City of Independence

Regular Meeting Agenda
City Council
Tuesday, December 9, 2025 @ 6:30 PM
Civic Center - Council Chambers

(see agenda footer for meeting attendance information)

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1. Call to Order

2. Roll Call

3. Minutes

3.1. Regular Meeting 11/25/2025

4. Visitors/Public Comment

5. Reports/Presentations

5.1. Mayor

5.2. Council Liaison

5.2.1. Traffic Safety Commission: Councilor Roden

5.2.2. Historic Preservation Commission: Councilor Morton

5.2.3. Planning Commission: Councilor Martin-Willis

5.3. City Manager

6. Unfinished Business

7. New Business

7.1. Public Hearing: Annex, Redesignate and Rezone 12.65 Acres at 6675 Corvallis Road along with the portion of the Southern Pacific Railroad adjacent to the property (Evander)

7.2. Council Bill 2025-09: An Ordinance to Annex, Redesignate and Rezone 12.65 Acres at 6675 Corvallis Road along with the portion of the Southern Pacific Railroad adjacent to the property (Evander)

7.3. Resolution #25-1643 To Set a Public Hearing Date for AX | 2026-01, Annexation of 46.7 acres Along S. 13th Street (Evander)

7.4. Q1 Financials (Moody)

7.5. FY 2025-26 Budget Adjustments (Carey)

7.6. Adoption of Resolution 25-1640, Authorizing Banking Signatures and Repealing Resolution No. 25-1626 (Carey)

8. Council Announcements

9. **General Information**

9.1. Management Team Notes

9.2. Miscellaneous Correspondence. Any communications received after publication of the agenda packet, but before 3:00 pm the date of the meeting, will be provided to Council at the meeting and will become a part of the official record

9.3. Pending Agenda Calendar

10. **Adjournment**

Meeting Attendance Information:

The City Council will hold this meeting in-person in City Hall Council Chambers, via video conference (Zoom) or by phone. Meetings are also live-streamed on the City's YouTube channel at: https://www.youtube.com/c/CityofIndependenceOR.

- To attend in person, the City Hall address is 555 S. Main St.

- For Zoom login visit:https://us06web.zoom.us/j/83045185429?pwd=wBDuEuSVa9dwMOUREzOg58B91Iu7Gb.1
- To participate in the meeting **by phone, dial US: +1-253-215-8782** and enter **Webinar ID: 830 4518 5429** and **Passcode: 936206**

Written comments are also welcome and may be delivered to City Hall or emailed to CouncilComments@ci.independence.or.us no later than 4:00 pm the day of the meeting.

The meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired, or for other accommodations for persons with disabilities, should be made at least 72 hours in advance of the meeting to Myra Russell, City Recorder, 503-838-1212/TTY: 800-735-2900.

City of Independence
Minutes

City Council Meeting
Tuesday, November 25, 2025

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1. **Call to Order**. Mayor Schwarzler called the meeting to order at 6:30 PM

2. **Roll Call**. Mayor Schwarzler present.

Present:	Councilor Evan Sorce Councilor Dawn Roden Councilor Bill Boisvert Councilor/Council President Kathy Martin-Willis Councilor Marilyn Morton Councilor Shannon Corr
Absent:	
City Staff Present:	Kenna West, City Manager Myra Russell, City Recorder Rob Moody, Finance Director Fred Evander, City Planner Shawn Irvine, Assistant City Manager Juventino Banuelos, Police Chief Amanda Carey, Finance Director

3. **Minutes**. **Action:**
Councilor/Council President Martin-Willis moved to approve minutes from the regular council meeting 10/14/2025 and the work session 10/28/2025 as submitted; Councilor Morton seconded. Discussion: None
Roll call vote. Motion 6-0-0

Ayes: Evan Sorce, Dawn Roden, Bill Boisvert, Kathy Martin-Willis, Marilyn Morton, Shannon Corr
Nays: None
Abstentions: None

3.1. **Regular Meeting 10/14/2025**.

3.2. **Work Session 10/28/2025**.

4. **Visitors/Public Comment**.

- Stephen Scheck, Salem OR: Scheck expressed concerns about the strained relationship between City Manager Kenna West and his wife, Anne Sheck, publisher of Trammart News.

- Erin McIntosh, Independence, OR: McIntosh discussed the need for more participation in the Parks Board meetings and emphasized the community's desire for a simple, outdoor pool.
- David Clyne, Independence, OR: Clyne requested the removal of barbed wire fencing on a city property adjacent to his home, citing its negative impact on the neighborhood's aesthetics.

5. **Reports/Presentations**.

5.1. **Mayor**.

The Mayor mentioned several community events including:

- The Independence Downtown Association Halloween Trick or Treat event: the downtown was full of all kinds of kids in trick-or-treat costumes. It was a lot of fun for the kids, and a lot of fun for businesses to get involved.
- On November 9, the City hosted the first Cyclocross race in Independence. Well attended event with interest for them to come back.
- Big thank you to the Ella Curran Food Bank. It's an amazing resource in the community. They increased their hours during the potential disruption to the SNAP benefits. They gave out Thanksgiving supplies all day today.
- Polk County All Hands meeting twice per month. Monmouth, Independence, Polk County Fire, Cental School District and our state leaders come together to talk about issues that are facing our community.
- Welcomed new officer Bella Federico at her swearing-in ceremony last week.

Councilor Roden brought up concerns about the Cyclocross event. CM West said she would address it in her City Manager report.

5.2. **Council Liaison Reports**.

5.2.1. **Library Board: Councilor Boisvert**.

- The Library Board met on November 24 and watched a training video.
- Nearly 4000 people came through the doors of the Library in October.
- Mentioned many events that the Library is holding in December including
    - Christmas Ornament Extravaganza December 2 from 3-5pm
    - Gift Wrapping on December 11 from 2-5PM
    - Mystery Book Club December 16 at 4PM
    - Board Games December 30 from 2-4PM
    - The library is closed November 27 and 28 for Thanksgiving and December 25 and 26 for Christmas.

- The next meeting is on December 29 instead of December 22 as previously scheduled.

5.2.2. **Museum Board: Councilor Morton**.

- The Heritage Museum Board continues to be an engaged and active group, though it could use more members. Please consider applying to be a member of this board if you have a passion for history or historic preservation.
- The Heritage Museum Board is successfully collaborating with the Independence Library Board and an independent Advisory Group that is looking at all aspects of the museum's future, including location, a path for funding from outside sources, and the need for local support and a levy.
- The Library and the Museum both have 501(c)(3) groups organized to support operational fiscal needs.
- The Heritage Museum Society, of which I am a member, has a solid fund-raising plan for 2026 to support the museum's day-to-day activities and to build the organization's capital. The Society has private funds and an endowment account at the Monmouth Independence Community Foundation. This work and these accounts are independent of the City.

5.2.3. **Continuum of Care: Councilor Corr**.

- No meeting in November. The next meeting is in December.
- Addressing funding opportunity
- The Homeless Alliance is recruiting people with lived experience to sit on the Review and Recommendations Committee. See the Homeless Alliance website for more info.

5.3. **City Manager**.

- Mentioned lack of working microphones. Working on getting another one with limited funds.
- Council Questions:
  - Cyclocross Bike race: Public Works confirmed that the areas used for the event are overall in good condition. The course was intentionally routed mainly on flat trail, so erosion is not expected to be an issue, and the grass that was affected should recover naturally by spring. There are a few rutted spots and the event organizer will be returning to level those areas at their expense. They've already cleaned the path crossing, and will address a small section on the bridge as well. Beyond that, the normal rainfall will take care of the remaining mud. Public Works doesn't maintain the interior forest area. Public Works noted the

organizers expanded some of the interior trails, and removed debris from former campsites. They've made improvements outside what Public Works would do. Overall, the event's impact was minimal, particularly for the time of year, and the weekend activity brought a significant amount of traffic downtown during the event.

  - Question regarding flooding at 7th St: The homeowner allowed leaves to collect in the catch basin which caused the flooding. The leaves were removed and the flooding ended.
  - Sunset Park: Public Works is monitoring the plantings of the trees and shrubs. They are under a 2-year warranty and will be replaced as needed, not at city expense.
- CM extended her appreciation to the Council, staff, and to our wonderful community for the hard work, collaboration, and commitment that we've shared throughout the year. Hopes everyone finds time for rest, connection, and gratitude with family and friends. Reminder that City Hall administration is closed Thursday and Friday for the Thanksgiving holiday. Police will be on duty, but the office is closed to the public on Thursday. Open 8am–5pm on Friday.

5.4. **Presentation: Financial Technical Review (Irvine)**.
Assistant CM Irvine introduced Dave Waffle, a consultant from Jensen Strategies LLC, to present information regarding the Capacity Needs Assessment for the City of Independence that they prepared as part of a technical assistance grant from the Department of Housing and Urban Development. He presented a 10-slide PowerPoint and explained the scope of the program, which reviewed Independence's financial situation. The consultants found a structural deficit,particularly within the urban renewal district, which has impacted other city funds. The team conducted a high-level review of city finances, utilities, and street systems, noting positive cooperation from city staff. Mr. Waffle acknowledged the city's progress in aligning with strategic goals through the implementation of strategic financial roundtables and maintaining transparency through its website. Recommendations included looking at SDC fees, additional fees and/or a levy, continuing communication with the community. Next steps will be a debt analysis overview and multi-year financial projections. The project continues until the spring.
Councilors posed a series of questions to Mr. Waffle, and he provided thorough responses, engaging in a robust discussion. The mayor followed up that this is the first chapter with more information to come. Having an outside source confirm information that was already suspected is valuable.

6. Unfinished Business. None

7. New Business.

7.1. **Financial Recovery Report (Moody)**.
Finance Director Moody presented an overview of the "Report to the Community." Moody discussed the city's financial situation, highlighting that costs are rising faster than available resources, leading to a need for

prioritization and a long-term financial strategy. He explained that the general fund budget is about $8 million, with public safety making up over half, and revenues are expected to fall short by $500,000 in the current fiscal year. Staff projects a deficit in the general fund by 2028–29 if no action is taken, and personnel costs, such as medical insurance and PERS rates, are significant drivers of expenses. Moody emphasized the need to make decisions collectively to address these challenges. Moody noted that the city has taken several cost-cutting measures over the past few years, including staff reductions and reviewing fees and charges. They are now considering using one-time resources to reestablish the general fund balance, such as selling properties and closing certain funds. The city may also consider a 5-year local option levy in 2026 to help maintain community services, but it won't solve the general fund problem. In the upcoming fiscal year 26-27, the city needs to align expenses with available revenues, which may involve managing costs at the department level, keeping positions vacant, or cutting back operations.

Action:

Councilor Corr moved to accept staff's "Report to the Community: Fiscal Recovery Plan" and authorize the City Manager or her designee to distribute the report to the community; Councilor/Council President Martin-Willis seconded. Discussion: Clarification that this would just distribute the information, not act on the information with tonight's vote.

Roll call vote. Motion 6-0-0

Ayes: Evan Sorce, Dawn Roden, Bill Boisvert, Kathy Martin-Willis, Marilyn Morton, Shannon Corr

Nays: None

Abstentions: None

7.2. **Community Services & Parks Sustainability Ad Hoc Committee (West)**.

CM West explained that the idea of a task force or a committee arose out of the Budget Committee. The committee will be called the Community Services and Parks Sustainability Ad Hoc Committee, with a term of 12 months and a maximum of 7 members. Five members were proposed, including Jasper Smith, Nathan Christensen, Vickie McCubbin, Erin Seiler, and Bradley Karkanen, with two more potential members pending confirmation. Discussion of proposed members.

Action:

Councilor Morton moved that the Council adopt Resolution #25-1642 approving the formation of the Community Services and Parks Sustainability Committee as proposed and confirming the Mayor's recommended appointments.; Councilor Sorce seconded. Discussion: None

Roll call vote. Motion 5-1-0

Ayes: Evan Sorce, Bill Boisvert, Kathy Martin-Willis, Shannon Corr, Marilyn Morton

Nays: Dawn Roden

Abstentions: None

7.3. **Public Hearing: Revisions to Mobile Vending Standards (Evander)**.

Mayor Kate Schwarzler read the hearing script regarding how the meeting would be conducted. State Law Required Statements read.

• Declaration of Conflicts of Interest, Ex-Parte Contact, Bias: The mayor has a potential conflict of interest as her business works with mobile vendors regarding business/technical assistance.
• Public Hearing opened at 8:27 pm by Mayor Schwarzler.
• Staff Report as submitted in the agenda packet was reviewed by Evander. City Planner Evander presented a proposal to streamline the permit process by separating land use approval from business permits. The staff report recommended approval of the draft, which includes new definitions for mobile vending pads and pods, improved standards for lighting, signage, and spacing, and better coordination with landowners. The only public comment received was from the Chases, who expressed concerns about limiting the number of mobile vendors in downtown to protect brick-and-mortar businesses. Staff recommends approval.
• Discussion: Discussion of the difference between a pod and a pad. Questions regarding limitations in downtown.
• Further questions from the Council.
• Objections or testimony received: Letter received from Chase's prior to the planning commission meeting included in the packet.
• Public Testimony: Heather Chase, Independence, OR. Supports limit on downtown food truck vendors. Thinks maybe 6 would be an appropriate number. Appreciates the council's consideration.
• Discussion: Discussion centered around capping food truck numbers. City officials and business owners debated whether to limit vendors to 5 or 6, acknowledging the impact on brick-and-mortar restaurants. Concerns were raised about competition, market saturation, and the economic impact on local businesses. The group also discussed the potential for litigation if they restricted vendors based on food type. They considered the carrying capacity of downtown and the need to balance competition with fair business practices. The conversation ended with a recommendation to continue the public hearing to gather more input from affected business owners.
• Staff Response to testimony—recommend postponing the public hearing to the next meeting for more information if limited to less than 8.

Action:
Councilor Roden moved to continue the public hearing to January, 13 2026; Councilor Sorce seconded. Discussion: None
Roll call vote. Motion 6-0-0

Ayes: Evan Sorce, Dawn Roden, Bill Boisvert, Kathy Martin-Willis, Marilyn Morton, Shannon Corr
Nays: None
Abstentions: None

• Hearing continued at 9:10 PM to a date certain, January 13, 2025 at 6:30 PM.

7.4. **Council Bill 2025-08: An Ordinance Amending the Standards for Mobile Vending Units in the Independence Municipal Code and Development Code (Evander)**.

The Public Hearing was continued to date certain on January 13, 2026. Council bill was not considered at this time.

8. Council Announcements.

- Councilor Sorce: Holiday Tree Lighting at WOU on Friday, December 5
- Councilor Morton:Saturday December 6 Santa Train downtown at 3PM
- Mayor Schwarzler: Sunday, November 30 Glow light display kickoff at 5:30 PM with carolers in Riverview Park
- Councilor Boisvert: 628 families received Thanksgiving supplies at the Ella Curren food bank giveaway today. Also, Liz Boisvert is doing a coat drove . Donation bin here at City Hall, Grocery Outlet and at her office at 163 D St. Need for children sizes and extra large sizes.

9. General Information. Items submitted here in the packet are for information only; no action was required by city council.

9.1. **Management Team Notes**.

9.1.1. **10/15/2025**.

9.1.2. **10/29/2025**.

9.1.3. **11/12/2025**.

9.2. **Miscellaneous Correspondence. Any communications received after publication of the agenda packet, but before 3:00 pm the date of the meeting, will be provided to Council at the meeting and will become a part of the official record**.

9.3. **Pending Agenda Calendar**.

9.3.1. **11/12/2025**.

10. Adjournment. Mayor Schwarzler adjourned the meeting at 9:13 pm.

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MAYOR KATE SCHWARZLER

ATTEST:

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Myra Russell, City Recorder

INDEPENDENCE
Oregon's Story Begins Here

TYPE III ANNEXATION AND ZONE CHANGE (FILE NO. AX | 2025-03)
STAFF REPORT

MEETING DATE:	December 9, 2025
RECOMMENDATION:	**APPROVE WITH CONDITIONS**
FILE NUMBER:	AX | 2025-03
APPLICANT:	City of Independence
REQUEST:	Annex, Redesignate and Rezone 12.65 Acres at 6675 Corvallis Road along with the portion of the Southern Pacific Railroad adjacent to the property
PROPERTY:	Site Address: 6675 Corvallis Road (Tract 1) Map Number: 8.4.33; Taxlot: 200 Site Address: Southern Pacific Right-of-Way Map Number: 8.4.33, No Taxlot Number
ZONING:	6675 Corvallis Road (Tract 1) Existing: County – Suburban Residential (SR) Proposed: City – Public Service (PS) Unaddressed Right-of-Way Existing: County – Suburban Residential (SR) Proposed: City – Undesignated
CRITERIA:	Oregon State Planning Goals Independence Comprehensive Plan Independence Development Code (IDC) -Subchapter 11: Administration -Subchapter 12: Zone Changes and Plan Amendments -Subchapter 14: Annexation
CONTENTS:	I. Background and Process II. Agency and Public Comments III. Recommended Conditions of Approval IV. Potential Council Actions V. Staff Findings – Oregon State Planning Goals VI. Staff Findings – Independence Comprehensive Plan VII. Staff Findings – Independence Development Code
ATTACHMENTS:	A. Annexation Map (and Detail of Area) (2 page) B. Annexation Legal (2 pages)

I. BACKGROUND AND PROCESS

This proposal seeks to annex a 12.65-acre portion of 6675 Corvallis Road (Tract 1 of Taxmap 8.4.33, Taxlot: 200) that is located east of the Southern Pacific Railroad, along with a portion of the 60-foot-wide right-of-way that is located directly west of the site (see Attachment A for an illustration of the proposed annexation area). The 12.65-acre property would be designated as Public and zoned as Public Service (PS) and the Southern Pacific Right-of-Way would not have a designation or zoning.

II. AGENCY AND PUBLIC COMMENTS

No public comments have been received as of the date of this Staff Report.

III. RECOMMENDED CONDITIONS OF APPROVAL

One condition is proposed for the annexation and zone change:

Condition 1: **Future development will be required to meet City of Independence standards, including but not limited to the Independence Public Works Design Standards and the Independence Development Code.**

IV. STAFF FINDINGS – OREGON STATE PLANNING GOALS

Annexations and changes to the Independence Comprehensive Plan and Zoning Map are required to meet the Oregon State Planning Goals. These goals are implemented through planning documents, such as the Independence Comprehensive Plan, Transportation System Plan, and Housing Needs Analysis, as well as infrastructure plans such as the water and wastewater master plans. Implementing regulations, such as the requirements of the Independence Development Code, also help to achieve these goals.

Consideration of the statewide planning goals is provided below:

Goal 1. Citizen Participation. The city has offered notice for the proposed annexation and rezone by:

- Mailing the notice to properties within 250 feet of the site.
- Posting the notice on the State Department of Land Conservation and Development “PAPA” website.
- Posting the notice on the City of Independence Planning Department website.
- Publishing the notice in the Polk County Itemizer-Observer.

The City Council will also discuss the proposed annexation and map change at a Public Hearing on December 9, 2025.

Given these items, individuals will have several opportunities to learn about the annexation and redesignation/rezone and to be involved in the process. This goal has been achieved.

Goal 2. Land Use Planning. Goal 2 of the Oregon State Planning Goals seeks to ensure that community plans and policies are consistent and crafted as part of a standard planning process (which includes the identification of issues and problems, the inventory of existing information, the evaluation of alternative courses of action, and the selection of an ultimate policy choice).

The proposed annexation effectively addresses these items. The property was included within the original Independence Urban Growth Boundary (in 1979) after the city weighed potential directions for the community to grow. Since that time, the city has consistently prepared for the future urbanization of the site. The current Water System Master Plan calls for the property to house a surface water treatment plant, and the the City recently used a condemnation process to acquire the property and begin preparation for the facility. All major city facilities plans (including the Transportation System Plan, Water System Master Plan and Wastewater System Facilities Plan) address the urbanization of the property.

To allow the development of the surface water treatment plant, the applicant looks to have the Public future land use designation and Public Service Zone apply to the area. The designation and zone are appropriate for the proposed use and match similar nearby classifications. The Public designation and Public Service zone are present both directly west and directly east of the property.

Based on these considerations, this goal has been achieved.

Goal 5: Natural Resources, Scenic and Historic Areas, and Open Spaces. Goal 5 of the Oregon State Planning Goals seeks "to protect natural resources and conserve scenic and historic areas and open spaces." As part of this goal, local governments are intended to implement policies and programs that "protect natural resources and conserve scenic, historic, and open space resources for present and future generations."

The area proposed for the annexation has been in the City of Independence Urban Growth Boundary since 1979 and does not contain any mapped wetlands or environmental resources, though hydric soils are noted in the area. The city will evaluate the site for wetlands prior to the development of the property and ensure that any future development provide notice to the Oregon Department of State Lands using the Wetland Land Use Notification process. Given these activities, this goal will be achieved.

Goal 14: Urbanization. Finally, Goal 14 of the Oregon State Planning Goals seeks "to provide for an orderly and efficient transition from rural to urban land use, to accommodate urban population and urban employment inside urban growth boundaries, to ensure efficient use of land, and to provide for livable communities." The proposed annexation, redesignation and rezone effectively achieves this goal, ensuring that city facilities allow the City of Independence to accommodate urban population and employment, encourage the efficient use of land, and promote the development of a livable community. These items meet the intent of Goal 14.

Based on these considerations, the proposed changes have promoted the efficient use of urban land and incorporated opportunities for public feedback, all while effectively balancing considerations about housing, economic development, transportation, and the natural environment. This proposal satisfies the Oregon State Planning Goals.

V. STAFF FINDINGS - INDEPENDENCE COMPREHENSIVE PLAN

An application for an annexation and redesignation/rezone must additionally be reviewed under the goals and policies of the Independence Comprehensive Plan. An analysis of the annexation and rezone considering these goals and policies is presented below.

Land Use

GOAL: To encourage efficient land use, maintain land use designations appropriate to the character of Independence and meet future land use needs.

Staff Response: The City of Independence Comprehensive Plan looks to create and apply land use regulations that promote the efficient use of land and honor the character of Independence. Among the policies in the plan to achieve this goal include updating and revising "land use designations when necessary to accommodate demonstrated need for changing circumstances" and zoning "annexed land consistent with the Comprehensive Plan designation, as well as any relevant Concept Plans adopted for the subject area." This proposed annexation and redesignation/rezone is consistent with these intents.

The proposal would annex an area that is identified for a future surface water treatment plant in the Water System Master Plan. As such, the proposal would zone annexed land consistent with a relevant Concept Plan adopted for the area and would appropriately apply a zone to respond to changing circumstances associated with the site (created by the annexation of the land). The proposed designation and zone are proper for the character of Independence and will help to meet future land use needs. Given these items, this goal is achieved.

Urbanization

GOAL: To provide for an orderly and efficient transition from rural to urban land.

Staff Response: The Urbanization goal seeks to promote the orderly and efficient transition of properties from rural to urban land uses. Key policies to implement this goal are to:

- Promote coordination with Polk County to manage the Urban Growth Boundary.
- Encourage uniformity between planning documents about expected land uses.
- Anticipate the impact of annexation on public facilities.

The proposed annexation, redesignation and rezone effectively achieves these policies.

The proposal seeks to annex land that has been in the Independence Urban Growth Boundary since 1979 and to develop the site with a surface water treatment plant to address future water needs in the community. All adopted facility plans address the future urbanization of the site. Given these items, the annexation and redesignation/rezone will achieve the goal and policies of the Urbanization Element.

Public Facilities

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Staff Response: Policies of the Public Facility Element look to:

- Implement facility plans.
- Limit the extension of utilities to areas outside of the city limits.

The proposal supports these intents.

The annexation, redesignation and rezone would bring recently acquired City land into the City of Independence and allow the community to work towards the construction of a surface water treatment plant on the site. This work would help the City perfect and utilize surface water rights to the Willamette River to accommodate future development.

VI. STAFF FINDINGS - INDEPENDENCE DEVELOPMENT CODE

The proposed annexation and rezone is considered a Type III action under the Independence Development Code Section 11.002(C). The action requires a quasi-judicial review by the City Council, without a review by the Independence Planning Commission. Standards for the decision are presented in Subchapter 11 (Administrative Provisions), Subchapter 12 (Zone Changes and Plan Amendments) and Subchapter 14 (Annexations). These standards are presented below.

Subchapter 11: Administrative Provisions

Staff Response: The application is a Type III action in the Independence Development Code. As such, the application requires a Public Hearing and decision by the Independence City Council.

The annexation request is subject to ORS 222.170. At the meeting of September 23, 2025, the City Council voted to pass Resolution #25-1639, to dispense with sending the question on the annexation to electors of the city. Following that decision, the city published notice of the hearing twice in the Polk County Itemizer-Observer, posted the project site as well as three other locations in the city (the Civic Center, library and Heritage Museum), and sent the notice to property owners within 250 feet of the annexation area. Given those activities, the proposal meets the standards in Subchapter 11, so long as the following condition is achieved:

Condition 1: **Future development will be required to meet City of Independence standards, including but not limited to the Independence Public Works Design Standards and the Independence Development Code.**

Subchapter 12: Zone Changes and Plan Amendments

12.005 Initiation of a Zone Change or Plan Amendment

A zone change or plan amendment may be initiated in any one of the following ways:

A. The City Council may initiate such action by resolution. The resolution shall be forwarded to the City Manager, who shall set a date for a public hearing before the Planning Commission and give notice of such hearing as provided in this ordinance.

B. The Planning Commission may initiate such action by resolution. The resolution shall be forwarded to the City Manager, who shall set a date for a public hearing before the Planning Commission and give notice of such hearing as provided in this ordinance.

C. A property owner may initiate such action by petition for the owner's own property.

Staff Response: The Independence City Council initiated this zone change/plan amendment by resolution. To include a more appropriate boundary for the site, the City additionally chose to include a small part of the Southern Pacific right-of-way located west of the site in the proposal. This standard is met.

12.010 Zone Change and Plan Amendment by Petition

Any property owner may initiate a zone change or plan amendment for the property that he or she owns by submitting to the City Recorder a petition bearing the following:

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Staff Response: The City has submitted proper paperwork for the annexation and redesignation/rezone. The proposal would annex a portion of 6675 Corvallis Road, designate the property as Public, and rezone the site as Public Service (PS) (from its current zoning of County – Suburban Residential (SR)). The proposed designation and zone are appropriate given the City plan to construct a surface water treatment plant on the site, and the presence of Public Service land directly west and east of the site.

12.020 Action by the City Council

Upon receipt of a recommendation from the Planning Commission for any zone change or plan amendment, the City Council shall hold a public hearing. The City Council shall base its decision upon the findings, conclusions and recommendations reached by the Planning Commission unless, by a preponderance of the evidence, it finds facts and reaches conclusions different from those reached by the Planning Commission. All zone changes or plan amendments shall be based on written findings. Any zone change or plan amendment shall be by ordinance. Any denial of a request for a zone change or plan amendment shall be by resolution.

Staff Response: No Planning Commission review is required for the annexation and redesignation/rezone per IDC Section 11.002(C). Written findings and an adopting ordinance will support a City Council decision on the application.

12.025 Standards for Zone Changes

No zone change shall be approved by the Planning Commission or enacted by the City council unless it conforms to the Comprehensive Plan, including the Transportation System Plan, and at least one of the following standards is met:

A. The zoning on the land for which the zone change is initiated is erroneous and the zone change would correct the error;

B. Conditions in the neighborhood surrounding the land for which the zone change is initiated have changed to such a degree that the zoning is no longer appropriate and the zone change would conform to the new conditions of the neighborhood;

C. There is a public need for land use of the kind for which the zone change is initiated and that public need can best be met by the zone change.

Staff Response: The proposed annexation would create a situation where the existing zoning for the site (County – Suburban Residential Zone) is no longer appropriate. As such, the annexation requires a concurrent zone change to correct the error.

Additionally, there is a public need for the land use that is best met by the zone change. Planning conducted as part of the Water System Master Plan named the 12.65-acre site as the preferred site for a surface water treatment plant. With the designation, the use of the Public Service zone is appropriate for the treatment plant.

Given these items, the annexation addresses both Criteria A and C above. This standard is met.

Subchapter 14: Annexation

14.030 Master Plan Requirement for Southwest Independence Concept Plan Area

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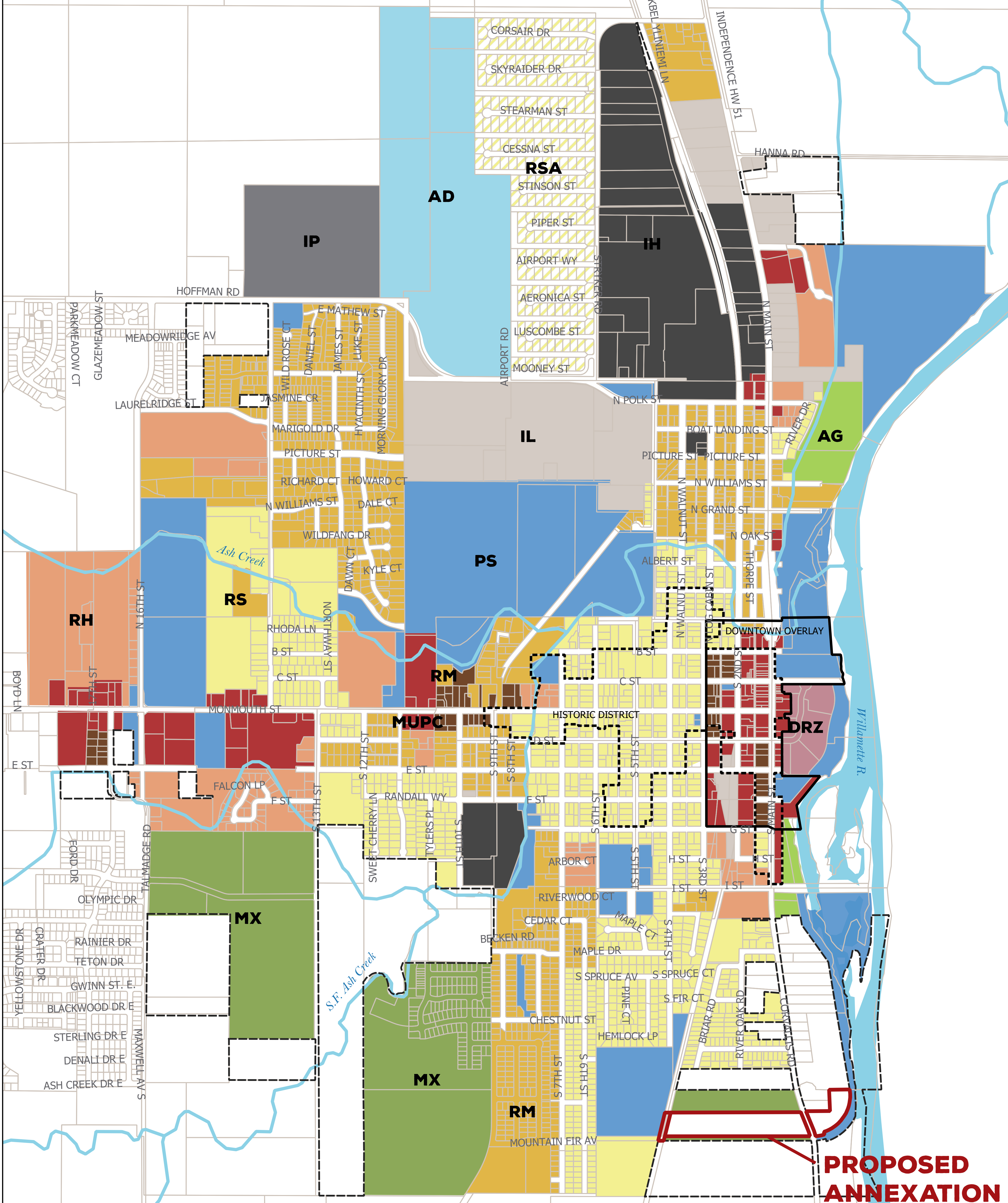
Staff Response: The annexation subchapter in the Independence Development Code (Subchapter 14) only deals with annexations that are within the Southwest Independence Concept Area. The proposed annexation site lies east of the Southwest Independence Concept Area boundary. As such, the chapter does not apply to this application.

