

2000-01

REVENUE MANUAL



City of Independence

111 EAST MAPLE • P.O. BOX 1019 • INDEPENDENCE, MISSOURI 64051-0519 • (816) 325-7000

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May 1, 2000

HONORABLE MAYOR, CITY COUNCIL AND CITY MANAGER:

This document reflects the 2000-2001 Revenue Estimate of the City of Independence, historical revenue data, analytical comparisons, and detailed information regarding the City's major specific revenue sources.

A great deal of effort is expended in an attempt to make the estimates as accurate as possible. Various economic indicators are reviewed and evaluated with regard to the impact that they might have on Independence. Those economic indicators include but are not limited to CPI index (measure of inflation), unemployment, inventory levels, growth in retail sales regionally and nationally. Numerous publications are monitored continuously looking for indications from analysts as to what is happening and will happen in the economy.

In many cases, actual numbers are provided from outside agencies like assessed real property values, grant amounts, rate changes, new major businesses opening, etc. In many other cases estimates are based on criteria that can change dramatically from one year to the next. One example is weather. Temperature during the peak heating and cooling seasons has a dramatic impact on both the City owned utilities and private utilities serving Independence residents. Precipitation, particular rain amounts during the summer, will also have a significant impact on revenues of the Water and General Funds.

In addition to gathering and analyzing data and input as described above, actual historical data for the period up to and including February 2000, as well as information received from various department directors and key personnel, and individuals from other organizations which generate or impact City revenues is received and utilized. Where future revenues can be predicted, at least in part, by past history, five years or more of accumulated data are analyzed with regression analysis and other forms of statistical analysis and evaluated with other factors referred to above, before a final number is considered the best estimate that can be provided.

The above process has proven very effective in recent years with variances from original estimates typically falling in the area of two per cent after factoring in new revenue sources as modified during the year. For example, the original General Fund estimated revenue for the fiscal year ended June 30, 1999 was \$47,961,099. Appropriations increased this amount by \$1,566,139 to a year end budgeted revenue of \$49,527,238. Actual revenues for that year were \$49,869,585 or a 0.7% variance of \$342,347. Considering Fines and Utility PILOTS exceeded estimates by \$414,173 and \$177,435 respectively, and Taxes were under estimates by \$372,938, the net variance of all remaining items was \$123,677 or 0.2%.

In the current fiscal year, original revenue estimates for the General Fund were \$50,286,805 through February. These had been modified by Council action to \$51,382,407. Of this \$1,095,602 increase, \$930,623 was in the grants area reflecting post-budget application for and acceptance of new grants. Given the current revised estimated revenues of \$52,480,762 the projected variance from the amended revenue budget is \$1,098,355 or 2.2%. The primary components of this amount are Fines and Forfeitures \$144,180 and Interfund Charges \$203,887, and Licenses & Permits \$397,371..

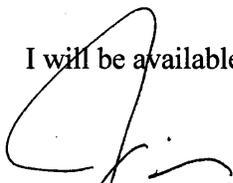
Considering that estimated revenues become the cornerstone on which the operating budget is built, this kind of accuracy is critical to the financial health and proper management of the City.

The following summary reflects original and revised estimates of total revenue by fund for fiscal 1999-2000 and current projections for fiscal 2000-2001:

Overall revenues for the City are increasing 2.1%. While this is modest increase revenues in the General Fund are projected to increase 6.3% and over 10% in the Street and Parks Sales Tax funds. The increase in sales tax in the General fund is projected to be 11.1%. This increase is due in part to the completion of several TIF. Revenue from the transient guest tax is showing modest growth, however the increase reported below is primarily from expected grant revenue.

Fund	1999-00				2000-01 Projected Budget	Chg. Orig. to Proj.
	Original Estimate	Current Projection	Inc./(Dcr.) Orig. Est.	Percent Change		
General Fund	\$50,286,805	\$51,740,920	\$1,454,115	2.9%	\$53,466,398	6.3%
Tourism	508,013	553,639	\$45,626	9.0%	\$615,259	21.1%
CDBG	1,049,000	1,049,000	\$0	0.0%	\$1,046,000	-0.3%
HOME	488,000	488,000	\$0	0.0%	\$493,000	1.0%
Street Sales Tax	5,333,710	5,425,561	\$91,851	1.7%	\$5,894,961	10.5%
Parks Sales Tax	1,774,987	1,834,672	\$59,685	3.4%	\$1,981,221	11.6%
Power & Light	73,120,369	69,613,453	-\$3,506,916	-4.8%	\$71,593,875	-2.1%
Sanitary Sewer	13,334,221	13,128,903	-\$205,318	-1.5%	\$13,245,082	-0.7%
Water	16,553,094	16,108,963	-\$444,131	-2.7%	\$17,007,120	2.7%
Central Garage	1,123,365	1,121,579	-\$1,786	-0.2%	\$1,175,780	4.7%
StayWell	6,955,000	6,811,413	-\$143,587	-2.1%	\$7,645,000	9.9%
Total	\$170,526,564	\$167,876,103	-\$2,650,461	-1.6%	\$174,163,696	2.1%

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



James C. Harlow
Director of Finance & Administration

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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
2000-2001 Operating Budget
Revenue Summary - All Funds
For the Fiscal Years 1995-96 through 2000-01

