant City Manager/City Clerk/Treasurer

DATE OF MEETING: November 24, 2025

ITEM TITLE: Public hearing for the Proposed Rezoning Request of A-1 Agricultural to R-2 Residential

BACKGROUND:

This public hearing allows the public to come and speak on behalf of or against the proposed rezoning request.

DISCUSSION:

No discussion is necessary as this item is for the Public to present comments and concerns about the proposed modifications.

RESULTS:

The City has established priorities during strategic planning sessions. This item supports the Vision from that session of **promoting and encouraging community involvement and engagement**. This item helps achieve that vision by engaging the community to express their thoughts about this topic.

FINANCIAL CONSIDERATION:

There is no financial consideration in holding the public hearing for the proposed rezoning request.

RECOMMENDATION:

Staff recommends that the Mayor hold a public hearing by stating, "Pursuant to the agenda, I will now convene a public hearing on the proposed rezoning request." After comments are heard, the Mayor must state, "I will now close the public hearing, and the City Clerk shall note all comments in the record."

REZONING EXHIBIT

- PROPOSED ZONING: R-2
- CURRENT ZONING: A-1

REZONING DESCRIPTION:

PART OF THE SW ¼ OF THE NE ¼ OF SECTION 9, TOWNSHIP 88 NORTH, RANGE 9 WEST OF THE 5TH P.M., BUCHANAN COUNTY IOWA DESCRIBED AS: BEGINNING AT THE CENTER OF SAID SECTION 9; THENCE N01°12'56"W, 802.38 FEET ALONG THE WEST LINE OF THE NE ¼ OF SAID SECTION 9 TO THE SW CORNER OF LOT 8 OF JACKSON GREEN FIFTH ADDITION TO THE CITY OF INDEPENDENCE; THENCE ALONG THE SOUTHERLY LINE OF JACKSON GREEN 5TH ADDITION; N88°47'08"E, 144.69 FEET; THENCE S01°12'52"E, 90.10 FEET; THENCE S42°52'21"E, 370.33 FEET; THENCE S88°13'04"E, 260.35 FEET; THENCE S42°52'21"E, 54.49 FEET; THENCE N88°47'08"E, 158.47 FEET; THENCE N88°37'10"E, 129.44 FEET TO THE NE CORNER OF LOT 9 OF ENTERPRISE FIRST ADDITION TO THE CITY OF INDEPENDENCE; THENCE S01°51'58"E, 363.30 FEET ALONG THE EAST LINE OF SAID LOT 9 TO THE NORTH LINE OF ENTERPRISE DRIVE; THENCE ALONG SAID NORTH LINE S88°19'29"W, 132.03 FEET; THENCE S88°13'39"W, 846.46 FEET TO THE POINT OF BEGINNING. DESCRIBED LAND CONTAINS 11.13 ACRES AND IS SUBJECT TO EASEMENTS AND RESTRICTIONS OF RECORD.

AREA OF PROPOSED REZONING
11.13 ACRES

OWNER/DEVELOPER:

Ron and Janice Ohl
2867 Michel Ave
Rowley, Iowa 52329
Contact: Ron Ohl
(563) 920-0530

PREPARED BY:

Crawford Engineering & Surveying Inc.
118 3rd Avenue NE
Independence, Iowa 50644
Contact: Brian M. Crawford
Ph: (319) 334-7077



GRAPHIC SCALE
1 INCH = 100 FEET

JACKSON GREEN 7th ADDITION
REZONING EXHIBIT
INDEPENDENCE CONSTRUCTION INC.

DRAWN BMC
CHECKED LGC
PROJ NO 25803
CADD FILE

CRAWFORD ENGINEERING & SURVEYING, INC.
118 3rd Ave NE Independence, Iowa 50644

JACKSON GREEN 7th ADDITION REZONING EXHIBIT

INDEPENDENCE, IOWA



CITY COUNCIL MEMORANDUM

TO: Matthew R. Schmitz, MPA – City Manager

FROM: Susi Lampe, CMC, IaCMC, IaCFO – Assistant City Manager/City Clerk/Treasurer

DATE OF MEETING: November 24, 2025

ITEM TITLE: First Reading of an Ordinance Amendment to Chapter 170 Zoning Regulations

BACKGROUND:

Ronald and Janice Ohl applied for a rezoning request to the City on October 16, 2025. The Planning & Zoning Commission reviewed and recommended approval of the request on November 4, 2025. Council met on November 10, 2025, and set a public hearing to be held on November 24, 2025, for the public to speak on this topic.