ATTACHMENT A

CITY OF INDEPENDENCE

Proposed Annexation

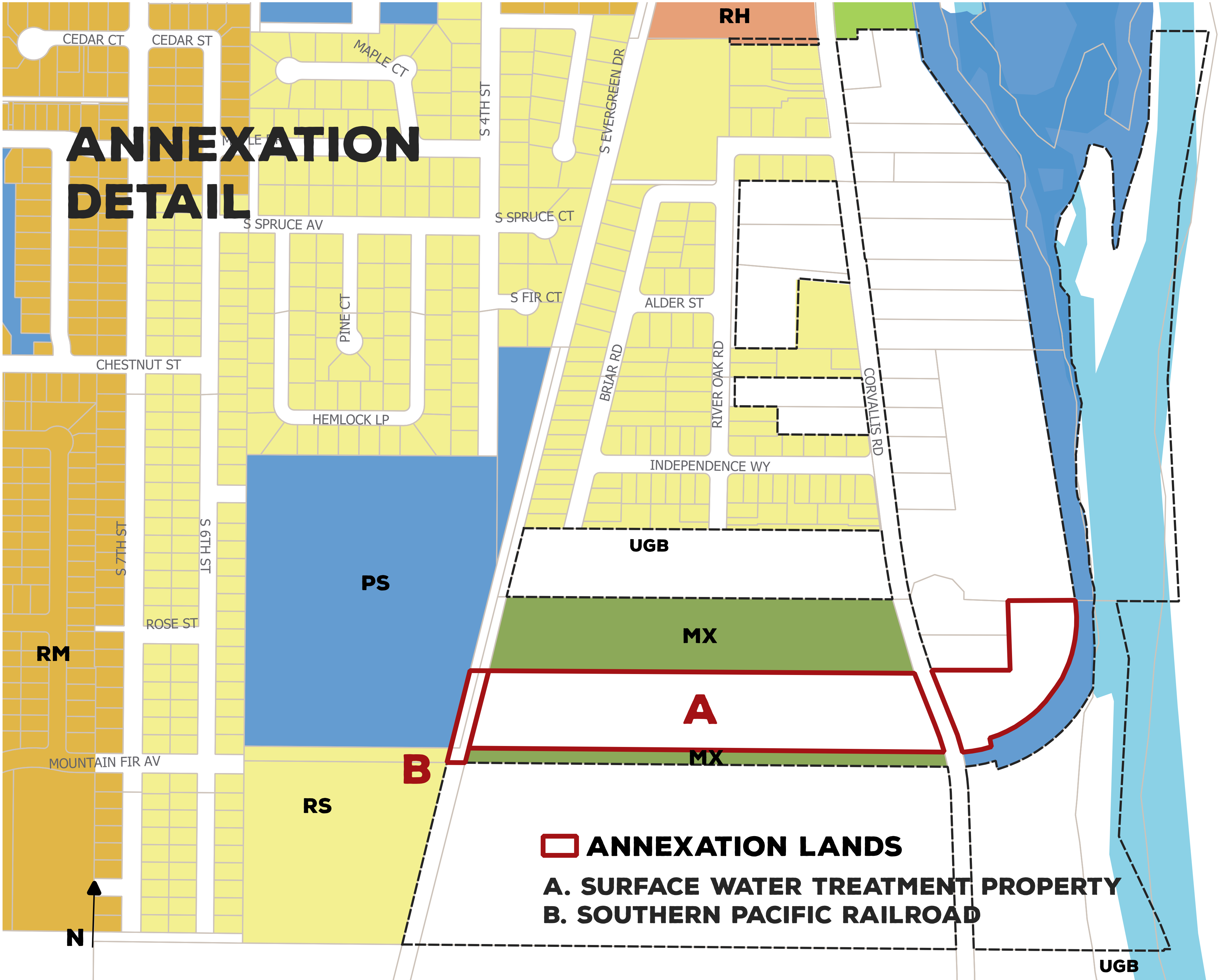


LEGEND

ZONE

- Low-Density Residential (RS)
- Medium-Density Residential (RM)
- High-Density Residential (RH)
- Residential Single-Family Airpark Overlay (RSA)
- Mixed Residential (MX)
- Mixed-Use Pedestrian Friendly Commercial (MUPC)
- MUPC-Transitional (MUPC-T)
- Downtown Riverfront Zone (DRZ)
- Light Industrial (IL)
- Heavy Industrial (IH)
- Industrial Park (IP)
- Airport District (AD)
- Agricultural (AG)
- Public Service (PS)
- City Limits
- Urban Growth Boundary
- Downtown Overlay
- Historic District

Updated 09.04.2025


ANNEXATION DETAIL
CEDAR CT
CEDAR ST
MAPLE CT
S 4TH ST
S EVERGREEN DR
RH
S SPRUCE AV
S SPRUCE CT
S FIR CT
PINE CT
ALDER ST
CHESTNUT ST
BRIAR RD
RIVER OAK RD
CORVALLIS RD
HEMLOCK LP
INDEPENDENCE WY
S 7TH ST
S 6TH ST
UGB
PS
MX
ROSE ST
RM
A
MX
B
MOUNTAIN FIR AV
RS
ANNEXATION LANDS
A. SURFACE WATER TREATMENT PROPERTY
B. SOUTHERN PACIFIC RAILROAD
N
UGB

Property Description

LEGAL DESCRIPTION: A portion of Tract 1 as conveyed to Brendan McMullen, per Deed Instrument 2024-005730, Polk County Deed Records, lying in the North Half of Section 33, Township 8 South, Range 4 West, Willamette Meridian, Polk County, Oregon, more particularly described as follows:

Beginning at a 5/8” iron rod on the East Right of Way of the Southern Pacific Railway lying S 89°37'58" W 1186.26 feet and S 13°22'21" W 539.91 feet from a 2” aluminum cap at the Section corner of sections 28 and 33; Thence leaving said railway Right of Way, along the North line of that tract of land as conveyed to the City of Independence per Instrument 2005-3557, Polk County Deed Records, N 89°45'00" E 1618.91 feet to 5/8” iron rod on the West Right of Way line of Corvallis Road; Thence along said West Right of Way line, along a curve with a Radius of 686.20 feet, turning to the left (chord bears N 19°19'20" W 26.77 feet) with an arc length of 26.77 feet to a point; Thence N 20°35'35" W 269.27 feet to a point; Thence leaving said Right of Way line, along the South line of that tract of land as conveyed to Brendan McMullen per Instrument No. 2021-7276, Polk County Deed Records, S 89°32'51" W 1450.49 feet to a point on the East Right of Way line of the Southern Pacific Railway; Thence along said Right of Way line, S 13°22'21" W 280.53 feet to the point of beginning,

Together with A portion of Tract 1 as conveyed to Brendan McMullen, per Deed Instrument 2024-005730, Polk County Deed Records, lying in the North Half of Section 33, Township 8 South, Range 4 West, Willamette Meridian, Polk County, Oregon, more particularly described as follows:

Beginning at a point on the North line of Section 33 lying N 89°38'36" E 526.27 feet from a 2” aluminum cap at the Section corner of Sections 28 and 33; Thence N 89°38'36" E 221.22 feet to a 5/8" iron rod on the West line of that tract of land as conveyed to the City of independence per Instrument 2005-3557, Polk County Deed Records; Thence along said West Line the following 5 courses: S 06°21'01" E 25.00 feet to a point; Thence S 82°39'59" W 5.00 feet to a 5/8” iron rod; Thence along a curve with a radius of 423.34 feet, turning to the right (chord bears S 32°39'14" W 532.88 feet) with an arc length of 576.38 feet to a point; Thence S 18°20'32" E 30.00 feet to a point; Thence along a curve with a radius of 453.34 feet, turning to the right (chord bears S 78°02'36" W 100.84 feet) with an arc length of 101.05 feet to a 5/8” iron rod on the East Right of Way line of Corvallis Road; Thence along the said Right of Way line, along a curve with a radius of 746.20 feet, turning to the left (chord bears N 18°51'02" W 41.56 feet) with an arc length of 41.56 feet to a point; Thence N 20°35'35" W 256.95 feet to a 5/8” iron rod; Thence leaving said Right of way, along the South line of that Tract of land as conveyed to Ann M. Carr per Instrument No. 2004-

015271, Polk County Deed Records, N 89°22'07" E 263.72 feet to a point; Thence along the East line of said Carr tract and the extension there of, N 00°31'17" W 239.37 feet to the point of beginning.

Having an area of more or less, 12.65 Acres.

Together with a portion of the Southern Pacific Railroad Right-of-Way beginning at a 5/8" iron rod on the East Right of Way of the Southern Pacific Railway lying S 89°37'58" W 1186.26 feet and S 13°22'21" W 259.53 more or less from a 2" aluminum cap at the Section corner of sections 28 and 33 at the northwest corner of Tract 1, as conveyed to Brendan McMullen, per Deed Instrument 2024-005730, Polk County Deed Records, lying in the North Half of Section 33, Township 8 South, Range 4 West, Willamette Meridian, Polk County, Oregon, which point is also the City limits of Independence; Thence S 13°22'21" W 332.33 more or less to the southern line of the of land conveyed to the Georgia-Pacific Corporation by the Inman-Poulson Timber Corporation; Thence S 89°37'58" W 60 feet more or less to the West line of the Right-of-Way of the Southern Pacific Railroad; Thence N 13°22'21" E 332.33 feet more or less along the West Right of Way of the Southern Pacific Railway to the City limits of Independence; Thence N 89°37'58" E 60 feet more or less to the East line of the Right-of-Way of the Southern Pacific Railroad, which point is also the point of the beginning.

CITY OF INDEPENDENCE
MEMORANDUM

TO: Mayor and City Council
FROM: Planning Manager Fred Evander
MEETING DATE: December 9, 2025
SUBJECT: Council Bill #2025-09, to Annex, Redesignate and Rezone 12.65 Acres at 6675 Corvallis Road along with the portion of the Southern Pacific Railroad adjacent to the property

[ ] Information Only [X] Action Requested

Statement of Issue:
At the meeting of December 9, 2025, the Independence City Council will hold a public hearing to consider the annexation of a 12.65-acre portion of 6675 Corvallis Road (Tract 1 of Taxmap 8.4.33, Taxlot: 200) that is located east of the Southern Pacific Railroad, along with a portion of the 60-foot-wide right-of-way that is situated directly west of the site (see Attachment A of the Staff Report to see a depiction of the proposed annexation area). The 12.65-acre property will be designated as Public and zoned as Public Service (PS). The Southern Pacific Right-of-Way would not have a designation or zoning.

Following the Public Hearing, the Council may act on the annexation, integrating the proposed changes into current city planning documents.

Fiscal Impact:
No direct fiscal impacts are anticipated as a result of the annexation, though the annexation will allow the development of the Surface Water Treatment Plant.

Options:
The Council may:

A. Approve CB #2025-09 as submitted
B. Approve CB #2025-09 with amendments
C. Take no action

Recommendation/Suggested Motion:
Staff recommend approval of Option A.

Suggested Motions:

“I move to read the proposed Ordinance, Council Bill #2025-09 to adopt AX | 2025-03, the text of which is contained in the Council packet, for the first time.”

Should the motion pass unanimously, a second motion would be in order:

“I move to read the proposed Ordinance, Council Bill #2025-09 for the second time by title only.”

Should the motion pass, a third motion would be in order:

“I move to adopt the proposed Ordinance, Council Bill #2025-09.”

Attachment:

A. CB #2025-09 and Exhibits

Reviewed and Approved by: Kenna West, City Manager

BEFORE THE CITY COUNCIL OF THE CITY OF INDEPENDENCE
STATE OF OREGON, COUNTY OF POLK

Annex, Redesignate and Rezone	]
12.65 Acres at 6675 Corvallis Road	]
along with a portion of the Southern	]
Pacific Railroad west of the property	]

ORDINANCE NO. 1629

WHEREAS, pursuant to ORS 222.111(2) and the City's Development Code Sections 11.002(C) and 12.005, the City of Independence ("City") initiated the annexation and redesignation/rezone of Map Number: 8.4.33; Taxlot: 200, 12.65 acres of property at 6675 Corvallis Road ("Subject Property") along with a portion of the Southern Pacific rail right-of-way located west of the site by Resolution #25-1639 on September 23, 2025; and

WHEREAS, the Subject Property is an existing city-owned fee-simple property; and is: (1) located within the City of Independence Urban Growth Boundary; and (2) designated as Urban Reserve on the Polk County Comprehensive Plan Map and as Suburban Residential in the Polk County Zoning Code; and

WHEREAS, the request is to: (1) annex the Subject Property into the City of Independence; (2) apply the City Comprehensive Plan designation of Public and City zone of Public Services (PS) to the Subject Property; and

WHEREAS, the Subject Property is contiguous to the City of Independence City boundary, as required by ORS 222.111(1); and

WHEREAS, to ensure a more coherent City boundary in the area, the City voted to include the neighboring 60-foot-wide Southern Pacific railroad right-of-way in the annexation as part of Resolution #25-1639; and

WHEREAS, the railroad right-of-way is: (1) located within the City of Independence Urban Growth Boundary; and (2) designated as Urban Reserve on the Polk County Comprehensive Plan Map and as Suburban Residential in the Polk County Zoning Code; and

WHEREAS, the request is to: (1) annex the property into the City of Independence; and (2) apply the City Comprehensive Plan designation and Zoning of undesignated to the site; and

WHEREAS, the city provided notice of the annexation and rezone hearing to the Department of Land Conservation and Development on October 31, 2025; and

WHEREAS, a notice of the hearing was published in the local newspaper, twice, on November 26 and December 3, 2025, posted on the City website, mailed to property owners of lands within 250-feet of the site, and posted in four prominent locations; and

WHEREAS, the City Council conducted a properly noticed public hearing on December 9, 2025, that met the requirements of ORS 222.120(3), at which time interested parties and the general public had an opportunity to present and be heard on the matter; and

WHEREAS, at the close of the public hearing, the City Council determined that the evidence and argument presented in the public hearing and on the record showed that the requested annexation and redesignation/rezone complied with all applicable provisions of the City of Independence Development Code and state law, as explained in the findings contained in the Staff Report attached as Exhibit B;

NOW, THEREFORE, THE CITY OF INDEPENDENCE DOES ORDAIN AS FOLLOWS:

Section 1. Annexation. The Subject Property and adjacent railroad right-of-way described in Exhibit A, attached hereto and incorporated herein by this reference, is hereby declared annexed to the City of Independence.

Section 2. Redesignation of City-Owned Property. The Subject Property, owned by the City of Independence, is hereby redesignated from Polk County Future Land Use – Urban Reserve, to City – Future Land Use – Public. The Independence Comprehensive Plan Future Land Use map is hereby amended to conform to the changes enacted by this Ordinance.

Section 3. Redesignation of Railroad Right-of-Way. The portion of the railroad right-of-way shown in Exhibit A is hereby redesignated from Polk County Future Land Use – Urban Reserve, to City – Future Land Use – Undesignated.

Section 4. Rezone of City-Owned Property. The Subject Property, owned by the City of Independence, is hereby rezoned from Polk County Suburban Residential to City Public Services (PS). The Independence Zoning Map is hereby amended to conform to the changes enacted by this Ordinance.

Section 5. Rezone of Railroad Right-of-Way. The portion of the railroad right-of-way shown in Exhibit A is hereby redesignated from Polk County Suburban Residential to City – Undesignated.

Section 6. Findings. The City of Independence hereby adopts the above recitals, and the findings contained in the Staff Report, attached hereto as Exhibit B and incorporated herein by this reference, as the basis for this decision to annex and redesignate/rezone the Subject Property.

Section 7. Recordation. The City Recorder is hereby authorized and directed to: (1) make and submit to the Secretary of the State of Oregon, the assessor of Polk County, the County Clerk of Polk County, and the Department of Revenue, State of Oregon, a certified copy of this Ordinance; (2) provide notice of the final adoption of this annexation Ordinance to the subject parcel property owners, anyone who participated in the public hearing, and anyone who requested notice of this decision; and (3) provide notice to public utilities as directed by ORS 222.005.

Section 8. The Ordinance shall take effect 30 days after second reading and final passage, and the annexation will be effective on the same date, unless a later date is required pursuant to ORS 222.040.

READ for the first time: ________________________
READ for the second time: ________________________
APPROVED by Council: ________________________
SIGNED by the Mayor: ________________________

____
ATTEST: Kate Schwarzler, Mayor

____
Myra Russell, City Recorder

EXHIBIT A

LEGAL DESCRIPTION: A portion of Tract 1 as conveyed to Brendan McMullen, per Deed Instrument 2024-005730, Polk County Deed Records, lying in the North Half of Section 33, Township 8 South, Range 4 West, Willamette Meridian, Polk County, Oregon, more particularly described as follows:

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015271, Polk County Deed Records, N 89°22'07" E 263.72 feet to a point; Thence along the East line of said Carr tract and the extension there of, N 00°31'17" W 239.37 feet to the point of beginning.

Having an area of more or less, 12.65 Acres.

Together with a portion of the Southern Pacific Railroad Right-of-Way beginning at a 5/8" iron rod on the East Right of Way of the Southern Pacific Railway lying S 89°37'58" W 1186.26 feet and S 13°22'21" W 259.53 more or less from a 2" aluminum cap at the Section corner of sections 28 and 33 at the northwest corner of Tract 1, as conveyed to Brendan McMullen, per Deed Instrument 2024-005730, Polk County Deed Records, lying in the North Half of Section 33, Township 8 South, Range 4 West, Willamette Meridian, Polk County, Oregon, which point is also the City limits of Independence; Thence S 13°22'21" W 332.33 more or less to the southern line of the of land conveyed to the Georgia-Pacific Corporation by the Inman-Poulson Timber Corporation; Thence S 89°37'58" W 60 feet more or less to the West line of the Right-of-Way of the Southern Pacific Railroad; Thence N 13°22'21" E 332.33 feet more or less along the West Right of Way of the Southern Pacific Railway to the City limits of Independence; Thence N 89°37'58" E 60 feet more or less to the East line of the Right-of-Way of the Southern Pacific Railroad, which point is also the point of the beginning.

TYPE III ANNEXATION AND ZONE CHANGE (FILE NO. AX | 2025-03)
STAFF REPORT

MEETING DATE:	December 9, 2025
RECOMMENDATION:	**APPROVE WITH CONDITIONS**
FILE NUMBER:	AX | 2025-03
APPLICANT:	City of Independence
REQUEST:	Annex, Redesignate and Rezone 12.65 Acres at 6675 Corvallis Road along with the portion of the Southern Pacific Railroad adjacent to the property
PROPERTY:	Site Address: 6675 Corvallis Road (Tract 1) Map Number: 8.4.33; Taxlot: 200 Site Address: Southern Pacific Right-of-Way Map Number: 8.4.33, No Taxlot Number
ZONING:	6675 Corvallis Road (Tract 1) Existing: County – Suburban Residential (SR) Proposed: City – Public Service (PS) Unaddressed Right-of-Way Existing: County – Suburban Residential (SR) Proposed: City – Undesignated
CRITERIA:	Oregon State Planning Goals Independence Comprehensive Plan Independence Development Code (IDC) -Subchapter 11: Administration -Subchapter 12: Zone Changes and Plan Amendments -Subchapter 14: Annexation
CONTENTS:	I. Background and Process II. Agency and Public Comments III. Recommended Conditions of Approval IV. Potential Council Actions V. Staff Findings – Oregon State Planning Goals VI. Staff Findings – Independence Comprehensive Plan VII. Staff Findings – Independence Development Code
ATTACHMENTS:	A. Annexation Map (and Detail of Area) (2 page) B. Annexation Legal (2 pages)

I. BACKGROUND AND PROCESS

This proposal seeks to annex a 12.65-acre portion of 6675 Corvallis Road (Tract 1 of Taxmap 8.4.33, Taxlot: 200) that is located east of the Southern Pacific Railroad, along with a portion of the 60-foot-wide right-of-way that is located directly west of the site (see Attachment A for an illustration of the proposed annexation area). The 12.65-acre property would be designated as Public and zoned as Public Service (PS) and the Southern Pacific Right-of-Way would not have a designation or zoning.

II. AGENCY AND PUBLIC COMMENTS

No public comments have been received as of the date of this Staff Report.

III. RECOMMENDED CONDITIONS OF APPROVAL

One condition is proposed for the annexation and zone change:

Condition 1: **Future development will be required to meet City of Independence standards, including but not limited to the Independence Public Works Design Standards and the Independence Development Code.**

IV. STAFF FINDINGS – OREGON STATE PLANNING GOALS

Annexations and changes to the Independence Comprehensive Plan and Zoning Map are required to meet the Oregon State Planning Goals. These goals are implemented through planning documents, such as the Independence Comprehensive Plan, Transportation System Plan, and Housing Needs Analysis, as well as infrastructure plans such as the water and wastewater master plans. Implementing regulations, such as the requirements of the Independence Development Code, also help to achieve these goals.

Consideration of the statewide planning goals is provided below:

Goal 1. Citizen Participation. The city has offered notice for the proposed annexation and rezone by:

- Mailing the notice to properties within 250 feet of the site.
- Posting the notice on the State Department of Land Conservation and Development "PAPA" website.
- Posting the notice on the City of Independence Planning Department website.
- Publishing the notice in the Polk County Itemizer-Observer.

The City Council will also discuss the proposed annexation and map change at a Public Hearing on December 9, 2025.

Given these items, individuals will have several opportunities to learn about the annexation and redesignation/rezone and to be involved in the process. This goal has been achieved.

Goal 2. Land Use Planning. Goal 2 of the Oregon State Planning Goals seeks to ensure that community plans and policies are consistent and crafted as part of a standard planning process (which includes the identification of issues and problems, the inventory of existing information, the evaluation of alternative courses of action, and the selection of an ultimate policy choice).

The proposed annexation effectively addresses these items. The property was included within the original Independence Urban Growth Boundary (in 1979) after the city weighed potential directions for the community to grow. Since that time, the city has consistently prepared for the future urbanization of the site. The current Water System Master Plan calls for the property to house a surface water treatment plant, and the the City recently used a condemnation process to acquire the property and begin preparation for the facility. All major city facilities plans (including the Transportation System Plan, Water System Master Plan and Wastewater System Facilities Plan) address the urbanization of the property.

To allow the development of the surface water treatment plant, the applicant looks to have the Public future land use designation and Public Service Zone apply to the area. The designation and zone are appropriate for the proposed use and match similar nearby classifications. The Public designation and Public Service zone are present both directly west and directly east of the property.

Based on these considerations, this goal has been achieved.

Goal 5: Natural Resources, Scenic and Historic Areas, and Open Spaces. Goal 5 of the Oregon State Planning Goals seeks “to protect natural resources and conserve scenic and historic areas and open spaces.” As part of this goal, local governments are intended to implement policies and programs that “protect natural resources and conserve scenic, historic, and open space resources for present and future generations.”

The area proposed for the annexation has been in the City of Independence Urban Growth Boundary since 1979 and does not contain any mapped wetlands or environmental resources, though hydric soils are noted in the area. The city will evaluate the site for wetlands prior to the development of the property and ensure that any future development provide notice to the Oregon Department of State Lands using the Wetland Land Use Notification process. Given these activities, this goal will be achieved.

Goal 14: Urbanization. Finally, Goal 14 of the Oregon State Planning Goals seeks “to provide for an orderly and efficient transition from rural to urban land use, to accommodate urban population and urban employment inside urban growth boundaries, to ensure efficient use of land, and to provide for livable communities.” The proposed annexation, redesignation and rezone effectively achieves this goal, ensuring that city facilities allow the City of Independence to accommodate urban population and employment, encourage the efficient use of land, and promote the development of a livable community. These items meet the intent of Goal 14.

Based on these considerations, the proposed changes have promoted the efficient use of urban land and incorporated opportunities for public feedback, all while effectively balancing considerations about housing, economic development, transportation, and the natural environment. This proposal satisfies the Oregon State Planning Goals.

V. STAFF FINDINGS - INDEPENDENCE COMPREHENSIVE PLAN

An application for an annexation and redesignation/rezone must additionally be reviewed under the goals and policies of the Independence Comprehensive Plan. An analysis of the annexation and rezone considering these goals and policies is presented below.

Land Use

GOAL: To encourage efficient land use, maintain land use designations appropriate to the character of Independence and meet future land use needs.

Staff Response: The City of Independence Comprehensive Plan looks to create and apply land use regulations that promote the efficient use of land and honor the character of Independence. Among the policies in the plan to achieve this goal include updating and revising "land use designations when necessary to accommodate demonstrated need for changing circumstances" and zoning "annexed land consistent with the Comprehensive Plan designation, as well as any relevant Concept Plans adopted for the subject area." This proposed annexation and redesignation/rezone is consistent with these intents.

The proposal would annex an area that is identified for a future surface water treatment plant in the Water System Master Plan. As such, the proposal would zone annexed land consistent with a relevant Concept Plan adopted for the area and would appropriately apply a zone to respond to changing circumstances associated with the site (created by the annexation of the land). The proposed designation and zone are proper for the character of Independence and will help to meet future land use needs. Given these items, this goal is achieved.

Urbanization

GOAL: To provide for an orderly and efficient transition from rural to urban land.

Staff Response: The Urbanization goal seeks to promote the orderly and efficient transition of properties from rural to urban land uses. Key policies to implement this goal are to:

- Promote coordination with Polk County to manage the Urban Growth Boundary.
- Encourage uniformity between planning documents about expected land uses.
- Anticipate the impact of annexation on public facilities.

The proposed annexation, redesignation and rezone effectively achieves these policies.

The proposal seeks to annex land that has been in the Independence Urban Growth Boundary since 1979 and to develop the site with a surface water treatment plant to address future water needs in the community. All adopted facility plans address the future urbanization of the site. Given these items, the annexation and redesignation/rezone will achieve the goal and policies of the Urbanization Element.

Public Facilities

…

Staff Response: Policies of the Public Facility Element look to:

- Implement facility plans.
- Limit the extension of utilities to areas outside of the city limits.

The proposal supports these intents.

The annexation, redesignation and rezone would bring recently acquired City land into the City of Independence and allow the community to work towards the construction of a surface water treatment plant on the site. This work would help the City perfect and utilize surface water rights to the Willamette River to accommodate future development.

VI. STAFF FINDINGS - INDEPENDENCE DEVELOPMENT CODE

The proposed annexation and rezone is considered a Type III action under the Independence Development Code Section 11.002(C). The action requires a quasi-judicial review by the City Council, without a review by the Independence Planning Commission. Standards for the decision are presented in Subchapter 11 (Administrative Provisions), Subchapter 12 (Zone Changes and Plan Amendments) and Subchapter 14 (Annexations). These standards are presented below.

Subchapter 11: Administrative Provisions

Staff Response: The application is a Type III action in the Independence Development Code. As such, the application requires a Public Hearing and decision by the Independence City Council.

The annexation request is subject to ORS 222.170. At the meeting of September 23, 2025, the City Council voted to pass Resolution #25-1639, to dispense with sending the question on the annexation to electors of the city. Following that decision, the city published notice of the hearing twice in the Polk County Itemizer-Observer, posted the project site as well as three other locations in the city (the Civic Center, library and Heritage Museum), and sent the notice to property owners within 250 feet of the annexation area. Given those activities, the proposal meets the standards in Subchapter 11, so long as the following condition is achieved:

Condition 1: **Future development will be required to meet City of Independence standards, including but not limited to the Independence Public Works Design Standards and the Independence Development Code.**

Subchapter 12: Zone Changes and Plan Amendments

12.005 Initiation of a Zone Change or Plan Amendment

A zone change or plan amendment may be initiated in any one of the following ways:

A. The City Council may initiate such action by resolution. The resolution shall be forwarded to the City Manager, who shall set a date for a public hearing before the Planning Commission and give notice of such hearing as provided in this ordinance.

B. The Planning Commission may initiate such action by resolution. The resolution shall be forwarded to the City Manager, who shall set a date for a public hearing before the Planning Commission and give notice of such hearing as provided in this ordinance.

C. A property owner may initiate such action by petition for the owner's own property.

Staff Response: The Independence City Council initiated this zone change/plan amendment by resolution. To include a more appropriate boundary for the site, the City additionally chose to include a small part of the Southern Pacific right-of-way located west of the site in the proposal. This standard is met.

12.010 Zone Change and Plan Amendment by Petition

Any property owner may initiate a zone change or plan amendment for the property that he or she owns by submitting to the City Recorder a petition bearing the following:

…

Staff Response: The City has submitted proper paperwork for the annexation and redesignation/rezone. The proposal would annex a portion of 6675 Corvallis Road, designate the property as Public, and rezone the site as Public Service (PS) (from its current zoning of County – Suburban Residential (SR)). The proposed designation and zone are appropriate given the City plan to construct a surface water treatment plant on the site, and the presence of Public Service land directly west and east of the site.

12.020 Action by the City Council

Upon receipt of a recommendation from the Planning Commission for any zone change or plan amendment, the City Council shall hold a public hearing. The City Council shall base its decision upon the findings, conclusions and recommendations reached by the Planning Commission unless, by a preponderance of the evidence, it finds facts and reaches conclusions different from those reached by the Planning Commission. All zone changes or plan amendments shall be based on written findings. Any zone change or plan amendment shall be by ordinance. Any denial of a request for a zone change or plan amendment shall be by resolution.

Staff Response: No Planning Commission review is required for the annexation and redesignation/rezone per IDC Section 11.002(C). Written findings and an adopting ordinance will support a City Council decision on the application.

12.025 Standards for Zone Changes

No zone change shall be approved by the Planning Commission or enacted by the City council unless it conforms to the Comprehensive Plan, including the Transportation System Plan, and at least one of the following standards is met:

A. The zoning on the land for which the zone change is initiated is erroneous and the zone change would correct the error;

B. Conditions in the neighborhood surrounding the land for which the zone change is initiated have changed to such a degree that the zoning is no longer appropriate and the zone change would conform to the new conditions of the neighborhood;

C. There is a public need for land use of the kind for which the zone change is initiated and that public need can best be met by the zone change.

Staff Response: The proposed annexation would create a situation where the existing zoning for the site (County – Suburban Residential Zone) is no longer appropriate. As such, the annexation requires a concurrent zone change to correct the error.

Additionally, there is a public need for the land use that is best met by the zone change. Planning conducted as part of the Water System Master Plan named the 12.65-acre site as the preferred site for a surface water treatment plant. With the designation, the use of the Public Service zone is appropriate for the treatment plant.

Given these items, the annexation addresses both Criteria A and C above. This standard is met.