Acct. No.	Description	1995-96 Actual	1996-97 Actual	1997-98 Actual	1998-99 Actual	1999-00 Original Budget	1999-00 Current Estimate	%Chg. Pr. Yr. to Curr Est	%Chg. Curr Est to Proj	2000-01 Projected Budget	%Chg. Curr Est to Proj	%Chg. Orig. to Proj. *
Property Taxes												
02-3011	Real Estate	4,428,377	4,761,036	4,858,234	5,081,318	5,215,243	5,426,879	11.7%	4.1%	5,589,685	3.0%	7.2%
02-3013	R.R. & Other Utility	56,733	60,981	55,405	39,291	34,500	38,824	-29.9%	12.5%	39,000	0.5%	13.0%
	Total Property Taxes	4,485,110	4,822,017	4,913,639	5,120,609	5,249,743	5,465,703	11.2%	4.1%	5,628,685	3.0%	7.2%
Sales and Use Taxes												
02-3041	Local Option Sales Tax	11,775,155	12,209,743	12,612,418	13,695,329	14,129,894	14,427,168	14.4%	2.1%	15,698,664	8.8%	11.1%
02-3042	Cigarette Tax	513,102	472,758	600,206	579,968	590,000	628,103	4.6%	6.5%	630,000	0.3%	6.8%
02-3044	Local Option Use Tax	0	0	0	0	0	0	n/a	n/a	0	n/a	n/a
	Total Sales and Use Taxes	12,288,257	12,682,501	13,212,624	14,275,297	14,719,894	15,055,271	13.9%	2.3%	16,328,664	8.5%	10.9%
Utility Franchise Fees												
02-3052	Water	16,643	16,029	19,217	15,546	20,000	20,036	4.3%	0.2%	21,000	4.8%	5.0%
02-3053	Gas	2,914,581	3,450,882	2,858,884	2,775,364	3,230,000	2,729,495	-4.5%	-15.5%	3,100,000	13.6%	-4.0%
02-3054	Telephone	1,927,309	2,114,445	2,247,585	2,299,404	2,450,000	2,347,267	4.4%	-4.2%	2,400,000	2.2%	-2.0%
02-3055	Electricity	352,710	334,305	226,008	188,301	170,000	170,184	-24.7%	0.1%	171,000	0.5%	0.6%
02-3057	Cable Television	313,897	331,184	360,074	383,577	430,000	498,234	38.4%	15.9%	488,986	-1.9%	13.7%
	Total Utility Franchise Fees	5,525,140	6,246,845	5,711,768	5,662,192	6,300,000	5,765,216	0.9%	-8.5%	6,180,986	7.2%	-1.9%
Payments in Lieu of Taxes												
02-3281	Power & Light in Lieu Of Taxes	5,772,577	5,712,493	6,108,334	6,404,789	6,486,555	6,429,572	5.3%	-0.9%	6,533,334	1.6%	0.7%
02-3282	Water Service in Lieu Of Taxes	865,242	838,945	870,331	855,160	882,665	888,904	2.1%	0.7%	873,158	-1.8%	-1.1%
02-3283	Sanitary Sewer in Lieu Of Taxes	846,443	990,096	1,017,109	1,058,894	1,063,774	1,035,160	1.8%	-2.7%	1,037,606	0.2%	-2.5%
	Total Pymt. in Lieu of Taxes	7,484,262	7,541,534	7,995,774	8,318,843	8,432,994	8,353,636	4.5%	-0.9%	8,444,098	1.1%	0.1%
	Total Taxes	29,782,769	31,292,887	31,833,805	33,376,941	34,702,631	34,639,826	8.8%	-0.2%	36,582,453	5.6%	5.4%
Business Licenses and Permits												
02-3101	Occupation Licenses	907,331	955,674	972,483	1,054,169	1,138,270	1,127,182	15.9%	-1.0%	1,231,541	9.3%	8.2%
02-3102	Liquor Licenses	70,495	72,040	73,242	72,381	72,375	71,648	-2.2%	-1.0%	71,648	0.0%	-1.0%
02-3103	Planning Exam & Licenses	39,833	29,098	44,371	22,570	52,436	39,900	-10.1%	-23.9%	41,500	4.0%	-20.9%
02-3104	Fin-Other License/Permits	43,303	81,553	53,610	47,308	49,460	46,189	-13.8%	-6.6%	47,575	3.0%	-3.8%
02-3108	Building Permits, Com.Develop.	443,206	653,815	661,375	761,817	700,843	811,637	22.7%	15.8%	1,111,500	36.9%	58.6%
02-3109	Building Permits, Pub.Works	0	0	0	0	0	0	n/a	n/a	188,000	n/a	n/a
02-3120	Nursing Home Permits	50	525	600	600	750	757	26.2%	0.9%	750	-0.9%	0.0%
02-3121	Day Care Permits	0	2,472	5,778	4,452	5,500	5,641	-2.4%	2.6%	4,056	-28.1%	-26.3%
02-3122	Food Handler'S Permits	58,956	46,240	41,098	37,364	35,000	35,000	-14.8%	0.0%	40,000	14.3%	14.3%
02-3123	Massage Therapist Appl	0	450	900	1,400	1,200	1,588	76.4%	32.3%	270	-83.0%	-77.5%
02-3124	Other Food Permits	80	38,675	46,420	38,465	40,000	37,000	-20.3%	-7.5%	70,500	90.5%	76.3%

City of Independence, Missouri
2000-2001 Operating Budget
Revenue Summary - All Funds
For the Fiscal Years 1995-96 through 2000-01

Acct. No.	Description	1995-96 Actual	1996-97 Actual	1997-98 Actual	1998-99 Actual	1999-00 Original Budget	1999-00 Current Estimate	%Chg. Pr. Yr. to Curr Est	%Chg. to Orig. Curr Est	2000-01 Projected Budget	%Chg. Curr Est to Proj.	%Chg. Orig. to Proj. *
02-3125	Plan Reviews - Health Dept.	0	0	0	6,104	15,000	20,133	n/a	34.2%	8,000	-60.3%	-46.7%
02-3126	Ambulance Permits & Licenses	0	0	0	11,700	9,100	12,000	n/a	31.9%	11,000	-8.3%	20.9%
	Total Bus. Lic. & Permits	1,563,254	1,880,542	1,899,877	2,058,330	2,119,934	2,208,675	16.3%	4.2%	2,826,340	28.0%	33.3%
Non-Business Licenses and Permits												
02-3151	Motor Vehicle Licenses	327,772	419,139	425,178	418,567	450,291	438,675	3.2%	-2.6%	450,000	2.6%	-0.1%
	Total Licenses and Permits	1,891,026	2,299,681	2,325,055	2,476,897	2,570,225	2,647,350	13.9%	3.0%	3,276,340	23.8%	27.5%
Grants-												
Federal Government Grants												
02-3210	Civil Defense Program	36,002	45,025	37,038	27,985	36,560	36,560	-1.3%	0.0%	36,560	0.0%	0.0%
02-3211	Public Health Nursing	90,246	76,102	80,602	195,484	195,000	173,455	115.2%	-11.0%	172,890	-0.3%	-11.3%
02-3212	Community Health Ed	0	0	0	0	0	0	n/a	n/a	0	n/a	n/a
02-3213	55 Mph Compliance Grant	21,138	834	0	0	0	0	n/a	n/a	0	n/a	n/a
02-3218	Dial-A-Ride	10,066	15,651	9,068	9,684	10,000	10,013	10.4%	0.1%	10,265	2.5%	2.7%
02-3219	Other	254,106	522,235	754,458	1,255,726	179,909	1,010,817	34.0%	461.8%	202,074	-80.0%	12.3%
	Total Federal Grants	411,558	659,847	881,166	1,488,879	421,469	1,230,845	39.7%	192.0%	421,789	-65.7%	0.1%
State Government Grants												
02-3241	Financial Institutions Tax	28,504	24,240	19,874	18,149	18,000	18,046	-9.2%	0.3%	18,100	0.3%	0.6%
02-3242	Gasoline Tax	2,693,228	3,119,439	3,157,100	3,144,974	3,271,000	3,299,370	4.5%	0.9%	3,275,000	-0.7%	0.1%
02-3243	Motor Vehicle License Fees	516,396	539,534	498,269	582,033	597,703	578,288	16.1%	-3.2%	585,000	1.2%	-2.1%
02-3244	Motor Vehicle Sales Tax	657,690	673,516	743,167	799,527	825,053	838,156	12.8%	1.6%	830,000	-1.0%	0.6%
02-3250	Other	18,172	42,571	3,253	23,586	0	53,566	1546.7%	n/a	79,141	47.7%	n/a
	Total State Grants	3,913,990	4,399,300	4,421,663	4,568,269	4,711,756	4,787,426	8.3%	1.6%	4,787,241	0.0%	1.6%
Other Sources												
02-3272	Jackson County Drug Task Force	691,633	410,472	437,792	469,457	511,951	484,218	10.6%	-5.4%	589,968	21.8%	15.2%
02-3274	Jackson County Dare Program	0	0	328,980	334,095	334,095	334,095	1.6%	0.0%	324,070	-3.0%	-3.0%
02-3275	Mid Am Reg Council	0	33,674	36,572	72,303	25,000	30,000	-18.0%	20.0%	30,000	0.0%	20.0%
02-3279	Youth Social Services Coord.	0	0	0	13,274	0	30,856	n/a	n/a	0	-100.0%	n/a
	Total Other Sources	691,633	444,146	803,344	889,129	871,046	879,169	9.4%	0.9%	944,038	7.4%	8.4%
	Total Grants	5,017,181	5,503,293	6,106,173	6,946,277	6,004,271	6,897,440	n/a	14.9%	6,153,068	-10.8%	2.5%
Charges for Services												
General Government												
02-3302	Planning & Zoning Fees	9,772	23,043	28,772	34,044	28,550	34,500	19.9%	20.8%	45,000	30.4%	57.6%
02-3303	Board Of Adjustment Fees	2,243	250	460	700	1,650	1,200	160.9%	-27.3%	1,500	25.0%	-9.1%
02-3304	Sale Of Maps, Books, Plans	5,370	3,794	5,128	6,363	4,000	4,637	-9.6%	15.9%	4,700	1.4%	17.5%
02-3305	Sale Of Police Reports	48,465	49,494	55,826	51,204	50,000	50,000	-10.4%	0.0%	50,000	0.0%	0.0%
02-3306	Sale Of Fire Reports	826	643	990	719	700	1,585	60.1%	126.4%	1,743	10.0%	149.0%
02-3307	Computer Service Charges	36,250	47,998	26,706	26,046	36,350	23,000	-13.9%	-36.7%	35,000	52.2%	-3.7%

