



1996-97

REVENUE MANUAL

City of Independence

INTER-DEPARTMENTAL CORRESPONDENCE

FINANCE DEPARTMENT



DATE: May 6, 1996
TO: **Larry N. Blick, City Manager**
FROM: James C. Harlow, Director of Finance & Administration
SUBJECT: **1996-97 Revenue Manual**

This document reflects the 1996-97 Revenue Estimate of the City of Independence. The estimates are based upon the most current information available. This includes actual historical data for period up to and including February 1996, as well as information received from various department directors and key personnel, and individuals from other organizations which generate or impact revenue to the City.

The following summary reflects original and revised estimates of total revenue by fund for fiscal 1995-96 and current projections for fiscal 1996-97. The Community Development Block Grant (CDBG) Fund revenue shown is before transfers to the capital projects funds.

	Original Estimate <u>1995-96</u>	Revised Estimate <u>1995-96</u>	Inc/(Dec) From <u>Orig. Est.</u>	% Inc/ <u>(Dec)</u>	Estimated Revenue <u>1996-97</u>	% Inc/(Dec) From Prior <u>Year Revised</u>
General	\$41,931,864	\$41,526,443	\$ (405,421)	(1.0)	\$43,170,156	4.0
Tourism	331,000	374,527	43,527	13.2	370,500	(1.1)
CDBG	1,132,000	1,134,917	2,917	0.3	1,132,000	(0.3)
HOME	448,000	448,000	0	0.0	453,043	1.1
P & L	63,311,854	63,329,367	17,513	0.0	63,778,840	0.7
Sanitary Sewer	10,142,259	9,795,450	(346,809)	(3.4)	11,221,742	14.6
Water	14,973,339	15,797,339	824,000	5.5	16,118,012	2.0
Central Garage	1,293,010	1,000,000	(293,010)	(22.7)	1,285,623	28.6
Staywell	4,861,500	4,832,328	(29,172)	(0.6)	5,388,500	11.5

I will be available to discuss any questions you may have regarding this information.

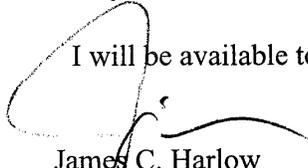

James C. Harlow
Director of Finance & Administration

TABLE OF CONTENTS

		<u>PAGE</u>
I	Introduction	1
II	Fund Revenue Summary	3
III	Revenue Sources	12

	<u>ACCOUNT NUMBER</u>	
<u>GENERAL PROPERTY TAXES</u>		
Real Estate Taxes - Current and Delinquent	3001	12
Real Estate Taxes - TIF	3002, 3003, 3004	13
Railroad & Other Utilities	3021	14
<u>SALES AND USE TAXES</u>		
Local Option Sales Tax	3041	15
Cigarette License Tax	3042	16
Transient Guest Tax	3043	17
<u>UTILITY FRANCHISE TAXES</u>		
Gas Utility Franchise Fee	3053	18
Telephone Utility Franchise Fee	3054	19
Electric Utility Franchise Fee	3055	20
Cablevision Utility Franchise Fee	3057	21
Water Utility Franchise Fee	3059	22
<u>OTHER TAXES</u>		
Interest & Penalties on Taxes	3061	23
Independence Square Benefit District	3071	24
<u>LICENSES AND PERMITS</u>		
Occupational Licenses	3101	25
Liquor Licenses	3102	26
Exams & Licenses	3103	28
Other Licenses & Permits	3104	29
Building Permits	3108	30
Loading Zone Permits	3115	31
Nursing Home Permits	3120	32

TABLE OF CONTENTS (Cont'd.)

<u>LICENSES AND PERMITS (Cont'd.)</u>	<u>ACCOUNT NUMBER</u>	<u>PAGE</u>
Food Handler's Permits	3122	33
Massage Therapist Applications	3123	34
Other Food Permits	3124	35
 <u>NON-BUSINESS LICENSES AND PERMITS</u>		
Motor Vehicle Licenses	3151	36
 <u>INTERGOVERNMENTAL REVENUE FOR FEDERAL SOURCES</u>		
Community Development Block Grant (CDBG)	3204	37
Emergency Management Assistance	3210	38
Public Health Grant	3211	39
Community Health Education	3212	40
55 MPH Compliance Grant	3213	41
Dial-A-Ride Grant	3218	42
Other Federal Grant Sources	3219	43
 <u>STATE SOURCES AND SHARED REVENUES</u>		
Financial Institution Tax	3241	44
Gasoline Tax	3242	45
Motor Vehicle Fees	3243	46
Motor Vehicle Sales Tax	3244	47
Other State Grant Sources	3250	48
 <u>OTHER INTERGOVERNMENTAL REVENUES</u>		
County Urban Road System (CURS)	3271	49
Jackson County Drug Task Force	3272	50
D.A.R.E. Program	3274	51
Mid-America Regional Council (MARC)	3275	52
 <u>INTRAGOVERNMENTAL REVENUES</u>		
Electric Service in Lieu of Taxes	3281	53
Water Service in Lieu of Taxes	3282	54
Sanitary Sewer Service in Lieu of Taxes	3283	55

TABLE OF CONTENTS (Cont'd.)

<u>CHARGES FOR CURRENT SERVICES</u>	<u>ACCOUNT NUMBER</u>	<u>PAGE</u>
Planning and Zoning Fees	3302	56
Board of Adjustment Fees	3303	57
Fees for Copies of Official Documents	3304, 3305, 3306, 3398	58
Computer Service Charge	3307	59
Tax Increment Financing (TIF) Application Fee	3308	60
Animal Shelter Charges	3311	61
Identification Tags (Animals)	3312	62
School Resource Officer	3314	63
Alarm Charges - Police Department	3315	64
Arts & Crafts Fees	3322	65
Park Concessions	3323	66
Dickinson Pool	3326	67
Sermon Community Center Membership Fees	3327	68
Recreational Rentals	3329	69
Admissions/National Frontier Trails Center	3330	71
National Frontier Trails Center Gift Shop	3332	72
Admission/Vaile Mansion	3335	73
Cemetery Charges	3341, 3342, 3343	74
Sewer Service Charges	3350, 3351, 3352	75
Intermunicipal Agreements	3353, 3354, 3357	76
Environmental Assessments	3355	77
Electric Service Charges	3360	78
Water Service Charges	3370	79
Central Garage Charges	3380	80
Excavation Repair Charges	3391	81
Sale of Street Signs	3392	82
Special Assessments	3393	83
 <u>FINES AND COURT COSTS</u>		
Fines and Forfeitures	3401	84
Court Costs	3402	85
Court Costs for Police Training	3403	86
Court Costs for Domestic Violence	3404	87
Driving While Intoxicated/Drugs	3405	88
Special Warrant Collections	3406	89
 <u>INTEREST</u>	 3411	 90

TABLE OF CONTENTS (Cont'd.)

	<u>ACCOUNT NUMBER</u>	<u>PAGE</u>
<u>INTERFUND CHARGES FOR SUPPORT SERVICES</u>	3421	91
<u>OTHER REVENUE</u>		
Sale of Property	3431, 3432	92
Rent	3433	93
Damage Claims	3434	94
Contributions	3435	95
Housing Authority in Lieu of Taxes	3437	96
Bad Debt Recovery	3438	97
Cash Over and (Short)	3439	98
Collection Fee - Missouri Gas Energy	3442	99
Miscellaneous Non-Operating Revenue	3449	100

I INTRODUCTION

REVENUE MANUAL PURPOSE

This Revenue Manual was created to provide information and understanding regarding the sources, authority and amounts of revenue received by the City of Independence. The manual is updated as of the printing date with changes in the laws, rates, and sources pertaining to revenue.

CITY REVENUE POLICY

Beginning early in each calendar year, City personnel compile the proposed budget based on anticipated service needs, program objectives, and considering estimated revenues. This process attempts to identify expected services, programs, and projected improvements needed by the community and compares these needs with the anticipated available revenue. The revenue component of the proposed budget must include an identification of the various revenue sources to be used in funding municipal services, and the forecast of estimated revenue each source will produce.

The changing economic conditions locally and nationally may cause changes in the proposed budget. A continuation of services provided by the municipality will depend on how quickly management recognizes these changes and reacts to them. Therefore, the City's proposed budget is always based on the most current economic information available and an analysis as to how this will impact the City's revenue.

REVENUE MANUAL CONTENTS

Section II contains a comparison of original and revised estimated revenues for the current fiscal year, as well as actual revenue for the four prior years.

Section III contains descriptive information of each revenue source. Following is a summary of the information provided in the order it appears on the form:

Revenue Source: The standard identifying title as it appears in the City's Chart of Accounts.

Authorization: A law or an administrative policy which authorizes the City to collect a specific amount of revenue from a specific source.

Account and Distribution of Revenue: Monies are designated to the various funds (General, Power & Light, etc.) and the account code designates the revenue account.

Description, Rate, Legal Limit: An explanation of why the revenue source exists and what services the City provides in exchange for the receipts. The charges assessed for various services, or the formula used to generate a given revenue are explained, as well as any applicable legal limits.

Projection: The method used to estimate revenue.

SUMMARY

Each new year brings with it the challenge of meeting seemingly limitless needs and expectations for City services with limited resources. As these needs increase, it becomes even more important to estimate revenues with maximum possible accuracy. Finance Department staff have done thorough research, analysis and interviewing to attempt to make the revenue estimates portrayed herein the most accurate possible given the numerous unknown, variable and volatile criteria involved.

II FUND REVENUE

SUMMARY

CITY OF INDEPENDENCE, MISSOURI

COMPARISON OF ESTIMATED REVENUES FOR THE 1996-97 FISCAL YEAR WITH REVISED ESTIMATED REVENUES FOR 1995-96 AND ACTUAL REVENUES FOR PRIOR FISCAL YEARS

ACCT. NO.	GENERAL FUND DESCRIPTION	ACTUAL REVENUE	ACTUAL REVENUE	ACTUAL REVENUE	ACTUAL REVENUE	ORIGINAL ESTIMATE	REVISED ESTIMATE	ESTIMATED REVENUE	% OVER (UNDER) PY ORIG	% OVER (UNDER) PY REV.
		1991-92	1992-93	1993-94	1994-95	1995-95	1995-96	1996-97		
PROPERTY TAXES:										
GENERAL PROPERTY TAXES:										
3001	REAL ESTATE, INCLUDING PENALTIES	3,683,698	4,094,065	4,163,362	4,430,591	4,375,400	4,425,400	4,622,310	5.6	4.4
3021	R. & OTHER UTILITY	47,628	49,398	51,686	54,444	54,444	56,733	58,600	7.6	3.3
	TOTAL PROPERTY TAXES	3,731,326	4,143,463	4,220,048	4,485,035	4,429,844	4,482,133	4,680,910	5.7	4.4
SALES AND USE TAXES:										
3041	LOCAL OPTION SALES TAX	9,193,158	9,480,307	10,302,960	11,111,668	11,916,422	11,790,000	12,412,500	4.2	5.3
3042	CIGARETTE TAX	502,197	429,545	464,768	489,211	475,000	490,000	490,000	3.2	0.0
3044	LOCAL OPTION USE TAX	0	541,049	685,914	713,266	730,000	524,057	0	(100.0)	(100.0)
	TOTAL SALES AND USE TAXES	9,695,355	10,450,901	11,453,642	12,314,145	13,121,422	12,804,057	12,902,500	(1.7)	0.8
UTILITY FRANCHISE FEES:										
3053	GAS	2,475,207	2,489,067	2,766,527	2,117,956	2,335,020	2,500,000	2,500,000	7.1	0.0
3054	TELEPHONE	1,575,264	1,511,169	1,773,923	1,694,061	1,823,349	1,883,000	1,954,000	7.2	3.8
3055	ELECTRICITY	394,011	368,360	354,164	333,702	328,788	328,788	334,000	1.6	1.6
3057	CABLE TELEVISION	258,114	279,773	279,588	294,196	285,239	295,000	300,000	5.2	1.7
3060	WATER	13,031	20,240	23,860	18,210	16,800	17,000	18,000	---	5.9
	TOTAL UTILITY FRANCHISE FEES	4,715,627	4,668,609	5,198,062	4,458,125	4,789,196	5,023,788	5,106,000	6.6	1.6
TOTAL TAXES										
		18,142,308	19,262,973	20,871,752	21,257,305	22,340,462	22,309,978	22,689,410	1.6	1.7
BUSINESS LICENSES & PERMITS:										
3101	OCCUPATION LICENSES	739,819	750,443	798,754	837,090	827,000	850,000	870,000	5.2	2.4
3102	LIQUOR LICENSES	41,561	59,919	64,544	59,682	62,000	60,000	60,000	(3.2)	0.0
3103	PLANNING EXAMS & LICENSE	59,350	30,568	29,672	32,582	25,000	33,000	35,000	40.0	6.1
3104	FINANCE - OTHER LICENSES & PERMITS	0	31,829	59,289	39,227	38,000	38,000	38,000	---	0.0
3108	BUILDING PERMITS	177,859	249,716	359,247	353,398	380,000	380,000	560,000	47.4	47.4
3120	NURSING HOME PERMITS	300	300	300	325	300	300	300	0.0	0.0
3121	DAY CARE PERMITS						0	12,000	---	---
3122	FOOD HANDLER'S PERMITS	17,755	23,269	28,443	24,832	23,000	45,000	42,000	82.6	(6.7)
3123	MESSAGE THERAPIST APPLICATION						0	3,000	---	---
3124	OTHER FOOD PERMITS	400	320	320			100	49,000	---	---
	SUBTOTAL BUS. LICENSES & PERMITS	1,037,044	1,146,364	1,340,569	1,347,136	1,355,300	1,406,400	1,669,300	23.2	18.7

*Franchise Fees reorganized by utility type rather than specific compa-

* Food Handler & Loading Zone Permits comb. with Other Food Perm-

CITY OF INDEPENDENCE, MISSOURI

COMPARISON OF ESTIMATED REVENUES FOR THE 1996-97 FISCAL YEAR WITH REVISED ESTIMATED REVENUES FOR 1995-96 AND ACTUAL REVENUES FOR PRIOR FISCAL YEARS