Subchapter 14: Annexation

14.030 Master Plan Requirement for Southwest Independence Concept Plan Area

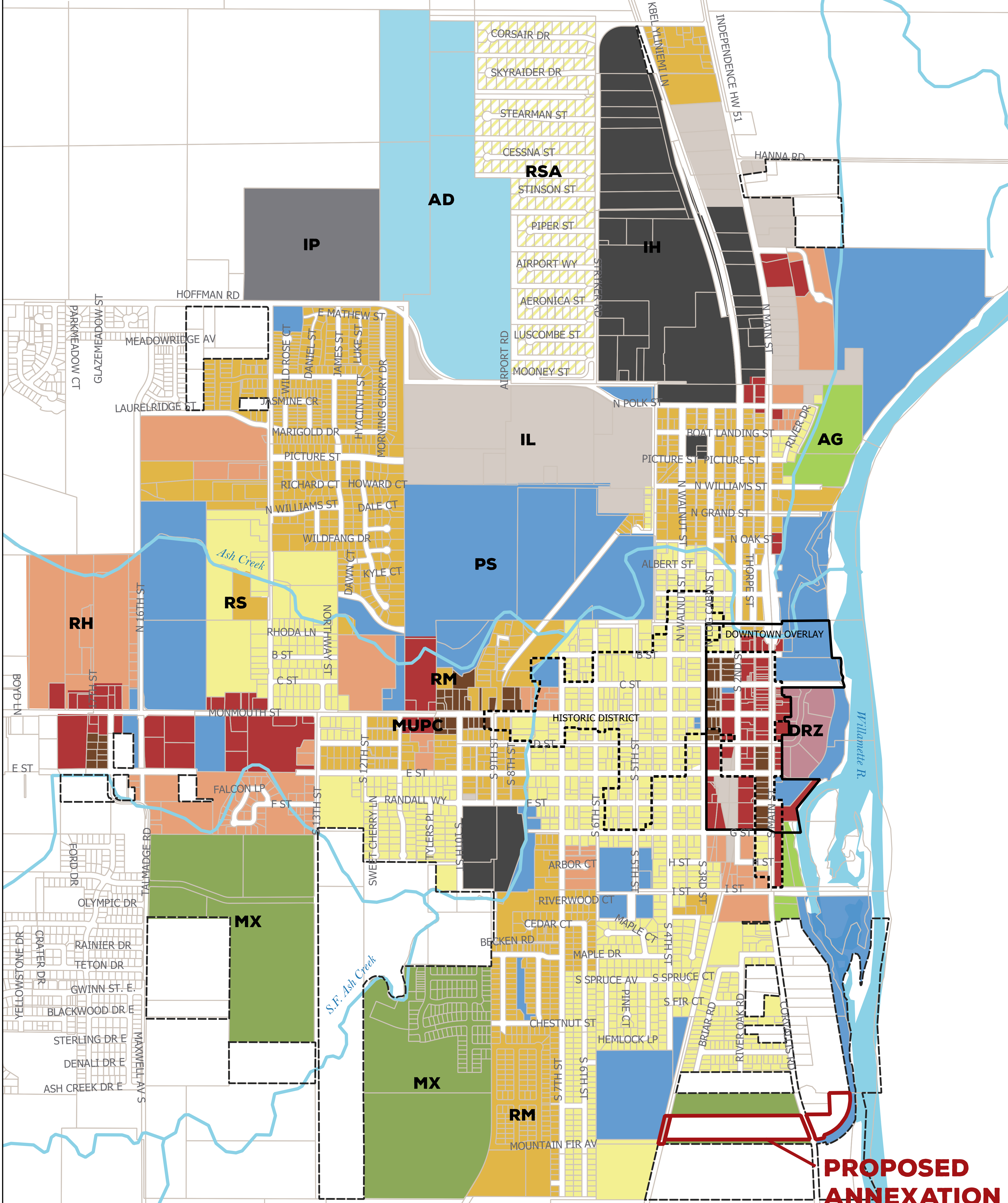
…

Staff Response: The annexation subchapter in the Independence Development Code (Subchapter 14) only deals with annexations that are within the Southwest Independence Concept Area. The proposed annexation site lies east of the Southwest Independence Concept Area boundary. As such, the chapter does not apply to this application.

ATTACHMENT A

CITY OF INDEPENDENCE

Proposed Annexation

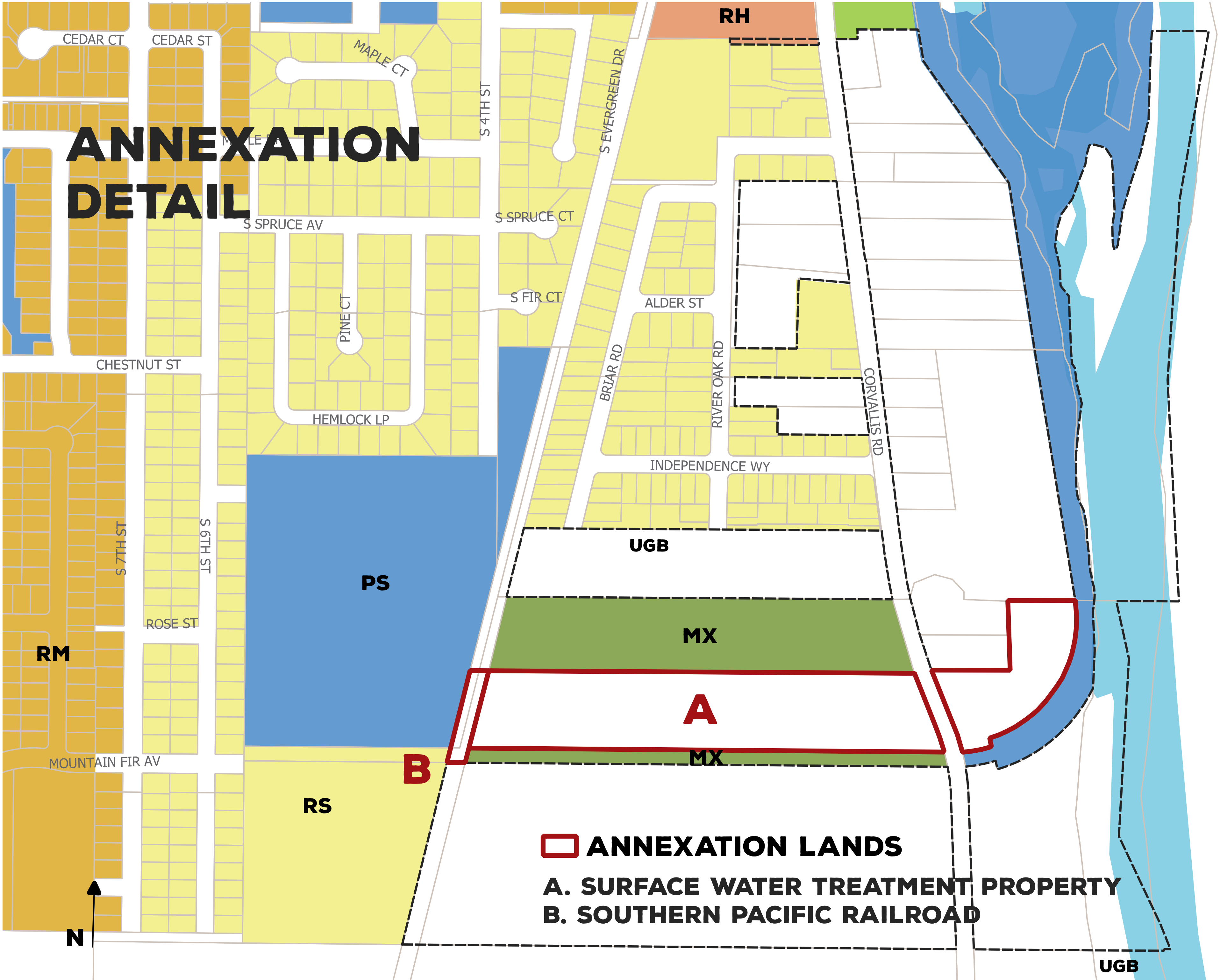


LEGEND

ZONE

- Low-Density Residential (RS)
- Medium-Density Residential (RM)
- High-Density Residential (RH)
- Residential Single-Family Airpark Overlay (RSA)
- Mixed Residential (MX)
- Mixed-Use Pedestrian Friendly Commercial (MUPC)
- MUPC-Transitional (MUPC-T)
- Downtown Riverfront Zone (DRZ)
- Light Industrial (IL)
- Heavy Industrial (IH)
- Industrial Park (IP)
- Airport District (AD)
- Agricultural (AG)
- Public Service (PS)
- City Limits
- Urban Growth Boundary
- Downtown Overlay
- Historic District

Updated 09.04.2025



ANNEXATION DETAIL
CEDAR CT
CEDAR ST
MAPLE CT
S 4TH ST
S EVERGREEN DR
RH
S SPRUCE AV
S SPRUCE CT
S FIR CT
PINE CT
ALDER ST
CHESTNUT ST
HEMLOCK LP
BRIAR RD
RIVER OAK RD
CORVALLIS RD
INDEPENDENCE WY
S 7TH ST
S 6TH ST
UGB
PS
ROSE ST
MX
RM
A
MX
MOUNTAIN FIR AV
B
RS
ANNEXATION LANDS
A. SURFACE WATER TREATMENT PROPERTY
B. SOUTHERN PACIFIC RAILROAD
N
UGB

Property Description

LEGAL DESCRIPTION: A portion of Tract 1 as conveyed to Brendan McMullen, per Deed Instrument 2024-005730, Polk County Deed Records, lying in the North Half of Section 33, Township 8 South, Range 4 West, Willamette Meridian, Polk County, Oregon, more particularly described as follows:

Beginning at a 5/8” iron rod on the East Right of Way of the Southern Pacific Railway lying S 89°37'58" W 1186.26 feet and S 13°22'21" W 539.91 feet from a 2” aluminum cap at the Section corner of sections 28 and 33; Thence leaving said railway Right of Way, along the North line of that tract of land as conveyed to the City of Independence per Instrument 2005-3557, Polk County Deed Records, N 89°45'00" E 1618.91 feet to 5/8” iron rod on the West Right of Way line of Corvallis Road; Thence along said West Right of Way line, along a curve with a Radius of 686.20 feet, turning to the left (chord bears N 19°19'20" W 26.77 feet) with an arc length of 26.77 feet to a point; Thence N 20°35'35" W 269.27 feet to a point; Thence leaving said Right of Way line, along the South line of that tract of land as conveyed to Brendan McMullen per Instrument No. 2021-7276, Polk County Deed Records, S 89°32'51" W 1450.49 feet to a point on the East Right of Way line of the Southern Pacific Railway; Thence along said Right of Way line, S 13°22'21" W 280.53 feet to the point of beginning,

Together with A portion of Tract 1 as conveyed to Brendan McMullen, per Deed Instrument 2024-005730, Polk County Deed Records, lying in the North Half of Section 33, Township 8 South, Range 4 West, Willamette Meridian, Polk County, Oregon, more particularly described as follows:

Beginning at a point on the North line of Section 33 lying N 89°38'36" E 526.27 feet from a 2” aluminum cap at the Section corner of Sections 28 and 33; Thence N 89°38'36" E 221.22 feet to a 5/8" iron rod on the West line of that tract of land as conveyed to the City of independence per Instrument 2005-3557, Polk County Deed Records; Thence along said West Line the following 5 courses: S 06°21'01" E 25.00 feet to a point; Thence S 82°39'59" W 5.00 feet to a 5/8” iron rod; Thence along a curve with a radius of 423.34 feet, turning to the right (chord bears S 32°39'14" W 532.88 feet) with an arc length of 576.38 feet to a point; Thence S 18°20'32" E 30.00 feet to a point; Thence along a curve with a radius of 453.34 feet, turning to the right (chord bears S 78°02'36" W 100.84 feet) with an arc length of 101.05 feet to a 5/8” iron rod on the East Right of Way line of Corvallis Road; Thence along the said Right of Way line, along a curve with a radius of 746.20 feet, turning to the left (chord bears N 18°51'02" W 41.56 feet) with an arc length of 41.56 feet to a point; Thence N 20°35'35" W 256.95 feet to a 5/8” iron rod; Thence leaving said Right of way, along the South line of that Tract of land as conveyed to Ann M. Carr per Instrument No. 2004-

015271, Polk County Deed Records, N 89°22'07" E 263.72 feet to a point; Thence along the East line of said Carr tract and the extension there of, N 00°31'17" W 239.37 feet to the point of beginning.

Having an area of more or less, 12.65 Acres.

Together with a portion of the Southern Pacific Railroad Right-of-Way beginning at a 5/8" iron rod on the East Right of Way of the Southern Pacific Railway lying S 89°37'58" W 1186.26 feet and S 13°22'21" W 259.53 more or less from a 2" aluminum cap at the Section corner of sections 28 and 33 at the northwest corner of Tract 1, as conveyed to Brendan McMullen, per Deed Instrument 2024-005730, Polk County Deed Records, lying in the North Half of Section 33, Township 8 South, Range 4 West, Willamette Meridian, Polk County, Oregon, which point is also the City limits of Independence; Thence S 13°22'21" W 332.33 more or less to the southern line of the of land conveyed to the Georgia-Pacific Corporation by the Inman-Poulson Timber Corporation; Thence S 89°37'58" W 60 feet more or less to the West line of the Right-of-Way of the Southern Pacific Railroad; Thence N 13°22'21" E 332.33 feet more or less along the West Right of Way of the Southern Pacific Railway to the City limits of Independence; Thence N 89°37'58" E 60 feet more or less to the East line of the Right-of-Way of the Southern Pacific Railroad, which point is also the point of the beginning.

CITY OF INDEPENDENCE
MEMORANDUM

TO: Mayor and Council
FROM: Planning Manager Fred Evander
MEETING DATE: December 9, 2025
SUBJECT: Resolution #25-1643
Public Hearing Date for AX | 2026-01, Annexation of 46.7 acres Along S. 13th Street

[ ] Information Only [X] Action Requested

Statement of Issue:
Consider Resolution #25-1643, to set a date to conduct a public hearing on the annexation and rezone of a 46.7-acre property along S. 13th Street. The property is comprised of Tax lots 1100 and 2100 of Map 8.4.29. See Exhibit A of the attached resolution for the map.

Background and Discussion:
The City of Independence received a request from the owners of Tax lots 1100 and 2100 of Map 8.4.29 to annex and rezone 46.7 acres along S. 13th Street.

The attached resolution sets a public hearing date for the annexation and zone change and directs staff to provide the required public notice. The resolution satisfies ORS 222.120(2), which states that the Council may choose "to dispense with submitting the question of the proposed annexation to the electors of the city" and fix "a day for a public hearing before the legislative body at which time the electors of the city may appear and be heard on the question of annexation."

The Independence Development Code Section 11.002(C)(3) considers a request for an annexation and rezone as a Type III quasi-judicial action, when the actions are requested concurrently. A public hearing on the matter will be held by the City Council before a decision is made on the proposal. To protect the integrity of the decision-making process, City Councilors should avoid any ex parte (off-the-record) communications about the proposal.

Options:
The Council may:

A. Make a motion to approve Resolution 25-1643, to Set a Date for a Public Hearing to Consider the Annexation and Rezone of Tax lots 1100 and 2100 of Map 8.4.29 along S. 13th Street for February 10, 2026.
B. Make a motion to approve Resolution 25-1643, to Set a Date for a Public Hearing to Consider the Annexation and Rezone of Tax lots 1100 and 2100 on Map 8.4.29 along S. 13th Street for another date.
C. Take no action at this time.

Fiscal Impact:
No direct fiscal impact will occur as part of the action.

Recommendation/Suggested Motion:
Staff recommends approval of Option A.

Suggested motion: I move to approve Resolution 25-1643, a resolution to set a date for a Public Hearing on the annexation and rezone of 46.7 acres along S. 13th Street for February 10, 2026, and direct staff to provide proper notice for the hearing.

Revised and approved by: Kenna West, City Manager

BEFORE THE CITY COUNCIL OF THE CITY OF INDEPENDENCE
COUNTY OF POLK, STATE OF OREGON

A Resolution to Set a Date for a Public	]
Hearing on the Annexation, Redesignation and	]
Rezone of 46.7 acres along S. 13th Street	]
(Taxlots 1100 and 2100 of Map 8.4.29)	]

RESOLUTION NO. 25-1643

WHEREAS, the City of Independence received a request to annex and rezone roughly 46.7 acres of land off S. 13th Street in November 2025; and

WHEREAS, per the requirements of IDC 11.010, a property owner is required to submit a land use application to annex land into the City of Independence; and

WHEREAS, per the requirements of IDC 12.005, a property owner request or a resolution of either the City Council or the Planning Commission, is required to initiate a zone change, including a change proposed to accompany an annexation; and

WHEREAS, per ORS 222.120(2), the City may annex land without an election, when the Council "elects to dispense with submitting the question of the proposed annexation to the electors of the city" and fixes "a day for a public hearing before the legislative body at which time the electors of the city may appear and be heard on the question of annexation;"

WHEREAS, the public hearing on the annexation may be consolidated with the public hearing for the rezone (per IDC 11.002(C)(3)), when the proposals are requested concurrently, as is requested by this proposal; **Now, Therefore**

THE CITY COUNCIL OF THE CITY OF INDEPENDENCE HEREBY RESOLVES AS FOLLOWS:

Section 1. Annexation Request. The City Council directs staff to prepare and appropriately process an annexation request for the property shown in Exhibit A.

Section 2. Future Land Use Designation and Rezone Request. As part of the annexation request, the City Council directs staff to suggest a Comprehensive Plan designation and zone for the property for Council consideration.

Section 3. Preparation for Public Hearing. The City Council directs staff to issue public notice and duly prepare for a hearing on the proposal on February 10, 2026.

Section 4. Effective Date. This Resolution shall take effect immediately upon adoption by the City Council.

ADOPTED by the City Council of the City of Independence, Oregon this 9th day of December 2025.

CITY OF INDEPENDENCE, OREGON

By________________________________
Kate Schwarzler, Mayor

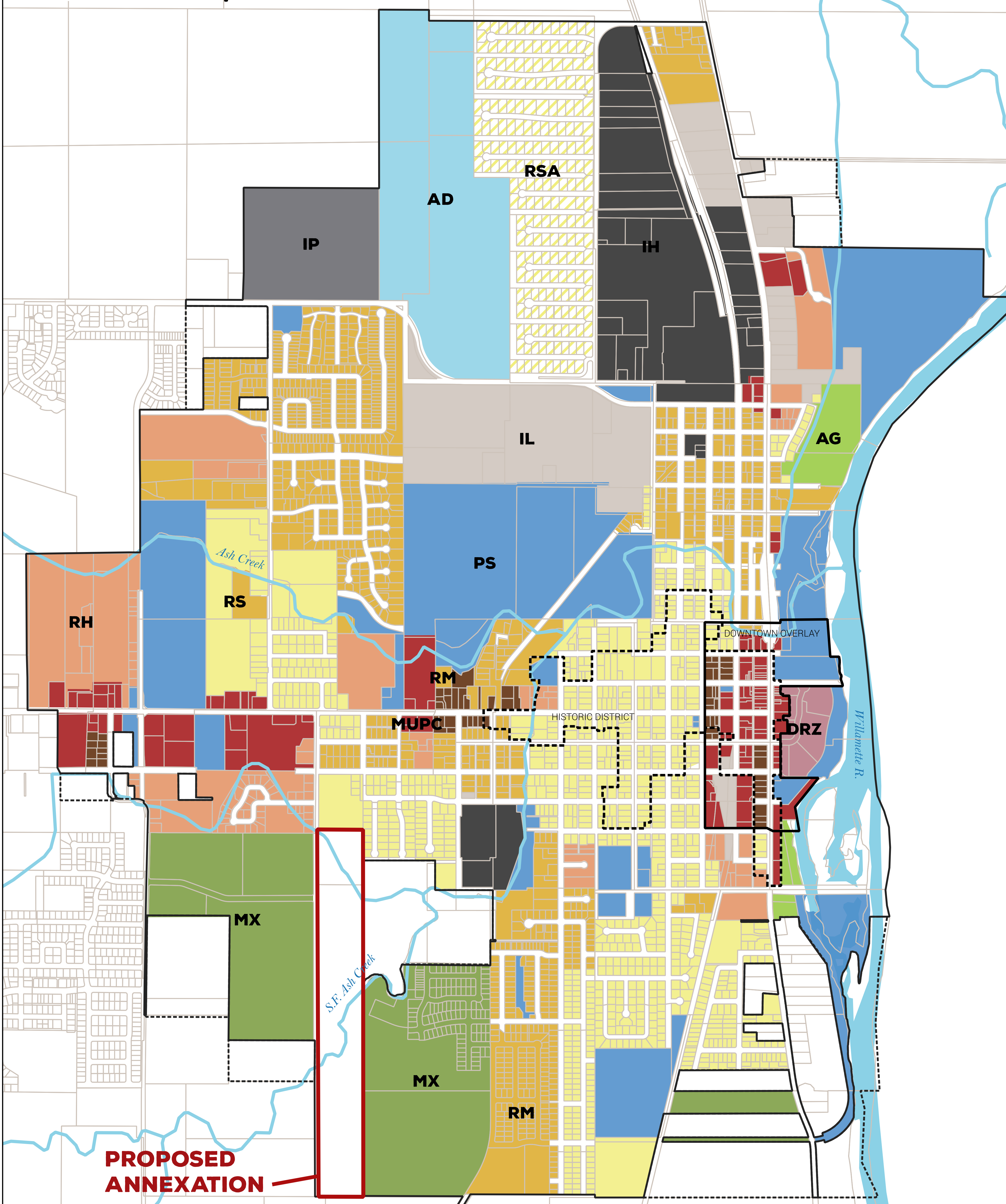
ATTEST:

By ________________________________
Myra Russell, City Recorder

EXHIBIT A

CITY OF INDEPENDENCE

Proposed Annexation

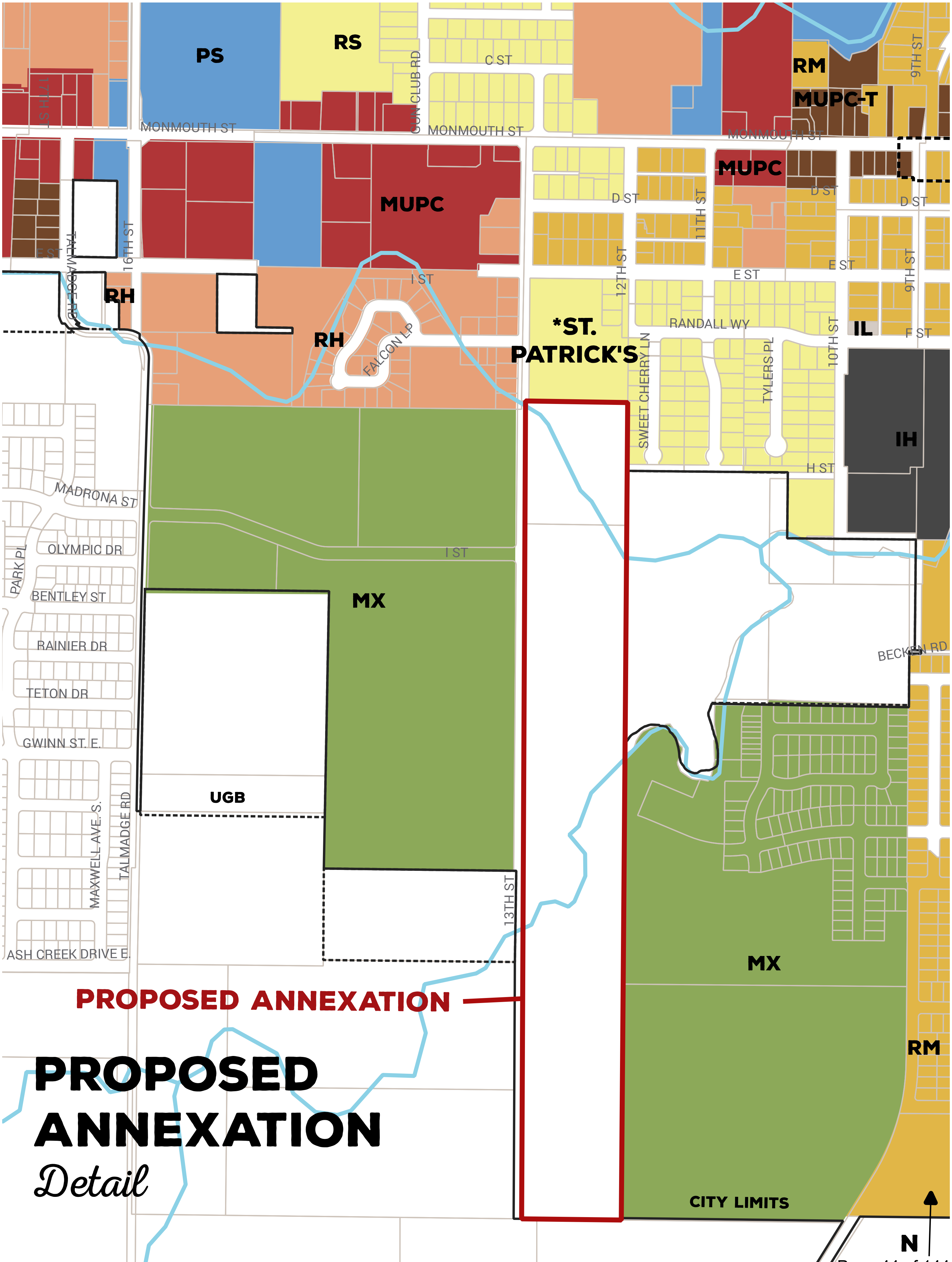


LEGEND

ZONE

- Low-Density Residential (RS)
- Medium-Density Residential (RM)
- High-Density Residential (RH)
- Residential Single-Family Airpark Overlay (RSA)
- Mixed Residential (MX)
- Mixed-Use Pedestrian Friendly Commercial (MUPC)
- MUPC-Transitional (MUPC-T)
- Downtown Riverfront Zone (DRZ)
- Light Industrial (IL)
- Heavy Industrial (IH)
- Industrial Park (IP)
- Airport District (AD)
- Agricultural (AG)
- Public Service (PS)
- City Limits
- Urban Growth Boundary
- Downtown Overlay
- Historic District

Updated 06.12.2025



PROPOSED ANNEXATION
Detail

CITY OF INDEPENDENCE
MEMORANDUM

TO: Mayor and City Council
FROM: Rob Moody, Finance Director Emeritus
MEETING DATE: December 13, 2025
SUBJECT: Finance Report – Q1 2025-26

[X] Information Only [ ] Action Requested

Statement of Issue:
To keep the City Council apprised of the City's financial condition and changes therein, the Finance Department provides quarterly reports comprised of budgetary statements and highlights and trends regarding financial impacts of recent Council actions. This report covers the first quarter of the 2025-26 fiscal year.

Background:
Attached for the Council's information and review is a short summary or dashboard reflecting the financial results and impacts of recent Council actions, including a brief narrative and supporting charts or graphs to help visualize trends or anomalies in the information as appropriate.

Also attached for review are reports reflecting budgeted and actual revenues and expenditures for each City fund. Variances noted in these reports highlight the difference between what is budgeted and what has been received or expended. All significant variances are reviewed by Finance Department staff and may result in corrective action through either a journal entry or an adjustment to the budget being brought to the Council.

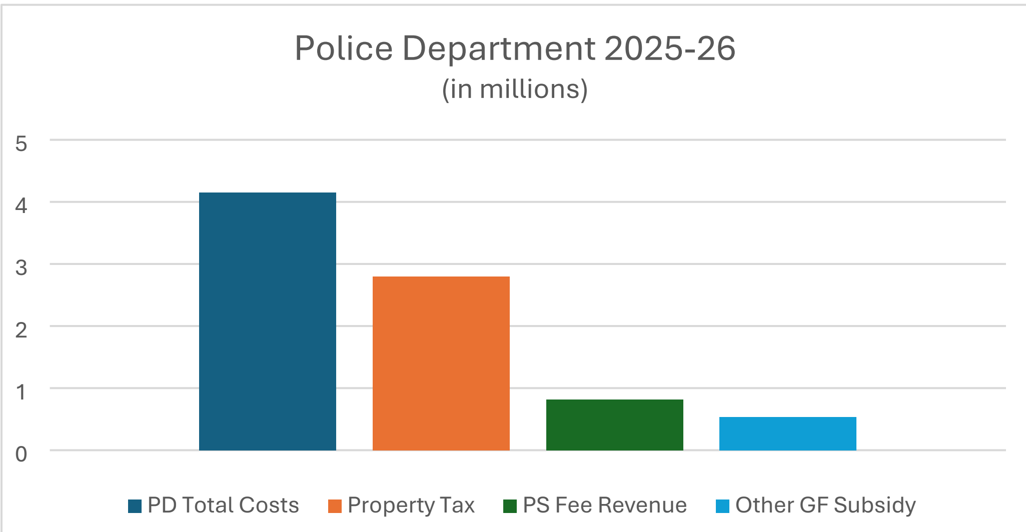
Reviewed and Approved: Kenna West, City Manager

555 South Main Street / Post Office Box 7/ Independence, OR 97351
Phone: 503/838-1212 / Fax: 503/606-3282 / email: rmason@ci.independence.or.us

Public Safety Fee

City staff monitors the Public Safety Fee administered through the utility bills. The fee was reduced to $17/month effective July 1, 2025. The projected revenue to the City's Police Department for 2025-26 is $816,000. Collections through the first quarter of fiscal year 2025-26 total $218,256.

The Police Department's operating costs budgeted for fiscal year 2025-26 are approximately $4.15 million. General Fund property tax revenue is estimated at $2.8 million, which combined with the Public Safety Fee total of $816 thousand results in a remaining subsidy from the General Fund of around $534 thousand for fiscal year 2025-26.



The Public Safety Fee provides for stability of funding to the City's Police Department. With shrinking resources in the General Fund, The Fee buffers the Department from inflationary costs of uniforms, ammunition, supplies, and equipment. The Fee also helps in planning for the future and providing a clear base for funding when considering staffing for the Department.

Utility Rate Revenues

As of January 1, 2025, the city implemented a tiered rate structure for water usage to encourage conservation and more fairly allocate costs to high-usage accounts for their share of water. Since that time, we have seen an increase in amounts billed and accounts receivable overall. Ratios of current to delinquent balances remained steady until June, when current balances comprised only 84% of the total receivables. This rate of current to total receivables is still within a normal range given the last two years of history.

The table below highlights water billing and collection statistics over the last six months.

	Accts Receivable	Billed	Collections %	AR % Current
April 2025	670,598	609,251	96%	87%
May 2025	678,092	613,561	99%	87%
June 2025	751,922	656,220	89%	84%
July 2025	796,531	728,853	93%	88%
August 2025	776,123	689,056	103%	86%
September 2025	775,009	691,814	100%	86%

The chart above illustrates the monthly water accounts receivable over the previous six months. The increase in receivables is reasonable given increased usage during the summer months, which then leveled off in September.

Independent Audit of the City's Financial Statements

The audit of the 2024-25 financial statements is nearly complete, and our auditors expect to present the financial statements to the Council in January 2026.

The City's audited financial statements for fiscal year 2023–24 were formally presented to the City Council at its first meeting in April. As part of the audit process, the auditors identified some findings related to compliance with Oregon Local Budget Law. These findings primarily involved expenditures in certain departments or fund categories that exceeded the adopted budget authority.

Attachment A to this report outlines each audit finding, provides context for how it occurred, and details the City's response or corrective actions. We have updated the information through Q1 of the current fiscal year indicating that all findings have been addressed. Preliminary balances for year end 2025-26 indicate no over-expenditure of budgetary limits.

Debt Summary

The City continues to make all scheduled principal and interest payments on outstanding debt obligations. On most obligations, the principal is paid annually, and interest payments are made semi-annually.