City of Independence, Missouri
2000-2001 Operating Budget
Revenue Summary - All Funds
For the Fiscal Years 1995-96 through 2000-01

Acct. No.	Description	1995-96	1996-97	1997-98	1998-99	1999-00	1999-00	%Chg.	%Chg.	2000-01	%Chg.	%Chg.
		Actual	Actual	Actual	Actual	Original Budget	Current Estimate	Pr. Yr. to Curr Est	Orig. to Curr Est	Projected Budget	Curr Est to Proj.	Orig. to Proj.
Health												
02-3311	Animal Shelter Fees	70,051	60,666	58,358	56,463	55,000	52,322	-10.3%	-4.9%	53,000	1.3%	-3.6%
02-3312	Animal Id Tags	9,996	566	220	820	500	440	100.0%	-12.0%	400	-9.1%	-20.0%
Public Safety												
02-3316	Reimb. For Police Services	0	0	25,581	109,229	63,286	62,542	144.5%	-1.2%	72,056	15.2%	13.9%
02-3317	School Resource Officers	12,513	64,910	72,202	97,251	145,323	147,863	104.8%	1.7%	163,897	10.8%	12.8%
02-3318	Alarm Charges - Police	7,440	0	0	9,525	43,768	50,000	n/a	14.2%	50,000	0.0%	14.2%
02-3319	Alarm Charges - Fire	0	0	0	2,500	2,000	0	n/a	-100.0%	1,950	n/a	-2.5%
Recreation												
02-3322	Class Fees	21,173	22,066	26,138	36,177	32,500	36,000	37.7%	10.8%	40,000	11.1%	23.1%
02-3323	Park Concessions	6,506	11,646	7,930	5,765	8,500	6,000	-24.3%	-29.4%	9,000	50.0%	5.9%
02-3326	Pool Fees	7,131	3,566	0	0	0	0	n/a	n/a	0	n/a	n/a
02-3327	Sermon Center	11,947	10,495	11,278	12,847	35,000	20,000	77.3%	-42.9%	22,000	10.0%	-37.1%
02-3329	Recreation Rentals	25,987	21,480	22,225	32,108	36,000	36,000	62.0%	0.0%	40,000	11.1%	11.1%
National Frontier Trails Center												
02-3331	NFTC-Admissions	25,873	28,307	27,447	29,886	29,000	38,500	40.3%	32.8%	40,000	3.9%	37.9%
02-3332	NFTC-Gift Shop	32,736	34,241	33,788	34,170	39,500	34,500	2.1%	-12.7%	36,000	4.3%	-8.9%
Cemetery												
02-3341	Sale Of Cemetery Lots	27,156	40,890	51,361	25,110	35,000	33,000	-35.7%	-5.7%	36,000	9.1%	2.9%
02-3342	Sale Of Monument Bases	11,550	13,155	10,343	8,439	10,000	8,000	-22.7%	-20.0%	10,000	25.0%	0.0%
02-3343	Grave Opening Charges	54,668	54,180	51,044	49,025	60,000	60,000	17.5%	0.0%	60,000	0.0%	0.0%
Other Charges												
02-3392	Sale Of Street Signs	1,294	1,416	787	1,018	2,000	2,818	258.1%	40.9%	2,000	-29.0%	0.0%
02-3393	Special Assessments	44,091	72,197	75,487	83,586	60,000	40,000	-47.0%	-33.3%	20,000	-50.0%	-66.7%
02-3396	Sale Of Recycled Material	0	0	0	7,141	53,000	60,072	n/a	13.3%	21,000	-65.0%	-60.4%
02-3397	Solid Waste Disp Fees	0	0	41,199	37,222	19,000	25,656	-37.7%	35.0%	0	-100.0%	-100.0%
02-3398	Miscellaneous Charges	16,499	2,033	4,134	2,071	20,000	13,928	236.9%	-30.4%	20,000	43.6%	0.0%
Total Charges for Services		489,537	567,026	637,404	759,449	870,627	842,563	32.2%	-3.2%	835,246	-0.9%	-4.1%

City of Independence, Missouri
2000-2001 Operating Budget
Revenue Summary - All Funds
For the Fiscal Years 1995-96 through 2000-01

Acct. No.	Description	1995-96 Actual	1996-97 Actual	1997-98 Actual	1998-99 Actual	1999-00 Original Budget	1999-00 Current Estimate	%Chg. Pr. Yr. to Curr Est	%Chg. to Orig. to Curr Est	2000-01 Projected Budget	%Chg. Curr Est to Proj	%Chg. Orig. to Proj. *
Fines and Court Costs												
02-3401	Fines & Forfeitures	1,318,664	1,563,216	2,009,896	2,253,208	2,352,100	2,452,332	22.0%	4.3%	2,574,948	5.0%	9.5%
02-3402	Court Costs	209,851	255,492	297,288	309,721	337,747	315,290	6.1%	-6.6%	331,054	5.0%	-2.0%
02-3403	Police Training	32,072	39,176	45,056	47,854	53,035	50,948	13.1%	-3.9%	53,495	5.0%	0.9%
02-3404	Domestic Violence	15,821	19,559	22,679	23,897	26,457	25,452	12.2%	-3.8%	53,450	110.0%	102.0%
02-3405	Dwi/Drug	21,423	22,500	33,225	31,384	34,875	34,240	3.1%	-1.8%	35,952	5.0%	3.1%
02-3406	Special Warrant Collection	4,314	3,138	1,544	0	0	0	-100.0%	n/a	0	n/a	n/a
	Total Fines & Court Costs	1,602,145	1,903,081	2,409,688	2,666,064	2,804,214	2,878,262	19.4%	2.6%	3,048,899	5.9%	8.7%
Interest Income												
02-3411	Interest	284,466	330,331	402,821	218,799	153,767	225,716	-44.0%	46.8%	277,382	22.9%	80.4%
02-3412	Special Assessments - Interest	4,876	3,367	6,264	6,173	5,100	11,200	78.8%	119.6%	10,000	-10.7%	96.1%
02-3413	Interest - Other	0	0	0	45,714	21,200	33,190	n/a	56.6%	36,000	8.5%	69.8%
	Total Interest Income	289,342	333,698	409,085	270,686	180,067	270,106	-34.0%	50.0%	323,382	19.7%	79.6%
02-3421	Interfund Chgs. For Supp. Serv.	2,828,007	2,895,953	2,749,077	3,070,849	2,837,310	3,041,197	10.6%	7.2%	2,853,200	-6.2%	0.6%
Other Revenue												
02-3431	Sale Of Land	4,000	100	0	0	0	0	n/a	n/a	0	n/a	n/a
02-3432	Sale Of Fixed Assets	141,709	50,166	64,279	44,245	50,000	22,045	-65.7%	-55.9%	50,000	126.8%	0.0%
02-3433	Rents	105,195	157,991	132,660	124,137	120,460	121,466	-8.4%	0.8%	120,810	-0.5%	0.3%
02-3434	Damage Claims	21,441	20,631	40,754	19,437	20,000	18,725	-54.1%	-6.4%	20,000	6.8%	0.0%
02-3435	Contributions	29,959	1,055	1,120	22,008	2,000	96,277	8496.2%	4713.9%	2,000	-97.9%	0.0%
02-3437	Housing Auth. In Lieu Of Taxes	0	0	0	0	0	0	n/a	n/a	0	n/a	n/a
02-3439	Cash Over/Short	1,257	1,127	-9	-1,109	0	-1,100	n/a	n/a	0	n/a	n/a
02-3440	Discounts Taken	0	0	0	145	0	1,000	n/a	n/a	1,000	0.0%	n/a
02-3449	Misc. Non-Operating Revenue	116,252	177,024	224,215	85,284	125,000	265,763	18.5%	112.6%	200,000	-24.7%	60.0%
	Total Other Revenue	419,813	408,094	463,019	294,147	317,460	524,176	13.2%	65.1%	393,810	-24.9%	24.1%
	Total General Fund Revenues	\$42,319,820	\$45,203,723	\$46,933,306	\$49,861,310	\$50,286,805	\$51,740,920	10.2%	2.9%	\$53,466,398	3.3%	6.3%