ACCT. NO.	GENERAL FUND DESCRIPTION	ACTUAL REVENUE	ACTUAL REVENUE	ACTUAL REVENUE	ACTUAL REVENUE	ORIGINAL ESTIMATE	REVISED ESTIMATE	ESTIMATED REVENUE	% OVER (UNDER)	% OVER (UNDER)
		1991-92	1992-93	1993-94	1994-95	1995-96	1995-96	1996-97	PY ORIG	PY REV.
NON-BUSINESS LICENSES & PERMITS:										
3151	MOTOR VEHICLE LICENSES	362,999	403,729	416,648	381,174	440,000	420,000	440,000	0.0	4.8
	SUBTOTAL NON-BUS. LIC. & PERMITS	362,999	403,729	416,648	381,174	440,000	420,000	440,000	0.0	4.8
	TOTAL LICENSES & PERMITS	1,400,043	1,550,093	1,757,217	1,728,310	1,795,300	1,826,400	2,109,300	17.5	15.5
INTERGOVERNMENTAL REVENUE:										
<u>FEDERAL SOURCES:</u>										
3210	CIVIL DEFENSE PROGRAM	38,606	21,863	36,021	49,554	34,500	34,500	35,000	1.4	1.4
3211	PUBLIC HEALTH NURSING	74,806	82,643	82,272	82,272	84,000	84,000	82,280	(2.0)	(2.0)
3212	COMMUNITY HEALTH EDUCATION	0	0	0	0	0	0	10,000	--	--
3213	I-70 ENFORCEMENT (55MPH)	29,173	43,786	32,420	35,963	35,000	35,000	3,750	(89.3)	(89.3)
3218	DIAL-A-RIDE	23,950	16,776	18,052	30,171	31,750	14,000	13,000	(59.1)	(7.1)
3219	OTHER	121,563	203,586	114,859	258,258	13,554	132,869	141,338	661.8	6.4
	SUBTOTAL FEDERAL SOURCES	288,098	368,654	283,624	456,218	203,804	300,369	285,368	40.0	(5.0)
<u>STATE SOURCES:</u>										
3241	FINANCIAL INSTITUTIONS TAX	19,018	12,150	22,818	10,265	25,000	29,000	30,000	20.0	3.4
3242	GASOLINE TAX	1,868,916	2,129,103	2,319,601	2,733,676	2,940,000	2,700,000	3,046,400	3.6	12.8
3243	MOTOR VEHICLE LICENSE FEES	456,113	445,723	484,522	474,798	519,160	519,160	520,000	0.2	0.2
3244	MOTOR VEHICLE SALES TAX	433,788	476,322	586,841	619,766	686,585	677,153	700,000	3.4	3.4
3250	OTHER	38,050	78,764	13,651	13,090	37,045	15,047	0	(100.0)	(100.0)
	SUBTOTAL STATE SOURCES	2,815,885	3,142,062	3,427,433	3,851,595	4,219,790	3,940,360	4,296,400	1.8	9.0
<u>LOCAL SOURCES</u>										
3272	JACKSON COUNTY DRUG TASK FORCE	322,158	341,951	384,298	389,827	388,770	388,770	385,129	13.7	13.7
3274	JACKSON COUNTY DARE PROGRAM	110,000	159,625	127,775	114,506	122,000	122,000	299,201	145.2	145.2
3275	MARC			38,828	38,828	33,407	40,000	25,000	(37.5)	(37.5)
	SUBTOTAL LOCAL SOURCES	432,158	501,576	492,073	543,161	494,177	500,770	709,330	43.5	41.6
	TOTAL INTERGOVERNMENTAL REV.	3,536,141	4,012,292	4,203,130	4,850,974	4,917,771	4,741,499	5,291,098	7.6	11.6
<u>INTRAGOVERNMENTAL REVENUE:</u>										
3281	POWER & LIGHT IN LIEU OF TAXES	5,584,298	5,161,609	5,426,410	5,526,810	5,847,392	5,747,392	5,862,340	0.3	2.0
3282	WATER SERVICE IN LIEU OF TAXES	844,887	880,637	815,481	884,331	890,000	890,000	907,662	2.0	2.0
3283	SEWER PMTS IN LIEU OF TAXES	0	628,371	640,652	717,420	844,000	844,000	938,423	11.2	11.2
	TOTAL INTRAGOVERNMENTAL REVENUE	6,429,185	6,670,617	6,882,543	7,128,561	7,581,392	7,481,392	7,708,425	1.7	3.0

CITY OF INDEPENDENCE, MISSOURI

COMPARISON OF ESTIMATED REVENUES FOR THE 1996-97 FISCAL YEAR WITH REVISED ESTIMATED REVENUES FOR 1995-96 AND ACTUAL REVENUES FOR PRIOR FISCAL YEARS

ACCT. NO.	GENERAL FUND DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ORIGINAL	REVISED	ESTIMATED	% OVER	% OVER
		REVENUE 1991-92	REVENUE 1992-93	REVENUE 1993-94	REVENUE 1994-95	ESTIMATE 1995-96	ESTIMATE 1995-96	ESTIMATE 1995-96	REVENUE 1996-97	(UNDER) PY ORIG	(UNDER) PY REV
CHARGES FOR CURRENT SERVICES:											
GENERAL GOVERNMENT:											
3302	PLANNING & ZONING FEES	3,583	6,727	6,572	6,764	7,000	7,000	7,000	7,000	0.0	0.0
3303	BOARD OF ADJUSTMENT FEES	570	1,472	2,401	1,319	1,900	1,900	1,900	1,900	0.0	0.0
3304	SALE OF MAPS, BOOKS, PLANS	1,124	3,065	3,209	6,362	2,500	3,300	3,400	3,400	36.0	3.0
3305	SALE OF POLICE REPORTS	47,352	49,750	48,095	44,821	52,000	52,000	52,000	52,000	0.0	0.0
3306	SALE OF FIRE REPORTS	263	561	660	573	500	510	500	500	0.0	(2.0)
3307	COMPUTER SERVICE CHARGES	47,815	39,904	25,977	49,448	43,000	43,000	43,000	55,000	27.9	27.9
HEALTH:											
3311	ANIMAL SHELTER FEES	34,560	49,565	39,818	52,401	48,000	48,000	57,825	63,000	31.3	8.9
3312	ANIMAL ID TAGS			0	0	0	0	500	1,000	--	100.0
3317	SPAY/NEUTER FEES			0	0	0	0	4,600	0	--	(100.0)
PUBLIC SAFETY:											
3313	POLICE SERVICE REIMBURSE				30,890	20,000	20,000	4,385	0		(100.0)
3314	SCHOOL RESOURCE OFFICERS	17,295	21,372	37,830	6,620	21,000	21,000	21,000	68,493	226.2	226.2
3315	ALARM CHARGES - POLICE	6,845	7,200	7,200	1,500	7,200	7,200	7,200	7,200	0.0	0.0
3316	ALARM CHARGES - FIRE	5,835	6,000	5,280	0	0	0	1,500	1,500	--	0.0
RECREATION:											
3322	ARTS & CRAFTS CLASS FEES	26,745	29,663	24,661	17,974	18,221	18,221	18,221	18,221	0.0	0.0
3323	PARK CONCESSIONS	1,035	1,316	1,625	1,202	1,400	1,400	12,000	14,000	900.0	16.7
3326	POOL FEES	10,825	9,332	8,919	7,262	10,000	10,000	10,000	10,000	0.0	0.0
3327	SERMON CENTER	6,596	9,507	9,629	12,092	10,000	10,000	11,600	12,400	24.0	6.9
3329	RECREATION RENTALS	15,776	14,688	14,957	21,622	9,000	9,000	18,000	22,000	144.4	22.2
NAT'L FRONTIER TRAIL CTR.:											
3330	NFTC-ADMISSIONS	14,425	20,793	23,051	25,764	22,000	22,000	26,500	30,000	36.4	13.2
3332	NFTC-GIFT SHOP	13,655	34,247	39,780	32,132	29,000	29,000	33,000	35,000	20.7	6.1
CEMETERY:											
3341	SALE OF CEMETERY LOTS	28,800	12,700	28,870	41,285	28,000	28,000	28,000	30,000	7.1	7.1
3342	SALE OF MONUMENT BASES	12,579	7,456	6,333	15,868	10,000	10,000	8,000	10,000	0.0	25.0
3343	GRAVE OPENING CHARGES	40,680	38,120	55,420	53,017	45,000	45,000	50,000	53,000	17.8	6.0
MISC. CHARGES FOR CURR. SERVICES:											
3391	EXCAVATION REPAIR CHARGES	9,618	5,521	8,716	1,432	7,000	7,000	0	0	(100.0)	--
3392	SALE OF STREET SIGNS	819	599	1,410	1,552	650	650	650	800	23.1	23.1
3393	SPECIAL ASSESSMENTS	11,667	10,033	4,282	25,723	10,000	10,000	21,000	21,000	110.0	0.0

CITY OF INDEPENDENCE, MISSOURI

COMPARISON OF ESTIMATED REVENUES FOR THE 1996-97 FISCAL YEAR WITH REVISED ESTIMATED REVENUES FOR 1995-96 AND ACTUAL REVENUES FOR PRIOR FISCAL YEARS

ACCT. NO.	GENERAL FUND DESCRIPTION	ACTUAL REVENUE	ACTUAL REVENUE	ACTUAL REVENUE	ACTUAL REVENUE	ORIGINAL ESTIMATE	REVISED ESTIMATE	ESTIMATED REVENUE	% OVER (UNDER) PY ORIG	% OVER (UNDER) PY REV
		1991-92	1992-93	1993-94	1994-95	1995-96	1995-96	1996-97		
PUBLIC PARKING:										
3394	LEASED SPACES	450	0	0	0	0	0	0	---	---
3398	MISCELLANEOUS CHARGES	2,002	1,549	166,069	150,336	2,000	16,000	20,000	900.0	25.0
TOTAL CHARGES - CURR. SERVICES										
		360,914	381,140	570,764	607,959	405,371	457,691	537,414	32.6	17.4
FINES AND COURT COSTS										
3401	FINES & FORFEITURES	1,457,892	1,715,281	1,813,851	1,385,996	1,367,528	1,200,000	1,320,000	(3.5)	10.0
3402	COURT COSTS	294,043	299,894	289,969	218,208	209,734	190,000	209,000	(0.3)	10.0
3403	POLICE TRAINING	43,608	42,028	39,696	31,088	28,872	28,872	31,759	10.0	10.0
3404	DOMESTIC VIOLENCE	0	17,727	21,683	16,332	16,004	15,000	14,500	---	(3.3)
3405	DW/DRUG	0	13,807	21,207	25,021	20,794	20,794	19,100	---	(8.1)
3406	SPEC WARRANT COLLECTIONS	0	0	6,798	5,587	6,064	2,400	2,400	---	0.0
TOTAL FINES AND COURT COSTS										
		1,795,543	2,088,737	2,193,204	1,682,232	1,648,996	1,457,066	1,596,759	(3.2)	9.6
INTEREST INCOME										
3411	INTEREST	128,009	37,494	72,564	225,730	175,000	230,000	155,000	(11.4)	(32.6)
3412	SPECIAL ASSESSMENTS - INTEREST	2,292	1,435	859	4,535	4,000	4,500	4,000	0.0	(11.1)
TOTAL INTEREST INCOME										
		130,301	38,929	73,423	230,265	179,000	234,500	159,000	(11.2)	(32.2)
3421	INTERFUND CHGS. FOR SUPPORT SER	2,681,999	2,589,027	2,622,481	2,686,712	2,705,700	2,705,700	2,781,290	2.8	2.8
OTHER REVENUE:										
3431	SALE OF LAND	11,052	3,750	14,250	510	0	0	0	---	---
3432	SALE OF FIXED ASSETS	129,921	63,928	108,206	261,618	5,000	37,000	5,000	0.0	(86.5)
3433	RENTS	281,640	222,188	220,738	110,121	110,017	110,017	155,260	41.1	41.1
3434	DAMAGE CLAIMS	29,620	22,281	23,748	23,845	20,000	20,000	20,000	0.0	0.0
3435	CONTRIBUTIONS	3,300	3,770	1,297	22,695	0	30,000	2,000	---	(93.3)
3437	HOUSING AUTH. IN LIEU OF TAXES	14,143	14,212	14,170	11,856	14,200	14,200	14,200	0.0	0.0
3439	CASH OVER/SHORT	1,508	4,387	1,529	964	1,000	1,000	1,000	---	0.0
3449	MISC. NON-OPERATING REVENUE	138,594	383,816	234,962	292,740	207,655	100,000	100,000	(51.8)	0.0
TOTAL OTHER REVENUE										
		609,778	718,332	618,900	724,349	357,872	312,217	297,460	(16.9)	(4.7)
TOTAL REVENUE BEFORE TRANSFERS										
		35,086,212	37,312,140	39,793,414	40,896,667	41,931,864	41,526,443	43,170,156	3.0	4.0

CITY OF INDEPENDENCE, MISSOURI

COMPARISON OF ESTIMATED REVENUES FOR THE 1996-97 FISCAL YEAR WITH REVISED ESTIMATED REVENUES FOR 1995-96 AND ACTUAL REVENUES FOR PRIOR FISCAL YEARS