The table below provides a summary of outstanding debt including original issue amount, principal and interest payments for the 2025-26 fiscal year, and balance outstanding as of the end of this fiscal year.

Description	Original Amount	2025-26 Principal	2025-26 Interest	Balance 6/30/2026
2013 Gen Oblig Bonds	$5,255,000	$290,000	$111,719	$2,370,000
2013 Sewer Rev Bonds	2,900,000	90,000	52,250	1,595,000
2015 MINET FFC	4,145,000	250,000	72,850	1,700,000
2016 Water FFC	1,185,000	65,000	25,050	770,000
2016 FFC (ICC)	8,070,000	40,000	294,806	7,720,000
2017 FFC (ICC)	4,035,000	430,000	84,200	1,675,000
2017 MINET FFC	2,160,000	315,000	19,450	275,000
2019 Chase Loan (Wtr Rts)	800,000	83,092	9,164	262,870
2020 Chase Loan (Museum)	650,000	66,711	6,375	280,665
2020 MINET FFC	4,780,000	35,000	143,050	4,745,000
2021 Bus Oregon – Indy Lndg	2,904,580	96,574	76,957	2,622,758
2017 CWSRF Loan - WWTP	6,810,429	1,745,661	127,830	6,528,416
2025 Umpqua LOC	7,500,000	0	11,344	500,000

Four payments remain on the Museum Building loan, and the 2017 MINET FFC obligations will be paid off in fiscal year 2026-27. There are three remaining payments on the Water Rights Loan.

The question has been asked why there are multiple MINET obligations listed. There was originally a single MINET bond issued by the City of Independence. That original issue carried the ability to refinance portions of the original debt on certain dates specified in the bond documents. The city exercised those refinancing options at different times (2015, 2017, and 2020) to take advantage of favorable interest rates and provide for savings over the remaining life of the bonds. Each of those refinancings became a separate issue for purposes of accounting and reporting for the debt.

Urban Renewal Agency Interfund Loans

There are several outstanding interfund loans between the Urban Renewal Projects Fund and other city funds. Each loan has scheduled annual or semi-annual payments of principal and interest until fully paid off. The following table indicates the annual payments due on each loan, the outstanding amounts at the end of the 2025-26 fiscal year, and the year in which each loan will be paid off.

URA loan payable to:	2025-26 Payment	Loan balance at 6/30/2026	Final Maturity
General Fund	$200,000	$3,783,251	2034-35
General Fund	2,204	4,375	2027-28
Econ Dev Loan Fund	14,465	14,393	2026-27
Econ Dev Loan Fund	14,501	28,784	2027-28
Sewer Fund	14,465	14,393	2026-27
Sewer Fund	29,001	57,572	2027-28
Trans SDC Fund	95,460	189,500	2027-28
Trans SDC Fund	45,392	207,881	2030-31
Water SDC Fund	6,566	13,036	2027-28
Water SDC Fund	34,417	157,617	2030-31
Sewer SDC Fund	9,866	19,584	2027-28
Sewer SDC Fund	51,853	237,473	2030-31
Storm SDC Fund	3,863	7,670	2027-28
Storm SDC Fund	979	4,480	2030-31
Parks SDC Fund	62,023	284,050	2030-31

The repayment schedule for the URA loan from the General Fund was adjusted based on anticipated cash flows within the URA.

MINET Receivable

As of June 30, 2026, the City has recorded a receivable from MINET totaling $7,865,000. For external financial reporting, in accordance with Generally Accepted Accounting Principles (GAAP), the City maintains an allowance for doubtful accounts in the same amount. This allowance was originally established due to concerns about MINET's ability to meet its obligations. There have been no amounts written off as uncollectible.

Since the renegotiated repayment schedule was implemented, MINET has made all scheduled payments to the City. We have budgeted to receive the next payment as scheduled in FY 2025-26.

Master Fee Schedule

The city has proposed revisions to the master fee schedule covering amounts charged to community members for services provided by city departments. Revisions were based on a review of cost of services provided and comparisons to other similar jurisdictions. The Council will have another work session in early 2026 and subsequently receive a resolution to adopt revised fees and charges.

2026-27 Budget Preparation

Staff has begun preparing budget worksheets for the 2026-27 fiscal year. These worksheets will be distributed to departments in mid-January so they can prepare their respective requests. The budget calendar will come to the Council for consideration at their January 13th meeting.

City of Independence
Auditor Findings related to FY 2023-24 Financial Statements

	Finding	How it occurred	Corrective Action Plan	Estimated Date of Resolution	Status
1	"Reserved for Future Expenditures" should not be included in the resolution making appropriations.	The City's budget document details amounts held or reserved for future expenditures. Staff mistakenly included this level of detail in the budget resolution adopting the 2024-25 budget. These amounts should be rolled into ending fund balance and not specifically identified as "appropriated".	In preparing the 2025-26 FY budget adoption resolution, staff will make the appropriate adjustments in presentation to not indicate future reserved amounts as "appropriated" but rather roll them into ending balances. The City's budget document will continue to detail these amounts for communications purposes.	June 2025, with the preparation of the budget adoption resolution.	Complete
2	The City budgeted the Urban Renewal Projects Fund as an "operating fund" and included appropriations for contingency, but did not include appropriations for personnel services, materials and services, or capital outlay as are required for an "operating fund".	The City budgeted this fund as an operating fund as stated. Staff was unaware of this specific criteria and its application to the URA Projects Fund.	In preparation of the City's FY 2025-26 budget, staff will appropriately budget the URA Projects Fund as a debt service fund as the only expenditures made from the fund are payments on interfund loans.	June 2025, with the preparation of the budget adoption resolution.	Complete
3	Repayment of interfund loans should be budgeted as debt service in the funds that received the loan and are now repaying the loan to other funds.	The City budgeted interfund loan payments and receipts consistent with interfund transfers. Staff now understands this to be incorrect.	In preparation of the City's FY 2025-26 budget, staff will appropriately budget interfund loan payments as debt service in the paying fund, and as revenue in the receiving fund.	June 2025, with the preparation of the budget adoption resolution.	Complete
4	Expenditures exceeded appropriations for the year ended June 30, 2024 as follows:				
	General Fund - Administration: $57,585	This over-expenditure relates to amounts spent for contract and professional services. Legal and audit fees both exceeded estimates per the budget even after adjustments mid-year. Further this department bore the cost of the contract finance director for much of the year.	Staff is monitoring department expenditures more closely in the current 2024-25 FY and will address potential over-expenditures with a budget adjustment to Council in May 2025.	June 30, 2025	Complete
	General Fund - Finance: $17,265	This over-expenditure relates primarily to dues, memberships, and subscriptions that saw a significant increase in costs during the year and was not identified for a budget amendment.	Staff is monitoring department expenditures more closely in the current 2024-25 FY and will address potential over-expenditures with a budget adjustment to Council in May 2025.	June 30, 2025	Complete
	General Fund - Human Resources: $9,694	This over-expenditure relates primarily to dues, memberships, and subscriptions that saw a significant increase in costs during the year, and other contractual services that were not identified for a budget amendment.	Staff is monitoring department expenditures more closely in the current 2024-25 FY and will address potential over-expenditures with a budget adjustment to Council in May 2025.	June 30, 2025	Complete
	General Fund - Building Inspection: $11,509	This over-expenditure relates primarily to personnel costs for a part-time inspector that were not anticipated in the adopted budget and were not addressed with a budget amendment during the year.	Staff is monitoring department expenditures more closely in the current 2024-25 FY and will address potential over-expenditures with a budget adjustment to Council in May 2025.	June 30, 2025	Complete

Transportation Fund - Personnel Services: $12,545	This over-expenditure occurred due to a mid-year reallocation of personnel costs in the General Fund across other funds.	Allocations have been refined for FY 2025-26 and will be monitored closely against budgeted levels. Staff is monitoring FY 2024-25 budgeted amounts and will address potential over-expenditures with a budget adjustment.	June 30, 2025	Complete
Grants Fund - Capital Outlay: $462,830	This over-expenditure resulted from expenditure of ARPA funds on water infrastructure for which there was no budget adopted, and no budget adjustment made.	Staff is monitoring department expenditures more closely in the current 2024-25 FY and will address potential over-expenditures with a budget adjustment to Council in May 2025.	June 30, 2025	Complete
Information Services Equipment Fund - Materials and Services: $37,291	This fund is in the process of being closed to the General Fund - it is no longer being used for its original intended purpose. The adopted budget for 2023-24 did not properly identify funds for expenditures.	The fund is being closed in the 2024-25 fiscal year.	June 30, 2025	Complete
Tourism and Events Fund - Materials and Services: $34,792	Over-expenditures in this fund were primarily the result of amounts spent for Indy Days and Summer Series events.	Staff is monitoring department expenditures more closely in the current 2024-25 FY and will address potential over-expenditures with a budget adjustment to Council in May 2025.	June 30, 2025	Complete
Parks SDC Fund - Capital Outlay: $34,959	There was no adopted budget for land improvements in this fund initially, and no budget amendment to provide for these expenditures.	Staff is monitoring department expenditures more closely in the current 2024-25 FY and will address potential over-expenditures with a budget adjustment to Council in May 2025.	June 30, 2025	Complete
Facilities, Vehicle, and Equipement Replacement Fund - Personnel Services: $1,847	Personnel services slightly exceeded staff estimates for the end of the year and were not identified in time to provide for a budget amendment.	Staff is monitoring department expenditures more closely in the current 2024-25 FY and will address potential over-expenditures with a budget adjustment to Council in May 2025.	June 30, 2025	Complete
Water Fund - Personnel Services: $45,759	This over-expenditure occurred due to a mid-year reallocation of personnel costs in the General Fund across other funds.	Allocations have been refined for FY 2025-26 and will be monitored closely against budgeted levels. Staff is monitoring FY 2024-25 budgeted amounts and will address potential over-expenditures with a budget adjustment.	June 30, 2025	Complete
Water SDC Fund - Materials and Services: $50	Materials and services slightly exceeded staff estimates for the end of the year and were not identified in time to provide for a budget amendment.	Allocations have been refined for FY 2025-26 and will be monitored closely against budgeted levels. Staff is monitoring FY 2024-25 budgeted amounts and will address potential over-expenditures with a budget adjustment.	June 30, 2025	Complete
Sewer Fund - Personnel Services: $39,021	This over-expenditure occurred due to a mid-year reallocation of personnel costs in the General Fund across other funds.	Allocations have been refined for FY 2025-26 and will be monitored closely against budgeted levels. Staff is monitoring FY 2024-25 budgeted amounts and will address potential over-expenditures with a budget adjustment.	June 30, 2025	Complete

CITY OF INDEPENDENCE
COMBINED CASH INVESTMENT
SEPTEMBER 30, 2025

Rob Moody Digitally signed by Rob Moody Date: 2025.11.13 11:11:57 -08'00'

COMBINED CASH ACCOUNTS

999-00-10111	CASH - UMPQUA CHECKING	1,649,985.85
999-00-10120	CASH - LGIP - STATE OF OREGON	17,592,077.44
	TOTAL COMBINED CASH	19,242,063.29
999-00-10210	CASH CLEARING - ACCOUNTS REC	(13,904.85)
999-00-10220	CASH CLEARING - MUNI COURT	(255.00)
999-00-10230	CASH CLEARING - UTILITIES	(423.72)
999-00-10240	CASH CLEARING - COMMUNITY DEVE	(2,900.00)
999-00-10250	CASH CLEARING - BUSINESS LICEN	(90.00)
999-00-10101	CASH BY FUND	(19,224,489.72)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND	354,745.98
215	ALLOCATION TO FACILITIES & VEHICL	1,133,349.32
220	ALLOCATION TO STREET FUND	569,921.16
230	ALLOCATION TO ECONOMIC DEVELO	769,254.99
235	ALLOCATION TO TOURISM & EVENTS	(56,320.01)
240	ALLOCATION TO GRANT PROGRAMS	5,571,656.29
255	ALLOCATION TO INFORMATION SERV	(.40)
310	ALLOCATION TO GO BOND FUND	86,775.89
330	ALLOCATION TO SPECIAL ASSESMEN	21,033.96
341	ALLOCATION TO URBAN RENEWAL D	396,402.00
360	ALLOCATION TO MINET DEBT SERVIC	372,231.32
420	ALLOCATION TO STREET SDC FUND	1,046,242.83
425	ALLOCATION TO PARKS CAPITAL RES	37,961.44
430	ALLOCATION TO PARKS SDC FUND	417,898.81
435	ALLOCATION TO CAPITAL PROJECTS	925,158.42
441	ALLOCATION TO URBAN RENEWAL P	(652,366.21)
510	ALLOCATION TO SEWER FUND	2,672,729.23
515	ALLOCATION TO SEWER SDC FUND	835,421.18
530	ALLOCATION TO WATER FUND	3,486,414.25
535	ALLOCATION TO WATER SDC FUND	422,806.02
540	ALLOCATION TO STORM DRAIN FUND	394,665.09
545	ALLOCATION TO STORM DRAIN SDC	418,508.16
	TOTAL ALLOCATIONS TO OTHER FUN	19,224,489.72
	ALLOCATION FROM COMBINED CASH	(19,224,489.72)
	ZERO PROOF IF ALLOCATIONS BALA	.00

CITY OF INDEPENDENCE
BALANCE SHEET
SEPTEMBER 30, 2025

GENERAL FUND

ASSETS

100-00-10101	CASH BY FUND	354,745.98	
100-00-10111	CASH - UMPQUA CHECKING	2,091.41	
100-00-10112	CASH - UMPQUA CONSTRUCTI	9,791.12	
100-00-10115	CASH - ASSET FORFEITURE	7,910.34	
100-00-10116	CASH - XPRESS CHECKING	246,243.32	
100-00-10130	PETTY CASH	636.17	
100-00-12111	PROPERTY TAXES RECEIVABL	113,585.63	
100-00-12120	ACCOUNTS RECEIVABLE	305,353.57	
100-00-12121	ACCOUNTS RECEIVABLE- BUSI	74,786.49	
100-00-12123	COURT UNAPPLIED PAYMENTS	(349.15)	
100-00-12124	LEASE RECEIVABLE	23,554.20	
100-00-12130	PREPAID EXPENSE	46,607.09	
100-00-13441	INTERFUND LOAN TO URBAN R	3,875,940.03	
	TOTAL ASSETS		5,060,896.20

LIABILITIES AND EQUITY

CITY OF INDEPENDENCE
BALANCE SHEET
SEPTEMBER 30, 2025

GENERAL FUND

LIABILITIES

100-00-21110	ACCOUNTS PAYABLE		19,442.61	
100-00-21200	WAGES PAYABLE		69,676.00	
100-00-21320	DEFERRED COMP WITHHELD P		30.50	
100-00-21330	CAFE WITHHELD PAYABLE		3.80	
100-00-21340	LEMLA WITHHELD PAYABLE		(11.00)	
100-00-21361	STATE ASSESSMENTS PAYABL		(193.82)	
100-00-21362	COUNTY ASSESSMENTS PAYA		(142.28)	
100-00-21363	SCFA ASSESSMENTS PAYABLE		(43.00)	
100-00-21370	UNION DUES WITHHELD PAYAB		1,769.21	
100-00-21390	MISC PAYROLL DEDUCTIONS P		(1,009.01)	
100-00-21400	BENEFITS PAYABLE		600.00	
100-00-21410	PERS PAYABLE		26,192.96	
100-00-21421	HEALTH INSURANCE PAYABLE		13,751.60	
100-00-21422	DENTAL INSURANCE PAYABLE		1,229.10	
100-00-21423	LIFE INSURANCE PAYABLE		65.26	
100-00-21424	LTD INSURANCE PAYABLE		47.10	
100-00-21430	WORKERS COMP PAYABLE		13.10	
100-00-21440	MSA VEBA PAYABLE		146.80	
100-00-21510	STATE INCOME TAX WITHHELD		(.05)	
100-00-21520	FEDERAL INCOME TAX WITHHE		(6,626.65)	
100-00-21530	FICA PAYABLE		1,114.99	
100-00-21540	SUTA PAYABLE		67.99	
100-00-21550	FUTA PAYABLE		6,341.97	
100-00-21560	OR PAID LEAVE PAYABLE		5.00	
100-00-21612	UTILITY ROUNDING PROGRAM		5.63	
100-00-21620	DEVELOPER DEPOSITS		191,940.86	
100-00-21630	BUILDING PERMIT SURCHARG		4,673.11	
100-00-21650	BAIL / COURT DEPOSIT		(437.00)	
100-00-21660	RESTITUTION PAYABLE		240.00	
100-00-22630	DEFERRED INFLOW - LEASES		21,940.10	
100-00-22700	PERS LIABILITY RESERVE		(.32)	
100-00-25300	DEFERRED/UNEARNED REVEN		312,042.41	
	TOTAL LIABILITIES			662,876.97

FUND EQUITY

100-00-32400	ASSIGNED FUND BALANCE		327,210.30	
100-00-32500	UNASSIGNED FUND BALANCE		976,143.24	
100-00-35000	GAAP ADJUSTMENTS		3,875,940.03	
	REVENUE OVER EXPENDITUR	(781,274.34)		
	BALANCE - CURRENT DATE		(781,274.34)	
	TOTAL FUND EQUITY			4,398,019.23
	TOTAL LIABILITIES AND EQUITY			5,060,896.20

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	ADMINISTRATION					
100-11-41110	PROPERTY TAXES - CURRENT	.00	12,793.08	2,746,000.00	2,733,206.92	.5
100-11-41120	PROPERTY TAXES - PRIOR	6,991.13	24,763.07	40,000.00	15,236.93	61.9
100-11-41130	PAYMENT IN LIEU OF TAX	.00	.00	18,000.00	18,000.00	.0
100-11-41410	FRANCHISE FEE - ELECTRICITY	46,863.27	145,257.89	515,000.00	369,742.11	28.2
100-11-41420	FRANCHISE FEE - NATURAL GAS	.00	.00	120,000.00	120,000.00	.0
100-11-41430	FRANCHISE FEE - SOLID WASTE	11,069.90	32,425.76	124,000.00	91,574.24	26.2
100-11-41440	FRANCHISE FEE - TELEPHONE	38,788.34	79,330.67	30,000.00	(49,330.67)	264.4
100-11-41450	FRANCHISE - CABLE	254.18	4,770.20	22,000.00	17,229.80	21.7
100-11-41460	FRANCHISE FEES - DATA	(38,788.34)	(38,788.34)	70,000.00	108,788.34	(55.4)
100-11-41620	MARIJUANA TAX - LOCAL	.00	.00	25,000.00	25,000.00	.0
100-11-42210	STATE LIQUOR TAX	13,524.50	42,593.18	160,000.00	117,406.82	26.6
100-11-42220	STATE CIGARETTE TAX	494.81	1,476.04	6,000.00	4,523.96	24.6
100-11-42240	STATE MARIJUANA TAX	.00	.00	15,000.00	15,000.00	.0
100-11-42250	STATE REVENUE SHARING	.00	29,292.58	110,000.00	80,707.42	26.6
100-11-43200	LICENSES, PERMITS & FEES	255.00	295.00	1,000.00	705.00	29.5
100-11-43201	LIQUOR LICENSES	35.00	70.00	1,500.00	1,430.00	4.7
100-11-43202	BUSINESS LICENSES	95.00	120.00	2,500.00	2,380.00	4.8
100-11-44100	CHARGES FOR SERVICES	4,989.00	4,989.00	.00	(4,989.00)	.0
100-11-44110	LIEN SEARCH FEES	550.00	1,125.00	3,000.00	1,875.00	37.5
100-11-45200	CASH DONATIONS - UNDESIGNATED	300.00	870.00	.00	(870.00)	.0
100-11-46100	INTEREST INCOME	2,105.94	9,886.81	50,000.00	40,113.19	19.8
100-11-46613	SDC ADMIN FEE	.00	.00	5,000.00	5,000.00	.0
100-11-46650	ADMIN TECHNOLOGY FEE	78.32	78.32	1,000.00	921.68	7.8
100-11-47400	REFUNDS & REIMBURSEMENTS	.00	4,084.28	.00	(4,084.28)	.0
100-11-47600	SALE OF CAPITAL ASSETS	.00	.00	250,000.00	250,000.00	.0
100-11-47800	CASH OVER/SHORT	5.00	24.00	.00	(24.00)	.0
100-11-47900	OTHER REVENUE	.00	20.00	5,000.00	4,980.00	.4
100-11-48130	INTERFUND LOAN REPAYMENT - PRI	.00	.00	204,000.00	204,000.00	.0
100-11-49000	TRANSFERS IN	43,177.16	131,936.22	.00	(131,936.22)	.0
100-11-49230	TRANSFERS IN - ED LOAN FUND	.00	.00	841,784.00	841,784.00	.0
100-11-49510	TRANSFER IN - SEWER	.00	.00	202,300.00	202,300.00	.0
100-11-49530	TRANSFER IN - WATER	.00	.00	423,296.00	423,296.00	.0
100-11-49540	TRANSFER IN - STORM	.00	.00	49,200.00	49,200.00	.0
	TOTAL ADMINISTRATION	130,788.21	487,412.76	6,040,580.00	5,553,167.24	8.1
	BUILDING INSPECTION					
100-15-43231	BUILDING PERMITS	2,301.53	4,809.28	120,000.00	115,190.72	4.0
100-15-43232	MECHANICAL PERMITS	711.15	2,838.75	8,000.00	5,161.25	35.5
100-15-43233	PLUMBING PERMITS	970.00	2,413.00	20,000.00	17,587.00	12.1
100-15-43234	SIGN PERMITS	.00	975.00	100.00	(875.00)	975.0
100-15-43235	FIRE & LIFE PERMITS	.00	59.70	21,000.00	20,940.30	.3
100-15-43237	FENCE PERMITS	.00	105.00	.00	(105.00)	.0
100-15-43253	PLAN CHECK FEES	584.82	2,128.19	48,000.00	45,871.81	4.4
100-15-46650	BUILDINGTECHNOLOGY FEE	104.38	459.20	3,520.00	3,060.80	13.1
	TOTAL BUILDING INSPECTION	4,671.88	13,788.12	220,620.00	206,831.88	6.3

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	INFORMATION SERVICES (IT)					
100-18-44100	CHARGES FOR SERVICES	.00	16,083.00	170,000.00	153,917.00	9.5
	TOTAL INFORMATION SERVICES (IT)	.00	16,083.00	170,000.00	153,917.00	9.5
	POLICE					
100-21-42330	CENTRAL SCHOOL DISTR./SRO	.00	.00	120,000.00	120,000.00	.0
100-21-43154	IMPOUNDS & FORFEITURES	.06	.20	100.00	99.80	.2
100-21-43203	DOG LICENSES	575.00	1,901.00	9,000.00	7,099.00	21.1
100-21-43210	PUBLIC SAFETY FEE	67,898.00	203,568.40	816,000.00	612,431.60	25.0
100-21-43251	POUND FEES	.00	35.00	1,000.00	965.00	3.5
100-21-43252	UIV IMPOUND FEE	.00	375.00	.00	(375.00)	.0
100-21-44100	CHARGES FOR SERVICES	1,207.18	17,036.07	40,000.00	22,963.93	42.6
100-21-47900	OTHER REVENUE	.00	655.00	3,000.00	2,345.00	21.8
	TOTAL POLICE	69,680.24	223,570.67	989,100.00	765,529.33	22.6
	MUNICIPAL COURT					
100-22-43000	FINES, LICENSES & FEES	880.18	950.18	2,400.00	1,449.82	39.6
100-22-43101	COURT FINES	385.35	1,271.67	10,000.00	8,728.33	12.7
100-22-43151	TRAFFIC FINES	6,707.56	22,610.72	70,000.00	47,389.28	32.3
	TOTAL MUNICIPAL COURT	7,973.09	24,832.57	82,400.00	57,567.43	30.1
	ECONOMIC DEVELOPMENT					
100-41-42000	INTERGOVERNMENTAL REVENUES	72,447.54	72,447.54	.00	(72,447.54)	.0
	TOTAL ECONOMIC DEVELOPMENT	72,447.54	72,447.54	.00	(72,447.54)	.0
	COMMUNITY DEVELOPMENT					
100-45-43254	DEVELOPMENT FEES	.00	.00	10,000.00	10,000.00	.0
100-45-43256	PLANNING FEES	500.00	4,410.00	.00	(4,410.00)	.0
	TOTAL COMMUNITY DEVELOPMENT	500.00	4,410.00	10,000.00	5,590.00	44.1
100-50-42400	INTERGOVERNMENTAL - OTHER	.00	.00	65,000.00	65,000.00	.0
100-50-44100	CHARGES FOR SERVICES	432.60	432.60	3,000.00	2,567.40	14.4
100-50-47400	REFUNDS & REIMBURSEMENTS	2,390.00	2,390.00	.00	(2,390.00)	.0
	TOTAL SOURCE 50	2,822.60	2,822.60	68,000.00	65,177.40	4.2

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	LIBRARY					
100-51-42400	INTERGOVERNMENTAL - OTHER	.00	2,751.00	.00	(2,751.00)	.0
100-51-44100	CHARGES FOR SERVICES	144.89	551.95	.00	(551.95)	.0
	TOTAL LIBRARY	144.89	3,302.95	.00	(3,302.95)	.0
	PARKS					
100-53-45300	DESIGNATED/RESTRICTED DONATIO	.00	1,851.00	.00	(1,851.00)	.0
100-53-47201	RENT - CAMPGROUND	90.00	390.00	.00	(390.00)	.0
100-53-47202	RENT - PARKING LOT	.00	360.00	.00	(360.00)	.0
100-53-47203	RENT - WATER TOWER	.00	5,610.86	27,000.00	21,389.14	20.8
100-53-47209	RENT - OTHER	413.88	731.93	.00	(731.93)	.0
	TOTAL PARKS	503.88	8,943.79	27,000.00	18,056.21	33.1
	TOTAL FUND REVENUE	289,532.33	857,614.00	7,607,700.00	6,750,086.00	11.3

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION					
100-11-51100	SALARIES & WAGES	9,207.57	28,096.65	71,000.00	42,903.35	39.6
100-11-52100	EMPLOYEE BENEFITS	5,485.73	16,723.02	46,000.00	29,276.98	36.4
100-11-61150	REPAIRS & MAINTENANCE - EQUIP	.00	37.95	.00	(37.95)	.0
100-11-61200	RENT & LEASE PAYMENTS	774.24	1,157.74	5,000.00	3,842.26	23.2
100-11-61300	PROPERTY TAXES PAID	.00	.00	6,000.00	6,000.00	.0
100-11-61510	UTILITIES - ELECTRIC	1,840.22	1,840.22	12,000.00	10,159.78	15.3
100-11-61520	UTILITIES - GARBAGE	18.95	37.90	250.00	212.10	15.2
100-11-61530	UTILITIES - GAS	13.78	30.36	250.00	219.64	12.1
100-11-61540	UTILITIES - TELEPHONE/FAX	318.85	710.55	3,500.00	2,789.45	20.3
100-11-61810	INSURANCE - PROPERTY	.00	995.57	1,600.00	604.43	62.2
100-11-61820	INSURANCE - GENERAL LIABILITY	2,250.00	3,617.86	6,000.00	2,382.14	60.3
100-11-61830	INSURANCE - AUTO	.00	1,911.71	4,000.00	2,088.29	47.8
100-11-62110	POSTAGE	.00	88.96	1,000.00	911.04	8.9
100-11-62120	GENERAL OFFICE SUPPLIES	48.91	108.30	2,000.00	1,891.70	5.4
100-11-62201	GENERAL OPERATING SUPPLIES	1,897.91	3,026.82	500.00	(2,526.82)	605.4
100-11-62221	FUEL	.00	20.14	.00	(20.14)	.0
100-11-62291	OTHER OPERATING SUPPLIES	.00	150.00	5,000.00	4,850.00	3.0
100-11-63100	CONTRACT & PROFESSIONAL SERVI	.00	2,075.00	.00	(2,075.00)	.0
100-11-63110	LEGAL	1,510.50	2,994.50	10,000.00	7,005.50	30.0
100-11-63130	ACCOUNTING	.00	3,000.00	45,000.00	42,000.00	6.7
100-11-63190	OTHER CONTRACT & PROFESSIONAL	189.76	1,385.52	20,000.00	18,614.48	6.9
100-11-63210	LICENSES & PERMITS	.00	.00	2,000.00	2,000.00	.0
100-11-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	675.93	35,750.18	36,000.00	249.82	99.3
100-11-63300	ADVERTISING & PROMOTION	.00	.00	500.00	500.00	.0
100-11-64000	TRAVEL & TRAINING	.00	2,661.21	10,000.00	7,338.79	26.6
100-11-66130	MAYOR & CITY COUNCIL	741.00	5,541.26	8,000.00	2,458.74	69.3
100-11-66140	CITY MANAGER	706.84	814.37	2,000.00	1,185.63	40.7
100-11-66530	COMMUNITY SUPPORT	.00	.00	2,000.00	2,000.00	.0
	TOTAL ADMINISTRATION	25,680.19	112,775.79	299,600.00	186,824.21	37.6

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-12-51100	SALARIES & WAGES	2,462.71	7,655.24	60,000.00	52,344.76	12.8
100-12-52100	EMPLOYEE BENEFITS	1,820.05	5,661.27	47,000.00	41,338.73	12.1
100-12-61150	REPAIRS & MAINTENANCE - EQUIP	.00	.00	500.00	500.00	.0
100-12-61200	RENT & LEASE PAYMENTS	452.15	1,750.16	18,000.00	16,249.84	9.7
100-12-61510	UTILITIES - ELECTRIC	2,453.62	2,453.62	15,000.00	12,546.38	16.4
100-12-61520	UTILITIES - GARBAGE	25.27	50.54	300.00	249.46	16.9
100-12-61530	UTILITIES - GAS	18.37	40.48	300.00	259.52	13.5
100-12-61540	UTILITIES - TELEPHONE/FAX	221.32	471.71	6,400.00	5,928.29	7.4
100-12-61810	INSURANCE- PROPERTY	.00	703.98	1,500.00	796.02	46.9
100-12-61820	INSURANCE - GENERAL LIABILITY	.00	1,998.30	3,500.00	1,501.70	57.1
100-12-62110	POSTAGE	.00	143.59	2,500.00	2,356.41	5.7
100-12-62120	GENERAL OFFICE SUPPLIES	616.42	714.80	2,000.00	1,285.20	35.7
100-12-62291	OTHER OPERATING SUPPLIES	.00	510.00	.00	(510.00)	.0
100-12-63110	LEGAL	.00	.00	500.00	500.00	.0
100-12-63190	OTHER CONTRACT & PROFESSIONAL	383.50	3,661.19	10,000.00	6,338.81	36.6
100-12-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	715.03	6,364.71	22,000.00	15,635.29	28.9
100-12-63240	BANK FEES	684.74	1,791.75	8,500.00	6,708.25	21.1
100-12-64000	TRAVEL & TRAINING	430.71	1,286.27	7,500.00	6,213.73	17.2
	TOTAL DEPARTMENT 12	10,283.89	35,257.61	205,500.00	170,242.39	17.2