City of Independence, Missouri
2000-2001 Operating Budget
Revenue Summary - All Funds
For the Fiscal Years 1995-96 through 2000-01

Acct. No.	Description	1995-96 Actual	1996-97 Actual	1997-98 Actual	1998-99 Actual	1999-00 Original Budget	1999-00 Current Estimate	%Chg. Pr. Yr. to Curr Est	%Chg. to Orig. Curr Est	2000-01 Projected Budget	%Chg. to Proj.	%Chg. Orig. to Proj. *
Power and Light Fund												
	Operating Revenue											
20-4010	Electric Service Charges	60,469,936	59,195,387	64,559,582	66,343,685	68,019,240	65,657,000	1.7%	-3.5%	67,202,000	2.4%	-1.2%
20-4600	Other Operating Revenue	221,596	167,132	443,263	273,712	1,969,000	1,701,000	283.7%	-13.6%	1,305,000	-23.3%	-33.7%
	Total Operating Revenue	60,691,532	59,362,519	65,002,845	66,617,397	69,988,240	67,358,000	3.6%	-3.8%	68,507,000	1.7%	-2.1%
20-3421	Interfund Charges	568,914	589,775	0	0	635,935	0	n/a	-100.0%	658,595	n/a	3.6%
20-3411	Interest Income	2,289,242	2,411,985	2,549,251	2,555,848	2,496,194	2,255,453	-11.5%	-9.6%	2,428,280	7.7%	-2.7%
	Total Revenues	\$63,549,688	\$62,364,279	\$67,552,096	\$69,173,245	\$73,120,369	\$69,613,453	3.1%	-4.8%	\$71,593,875	2.8%	-2.1%

Sanitary Sewer Fund												
Acct. No.	Description	1995-96 Actual	1996-97 Actual	1997-98 Actual	1998-99 Actual	1999-00 Original Budget	1999-00 Current Estimate	%Chg. Pr. Yr. to Curr Est	%Chg. to Orig. Curr Est	2000-01 Projected Budget	%Chg. to Proj.	%Chg. Orig. to Proj. *
	Operating Revenue											
	User Charges-											
30-4010	Residential	5,930,316	7,081,194	12,014,198	12,626,408	12,654,268	12,578,000	4.7%	-0.6%	12,583,000	0.0%	-0.6%
30-4110	Commercial Base	2,608,252	3,060,243	0	0	0	0	n/a	n/a	0	n/a	n/a
30-4120	Commercial Surcharge	575,395	659,085	0	0	0	0	n/a	n/a	0	n/a	n/a
30-4430	Contract Services	322,352	406,272	0	0	0	0	n/a	n/a	0	n/a	n/a
30-4570	Intermunicipal Agreements	332,180	395,494	0	0	0	0	n/a	n/a	0	n/a	n/a
30-4600	Other Operating Revenue	2,128	64,461	66,362	23,685	10,000	0	-100.0%	-100.0%	0	n/a	-100.0%
30-4700	Change in Unbilled Revenue	0	-18,643	0	0	0	0	n/a	n/a	0	n/a	n/a
	Total Operating Revenue	9,770,623	11,648,106	12,080,560	12,650,093	12,664,268	12,578,000	4.1%	-0.7%	12,583,000	0.0%	-0.6%
	Non-Operating Revenue											
30-3411	Interest Income	259,602	301,703	314,955	420,057	669,953	550,903	74.9%	-17.8%	662,082	20.2%	-1.2%
30-4900	Other Revenues, Net	0	0	0	0	0	0	n/a	n/a	0	n/a	n/a
	Total Revenues	\$10,030,225	\$11,949,809	\$12,395,515	\$13,070,150	\$13,334,221	\$13,128,903	5.9%	-1.5%	\$13,245,082	0.9%	-0.7%

City of Independence, Missouri
2000-2001 Operating Budget
Revenue Summary - All Funds
For the Fiscal Years 1995-96 through 2000-01

Acct. No.	Description	1995-96 Actual	1996-97 Actual	1997-98 Actual	1998-99 Actual	1999-00 Original Budget	1999-00 Current Estimate	%Chg. Pr. Yr. to Curr Est	%Chg. to Orig. to Curr Est	2000-01 Projected Budget	%Chg. Curr Est to Proj.	%Chg. Orig. to Proj. *
Water Fund												
40-4010	Operating Revenue	7,245,025	7,051,338	14,292,785	14,048,642	14,518,634	7,691,508	-46.2%	-47.0%	7,581,573	-1.4%	-47.8%
40-4110	Residential Sales	1,964,477	1,854,677	0	0	0	2,025,490	n/a	n/a	1,976,085	-2.4%	n/a
40-4130	Commercial Sales	293,446	312,844	0	0	0	221,006	n/a	n/a	228,084	3.2%	n/a
40-4400	Industrial Sales	115,479	124,720	0	0	0	119,137	n/a	n/a	117,061	-1.7%	n/a
40-4410	Public Authority Sales	35,357	39,836	0	0	0	42,352	n/a	n/a	42,000	-0.8%	n/a
40-4420	Private Fire Protection	525,344	528,551	0	0	0	540,649	n/a	n/a	540,000	-0.1%	n/a
40-4450	Public Fire Protection	2,543,036	3,756,176	0	0	0	4,060,394	n/a	n/a	3,948,013	-2.8%	n/a
40-4550	Sales for Resale	747,910	314,012	56,650	61,467	0	236,877	318.1%	n/a	240,000	1.3%	n/a
40-4600	Other Operating Revenue	13,470,074	13,982,154	14,349,435	14,110,109	14,518,634	14,937,413	4.1%	2.9%	14,672,816	-1.8%	1.1%
40-3421	Total Operating Revenue	598,724	687,270	0	0	857,750	0	n/a	-100.0%	891,270	n/a	3.9%
40-3411	Interfund Charges	1,328,609	1,360,004	1,464,662	1,290,545	1,176,710	1,171,550	-20.0%	-0.4%	1,443,034	23.2%	22.6%
40-3440	Interest Income	0	0	0	0	0	0	n/a	n/a	0	n/a	n/a
40-3440	Other Revenues, Net	0	0	0	0	0	0	n/a	n/a	0	n/a	n/a
	Total Revenues	\$15,397,407	\$16,029,428	\$15,814,097	\$15,400,654	\$16,553,094	\$16,108,963	1.9%	-2.7%	\$17,007,120	5.6%	2.7%

