

2001-02

REVENUE MANUAL

# City of Independence

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May 7, 2001

## **HONORABLE MAYOR, CITY COUNCIL AND CITY MANAGER:**

This document reflects the 2001-2002 Revenue Estimate of the City of Independence, historical revenue data, analytical comparisons, and detailed information regarding the City's major revenue sources.

A great deal of effort is expended in an attempt to make the revenue 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 the natural fluctuations in weather. Fuel costs during the peak heating and cooling seasons have a dramatic impact on utilities serving Independence residents. Also, precipitation may also have a significant impact on revenues of the Water and General Funds.

In addition to gathering and analyzing data, as described above, actual data for the period up to and including March 2001 is utilized. As well as, information received from various department directors, key personnel, and individuals from other organizations which generate or impact City revenues. Where future revenues can be predicted 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 2% 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, 2000 was \$50,286,805. Appropriations increased this amount by \$1,791,057 to a year end budgeted revenue of \$52,077,862. Actual revenues for that year were \$52,319,577 or a 0.5% variance of \$241,715.

In the current fiscal year, original revenue estimates for the General Fund were \$53,466,398. Through March, these had been modified by Council action to \$55,478,802. Of this \$2,012,404 increase, \$1,504,714 was in the grants area reflecting post-budget application for and acceptance of new grants. Given the current revised estimated revenues of \$57,103,703 the projected variance from the amended revenue budget is \$1,624,901 or 2.9%. Tax revenue variances totaling \$1,787,291 account for a major portion of the overall difference and the greatest portion of this is due to increased fuel costs, such as, natural gas.

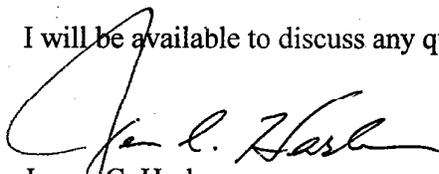
Considering that estimated revenues become the cornerstone on which the operating budget is built, this kind of accuracy is critical to the financial health and proper management of the City.

The following summary reflects original and revised estimates of total revenue by fund for fiscal year 2000-2001 and projections for fiscal year 2001-2002:

Fund	2000-01				2001-02 Projected Budget	Chg. Orig. to Proj.
	Original Estimate	Current Projection	Inc./(Dcr.) Orig. Est.	Percent Change		
General Fund	\$53,466,398	\$57,103,703	\$3,637,305	6.8%	\$57,805,495	8.1%
Tourism	520,045	526,700	\$6,655	1.3%	\$513,439	-1.3%
CDBG	1,046,000	1,046,075	\$75	0.0%	\$1,081,000	3.3%
HOME	493,000	493,000	\$0	0.0%	\$548,000	11.2%
Street Sales Tax	5,894,961	5,969,165	\$74,204	1.3%	\$6,549,320	11.1%
Parks Sales Tax	1,981,221	2,045,813	\$64,592	3.3%	\$2,215,440	11.8%
Storm Water Sales Tax	0	1,731,588	\$1,731,588		\$4,392,880	
License Surcharge	0	500	\$500		\$300,800	
Power & Light	71,593,875	82,929,595	\$11,335,720	15.8%	\$79,390,770	10.9%
Sanitary Sewer	13,245,082	13,584,000	\$338,918	2.6%	\$13,447,000	1.5%
Water	17,007,120	16,927,023	-\$80,097	-0.5%	\$16,696,439	-1.8%
Central Garage	1,175,780	1,174,782	-\$998	-0.1%	\$1,262,629	7.4%
StayWell	7,645,000	7,280,578	-\$364,422	-4.8%	\$9,473,000	23.9%
<b>Total</b>	<b>\$174,068,482</b>	<b>\$190,812,522</b>	<b>\$16,744,040</b>	<b>9.6%</b>	<b>\$193,676,212</b>	<b>11.3%</b>

Overall revenues for the City are increasing 11.3%. Revenues in the General Fund are projected to increase 8.1% and over 11% in the Street and Parks Sales Tax funds. The increase in sales tax in the General fund is projected to be 10.4%. This increase is due in part to the completion of two TIF projects. Increased revenues from telephone franchise fees, 22.9%, have a significant impact on the overall increase in General Fund revenues. I must point out that \$570,000 of this increase is the result of a tax on wireless telephone communications which the City has not started collecting yet.