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-13-51100	SALARIES & WAGES	4,787.78	13,389.67	46,000.00	32,610.33	29.1
100-13-52100	EMPLOYEE BENEFITS	2,551.76	7,727.89	34,000.00	26,272.11	22.7
100-13-61200	RENT & LEASE PAYMENTS	39.44	39.44	500.00	460.56	7.9
100-13-61510	UTILITIES - ELECTRIC	613.41	613.41	3,300.00	2,686.59	18.6
100-13-61520	UTILITIES - GARBAGE	6.32	12.64	78.00	65.36	16.2
100-13-61530	UTILITIES - GAS	4.59	10.12	90.00	79.88	11.2
100-13-61540	UTILITIES - TELEPHONE/FAX	84.38	184.54	2,000.00	1,815.46	9.2
100-13-61810	INSURANCE- PROPERTY	.00	170.91	480.00	309.09	35.6
100-13-61820	INSURANCE - GENERAL LIABILITY	.00	579.05	1,379.00	799.95	42.0
100-13-62110	POSTAGE	.00	.00	75.00	75.00	.0
100-13-62120	GENERAL OFFICE SUPPLIES	100.42	120.77	900.00	779.23	13.4
100-13-62291	OTHER OPERATING SUPPLIES	.00	100.00	700.00	600.00	14.3
100-13-63110	LEGAL	.00	.00	13,000.00	13,000.00	.0
100-13-63190	OTHER CONTRACT & PROFESSIONAL	39.44	78.88	2,000.00	1,921.12	3.9
100-13-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	163.14	1,435.65	9,000.00	7,564.35	16.0
100-13-63300	ADVERTISING AND PROMOTION	.00	.00	400.00	400.00	.0
100-13-64000	TRAVEL & TRAINING	.00	.00	4,000.00	4,000.00	.0
100-13-65900	OTHER PROGRAMS & EVENTS EXPE	.00	101.74	1,000.00	898.26	10.2
100-13-66110	EMPLOYEE RECOGNITION	219.54	760.33	3,000.00	2,239.67	25.3
100-13-66120	RECRUITING	3,550.50	6,047.45	21,500.00	15,452.55	28.1
	TOTAL DEPARTMENT 13	12,160.72	31,372.49	143,402.00	112,029.51	21.9

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	BUILDING INSPECTION					
100-15-51100	SALARIES & WAGES	10,509.08	31,491.71	128,000.00	96,508.29	24.6
100-15-52100	BENEFITS	7,005.72	21,614.15	86,000.00	64,385.85	25.1
100-15-61160	REPAIRS & MAINTENANCE-VEHICLES	.00	.00	2,000.00	2,000.00	.0
100-15-61200	RENT & LEASE PAYMENTS	67.02	93.55	700.00	606.45	13.4
100-15-61510	UTILITIES - ELECTRIC	920.11	920.11	5,000.00	4,079.89	18.4
100-15-61520	UTILITIES - GARBAGE	9.47	18.94	90.00	71.06	21.0
100-15-61530	UTILITIES - GAS	6.89	15.18	90.00	74.82	16.9
100-15-61540	UTILITIES - TELEPHONE/FAX	197.15	414.00	1,250.00	836.00	33.1
100-15-61810	INSURANCE - PROPERTY	.00	610.39	1,400.00	789.61	43.6
100-15-61820	INSURANCE - GENERAL LIABILITY	.00	1,445.44	3,500.00	2,054.56	41.3
100-15-61830	INSURANCE - AUTO	.00	476.52	1,000.00	523.48	47.7
100-15-62110	POSTAGE	.00	18.45	70.00	51.55	26.4
100-15-62120	GENERAL OFFICE SUPPLIES	12.74	50.72	500.00	449.28	10.1
100-15-62221	FUEL	.00	64.01	750.00	685.99	8.5
100-15-63110	LEGAL FEES	.00	.00	2,000.00	2,000.00	.0
100-15-63190	OTHER CONTRACT & PROFESSIONAL	39.44	78.88	.00	(78.88)	.0
100-15-63210	LICENSES & PERMITS	.00	.00	300.00	300.00	.0
100-15-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	221.42	2,255.25	6,900.00	4,644.75	32.7
100-15-63240	BANK FEES	.00	.00	6,000.00	6,000.00	.0
100-15-64000	TRAVEL & TRAINING	.00	577.52	2,000.00	1,422.48	28.9
	TOTAL BUILDING INSPECTION	18,989.04	60,144.82	247,550.00	187,405.18	24.3
	INFORMATION SERVICES (IT)					
100-18-51100	SALARIES & WAGES	7,167.84	21,464.40	129,000.00	107,535.60	16.6
100-18-52100	EMPLOYEE BENEFITS	4,312.82	13,501.19	87,000.00	73,498.81	15.5
100-18-61150	REPAIRS & MAINTENANCE - EQUIPM	27.61	1,234.94	3,000.00	1,765.06	41.2
100-18-61200	RENT & LEASE PAYMENTS	39.44	39.44	473.00	433.56	8.3
100-18-61510	UTILITIES - ELECTRIC	920.11	920.11	5,661.00	4,740.89	16.3
100-18-61520	UTILITIES - GARBAGE	9.47	18.94	120.00	101.06	15.8
100-18-61530	UTILITIES - GAS	6.89	15.18	120.00	104.82	12.7
100-18-61540	UTILITIES - TELEPHONE/FAX	256.87	580.32	6,500.00	5,919.68	8.9
100-18-61810	INSURANCE-PROPERTY	.00	264.50	910.00	645.50	29.1
100-18-61820	INSURANCE - GENERAL LIABILITY	.00	934.47	1,816.00	881.53	51.5
100-18-62120	GENERAL OFFICE SUPPLIES	82.72	113.26	300.00	186.74	37.8
100-18-62201	GENERAL OPERATING SUPPLIES	.00	.00	500.00	500.00	.0
100-18-62202	SMALL TOOLS & EQUIPMENT	2,699.79	23,961.93	34,000.00	10,038.07	70.5
100-18-63190	OTHER CONTRACT & PROFESSIONAL	39.44	78.88	1,200.00	1,121.12	6.6
100-18-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	644.12	4,258.79	10,000.00	5,741.21	42.6
100-18-64000	TRAVEL & TRAINING	.00	.00	2,000.00	2,000.00	.0
	TOTAL INFORMATION SERVICES (IT)	16,207.12	67,386.35	282,600.00	215,213.65	23.9

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	JANITORIAL					
100-19-51100	SALARIES & WAGES	4,039.34	12,166.40	40,000.00	27,833.60	30.4
100-19-52100	EMPLOYEE BENEFITS	1,325.87	4,792.05	15,000.00	10,207.95	32.0
100-19-61150	REPAIRS MAINTENANCE- EQUIPMEN	.00	.00	500.00	500.00	.0
100-19-61450	UTILITIES TELEPHONE/FAX	.00	.00	800.00	800.00	.0
100-19-61540	UTILITIES - TELEPHONE/FAX	44.83	102.35	.00	(102.35)	.0
100-19-61810	INSURANCE- PROPERTY	.00	292.99	975.00	682.01	30.1
100-19-61820	INSURANCE - GENERAL LIABILITY	.00	748.52	2,001.00	1,252.48	37.4
100-19-62120	GENERAL OFFICE SUPPLIES	37.95	42.99	200.00	157.01	21.5
100-19-62201	GENERAL OPERATING SUPPLIES	34.37	810.66	8,000.00	7,189.34	10.1
100-19-62291	OTHER OPERATING SUPPLIES	.00	.00	50.00	50.00	.0
100-19-63190	OTHER CONTRACT & PROFESSIONAL	.00	.00	4,000.00	4,000.00	.0
100-19-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	163.14	831.66	2,000.00	1,168.34	41.6
	TOTAL JANITORIAL	5,645.50	19,787.62	73,526.00	53,738.38	26.9

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE					
100-21-51100	SALARIES & WAGES	139,351.70	408,626.60	1,991,000.00	1,582,373.40	20.5
100-21-52100	EMPLOYEE BENEFITS	86,953.97	282,816.37	1,388,000.00	1,105,183.63	20.4
100-21-52300	WORKERS COMPENSATION PREMIU	.00	60.00	.00	(60.00)	.0
100-21-61150	REPAIRS & MAINTENANCE - EQUI	4,400.00	4,105.72	10,400.00	6,294.28	39.5
100-21-61200	RENT & LEASE PAYMENTS	1,216.06	1,811.06	7,275.00	5,463.94	24.9
100-21-61510	UTILITIES - ELECTRIC	11,654.73	11,654.73	72,000.00	60,345.27	16.2
100-21-61520	UTILITIES - GARBAGE	120.00	313.00	1,500.00	1,187.00	20.9
100-21-61530	UTILITIES - GAS	87.27	192.31	2,400.00	2,207.69	8.0
100-21-61540	UTILITIES - TELEPHONE/FAX	2,266.39	4,788.47	34,750.00	29,961.53	13.8
100-21-61810	INSURANCE - PROPERTY	.00	9,796.40	9,970.00	173.60	98.3
100-21-61820	INSURANCE - GENERAL LIABILITY	.00	75,049.58	77,606.00	2,556.42	96.7
100-21-61830	INSURANCE - AUTO	.00	26,538.47	27,667.00	1,128.53	95.9
100-21-62110	POSTAGE	55.40	624.51	3,200.00	2,575.49	19.5
100-21-62120	GENERAL OFFICE SUPPLIES	444.70	1,079.00	9,960.00	8,881.00	10.8
100-21-62201	GENERAL OPERATING SUPPLIES	464.99	1,047.83	12,500.00	11,452.17	8.4
100-21-62202	SMALL TOOLS & EQUIPMENT	434.10	434.10	10,500.00	10,065.90	4.1
100-21-62221	FUEL	4,894.05	4,894.05	33,000.00	28,105.95	14.8
100-21-62222	UNIFORMS	1,778.26	3,822.82	20,840.00	17,017.18	18.3
100-21-62223	AMMUNITION	.00	.00	7,275.00	7,275.00	.0
100-21-62224	SPECIAL INVESTIGATIONS	241.95	300.26	6,000.00	5,699.74	5.0
100-21-62291	OTHER OPERATING SUPPLIES	349.12	606.12	3,500.00	2,893.88	17.3
100-21-63110	LEGAL	185.50	265.00	4,000.00	3,735.00	6.6
100-21-63160	COMMUNICATIONS 911	640.87	1,296.57	156,380.00	155,083.43	.8
100-21-63170	COMMUNICATION SERVICES	.00	4,095.00	87,573.00	83,478.00	4.7
100-21-63190	OTHER CONTRACT & PROFESSIONAL	.00	.00	11,850.00	11,850.00	.0
100-21-63210	LICENSES & PERMITS	.00	.00	1,200.00	1,200.00	.0
100-21-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	4,039.18	18,339.52	70,575.00	52,235.48	26.0
100-21-63270	SOFTWARE SUBSCRIPTIONS	.00	12,758.65	36,795.00	24,036.35	34.7
100-21-63300	ADVERTISING & PROMOTION	.00	.00	750.00	750.00	.0
100-21-64000	TRAVEL & TRAINING	2,397.13	6,752.73	19,000.00	12,247.27	35.5
100-21-65200	POLICE PROGRAMMING EXPENSE	.00	593.61	16,800.00	16,206.39	3.5
100-21-66120	RECRUITMENT EXPENSE	359.90	804.90	16,250.00	15,445.10	5.0
100-21-66530	COMMUNITY SUPPORT	174.50	523.50	5,700.00	5,176.50	9.2
100-21-66590	OTHER MISCELLANEOUS EXPENSES	25.20	71.56	.00	(71.56)	.0
	TOTAL POLICE	262,534.97	884,062.44	4,156,216.00	3,272,153.56	21.3

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MUNICIPAL COURT					
100-22-51100	SALARIES & WAGES	1,567.91	4,693.07	23,000.00	18,306.93	20.4
100-22-52100	EMPLOYEE BENEFITS	806.30	2,423.78	13,000.00	10,576.22	18.6
100-22-61200	RENT & LEASE PAYMENTS	23.68	23.68	.00	(23.68)	.0
100-22-61540	UTILITIES - TELEPHONE/FAX	112.61	229.14	2,000.00	1,770.86	11.5
100-22-61810	INSURANCE - PROPERTY	.00	101.73	500.00	398.27	20.4
100-22-61820	INSURANCE - GENERAL LIABILITY	.00	483.01	1,500.00	1,016.99	32.2
100-22-62110	POSTAGE	.00	408.62	1,500.00	1,091.38	27.2
100-22-62120	GENERAL OFFICE SUPPLIES	14.04	20.67	400.00	379.33	5.2
100-22-62291	OTHER OPERATION SUPPLIES	.00	.00	100.00	100.00	.0
100-22-63110	LEGAL	.00	.00	2,000.00	2,000.00	.0
100-22-63120	JUDGE	750.00	2,250.00	12,000.00	9,750.00	18.8
100-22-63190	OTHER CONTRACT & PROFESSIONAL	189.00	567.00	3,000.00	2,433.00	18.9
100-22-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	15.47	90.06	1,500.00	1,409.94	6.0
100-22-64000	TRAVEL & TRAINING	.00	257.38	2,000.00	1,742.62	12.9
	TOTAL MUNICIPAL COURT	3,479.01	11,548.14	62,500.00	50,951.86	18.5
	ECONOMIC DEVELOPMENT					
100-41-51100	SALARIES & WAGES	2,936.26	8,794.57	13,000.00	4,205.43	67.7
100-41-52100	EMPLOYEE BENEFITS	1,741.97	5,346.08	9,000.00	3,653.92	59.4
100-41-61200	RENT & LEASE PAYMENTS	39.44	39.44	.00	(39.44)	.0
100-41-61510	UTILITIES - ELECTRIC	613.41	613.41	2,800.00	2,186.59	21.9
100-41-61520	UTILITIES - GARBAGE	6.32	12.64	150.00	137.36	8.4
100-41-61530	UTILITIES - GAS	4.59	10.12	150.00	139.88	6.8
100-41-61540	UTILITIES - TELEPHONE/FAX	271.79	610.19	3,050.00	2,439.81	20.0
100-41-61810	INSURANCE - PROPERTY	.00	40.69	700.00	659.31	5.8
100-41-61820	INSURANCE - GENERAL LIABILITY	.00	623.76	1,400.00	776.24	44.6
100-41-62110	POSTAGE	.00	1.86	.00	(1.86)	.0
100-41-62120	GENERAL OFFICE SUPPLIES	8.49	28.84	200.00	171.16	14.4
100-41-62201	GENERAL OPERATING SUPPLIES	.00	7.44	.00	(7.44)	.0
100-41-62291	OTHER OPERATING SUPPLIES	.00	.00	100.00	100.00	.0
100-41-63190	OTHER CONTRACT & PROFESSIONAL	39.44	78.88	60,000.00	59,921.12	.1
100-41-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	163.14	2,340.32	9,200.00	6,859.68	25.4
100-41-64000	TRAINING & TRAVEL	154.31	580.90	1,000.00	419.10	58.1
100-41-65900	OTHER PROGRAMS & EVENTS EXPE	.00	.00	750.00	750.00	.0
	TOTAL ECONOMIC DEVELOPMENT	5,979.16	19,129.14	101,500.00	82,370.86	18.9

GENERAL FUND

COMMUNITY DEVELOPMENT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-45-51100	SALARIES & WAGES	8,116.33	24,313.46	118,000.00	93,686.54	20.6
100-45-52100	EMPLOYEE BENEFITS	5,343.28	16,102.48	84,000.00	67,897.52	19.2
100-45-61200	RENT & LEASE PAYMENTS	87.26	113.78	700.00	586.22	16.3
100-45-61510	UTILITIES - ELECTRIC	613.41	613.41	4,000.00	3,386.59	15.3
100-45-61520	UTILITIES - GARBAGE	6.32	12.64	200.00	187.36	6.3
100-45-61530	UTILITIES - GAS	4.59	10.12	200.00	189.88	5.1
100-45-61540	UTILITIES - TELEPHONE/FAX	125.30	267.21	650.00	382.79	41.1
100-45-61810	INSURANCE - PROPERTY	.00	459.83	500.00	40.17	92.0
100-45-61820	INSURANCE - GENERAL LIABILITY	.00	980.14	1,500.00	519.86	65.3
100-45-62110	POSTAGE	.00	56.89	1,500.00	1,443.11	3.8
100-45-62120	GENERAL OFFICE SUPPLIES	8.49	42.91	500.00	457.09	8.6
100-45-62202	SMALL TOOLS & EQUIPMENT	.00	49.99	.00	(49.99)	.0
100-45-62291	OTHER OPERATING SUPPLIES	.00	.00	500.00	500.00	.0
100-45-63110	PROFESSIONAL SERVICES - LEGAL	795.00	3,021.00	.00	(3,021.00)	.0
100-45-63140	ENGINEERING	.00	.00	25,000.00	25,000.00	.0
100-45-63180	NUSIANCE ABATEMENT SERVICES	.00	.00	2,000.00	2,000.00	.0
100-45-63190	OTHER CONTRACT & PROFESSIONAL	39.44	78.88	10,000.00	9,921.12	.8
100-45-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	197.33	1,797.77	5,500.00	3,702.23	32.7
100-45-63300	ADVERTISING & PROMOTIONS	347.59	465.67	1,500.00	1,034.33	31.0
100-45-64000	TRAVEL & TRAINING	234.66	879.66	1,500.00	620.34	58.6
	TOTAL COMMUNITY DEVELOPMENT	15,919.00	49,265.84	257,750.00	208,484.16	19.1

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-50-51100	SALARIES & WAGES	5,439.10	16,228.47	309,000.00	292,771.53	5.3
100-50-52100	EMPLOYEE BENEFITS	2,005.16	6,222.95	201,000.00	194,777.05	3.1
100-50-52300	WORKERS COMP PREMIUM	.00	120.00	.00	(120.00)	.0
100-50-61150	REPAIRS AND MAINTENANCE - EQUI	.00	.00	1,000.00	1,000.00	.0
100-50-61200	RENT & LEASE PAYMENTS	806.54	806.54	7,500.00	6,693.46	10.8
100-50-61510	UTILITIES - ELECTRIC	3,718.66	3,718.66	14,000.00	10,281.34	26.6
100-50-61520	UTILITIES - GARBAGE	159.43	318.86	1,500.00	1,181.14	21.3
100-50-61530	UTILITIES - GAS	65.70	65.70	4,000.00	3,934.30	1.6
100-50-61540	UTILITIES - TELEPHONE/FAX	70.99	315.02	2,500.00	2,184.98	12.6
100-50-61810	INSURANCE - PROPERTY	.00	17,034.67	15,000.00	(2,034.67)	113.6
100-50-61820	INSURANCE - GENERAL LIABILITY	.00	5,331.05	1,700.00	(3,631.05)	313.6
100-50-62110	POSTAGE	4.96	4.96	700.00	695.04	.7
100-50-62120	GENERAL OFFICE SUPPLIES	213.39	598.12	7,000.00	6,401.88	8.5
100-50-62201	GENERAL OPERATING SUPPLIES	34.18	34.18	1,000.00	965.82	3.4
100-50-62202	SMALL TOOLS & EQUIPMENT	.00	1,075.32	1,000.00	(75.32)	107.5
100-50-62254	CIRCULATION - PERIODICALS/SUBS	.00	.00	1,000.00	1,000.00	.0
100-50-62257	EXHIBIT DEVELOPMENT & MAINTENA	3,098.70	3,679.31	2,500.00	(1,179.31)	147.2
100-50-62291	OTHER OPERATING SUPPLIES	.00	170.00	750.00	580.00	22.7
100-50-63160	SECURITY	.00	.00	500.00	500.00	.0
100-50-63190	OTHER CONTRACT & PROFESSIONAL	.00	.00	24,000.00	24,000.00	.0
100-50-63220	DUES, MEMBERSHIPS & SUBSCRIPT	1,683.55	3,994.85	16,500.00	12,505.15	24.2
100-50-63240	BANK FEES	26.69	41.20	200.00	158.80	20.6
100-50-63250	OVERDUE CHARGES, FINES & FEES	.00	.00	350.00	350.00	.0
100-50-63300	ADVERTISING & PROMOTION	.00	.00	300.00	300.00	.0
100-50-64000	TRAVEL & TRAINING	1,137.05	1,655.99	3,300.00	1,644.01	50.2
	TOTAL DEPARTMENT 50	18,464.10	61,415.85	616,300.00	554,884.15	10.0
	LIBRARY					
100-51-51100	SALARIES & WAGES	23,717.69	72,448.91	.00	(72,448.91)	.0
100-51-52100	EMPLOYEE BENEFITS	14,432.39	44,474.85	.00	(44,474.85)	.0
100-51-61530	UTILITIES - GAS	.00	84.64	.00	(84.64)	.0
100-51-61540	UTILITIES - TELEPHONE/FAX	50.00	150.00	.00	(150.00)	.0
100-51-62251	CIRCULATION - AV MATERIALS	.00	116.79	.00	(116.79)	.0
100-51-62252	CIRCULATION - BOOKS	.00	108.42	.00	(108.42)	.0
100-51-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	.00	867.90	.00	(867.90)	.0
100-51-65900	OTHER PROGRAMS & EVENTS EXPE	.00	340.00	.00	(340.00)	.0
	TOTAL LIBRARY	38,200.08	118,591.51	.00	(118,591.51)	.0
	MUSEUM					
100-52-51100	SALARIES & WAGES	1,740.00	5,230.00	.00	(5,230.00)	.0
100-52-52100	EMPLOYEE BENEFITS	649.75	924.65	.00	(924.65)	.0
100-52-61530	UTILITIES - GAS	.00	58.57	.00	(58.57)	.0
100-52-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	.00	52.34	.00	(52.34)	.0
	TOTAL MUSEUM	2,389.75	6,265.56	.00	(6,265.56)	.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS					
100-53-51100	SALARIES & WAGES	8,200.18	25,239.54	103,000.00	77,760.46	24.5
100-53-52100	EMPLOYEE BENEFITS	5,532.37	17,382.59	75,000.00	57,617.41	23.2
100-53-61120	REPAIRS AND MAINTENANCE - BUIL	5,439.00	5,439.00	11,000.00	5,561.00	49.5
100-53-61150	REPAIRS AND MAINTENANCE - EQUI	153.66	822.95	8,300.00	7,477.05	9.9
100-53-61160	REPAIRS AND MAINTENANCE - VEHI	.00	4.60	3,500.00	3,495.40	.1
100-53-61170	REPAIRS & MAINTENANCE - LAND &	131.00	1,527.00	20,000.00	18,473.00	7.6
100-53-61190	REPAIRD & MAINTENANCE - OTHER	(96.90)	.00	.00	.00	.0
100-53-61510	UTILITIES - ELECTRIC	3,396.10	3,396.10	16,000.00	12,603.90	21.2
100-53-61520	UTILITIES - GARBAGE	203.79	407.58	3,500.00	3,092.42	11.7
100-53-61540	UTILITIES - TELEPHONE/FAX	80.47	164.86	3,000.00	2,835.14	5.5
100-53-61550	UTILITIES-WATER	5,626.25	11,891.01	23,500.00	11,608.99	50.6
100-53-61810	INSURANCE - PROPERTY	.00	6,102.73	6,100.00	(2.73)	100.0
100-53-61820	INSURANCE - GENERAL LIABILITY	.00	1,729.38	3,100.00	1,370.62	55.8
100-53-61830	INSURANCE - AUTO	.00	101.91	3,000.00	2,898.09	3.4
100-53-62120	GENERAL OFFICE SUPPLIES	57.52	184.17	1,100.00	915.83	16.7
100-53-62201	GENERAL OPERATION SUPPLIES	1,699.79	4,894.74	55,000.00	50,105.26	8.9
100-53-62221	FUEL	420.48	1,124.15	6,300.00	5,175.85	17.8
100-53-62222	UNIFORMS	158.13	1,554.58	1,400.00	(154.58)	111.0
100-53-62291	OTHER OPERATING SUPPLIES	65.68	208.85	1,500.00	1,291.15	13.9
100-53-63190	OTHER CONTRACT & PROFESSIONAL	7,689.02	8,871.70	71,500.00	62,628.30	12.4
100-53-63210	LICENSES & PERMITS	.00	.00	100.00	100.00	.0
100-53-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	.00	.00	800.00	800.00	.0
100-53-64000	TRAVEL & TRAINING	.00	.00	600.00	600.00	.0
	TOTAL PARKS	38,756.54	91,047.44	417,300.00	326,252.56	21.8
	POOL					
100-54-61510	UTILITIES - ELECTRIC	87.74	87.74	.00	(87.74)	.0
	TOTAL POOL	87.74	87.74	.00	(87.74)	.0
	NONDEPARTMENTAL					
100-81-81110	LOAN/BOND PAYMENTS - PRINCIPAL	.00	.00	67,000.00	67,000.00	.0
100-81-81210	LOAN/BOND PAYMENTS - INTEREST	.00	.00	6,400.00	6,400.00	.0
100-81-85215	TRANSFER TO BUILDING REPAIR/RE	.00	.00	170,433.00	170,433.00	.0
100-81-85341	TRANSFER TO URBAN RENEWAL DEB	35,375.00	70,750.00	212,250.00	141,500.00	33.3
100-81-88000	CONTINGENCY	.00	.00	764,207.00	764,207.00	.0
	TOTAL NONDEPARTMENTAL	35,375.00	70,750.00	1,220,290.00	1,149,540.00	5.8
	TOTAL FUND EXPENDITURES	510,151.81	1,638,888.34	8,084,034.00	6,445,145.66	20.3
	NET REVENUE OVER EXPENDITURES	(220,619.48)	(781,274.34)	(476,334.00)	304,940.34	(164.0)

CITY OF INDEPENDENCE
BALANCE SHEET
SEPTEMBER 30, 2025

FACILITIES & VEHICLE REPAIR/RE

	ASSETS			
215-00-10101	CASH BY FUND		1,133,349.32	
215-00-12130	PREPAID EXPENSE		915.12	
	TOTAL ASSETS			1,134,264.44
	LIABILITIES AND EQUITY			
	LIABILITIES			
215-00-21110	ACCOUNTS PAYABLE		3,293.27	
215-00-21200	WAGES PAYABLE		1,922.00	
215-00-21390	MISC PAYROLL DEDUCTIONS P		934.25	
215-00-21410	PERS PAYABLE		560.20	
215-00-21421	HEALTH INSURANCE PAYABLE		422.30	
215-00-21422	DENTAL INSURANCE PAYABLE		32.30	
215-00-21424	LTD INSURANCE PAYABLE		1.20	
215-00-21430	WORKERS COMP PAYABLE		(1,181.95)	
215-00-21530	FICA PAYABLE		146.50	
215-00-21540	SUTA PAYABLE		1.80	
215-00-21560	OR PAID LEAVE PAYABLE		45.38	
	TOTAL LIABILITIES			6,177.25
	FUND EQUITY			
215-00-32200	RESTRICTED FUND BALANCE		1,172,762.31	
	REVENUE OVER EXPENDITUR	(44,675.12)		
	BALANCE - CURRENT DATE		(44,675.12)	
	TOTAL FUND EQUITY			1,128,087.19
	TOTAL LIABILITIES AND EQUITY			1,134,264.44

FACILITIES & VEHICLE REPAIR/RE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	SOURCE 00					
215-00-40001	BEGINNING FUND BALANCE	.00	.00	1,024,067.00	1,024,067.00	.0
	TOTAL SOURCE 00	.00	.00	1,024,067.00	1,024,067.00	.0
	ADMINISTRATION					
215-11-46100	INTEREST INCOME	3,985.41	11,842.36	60,000.00	48,157.64	19.7
215-11-49100	TRANSFERS IN- GENERAL FUND	.00	.00	170,433.00	170,433.00	.0
215-11-49540	TRANSFERS IN- STROM DRAIN FUND	.00	.00	50,000.00	50,000.00	.0
	TOTAL ADMINISTRATION	3,985.41	11,842.36	280,433.00	268,590.64	4.2
	TOTAL FUND REVENUE	3,985.41	11,842.36	1,304,500.00	1,292,657.64	.9

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

FACILITIES & VEHICLE REPAIR/RE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION					
215-11-51100	SALARIES & WAGES	6,133.95	18,748.71	94,000.00	75,251.29	20.0
215-11-52100	EMPLOYEE BENEFITS	3,819.62	12,738.81	60,000.00	47,261.19	21.2
215-11-61120	REPAIRS & MAINTENANCE - BUILD	1,265.30	4,774.62	51,500.00	46,725.38	9.3
215-11-61160	REPAIRS & MAINTENANCE - VEH	2,341.88	5,497.04	22,000.00	16,502.96	25.0
215-11-61540	UTILITIES - TELEPHONE/FAX	127.13	316.95	1,700.00	1,383.05	18.6
215-11-61810	INSURANCE- PROPERTY	.00	378.44	1,200.00	821.56	31.5
215-11-61820	INSURANCE - GENERAL LIABILITY	.00	1,108.80	1,600.00	491.20	69.3
215-11-62120	GENERAL OFFICE SUPPLIES	.00	.00	500.00	500.00	.0
215-11-62201	GENERAL OPERATING SUPPLIES	.00	.00	1,000.00	1,000.00	.0
215-11-62221	FUEL	.00	.00	3,000.00	3,000.00	.0
215-11-62291	OTHER OPERATING SUPPLIES	.00	.00	500.00	500.00	.0
215-11-63140	ENGINEERING	.00	.00	500.00	500.00	.0
215-11-63190	OTHER CONTRACT & PROFESSIONAL	3,056.00	12,022.13	72,400.00	60,377.87	16.6
215-11-63210	LICENSES & PERMITS	.00	.00	500.00	500.00	.0
215-11-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	163.14	879.33	12,100.00	11,220.67	7.3
215-11-64000	TRAVEL & TRAINING	.00	.00	2,000.00	2,000.00	.0
215-11-66530	GRANTS, DONATIONS & SPONSOR	17.55	52.65	.00	(52.65)	.0
215-11-87220	RESERVE FOR FUTURE USE - STR	.00	.00	270,000.00	270,000.00	.0
215-11-87510	RESERVE FOR FUTURE USE - SEW	.00	.00	250,000.00	250,000.00	.0
215-11-87530	RESERVE FOR FUTURE USE - WAT	.00	.00	250,000.00	250,000.00	.0
215-11-87540	RESERVE FOR FUTURE USE - STRM	.00	.00	210,000.00	210,000.00	.0
	TOTAL ADMINISTRATION	16,924.57	56,517.48	1,304,500.00	1,247,982.52	4.3
	TOTAL FUND EXPENDITURES	16,924.57	56,517.48	1,304,500.00	1,247,982.52	4.3
	NET REVENUE OVER EXPENDITURES	(12,939.16)	(44,675.12)	.00	44,675.12	.0

CITY OF INDEPENDENCE
BALANCE SHEET
SEPTEMBER 30, 2025

STREET FUND

	ASSETS			
220-00-10101	CASH BY FUND		569,921.16	
220-00-10111	CASH - UMPQUA CHECKING		111.54	
220-00-12120	ACCOUNTS RECEIVABLE		72,809.94	
220-00-12130	PREPAID EXPENSE		2,710.02	
	TOTAL ASSETS			645,552.66
	LIABILITIES AND EQUITY			
	LIABILITIES			
220-00-21110	ACCOUNTS PAYABLE		3,824.47	
220-00-21200	WAGES PAYABLE		10,042.00	
220-00-21320	DEFERRED COMP WITHHELD P		50.40	
220-00-21370	UNION DUES WITHHELD PAYAB		2,067.33	
220-00-21410	PERS PAYABLE		2,918.90	
220-00-21421	HEALTH INSURANCE PAYABLE		2,240.10	
220-00-21422	DENTAL INSURANCE PAYABLE		180.80	
220-00-21423	LIFE INSURANCE PAYABLE		35.28	
220-00-21424	LTD INSURANCE PAYABLE		6.50	
220-00-21430	WORKERS COMP PAYABLE		1.80	
220-00-21440	MSA VEBA PAYABLE		(.40)	
220-00-21530	FICA PAYABLE		866.48	
220-00-21540	SUTA PAYABLE		10.32	
220-00-21550	FUTA PAYABLE		462.57	
220-00-21560	OR PAID LEAVE PAYABLE		188.98	
	TOTAL LIABILITIES			22,895.53
	FUND EQUITY			
220-00-32400	ASSIGNED FUND BALANCE		10,588.98	
220-00-32500	UNASSIGNED FUND BALANCE		704,127.40	
	REVENUE OVER EXPENDITUR	(92,059.25)		
	BALANCE - CURRENT DATE		(92,059.25)	
	TOTAL FUND EQUITY			622,657.13
	TOTAL LIABILITIES AND EQUITY			645,552.66