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Tourism Fund												
04-3043	Transient Guest Tax	366,246	396,654	419,719	424,286	495,000	495,000	17.9%	0.0%	500,000	1.0%	1.0%
04-3413	Interest and Penalties	150	0	0	349	1,000	0	n/a	-100.0%	0	n/a	-100.0%
04-3219	Federal Grant - Other	605	27,354	0	51,333	0	48,531	n/a	n/a	102,914	112.1%	n/a
04-3411	Interest Income	13,487	18,258	16,375	12,098	12,013	9,568	-41.6%	-20.4%	12,045	25.9%	0.3%
04-3449	Misc. Non-Operating Revenue	727	113	1,323	0	0	540	-59.2%	n/a	300	-44.4%	n/a
	Total Revenues	\$381,215	\$442,379	\$437,417	\$488,066	\$508,013	\$553,639	26.6%	9.0%	\$615,259	11.1%	21.1%

Street Improvements Sales Tax Fund												
11-3041	Sales Tax	0	0	0	1,964,737	5,298,710	5,410,188	n/a	2.1%	5,887,007	8.8%	11.1%
11-3411	Interest	0	0	0	7,582	35,000	15,373	n/a	-56.1%	7,954	-48.3%	-77.3%
	Total Revenues	\$0	\$0	\$0	\$1,972,319	\$5,333,710	\$5,425,561	n/a	1.7%	\$5,894,961	8.7%	10.5%

City of Independence, Missouri
2000-2001 Operating Budget
Revenue Summary - All Funds
For the Fiscal Years 1995-96 through 2000-01

Acct. No.	Description	1995-96	1996-97	1997-98	1998-99	1999-00	1999-00	%Chg.	%Chg.	2000-01	%Chg.	%Chg.
		Actual	Actual	Actual	Actual	Original Budget	Current Estimate	Pr. Yr. to Curr Est	Orig. to Curr Est	Projected Budget	Curr Est to Proj	Orig. to Proj.

Parks Improvements Sales Tax Fund

12-3041	Sales Tax	0	0	0	654,912	1,766,237	1,803,396	n/a	2.1%	1,962,335	8.8%	11.1%
12-3411	Interest	0	0	0	2,992	8,750	31,276	n/a	257.4%	18,886	-39.6%	115.8%
	Total Revenues	\$0	\$0	\$0	\$657,904	\$1,774,987	\$1,834,672	n/a	3.4%	\$1,981,221	8.0%	11.6%

Community Development Block Grant Fund

08-3204	Federal Grant - CDBG	1,131,532	748,858	1,102,060	1,355,269	1,049,000	1,049,000	-4.8%	0.0%	1,046,000	-0.3%	-0.3%
08-3449	Misc. Non-Operating Revenue	2,917	0	18,000	0	0	0	-100.0%	n/a	0	n/a	n/a
	Total Revenues	\$1,134,449	\$748,858	\$1,120,060	\$1,355,269	\$1,049,000	\$1,049,000	-6.3%	0.0%	\$1,046,000	-0.3%	-0.3%

HOME Program Fund

09-3209	HOME Program Grant	565,909	383,271	438,932	521,523	488,000	488,000	11.2%	0.0%	493,000	1.0%	1.0%
09-3411	Interest Income	553	0	0	0	0	0	n/a	n/a	0	n/a	n/a
	Total Revenues	\$566,462	\$383,271	\$438,932	\$521,523	\$488,000	\$488,000	11.2%	0.0%	\$493,000	1.0%	1.0%

Central Garage Fund

90-3380	Central Garage Charges	1,034,368	1,139,143	1,237,044	1,272,081	1,123,365	1,123,365	-9.2%	0.0%	1,172,282	4.4%	4.4%
90-3411	Interest Income	-3,825	0	0	8,453	0	-1,786	n/a	n/a	3,498	n/a	n/a
	Total Revenues	\$1,030,543	\$1,139,143	\$1,237,044	\$1,280,534	\$1,123,365	\$1,121,579	-9.3%	-0.2%	\$1,175,780	4.8%	4.7%

Staywell Healthcare Fund

91-3461	Premiums	4,855,259	6,048,792	6,042,863	6,556,846	6,865,000	6,688,954	10.7%	-2.6%	7,519,381	12.4%	9.5%
91-3413	Interest	0	0	0	117,026	90,000	122,459	n/a	36.1%	125,619	2.6%	39.6%
	Total Revenues	\$4,855,259	\$6,048,792	\$6,042,863	\$6,673,872	\$6,955,000	\$6,811,413	12.7%	-2.1%	\$7,645,000	12.2%	9.9%

City of Independence, Missouri
 2000-2001 Operating Budget
Revenue Summary - All Funds
 For the Fiscal Years 1995-96 through 2000-01

Acct. No.	Description	1995-96 Actual	1996-97 Actual	1997-98 Actual	1998-99 Actual	1999-00 Original Budget	1999-00 Current Estimate	%Chg. Pr. Yr. to Curr Est	2000-01 Projected Budget	%Chg. Curr Est to Proj	%Chg. Orig. to Proj. *
Summary:											
	Grand Total Revenues	\$139,265,068	\$144,309,682	\$151,971,330	\$160,454,846	\$170,526,564	\$167,876,103	10.5%	\$174,163,696	3.7%	2.1%
	Less:										
	Central Garage Fund	-1,030,543	-1,139,143	-1,237,044	-1,280,534	-1,123,365	-1,121,579		-1,175,780		
	Staywell Health Care Fund	-4,855,259	-6,048,792	-6,042,863	-6,673,872	-6,955,000	-6,811,413		-7,645,000		
	Interfund Charges	-3,995,645	-4,172,998	-2,749,077	-3,070,849	-4,330,995	-3,041,197		-4,403,065		
	Net Total Revenues	\$129,383,621	\$132,948,749	\$141,942,346	\$149,429,591	\$158,117,204	\$156,901,914	10.5%	\$160,939,851	2.6%	1.8%

III REVENUE SOURCES

REVENUE MANUAL

REVENUE SOURCE: Real Estate Tax -
Current and Delinquent

ACCOUNT: 3011

AUTHORIZATION: Ordinance 14292 of 08/16/1999

DISTRIBUTION OF REVENUE: General Fund (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 1/1/99:

Real Property	\$729,733,570
Railroad and Utility Property	4,617,427
Total Current Valuation	\$734,350,997

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 #14292 on 08/16/99 are as follows:

General Municipal Purposes Levy	\$.51/\$100 Assessed Valuation
Public Health and Recreation Grounds Levy	.24
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 1.6% county collection fee and 1.5% allowance for uncollectible taxes.

REVENUE MANUAL

REVENUE SOURCE: Railroad and Other Utilities

ACCOUNT: 3013

AUTHORIZATION: Missouri Statute - Chapters 151 and 153

DISTRIBUTION OF REVENUE: General Fund (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 collected amount to the City less 1.6% collection fee and 1/2% for their assessment fund.