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**  
**2001-2002 Operating Budget**  
**Revenue Summary - All Funds**  
 For the Fiscal Years 1996-97 through 2001-02

Acct. No.	Description	1996-97 Actual	1997-98 Actual	1998-99 Actual	1999-00 Actual	2000-01 Original Budget	2000-01 Current Estimate	%Chg. Pr. Yr. to Curr Est	%Chg. to Orig. Curr Est	2001-02 Proposed Budget	%Chg. to Proj.	%Chg. Orig. to Proj.
<b>General Fund</b>												
<b>Property Taxes</b>												
2-3011	Real Estate	4,761,036	4,858,234	5,081,318	5,290,136	5,589,685	5,755,359	8.8%	3.0%	6,017,151	4.5%	7.6%
2-3013	R.R. & Other Utility	60,981	55,405	39,291	38,824	39,000	39,200	1.0%	0.5%	39,200	0.0%	0.5%
	<b>Total Property Taxes</b>	<b>4,822,017</b>	<b>4,913,639</b>	<b>5,120,609</b>	<b>5,328,961</b>	<b>5,628,685</b>	<b>5,794,559</b>	<b>8.7%</b>	<b>2.9%</b>	<b>6,056,351</b>	<b>4.5%</b>	<b>7.6%</b>
<b>Sales and Use Taxes</b>												
2-3041	Local Option Sales Tax	12,209,743	12,612,418	13,695,329	14,385,082	15,698,684	15,822,508	10.0%	0.8%	17,411,522	10.0%	10.9%
2-3042	Cigarette Tax	472,758	600,206	579,968	634,169	630,000	605,000	-4.6%	-4.0%	610,000	0.8%	-3.2%
2-3044	Local Option Use Tax	0	0	0	0	0	0	n/a	n/a	0	n/a	n/a
	<b>Total Sales and Use Taxes</b>	<b>12,682,501</b>	<b>13,212,624</b>	<b>14,275,297</b>	<b>15,019,251</b>	<b>16,328,684</b>	<b>16,427,508</b>	<b>9.4%</b>	<b>0.6%</b>	<b>18,021,522</b>	<b>9.7%</b>	<b>10.4%</b>
<b>Utility Franchise Fees</b>												
2-3052	Water	16,029	19,217	15,546	18,722	21,000	21,000	12.2%	0.0%	23,000	9.5%	9.5%
2-3053	Gas	3,450,882	2,858,884	2,775,364	2,724,193	3,100,000	3,595,682	32.0%	16.0%	3,334,902	-7.3%	7.6%
2-3054	Telephone	2,114,445	2,247,585	2,299,404	2,277,867	2,400,000	2,362,468	3.7%	-1.6%	3,070,000	29.9%	27.9%
2-3055	Electricity	334,305	226,008	186,301	170,562	171,000	176,000	3.2%	2.9%	175,000	-0.6%	2.3%
2-3057	Cable Television	331,184	360,074	383,577	504,446	488,986	553,549	9.7%	13.2%	527,204	-4.8%	7.8%
	<b>Total Utility Franchise Fees</b>	<b>6,246,845</b>	<b>5,711,768</b>	<b>5,662,192</b>	<b>5,695,789</b>	<b>6,180,986</b>	<b>6,708,699</b>	<b>17.8%</b>	<b>8.5%</b>	<b>7,130,106</b>	<b>6.3%</b>	<b>15.4%</b>