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	STREETS					
220-31-40001	BEGINNING FUND BALANCE	.00	.00	638,349.00	638,349.00	.0
220-31-42230	STATE GAS TAX	.00	126,145.58	820,000.00	693,854.42	15.4
220-31-43280	RIGHT OF WAY PERMIT	.00	.00	1,000.00	1,000.00	.0
220-31-44100	CHARGES FOR SERVICES	1,269.00	1,269.00	50,000.00	48,731.00	2.5
220-31-46100	INTEREST INCOME	2,706.96	8,315.45	24,000.00	15,684.55	34.7
220-31-47900	OTHER REVENUE	.00	113.05	.00	(113.05)	.0
	TOTAL STREETS	3,975.96	135,843.08	1,533,349.00	1,397,505.92	8.9
	TOTAL FUND REVENUE	3,975.96	135,843.08	1,533,349.00	1,397,505.92	8.9

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	STREETS					
220-31-51100	SALARIES & WAGES	31,072.83	96,097.29	402,000.00	305,902.71	23.9
220-31-52100	EMPLOYEE BENEFITS	19,985.55	60,950.78	288,000.00	227,049.22	21.2
220-31-61110	REPAIRS & MAINTENANCE - INFRAS	115.74	10,253.99	120,000.00	109,746.01	8.5
220-31-61120	REPAIRS & MAINTENANCE - BUILDI	.00	.00	2,500.00	2,500.00	.0
220-31-61150	REPAIRS AND MAINTENANCE - EQUI	2,951.62	4,667.99	18,100.00	13,432.01	25.8
220-31-61160	REPAIRS AND MAINTENANCE - VEHI	412.11	740.90	5,500.00	4,759.10	13.5
220-31-61190	REPAIRS & MAINTENANCE - OTHER	.00	.00	17,500.00	17,500.00	.0
220-31-61200	RENT & LEASE PAYMENTS	246.37	382.81	1,900.00	1,517.19	20.2
220-31-61510	UTILITIES - ELECTRIC	14,661.09	14,897.53	98,000.00	83,102.47	15.2
220-31-61520	UTILITIES - GARBAGE	88.54	219.24	7,900.00	7,680.76	2.8
220-31-61530	UTILITIES- GAS	2.30	5.06	200.00	194.94	2.5
220-31-61540	UTILITIES - TELEPHONE/FAX	251.96	511.23	4,800.00	4,288.77	10.7
220-31-61810	INSURANCE - PROPERTY	.00	10,118.79	5,500.00	(4,618.79)	184.0
220-31-61820	INSURANCE - GENERAL LIABILITY	.00	9,048.91	7,600.00	(1,448.91)	119.1
220-31-61830	INSURANCE - AUTO	.00	4,595.54	3,600.00	(995.54)	127.7
220-31-62120	GENERAL OFFICE SUPPLIES	77.50	391.27	1,800.00	1,408.73	21.7
220-31-62201	GENERAL OPERATING SUPPLIES	14.10	62.61	2,000.00	1,937.39	3.1
220-31-62221	FUEL	420.49	1,182.81	6,300.00	5,117.19	18.8
220-31-62222	UNIFORMS	58.14	1,244.65	2,200.00	955.35	56.6
220-31-62231	TRAFFIC SIGNS & PAINT	2,675.50	2,873.72	48,000.00	45,126.28	6.0
220-31-62291	OTHER OPERATING SUPPLIES	77.92	215.34	1,000.00	784.66	21.5
220-31-63110	LEGAL	.00	.00	10,000.00	10,000.00	.0
220-31-63130	ACCOUNTING	.00	.00	4,000.00	4,000.00	.0
220-31-63140	ENGINEERING	.00	.00	68,000.00	68,000.00	.0
220-31-63190	OTHER CONTRACT & PROFESSIONAL	134.23	4,055.23	30,300.00	26,244.77	13.4
220-31-63210	LICENSES & PERMITS	.00	.00	500.00	500.00	.0
220-31-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	382.92	2,985.39	19,900.00	16,914.61	15.0
220-31-64000	TRAVEL & TRAINING	387.50	501.25	4,600.00	4,098.75	10.9
220-31-74000	EQUIPMENT	.00	1,900.00	2,000.00	100.00	95.0
220-31-87220	CAPITAL ASSET REPLACEMENT RESE	.00	.00	67,000.00	67,000.00	.0
220-31-88000	CONTINGENCY	.00	.00	282,649.00	282,649.00	.0
	TOTAL STREETS	74,016.41	227,902.33	1,533,349.00	1,305,446.67	14.9
	TOTAL FUND EXPENDITURES	74,016.41	227,902.33	1,533,349.00	1,305,446.67	14.9
	NET REVENUE OVER EXPENDITURES	(70,040.45)	(92,059.25)	.00	92,059.25	.0

CITY OF INDEPENDENCE
BALANCE SHEET
SEPTEMBER 30, 2025

ECONOMIC DEVELOPMENT LOAN FUND

	ASSETS			
230-00-10101	CASH BY FUND		769,254.99	
230-00-12510	LOAN RECEIVABLE		36,198.51	
230-00-13000	INTERFUND LOAN RECEIVABLE		100,248.29	
	TOTAL ASSETS			905,701.79
	LIABILITIES AND EQUITY			
	LIABILITIES			
230-00-25300	DEFERRED/UNEARNED REVEN		36,198.51	
	TOTAL LIABILITIES			36,198.51
	FUND EQUITY			
230-00-32500	UNASSIGNED FUND BALANCE		757,968.74	
230-00-35000	GAAP ADJUSTMENTS		100,248.29	
	REVENUE OVER EXPENDITUR	11,286.25		
	BALANCE - CURRENT DATE		11,286.25	
	TOTAL FUND EQUITY			869,503.28
	TOTAL LIABILITIES AND EQUITY			905,701.79

ECONOMIC DEVELOPMENT LOAN FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	ECONOMIC DEVELOPMENT					
230-41-40001	BEGINNING FUND BALANCE	.00	.00	903,318.00	903,318.00	.0
230-41-46100	INTEREST INCOME	2,663.01	7,666.18	15,000.00	7,333.82	51.1
230-41-48110	LOAN REPAYMENT - PRINCIPAL	1,543.94	3,620.07	.00	(3,620.07)	.0
230-41-48130	INTERFUND LOAN REPAYMENT - PRI	.00	.00	28,966.00	28,966.00	.0
230-41-48500	ECONOMIC DEVELOPMENT LOAN	.00	.00	14,500.00	14,500.00	.0
	TOTAL ECONOMIC DEVELOPMENT	4,206.95	11,286.25	961,784.00	950,497.75	1.2
	TOTAL FUND REVENUE	4,206.95	11,286.25	961,784.00	950,497.75	1.2

ECONOMIC DEVELOPMENT LOAN FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ECONOMIC DEVELOPMENT					
230-41-66520	ECONOMIC DEVELOPMENT LOAN	.00	.00	100,000.00	100,000.00	.0
230-41-66530	GRANTS, DONATION & SPONSORSHI	.00	.00	20,000.00	20,000.00	.0
230-41-85100	TRANSFERS OUT - GENERAL FUND	.00	.00	841,784.00	841,784.00	.0
	TOTAL ECONOMIC DEVELOPMENT	.00	.00	961,784.00	961,784.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	961,784.00	961,784.00	.0
	NET REVENUE OVER EXPENDITURES	4,206.95	11,286.25	.00	(11,286.25)	.0

CITY OF INDEPENDENCE
BALANCE SHEET
SEPTEMBER 30, 2025

TOURISM & EVENTS FUND

	ASSETS			
235-00-10101	CASH BY FUND		(56,320.01)	
235-00-10111	CASH - UMPQUA CHECKING		(2,853.61)	
235-00-12120	ACCOUNTS RECEIVABLE		49,223.00	
235-00-12130	PREPAID EXPENSE		28,045.57	
	TOTAL ASSETS			18,094.95
	LIABILITIES AND EQUITY			
	LIABILITIES			
235-00-21110	ACCOUNTS PAYABLE		398.29	
235-00-21200	WAGES PAYABLE		5,701.00	
235-00-21330	CAFE WITHHELD PAYABLE		1.20	
235-00-21390	MISC PAYROLL DEDUCTIONS P		536.26	
235-00-21410	PERS PAYABLE		1,506.93	
235-00-21421	HEALTH INSURANCE PAYABLE		1,635.30	
235-00-21422	DENTAL INSURANCE PAYABLE		153.50	
235-00-21423	LIFE INSURANCE PAYABLE		.90	
235-00-21424	LTD INSURANCE PAYABLE		3.50	
235-00-21430	WORKERS COMP PAYABLE		.37	
235-00-21440	MSA VEBA PAYABLE		(.30)	
235-00-21520	FEDERAL INCOME TAX WITHHE		(131.83)	
235-00-21530	FICA PAYABLE		1,017.23	
235-00-21540	SUTA PAYABLE		4.10	
235-00-21560	OR PAID LEAVE PAYABLE		290.74	
235-00-21640	CLEANING & SECURITY DEPOS		400.00	
	TOTAL LIABILITIES			11,517.19
	FUND EQUITY			
235-00-32200	RESTRICTED FUND BALANCE		(36,277.86)	
235-00-32400	ASSIGNED FUND BALANCE		4,933.79	
	REVENUE OVER EXPENDITUR	37,921.83		
	BALANCE - CURRENT DATE		37,921.83	
	TOTAL FUND EQUITY			6,577.76
	TOTAL LIABILITIES AND EQUITY			18,094.95

TOURISM & EVENTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TOURISM & EVENTS					
235-55-40001	BEGINNING FUND BALANCE	.00	.00	68,110.00	68,110.00	.0
235-55-41610	LODGING TAX	31,619.66	94,252.66	200,000.00	105,747.34	47.1
235-55-47204	RENT - PARKS USE	(2,380.00)	(780.00)	.00	780.00	.0
235-55-47205	RENT - STAGE	.00	350.00	.00	(350.00)	.0
235-55-47311	INDEPENDENCE DAYS REVENUE	(3,500.00)	168,017.06	56,000.00	(112,017.06)	300.0
235-55-47314	SUMMER SERIES REVENUE	(2,000.00)	55,141.25	82,000.00	26,858.75	67.3
	TOTAL TOURISM & EVENTS	23,739.66	316,980.97	406,110.00	89,129.03	78.1
	TOTAL FUND REVENUE	23,739.66	316,980.97	406,110.00	89,129.03	78.1

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

TOURISM & EVENTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TOURISM & EVENTS					
235-55-51100	SALARIES & WAGES	18,655.42	55,909.82	61,000.00	5,090.18	91.7
235-55-52100	EMPLOYEE BENEFITS	13,041.76	39,065.71	44,000.00	4,934.29	88.8
235-55-61540	UTILITIES - TELEPHONE/FAX	94.83	252.35	1,000.00	747.65	25.2
235-55-61810	INSURANCE - PROPERTY	.00	1,754.36	600.00	(1,154.36)	292.4
235-55-61820	INSURANCE - GENERAL LIABILITY	.00	2,011.76	2,500.00	488.24	80.5
235-55-61830	INSURANCE- AUTO	.00	.00	1,000.00	1,000.00	.0
235-55-62120	GENERAL OFFICE SUPPLIES	114.95	(108.32)	100.00	208.32	(108.3)
235-55-62130	PRINTING	.00	.00	100.00	100.00	.0
235-55-62201	GENERAL OPERATING SUPPLIES	.00	.00	1,000.00	1,000.00	.0
235-55-62291	OTHER OPERATING SUPPLIES	.00	.00	200.00	200.00	.0
235-55-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	275.40	1,485.27	11,310.00	9,824.73	13.1
235-55-63300	ADVERTISING & PROMOTION	21.63	335.22	5,000.00	4,664.78	6.7
235-55-64000	TRAVEL & TRAINING	.00	115.00	1,000.00	885.00	11.5
235-55-65110	INDEPENDENCE DAYS EXPENSE	1,711.79	103,643.92	143,400.00	39,756.08	72.3
235-55-65130	WINTER EVENTS EXPENSE	.00	.00	10,000.00	10,000.00	.0
235-55-65140	SUMMER SERIES EXPENSE	12,121.04	74,570.20	93,400.00	18,829.80	79.8
235-55-65900	OTHER PROGRAMS & EVENTS EXPE	.00	.00	30,000.00	30,000.00	.0
235-55-66530	COMMUNITY SUPPORT	7.95	23.85	500.00	476.15	4.8
	TOTAL TOURISM & EVENTS	46,044.77	279,059.14	406,110.00	127,050.86	68.7
	TOTAL FUND EXPENDITURES	46,044.77	279,059.14	406,110.00	127,050.86	68.7
	NET REVENUE OVER EXPENDITURES	(22,305.11)	37,921.83	.00	(37,921.83)	.0

CITY OF INDEPENDENCE
BALANCE SHEET
SEPTEMBER 30, 2025

GRANT PROGRAMS FUND

	ASSETS			
240-00-10101	CASH BY FUND		5,571,656.29	
240-00-10111	CASH - UMPQUA CHECKING		261.14	
	TOTAL ASSETS			5,571,917.43
	LIABILITIES AND EQUITY			
	LIABILITIES			
240-00-21200	WAGES PAYABLE		(4,420.12)	
240-00-21560	OR PAID LEAVE PAYABLE		96.33	
240-00-25300	DEFERRED/UNEARNED REVEN		913,909.00	
	TOTAL LIABILITIES			909,585.21
	FUND EQUITY			
240-00-32400	ASSIGNED FUND BALANCE		255.32	
240-00-32500	UNASSIGNED FUND BALANCE		4,592,728.59	
	REVENUE OVER EXPENDITUR	69,348.31		
	BALANCE - CURRENT DATE		69,348.31	
	TOTAL FUND EQUITY			4,662,332.22
	TOTAL LIABILITIES AND EQUITY			5,571,917.43

GRANT PROGRAMS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	ADMINISTRATION					
240-11-40001	BEGINNING FUND BALANCE	.00	.00	1,434,674.00	1,434,674.00	.0
240-11-42190	FEDERAL GRANTS	.00	.00	896,000.00	896,000.00	.0
240-11-42290	INTEREST INCOME	.00	.00	1,677,000.00	1,677,000.00	.0
240-11-46100	INTEREST INCOME	19,457.73	55,506.38	75,000.00	19,493.62	74.0
	TOTAL ADMINISTRATION	19,457.73	55,506.38	4,082,674.00	4,027,167.62	1.4
	POLICE					
240-21-42190	FEDERAL GRANTS	1,789.65	2,623.53	.00	(2,623.53)	.0
240-21-42290	STATE GRANTS	321.54	1,786.00	.00	(1,786.00)	.0
	TOTAL POLICE	2,111.19	4,409.53	.00	(4,409.53)	.0
240-31-42290	STATE GRANTS	.00	18,000.00	.00	(18,000.00)	.0
	TOTAL SOURCE 31	.00	18,000.00	.00	(18,000.00)	.0
	ECONOMIC DEVELOPMENT					
240-41-45100	NON- GOV GRANTS	.00	2,478.29	.00	(2,478.29)	.0
	TOTAL ECONOMIC DEVELOPMENT	.00	2,478.29	.00	(2,478.29)	.0
	COMMUNITY DEVELOPMENT					
240-45-42290	STATE GRANTS	3,535.15	3,535.15	.00	(3,535.15)	.0
	TOTAL COMMUNITY DEVELOPMENT	3,535.15	3,535.15	.00	(3,535.15)	.0
	LIBRARY					
240-51-45100	NON-GOVERNMENTAL GRANTS	.00	2,500.00	.00	(2,500.00)	.0
	TOTAL LIBRARY	.00	2,500.00	.00	(2,500.00)	.0
	WASTEWATER					
240-71-42290	STATE GRANTS	.00	20,000.00	.00	(20,000.00)	.0
	TOTAL WASTEWATER	.00	20,000.00	.00	(20,000.00)	.0

GRANT PROGRAMS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL FUND REVENUE	25,104.07	106,429.35	4,082,674.00	3,976,244.65	2.6

GRANT PROGRAMS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION					
240-11-63190	OTHER CONTRACT & PROFESSIONAL	8,300.00	.00	99,600.00	99,600.00	.0
	TOTAL ADMINISTRATION	8,300.00	.00	99,600.00	99,600.00	.0
240-31-71500	CAPITAL EXPENSE- INFRASTRUCTUR	10,721.00	10,721.00	1,497,000.00	1,486,279.00	.7
	TOTAL DEPARTMENT 31	10,721.00	10,721.00	1,497,000.00	1,486,279.00	.7
	ECONOMIC DEVELOPMENT					
240-41-63190	OTHER CONTRACT & PROFESSIONAL	24,370.15	24,370.15	.00	(24,370.15)	.0
240-41-66530	GRANTS, DONATION & SPONSORSHI	.00	.00	500,000.00	500,000.00	.0
	TOTAL ECONOMIC DEVELOPMENT	24,370.15	24,370.15	500,000.00	475,629.85	4.9
	COMMUNITY DEVELOPMENT					
240-45-63190	PROFESSIONAL SERVICES - OTHER	.00	133.35	136,000.00	135,866.65	.1
	TOTAL COMMUNITY DEVELOPMENT	.00	133.35	136,000.00	135,866.65	.1
	LIBRARY					
240-51-62201	GENERAL OPERATING SUPPLIES	.00	1,856.54	.00	(1,856.54)	.0
	TOTAL LIBRARY	.00	1,856.54	.00	(1,856.54)	.0
240-53-71500	CAPITAL EXPENSE- INFRASTRUCTUR	.00	.00	500,000.00	500,000.00	.0
	TOTAL DEPARTMENT 53	.00	.00	500,000.00	500,000.00	.0
240-74-71500	WATER TREATMENT PLANT	.00	.00	440,000.00	440,000.00	.0
	TOTAL DEPARTMENT 74	.00	.00	440,000.00	440,000.00	.0
	NONDEPARTMENTAL					
240-81-88000	CONTINGENCY	.00	.00	910,074.00	910,074.00	.0
	TOTAL NONDEPARTMENTAL	.00	.00	910,074.00	910,074.00	.0

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

GRANT PROGRAMS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	43,391.15	37,081.04	4,082,674.00	4,045,592.96	.9
NET REVENUE OVER EXPENDITURES	(18,287.08)	69,348.31	.00	(69,348.31)	.0

CITY OF INDEPENDENCE
BALANCE SHEET
SEPTEMBER 30, 2025

INFORMATION SERVICES EQUIP FUN

	ASSETS		
255-00-10101	CASH BY FUND	(.40)	
	TOTAL ASSETS		(.40)
	LIABILITIES AND EQUITY		
	FUND EQUITY		
255-00-32200	RESTRICTED FUND BALANCE	(.40)	
	TOTAL FUND EQUITY		(.40)
	TOTAL LIABILITIES AND EQUITY		(.40)

CITY OF INDEPENDENCE
BALANCE SHEET
SEPTEMBER 30, 2025

GO BOND FUND

	ASSETS			
310-00-10101	CASH BY FUND		86,775.89	
310-00-12111	PROPERTY TAXES RECEIVABL		9,381.85	
	TOTAL ASSETS			96,157.74
	LIABILITIES AND EQUITY			
	LIABILITIES			
310-00-25300	DEFERRED/UNEARNED REVEN		12,884.78	
	TOTAL LIABILITIES			12,884.78
	FUND EQUITY			
310-00-32500	UNASSIGNED FUND BALANCE		77,105.94	
	REVENUE OVER EXPENDITUR	6,167.02		
	BALANCE - CURRENT DATE		6,167.02	
	TOTAL FUND EQUITY			83,272.96
	TOTAL LIABILITIES AND EQUITY			96,157.74

GO BOND FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	NONDEPARTMENTAL					
310-81-40001	BEGINNING FUND BALANCE	.00	.00	70,500.00	70,500.00	.0
310-81-41110	PROPERTY TAXES - CURRENT	.00	1,795.57	381,000.00	379,204.43	.5
310-81-41120	PROPERTY TAXES - PRIOR	990.02	3,497.87	5,000.00	1,502.13	70.0
310-81-46100	INTEREST INCOME	316.29	873.58	4,000.00	3,126.42	21.8
	TOTAL NONDEPARTMENTAL	1,306.31	6,167.02	460,500.00	454,332.98	1.3
	TOTAL FUND REVENUE	1,306.31	6,167.02	460,500.00	454,332.98	1.3

GO BOND FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	NONDEPARTMENTAL					
310-81-81110	LOAN/BOND PAYMENTS - PRINCIPAL	.00	.00	290,000.00	290,000.00	.0
310-81-81210	LOAN/BOND PAYMENTS - INTEREST	.00	.00	112,000.00	112,000.00	.0
310-81-89000	ENDING FUND BALANCE	.00	.00	58,500.00	58,500.00	.0
	TOTAL NONDEPARTMENTAL	.00	.00	460,500.00	460,500.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	460,500.00	460,500.00	.0
	NET REVENUE OVER EXPENDITURES	1,306.31	6,167.02	.00	(6,167.02)	.0

CITY OF INDEPENDENCE
BALANCE SHEET
SEPTEMBER 30, 2025

SPECIAL ASSESMENT LOAN FUND

	ASSETS			
330-00-10101	CASH BY FUND		21,033.96	
330-00-12510	LOAN RECEIVABLE		19,245.58	
	TOTAL ASSETS			40,279.54
	LIABILITIES AND EQUITY			
	LIABILITIES			
330-00-25300	DEFERRED/UNEARNED REVEN		19,245.58	
	TOTAL LIABILITIES			19,245.58
	FUND EQUITY			
330-00-32500	UNASSIGNED FUND BALANCE		20,823.63	
	REVENUE OVER EXPENDITUR	210.33		
	BALANCE - CURRENT DATE		210.33	
	TOTAL FUND EQUITY			21,033.96
	TOTAL LIABILITIES AND EQUITY			40,279.54

SPECIAL ASSESMENT LOAN FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	NONDEPARTMENTAL					
330-81-40001	BEGINNING FUND BALANCE	.00	.00	25,214.00	25,214.00	.0
330-81-41210	SPECIAL ASSESSMENTS -PRINCIPAL	.00	.00	3,500.00	3,500.00	.0
330-81-41220	SPECIAL ASSESSMENTS - INTEREST	.00	.00	600.00	600.00	.0
330-81-46100	INTEREST INCOME	72.96	210.33	750.00	539.67	28.0
	TOTAL NONDEPARTMENTAL	72.96	210.33	30,064.00	29,853.67	.7
	TOTAL FUND REVENUE	72.96	210.33	30,064.00	29,853.67	.7

SPECIAL ASSESMENT LOAN FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	NONDEPARTMENTAL					
330-81-89000	ENDING FUND BALANCE	.00	.00	30,064.00	30,064.00	.0
	TOTAL NONDEPARTMENTAL	.00	.00	30,064.00	30,064.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	30,064.00	30,064.00	.0
	NET REVENUE OVER EXPENDITURES	72.96	210.33	.00	(210.33)	.0

URBAN RENEWAL DEBT SERVICE FUN

	ASSETS			
341-00-10101	CASH BY FUND		396,402.00	
341-00-12111	PROPERTY TAXES RECEIVABL		20,880.94	
	TOTAL ASSETS			417,282.94
	LIABILITIES AND EQUITY			
	LIABILITIES			
341-00-25300	DEFERRED/UNEARNED REVEN		17,812.92	
	TOTAL LIABILITIES			17,812.92
	FUND EQUITY			
341-00-32500	UNASSIGNED FUND BALANCE		245,022.40	
	REVENUE OVER EXPENDITUR	154,447.62		
	BALANCE - CURRENT DATE		154,447.62	
	TOTAL FUND EQUITY			399,470.02
	TOTAL LIABILITIES AND EQUITY			417,282.94

URBAN RENEWAL DEBT SERVICE FUN

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	URBAN RENEWAL					
341-61-40001	BEGINNING FUND BALANCE	.00	.00	217,032.00	217,032.00	.0
341-61-41110	PROPERTY TAXES - CURRENT	.00	4,016.50	557,000.00	552,983.50	.7
341-61-41120	PROPERTY TAXES - PRIOR	1,553.09	5,817.44	10,000.00	4,182.56	58.2
341-61-46100	INTEREST INCOME	1,179.57	2,846.36	10,000.00	7,153.64	28.5
341-61-49100	TRANSFER IN - GENERAL FUND	35,374.99	70,749.99	212,250.00	141,500.01	33.3
341-61-49510	TRANSFER IN - SEWER FUND	17,754.33	35,508.65	106,526.00	71,017.35	33.3
341-61-49530	TRANSFER IN - WATER FUND	17,754.34	35,508.68	106,526.00	71,017.32	33.3
	TOTAL URBAN RENEWAL	73,616.32	154,447.62	1,219,334.00	1,064,886.38	12.7
	TOTAL FUND REVENUE	73,616.32	154,447.62	1,219,334.00	1,064,886.38	12.7

URBAN RENEWAL DEBT SERVICE FUN

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	URBAN RENEWAL					
341-61-81110	LOAN/BOND PAYMENTS - PRINCIPAL	.00	.00	569,307.00	569,307.00	.0
341-61-81210	LOAN/BOND PAYMENTS - INTEREST	.00	.00	453,230.00	453,230.00	.0
341-61-89000	ENDING FUND BALANCE	.00	.00	196,797.00	196,797.00	.0
	TOTAL URBAN RENEWAL	.00	.00	1,219,334.00	1,219,334.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	1,219,334.00	1,219,334.00	.0
	NET REVENUE OVER EXPENDITURES	73,616.32	154,447.62	.00	(154,447.62)	.0

CITY OF INDEPENDENCE
BALANCE SHEET
SEPTEMBER 30, 2025

MINET DEBT SERVICE FUND

	ASSETS			
360-00-10101	CASH BY FUND		372,231.32	
360-00-12510	LOAN RECEIVABLE		7,865,000.00	
	TOTAL ASSETS			8,237,231.32
	LIABILITIES AND EQUITY			
	LIABILITIES			
360-00-25300	DEFERRED/UNEARNED REVEN		7,865,000.00	
	TOTAL LIABILITIES			7,865,000.00
	FUND EQUITY			
360-00-32500	UNASSIGNED FUND BALANCE		3,186.63	
	REVENUE OVER EXPENDITUR	369,044.69		
	BALANCE - CURRENT DATE		369,044.69	
	TOTAL FUND EQUITY			372,231.32
	TOTAL LIABILITIES AND EQUITY			8,237,231.32

MINET DEBT SERVICE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	NONDEPARTMENTAL					
360-81-40001	BEGINNING FUND BALANCE	.00	.00	3,102.00	3,102.00	.0
360-81-46100	INTEREST INCOME	11.17	32.19	3,000.00	2,967.81	1.1
360-81-48110	LOAN REPAYMENT - PRINCIPAL	250,000.00	250,000.00	649,498.00	399,498.00	38.5
360-81-48120	LOAN REPAYMENT - INTEREST	119,012.50	119,012.50	.00	(119,012.50)	.0
	TOTAL NONDEPARTMENTAL	369,023.67	369,044.69	655,600.00	286,555.31	56.3
	TOTAL FUND REVENUE	369,023.67	369,044.69	655,600.00	286,555.31	56.3

CITY OF INDEPENDENCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2025

MINET DEBT SERVICE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	NONDEPARTMENTAL					
360-81-81110	LOAN/BOND PAYMENTS - PRINCIPAL	.00	.00	565,000.00	565,000.00	.0
360-81-81210	LOAN/BOND PAYMENTS - INTEREST	.00	.00	90,600.00	90,600.00	.0
	TOTAL NONDEPARTMENTAL	.00	.00	655,600.00	655,600.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	655,600.00	655,600.00	.0
	NET REVENUE OVER EXPENDITURES	369,023.67	369,044.69	.00	(369,044.69)	.0

CITY OF INDEPENDENCE
BALANCE SHEET
SEPTEMBER 30, 2025

STREET SDC FUND

	ASSETS			
420-00-10101	CASH BY FUND		1,046,242.83	
420-00-12120	ACCOUNTS RECEIVABLE		1,099.00	
420-00-12510	LOANS RECEIVABLE		35,071.02	
420-00-13000	INTERFUND LOAN RECEIVABLE		659,920.00	
	TOTAL ASSETS			1,742,332.85
	LIABILITIES AND EQUITY			
	LIABILITIES			
420-00-25300	DEFERRED/UNEARNED REVEN		35,071.02	
	TOTAL LIABILITIES			35,071.02
	FUND EQUITY			
420-00-32500	UNASSIGNED FUND BALANCE		1,038,273.40	
420-00-35000	GAAP ADJUSTMENTS		659,920.00	
	REVENUE OVER EXPENDITUR	9,068.43		
	BALANCE - CURRENT DATE		9,068.43	
	TOTAL FUND EQUITY			1,707,261.83
	TOTAL LIABILITIES AND EQUITY			1,742,332.85

STREET SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	STREETS					
420-31-40001	BEGINNING FUND BALANCE	.00	.00	891,414.00	891,414.00	.0
420-31-44611	SDC - IMPROVEMENT	.00	.00	760,000.00	760,000.00	.0
420-31-44612	SDC REIMBURSEMENTS	.00	.00	21,200.00	21,200.00	.0
420-31-46100	INTEREST INCOME	3,145.66	9,068.43	50,000.00	40,931.57	18.1
420-31-48130	INTERFUND LOAN REPAYMENT - PRI	.00	.00	140,852.00	140,852.00	.0
	TOTAL STREETS	3,145.66	9,068.43	1,863,466.00	1,854,397.57	.5
	TOTAL FUND REVENUE	3,145.66	9,068.43	1,863,466.00	1,854,397.57	.5

STREET SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	STREETS					
420-31-71400	ROADS	.00	.00	1,081,406.00	1,081,406.00	.0
420-31-88000	CONTINGENCY	.00	.00	782,060.00	782,060.00	.0
	TOTAL STREETS	.00	.00	1,863,466.00	1,863,466.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	1,863,466.00	1,863,466.00	.0
	NET REVENUE OVER EXPENDITURES	3,145.66	9,068.43	.00	(9,068.43)	.0

CITY OF INDEPENDENCE
BALANCE SHEET
SEPTEMBER 30, 2025

PARKS CAPITAL RESERVE FUND

	ASSETS			
425-00-10101	CASH BY FUND		37,961.44	
	TOTAL ASSETS			37,961.44
	LIABILITIES AND EQUITY			
	FUND EQUITY			
425-00-32200	RESTRICTED FUND BALANCE		37,581.83	
	REVENUE OVER EXPENDITUR	379.61		
	BALANCE - CURRENT DATE		379.61	
	TOTAL FUND EQUITY			37,961.44
	TOTAL LIABILITIES AND EQUITY			37,961.44

PARKS CAPITAL RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	PARKS					
425-53-40001	BEGINNING FUND BALANCE	.00	.00	65,344.00	65,344.00	.0
425-53-46100	INTEREST INCOME	131.68	379.61	1,000.00	620.39	38.0
	TOTAL PARKS	131.68	379.61	66,344.00	65,964.39	.6
	TOTAL FUND REVENUE	131.68	379.61	66,344.00	65,964.39	.6