The aggregate assessed valuation of railroad and utility property as of 1/1/99 was \$4,617,427. 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
Ordinance 13906 of 05/18/98

DISTRIBUTION OF REVENUE: General Fund

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.

A Capital Improvement Sales Tax at the rate of $\frac{1}{2}$ of one percent of the receipts from the sale at retail of all tangible personal property or taxable services at retail for a period of five years was approved by the voters in the August 4, 1998 election. The tax will expire on December 31, 2003.

The rate and legal limit is $1\frac{1}{2}$ % 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 13475 of 11/18/96

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.

Effective January 1, 1997 the City no longer requires the placing of a physical stamp on cigarette packages. A reporting method was developed whereby those selling cigarettes submit a monthly report to the Finance Department accompanied by payment of the respective tax. The 10% discount for stamp handling costs was eliminated at the same time.

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
Ordinance 13859 of 04/06/98 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. In April 1998, modifications to the City Code granted exemptions from this tax for those who qualified as tax exempt under Sec.144.030 RSMo.

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 Tourism Department about any special upcoming community events.

REVENUE MANUAL

REVENUE SOURCE: Local Option Use Tax

ACCOUNT: 3044

AUTHORIZATION: House Bill #25

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

In 1991, House Bill #25 was passed by the General Assembly which implements a statewide 1.5% local use tax, effective July 1, 1992. The law provides for the distribution of the local use tax to cities and counties based on their share of distributions from the local sales tax fund.

PROJECTION:

This account is currently inactive but is included for historical information.

REVENUE MANUAL

REVENUE SOURCE: Water Utility Franchise Fee **ACCOUNT:** 3052

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: 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.

Gas companies 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.

Due to federal deregulation of the natural gas companies, revenue is received from various companies.

Southern Union Gas
TXU Energy Trading Co.

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 7164 of 09/02/82
Ordinance 7062 of 06/21/82 Ordinance 7165 of 09/02/82

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
Sprint Telephone Company
AT & T

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 7321 of 12/20/82

Ordinance 7359 of 01/17/83
Ordinance 13577 of 04/07/97

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

During fiscal year 1997/98, the City purchased from Kansas City Power & Light Company all Independence customers with the exception of the Lake City ammunition plant.

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

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 monthly. The remittance of the Franchise Fee is to be paid within 30 days after the close of each monthly period.

American Cablevision
Comcast Cablevision

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: 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. Credit Unions
14. Savings and Loan Associations
15. Veterinarians (services only)
16. Clinical Audiologist
17. Speech-language Pathologist
18. Farmers and other producers selling agricultural products and produce raised themselves.

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 13372 of 07/01/96
Ordinance 14289 of 08/16/99

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	\$750.00
B. Wholesalers of malt liquor, non-intoxicating & intoxicating liquor not in excess of 22% by weight	300.00
C. Wholesalers of malt liquor	150.00
D. Manufacturers/distillers of intoxicating liquor	675.00
E. Manufacturer/distiller of non-intoxicating beer and malt liquor	375.00
F. Manufacturers/distillers of intoxicating liquor not in excess of 22% by weight	300.00
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. Micro brewery	375.00

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
Micro brewery	250.00

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 12/04/95
Ordinance 13302 of 04/01/96

City Code Chapter 4
City Code Chapter 4

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

This revenue is derived from miscellaneous exams and licenses. These exams and licenses include electrician exams and licenses, heating and air-conditioning exams and licenses, and plumber exams and licenses. Licenses are renewed annually.

Exams	\$75.00 each
Licenses	\$25.00 each

Licenses expire on December 31st of every year and shall be renewed during the month of January of the following year.

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 \$10.00 to \$500.00 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
Community Development

ACCOUNT: 3108

AUTHORIZATION: Ordinance 12053 of 07/07/92 City Code Chapter 4
Ordinance 14398 of 01/18/00

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 = \$ 25.00	
\$ 1,001 - \$ 50,000 = \$ 25.00	plus \$7.00 per each \$1,000 valuation or fraction thereof of total valuation.
\$50,001 - \$500,000 = \$100.00	plus \$5.50 per each \$1,000 valuation or fraction thereof of total valuation.
More than \$500,000 = \$600.00	plus \$4.50 per each \$1,000 valuation or fraction thereof of total valuation.

Demolition or Razing Building Permit

Value of Work

\$ 0 - \$500	\$18.00
\$500 - 1000	\$28.00
\$1,001 - \$5,000	\$40.00
\$5,001 and over	\$40.00 first \$2,000, plus \$4.00 for each additional \$1,000 or fraction thereof

Plumbing, Electrical. And Mechanical

Value of Work

\$0 - \$500	\$18.00
\$500 - \$1,000	\$28.00
\$1,001 - \$5,000	\$40.00
\$5,001 and over	\$40.00 first \$2,000, plus \$4.00 for each additional \$1,000 or fraction thereof

Building Moving Permit \$425.00

Swimming Pool Permit

Less than 15,000 gallons	\$145.00
More than 15, 000 gallons	\$500.00

Sign Permit

0 - 50 s.f.	\$175.00
51 - 100 s.f.	\$500.00
More than 100 s.f.	\$700.00

Certificate of Use & Occupancy	\$20.00
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Reinspection

1 st Reinspection	\$20.00
2 nd Reinspection	\$40.00

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: Building Permits-Public Works

ACCOUNT: 3109

AUTHORIZATION: Ordinance 14373

City Code Chapter 17 & 20

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

An erosion control permit is required for all grading and building projects. The permit fee is \$100 per acre or fraction thereof for every subdivision, lot, or site.

A right of way permit is required for all work in the Public Rights of Way. The minimum is \$70.00. This is based upon the following rate structure:

Permit Fee	\$35.00
Inspection Fee	\$35.00
Reinspection on new surface	\$35.00
Reinspection after 15 days	\$35.00
Added inspection for every 200' of opening	\$35.00

PROJECTION:

Estimates are based on historical information provided by the Public Works Department.

REVENUE MANUAL

REVENUE SOURCE: Nursing Home Permits

ACCOUNT: 3120

AUTHORIZATION: Ordinance 5461 of 01/15/79 City Code 11.06.003
Ordinance 7690 of 09/06/83
Ordinance 13590 of 04/21/97

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 \$50.00 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: Day Care Permits

ACCOUNT: 3121

AUTHORIZATION: Ordinance 13398 of 08/05/96

City Code 11.07.009

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

A permit is required for any person who operates a child care facility within the city limits. Permit fees shall be based on a rate of \$3.00 per child up to a maximum of \$150.00 per facility. Permit is valid for one year unless revoked.

Reinspection fee	\$ 50.00
Reopening fee	\$100.00
Initial application fee for new establishment	\$150.00

PROJECTION:

Estimates are based upon historical data and information provided by the Health Department.

REVENUE MANUAL

REVENUE SOURCE: Food Handler's Permits **ACCOUNT:** 3122

AUTHORIZATION: Ordinance 12053 of 07/07/92 City Code 11.09.008
Ordinance 13125 of 10/02/95 City Code 11.10.008
Ordinance 13187 of 12/04/95 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
Annual license fee for all other employees	\$ 10.00

PROJECTION:

The revenue estimate is based on information provided by the Health Department as to the number of existing Massage Therapists/Apprentice Massage Therapists, plus the number of new applicants (approximately 3-4 per year).