<b>Payments in Lieu of Taxes</b>												
2-3281	Power & Light In Lieu Of Taxes	5,712,493	6,108,334	6,404,789	6,468,776	6,533,334	7,581,339	17.2%	16.0%	7,254,247	-4.3%	11.0%
2-3282	Water Service In Lieu Of Taxes	838,945	870,331	855,160	911,346	873,158	890,801	-2.3%	2.0%	889,434	-0.2%	1.9%
2-3283	Sanitary Sewer In Lieu Of Taxes	990,096	1,017,109	1,058,894	1,049,941	1,037,606	1,056,437	0.6%	1.8%	1,068,266	1.1%	3.0%
	<b>Total Pymt. in Lieu of Taxes</b>	<b>7,541,534</b>	<b>7,995,774</b>	<b>8,318,843</b>	<b>8,430,063</b>	<b>8,444,098</b>	<b>9,528,577</b>	<b>13.0%</b>	<b>12.8%</b>	<b>9,211,947</b>	<b>-3.3%</b>	<b>9.1%</b>
	<b>Total Taxes</b>	<b>31,292,897</b>	<b>31,833,805</b>	<b>33,376,941</b>	<b>34,474,064</b>	<b>36,582,453</b>	<b>38,459,343</b>	<b>11.6%</b>	<b>5.1%</b>	<b>40,419,926</b>	<b>5.1%</b>	<b>10.5%</b>
<b>Business Licenses and Permits</b>												
2-3101	Occupation Licenses	955,674	972,483	1,054,169	1,199,290	1,231,541	1,290,116	7.6%	4.8%	1,383,116	7.2%	12.3%
2-3102	Liquor Licenses	72,040	73,242	72,381	74,823	71,648	75,588	1.0%	5.5%	78,588	4.0%	9.7%
2-3103	Planning Exam & Licenses	29,098	44,371	22,570	27,555	41,500	37,500	36.1%	-9.6%	41,500	10.7%	0.0%
2-3104	Fin-Other License/Permits	81,553	53,610	47,308	46,295	47,575	50,254	8.6%	5.6%	51,762	3.0%	8.8%
2-3108	Building Permits, Com.Develop.	653,815	661,375	761,817	1,046,687	1,111,500	1,111,500	6.2%	0.0%	1,111,500	0.0%	0.0%
2-3109	Construction Permits, Pub.Works	0	0	0	0	188,000	410,400	n/a	118.3%	380,400	-7.3%	102.3%
2-3120	Nursing Home Permits	525	600	600	500	750	750	50.0%	0.0%	800	6.7%	6.7%
2-3121	Day Care Permits	2,472	5,778	4,452	3,090	4,056	4,500	45.6%	10.9%	4,500	0.0%	10.9%
2-3122	Food Handler'S Permits	46,240	41,098	37,364	42,172	40,000	35,000	-17.0%	-12.5%	35,000	0.0%	-12.5%
2-3123	Massage Therapist Appl	450	900	1,400	1,320	270	2,800	112.1%	937.0%	1,300	-53.6%	381.5%
2-3124	Other Food Permits	38,675	46,420	38,465	31,473	70,500	70,500	124.0%	0.0%	70,700	0.3%	0.3%