PARKS CAPITAL RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS					
425-53-71000	INFRASTRUCTURE	.00	.00	16,548.00	16,548.00	.0
425-53-87220	CAPITAL ASSET REPLACEMENT RESE	.00	.00	49,796.00	49,796.00	.0
	TOTAL PARKS	.00	.00	66,344.00	66,344.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	66,344.00	66,344.00	.0
	NET REVENUE OVER EXPENDITURES	131.68	379.61	.00	(379.61)	.0

CITY OF INDEPENDENCE
BALANCE SHEET
SEPTEMBER 30, 2025

PARKS SDC FUND

	ASSETS			
430-00-10101	CASH BY FUND		417,898.81	
430-00-12120	ACCOUNTS RECEIVABLE		(.30)	
430-00-12510	LOAN RECEIVABLE		4,033.98	
430-00-13000	INTERFUND LOAN RECEIVABLE		386,423.00	
	TOTAL ASSETS			808,355.49
	LIABILITIES AND EQUITY			
	LIABILITIES			
430-00-25300	DEFERRED/UNEARNED REVEN		(.02)	
	TOTAL LIABILITIES			(.02)
	FUND EQUITY			
430-00-32500	UNASSIGNED FUND BALANCE		421,210.93	
430-00-35000	GAAP ADJUSTMENTS		386,423.00	
	REVENUE OVER EXPENDITUR	721.58		
	BALANCE - CURRENT DATE		721.58	
	TOTAL FUND EQUITY			808,355.51
	TOTAL LIABILITIES AND EQUITY			808,355.49

PARKS SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	PARKS					
430-53-40001	BEGINNING FUND BALANCE	.00	.00	328,390.00	328,390.00	.0
430-53-44611	SDC IMPROVEMENTS	.00	.00	345,000.00	345,000.00	.0
430-53-46100	INTEREST INCOME	1,462.19	4,351.58	5,000.00	648.42	87.0
430-53-48130	INTERFUND LOAN REPAYMENT - PRI	.00	.00	51,943.00	51,943.00	.0
430-53-48230	INTERFUND LOAN REPAYMENT - INT	.00	.00	10,080.00	10,080.00	.0
	TOTAL PARKS	1,462.19	4,351.58	740,413.00	736,061.42	.6
	TOTAL FUND REVENUE	1,462.19	4,351.58	740,413.00	736,061.42	.6

PARKS SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS					
430-53-63140	ENGINEERING	3,630.00	3,630.00	200,000.00	196,370.00	1.8
430-53-88000	CONTINGENCY	.00	.00	540,413.00	540,413.00	.0
	TOTAL PARKS	3,630.00	3,630.00	740,413.00	736,783.00	.5
	TOTAL FUND EXPENDITURES	3,630.00	3,630.00	740,413.00	736,783.00	.5
	NET REVENUE OVER EXPENDITURES	(2,167.81)	721.58	.00	(721.58)	.0

CITY OF INDEPENDENCE
BALANCE SHEET
SEPTEMBER 30, 2025

CAPITAL PROJECTS FUND

	ASSETS			
435-00-10101	CASH BY FUND		925,158.42	
	TOTAL ASSETS			925,158.42
	LIABILITIES AND EQUITY			
	FUND EQUITY			
435-00-32500	UNASSIGNED FUND BALANCE		918,970.46	
	REVENUE OVER EXPENDITUR	6,187.96		
	BALANCE - CURRENT DATE		6,187.96	
	TOTAL FUND EQUITY			925,158.42
	TOTAL LIABILITIES AND EQUITY			925,158.42

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	STREETS					
435-31-40001	BEGINNING FUND BALANCE	.00	.00	815,152.00	815,152.00	.0
435-31-46100	INTEREST INCOME	3,209.16	9,271.71	5,000.00	(4,271.71)	185.4
	TOTAL STREETS	3,209.16	9,271.71	820,152.00	810,880.29	1.1
	TOTAL FUND REVENUE	3,209.16	9,271.71	820,152.00	810,880.29	1.1

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	STREETS					
435-31-71400	ROADS	.00	3,083.75	820,152.00	817,068.25	.4
	TOTAL STREETS	.00	3,083.75	820,152.00	817,068.25	.4
	TOTAL FUND EXPENDITURES	.00	3,083.75	820,152.00	817,068.25	.4
	NET REVENUE OVER EXPENDITURES	3,209.16	6,187.96	.00	(6,187.96)	.0

CITY OF INDEPENDENCE
BALANCE SHEET
SEPTEMBER 30, 2025

URBAN RENEWAL PROJECTS FUND

	ASSETS			
441-00-10101	CASH BY FUND		(652,366.21)	
441-00-12111	PROPERTY TAXES RECEIVABL		25,521.65	
441-00-14010	PROPERTY HELD FOR RESALE		1,404,051.00	
	TOTAL ASSETS			777,206.44
	LIABILITIES AND EQUITY			
	LIABILITIES			
441-00-22210	LOAN/BOND PAYABLE		3,880,261.16	
441-00-23000	INTERFUND LOAN PAYABLE		1,923,561.58	
441-00-25300	DEFERRED/UNEARNED REVEN		21,771.98	
	TOTAL LIABILITIES			5,825,594.72
	FUND EQUITY			
441-00-32500	UNASSIGNED FUND BALANCE		750,578.45	
441-00-35000	GAAP ADJUSTMENTS		(5,803,822.74)	
	REVENUE OVER EXPENDITUR	4,856.01		
	BALANCE - CURRENT DATE		4,856.01	
	TOTAL FUND EQUITY			(5,048,388.28)
	TOTAL LIABILITIES AND EQUITY			777,206.44

URBAN RENEWAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	URBAN RENEWAL					
441-61-40001	BEGINNING FUND BALANCE	.00	.00	743,281.00	743,281.00	.0
441-61-41110	PROPERTY TAXES - CURRENT	.00	1,338.83	681,000.00	679,661.17	.2
441-61-41120	PROPERTY TAXES - PRIOR	1,270.71	4,242.18	4,000.00	(242.18)	106.1
	TOTAL URBAN RENEWAL	1,270.71	5,581.01	1,428,281.00	1,422,699.99	.4
	TOTAL FUND REVENUE	1,270.71	5,581.01	1,428,281.00	1,422,699.99	.4

URBAN RENEWAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	URBAN RENEWAL					
441-61-63190	OTHER CONTRACT & PROFESSIONAL	725.00	725.00	.00	(725.00)	.0
441-61-81130	INTERFUND CAPITAL PAYMENT - PR	.00	.00	393,000.00	393,000.00	.0
441-61-81230	INTERFUND LOAN PAYMENT- INTERE	.00	.00	195,000.00	195,000.00	.0
441-61-89000	ENDING FUND BALANCE	.00	.00	840,281.00	840,281.00	.0
	TOTAL URBAN RENEWAL	725.00	725.00	1,428,281.00	1,427,556.00	.1
	TOTAL FUND EXPENDITURES	725.00	725.00	1,428,281.00	1,427,556.00	.1
	NET REVENUE OVER EXPENDITURES	545.71	4,856.01	.00	(4,856.01)	.0

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SEWER FUND

ASSETS

510-00-10101	CASH BY FUND	2,672,729.23	
510-00-10111	CASH - UMPQUA CHECKING	151.04	
510-00-12120	ACCOUNTS RECEIVABLE	261,341.56	
510-00-12122	UNBILLED UTILITIES	104,020.12	
510-00-12129	ALLOWANCE FOR BAD DEBT	(45,172.72)	
510-00-12130	PREPAID EXPENSE	3,159.47	
510-00-13000	INTERFUND LOANS RECEIVABL	157,534.00	
510-00-14120	CONSTRUCTION IN PROGRES	7,728,785.67	
510-00-14210	INFRASTRUCTURE	11,713,697.40	
510-00-14220	BUILDINGS	430,793.06	
510-00-14230	EQUIPMENT	164,851.22	
510-00-14240	VEHICLES	144,411.20	
510-00-14260	BOND PREMIUM/DISCOUNT	9,227.00	
510-00-14280	LEASE ASSET	13,904.07	
510-00-14310	ACCUMULATED DEPRECIATION	(7,012,829.52)	
510-00-14380	ACCUMULATED AMORTIZATION	(7,688.53)	
510-00-15120	NET OPEB ASSET	8,623.00	
510-00-15210	DEFERRED OUTFLOW - PENSI	215,858.00	
510-00-15220	DEFERRED OUTFLOW - OPEB	2,246.00	
	TOTAL ASSETS		16,565,641.27

LIABILITIES AND EQUITY

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SEWER FUND

	LIABILITIES			
510-00-21110	ACCOUNTS PAYABLE		2,274.06	
510-00-21200	WAGES PAYABLE		13,389.00	
510-00-21320	DEFERRED COMP WITHHELD P		.40	
510-00-21330	CAFE WITHHELD PAYABLE		50.00	
510-00-21370	UNION DUES WITHHELD PAYAB		(987.04)	
510-00-21410	PERS PAYABLE		.20	
510-00-21421	HEALTH INSURANCE PAYABLE		3,990.20	
510-00-21422	DENTAL INSURANCE PAYABLE		2,857.20	
510-00-21423	LIFE INSURANCE PAYABLE		242.58	
510-00-21424	LTD INSURANCE PAYABLE		14.50	
510-00-21430	WORKERS COMP PAYABLE		9.40	
510-00-21440	MSA VEBA PAYABLE		3.20	
510-00-21530	FICA PAYABLE		98.88	
510-00-21540	SUTA PAYABLE		1,022.30	
510-00-21560	OR PAID LEAVE PAYABLE		998.10	
510-00-21700	CURRENT PORTION OF LONG-		183,340.00	
510-00-21810	ACCRUED INTEREST PAYABLE		367,855.00	
510-00-21820	ACCRUED COMPENSATED ABS		30,211.20	
510-00-22210	LOAN/BOND PAYABLE		1,685,000.00	
510-00-22220	NOTE PAYABLE		6,717,089.00	
510-00-22230	LEASE PAYABLE		6,148.50	
510-00-22510	NET PENSION LIABILITY		620,079.00	
510-00-22520	NET OPEB LIABILITY		22,735.00	
510-00-22610	DEFERRED INFLOW - PENSION		67,233.00	
510-00-22620	DEFERRED INFLOW - OPEB		11,188.00	
	TOTAL LIABILITIES			9,734,841.68
	FUND EQUITY			
510-00-31300	UNRESTRICTED NET POSITION		1,949,379.64	
510-00-32100	NON-SPENDABLE FUND BALAN		2,242,260.22	
510-00-32400	ASSIGNED FUND BALANCE		25,651.76	
510-00-35000	GAAP ADJUSTMENTS		1,571,100.93	
	REVENUE OVER EXPENDITUR	1,042,407.04		
	BALANCE - CURRENT DATE		1,042,407.04	
	TOTAL FUND EQUITY			6,830,799.59
	TOTAL LIABILITIES AND EQUITY			16,565,641.27

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WASTEWATER					
510-71-40001	BEGINNING FUND BALANCE	.00	.00	2,630,088.00	2,630,088.00	.0
510-71-44100	CHARGES FOR SERVICES	.00	.00	50,000.00	50,000.00	.0
510-71-44510	CONNECTION FEES	.00	.00	2,000.00	2,000.00	.0
510-71-44520	UTILITY BILLING	237,926.51	718,290.80	2,890,000.00	2,171,709.20	24.9
510-71-46100	INTEREST INCOME	4,892.95	30,617.36	25,000.00	(5,617.36)	122.5
510-71-47900	OTHER REVENUE	.00	.00	500.00	500.00	.0
510-71-48130	INTERFUND LOAN REPAYMENT - PRI	.00	.00	43,466.00	43,466.00	.0
510-71-48500	LOAN/BOND PROCEEDS	1,271,525.00	1,271,525.00	3,000,000.00	1,728,475.00	42.4
510-71-49515	TRANSFER IN - SEWER SDC FUND	.00	.00	26,500.00	26,500.00	.0
	TOTAL WASTEWATER	1,514,344.46	2,020,433.16	8,667,554.00	6,647,120.84	23.3
	TOTAL FUND REVENUE	1,514,344.46	2,020,433.16	8,667,554.00	6,647,120.84	23.3

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WASTEWATER					
510-71-51100	SALARIES & WAGES	42,907.25	130,360.50	545,000.00	414,639.50	23.9
510-71-52100	EMPLOYEE BENEFITS	26,573.35	81,372.03	384,000.00	302,627.97	21.2
510-71-61110	REPAIRS & MAINTENANCE - INFRAS	.00	621.01	45,000.00	44,378.99	1.4
510-71-61120	REPAIRS AND MAINTENANCE - BUIL	.00	31.24	16,500.00	16,468.76	.2
510-71-61130	REPAIRS AND MAINTENANCE- PLANT	35,076.75	56,653.57	61,500.00	4,846.43	92.1
510-71-61140	REPAIRS AND MAINTENANCE-LIFT S	13,477.75	14,142.75	50,000.00	35,857.25	28.3
510-71-61150	REPAIRS AND MAINTENANCE - EQUI	1,096.70	2,564.04	15,600.00	13,035.96	16.4
510-71-61160	REPAIRS AND MAINTENANCE - VEHI	409.12	862.10	5,500.00	4,637.90	15.7
510-71-61170	REPAIRS AND MAINTENANCE - EFFL	.00	383.77	5,000.00	4,616.23	7.7
510-71-61200	RENT & LEASE PAYMENTS	379.17	515.60	2,200.00	1,684.40	23.4
510-71-61510	UTILITIES - ELECTRIC	8,479.98	9,000.02	74,200.00	65,199.98	12.1
510-71-61520	UTILITIES - GARBAGE	88.53	219.24	6,600.00	6,380.76	3.3
510-71-61530	UTILITIES- GAS	2.30	5.06	100.00	94.94	5.1
510-71-61540	UTILITIES - TELEPHONE/FAX	251.95	511.20	4,800.00	4,288.80	10.7
510-71-61810	INSURANCE - PROPERTY	.00	12,915.04	10,100.00	(2,815.04)	127.9
510-71-61820	INSURANCE - GENERAL LIABILITY	.00	11,864.88	9,800.00	(2,064.88)	121.1
510-71-61830	INSURANCE - AUTO	.00	2,523.54	3,600.00	1,076.46	70.1
510-71-62110	POSTAGE	699.65	2,250.77	7,800.00	5,549.23	28.9
510-71-62120	GENERAL OFFICE SUPPLIES	77.50	406.75	1,800.00	1,393.25	22.6
510-71-62201	GENERAL OPERATING SUPPLIES	176.14	263.25	3,500.00	3,236.75	7.5
510-71-62221	FUEL	525.61	1,390.75	7,900.00	6,509.25	17.6
510-71-62222	UNIFORMS	58.13	1,244.64	2,200.00	955.36	56.6
510-71-62261	CHEMICALS	105.47	207.94	31,500.00	31,292.06	.7
510-71-62291	OTHER OPERATING SUPPLIES	65.68	188.85	3,000.00	2,811.15	6.3
510-71-63110	LEGAL	2,025.00	4,738.50	10,000.00	5,261.50	47.4
510-71-63130	ACCOUNTING	.00	4,000.00	4,000.00	.00	100.0
510-71-63140	ENGINEERING	160.00	160.00	105,000.00	104,840.00	.2
510-71-63150	LAB ANALYSIS	460.00	4,590.00	19,000.00	14,410.00	24.2
510-71-63190	OTHER CONTRACT & PROFESSIONAL	1,561.25	7,555.96	84,250.00	76,694.04	9.0
510-71-63210	LICENSES & PERMITS	.00	.00	6,500.00	6,500.00	.0
510-71-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	382.90	2,985.95	21,125.00	18,139.05	14.1
510-71-63230	AGENT FEES	.00	.00	650.00	650.00	.0
510-71-63240	BANK FEES	1,417.41	3,885.56	15,000.00	11,114.44	25.9
510-71-64000	TRAVEL & TRAINING	387.50	501.25	4,600.00	4,098.75	10.9
510-71-71100	PLANT	(2,144,824.80)	434,125.97	3,073,800.00	2,639,674.03	14.1
510-71-71200	COLLECTION SYSTEM	63,243.40	63,243.40	2,155,860.00	2,092,616.60	2.9
510-71-74000	EQUIPMENT	.00	1,899.99	33,200.00	31,300.01	5.7
510-71-81110	LOAN/BOND PAYMENTS - PRINCIPAL	.00	.00	278,673.00	278,673.00	.0
510-71-81210	LOAN/BOND PAYMENTS - INTEREST	.00	34,052.00	186,417.00	152,365.00	18.3
510-71-85100	TRANSFER OUT	16,654.86	50,280.36	202,300.00	152,019.64	24.9
510-71-85341	TRANSFER OUT	17,754.32	35,508.64	106,526.00	71,017.36	33.3
510-71-87100	LOAN RESTRICTED RESERVES	.00	.00	461,453.00	461,453.00	.0
510-71-87220	CAPITAL ASSET REPLACEMENT RESE	.00	.00	94,000.00	94,000.00	.0
510-71-88000	CONTINGENCY	.00	.00	508,000.00	508,000.00	.0
	TOTAL WASTEWATER	(1,910,327.13)	978,026.12	8,667,554.00	7,689,527.88	11.3
	TOTAL FUND EXPENDITURES	(1,910,327.13)	978,026.12	8,667,554.00	7,689,527.88	11.3

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	3,424,671.59	1,042,407.04	.00	(1,042,407.04)	.0

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SEWER SDC FUND

	ASSETS			
515-00-10101	CASH BY FUND		835,421.18	
515-00-12120	ACCOUNTS RECEIVABLE		.38	
515-00-12510	LOAN RECEIVABLE		50,978.48	
515-00-13000	INTERFUND LOAN RECEIVABLE		362,034.00	
	TOTAL ASSETS			1,248,434.04
	LIABILITIES AND EQUITY			
	FUND EQUITY			
515-00-31300	UNRESTRICTED NET POSITION		840,770.03	
515-00-35000	GAAP ADJUSTMENT		413,012.48	
	REVENUE OVER EXPENDITUR	(5,348.47)		
	BALANCE - CURRENT DATE		(5,348.47)	
	TOTAL FUND EQUITY			1,248,434.04
	TOTAL LIABILITIES AND EQUITY			1,248,434.04

SEWER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WASTEWATER					
515-71-40001	BEGINNING FUND BALANCE	.00	.00	640,959.00	640,959.00	.0
515-71-44611	SDC IMPROVEMENT	.00	.00	664,975.00	664,975.00	.0
515-71-46100	INTEREST INCOME	2,934.64	9,354.00	5,000.00	(4,354.00)	187.1
515-71-48130	INTERFUND LOAN REPAYMENT - PRI	.00	.00	61,719.00	61,719.00	.0
	TOTAL WASTEWATER	2,934.64	9,354.00	1,372,653.00	1,363,299.00	.7
	TOTAL FUND REVENUE	2,934.64	9,354.00	1,372,653.00	1,363,299.00	.7

SEWER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WASTEWATER					
515-71-71200	COLLECTION SYSTEM	12,237.97	14,702.47	678,500.00	663,797.53	2.2
515-71-85510	TRANSFER OUT	.00	.00	26,500.00	26,500.00	.0
515-71-88000	CONTINGENCY	.00	.00	667,653.00	667,653.00	.0
	TOTAL WASTEWATER	12,237.97	14,702.47	1,372,653.00	1,357,950.53	1.1
	TOTAL FUND EXPENDITURES	12,237.97	14,702.47	1,372,653.00	1,357,950.53	1.1
	NET REVENUE OVER EXPENDITURES	(9,303.33)	(5,348.47)	.00	5,348.47	.0

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WATER FUND

ASSETS

530-00-10101	CASH BY FUND	3,486,414.25	
530-00-10111	CASH- UMPQUA CHECKING	151.04	
530-00-10130	PETTY CASH	195.00	
530-00-12121	UTILITY ACCOUNTS RECEIVAB	350,884.60	
530-00-12122	UNBILLED UTILITIES	154,785.38	
530-00-12129	ALLOWANCE FOR BAD DEBT	(47,572.58)	
530-00-12130	PREPAID EXPENSE	2,804.97	
530-00-12510	LOAN RECEIVABLE	4,126,124.72	
530-00-13000	INTERFUND LOAN RECEIVABLE	(.42)	
530-00-13900	ALLOWANCE FOR INTERFUND	(4,126,124.68)	
530-00-14110	LAND AND IMPROVEMENTS	78,499.05	
530-00-14120	CONSTRUCTION IN PROGRES	671,236.00	
530-00-14210	INFRASTRUCTURE	8,952,321.01	
530-00-14220	BUILDINGS	593,704.06	
530-00-14230	EQUIPMENT	585,087.69	
530-00-14240	VEHICLES	190,736.19	
530-00-14260	BOND PREMIUM/DISCOUNT	(38,566.15)	
530-00-14270	INTANGIBLES	895,343.00	
530-00-14280	LEASE ASSET	13,904.07	
530-00-14310	ACCUMULATED DEPRECIATION	(4,796,530.91)	
530-00-14380	ACCUMULATED AMORTIZATION	(7,688.53)	
530-00-15120	NET OPEB ASSET	8,918.00	
530-00-15210	DEFERRED OUTFLOW - PENSI	223,237.00	
530-00-15220	DEFERRED OUTFLOW - OPEB	2,323.00	
	TOTAL ASSETS		11,320,185.76

LIABILITIES AND EQUITY

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WATER FUND

	LIABILITIES			
530-00-21110	ACCOUNTS PAYABLE		842.38	
530-00-21200	WAGES PAYABLE		13,547.00	
530-00-21320	DEFERRED COMP WITHHELD P		59.70	
530-00-21370	UNION DUES WITHHELD PAYAB		(1,978.44)	
530-00-21410	PERS PAYABLE		4,021.70	
530-00-21421	HEALTH INSURANCE BENEFITS		2,855.20	
530-00-21422	DENTAL INSURANCE PAYABLE		223.20	
530-00-21423	LIFE INSURANCE PAYABLE		44.70	
530-00-21424	LTD INSURANCE PAYABLE		9.50	
530-00-21430	WORKERS COMP PAYABLE		5.40	
530-00-21440	MSA VEBA PAYABLE		.20	
530-00-21530	FICA PAYABLE		1,132.38	
530-00-21540	SUTA PAYABLE		13.30	
530-00-21560	OR PAID LEAVE PAYABLE		1,021.61	
530-00-21610	UTILITY DEPOSITS		18,623.11	
530-00-21700	CURRENT PORTION OF LONG-		145,947.00	
530-00-21810	ACCRUED INTEREST PAYABLE		2,977.00	
530-00-21820	ACCRUED COMPENSATED ABS		31,288.93	
530-00-22210	LOAN/BOND PAYABLE		835,000.00	
530-00-22220	NOTE PAYABLE		345,962.00	
530-00-22230	LEASE PAYABLE		6,148.50	
530-00-22510	NET PENSION LIABILITY		641,276.00	
530-00-22520	NET OPEB LIABILITY		23,513.00	
530-00-22610	DEFERRED INFLOW - PENSION		69,532.00	
530-00-22620	DEFERRED INFLOW - OPEB		11,570.00	
	TOTAL LIABILITIES			2,153,635.37
	FUND EQUITY			
530-00-31300	UNRESTRICTED NET POSITION		3,738,273.90	
530-00-32100	NON-SPENDABLE FUND BALAN		4,447,030.13	
530-00-32400	ASSIGNED FUND BALANCE		29,237.37	
530-00-35000	GAAP ADJUSTMENTS		764,705.96	
	REVENUE OVER EXPENDITUR	187,303.03		
	BALANCE - CURRENT DATE		187,303.03	
	TOTAL FUND EQUITY			9,166,550.39
	TOTAL LIABILITIES AND EQUITY			11,320,185.76

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WATER					
530-74-40001	BEGINNING FUND BALANCE	.00	.00	2,695,689.00	2,695,689.00	.0
530-74-44100	CHARGES FOR SERVICES	.00	2,538.25	50,000.00	47,461.75	5.1
530-74-44190	OTHER CHARGES FOR SERVICES	6,541.50	17,226.53	5,000.00	(12,226.53)	344.5
530-74-44510	CONNECTION FEES	.00	.00	5,000.00	5,000.00	.0
530-74-44520	UTILITY BILLINGS	320,357.79	990,925.49	3,165,000.00	2,174,074.51	31.3
530-74-44529	UTILITY BILLING WRITE-OFF	.00	(293.28)	.00	293.28	.0
530-74-46100	INTEREST INCOME	11,665.00	34,138.30	25,000.00	(9,138.30)	136.6
530-74-47207	RENT - FLOW METERS	171.99	(1,084.76)	1,500.00	2,584.76	(72.3)
530-74-48500	LOAN/BOND PROCEEDS	.00	.00	201,746.00	201,746.00	.0
	TOTAL WATER	338,736.28	1,043,450.53	6,148,935.00	5,105,484.47	17.0
	TOTAL FUND REVENUE	338,736.28	1,043,450.53	6,148,935.00	5,105,484.47	17.0

WATER FUND

WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
530-74-51100	SALARIES & WAGES	43,902.58	132,070.91	550,000.00	417,929.09	24.0
530-74-52100	EMPLOYEE BENEFITS	26,471.65	81,686.30	384,000.00	302,313.70	21.3
530-74-61110	REPAIRS & MAINTENANCE - INFAST	4,994.33	12,813.19	50,000.00	37,186.81	25.6
530-74-61120	REPAIRS AND MAINTENANCE - BUIL	.00	54.65	74,500.00	74,445.35	.1
530-74-61150	REPAIRS AND MAINTENANCE - EQUI	602.89	5,843.27	110,100.00	104,256.73	5.3
530-74-61160	REPAIRS AND MAINTENANCE - VEHI	409.12	1,150.78	5,500.00	4,349.22	20.9
530-74-61200	RENT & LEASE PAYMENTS	357.78	494.21	2,000.00	1,505.79	24.7
530-74-61510	UTILITIES - ELECTRIC	21,874.77	21,913.18	112,000.00	90,086.82	19.6
530-74-61520	UTILITIES - GARBAGE	88.53	219.24	7,900.00	7,680.76	2.8
530-74-61530	UTILITIES- GAS	2.30	5.06	100.00	94.94	5.1
530-74-61540	UTILITIES - TELEPHONE/FAX	251.95	511.20	5,500.00	4,988.80	9.3
530-74-61810	INSURANCE - PROPERTY	.00	13,104.22	7,200.00	(5,904.22)	182.0
530-74-61820	INSURANCE - GENERAL LIABILITY	.00	7,648.11	8,200.00	551.89	93.3
530-74-61830	INSURANCE - AUTO	.00	2,523.54	600.00	(1,923.54)	420.6
530-74-62110	POSTAGE	419.78	1,183.68	9,800.00	8,616.32	12.1
530-74-62120	GENERAL OFFICE SUPPLIES	77.50	406.76	1,800.00	1,393.24	22.6
530-74-62201	GENERAL OPERATING SUPPLIES	148.14	248.24	1,500.00	1,251.76	16.6
530-74-62221	FUEL	525.61	1,390.74	7,900.00	6,509.26	17.6
530-74-62222	UNIFORMS	58.13	1,244.65	2,200.00	955.35	56.6
530-74-62261	CHEMICALS	3,382.45	8,059.00	25,000.00	16,941.00	32.2
530-74-62271	METERS	.00	146,121.25	185,000.00	38,878.75	79.0
530-74-62291	OTHER OPERATING SUPPLIES	472.48	1,052.64	2,500.00	1,447.36	42.1
530-74-63110	LEGAL	.00	.00	10,000.00	10,000.00	.0
530-74-63130	ACCOUNTING	.00	4,000.00	4,000.00	.00	100.0
530-74-63140	ENGINEERING	.00	.00	110,000.00	110,000.00	.0
530-74-63150	LAB ANALYSIS	1,820.00	4,947.00	19,400.00	14,453.00	25.5
530-74-63190	OTHER CONTRACT & PROFESSIONAL	280.64	8,412.54	89,250.00	80,837.46	9.4
530-74-63210	LICENSES & PERMITS	(2,000.00)	.00	3,800.00	3,800.00	.0
530-74-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	382.92	2,985.39	21,050.00	18,064.61	14.2
530-74-63230	AGENT FEES	.00	500.00	500.00	.00	100.0
530-74-63240	BANK FEES	2,362.35	6,475.92	20,000.00	13,524.08	32.4
530-74-64000	TRAVEL & TRAINING	201.15	403.90	4,600.00	4,196.10	8.8
530-74-66550	INTEREST EXPENSE	12.10	34.18	500.00	465.82	6.8
530-74-71300	DISTRIBUTION SYSTEM	36,883.30	51,831.30	1,161,000.00	1,109,168.70	4.5
530-74-71500	WATER TREATMENT PLANT	10,439.00	231,939.00	1,671,275.00	1,439,336.00	13.9
530-74-74000	EQUIPMENT	.00	.00	20,800.00	20,800.00	.0
530-74-81110	LOAN/BOND PAYMENTS - PRINCIPAL	.00	.00	148,224.00	148,224.00	.0
530-74-81210	LOAN/BOND PAYMENTS - INTEREST	.00	.00	37,732.00	37,732.00	.0
530-74-85100	TRANSFER OUT	22,425.04	69,364.77	423,296.00	353,931.23	16.4
530-74-85341	TRANSFER OUT	17,754.34	35,508.68	106,526.00	71,017.32	33.3
530-74-87100	LOAN RESTRICTED RESERVES	.00	.00	25,000.00	25,000.00	.0
530-74-87220	CAPITAL ASSET REPLACEMENT RESE	.00	.00	74,000.00	74,000.00	.0
530-74-88000	CONTINGENCY	.00	.00	644,682.00	644,682.00	.0
	TOTAL WATER	194,600.83	856,147.50	6,148,935.00	5,292,787.50	13.9
	TOTAL FUND EXPENDITURES	194,600.83	856,147.50	6,148,935.00	5,292,787.50	13.9

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	144,135.45	187,303.03	.00	(187,303.03)	.0

CITY OF INDEPENDENCE
BALANCE SHEET
SEPTEMBER 30, 2025

WATER SDC FUND

	ASSETS			
535-00-10101	CASH BY FUND		422,806.02	
535-00-12510	LOAN RECEIVABLE		33,288.28	
535-00-13000	INTERFUND LOAN RECEIVABLE		240,365.00	
	TOTAL ASSETS			696,459.30
	LIABILITIES AND EQUITY			
	FUND EQUITY			
535-00-31300	UNRESTRICTED NET POSITION		432,699.06	
535-00-35000	GAAP ADJUSTMENTS		273,653.28	
	REVENUE OVER EXPENDITUR	(9,893.04)		
	BALANCE - CURRENT DATE		(9,893.04)	
	TOTAL FUND EQUITY			696,459.30
	TOTAL LIABILITIES AND EQUITY			696,459.30

WATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WATER					
535-74-40001	BEGINNING FUND BALANCE	.00	.00	107,790.00	107,790.00	.0
535-74-44611	SDC IMPROVEMENT	.00	.00	1,403,000.00	1,403,000.00	.0
535-74-46100	INTEREST INCOME	1,473.36	4,496.26	3,000.00	(1,496.26)	149.9
535-74-46612	SDC REIMBURSEMENT	.00	.00	58,600.00	58,600.00	.0
535-74-48130	INTERFUND LOAN PAYMENT - PRINC	.00	.00	40,983.00	40,983.00	.0
	TOTAL WATER	1,473.36	4,496.26	1,613,373.00	1,608,876.74	.3
	TOTAL FUND REVENUE	1,473.36	4,496.26	1,613,373.00	1,608,876.74	.3

WATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER					
535-74-71300	DISTRIBUTION SYSTEM	1,949.00	14,389.30	150,500.00	136,110.70	9.6
535-74-88000	CONTINGENCY	.00	.00	1,462,873.00	1,462,873.00	.0
	TOTAL WATER	1,949.00	14,389.30	1,613,373.00	1,598,983.70	.9
	TOTAL FUND EXPENDITURES	1,949.00	14,389.30	1,613,373.00	1,598,983.70	.9
	NET REVENUE OVER EXPENDITURES	(475.64)	(9,893.04)	.00	9,893.04	.0

CITY OF INDEPENDENCE
BALANCE SHEET
SEPTEMBER 30, 2025

STORM DRAIN FUND

ASSETS

540-00-10101	CASH BY FUND	394,665.09	
540-00-10111	CASH - UMPQUA CHECKING	87.44	
540-00-12120	ACCOUNTS RECEIVABLE	87,820.33	
540-00-12122	UNBILLED UTILITIES	25,358.40	
540-00-12129	ALLOWANCE FOR BAD DEBT	(14,719.95)	
540-00-12130	PREPAID EXPENSE	2,721.65	
540-00-14210	INTRASTRUCTURE	996,917.60	
540-00-14220	BUILDINGS	111,203.71	
540-00-14230	EQUIPMENT	96,043.13	
540-00-14240	VEHICLES	142,430.16	
540-00-14280	LEASE ASSET	13,904.07	
540-00-14310	ACCUMULATED DEPRECIATION	(477,102.36)	
540-00-14380	ACCUMULATED AMORTIZATION	(7,689.53)	
540-00-15120	NET OPEB ASSET	4,705.00	
540-00-15210	DEFERRED OUTFLOW - PENSI	117,771.00	
540-00-15220	DEFERRED OUTFLOW - OPEB	1,225.00	
	TOTAL ASSETS		1,495,340.74

LIABILITIES AND EQUITY

LIABILITIES

540-00-21110	ACCOUNTS PAYABLE	645.68	
540-00-21200	WAGES PAYABLE	11,254.92	
540-00-21320	DEFERRED COMP WITHHELD P	10.00	
540-00-21370	UNION DUES WITHHELD PAYAB	(314.06)	
540-00-21410	PERS PAYABLE	1,986.10	
540-00-21421	HEALTH INSURANCE PAYABLE	1,547.20	
540-00-21422	DENTAL INSURANCE PAYABLE	127.70	
540-00-21423	LIFE INSURANCE PAYABLE	24.26	
540-00-21424	LTD INSURANCE PAYABLE	5.40	
540-00-21430	WORKERS COMP PAYABLE	1.20	
540-00-21440	MSA VEBA PAYABLE	(.40)	
540-00-21530	FICA PAYABLE	592.23	
540-00-21540	SUTA PAYABLE	7.30	
540-00-21560	OR PAID LEAVE PAYABLE	525.59	
540-00-21820	ACCRUED COMPENSATED ABS	16,053.13	
540-00-22230	LEASE PAYABLE	6,149.50	
540-00-22510	NET PENSION LIABILITY	338,313.00	
540-00-22520	NET OPEB LIABILITY	12,404.00	
540-00-22610	DEFERRED INFLOW - PENSION	36,682.00	
540-00-22620	DEFERRED INFLOW - OPEB	6,104.00	
540-00-23000	INTERFUND LOAN PAYABLE	.25	
	TOTAL LIABILITIES		432,119.00

FUND EQUITY

STORM DRAIN FUND

540-00-31300	UNRESTRICTED NET POSITION		455,495.45	
540-00-32100	NON-SPENDABLE FUND BALAN		921,911.43	
540-00-32400	ASSIGNED FUND BALANCE		9,806.11	
540-00-35000	GAAP ADJUSTMENTS		(352,929.23)	
	REVENUE OVER EXPENDITUR	28,937.98		
	BALANCE - CURRENT DATE		28,937.98	
	TOTAL FUND EQUITY			1,063,221.74
	TOTAL LIABILITIES AND EQUITY			1,495,340.74

STORM DRAIN FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	STORM DRAIN					
540-77-40001	BEGINNING FUND BALANCE	.00	.00	335,335.00	335,335.00	.0
540-77-44100	CHARGES FOR SERVICES	.00	.00	50,000.00	50,000.00	.0
540-77-44520	UTILITY BILLINGS	58,532.31	175,587.10	702,000.00	526,412.90	25.0
540-77-44529	UTILITY BILLING WRITE-OFF	.00	(33.35)	.00	33.35	.0
540-77-46100	INTEREST INCOME	1,332.21	3,881.61	2,000.00	(1,881.61)	194.1
	TOTAL STORM DRAIN	59,864.52	179,435.36	1,089,335.00	909,899.64	16.5
	TOTAL FUND REVENUE	59,864.52	179,435.36	1,089,335.00	909,899.64	16.5

STORM DRAIN FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	STORM DRAIN					
540-77-51100	SALARIES & WAGES	20,899.51	64,687.27	284,000.00	219,312.73	22.8
540-77-52100	EMPLOYEE BENEFITS	13,509.11	42,167.01	203,000.00	160,832.99	20.8
540-77-61110	REPAIRS & MAINTENANCE -INFRAST	1,061.97	2,155.97	45,500.00	43,344.03	4.7
540-77-61120	REPAIRS&MAINTENANCE-BLDGS	.00	42.19	3,000.00	2,957.81	1.4
540-77-61150	REPAIRS&MAINTENANCE-EQUIP	48.45	494.37	12,300.00	11,805.63	4.0
540-77-61160	REPAIRS&MAINTENANCE-VEHICLES	409.11	737.88	3,000.00	2,262.12	24.6
540-77-61200	RENT & LEASE PAYMENTS	339.62	476.07	2,000.00	1,523.93	23.8
540-77-61510	UTILITIES - ELECTRIC	558.20	558.20	3,400.00	2,841.80	16.4
540-77-61520	UTILITIES - GARBAGE	88.53	219.24	6,600.00	6,380.76	3.3
540-77-61530	UTILITIES - GAS	2.30	5.06	100.00	94.94	5.1
540-77-61540	UTILITIES - TELEPHONE/FAX	251.95	511.20	6,400.00	5,888.80	8.0
540-77-61810	INSURANCE - PROPERTY	.00	2,814.33	1,300.00	(1,514.33)	216.5
540-77-61820	INSURANCE-GENERAL LIABILITY	.00	6,195.03	8,500.00	2,304.97	72.9
540-77-61830	INSURANCE - AUTO	.00	2,523.54	1,100.00	(1,423.54)	229.4
540-77-62110	POSTAGE	279.85	662.79	6,000.00	5,337.21	11.1
540-77-62120	GENERAL OFFICE SUPPLIES	77.48	317.51	1,800.00	1,482.49	17.6
540-77-62201	GENERAL OPERATING SUPPLIES	74.13	161.21	1,000.00	838.79	16.1
540-77-62221	FUEL	210.24	551.87	3,500.00	2,948.13	15.8
540-77-62222	UNIFORMS	58.13	1,244.67	2,200.00	955.33	56.6
540-77-62261	CHEMICALS	74.00	148.00	2,000.00	1,852.00	7.4
540-77-62291	OTHER OPERATING SUPPLIES	65.65	190.79	1,000.00	809.21	19.1
540-77-63100	CONTRACT & PROFESSIONAL SERVI	.00	.00	15,000.00	15,000.00	.0
540-77-63110	LEGAL	.00	.00	2,000.00	2,000.00	.0
540-77-63130	ACCOUNTING	.00	4,000.00	4,000.00	.00	100.0
540-77-63140	ENGINEERING	.00	.00	110,000.00	110,000.00	.0
540-77-63150	LAB ANALYSIS	.00	.00	1,250.00	1,250.00	.0
540-77-63190	OTHER CONTRACT & PROFESSIONAL	210.05	1,264.52	7,000.00	5,735.48	18.1
540-77-63210	LICENSES & PERMITS	.00	.00	500.00	500.00	.0
540-77-63220	DUES, MEMBERSHIPS & SUBSCRIPTI	382.90	2,985.95	20,155.00	17,169.05	14.8
540-77-63240	BANK FEES	944.94	2,590.37	8,000.00	5,409.63	32.4
540-77-64000	TRAVEL & TRAINING	387.50	501.25	4,700.00	4,198.75	10.7
540-77-85100	TRANSFER OUT	4,097.26	12,291.09	49,200.00	36,908.91	25.0
540-77-85215	TRANSFER OUT	.00	.00	50,000.00	50,000.00	.0
540-77-87220	CAPITAL ASSET REPLACEMENT RESE	.00	.00	49,000.00	49,000.00	.0
540-77-88000	CONTINGENCY	.00	.00	170,830.00	170,830.00	.0
	TOTAL STORM DRAIN	44,030.88	150,497.38	1,089,335.00	938,837.62	13.8
	TOTAL FUND EXPENDITURES	44,030.88	150,497.38	1,089,335.00	938,837.62	13.8
	NET REVENUE OVER EXPENDITURES	15,833.64	28,937.98	.00	(28,937.98)	.0

CITY OF INDEPENDENCE
BALANCE SHEET
SEPTEMBER 30, 2025

STORM DRAIN SDC FUND

	ASSETS			
545-00-10101	CASH BY FUND		418,508.16	
545-00-12510	LOAN RECEIVABLE		2,767.33	
545-00-13000	INTERFUND LOAN RECEIVABLE		21,359.00	
	TOTAL ASSETS			442,634.49
	LIABILITIES AND EQUITY			
	FUND EQUITY			
545-00-31300	UNRESTRICTED NET POSITION		414,247.13	
545-00-35000	GAAP ADJUSTMENTS		24,126.33	
	REVENUE OVER EXPENDITUR	4,261.03		
	BALANCE - CURRENT DATE		4,261.03	
	TOTAL FUND EQUITY			442,634.49
	TOTAL LIABILITIES AND EQUITY			442,634.49

STORM DRAIN SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	STORM DRAIN					
545-77-40001	BEGINNING FUND BALANCE	.00	.00	297,512.00	297,512.00	.0
545-77-44611	SDC IMPROVEMENT	.00	.00	74,000.00	74,000.00	.0
545-77-46100	INTEREST INCOME	1,451.71	4,261.03	10,000.00	5,738.97	42.6
545-77-48130	INTERFUND LOAN REPAYMENT - PRI	.00	.00	4,842.00	4,842.00	.0
	TOTAL STORM DRAIN	1,451.71	4,261.03	386,354.00	382,092.97	1.1
	TOTAL FUND REVENUE	1,451.71	4,261.03	386,354.00	382,092.97	1.1

STORM DRAIN SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	STORM DRAIN					
545-77-63140	ENGINEERING	.00	.00	225,000.00	225,000.00	.0
545-77-88000	CONTINGENCY	.00	.00	161,354.00	161,354.00	.0
	TOTAL STORM DRAIN	.00	.00	386,354.00	386,354.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	386,354.00	386,354.00	.0
	NET REVENUE OVER EXPENDITURES	1,451.71	4,261.03	.00	(4,261.03)	.0

CITY OF INDEPENDENCE
MEMORANDUM

TO: Mayor and City Council
FROM: Amanda Carey, Finance Director
MEETING DATE: December 9, 2025
SUBJECT: FY 2025-26 Budget Adjustments

[ ] Information Only [X] Action Requested

Statement of Issue:
This combination of a supplemental budget and appropriations transfers is necessary to provide appropriation authority in several funds and maintain compliance with Oregon Local Budget Law.

Background:
Several costs have arisen since the adoption of the 2025-26 budget that were not anticipated in the preparation of that document.

- In response to multiple public records requests, the city is providing mobile phones to City Councilors and the Mayor to separate city business from personal information maintained on personal phones. The cost of providing phones to the Mayor and Council is approximately $3,600 and is offset by a reduction in General Fund contingency.
- The City contracts with a grant writer to provide application, reporting, and other services related to the City's grant activities. The costs associated with this contract are allocated across benefitted funds. In the development of the 2025-26 budget the allocation to the Administration Department of the General Fund was overlooked. The allocated cost to this department is $14,500 and is offset by a reduction in General Fund contingency.
- The city received an unanticipated experience refund of $3,448 from SAIF related to our workers' compensation coverage. This amount offsets an increase in the Human Resources Department budget to provide additional training.
- Appropriations are increased in the Grants Fund related to specific awards received relating to providing bullet proof vests for officers and activities related to impaired driving, safety belt, speed, and distracted driving enforcement.

Discussion:
The supplemental budget and appropriations transfers as proposed provide necessary budget authority to carry out the above actions in the respective funds noted and provide for compliance with Oregon Local Budget Law in avoiding over-expenditures relative to the fiscal year ending June 30, 2026.

Recommendation/Suggested Motion:
Staff recommend that the Council approve the attached resolution to amend the 2025-26 Adopted Budget for the City of Independence.

> *"I move that Council approve Resolution No. 25-1641 to amend the fiscal year 2025-26 Adopted Budget in accordance with the above noted recommendations."*

Attachments:
A. Resolution No. 25-1641

555 South Main Street / Post Office Box 7/ Independence, OR 97351
Phone: 503/838-1212 / Fax: 503/606-3282

BEFORE THE CITY COUNCIL OF THE CITY OF INDEPENDENCE
STATE OF OREGON, COUNTY OF POLK

A Resolution Authorizing)
Budget Amendments for the)
Fiscal Year 2025-26 Budget)

RESOLUTION NO. 25-1641

WHEREAS, on December 9, 2025, the Independence City Council held a duly noticed public hearing providing an opportunity for interested persons to comment on the proposed supplemental budget for the fiscal year ending June 30, 2025,

NOW, THEREFORE, BE IT RESOLVED that the Independence City Council hereby adopts a supplemental budget for the additional sum of $17,698 and appropriation transfers for fiscal year 2025-26 now on file at the Independence Civic Center, 555 South Main Street, Independence, Oregon 97351.

BE IT FURTHER RESOLVED that the budget adjustments for the fiscal year ending June 30, 2026, and for the purposes indicated below are hereby appropriated:

Fund/Department	Category	Original Budget	Adjustment	Adjusted Budget
General/Administration		$299,600	$18,100	$317,700
General/Human Resources		143,402	3,448	146,850
General/Nondepartmental	Ref and Reimb	0	3,448	3,448
General/Nondepartmental	Contingency	764,207	(18,100)	746,107
Grants	Federal Grants-Police	0	14,250	14,250
Grants/Police	Personnel Services	0	10,500	10,500
Grants/Police	Mat & Services	0	3,750	3,750

General Fund appropriation transfers allow for provision of mobile phones to city councilors and the mayor and allocation of contract costs for the City's grant writer. An unanticipated experience refund from SAIF offsets an increase in appropriations in the Human Resources Department to provide for additional training.

Appropriations are increased in the Grants Fund to recognize the award of a bullet proof vest grant to the Police Department and awarded grants to the Police Department for impaired driving, safety belt, speed, and distracted driving enforcement activities.

PASSED by the City Council:

SIGNED by the Mayor:

____
Kate Schwarzler, Mayor

ATTEST:

____
Myra Russell, City Recorder

CITY OF INDEPENDENCE
MEMORANDUM

TO: Mayor and City Council
FROM: Amanda Carey, Finance Director
MEETING DATE: December 9, 2025
SUBJECT: Adoption of Resolution 25-1640, Authorizing Banking Signatures and Repealing Resolution No. 25-1626

[ ] Information Only [X] Action Requested

Statement of Issue:
With recent staff changes, a new bank signature authorization is required. The bank requires a Resolution to formalize the authorization. This process was last completed January 28, 2025 through Resolution No. 25-1626 which will need to now be repealed.

Background:
Pursuant to City of Independence policies, there are five (5) authorized signers on the City's bank accounts: the Mayor, Council President, City Manager, Finance Director, and City Recorder. On December 31, 2025, Rob Moody will retire as the City's Finance Director. With this change, updated banking signature authorizations are required for the City's financial accounts.

Discussion:
With the retirement of Finance Director Rob Moody, updated signature authorization is required to remove the retired Finance Director as a signatory and add Finance Director Amanda Carey.

The City's banking institution requires a Resolution to authorize these changes. The last update to the signatories was made in January 2025 through Resolution No. 25-1626, which must now be repealed. The attached Resolution No. 25-1640 provides the necessary authorization for the changes to the signatories on the City's financial accounts and repeals Resolution 25-1626.

Proposed Motion:

I move to adopt Resolution 25-1640 Authorizing Banking Signatures and Repealing Resolution No. 25-1626.

Attachment: Resolution 25-1640

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555 South Main Street / Post Office Box 7/ Independence, OR 97351
Phone: 503/838-1212 / Fax: 503/606-3282 / email: kwest@ci.independence.or.us

BEFORE THE CITY COUNCIL OF THE CITY OF INDEPENDENCE,
COUNTY OF POLK, STATE OF OREGON

In the Matter of Authorizing Bank Account	]
Signatures, Repealing Resolution 25-1626	]
	]

RESOLUTION NO. 25-1640

WHEREAS, it is necessary to update the authorized signatures for bank/deposit accounts of the City of Independence due to a staff retirement; and

WHEREAS, the City Council last authorized signatures for bank/deposit accounts through Resolution 25-1626 on January 28, 2025.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Independence:

Section 1. That authorized signatures on city bank accounts shall be two signatures from the following:

Kate Schwarzler, Mayor
Kathy Martin-Willis, Council President
Kenna West, City Manager
Amanda Carey, Finance Director
Myra Russell, City Recorder

Section 2. That any two of the above signatures be required and authorized on all city bank accounts at Umpqua Bank.

Section 3. That the City Manager is the designated city's Authorized Officer, to represent and act on behalf of the City with regards to services with Umpqua Bank.

Section 4. That any one of the above is authorized to designate authority for the Local Government Investment Pool account.

Section 5. Resolution #25-1626 Establishing Bank Account Signature Authorizations, is hereby repealed.

Section 6. This resolution is effective immediately upon passage of the Council and signature of the Mayor and remains in force until such time as repealed or amended by resolution.

ADOPTED by the City Council:
SIGNED by the Mayor:

____
KATE SCHWARZLER, MAYOR

ATTEST:

____
Myra Russell, City Recorder

Management Team Notes
Wednesday, November 26, 2025

Present: Amanda Cary, Amanda Christensen, Amy, Emmanuel, Fred, Gerald, Jason, Myra, Patrick, Rob, Shawn, Tino, Kenna

- Pending agenda review.

Amanda FD:

- Today I talked about the work that Jensen Strategies is doing for the City, in addition to the financial analysis that they are providing they will be finalizing the drafting of our grant management program to ensure we have a clear process developed for staff to follow. We anticipate that we will hit the threshold to trigger a Single Audit this year and although Marshall has been helping to file reports and close out grants, we need to ensure that we are tracking our compliance measures. Jensen strategies will also help me to complete a procurement policy and develop workflows for purchasing and AP.
- I am out of the office at Caselle training next week, but will be checking email and available remotely as needed!

Amanda HR:

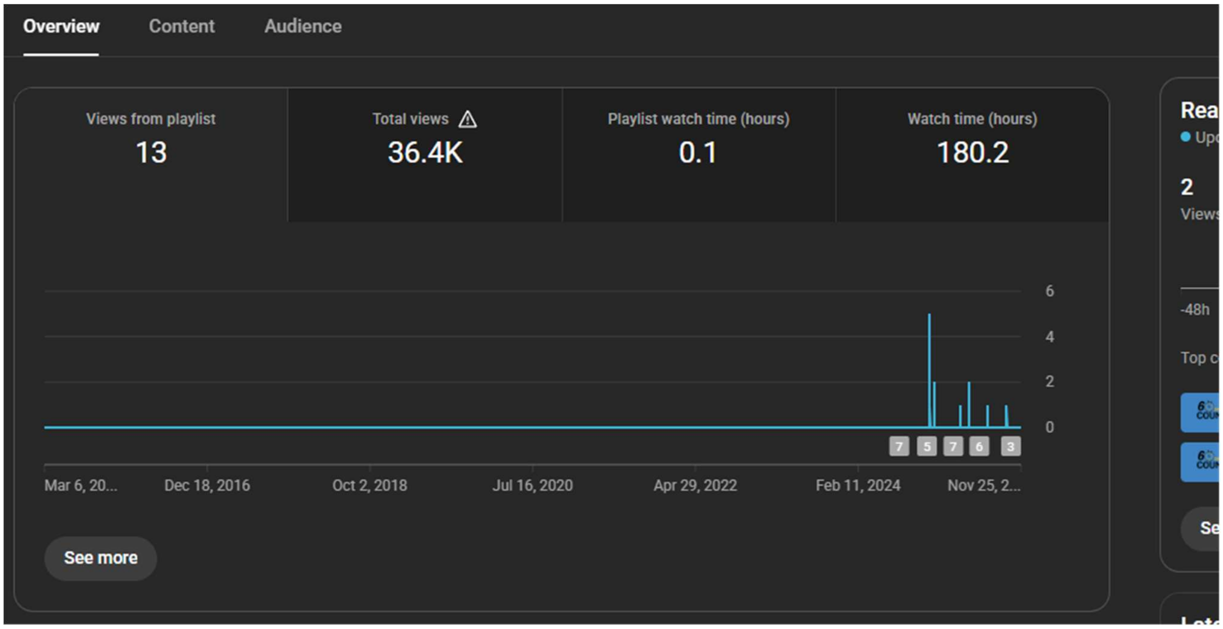
- Recruitment is underway for the Accountant II position.
- I'll be participating in leadership training over the next few weeks.
- I'm also working closely with Finance on payroll processing and preparing for the HR and payroll changes coming in January.

Amy:

- The museum is preparing for the upcoming Santa Train event, which stops directly outside the building. Plans include operating a booth on C Street and offering a scavenger hunt and small treats inside the museum on December 6th from 12–3.
- Work has begun on the 2026 campaign to recognize the Heritage Museum's 50th anniversary. The preliminary outline which has been drafted and shared with both boards is attached.
- Funding for the museum intern through March has been approved by the HMS executive board and will move to the Heritage Museum Society for consideration at the general meeting.

Emmanuel:

- Published the Historic homes videos - first was wildly successful. Next comes out is next week.
- Publishing 60 second council video (A quick note: over the past 1.4 years since we began this series, the videos have amassed over 36k views on YouTube. They also average around 1k views on Facebook and 500 on Instagram.) Residents have noted they rely on this method of communication to stay informed and engaged. I am happy to provide a more in-depth report in the future.
- Glow this weekend
- New forms webpage is coming together very nicely, with improved user experience and design
- Working with Senator Pattersons staff on relaying information about how Pacific Power, PGE, and NW Natural are suspending disconnections for low-income qualified customers.



Fred:

- Planning Commission – Preparing for a Planning Commission meeting on December 1. The meeting will include a discussion about a potential code change to allow more use of properties along Monmouth Street for commercial purposes and a change to the standards for fences for government service uses.
- Historic Preservation Commission – Cancelled Historic Preservation Commission meeting on November 17th. The next meeting will include additional training about the Independence Historic District, especially historic storefront design.
- Infill Housing Project – Continuing the More Housing, Same (Great) Neighborhood project. Reviewing the draft of potential code changes . Plan to have a Joint City Council/Planning Commission work session on the potential changes on January 27.
- Administrative Code Rewrite - Was awarded the grant to help rewrite the administrative chapter of the Independence Development Code to address recent changes to state law related to limited land use decisions and expedited land divisions. A consultant was selected, and an initial discussion about the project will occur sometime in the first week of December. A contract will be drafted within the next month or so. Project should kickoff in early 2026.
- Video - Shot a Historic Home Roadshow video of 434 S. Main Street with Amy, Emmanuel and resident Jennifer Flores.
- Other Work – Conducting annual inspections of food trucks and marijuana businesses
- Reviewing various developments and addressing day-to-day planning concerns.

Gerald:
Project Updates

- **2018-03 Polk Well #4**: Contractor waiting on part for final punch list items. Final pump test scheduled for 12/2/25.
- **2022-03 Polk Co Hoffman-Gun Club Rd SRTS**: Project completed.
- **2022-09 WWTP Upgrade**: Waiting for federal approvals to proceed to bidding.
- **2022-12 OR 51–5th St SRTS Crossing**: Waiting for adjustment of scope and IGA modification.
- **2022-17 9th St PS Ph 2-3**: Waiting for federal approvals to proceed to bidding.
- **2023-04 Surface Water Treatment Plant:** Consultants working on test well installation.
- **2023-06 Stormwater Master Plan Update:** Master plan work underway. Model 90% complete.

- **2023-09 Road Annexation-Juris Transfer:** Transfer resolution by Council for Hoffman pending results of storm work.
- **2023-11 Parks Master Plan Update:** Parks Board to provide comments on final draft plan.
- **2023-12 Chestnut St Bridge:** Waiting for IGA between ODOT, Marion County, and city.
- **2023-13 Corvallis Rd Waterline:** Federal approvals received. Advertise on 12/11/25, bid opening on 01/21/25, Council award on **02/10/25**, construction start on 03/03/25.
- **2024-01 ODOT ADA Upgrades:** ODOT updated construction to fall of 2026.
- **2024-04 Polk-Main Intersection Improvement:** Design underway. Coordinating design with ODOT staff.
- **2024-08 Polk WTP Pump Upgrade:** Design underway.
- **2024-10 Water Loss Survey:** Water loss dropped from the mid 20's to 13%. Project completed.
- **2025-04 Stormwater SDC and Rate Study** – Project is scheduled to begin in 2026.
- **2025-05 Parks SDC Study** – Project is scheduled to begin in 2026.
- **2025-06 Temperature TMDL** – Work to begin in January 2026.

Administrative Updates

- Staff working on multiple development applications, design, and construction reviews. The following is a status update on larger projects still underway.
    - 2021-02 SW Crossing: Construction underway.
    - 2024-03 Ella Curran Food: Construction underway.
    - 2024-06 601 Stryker Rd Industrial: Construction underway.
    - 2024-11 OAWU Expansion: Construction underway.

Jason: Excused

Myra:
- Finished November payroll. Looking forward to new Accountant II to get hired!
- Next three council meetings have large agendas. Trying to keep everything on track.

Patrick:
- Excited about the proposed new Mayor's Task Force and willing to help out wherever we can.
- Indy Idea Hub let us know they received the grant to help the library fund Fiero Code - a database with lessons for coding in multiple coding languages for all ages. We are working with the vendor to get the subscription finalized.
- The library has put up the "Giving Tree" for the residents at Independence Health and Rehabilitation. Tags with requested gift items are ready now.
- Upcoming library programs:
- Christmas Ornament Making Extravaganza! - December 2 - 3-5pm
- BYOG (Bring Your Own Gifts) Wrapping station - December 11 - 2-5pm
- Mystery Book Club - December 16 @ 4pm

Shawn:

- Following up on interest in several city properties that are for sale
- Several development-related meetings
- Gave a radio interview on KMUZ about the civic leadership program
- Finalizing industrial recruitment contract

- Glow kickoff is Sunday at 5:30, carolers and mayor will talk.
- Working with Fred and a resident on a fence complaint
- Finalizing details for MOU and seed loan to non-profit for indy days
- Having a follow up meeting with Shakespeare folks to talk about next year

Tino:

- Ofc. Bella Federico in Field Training with anticipated solo status date in early to mid-January 2026
- Chief's interviews for 3 remaining candidates for final spot scheduled for December 9
- Sgt. Cole has unplugged from daily duties this week to re-certify as a Gracie (defensive tactics) instructor
- One officer out on family leave
- Lt. Gilbert and Sgt. Cole will be away next week (12/01-12-05) for Use of Force Conference
- Sgt. Williamson and Sgt. Fleming and Jennifer Blanchard will spend two days next week at Incident Command training
- Det. Jill Thissell will be acting sergeant while others are away in training

PENDING CITY COUNCIL AGENDA ITEMS: 11/12/2025

DEC 9, 2025 - 6:30 PM	DEC 23, 2025 - 6:30 PM
Agenda items due: Noon, 12/03/2025	Agenda items due: Noon, 12-17-2025
»	» Possibly no meeting/work session
» NB: Public Hearing: Annexation surface water treatment plant pr	»
» NB: Council Bill: WTP Property annexation (Evander)	»
» NB: Q1 Financials 2025 (Moody)	»
» NB: Budget Amendment (Carey)	»
» NB: Banking Resolution (Carey)	»
» NB: Set date Jan 13 13Th ST annexation	»
»	»
» Liaison Reports: Traffic Safety, Historic Preservation,	»
» and Planning Commission	»
» Minutes/Misc Corresp/Notes/PAC	»
+ Urban Renewal Agency Meeting, NEEDED	***+ Urban Renewal Agency Meeting, if needed***
JAN 13 - 6:30 PM	**JAN 27, 2026 - 6:30 PM**
Agenda items due: Noon, 01/07/2026	Agenda items due: Noon, 01/21/2026
» Election of Council President	»
» Planning Commission Interviews	» Joint WS with Planning Infill Standards
» NB: Audit Presentation (Carey/Auditors)	» Fee Schedule Update (Carey)
» NB: Appoint Budget Officer, Adopt Budget Calendar (Carey)	»
» NB: Q1 Board Appointments (West)	»
» NB: Cont. Public Hearing: Mobile vending (Evander)	»
» NB: Council Bill: Mobile Vending (Evander)	»
» NB: Public Hearing: 13th St Annexation	»
» NB: Council Bill: 13th St Annexation	»
» NB: SDC Revision/Resolution (Fisher)	»
» Liaison Reports: MINET, Parks Board,	»
» and Independence Days Commission	»
» Minutes/Misc Corresp/Notes/PAC	»
+ Urban Renewal Agency Meeting, if needed	***+ Urban Renewal Agency Meeting, if needed***
FEB 10, 2026 - 6:30 PM	**FEB 24, 2026 - 6:30 PM**
Agenda items due: Noon, 02/04/2026	Agenda items due: Noon, 02/18/2026
» NB: Public Hearing: Single Room Occupancy (Evander)	»
» NB: Council Bill: Single Room Occupancy (Evander)	» Grant update
» NB: Fee Schedule Update (Carey)	»
» NB: Contract award Corvallis Rd Water line	»
» NB: Resolution: pub records request update (West)	»
» NB: Public Hearing: Ordinances associated with new Fee Code	»
» NB: Council Bill: Ordinances associated with new Fees (Moody)	»
» NB: Liquor License Annual Renewals at FEB 2026 Meeting	»
» Liaison Reports: Library Board, Museum Board	» Liaison Reports: Library Board, Museum Board
» and Continuum of Care	» and Continuum of Care
» Minutes/Misc Corresp/Notes/PAC	»
+ Urban Renewal Agency Meeting, if needed	***+ Urban Renewal Agency Meeting, if needed***

Future Items:

Grants reports Jan/Feb & July/Aug
Franchise Agreements (updates ongoing)
Resolution: Purchasing Authority *(West)*
Work Session-Dusk to Dawn
Work Session-Council Procedure-Council Bills, Public Hearing (West)
Council Liaison appointments: Every 2 years on election year

City Council Liaisons:

Historic Preservation Commission: Councilor Morton
Planning Commission: Councilor Martin-Willis
Independence Days Commission: Councilor Boisvert
Library Board: Councilor Boisvert
Museum Advisory Board: Councilor Morton
Parks Board: Councilor Roden
MINET: Councilor Sorce
Traffic Safety Commission: Councilor Roden
Continuum of Care: Councilor Corr

Future Council Work Sessions:

Future PW Agenda Items:

Code and Utility Billing