REVENUE MANUAL

REVENUE SOURCE: Other Food Permits **ACCOUNT:** 3124

AUTHORIZATION: Ordinance 13180 of 12/01/95 City Code 11.09.032
 Ordinance 13438 of 10/07/96 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:

Food Service Establishments		Food Stores, meat markets	\$35.00/
Food & Drink	Based on Seating	Retail/Convenience store	checkout
Seating 0-50	\$125.00	Bakeries	
50-100	\$175.00	In conjunction with	
over 100	\$225.00	another permit	\$75.00
		Bakery standalone	\$100.00
Separate Facility	\$50.00		
Drink Only	\$100.00	Frozen Dessert	
Caterer	\$75.00	One Machine dispensing head	\$90.00
Temporary Food	\$50.00	Each additional head	\$50.00
Limited Food	\$35.00		
Seasonal Permit	\$65.00	Reinstatement fee	
Bake Sale(non-profit)	No Fee	if they have a hearing	\$100.00
For Profit	\$30.00	Reinspection fee	\$50.00
Mobile Food	\$65.00/unit	Replace lost permit	\$30.00
Food Mfg/		Penalty fee (late payment)	\$75.00
Warehouse/Dist	\$100.00		
		Church Kitchens	\$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: Ambulance Permits

ACCOUNT: 3125

AUTHORIZATION: Ordinance 13614 of 05/16/97

City Code 19.04.19

City Code 19.04.11

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Fees are paid by the ambulance company.

Initial Application Fee	\$2,000.00
Ambulance Service Annual Permit Fee	\$5050.00

<u>Type of Call</u>	<u>Minutes Exceeding Standard Response Time</u>	<u>Penalty</u>
Life Threatening Emergency	For each minute or partial minute over 9 min. 00 sec.	\$2.00/minute*
Non-Life Threatening Emergency	For each minute or partial minute over 12 min. 00 sec.	\$2.00/minute*
Unscheduled Non-Emergency	For each minute or partial	\$2.00/ minute *
Transport	minute over 30 min. 00 sec	
Scheduled Non-Emergency Transfer	For each minute or partial minute over 15 min. 00 sec	\$2.00/minute*

*Maximum penalty per call - \$50.00

PROJECTION:

Ambulance permit estimates are provided by the Health Department.

REVENUE MANUAL

REVENUE SOURCE: Health Department
Plan Review

ACCOUNT: 3126

AUTHORIZATION: Ordinance 13438 of 10/07/96

City Code 11.09.31

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

The following fee shall be paid by the food service establishment applicant at the time of the receipt of the following service:

New/remodeled food service establishment plan review/construction/equipment installation supervision	\$300.00
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PROJECTION:

Revenue estimates are provided by the Health Department and is based on historical data.

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 1st 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 14212 of 05/17/99

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: Home Investment Partnership Program **ACCOUNT:** 3209
(HOME)

AUTHORIZATION: Ordinance 14212 of 05/17/99

DISTRIBUTION OF REVENUE: CDA Fund

DESCRIPTION, RATE, LEGAL LIMITS:

The HOME Program was authorized by Congress with the Final Rule being published September 16, 1996. In general, under the HOME Program, HUD allocates funds by formula among eligible State and local governments to strengthen public-private partnerships and to expand the supply of decent, safe, sanitary, and affordable housing. Generally, HOME funds must be matched by non-federal resources.

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) through the State and Local Assistance Program for funding 50% of the personal services, office supplies, administrative equipment, and recurring operational expenses of the Emergency Preparedness function of the Fire Department.

PROJECTION:

The estimate is based upon information from the application for funding submitted by the Fire Department.

REVENUE MANUAL

REVENUE SOURCE: Public Health Grant

ACCOUNT: 3211

AUTHORIZATION: Various Ordinances

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, general public health program, nursing consultation to child care facilities, and sanitation inspections of child care facilities.

General Public Health
Maternal, Child and Family Health

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:

This account is currently inactive but is included for historical information.

REVENUE MANUAL

REVENUE SOURCE: Speed 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:

This account is currently inactive but is included for historical information.

REVENUE MANUAL

REVENUE SOURCE: Dial-A-Ride

ACCOUNT: 3218

AUTHORIZATION: Ordinance 14404 of 02/07/00

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.

PROJECTION:

Estimate is based on historical information furnished by various departments.

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: Other State Grant Sources

ACCOUNT: 3250

AUTHORIZATION: Various Ordinances

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

To record state grants not specifically identified in any other account.

PROJECTION:

Estimate is based on historical information furnished by various departments.

REVENUE MANUAL

REVENUE SOURCE: Jackson County Drug Task Force

ACCOUNT: 3272

AUTHORIZATION: Ordinance 11207 of 07/16/90
Ordinance 14390 of 12/20/99

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 04/01/97 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
Ordinance 14081 of 12/21/98
Ordinance 14250 of 07/06/99

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Funding for 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: Other Misc Grants

ACCOUNT: 3279

AUTHORIZATION: Various Ordinances

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

To record any grants or contributions not specifically identified in any other account.

PROJECTION:

Estimates are based on historical information provided by the Finance 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 1.5% 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 City Code 16.01.002
Ordinance 12381 of 04/19/93 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 1.5% 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 sanitary sewer utility;
2. The amount of real estate property taxes (including utility property tax); and,
3. The amount of 1.5% of City sales tax payable for local purchases.

PROJECTION:

The estimate is obtained from the Water Pollution Control Department and is based on the projected gross receipts of the Sanitary Sewer Fund for the year. These receipts are categorized primarily as residential and commercial. Residential rates are fixed for the upcoming fiscal year based on the lower of current season winter water consumption or the previous year's total. Commercial rates vary monthly based on actual water consumption.

REVENUE MANUAL

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

AUTHORIZATION: Ordinance 14399 of 01/13/00 City Code Chapter 14

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 \$100.00

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 \$3.00 per lot.
Final plat fee (paid upon submission of final plat)	\$200.00, plus \$3.00 per lot
Survey Development	\$200.00 + \$100.00/Lot

3. The following fees will accompany each application for a final site plan:

Less than 5 acres	\$275.00
5-10 acres	\$600.00
11-15 acres	\$800.00
16-20	\$1100.00
More than 20 acres	\$1600.00

4. Fees for rezoning or special use permit applications are:

Less than 5 acres	\$250.00
5-10 acres	\$500.00
11-15 acres	\$750.00
16-20	\$1000.00
More than 20 acres	\$1500.00

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 \$150.00 will accompany this application.

6. Special Sign Permit \$245.00

7. Zoning Verification Letter \$60.00

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 14005 of 10/16/98

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: 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 \$10.00/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: Police Services Reimbursement

ACCOUNT: 3316

AUTHORIZATION: Ordinance 13582 of 04/07/97

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Funding for one police officer and a marked police vehicle to provide security at Hawthorne Place properties.

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: School Resource Officer

ACCOUNT: 3317

AUTHORIZATION: Ordinance 13306 of 04/01/96
Ordinance 14030 of 10/19/98
Ordinance 14156 of 03/15/99

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

School district pays for a police officer at specific schools during the school year. The school district is to reimburse the City on an actual cost basis.

Independence Board of Education
School District of Kansas City, Missouri

PROJECTION:

Estimates are based upon data provided by the Police Department.

REVENUE MANUAL

REVENUE SOURCE: Alarm Charges

ACCOUNT: 3318, 3319

AUTHORIZATION: Ordinance 14078 of 12/21/98

City Code 12.07.006

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Business and residential alarm users are allowed two (2) false alarms per calendar year and a 30-day grace period following the initial installation. Alarm users will be assessed a Twenty-five dollar (\$25.00) fee for any additional false alarms. This fee is to help pay at least a portion of the cost of the emergency response to those false alarms.

