

Ordinance B

An Ordinance Restoring Line-Item Budget Transparency and Public Expenditure Visibility

WHEREAS, the City of Independence is entrusted with the stewardship of public funds on behalf of its residents; and

WHEREAS, public trust in municipal governance is strengthened when residents can clearly see how public funds are budgeted, allocated, and expended; and

WHEREAS, transparency in budgeting and spending is essential to accountability, fiscal discipline, and informed public participation; and

WHEREAS, changes in budgeting methodology over time have reduced public visibility into line-item expenditures, despite the continued existence of such data within the City's financial systems; and

WHEREAS, the Mayor and City Council desire to restore clear, consistent, and verifiable public access to budget and expenditure information without restricting lawful internal budgeting methodologies;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF INDEPENDENCE, MISSOURI, AS FOLLOWS:

Section 1. Purpose and Intent

The purpose of this ordinance is to restore and require public access to line-item budget and expenditure information in order to enhance transparency, accountability, and public confidence in City finances. Nothing in this ordinance prohibits the use of priority-based budgeting, strategic budgeting, or other internal management frameworks; however, such frameworks shall not replace or obscure itemized public disclosure.

Section 2. Line-Item Budget Publication Required

A. The annual City budget, as adopted by the City Council, shall be published on the City's public website in a format that includes, at minimum:

1. Fund;
2. Department;
3. Program or division, where applicable; and
4. **Line-item or object-level detail**, including but not limited to:
5. Salaries and wages
6. Overtime
7. Benefits

8. Professional services
9. Contracts and consultants
10. Travel and training
11. Equipment and capital outlay

B. Each line-item shall include prior fiscal year actual expenditures for comparison.

C. The budget shall be presented in a format that allows year-to-year comparison and public analysis.

Section 3. Public Online Checkbook

A. The City shall maintain a publicly accessible, searchable, and continuously updated online checkbook.

B. The online checkbook shall, at minimum, include the following data fields for each expenditure:

1. Date of payment;
2. Amount;
3. Vendor or payee;
4. Fund;
5. Department;
6. Line-item or object classification;
7. Contract, purchase order, or authorization reference, where applicable.

C. The online checkbook shall allow public searching, sorting, and export of data.

Section 4. Prohibition on Aggregation-Only Disclosure

A. Budget and expenditure information shall not be published solely in aggregated, summary, or category-level formats that obscure line-item detail.

B. Priority-based or programmatic summaries may be published in addition to, but not in place of, line-item disclosure.

Section 5. Continuity and Crosswalk Requirement

A. The City shall publish a budget crosswalk that clearly connects:

1. Internal budgeting categories or priorities; and
2. Publicly published line-item/object-level expenditures.

B. Any changes to line-item structure or classification shall be documented and publicly explained.

Section 6. Compliance and Enforcement

A. Failure to publish the budget or online checkbook in compliance with this ordinance shall constitute noncompliance with Council transparency standards.

B. The City Manager shall report compliance status to the City Council annually.

Section 7. Implementation Timeline

A. The requirements of this ordinance shall apply within the current budget cycle in effect at the time of adoption and shall not be delayed to a subsequent fiscal year, except where legally impracticable as defined herein.

B. For purposes of this ordinance, "legally impracticable" shall mean a circumstance in which compliance within the current budget cycle is expressly prohibited by federal law, state statute, binding court order, or an executed contractual obligation that cannot be amended without legal breach. Administrative inconvenience, internal workload, software configuration, staffing constraints, or policy preference shall not constitute legal impracticability.

C. If this ordinance is adopted after the annual budget has been approved, the City shall publish a mid-cycle amended public budget presentation that complies with this ordinance, including line-item detail and required crosswalks. Such publication shall not require re-adoption of the budget, but shall provide a transparent public-facing view of the budget as adopted and as amended.

D. The online checkbook required by this ordinance shall be operational no later than ninety (90) days following adoption.

Section 8. Severability

If any provision of this ordinance is held invalid, such invalidity shall not affect the other provisions, which shall remain in full force and effect.

Section 9. Effective Date

This ordinance shall take effect according to law.