ACCT. NO.	GENERAL FUND DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ORIGINAL	REVISED	ESTIMATED	% OVER	% OVER	
		REVENUE 1991-92	REVENUE 1992-93	REVENUE 1993-94	REVENUE 1994-95	ESTIMATE 1995-96	ESTIMATE 1995-96	REVENUE 1996-97	(UNDER)	(UNDER)	PY ORIG	PY REV.
	MISC TRANSFERS	0	18,686	0	0	0	0	0	0	0	0	---
	LESS: EQUIPMENT PURCHASES	0	0	0	0	0	0	0	0	0	0	---
	OPERATING BUDGET TRANSFER	0	0	0	0	0	0	0	0	0	0	---
	NET EQUIPMENT REPLACEMENT	0	18,686	0	0	0	0	0	0	0	0	---
	FOR COUNCIL STRATEGIC GOALS	0	0	0	0	(400,000)	0	0	0	0	0	---
	FROM DEBT PROCEEDS	457,655	361,004	203,000	1,961,905	0	92,031	0	0	0	0	---
	POLICE FORFEITURE FUNDS	0	0	0	0	0	0	0	0	0	0	---
	FOR POLICE TRAINING RESERVE	0	0	0	0	0	0	0	0	0	0	---
	TOTAL TRANSFERS TO DESIG.	457,655	379,690	203,000	1,961,905	(400,000)	92,031	0	0	0	0	---
	(TO) FROM OTHER FUNDS:											
	(TO) FROM CDBG FUND	0	0	0	0	62,125	62,125	60,327	60,327	0	0	---
	(TO) FROM CAPITAL PROJECT FUNDS	3,000	0	0	0	(616,000)	(316,000)	(300,000)	(300,000)	0	0	---
	(TO) FROM EMPL BEN TRUST FUND	0	140,604	0	0	(52,728)	(52,728)	(52,728)	(52,728)	0	0	---
	(TO) FROM TIF CAP PROJECT FUNDS	0	0	0	0	0	0	0	0	0	0	---
	TO GEN. DEBT & INTEREST FUND	(930,000)	(930,000)	0	0	0	0	0	0	0	0	---
	UTILITY FUND TRANSFERS:											
	(TO) FROM WATER FUND	0	0	0	0	0	0	0	0	0	0	---
	TOTAL TRANS. TO OTHER FUNDS	(927,000)	(789,396)	0	0	(606,603)	(306,603)	(291,801)	(291,801)	(51.9)	(51.9)	(4.8)
	TOTAL TRANSFERS	(469,345)	(409,706)	203,000	1,961,905	(1,006,603)	(214,572)	(291,801)	(291,801)	(71.0)	(71.0)	36.0
	TOTAL CURRENT SOURCES	34,616,867	36,902,434	39,956,414	42,858,572	40,925,261	41,311,871	42,878,355	42,878,355	4.8	4.8	3.8

CITY OF INDEPENDENCE, MISSOURI

COMPARISON OF ESTIMATED REVENUES FOR THE 1996-97 FISCAL YEAR WITH REVISED ESTIMATED REVENUES FOR 1995-96 AND ACTUAL REVENUES FOR PRIOR FISCAL YEARS

ACCT. NO.	DESCRIPTION	ACTUAL REVENUE 1991-92	ACTUAL REVENUE 1992-93	ACTUAL REVENUE 1993-94	ACTUAL REVENUE 1994-95	ORIGINAL ESTIMATE 1995-96	REVISED ESTIMATE 1995-96	ESTIMATED REVENUE 1996-97	% OVER (UNDER) PY ORIG	% OVER (UNDER) PY REV.
TOURISM FUND										
3043	TRANSIENT GUEST TAX	280,191	278,129	306,082	327,070	318,500	358,000	358,000	12.4	0.0
3061	INTEREST AND PENALTIES	7,463	969	930	320	500	800	500	0.0	(37.5)
3411	INTEREST INCOME	5,869	5,138	7,240	13,439	12,000	15,000	12,000	0.0	(20.0)
3449	OTHER	0	103	20	28,370	0	727	0	--	0.0
TOTAL REVENUE BEFORE TRANSFERS		293,523	284,339	314,272	369,199	331,000	374,527	370,500	11.9	(1.1)
TRANSFERS:										
(TO) FROM GENERAL FUND		0	0	0	0	0	0	0	--	--
TOTAL CURRENT SOURCES		293,523	284,339	314,272	369,199	331,000	374,527	370,500	11.9	(1.1)
COMMUNITY DEVELOPMENT FUND-										
3204	FEDERAL GRANT-CDBG	764,339	766,153	1,341,200	914,375	1,132,000	1,132,000	1,132,000	0.0	0.0
3433	RENT	0	0	989	0	0	0	0	--	--
3449	OTHER	0	254	24,018	0	0	2,917	0	--	--
REVENUE BEFORE TRANSFERS		764,339	766,407	1,366,207	914,375	1,132,000	1,134,917	1,132,000	0.0	(0.3)
TRANSFERS -										
TRANSFER TO GENERAL FUND						(62,125)	(62,125)	(62,125)		--
TRANSFER TO CAPITAL PROJ. FUNDS		(410,426)				(866,596)	(866,596)	(864,896)	(0.2)	(0.2)
TOTAL CURRENT SOURCES		353,913	766,407	1,366,207	914,375	203,279	206,196	204,979	0.8	(0.6)
RENTAL REHAB										
3219	OTHER	0	230,649	327,075	418,786	448,000	448,000	453,043	1.1	1.1

CITY OF INDEPENDENCE, MISSOURI

COMPARISON OF ESTIMATED REVENUES FOR THE 1996-97 FISCAL YEAR WITH REVISED ESTIMATED REVENUES FOR 1995-96 AND ACTUAL REVENUES FOR PRIOR FISCAL YEARS

ACCT. NO.	DESCRIPTION	1991-92	1992-93	1993-94	1994-95	1995-96	1995-96	1996-97	% OVER (UNDER) PY ORIG	% OVER (UNDER) PY REV.
-----------	-------------	---------	---------	---------	---------	---------	---------	---------	------------------------	------------------------

GENERAL DEBT AND INTEREST FUND-

GENERAL PROPERTY TAXES:

3001	REAL ESTATE	326,630	227,344	232,340	0	0	0	0	---	---
3021	R.R. & OTHER UTILITY	4,025	2,710	2,814	0	0	0	0	---	---

TOTAL TAXES 330,655 230,054 235,154 0 0 0 0 0 0 0 0

3411 INTEREST INCOME 2,679 1,556 1,366 0 0 0 0 0 0 0 0

TOTAL REVENUE BEFORE TRANSFERS 333,334 231,610 236,520 0 0 0 0 0 0 0 0

TRANSFERS:

LOCAL OPTION SALES TAX TRANS. IN FROM GENERAL FUND 930,000 930,000 0 0 0 0 0 0 0 0 0

TOTAL CURRENT SOURCES 1,263,334 1,161,610 236,520 0 0 0 0 0 0 0 0

POWER AND LIGHT FUND-

3360 ELECTRIC SERVICE CHARGES 56,071,165 51,612,807 54,577,936 55,835,641 60,785,000 60,785,000 61,332,000 61,332,000 0.9 0.9

3411 INTEREST INCOME 2,757,306 1,989,706 1,922,341 2,367,703 1,800,000 1,800,000 1,760,000 1,760,000 (2.2) (2.2)

OTHER REVENUE:

3421 INTERFUND CHARGES 113,339 21,164 19,939 0 521,854 521,854 481,840 481,840 (7.7) (7.7)

3431 SALE OF LAND 0 950 0 0 0 0 0 0 0 0 0

3432 SALE OF FIXED ASSETS 26,826 38,923 44,185 58,263 10,000 24,413 10,000 10,000 0.0 (59.0)

3433 RENT 0 0 0 0 0 3,100 0 0 0 0 0

3438 BAD DEBT RECOVERY 40 0 107 50 45,000 45,000 45,000 45,000 0.0 0.0

3449 MISC. NON-OPERATING INCOME 61,819 260,908 13,871 30,667 150,000 150,000 150,000 150,000 0.0 0.0

3452 DEBT RESERVE 0 0 83,777 0 0 0 0 0 0 0 0

TOTAL OTHER REVENUE 202,024 321,945 161,879 88,980 726,854 744,367 686,840 686,840 (5.5) (7.7)

TOTAL CURRENT SOURCES 59,030,495 53,924,458 56,662,156 58,292,324 63,311,854 63,329,367 63,778,840 63,778,840 0.7 0.7

CITY OF INDEPENDENCE, MISSOURI
COMPARISON OF ESTIMATED REVENUES FOR THE 1996-97 FISCAL YEAR WITH REVISED ESTIMATED REVENUES FOR
1995-96 AND ACTUAL REVENUES FOR PRIOR FISCAL YEARS

ACCT. NO.	DESCRIPTION	ACTUAL REVENUE 1991-92	ACTUAL REVENUE 1992-93	ACTUAL REVENUE 1993-94	ACTUAL REVENUE 1994-95	ORIGINAL ESTIMATE 1995-96	REVISED ESTIMATE 1995-96	ESTIMATED REVENUE 1996-97	% OVER (UNDER) PY ORIG	% OVER (UNDER) PY REV.
SANITARY SEWER FUND-										
SEWER SERVICE CHARGES:										
3350	RESIDENTIAL & COMMERCIAL CHARGES	7,129,864	6,392,467	6,809,675	7,743,508	9,295,045	8,963,000	10,548,405	13.5	17.7
3351-2	CONTRACT WASTE & SERVICES	452,439	681,481	532,336	290,967	335,000	260,000	156,000	(53.4)	(40.0)
3353-7	INTERMUNICIPAL AGREEMENTS	118,190	123,235	125,345	131,127	299,748	312,000	337,337	12.9	8.1
3355	ENVIRONMENTAL ASSESSMENTS	172,739	160,000	0	0	0	450	0	--	--
	TOTAL SEWER SERVICE CHARGES	7,873,232	7,357,183	7,467,356	8,165,602	9,923,793	9,535,450	11,041,742	11.2	15.8
3108	BUILDING PERMITS	9,544	21,124	30,512	63,937	45,000	6,000	6,000	(86.7)	0.0
3411	INTEREST INCOME	450,806	306,147	194,747	214,803	92,466	190,000	100,000	8.1	(47.4)
	OTHER REVENUE:									
3421	INTERFUND CHARGES	0	0	0	0	0	0	0	--	--
3432	SALE OF FIXED ASSETS	85,748	4,078	0	6,749	13,000	6,355	10,000	0.0	--
3449	OTHER REVENUE	45,734	36,539	99,286	41,266	65,000	57,645	64,000	(1.5)	11.0
	TOTAL OTHER REVENUE	131,482	40,617	99,286	48,015	75,000	64,000	74,000	(1.3)	15.6
	TOTAL CURRENT SOURCES	8,465,064	7,725,071	7,791,901	8,492,357	10,142,259	9,795,450	11,221,742	10.6	14.6
STORM SEWER FUND-										
	TRANSFER FROM SANITARY SEWER FUN	0	12	1,200	0	196,120	0	0	--	--
WATER FUND-										
3370	WATER SERVICE CHARGES	13,494,780	13,152,995	12,993,270	13,903,486	13,290,439	13,290,439	13,543,628	1.9	1.9
3411	INTEREST INCOME	1,003,920	697,369	682,987	1,058,005	683,000	1,500,000	1,500,000	119.6	0.0
3421	INTERFUND CHARGES	0	137,243	137,244	596,267	596,900	596,900	686,580	--	(100.0)
3432	SALE OF FIXED ASSETS	8,519	9,000	8,691	1,192	0	7,000	0	--	--
3449	OTHER REVENUE	116,410	72,453	127,811	(270,723)	138,000	138,000	147,804	7.1	7.1
	CONTRIBUTION FROM DEVELOPERS	272,622	774,650	0	0	265,000	265,000	240,000	(9.4)	(9.4)
	TOTAL CURRENT SOURCES	14,896,251	14,843,710	13,950,003	15,288,227	14,973,339	15,797,339	16,118,012	7.6	2.0

CITY OF INDEPENDENCE, MISSOURI

COMPARISON OF ESTIMATED REVENUES FOR THE 1996-97 FISCAL YEAR WITH REVISED ESTIMATED REVENUES FOR 1995-96 AND ACTUAL REVENUES FOR PRIOR FISCAL YEARS

ACCT. NO.	DESCRIPTION	ACTUAL REVENUE 1991-92	ACTUAL REVENUE 1992-93	ACTUAL REVENUE 1993-94	ACTUAL REVENUE 1994-95	ORIGINAL ESTIMATE 1995-96	REVISED ESTIMATE 1995-96	ESTIMATED REVENUE 1996-97	% OVER (UNDER) PY ORIG	% OVER (UNDER) PY REV
-----------	-------------	------------------------	------------------------	------------------------	------------------------	---------------------------	--------------------------	---------------------------	------------------------	-----------------------

CENTRAL GARAGE FUND-

3360	CENTRAL GARAGE CHARGES	1,145,445	1,119,042	1,055,708	905,899	1,293,010	1,000,000	1,285,523	(0.6)	28.6
	TOTAL CURRENT SOURCES	1,145,445	1,119,042	1,055,708	905,899	1,293,010	1,000,000	1,285,523	(0.6)	28.6

STAYWELL HEALTH CARE FUND-

	PREMIUMS	3,638,791	3,870,402	4,582,905	4,812,255	4,861,500	4,832,328	5,388,500	10.8	11.5
	TOTAL CURRENT SOURCES	3,638,791	3,870,402	4,582,905	4,812,255	4,861,500	4,832,328	5,388,500	10.8	11.5

SUMMARY - TOTAL REVENUE BEFORE TRANSFERS:

	TOTAL BUDGET - ALL FUNDS:	123,653,454	120,307,840	126,081,361	130,390,089	138,424,826	138,238,371	142,918,416	3.2	3.4
	LESS:									
	CENTRAL GARAGE FUND	(1,145,445)	(1,119,042)	(1,055,708)	(905,899)	(1,293,010)	(1,000,000)	(1,285,523)	(0.6)	28.6
	STAYWELL HEALTH CARE FUND	(3,638,791)	(3,870,402)	(4,582,905)	(4,812,255)	(4,861,500)	(4,832,328)	(5,388,500)	10.8	11.5
	INTERFUND CHARGES FOR SUPPORT SER.	(2,795,338)	(2,747,434)	(2,779,664)	(3,282,979)	(3,824,454)	(3,824,454)	(3,949,710)	3.3	3.3

	NET TOTAL BUDGET - ALL FUNDS	116,073,880	112,570,962	117,663,084	121,388,956	128,445,862	128,581,589	132,294,583	3.0	2.9
--	------------------------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-----	-----

III REVENUE SOURCES

REVENUE MANUAL

REVENUE SOURCE: Real Estate Tax -
Current and Delinquent

ACCOUNT: 3001

AUTHORIZATION: Ordinance 13090 of 08/21/95

DISTRIBUTION OF REVENUE: General, General Debt and Interest Funds (Taxes levied for public health and recreation purposes are reported within the General Fund)

DESCRIPTION, RATE, LEGAL LIMITS:

Real Estate Tax is a tax on all real property subject to taxation within the corporate limits of the City of Independence, Missouri. The levies are for general municipal purposes, for the retirement of general obligation bonds, and for the public health and recreation grounds purposes.