DISCUSSION:

It's important to remember that when considering a rezoning request, the discussion should be about the area's character and whether it fits in that area, not about specific portions of the planned future improvements. It should be considered solely based on the merits of the zoning and whether that zoning fits in that area.

In this situation, Staff believes that this rezoning is appropriate for the future use of this area.

RESULTS:

The City has established priorities during strategic planning sessions. This item supports the Vision from that session of **encouraging a supportive environment for businesses, workforce, and economic development**. This item helps achieve that vision by changing the current zoning of A-1 Agricultural to R-2 Residential to allow for future development of the area.

FINANCIAL CONSIDERATION:

Once the new supplement has been mailed to City Hall, fees will need to be paid to Simmering-Cory Iowa Codification. Additional publication costs will also be incurred.

RECOMMENDATION:

Staff recommends a motion to approve the first reading of an ordinance that amends provisions pertaining to Chapter 170 – Zoning Regulations.

Staff recommends a motion to suspend the statutory rule requiring an ordinance to be considered and voted on for passage at two council meetings prior to the meeting at which it is to be finally passed.

Staff recommends a motion to have this ordinance, which amends provisions pertaining to Chapter 170 – Zoning Regulations, be placed on its final passage for adoption pursuant to Iowa Code Section 380.3 and to authorize the Mayor to sign the Ordinance. The changes will be effective upon the ordinance summary being published in the newspaper.

ORDINANCE NO. 2025-
AN ORDINANCE AMENDING ORDINANCE 254-0898 OF THE CITY OF INDEPENDENCE, IOWA, BY REZONING CERTAIN PROPERTY MORE PARTICULARLY DESCRIBED IN SECTION 1 OF THIS ORDINANCE AND BY AMENDING THE OFFICIAL ZONING MAP.

BE IT ORDAINED by the City Council of Independence, Iowa:

SECTION 1. That in accordance with Ordinance 254-0898, being the "Independence Zoning Ordinance", the properties legally located at:

Part of the SW ¼ of the NE ¼ of Section 9, Township 88 North, Range 9 West of the 5th P.M., Buchanan County Iowa described as: beginning at the center of said Section 9; thence N01°12’56”W, 802.38 feet along the West line of the NE ¼ of said Section 9 to the SW corner of Lot B of Jackson Green Fifth Addition to the City of Independence; thence along the southerly line of Jackson Green 5th addition; N88°47’08”E, 144.69 feet; thence S01°12’52”E, 90.10 feet; thence S42°52’21”E, 370.33 feet; thence S86°13’04”E, 260.35 feet; thence S42°52’21”E, 54.49 feet; thence N88°47’08”E, 158.47 feet; thence N88°37’10”E, 129.44 feet to the NE corner of Lot 9 of Enterprise First Addition to the City of Independence; thence S01°51’58”E, 363.30 feet along the East line of said Lot 9 to the North line of Enterprise Drive; thence along said North line S88°19’29”W, 132.03 feet; thence S88°13’39”W, 846.46 feet to the point of beginning. Described land contains 11.13 acres and is subject to easements and restrictions of record.

, subject to any easements recorded or unrecorded, as shown on the official zoning map, hereby be rezoned and changed to “R-2” Residential.

SECTION 2. COMPLIANCE. That this Ordinance is in compliance with the updated Comprehensive Plan of the City of Independence, Iowa; adopted on December 30, 2014.

SECTION 3. WHEN EFFECTIVE. This ordinance shall be in effect from and after its final passage, approval and publication as provided by law.

SECTION 4. COSTS. That the petitioners shall be required to pay the City Clerk all costs connected with this Ordinance.

PASSED AND APPROVED by the City Council of Independence, Iowa, on this _____ day of _____ 2025.

Brad Bleichner, Mayor of the City of Independence, IA

ATTEST:

Susi Lampe, CMC, IaCMC, IaCFO,
Assistant City Manager/City Clerk/Treasurer of the City of Independence, IA

First Reading: November 24, 2025
Second Reading: _____
Third Reading: _____

I certify that the foregoing was published as Ordinance No. 2025-_____ on the _____ day of _____ 2025.

Susi Lampe, CMC, IaCMC, IaCFO,
Assistant City Manager/City Clerk/Treasurer of the City of Independence, IA