3318 Alarm Charges - Police

3319 Alarm Charges - Fire

PROJECTION:

Estimates are based upon data provided by the Police Department and Fire 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 (Ready -to-Roll)	\$ 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. Ball Room Dance Class	\$ 25.00/couple
9. Western Dance Class	\$ 20.00/couple
10. Theatre Class	\$ 5.00 - \$20.00/person
11. Karobics	\$ 40.00/person
12. Step Aerobics	\$ 25.00/person
13. Tia Chi - Beginners	\$ 25.00/person
14. Tai Chi - Advance	\$ 30.00/person
15. Swing Dance	\$ 25.00/person
16. Twe Kwon Do	\$ 20.00/person
17. Lapidary	\$ 20.00/person
18. Start Smart	\$ 20.00/person
19. Fun with Fitness	\$ 20.00/person
20. Toddler Town	\$ 1.00/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 Park, Santa Fe Park and Chrysler Stadium are operated on a contractual basis. The contract allows the City to receive a percentage of gross sales.

In recent years, revenue has been on a decline due to deteriorated facilities. As facility improvements are implemented through the park sales tax an increased revenue stream should be realized.

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 was formerly the City's public pool. When in operation, the pool is open from the first weekend in June through the second weekend in August. However, the pool is closed until further notice.

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:

Dickinson Park pool closed following the 1996-97 season.

REVENUE MANUAL

REVENUE SOURCE: Sermon Community Center 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 59	\$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).

The Senior Citizen Program provides services for senior citizens.

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
 Administrative Policy of 04/10/98

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	\$70.00 for 3 hours \$15/each additional hour	\$35.00 for 3 hours \$10/each additional hour
Theater	\$200.00 for 4 hours \$30/each additional hour	\$100.00 for 4 hours \$15/each additional hour
Gym	\$300.00 for 4 hours \$40/each additional hour	\$150.00 for 4 hours \$20/each additional hour
Fee for kitchen use:		\$5.00
Miscellaneous use: (television sets, overhead projectors, amplifiers)		\$10.00
3. Chrysler 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

REVENUE MANUAL

REVENUE SOURCE: Recreation Rentals (continued)

ACCOUNT: 3329

DESCRIPTION, RATE, LEGAL LIMITS:

	<u>For-Profit</u>	<u>Non-Profit</u>
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
5. George Owens Nature Park	<u>Resident</u>	<u>Non-Resident</u>
Shelter House	\$25.00-6 hr period	\$35.00-6 hr period
Camp Area	\$25.00-24 hr period	\$35.00-24 hr period
Lodge Facility	\$35.00-3 hr period	\$50.00-3 hr period
6. Shelter Houses (5 sites)	\$25.00-6/hr period	\$35.00-6 hr period
7. McCoy Park Picnic Pavilion	\$50.00-6/hr period	\$70.00-6 hr period
8. Arts and Crafts Show		
Booth Space Rental		
First two floors	\$50.00/space	
Third & Fourth floors	\$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:** 3331

AUTHORIZATION: Ordinance 11131 of 04/16/90 Ordinance 12783 of 07/05/94
Ordinance 12702 of 04/04/94 Ordinance 13510 of 01/06/97
Ordinance 14262 of 08/01/99

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	\$3.50
Senior Citizens	\$3.00
Students ages 6 through 17	\$2.00
Children under 5 and under	Free
Scheduled group tours of ten or more	\$3.00
School Groups	\$1.00 (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
Museum Store

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: 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: Sale of Street Signs

ACCOUNT: 3392

AUTHORIZATION: Ordinance 13290 of 03/18/96

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: Sale of Recycled Material

ACCOUNT: 3396

AUTHORIZATION: Administrative Policy

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Sale of materials collected at the two recycling centers.

PROJECTION:

Estimates are based on historical information provided by the Public Works Department.

REVENUE MANUAL

REVENUE SOURCE: Solid Waste Disposal Fee

ACCOUNT: 3397

AUTHORIZATION: Administrative Policy

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Donations collected from both recycling centers, Citywide clean-up fees, brush drop-off fees, sale of scrap metals from Citywide clean-ups, and sale of batteries from Citywide clean-up.

PROJECTION:

Estimates are based on historical information provided by Public Works.

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 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 Cost for Domestic Violence **ACCOUNT:** 3404

AUTHORIZATION: Ordinance 14334 of 11/01/99 City Code 1.22.017

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 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 an 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 #13564 of 03/17/97

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:

This account is currently inactive but is included for historical information.

REVENUE MANUAL

REVENUE SOURCE: Interest - Investments

ACCOUNT: 3411, 3413

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: Rent

ACCOUNT: 3433

AUTHORIZATION: Administrative Policy
Ordinance 13855 of 03/16/98 Ordinance 13331 of 05/06/96
Ordinance 13886 of 05/04/98 Ordinance 13601 of 04/21/97

DISTRIBUTION OF REVENUE: General, Water 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. Lease of undeveloped park land for farming purposes (approx. 75.7 acres at Randall Park).
3. Power & Light Department leases 180 acres of farm land.
4. Water Department leases approximately 67 acres of farm land.

PROJECTION:

The revised revenue estimate for the previous fiscal year is based on historical data and information provided by Public Works, Water 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, Water 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: 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: Discounts Taken

ACCOUNT: 3440

AUTHORIZATION: Administrative Policy

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

DESCRIPTION, RATE, LEGAL LIMITS:

Allowance that is deductible from the selling price of merchandise if payment is made within specified period of time.

PROJECTION:

Historical data is provided by the Finance Department.

REVENUE MANUAL

REVENUE SOURCE: Sewer Service Charge **ACCOUNT:** 4010, 4110,
4120

AUTHORIZATION: Ordinance 12027 of 06/29/92 City Code 7.07.003
Ordinance 12393 of 05/03/93 City Code 7.07.005
Ordinance 12954 of 02/27/95 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>July, 1999</u> <u>Base Fee</u>	<u>July, 1999</u> <u>Consumption</u>
Residential	\$8.28/mo	\$1.4715/ccf
Residential on Private system	\$7.43/mo	\$1.4715/ccf

Commercial and Industrial Users rate per connection is dependent upon meter size and standard industrial classification (SIC) code. Consumption rate is \$1.4715/ccf starting July 1, 1998.

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 \$1.4715/ccf as of July 1, 1998.

Non-resident users residing in unincorporated areas of Jackson County are charged a base fee of \$12.50/month and a consumption fee of \$1.55/ccf.

4010 Residential Sales
4110 Commercial - Base
4120 Commercial - Surcharge

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:** 4571, 4572, 4575

AUTHORIZATION: Ordinance 7234 of 10/07/82
Ordinance 10007 of 10/19/87
Ordinance 13087 of 08/21/95

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.

Kansas City:

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

Sugar Creek:

	July, 1999 <u>Base Fee</u>	July, 1999 <u>Consumption</u>
Residential	\$6.85/mo	\$1.4715/ccf

Commercial and Industrial Users rate per connection is dependent upon meter size and standard industrial classification (SIC) code. Consumption rate is \$1.4715/ccf starting July 1, 1998.

Lee's Summit:

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

4571 Intermunicipal Sewer Agreement - Kansas City
4572 Intermunicipal Sewer Agreement - Sugar Creek
4575 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: Water Service Charges

ACCOUNT: 4010, 4100,
4420, 4500

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.

4016	Residential Sales
4100	Commercial Sales
4420	Public Fire Protection
4500	Sales for Resale

PROJECTION:

The revenue estimate is provided by the Water Department.