The following is the assessed valuation of taxable property for Independence as of 1/1/95:

Real Property	\$607,752,380
Railroad and Utility Property	7,003,497
Total Current Valuation	\$614,755,877

The general formula used to figure real estate tax is as follows:

Assessed Valuation divided by 100 multiplied by Tax Levy = Tax Amount

Tax rates for general and public health and recreation purposes are limited by Missouri Statutes to \$1.00 and \$.40 per \$100 assessed valuation, respectively. There is no limit on the levy rates for the retirement of general obligation debt.

The levy rates established by Ordinance #13090 of 08/21/95 are as follows:

General Municipal Purposes Levy	\$.52/\$100 Assessed Valuation
Public Health and Recreation Grounds Levy	.23
General Obligation Debt Levy	<u>.00</u>
	\$.75/\$100 Assessed Valuation

PROJECTION:

The estimate is calculated by combining preliminary real estate assessed values provided by Jackson and Clay counties with estimates of new construction provided by the Community Development Department. This total is then multiplied by the current levy. The result is reduced by a 1% county collection fee and 1½% allowance for uncollectible taxes.

REVENUE MANUAL

REVENUE SOURCE: Real Estate Tax - TIF

ACCOUNT: 3002,3003
3004

AUTHORIZATION: Missouri Statue - Chapter 99.845
Ordinance 13090 of 08/21/95

DISTRIBUTION OF REVENUE: Tax Increment Financing Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Revenue generated by the Real Estate Tax (account #3001) that is contractually committed to the Special Allocation Fund in conjunction with a Tax Increment Financing Redevelopment Agreement approved by ordinance or resolution.

3002 Jackson County
3003 Blue Springs, MO
3004 Independence Schools

PROJECTION:

The estimate is based on historical data as well as projections presented in the above described agreement and staff.

REVENUE MANUAL

REVENUE SOURCE: Railroad and Other Utilities **ACCOUNT:** 3021

AUTHORIZATION: Missouri Statute - Chapters 151 and 153

DISTRIBUTION OF REVENUE: General, General Debt and Interest Funds (Taxes levied for public health and recreation purposes are reported within the General Fund.)

DESCRIPTION, RATE, LEGAL LIMITS:

The assessment by the Missouri State Tax Commission is based on length of railroad track or utility lines as furnished by the companies and all other movable property owned or leased (real and personal property) in the City on January 1 of each year. The City certifies the levy rate to Jackson County. The County remits period taxes to the City less 1% collection fee and 1/2% for their assessment fund.

The aggregate assessed valuation of railroad and utility property as of 1/1/95 was \$7,003,497. The City's tax levy is only on the real estate portion of the assessed valuation, personal property is not included. The general formula used to figure the tax is as follows:

$$\text{Assessed Valuation divided by 100 multiplied by Tax Levy} = \text{Tax Amount}$$

PROJECTION:

The estimate is based on historical data of both state and locally assessed real estate valuation of railroad track or utility lines in the City and the current rate of the tax levy. Consideration is also given to account for the new construction.

REVENUE MANUAL

REVENUE SOURCE: Local Option Sales Tax

ACCOUNT: 3041

AUTHORIZATION: Missouri Statute 94.500
Ordinance 3398 of 01/21/74
Ordinance 5777 of 08-20-79

DISTRIBUTION OF REVENUE: General and General Debt and Interest Funds

DESCRIPTION, RATE, LEGAL LIMITS:

On October 9, 1973, the citizens approved through an election a 1% City sales tax on the receipts from sales on all tangible personal property or taxable services at retail establishments within the City of Independence, Missouri. This sales tax is collected by the State at the same time they collect the State and County sales tax. The State then distributes the City sales tax monthly after retaining a 1% collection fee. Individual and business personal property taxes were repealed at that time. Merchants and Manufacturer inventory taxes were repealed the following year.

The rate and legal limit is 1% per \$1.00 of sales.

PROJECTION:

Estimates are based upon historical data as well as the economic outlook for the area and the nation. Factors such as inflation, fluctuations in interest rates, changes in consumer buying power, retail sales trends and unemployment statistics are considered when formulating this projection.

REVENUE MANUAL

REVENUE SOURCE: Cigarette License Tax

ACCOUNT: 3042

AUTHORIZATION: Ordinance 6849 of 12/21/81

City Code 5.12.004

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Every retailer is to pay a tax on all cigarettes sold, offered, delivered, or displayed for sale including those offered through the use of vending machines within the City.

The cigarette tax rate is \$2.50 per thousand for each and all cigarettes sold.

PROJECTION:

The estimate is based upon historical data of tax receipts and annual surveys prepared by the Tobacco Institute.

REVENUE MANUAL

REVENUE SOURCE: Transient Guest Tax

ACCOUNT: 3043

AUTHORIZATION: Ordinance 7014 of 05/17/82

City Code 5.03.003

DISTRIBUTION OF REVENUE: Tourism Fund

DESCRIPTION, RATE, LEGAL LIMITS:

A tax is to be paid on the gross daily rent due from or paid by transient guests of all hotels and motels. Each operator will, on or before the twentieth day of the month following the close of each month, make a return of taxes collected for transient occupancy. At the time the return is filed, the full amount of the tax collected is to be remitted.

A tax rate of 5% of the gross daily rent paid by transient guests of all hotels. The tax was increased from 3% to 5% effective 8/6/79. The tax reporting period changed from quarterly to monthly in 9/82.

PROJECTION:

Estimates are based upon historical data with consideration given to changes in the number of hotel rooms, the average price per room, and the average vacancy rate for hotels in the area. Information is also obtained from the Community Development Department about any special upcoming community events.

REVENUE MANUAL

REVENUE SOURCE: Gas Utility Franchise Fee **ACCOUNT:** 3053

AUTHORIZATION: Ordinance 7019 of 05/17/82 City Code 16.01.002
Ordinance 7062 of 06/21/82 City Code 16.01.003
Ordinance 11406 of 01/07/91
Ordinance 12460 of 07/06/93
Ordinance 12572 of 10/18/93

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Every person, firm or corporation engaged in supplying public utility services (gas) within the City must file a statement showing the gross receipts derived from the operation of such business during that period. Said statement and remittance of the Utility Franchise Fee indicated is to be paid within 30 days after the close of each monthly period.

Missouri Gas Energy will pay the City 9.08% of the gross receipts derived from such business within the City. Delinquent payments will accrue interest at a 18% annual percentage rate for each day of delinquency.

Franchise tax payment was changed from quarterly to monthly remittance in January 1991.

Missouri Gas Energy

PROJECTION:

Due to the unpredictable nature of the weather, the estimate is heavily based upon prior data of tax receipts and the number of heating degree days obtained from the Power and Light Department. Determination is then made as to the correlation between weather and revenues received. Normal conditions are assumed to arrive at the estimate. Other factors such as rate increases and unseasonably cold temperatures are given special consideration.

REVENUE MANUAL

REVENUE SOURCE: Telephone Utility Franchise Fee **ACCOUNT:** 3054

AUTHORIZATION: Ordinance 7019 of 05/17/82 Ordinance 7165 of 09/02/82
Ordinance 7062 of 06/21/82 Ordinance 7321 of 12/20/82

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Every person, firm or corporation engaged in supplying public utility services (telephone) within the City must file a statement showing the gross receipts derived from the operation of such business during that period. Said statement and remittance of the Utility Franchise Fee indicated is to be paid within 30 days after the close of each monthly period.

The telephone company is to pay 9.08% of the gross receipts derived from such business within the City. Delinquent payments will accrue interest at 18% annual percentage rate for each day of delinquency.

Southwestern Bell Telephone Company
United Telephone Company

PROJECTION:

The estimate of this revenue is based on prior years tax receipts and modified by the number of households and rate increase, if any.

REVENUE MANUAL

REVENUE SOURCE: Electric Utility Franchise Fee

ACCOUNT: 3055

AUTHORIZATION: Ordinance 7019 of 05/17/82
Ordinance 7062 of 06/21/82
Ordinance 7359 of 01/17/83

Ordinance 7163 of 09/02/82
Ordinance 7321 of 12/20/82

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Every person, firm or corporation engaged in supplying public utility services (electricity) within the City must file a statement showing the gross receipts derived from the operation of such business during that period. Said statement and remittance of the Utility Franchise Fee indicated is to be paid within 30 days after the close of each monthly period.

A 9.08% fee is levied on the gross receipts derived from such business within the City. Delinquent payments are to accrue interest at a 18% annual percentage rate for each day of delinquency.

Kansas City Power & Light Company

PROJECTION:

Due to the unpredictable nature of the weather, the estimate is heavily based upon prior data of tax receipts and the numbers of cooling degree days obtained from the Power & Light Department. Determination is then made as to the correlation between weather and revenues. Normal conditions are assumed to arrive at the estimate. Other factors such as rate increase and unseasonably hot temperatures are given special consideration.

REVENUE MANUAL

REVENUE SOURCE: Cablevision Utility Franchise Fee **ACCOUNT:** 3057

AUTHORIZATION: Ordinance 3852 of 08/04/75
Resolution 3635 of 09/03/91
Ordinance 12678 of 03/07/94

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Cablevision businesses are to pay the City 3% of the gross annual receipts. The payment is to be made semiannually, the first payment being due 30 days after expiration of 6 months from the date upon which the term of the license commences and the subsequent semiannual installments will mature and be due to the City in a like manner.

American Cablevision
Jones Intercable

PROJECTION:

The estimate is based on historical data and projected increase of the number of households in the City. Any rate increases are also taken into consideration to arrive at the estimate.

REVENUE MANUAL

REVENUE SOURCE: Water Utility Franchise Fee **ACCOUNT:** 3059

AUTHORIZATION: Ordinance 7019 of 05/17/82 City Code 16.01.002
Ordinance 7062 of 09/21/82 City Code 16.01.003
Ordinance 12446 of 06/21/93

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Every person, firm or corporation engaged in supplying public utility services within the City must file a statement showing the gross receipts derived from the operation of such business during that period. The statement and remittance of the Utility Franchise Fee indicated will be paid within 30 days after the close of each monthly period.

A 9.08% fee is levied on the gross receipts derived from such business within the City. Delinquent payments will accrue interest at 18% annual percentage rate for each day of delinquency.

Raytown Water Company

PROJECTION:

The estimate is based on historical data of tax receipts and projected revenue supplied by the public utility. Consideration is also given to known or possible rate increases since they directly affect this revenue.

REVENUE MANUAL

REVENUE SOURCE: Interest & Penalties on Taxes

ACCOUNT: 3061

AUTHORIZATION: Ordinance 7014 of 05/17/82

City Code 5.03.005

DISTRIBUTION OF REVENUE: Tourism Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Transient Guest Tax: City Code Section 5.03.005. Any operator who fails to remit their Transient Guest Tax on or before the twentieth (20th) day of the month following the close of each month will be required to pay a penalty of ten percent (10%) of the amount of tax in addition to the amount of the tax. Failure to remit any delinquency charge on or before a period of thirty days following the date on which the remittance first became delinquent will cause a second delinquency penalty of ten percent (10%) of the amount of the tax in addition to the amount of tax and the ten percent penalty first imposed. Interest of 1% per month or fraction thereof will be due from the date on which the remittance first became delinquent until paid.

PROJECTION:

The estimate is based on historical data provided by the Finance Department.

REVENUE MANUAL

REVENUE SOURCE: Independence Square Benefit District **ACCOUNT:** 3071

AUTHORIZATION: Resolution 2139 of 08/01/83
Ordinance 13090 of 08/21/95

DISTRIBUTION OF REVENUE: Independence Square Benefit District Fund

DESCRIPTION, RATE, LEGAL LIMITS:

A special district was established by the City Council to promote business activity in the Independence Square area.

In 1994-95 the special tax was increased to \$0.44 (44 cents) on each one hundred dollars (\$100.00) assessed valuation due to the statewide reassessment of property values.

The Independence Square Advisory Board (a nine-member advisory board) establishes marketing techniques to promote business in the district and advise the City Council on matters pertaining to the district.

PROJECTION:

Estimates are based on property valuation assessed by the County and the current rate of the tax levy.

REVENUE MANUAL

REVENUE SOURCE: Occupation Licenses

ACCOUNT: 3101

AUTHORIZATION: Ordinance 11689 of 08/19/91 City Code Chapters 2, 5, 19
Ordinance 12053 of 07/07/92
Ordinance 12586 of 11/01/93 City Code 5.08.005
Ordinance 12959 of 03/06/95 City Code 5.08.004

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Every person, whether or not located in the City, desiring to engage in or to continue to engage in any ongoing business, profession, or occupation in the City will be required to obtain an occupation license every year. However, the following professional occupations are exempt from City licensing fees:

1. Minister of the Gospel
2. Duly accredited Christian Scientist practitioner
3. Teacher
4. Professor in a college
5. Priest
6. Lawyer
7. Certified Public Accountant
8. Dentist
9. Chiropractor
10. Optometrist
11. Chiropodist
12. Physician or Surgeon
13. Veterinarian (for veterinary services only)
14. Savings & Loan Associations

The Occupation License Fee is figured on the basis of the annual gross revenue of the business, profession, or occupation. The minimum Occupation License Fee is \$25.00 for gross revenues less than \$25,000. The Occupation License Fee for gross revenue in excess of \$25,000 is \$25.00 plus \$0.29/thousand up to the maximum fee of \$30,000.

PROJECTION:

The estimate is based on historical data with adjustment for newly created and ceased businesses. Data is provided by the Licensing Division of Finance.

REVENUE MANUAL

REVENUE SOURCE: Liquor Licenses

ACCOUNT: 3102

AUTHORIZATION: Ordinance 13074 of 07/17/95

City Code 2.01.003

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Any person who engages in the manufacture, brewing, sale, or distribution of alcoholic beverages within the City limits must obtain a liquor license.

City fees are limited to 150% of the State fee schedule. We currently charge the maximum in all categories.

Issued for a Period of 1 Year

A. Wholesalers of intoxicating liquor	\$375.00
B. Wholesalers of malt liquor, non-intoxicating & intoxicating liquor not in excess of 22% by weight	150.00
C. Wholesalers of malt liquor	75.00
D. Manufacturers/distillers of intoxicating liquor	300.00
E. Manufacturer/distiller of non-intoxicating beer and malt liquor	300.00
F. Manufacturers/distillers of intoxicating liquor not in excess of 22% by weight	150.00
G. Retailers of non-intoxicating beer in the original package	22.50
H. Retailers of non-intoxicating beer by the drink	37.50
I. Retailers of malt liquor and light wine in original package	22.50
J. Retailers of malt liquor and light wine in the Original Package - Sunday Sales	300.00
K. Retailer of malt liquor and light wine by the drink	52.50
L. Retailers of malt liquor and light wine by the drink - Sunday sales	300.00
M. Retailers of intoxicating liquor in the original package	150.00
N. Retailers of intoxicating liquor in the original package - Sunday sales	300.00
O. Retailer of intoxicating liquor by the drink	450.00
P. Restaurant Bar	450.00
Q. Restaurant Bar - Sunday Sales only	300.00
R. Limited non-intoxicating beer sales by drink license	15.00
S. Limited Malt Liquor and Wine Sales by Drink License	37.50

REVENUE MANUAL

REVENUE SOURCE: Liquor Licenses (continued)

ACCOUNT: 3102

DESCRIPTION, RATE, LEGAL LIMITS:

State Legal Limit:

Retail liquor by-the-drink	\$450.00
Restaurant-Bar with at least 50% income from food sales (entitled to serve liquor on Sundays)	300.00
Sale of package liquor	75.00
Sale of package liquor if liquor by-the-drink is permitted within the municipality	150.00
Sale of 5% beer by-the-drink	52.50
Sale of 5% package beer	22.50
Sale of 3.2% beer by-the-drink	37.50
Sale of 3.2% package beer	22.50
Set-up License	90.00

Renewed each year during the month of May.

PROJECTION:

The estimate is based on historical data of revenue and the number of establishments that serve alcoholic beverages as well as information available from the Finance Department. Revenues have been fairly constant during the past several years.

REVENUE MANUAL

REVENUE SOURCE: Exams & Licenses

ACCOUNT: 3103

AUTHORIZATION: Ordinance 13196 of 01/17/96

City Code Chapter 4

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

This revenue is derived from miscellaneous licenses and/or permits and exams which are issued each year. These exams and licenses include electrician exams and licenses, heating and air-conditioning exams and licenses, and plumber exams and licenses.

The fee ranges from \$12.00 to \$2,000.00 depending upon the type of exam and licenses issued.

PROJECTION:

The estimate is based on historical data and information maintained by the Community Development Department regarding the number of various exams and licenses issued as well as information regarding any future construction projects.

REVENUE MANUAL

REVENUE SOURCE: Other Licenses & Permits

ACCOUNT: 3104

AUTHORIZATION: Ordinance 12812 of 08/26/94

City Code 5.08.008

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

This revenue is derived from miscellaneous licenses and/or permits which are issued each year.

Licenses or permits recorded in this account are employee liquor permits, pawnshop manager permit, device licenses, certificates of convenience and necessity, itinerant merchant and vendor licenses, solicitor and peddler licenses, private watchguard/detective licenses, pawnbroker licenses, taxi/ambulance driver permits, etc.

The fee ranges from \$6.25 to \$30,000.00 depending upon the type of license or permit issued.

PROJECTION:

The estimate is based on historical data and information maintained by the Finance Department regarding the number of licenses and permits issued.

REVENUE MANUAL

REVENUE SOURCE: Building Permits

ACCOUNT: 3108

AUTHORIZATION: Ordinance 12053 of 07/07/92
Ordinance 13236 of 01/27/96

City Code Chapter 4
City Code Chapter 4

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

A building permit must be issued before construction of a new single, two-family, multi-family, or commercial building. Fees are based upon the total valuation of a project as estimated by the contractor with final approval by the building inspector. The fee schedule below applies to major remodeling and repairs on existing buildings as well.

Value of Work

\$ 0 - \$ 1,000 = \$ 15.00	
\$ 1,001 - \$ 50,000 = \$ 20.00	plus \$5.00 per each \$1,000 valuation or fraction thereof of total valuation.
\$50,001 - \$500,000 = \$ 75.00	plus \$4.00 per each \$1,000 valuation or fraction thereof of total valuation.
More than \$500,000 = \$575.00	plus \$3.00 per each \$1,000 valuation or fraction thereof of total valuation.

PROJECTION:

The estimated revenue is based on historical data and information maintained by the Community Development Department regarding the number of permits issued as well as information available from the Community Development Department regarding any future construction projects. Housing starts, mortgage rates, and economic conditions both on national and local levels, are other factors taken into consideration in arriving at the estimate.

REVENUE MANUAL

REVENUE SOURCE: Loading Zone Permits

ACCOUNT: 3115

AUTHORIZATION: Ordinance 3862 of 08/28/75
Ordinance 12064 of 07/20/92

City Code 18.016
City Code 18.360

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Annual fee from the owner, agent, or lessee of a building who has submitted an application and received approval from the City for a specific area adjacent to his establishment to be designated by signs as a loading zone, thus as restricting parking.

The annual fee required shall be:

Four dollars (\$4.00) for each linear foot of such loading space, when such space is available during any of the hours between 7:00 a.m. and 6:00 p.m.

Four dollars (\$4.00) for each linear foot of such loading space, when such space is available during hours between 6:00 p.m. and 7:00 a.m.

Four dollars (\$4.00) for each linear foot of such loading space, when such loading space is available during both day and night hours.

The fee required herein will not apply to the erection of signs in front of any public building as defined herein, or in front of any theater, school or church.

PROJECTION:

The estimates are based on the number of feet that were billed for the previous fiscal year. No changes are anticipated in the number of loading zones for the current fiscal year.

REVENUE MANUAL

REVENUE SOURCE: Nursing Home Permits

ACCOUNT: 3120

AUTHORIZATION: Ordinance 5461 of 01/15/79
Ordinance 7690 of 09/06/83

City Code 11.06.003

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Any person who desires to establish, maintain, operate, or conduct a nursing home for the chronically ill will file for a permit. An annual fee of \$25.00 is charged.

PROJECTION:

The revenue estimate is based on the number of nursing homes in the City multiplied by the annual fee.

REVENUE MANUAL

REVENUE SOURCE: Food Handler's Permits

ACCOUNT: 3122

AUTHORIZATION: Ordinance 12053 of 07/07/92
Ordinance 13125 of 10/02/95
Ordinance 13187 of 12/04/95

City Code 11.09.008
City Code 11.10.008
City Code 11.09.008

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Every employee and every employer of such person who prepares, handles, or dispenses food for human consumption will within 10 days of employment as a food handler, obtain a food handler permit. Three year permits are issued upon completion of a food handler training course conducted by the Health Department. Persons working for non-profit organizations are exempt from the permit fee as well as persons 65 and over. However, they are not exempt from the training course.

The fee for a food handler permit is \$10.00.

Duplicate cards are \$3.00

The food handler permits changed from one-year permits to three-year permits in November 1980.

PROJECTION:

Estimates are based upon historical data and information provided by the Health Department. Consideration is given to the number of eating establishments opened and closed and those expected to open during the next fiscal year.

REVENUE MANUAL

REVENUE SOURCE: Massage Therapist Applications

ACCOUNT: 3123

AUTHORIZATION: Ordinance 13170 of 11/20/95

City Code 11.14.006

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Any person who has received a written authorization issued by the Director of Health for the occupation of Massage Therapist (MT) or Apprentice Massage Therapist (AMT) within the City will pay the following fee:

Initial application fee for MT or AMT	\$100.00
Annual license renewal fee for MT or AMT	\$ 10.00
License fee for all other employees	\$ 10.00

PROJECTION:

The revenue estimate is based information provided by the Health Department as to the number of existing Massage Therapists/Apprentice Massage Therapists, plus the number of new applicants (approximately 2-3 per year).

REVENUE MANUAL

REVENUE SOURCE: Other Food Permits

ACCOUNT: 3124

AUTHORIZATION: Ordinance 13171 of 12/01/95
Ordinance 13180 of 12/01/95

City Code 11.09.031

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Health service fees are paid by the food service establishment applicant at the time of the receipt of the following services:

New/remodeled food service establishment plan	
Review/construction/equipment installation supervision	\$300.00
Food service establishment re-opening fee	\$100.00
Food Service Establishment re-inspection fee	\$ 50.00
Temporary food service opening fee	\$ 30.00
Replace lost health permit fee	\$ 25.00

Health permit fees are paid by each food service establishment annually on or before their anniversary date:

Food service establishment permit	\$100.00
Retail food store permit	\$ 50.00
Convenience store permit	\$ 25.00
Mobile food vendor permit	\$ 50.00

PROJECTION:

Health permit revenue estimate is provided by the Health Department and is based on the number of food establishments in the city. Annual health service revenue is based upon historical data and estimation of number of events.

REVENUE MANUAL

REVENUE SOURCE: Motor Vehicle Licenses

ACCOUNT: 3151

AUTHORIZATION: Ordinance 11131 of 04/27/90
Ordinance 11283 of 10/05/90

City Code 18.28.001

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Any person residing within the City, including any business having an office or place of business within the City, who is the owner of a motor vehicle is to pay a motor vehicle license fee for each motor vehicle owned, rented or leased by said person as of January 1 of each year unless the vehicle is used exclusively outside the City or the vehicle has an historic license plate issued by the State, pursuant to Section 301.131 R.S.MO.

City motor vehicle licenses will be per annum and valid from the first day of January to the 31st day of December for each year. Fees are as follows:

Motorcycles and Motortricycles	\$4.50
Passenger Vehicles	5.00
Commercial vehicles (trucks and buses) and recreational vehicles	6.00

License fees will be waived for persons over the age of 65 or disabled veterans.

The City motor vehicle licenses are billed and collected by Jackson County as part of the Personal Property Tax bill.

PROJECTION:

The revenue estimate is based upon information provided by Jackson County for the amount billed in the current year.

REVENUE MANUAL

REVENUE SOURCE: Community Development Block Grant (CDBG)

ACCOUNT: 3204

AUTHORIZATION: Ordinance 13017 of 05/01/95
Ordinance 13078 of 07/17/95

DISTRIBUTION OF REVENUE: CDA Fund

DESCRIPTION, RATE, LEGAL LIMITS:

The Community Development Block Grant Entitlement Program was authorized by Congress in 1974 for cities with populations of 50,000 or more. The primary goal of this program is to develop viable urban communities that offer decent housing, suitable living environments, and economic opportunities for low and moderate income people. Projects in Independence have included housing rehabilitation grants, paint-up grants, commercial facade grants, neighborhood centers, historical preservation, parks development, and street improvements.

PROJECTION:

The estimate for the current fiscal year is based on information from the Community Development Department.

REVENUE MANUAL

REVENUE SOURCE: Emergency Management Assistance **ACCOUNT:** 3210

AUTHORIZATION: Administrative Policy

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

A grant from the Federal Emergency Management Agency (FEMA) for funding 50% of the personal services, office supplies, administrative equipment, and recurring operational expenses of the Emergency Preparedness function of the City Manager's Office.

PROJECTION:

The estimate is based upon information from the application for funding submitted by the Emergency Preparedness Coordinator.

REVENUE MANUAL

REVENUE SOURCE: Public Health Grant

ACCOUNT: 3211

AUTHORIZATION: Ordinance 9068 of 01/21/86
Ordinance 13140 of 10/16/95

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

The Missouri Division of Health provides grants to the Health Department for the promotion of health programs. Current programs include the maternal and child health services program and a general public health program.

PROJECTION:

Information about the existing and estimated grants are obtained from the Health Department.

REVENUE MANUAL

REVENUE SOURCE: Community Health Education

ACCOUNT: 3212

AUTHORIZATION: Ordinance 13264 of 02/20/96

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

The Missouri Division of Health provides grants to the Health Department for the promotion of health programs. This program involves conducting an in depth survey of health concerns and educational needs of the community.

PROJECTION:

Information about the existing and estimated grants are obtained from the Health Department.

REVENUE MANUAL

REVENUE SOURCE: 55 MPH Compliance Grant

ACCOUNT: 3213

AUTHORIZATION: Resolution 2525 of 09/26/85
Ordinance 9018 of 12/02/85

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

A grant from the Missouri Department of Highway Safety to reimburse the City for costs incurred (overtime and equipment) in conducting a program of 55 mph speed enforcement on I-70.

PROJECTION:

Estimates include using the average monthly revenue for the current grant ending September 30 and the portion of the estimated new grant award on October 1 expected to be received during the next fiscal year. Information about the grant is obtained from the historical data and the Police Department.

REVENUE MANUAL

REVENUE SOURCE: Dial-A-Ride

ACCOUNT: 3218

AUTHORIZATION: Ordinance 13224 of 01/02/96

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

The Kansas City Area Transportation Authority includes in its Federal Operating Assistance Grant application a set sum to be reimbursed to the City of Independence to offset a portion of the total cost incurred by the community in operating the "Dial-A-Ride" service, a transportation program for the elderly and handicapped.

PROJECTION:

Estimate is based on historical information and contractual information furnished by the Community Development Department.

REVENUE MANUAL

REVENUE SOURCE: Other Federal Grant Sources

ACCOUNT: 3219

AUTHORIZATION: Various Ordinances

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

To record federal grants not specifically identified in any other account (including DWI grants).

PROJECTION:

Estimate is based on historical information furnished by various department.

REVENUE MANUAL

REVENUE SOURCE: Financial Institutions Tax

ACCOUNT: 3241

AUTHORIZATION: Missouri Statute - Chapter 148

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

This tax is paid to the State by all banks, trust companies, credit institutions, credit unions, insurance companies and savings and loan associations. The State withholds a 2% collection fee and remits the remainder of the funds to counties for distribution to political subdivisions within the County. In January 1982, the Missouri Supreme Court declared the intangible tax on savings and loan associations and credit unions unconstitutional (Missouri Statute - Section 148.48, Jefferson Savings and Loan Association V. Goldbert, 626 swzd 640 (MO BANC 1982)). Savings and loan associations were previously required to pay a 2% tax on gross revenues whereas banks and other financial institutions were taxed on profits. As a result of the Supreme Court decision, all financial institutions are now taxed on profits.

PROJECTION:

Revenue has declined steadily since the Missouri Supreme Court ruling on the intangible tax in 1982. Part of the decline can be attributed to the fact that savings and loan associations are now taxed on profits instead of gross revenues. In addition, profits of financial institutions as a whole have been declining in the past few years.

The estimate is based on historical data due to the indeterminate nature of this revenue source.

REVENUE MANUAL

REVENUE SOURCE: Gasoline Tax

ACCOUNT: 3242

AUTHORIZATION: Missouri Statute - Chapter 142.025

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

This tax is levied and collected by the State on the purchase of motor vehicle fuel at retail. The proceeds are to be used solely for construction, reconstruction, maintenance, repair, policing, signing, lighting and cleaning roads and streets in the City. The rate of which 15% of the total collected by the State is remitted to cities based on their population is as follows:

Through April 6, 1987	\$0.07/gallon
Starting April 7, 1987	\$0.11/gallon
Starting April 1, 1992	\$0.13/gallon
Starting April 1, 1994	\$0.15/gallon
Starting April 1, 1996	\$0.17/gallon
Starting April 1, 2008	\$0.11/gallon*

*The Statutes (142.025 RSMo) provides for the reduction of this tax, effective April 1, 2008.

PROJECTION:

The estimate is based on historical data as well as the price on crude oil which has a direct impact on consumption and the gasoline prices at the pump.

REVENUE MANUAL

REVENUE SOURCE: Motor Vehicle Fees **ACCOUNT:** 3243

AUTHORIZATION: Section 30(b) Article 4 of the Constitution
of the State of Missouri

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Any increase in state license fees and taxes on motor vehicles, trailers, motorcycles, mopeds and motortricycles over and above those in effect September 17, 1979, will be distributed to the counties, cities, and the state road fund. Cities receive 15% of the increase in the state license fees and taxes on motor vehicles with amounts allocated based on population.

PROJECTION:

The estimate is based on historical data as well as the trend of automobile sales at both the national and local level. In addition, interest rates on consumer loans and economic conditions as a whole were considered in arriving at the estimate.

REVENUE MANUAL

REVENUE SOURCE: Motor Vehicle Sales Tax

ACCOUNT: 3244

AUTHORIZATION: Section 30(A), Article 4 of the Constitution of the State of Missouri

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

One-half of the proceeds from the State Sales Tax on all motor vehicles, trailers, motorcycles, mopeds, and motortricycles will be dedicated for highway and transportation use. Fifteen percent of these proceeds will be allocated to incorporated cities, towns, and villages. The amount distributed to each city is prorated based upon population.

PROJECTION:

The estimate is based on historical data as well as the trend of the automobile sales at both the national and local level. In addition, interest rates on consumer loans and the economic conditions as a whole were considered in arriving at the estimate.

REVENUE MANUAL

REVENUE SOURCE: County Urban Road System (CURS) **ACCOUNT:** 3271

AUTHORIZATION: Missouri Statute 137.557

DISTRIBUTION OF REVENUE: Street Improvement Fund

DESCRIPTION, RATE, LEGAL LIMITS:

The County Urban Road System (CURS) grant is an allocation from Jackson County to the various cities of the County for projects which have been approved by the County. The distribution represents a portion of the County's road and bridge tax. The costs of the approved projects are actually paid directly by the County. The cities do not receive cash.

PROJECTION:

The yearly allocation of the CURS grant is approximately \$250,000. The revenue is not recognized as earned by the City, however, until funds have been expended for the projects by the County. Prior to 1982-83, CURS revenue, and the related expenditures were not accounted for by the City, but recorded by the County.

REVENUE MANUAL

REVENUE SOURCE: Jackson County Drug Task Force

ACCOUNT: 3272

AUTHORIZATION: Ordinance 11207 of 07/16/90

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

The reimbursement for police officers working on drug enforcement. The source of revenue is from the anti-drug sales tax approved by the County voters on 11/07/89 and re-authorized on 11/07/95 for another seven years.

PROJECTION:

Estimates are based upon historical data provided by the Police Department.

REVENUE MANUAL

REVENUE SOURCE: D.A.R.E. Program

ACCOUNT: 3274

AUTHORIZATION: Ordinance 11776 of 10/21/91

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Funding for two police officers assigned to the City's DARE Program. The source of revenue is from the anti-drug sales tax approved by the County voters on 11/07/89 and was re-authorized for seven years on 11/07/95.

PROJECTION:

Estimates are based upon historical data provided by the Police Department.

REVENUE MANUAL

REVENUE SOURCE: Mid-America Regional Council (MARC) **ACCOUNT:** 3275

AUTHORIZATION: Various Ordinances

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

To record grants received from Mid-America Regional Council.

PROJECTION:

Estimates are based upon historical and contractual information furnished by the Public Works Department.

REVENUE MANUAL

REVENUE SOURCE: Electric Service In Lieu of Taxes **ACCOUNT:** 3281

AUTHORIZATION: Declaratory Suit of 07/01/80
Ordinance 12381 of 04/19/93 City Code 16.07.001
Resolution 3890 of 05/17/93

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Although the Power and Light Fund is a City owned utility, it is subject to payment to the City's General Fund of an amount "In Lieu of Taxes" as are normally levied on investor owned utilities. This includes the sum of:

1. 9.08% of the gross receipts derived from operation of an electric utility;
2. The amount of real estate property taxes (including utility property tax) due if Power and Light was a private utility; and,
3. The amount of 1% of City sales tax payable for local purchases.

PROJECTION:

The estimate is obtained from the Power and Light Department projected gross receipts for the year. Another major factor that would change this revenue drastically is the weather. Due to the unpredictability of the weather, initial estimates are made based on normal temperatures and adjustments are made when abnormal conditions are experienced.

REVENUE MANUAL

REVENUE SOURCE: Water Service In Lieu of Taxes

ACCOUNT: 3282

AUTHORIZATION: Ordinance 7062 of 07/03/82
Ordinance 7321 of 12/31/82
Ordinance 12381 of 04/19/93

City Code 16.01.002
City Code 16.07.001

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

The Missouri Water Company was purchased on April 1, 1986, becoming known as the Independence Water Department. Although the Water Fund is a City owned utility, it is subject to payment to the City's General Fund of an amount "In Lieu of Taxes" as normally levied on investor owned utilities. The sum to be collected is to include:

1. 9.08% of the gross receipts derived from operation of the water utility;
2. The amount of real estate property taxes (including utility property tax); and,
3. The amount of 1% of City sales tax payable for local purchases.

PROJECTION:

The estimate is obtained from the Water Department's projected water gross receipts for the year. Other major factors that would change this revenue drastically are the temperature and the amount of rainfall. Due to the unpredictability of these factors, initial estimates are made based on normal weather conditions and adjustments are made when abnormal conditions are experienced.

REVENUE MANUAL

REVENUE SOURCE: Sanitary Sewer Service In Lieu of Taxes **ACCOUNT:** 3283

AUTHORIZATION: Ordinance 12381 of 04/19/93 City Code 16.07.001

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

The Sanitary Sewer Fund is a City owned utility and is required to make a payment to the City's General Fund of an amount "In Lieu of Taxes" as are normally levied on investor owned utilities. This includes the sum of:

1. 9.08% of the gross receipts derived from operation of an electric utility;
2. The amount of real estate property taxes (including utility property tax); and,
3. The amount of 1% of City sales tax payable for local purchases.

PROJECTION:

The estimate is obtained from the Water Pollution Control Department's projected gross receipts of the Sanitary Sewer Fund for the year. A major factor that would change this revenue is a drastic drop in water consumption usually due to the change in the weather. Due to the unpredictability of the weather, initial estimates are made based on normal temperatures and adjustments are made when abnormal conditions are experienced.

REVENUE MANUAL

REVENUE SOURCE: Planning and Zoning Fees **ACCOUNT:** 3302

AUTHORIZATION: Ordinance 13236 of 01/27/96 City Code Chapters 14 & 17

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

1. A Home Occupation Permit allows use of a residence for a limited business venture provided it does not disrupt the character of the surrounding residential neighborhood. An occupation license is still needed to conduct business. Permit fee \$40.00
2. Upon submission of an application for subdivision, the subdivider will pay:

Pre-application or sketch plat application fee	\$100.00
Preliminary application fee	\$200.00, plus \$1.00 per lot.
Final plat fee (paid upon submission of final plat)	\$200.00, plus \$1.00 per lot
3. The following fees will accompany each application for a final site plan:

Standard	0 - 5 acres	\$250.00
Major	more than 5 acres	\$500.00
4. Fees for rezoning or special use permit applications are:

Standard	0 - 10 acres	\$250.00
Major	more than 10 acres	\$500.00
5. Whenever any person does file a petition for the vacation of any street or public place, he will complete an application from the Community Development Department. A fee of \$100.00 will accompany this application.

PROJECTION:

Estimates are based on historical data and information provided by the Community Development Department.

REVENUE MANUAL

REVENUE SOURCE: Board of Adjustment Fees

ACCOUNT: 3303

AUTHORIZATION: Board of Adjustment By-Laws of 6/63
Ordinance 13236 of 01/27/96

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

The Board of Adjustment will take action only in reference to a specific lot when it has determined that a permit has been incorrectly issued or denied, or when it is determined that the City Code, Article 1 Chapter 14 has been incorrectly interpreted, or when the appellant believes undue and unnecessary hardship due to the application of a provision or provisions in the Code to a specific lot or tract. The board will charge a fee of \$150.00 for each application filed.

PROJECTION:

Estimates are based upon historical data provided by Community Development Department.

REVENUE MANUAL

REVENUE SOURCE: Fees for Copies of Official Documents **ACCOUNT:** 3304, 3305
3306, 3398

AUTHORIZATION: Ordinance 12057 of 07/16/92

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Fees charged for copies of certain official documents available to the public and corresponding services other than those set forth in the City Code or established by separate ordinance or resolution. This includes the sale of maps, books, plans, police reports and fire reports.

3304 Sale of Maps, Books, & Plans
3305 Sale of Police Reports
3306 Sale of Fire Reports
3398 Miscellaneous Charges

PROJECTION:

Estimates are based on historical data with information about fee changes or new types of documents available obtained from the Police, Fire and Community Development Departments.

REVENUE MANUAL

REVENUE SOURCE: Computer Service Charge

ACCOUNT: 3307

AUTHORIZATION: Ordinance 13148 of 11/06/95

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

This revenue represents reimbursement of all costs for processing of voter registration records for the Jackson County Board of Election Commissioners.

PROJECTION:

Estimates are based upon historical data and trends connected with the Board's activities during election and non-election years. Consideration was also given to possible special elections which could be called during the next fiscal year, and information furnished by the Management Information Services Department.

REVENUE MANUAL

REVENUE SOURCE: Tax Increment Financing (TIF)
Application Fee

ACCOUNT: 3308

AUTHORIZATION: Resolution #4148 of 05/30/95

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Each TIF applicant will pay a \$10,000 application fee. This fee is used to pay for costs incurred by the City in processing and reviewing the application.

PROJECTION:

The estimate is based on historical data and information provided by the Community Development Department.

REVENUE MANUAL

REVENUE SOURCE: Animal Shelter Charges

ACCOUNT: 3311

AUTHORIZATION: Ordinance 12053 of 07/06/92

City Code 3.01.007

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Any animal or fowl impounded in the public animal shelter of the City will be released to the owner upon payment of the following fees for the total period of any impoundment. Unclaimed dogs and cats may be adopted for \$20.00 and \$10.00 respectively.

	<u>Neutered</u>	<u>Unneutered</u>
A. Impounding:		
Dog - 1st impoundment	\$30.00	\$50.00
Dog - after 1st impoundment	\$30.00	\$65.00
Cat	\$30.00 (all)	
Rabbit and fowl	\$10.00 (all)	
Any other animal - 1st impoundment	\$50.00 (all)	
Any other animal - after 1st impoundment	\$65.00 (all)	
B. Feeding and caring each day of impoundment:		
Each horse, mare, mule, colt, cow, bull, steer	\$20.00	
Each jack, jennie, calf, sheep, goat, hog	\$12.00	
Each dog	\$10.00	
Each cat	\$ 8.00	
Each unspecified animal or fowl	\$ 4.00	
Expanded after hours release fee	\$25.00	
C. Fees for adopting unclaimed dogs or cats and for animal disposal:		
Adoption		
Dogs (all)	\$20.00	
Cats (all)	\$10.00	
Disposal		
Incineration	\$10.00	
Pick up	\$10.00	

PROJECTION:

Estimates are based upon historical data and information furnished by the Animal Control Division of the Health Department.

REVENUE MANUAL

REVENUE SOURCE: Identification Tags (animals)

ACCOUNT: 3312

AUTHORIZATION: Administrative Policy

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Upon request, a new pet owner can have an information microchip placed in an adopted animal's neck for future identification. This service is provided for a fee of \$8.50/animal. The service is for animals adopted from the animal shelter only. All animals that are picked up by Animal Control are scanned for a microchip.

PROJECTION:

Estimates are based on information provided by the Animal Control Division of the Health Department.

REVENUE MANUAL

REVENUE SOURCE: School Resource Officer

ACCOUNT: 3314

AUTHORIZATION: Ordinance 13306 of 04/01/96

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Independence Board of Education pays for a police officer at each high school during the school year. The school district is to reimburse the City on an actual cost basis.

PROJECTION:

Estimates are based upon data provided by the Police Department.

REVENUE MANUAL

REVENUE SOURCE: Alarm Charges - Police Department **ACCOUNT:** 3315

AUTHORIZATION: Ordinance 6652 of 07/06/81

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

A fee for connection to the burglar alarm panel maintained by the Police Department.

There is an annual user fee of \$180 per year for each connection to the burglar alarm panel within the Police Department payable January 1 of each year. Application after January 1 will be prorated at \$15 per month up to the maximum \$180 fee. An additional charge of 5% will be added to all late payments.

PROJECTION:

Estimates based upon historical data and information obtained from the Police Department.

REVENUE MANUAL

REVENUE SOURCE: Arts & Crafts Fees

ACCOUNT: 3322

AUTHORIZATION: Ordinance 6221 of 07/07/80
Ordinance 6338 of 09/01/81
Ordinance 12785 of 07/05/94

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

This revenue source encompasses more than just arts and crafts. It is to provide a wide range of activities for people with different interests. Below is a list of activities and their corresponding fees:

- | | |
|---|--------------------------|
| 1. Craft Classes
(ceramics, tole painting, drawing,
painting, and similar activities) | \$ 5.00 - \$20.00/person |
| 2. Krafts for Kids | \$ 1.00 |
| 3. Tumbling for Tots | \$ 10.00/child |
| 4. Fit for Life | \$ 10.00/person |
| 5. Gymnastics | \$ 10.00/person |
| 6. Aerobics Dance Class | \$ 15.00/person |
| 7. Exercise Class | \$ 20.00/person |
| 8. Tennis - Summer | \$ 20.00/person |
| 9. Ball Room Dance Class | \$ 25.00/couple |
| 10. Western Dance Class | \$ 20.00/couple |
| 11. Theatre Class | \$ 5.00 - \$20.00/person |

PROJECTION:

Estimates based upon historical data with consideration given to information about changes in classes, fees, or class enrollment provided by the Parks and Recreation Department.

REVENUE MANUAL

REVENUE SOURCE: Park Concessions

ACCOUNT: 3323

AUTHORIZATION: Administrative Policy

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Concession stands at Mill Creek, Santa Fe Trails, Chrysler Stadium, Cassell Park and Little Blue Recreation area are operated on a contractual basis. The contract allows the City to receive a percentage of gross sales.

PROJECTION:

Estimates based upon historical data and contract information provided by the Parks and Recreation Department.

REVENUE MANUAL

REVENUE SOURCE: Dickinson Pool

ACCOUNT: 3326

AUTHORIZATION: Ordinance 6221 of 07/07/80
Amended 09/01/81
Ordinance 12785 of 07/05/94

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Dickinson Pool is the City's public pool. It is open from the first weekend in June through the second weekend in August.

Single admission fee:	\$ 1.50/child (11 years and younger) 2.00/adult (12 years and older)
Season passes:	\$35.00/child \$40.00/adult \$75.00/family

PROJECTION:

Weather conditions always affect receipts to some degree. The month of June generates more than 50% of the revenue because of the purchase of season passes.

The projections are based on historical data and information provided by the Parks and Recreation Department.

REVENUE MANUAL

REVENUE SOURCE: Sermon Community Center
Membership Fees

ACCOUNT: 3327

AUTHORIZATION: Resolution 1788 of 07/20/81
Ordinance 12785 of 07/05/94

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

A membership year is from September 1 to August 31.

Membership fees:

	<u>Resident</u>	<u>Non-Resident</u>
Ages 13 to 60	\$15.00/year	\$25.00/year
60 and over	\$ 5.00/year	\$10.00/year
Family Membership	\$45.00/year	\$75.00/year

Guest fee is \$1.00/visit.

A membership fee is not required to participate in classes offered (i.e., arts and crafts, bridge, aerobic dance, exercise).

PROJECTION:

Estimates are based upon historical data with information about membership trends furnished by the Parks and Recreation Department.

REVENUE MANUAL

REVENUE SOURCE: Recreation Rentals

ACCOUNT: 3329

AUTHORIZATION: Ordinance 6221 of 04/07/80
Administrative Policy of 09/01/81
Ordinance 12785 of 07/05/94

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

The City rents out facilities and equipment as follows:

	<u>For-Profit Organizations</u>	<u>Non-Profit Organization</u>
1. Memorial Building		
Meeting Room	\$20.00/hr (\$ 60.00 min.)	\$ 5.00/hr (\$15.00 min.)
Theater	\$25.00/hr (\$100.00 min.)	\$10.00/hr (\$40.00 min.)
Gym	\$40.00/hr (\$160.00 min.)	\$15.00/hr (\$60.00 min.)
Fee for use of public address system	\$5.00	
2. Community Center - Sermon Center		
Meeting Room	\$20.00/hr (\$ 60.00 min.)	\$ 5.00/hr (\$15.00 min.)
Theater	\$25.00/hr (\$100.00 min.)	\$10.00/hr (\$40.00 min.)
Gym	\$40.00/hr (\$160.00 min.)	\$15.00/hr (\$60.00 min.)
3. Crysler Stadium		
8 a.m. to 6 p.m.	\$ 75.00	\$ 50.00
6 p.m. to 11 p.m.	\$ 90.00	\$ 60.00
8 a.m. to 11 p.m.	\$120.00	\$ 90.00
4. Athletic Fields		
8 a.m. to 6 p.m.	\$ 50.00	\$ 25.00
6 p.m. to 11 p.m.	\$ 60.00	\$ 40.00
8 a.m. to 11 p.m.	\$ 90.00	\$ 60.00

REVENUE MANUAL

REVENUE SOURCE: Recreation Rentals (continued)

ACCOUNT: 3329

DESCRIPTION, RATE, LEGAL LIMITS:

	<u>For-Profit</u>	<u>Non-Profit</u>
5. George Owens Nature Park Lodge/Upper Shelter House/ Lower Shelter House Day Camps	\$20.00/hr \$50.00/person	\$ 5.00/hr
6. Shelter Houses	\$20.00/hr	\$ 5.00/hr
7. Arts and Crafts Show Booth Space Rental First two floors Third & Fourth floors	\$50.00/space \$40.00/space	

PROJECTION:

The revenue estimate is based on historical data and information provided by Parks and Recreation Department.

REVENUE MANUAL

REVENUE SOURCE: Admission/National Frontier Trails Center **ACCOUNT:** 3330

AUTHORIZATION: Ordinance 11131 of 04/16/90
Ordinance 12702 of 04/04/94
Ordinance 12783 of 07/05/94

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Admission fee schedule to the National Frontier Trails Center was established and passed on April 3, 1990 by the voters.

Admission Schedule:

Adults, 18 and over	\$2.50
Students ages 10 through 17	\$1.00
Children under 10	Free
Scheduled group tours of ten or more	\$2.00
School Groups	\$0.50 (sponsors free)

Auditorium Rental:

Non-Profit Organization	\$20.00/hr (2 hour minimum)
For-Profit Organization	\$40.00/hr (2 hour minimum)

National Frontier Trails Center first opened March 24, 1990 and is open year-round with the exception of four holidays.

PROJECTION:

Estimates are provided by the Director of the National Frontier Trails Center.

REVENUE MANUAL

REVENUE SOURCE: National Frontier Trails Center
Gift Shop

ACCOUNT: 3332

AUTHORIZATION: Administrative Policy

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

This revenue encompasses the sale of various gift type items sold at the National Frontier Trails Center. Some of the gift items include shirts, books, souvenirs, toys, doll kits, candles, food, candy, etc.

The City is the owner of the copyright for the book, Bound for the Promised Land, written by Bill Bullard while under contract with the City, and it depicts the history of the people who followed the frontier trails.

PROJECTION:

Estimates are based on historical data and information provided by the Director of the National Frontier Trails Center.

REVENUE MANUAL

REVENUE SOURCE: Admission/Vaile Mansion

ACCOUNT: 3335

AUTHORIZATION: Ordinance 12626 of 12/20/93
Ordinance 12699 of 04/04/94

DISTRIBUTION OF REVENUE: Miscellaneous Expendable Trust Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Lots 52 & 53 of Subdivision Vaile Parks was given to the City by Mary Mildred DeWitt to insure preservation and protection of this historical and cultural asset.

The Vaile Mansion houses the Mary Mildred DeWitt Victorian Museum and is operated by the Board of Trustees -- DeWitt-Vaile Foundation.

The Victorian Society of the Vaile Mansion - DeWitt Museum provides funding for the restoration and preservation of the Vaile and the Mary Mildred Victorian Museum.

Admission Rates:

Adults	\$3.00
Senior Citizens over 62	\$2.50
Children ages 6 thru 16	\$1.00
Children ages 5 and under	Free
Scheduled group tours of 15 or more	\$2.50 each
School Groups	\$1.00 per student (teacher is free)
3-Site - Adult Combination Ticket	\$6.00

Vaile Mansion first opened April 1, 1984 and is opened from April 1st to October 31 each year.

PROJECTION:

Estimates are provided by the Tourism Department.

REVENUE MANUAL

REVENUE SOURCE: Cemetery Charges

ACCOUNT: 3341, 3342,
3343

AUTHORIZATION: Ordinance 12784 of 07-05-94

City Code 6.01.005

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Charges only apply to Woodlawn Cemetery which is owned and operated by the City.

Single grave space <u>in all sections and subdivisions</u>	\$ 545.00
Double deep lawn crypt including two openings, two closings, the marker foundation and two canopy services	\$2,000.00
Opening and closing graves five and one-half feet in length or longer including canopy services	\$ 475.00
Saturday and holiday interments	\$ 70.00 extra
Monument bases	\$ 70.00 minimum (\$0.30/sq inch)

3341 Sale of Cemetery Lots
3342 Monument Bases
3343 Grave Opening and Closing

PROJECTION:

Due to the uncertainty of this revenue source, the estimate is based on the average revenue for the last five years.

REVENUE MANUAL

REVENUE SOURCE: Sewer Service Charge

ACCOUNT: 3350, 3351,
3352

AUTHORIZATION: Ordinance 12027 of 06/29/92
Ordinance 12393 of 05/03/93
Ordinance 12954 of 02/27/95

City Code 7.07.003
City Code 7.07.005
City Code 7.07.003

DISTRIBUTION OF REVENUE: Sanitary Sewer Fund

DESCRIPTION, RATE, LEGAL LIMITS:

A charge for the use and services provided by wastewater treatment system. It is to be collected from each customer connected to the system or from those who are not connected but to whom the system is available.

	<u>May, 1995</u> <u>Base Fee</u>	<u>May, 1995</u> <u>Consumption</u>	<u>July, 1996</u> <u>Base Fee</u>	<u>July, 1996</u> <u>Consumption</u>
Residential	\$6.22/mo	\$1.1780/ccf	\$6.57/mo	\$1.4537/ccf
Residential on Private system	\$5.37/mo	\$1.1780/ccf	\$5.72/mo	\$1.4537/ccf

Commercial and Industrial Users rate per connection is dependent upon meter size and standard industrial classification (SIC) code. Consumption rate is \$1.1780/ccf as of May 1, 1995. Consumption rate is \$1.4537/ccf starting July 1, 1996.

Non-resident users rate per connection for sanitary sewer customers whose property is situated outside the city limits are 1.5 times the appropriate base rate for private sewers. Consumption rate is \$1.1780/ccf through June 30, 1996. Consumption rate is \$1.4537/ccf as of July 1, 1996.

Sewer rates were increased on 6/17/85.

- 3350 Charges for Services - Sewer
- 3351 Industrial Waste Surcharge
- 3352 Contract Waste Treatment

PROJECTION:

Estimates are based upon historical data from monthly billing reports and information provided by the Water Pollution Control Department.

REVENUE MANUAL

REVENUE SOURCE: Intermunicipal Sewer Agreements **ACCOUNT:** 3353, 3354,
3357

AUTHORIZATION: Ordinance 5550 of 03/12/79
Ordinance 7234 of 10/07/82
Ordinance 10007 of 10/19/87

DISTRIBUTION OF REVENUE: Sanitary Sewer Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Revenue collected by the City, through a cooperative agreement with the City's of Sugar Creek, Kansas City, and Lee's Summit for reciprocal sewer service.

Sugar Creek:

A. User Volume Related Cost	\$0.37 ccf
B. Residential Users (per connection per month	\$2.92
Commercial customers (per connection per month	\$1.97

Kansas City:

The monthly service charge shall be equal to the higher average monthly residential charge of Kansas City or Independence.

Lee's Summit:

The monthly service charge is based on actual flow measurement times percentage rate of total flow.

3353 Intermunicipal Sewer Agreement - Sugar Creek
3354 Intermunicipal Sewer Agreement - Kansas City
3357 Intermunicipal Sewer Agreement - Lee's Summit

PROJECTION:

The estimates are based on historical data and information provided by the Water Pollution Control Department.

REVENUE MANUAL

REVENUE SOURCE: Environmental Assessments

ACCOUNT: 3355

AUTHORIZATION: Administrative Policy

DISTRIBUTION OF REVENUE: Sanitary Sewer Fund

DESCRIPTION, RATE, LEGAL LIMITS:

The Water Pollution Control Department has been assigned the primary responsibility for assessing potential environmental problems within the City and recommending possible solutions. The scope of this review is not limited to the Sanitary Sewer Fund, but rather may involve any aspect of the City's operations including the General Fund and any of the City's utility or internal service funds. Program costs will, therefore, be assessed based on direct services provided including on-site investigations, advisory, assessment of environmental liabilities, etc.

PROJECTION:

The revenue estimate is provided by the Director of Water Pollution Control.

REVENUE MANUAL

REVENUE SOURCE: Electric Service Charges **ACCOUNT:** 3360, 3361,
3362, 3363

AUTHORIZATION: Ordinance 10694 of 05/26/89

DISTRIBUTION OF REVENUE: Power & Light Fund

DESCRIPTION, RATE, LEGAL LIMITS:

A charge for the use and services provided by the Power and Light Department. It is to be collected from each customer connected to the system.

3360 Charges for Services
3361 Temporary Services
3362 Other - Border Customers
3363 Other

PROJECTION:

The revenue estimate is provided by the Rate Division Manager at the Power and Light Department.

REVENUE MANUAL

REVENUE SOURCE: Water Service Charges **ACCOUNT:** 3370, 3371,
3372, 3373,
3374, 3375,
3376

AUTHORIZATION: Ordinance 9273 of 05/19/86
Ordinance 9579 of 12/01/86
Ordinance 11292 of 10/01/90

DISTRIBUTION OF REVENUE: Water Fund

DESCRIPTION, RATE, LEGAL LIMITS:

A charge for consumption and services provided by the Water Department is to be collected from each customer connected to the system.

3370 Charges for Services
3371 Renewal Fee
3372 Private Fire Protection
3373 Taps
3374 Special Appointment Readings
3375 Temporary Water Service
3376 Other

PROJECTION:

The revenue estimate is provided by the Water Department.

REVENUE MANUAL

REVENUE SOURCE: Central Garage Charges

ACCOUNT: 3380

AUTHORIZATION: Ordinance 8226 of 08/06/84

DISTRIBUTION OF REVENUE: Central Garage Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Charge for services provided involving maintenance, fuel, and parts for vehicles rated to other funds within the City.

PROJECTION:

Since the Central Garage Fund is an Internal Service Fund, the revenues are established at a level sufficient to cover the operating costs of the Central Garage facility.

REVENUE MANUAL

REVENUE SOURCE: Excavation Repair Charges

ACCOUNT: 3391

AUTHORIZATION: Ordinance 12796 of 07/29/94

City Code 17.05.007

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Backfilling and resurfacing of any excavation upon any street, sidewalk, alley or public place, may be made by the permit holder in accordance with the Public Works Manual and the Street Opening Policy. Upon the request of the permit holder, the backfilling and resurfacing of any such cut and excavations will be made by the Public Works/Maintenance Department.

Street repair fees when made by the City:

Granular backfill - per cubic yard	\$ 13.50
minimum backfill fee	50.00
Asphalt resurfacing - per square yard	12.00
minimum resurfacing fee	25.00
Concrete resurfacing - per 1/4 cubic yard	75.00
minimum resurfacing fee	300.00

PROJECTION:

Estimates are based upon historical data provided by Public Works Department.

REVENUE MANUAL

REVENUE SOURCE: Sale of Street Signs

ACCOUNT: 3392

AUTHORIZATION: Ordinance 10442 of 10/14/88

City Code 14.540

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

It is the responsibility of the developer to install, at his cost; and, in accordance with the Public Works Manual, all necessary street signs. The cost of the street sign installed will vary depending on the type and size of the sign.

PROJECTION:

Estimates are based upon historical data.

REVENUE MANUAL

REVENUE SOURCE: Special Assessments

ACCOUNT: 3393

AUTHORIZATION: Administrative Policy
Ordinance 11797 of 11/18/91

City Code Chapter 15

DISTRIBUTION OF REVENUE: Revolving Public Improvement, General, Water and Sanitary Sewer Funds

DESCRIPTION, RATE, LEGAL LIMITS:

Special Assessments are special tax bills assessed against property owners for special work performed. Public hearings are held to assess the public necessity of the construction of sanitary sewers and water lines. Once construction is completed, the costs are apportioned to all lots and pieces of ground lying in that sanitary sewer district or water district.

The City provides property owners with an option to either pay the entire amount or pay ten (10) annual installments of ten percent (10%) of the principal amount plus interest at the rate of the most recent auction of the U.S. Treasury when the assessment is made until the balance is paid.

In November, 1991, the City and Jackson County arrived at an understanding that will allow Jackson County to provide billing and collection for special tax bills for the City and retain 1% as a fee for this service. The collection of special tax bills was turned over to the County on March 1, 1992.

PROJECTION:

Estimates are based on the amount due from each prior assessment and information regarding public improvement activities.

REVENUE MANUAL

REVENUE SOURCE: Fines & Forfeitures **ACCOUNT:** 3401

AUTHORIZATION: Ordinance 12229 of 11/16/92 City Code 18.650
Ordinance 12797 of 07/29/94 City Code 18.634

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Fines will be assessed against every person who commits, attempts to commit, conspires to commit, or aids or abets in the commission of any act declared to be unlawful. All fines are subject to successful conviction.

PROJECTION:

The estimate is based on historical data and information supplied by the Police Department on reported crimes, either violent or non-violent, and traffic violations. Also, information maintained by the Municipal Court regarding the number of court cases and conviction rate is given consideration in arriving at the estimate.

REVENUE MANUAL

REVENUE SOURCE: Court Costs

ACCOUNT: 3402

AUTHORIZATION: Ordinance 11099 of 04/02/90

City Code 1.22.016

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

A fee on the guilty cases handled by the Municipal Court or the Traffic Violation Bureau.

Guilty cases handled by the Court	\$12.00
Guilty cases handled by the Traffic Violation Bureau	\$12.00

PROJECTION:

The estimate is based on historical data and information supplied by the Police Department on reported crimes, either violent or non-violent, and traffic violations. Also, information maintained by the Municipal Court regarding the number of court cases and conviction rate is given consideration in arriving at the estimate.

REVENUE MANUAL

REVENUE SOURCE: Court Costs for Police Training **ACCOUNT:** 3403

AUTHORIZATION: Ordinance 5994 of 01/18/80 City Code 1.22.018
Missouri State Statue 479.050

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

The clerk of the Municipal Court will assess \$2 as court costs for each court proceeding. This fee will not be collected for non-moving traffic violations; nor, will the fee be collected when the proceeding has been dismissed or the defendant has been discharged by the court.

Unexpended funds received are recorded in the Reserved Fund Balance for Police Training.

This was changed to a liability account in June, 1981.

This was changed back to a revenue account on June 30, 1984.

PROJECTION:

The estimate is based on historical data and information supplied by the Police Department on reported crimes, either violent or non-violent, and traffic violations. Also, information maintained by the Municipal Court regarding the number of court cases and conviction rate is given consideration in arriving at the estimate.

REVENUE MANUAL

REVENUE SOURCE: Court Costs for Domestic Violence **ACCOUNT:** 3404

AUTHORIZATION: Ordinance 12082 of 08/03/92 City Code 1.22.017

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

The clerk of the Municipal Court will assess \$1 as court costs for each court proceeding. This fee will not be collected for non-moving traffic violations and will not be collected in any proceeding when the proceeding has been dismissed or the defendant has been discharged by the court.

The fees collected will be used solely for the purpose of providing operating expenses for shelter for victims of domestic violence that are qualified under state law to receive these fees.

Funds received are recorded in the General Fund Balance for Domestic Violence.

PROJECTION:

The estimate is based on historical data and information supplied by the Police Department on reported crimes, either violent or non-violent, and traffic violations. Also, information maintained by the Municipal Court regarding the number of court cases and conviction rate is given consideration in arriving at the estimate.

REVENUE MANUAL

REVENUE SOURCE: Driving While Intoxicated/Drugs

ACCOUNT: 3405

AUTHORIZATION: Missouri State Statute 577.048
Ordinance 12719 of 05/02/94

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Municipal Court is authorized to impose costs against those who plead guilty or are found guilty of a first violation of a alcohol or drug related traffic offense.

The cost associated with arrests for alcohol and drug related traffic offenses is \$75.00.

PROJECTION:

The estimate is based on historical data and information supplied by the Police Department on reported crimes, either violent or non-violent, and traffic violations. Also, information maintained by the Municipal Court regarding the number of court cases and conviction rate is given consideration in arriving at the estimate.

REVENUE MANUAL

REVENUE SOURCE: Special Warrant Collections

ACCOUNT: 3406

AUTHORIZATION: Ordinance #12645 of 01/18/94

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Fines and court costs assessed by Municipal Court and collected by an outside collection service.

PROJECTION:

The estimate is based on historical data and information provided by the Municipal Court.

REVENUE MANUAL

REVENUE SOURCE: Interest

ACCOUNT: 3411

AUTHORIZATION: Ordinance 8440 of 11/04/84
Ordinance 12576 of 10/18/93

City Code 8.05.001

DISTRIBUTION OF REVENUE: General, Debt Service, Utility, and Other Funds

DESCRIPTION, RATE, LEGAL LIMITS:

The Finance Director is authorized and directed to invest and re-invest all monies and funds available except those restricted by special laws. Securities and obligations are limited to the following:

1. General obligations of the United States government; State of Missouri; Jackson County, Missouri; of the City; and in bonds and notes of the City; or
2. Certificates of deposit issued by a financial institution insured through an agency of the Federal Government with collateral equal to the face of said certificates of deposit provided by the financial institution in United States Government securities or other securities provided by law and acceptable to the Director of Finance with regards to value and marketability, deposited to the credit of the City of Independence, Missouri.

Funds, other than those restricted by special laws, that are not invested in securities or obligations are held in the depository bank. Interest is earned on these funds at a rate or by a rate formula which is specified in the contract with the depository bank.

PROJECTION:

The interest is derived by using the projected average cash balance of each fund times the projected annual percentage rate which is reflective of national monetary policies and economic conditions as a whole.

REVENUE MANUAL

REVENUE SOURCE: Interfund Charges
for Support Services

ACCOUNT: 3421

AUTHORIZATION: Administrative Policy

DISTRIBUTION OF REVENUE: General, Power & Light and Water Funds

DESCRIPTION, RATE, LEGAL LIMITS:

An allocation of the general and administrative costs to the user departments.

A cost allocation study is conducted annually. The study is based on service statistics compiled for support functions in relation to services provided to receiving cost centers. Actual expenditure amounts are then allocated based on the compiled statistics using a double apportionment step-down allocation process. The actual allocation data generated for a given year is utilized in the succeeding year for budgetary purposes.

PROJECTION:

These estimates are based on information provided by the Budget Manager.

REVENUE MANUAL

REVENUE SOURCE: Sale of Property **ACCOUNT:** 3431, 3432

AUTHORIZATION: Ordinance 1705 of 02/19/68
Ordinance 7037 of 06/07/82 City Code 8.06

DISTRIBUTION OF REVENUE: General, Power & Light, Sewer, Water, Street
Improvements Funds

DESCRIPTION, RATE, LEGAL LIMITS:

The Purchasing Manager is authorized to sale specific items. These items may consist of surplus, obsolete, or unused supplies or property.

3431 Sale of Land
3432 Sale of Fixed Assets

PROJECTION:

Projections are based on historical data and information provided by Public Works/Engineering, Central Garage, and Purchasing Department.

REVENUE MANUAL

REVENUE SOURCE: Rent

ACCOUNT: 3433

AUTHORIZATION: Administrative Policy
Ordinance 11991 of 05/18/92
Ordinance 12057 of 07/06/92
Ordinance 12966 of 03/06/95

DISTRIBUTION OF REVENUE: General and Power & Light Funds

DESCRIPTION, RATE, LEGAL LIMITS:

The City of Independence rents out facilities and equipment as follows:

1. Rental of computer equipment by the proprietary funds.
2. The City's utility departments rent space in City Hall for their billing and collection operations.
3. Lease of undeveloped park land for farming purposes (approx. 75.7 acres at Randall Park).
4. Power & Light Department leases 180 acres of farm land.
5. Rental of Fire Department hoses (50 ft. section of hose @ \$10.00 per day).

PROJECTION:

The revised revenue estimate for the previous fiscal year is based on historical data and information provided by Public Works and Power & Light Departments, and the Budget Manager.

REVENUE MANUAL

REVENUE SOURCE: Damage Claims

ACCOUNT: 3434

AUTHORIZATION: Ordinance 575 of 02/24/64
Ordinance 12576 of 10/18/93

DISTRIBUTION OF REVENUE: General, Power & Light and Sanitary Sewer Funds

DESCRIPTION, RATE, LEGAL LIMITS:

Payments received for damage to City owned property such as: traffic signs, light poles, vehicles, etc. The departments involved assess the damage and prepare a cost report for billing purposes. The Finance Department submits a bill for damages to the party responsible.

Costs are calculated by the various departments involved and are based on actual repair costs.

PROJECTION:

Estimates are based on historical data with consideration given to unusual occurrences to avoid over estimation of revenue.

REVENUE MANUAL

REVENUE SOURCE: Contributions

ACCOUNT: 3435

AUTHORIZATION: Administrative Policy

DISTRIBUTION OF REVENUE: General, Storm Drain Improvements, Miscellaneous
Expendable Trust Funds

DESCRIPTION, RATE, LEGAL LIMITS:

Citizens, companies, and other organizations exhibit concern for the community and cooperation in helping the City meet the needs of the community by donations.

PROJECTION:

Estimate includes private grants and other known donations accepted by the Council.

REVENUE MANUAL

REVENUE SOURCE: Housing Authority In Lieu of Taxes **ACCOUNT:** 3437

AUTHORIZATION: Administrative Policy
Ordinance 4612 of 06/22/77

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

A cooperative agreement between the City and the Housing Authority of the City of Independence where the Housing Authority, in lieu of paying property taxes, agrees to remit 10% of shelter rents it collects on an annual basis involving three federally subsidized projects:

Hocker Heights	Purchased in 1965
Pleasant Heights	Purchased in 1971
Southview Manor	Purchased in 1979

PROJECTION:

Estimates are based upon historical data.

REVENUE MANUAL

REVENUE SOURCE: Bad Debt Recovery

ACCOUNT: 3438

AUTHORIZATION: Administrative Policy

DISTRIBUTION OF REVENUE: Power & Light, Sanitary Sewer and Water Funds

DESCRIPTION, RATE, LEGAL LIMITS:

Collections on accounts which were previously written off.

Procedure for handling bad debts:

1. When service is terminated a final bill is produced in the following month's billing cycle.
2. If not paid after the first final bill, a statement is sent out with the second final bill.
3. If not paid with the second final bill, the third final bill is sent to the collection agency. At the end of each April, any bills from the previous January 1 to December 31 which remain uncollected are written off.

PROJECTION:

The estimates are based on historical data and information provided by the Power & Light Department, Water Department and Water Pollution Control Department.

REVENUE MANUAL

REVENUE SOURCE: Cash over and (short)

ACCOUNT: 3439

AUTHORIZATION: Administrative Policy

DISTRIBUTION OF REVENUE: General, Power & Light and Water Funds

DESCRIPTION, RATE, LEGAL LIMITS:

A revenue account which records differences in the cashier's daily collections.

PROJECTION:

No projections are made.

REVENUE MANUAL

REVENUE SOURCE: Collection Fee - Missouri Gas Energy **ACCOUNT:** 3442

AUTHORIZATION: Ordinance 12902 of 11/21/94

DISTRIBUTION OF REVENUE: General and Water Funds

DESCRIPTION, RATE, LEGAL LIMITS:

Fee to collect payments on current Missouri Gas Energy bills. The City receives \$0.15 for each transaction.

PROJECTION:

Estimates based upon historical data provided by Cashiering Division of the Water Department.

REVENUE MANUAL

REVENUE SOURCE: Miscellaneous
Non-Operating Revenue

ACCOUNT: 3449

AUTHORIZATION: Administrative Policy

DISTRIBUTION OF REVENUE: Various Funds

DESCRIPTION, RATE, LEGAL LIMITS:

Any miscellaneous revenues not classified elsewhere, such as the employees portion of dues and memberships, commission on pay telephones, and commission on vending machines.

PROJECTION:

Estimates are based on historical data and adjusted for transfers and large one time receipts.

Estimates are made on a very conservative basis.

REVENUE MANUAL

REVENUE SOURCE: Miscellaneous
Non-Operating Revenue

ACCOUNT: 3449

AUTHORIZATION: Administrative Policy

DISTRIBUTION OF REVENUE: Various Funds

DESCRIPTION, RATE, LEGAL LIMITS:

Any miscellaneous revenues not classified elsewhere, such as the employees portion of dues and memberships, commission on pay telephones, and commission on vending machines.

PROJECTION:

Estimates are based on historical data and adjusted for transfers and large one time receipts.

Estimates are made on a very conservative basis.