**City of Independence, Missouri**  
**2001-2002 Operating Budget**  
**Revenue Summary - All Funds**  
**For the Fiscal Years 1996-97 through 2001-02**

Acct. No.	Description	1996-97 Actual	1997-98 Actual	1998-99 Actual	1999-00 Actual	2000-01 Original Budget	2000-01 Current Estimate	%Chg. Pr. Yr. to Curr Est	2001-02 Proposed Budget	%Chg. Curr Est to Proj	%Chg. Orig. to Proj.
2-3125	Ambulance Permits & Licenses	0	0	11,700	10,350	8,000	22,000	112.6%	5,000	-77.3%	-37.5%
2-3126	Plan Reviews - Health Dept.	0	0	6,104	15,560	11,000	11,000	-29.3%	12,000	9.1%	9.1%
	<b>Total Bus. Lic. &amp; Permits</b>	<b>1,880,542</b>	<b>1,899,877</b>	<b>2,058,330</b>	<b>2,499,115</b>	<b>2,826,340</b>	<b>3,121,908</b>	<b>24.9%</b>	<b>3,176,166</b>	<b>1.7%</b>	<b>12.4%</b>
<b>Non-Business Licenses and Permits</b>											
2-3151	Motor Vehicle Licenses	419,139	425,178	418,567	429,563	450,000	450,000	4.8%	435,000	-3.3%	-3.3%
	<b>Total Licenses and Permits</b>	<b>2,299,681</b>	<b>2,325,055</b>	<b>2,476,897</b>	<b>2,928,678</b>	<b>3,276,340</b>	<b>3,571,908</b>	<b>22.0%</b>	<b>3,611,166</b>	<b>1.1%</b>	<b>10.2%</b>
<b>Grants-</b>											
<b>Federal Government Grants</b>											
2-3210	Civil Defense Program	45,025	37,038	27,985	41,212	36,560	37,000	-10.2%	37,000	0.0%	1.2%
2-3211	Public Health Nursing	76,102	80,902	195,484	174,417	172,890	221,282	26.9%	208,000	-6.0%	20.3%
2-3212	Community Health Ed	0	0	0	0	0	27,500	n/a	27,500	0.0%	n/a
2-3213	55 Mph Compliance Grant	834	0	0	0	0	0	n/a	0	n/a	n/a
2-3218	Dial-A-Ride	15,651	9,068	9,684	7,722	10,265	10,700	38.6%	25,300	136.4%	146.5%
2-3219	Other	522,235	754,458	1,255,726	1,320,952	202,074	1,439,254	9.0%	223,029	-84.5%	10.4%
	<b>Total Federal Grants</b>	<b>659,847</b>	<b>881,166</b>	<b>1,488,879</b>	<b>1,544,303</b>	<b>421,789</b>	<b>1,735,736</b>	<b>12.4%</b>	<b>520,829</b>	<b>-70.0%</b>	<b>23.5%</b>
<b>State Government Grants</b>											
2-3241	Financial Institutions Tax	24,240	19,874	18,149	18,425	18,100	22,000	19.4%	22,000	0.0%	21.5%
2-3242	Gasoline Tax	3,119,439	3,157,100	3,144,974	3,334,677	3,275,000	3,291,159	-1.3%	3,035,765	-7.8%	-7.3%
2-3243	Motor Vehicle License Fees	539,534	498,269	582,033	562,923	585,000	600,000	6.6%	553,440	-7.8%	-5.4%
2-3244	Motor Vehicle Sales Tax	673,516	743,167	799,527	846,922	830,000	831,300	-1.8%	766,791	-7.8%	-7.6%
2-3250	Other	42,571	3,253	23,586	56,601	79,141	165,680	192.7%	0	-100.0%	-100.0%
	<b>Total State Grants</b>	<b>4,399,300</b>	<b>4,421,563</b>	<b>4,568,269</b>	<b>4,819,549</b>	<b>4,787,241</b>	<b>4,910,139</b>	<b>1.9%</b>	<b>4,377,996</b>	<b>-10.8%</b>	<b>-8.5%</b>
<b>Other Sources</b>											
2-3272	Jackson County Drug Task Force	410,472	437,792	469,457	550,996	589,968	589,968	7.1%	522,658	-11.4%	-11.4%
2-3274	Jackson County Dare Program	0	328,960	334,095	334,095	324,070	334,095	0.0%	334,095	0.0%	3.1%
2-3275	Mid Am Reg Council	33,674	36,572	72,303	25,669	30,000	30,000	16.9%	30,000	0.0%	0.0%
2-3279	Youth Social Services Coord.	0	0	13,274	36,231	0	0	-100.0%	0	n/a	n/a
	<b>Total Other Sources</b>	<b>444,146</b>	<b>803,324</b>	<b>889,129</b>	<b>946,991</b>	<b>944,038</b>	<b>954,063</b>	<b>0.7%</b>	<b>886,753</b>	<b>-7.1%</b>	<b>-6.1%</b>
	<b>Total Grants</b>	<b>5,503,293</b>	<b>6,106,173</b>	<b>6,946,277</b>	<b>7,310,843</b>	<b>6,153,068</b>	<b>7,599,938</b>	<b>4.0%</b>	<b>5,785,578</b>	<b>-23.9%</b>	<b>-6.0%</b>
<b>Charges for Services</b>											
<b>General Government</b>											
2-3302	Planning & Zoning Fees	23,043	28,772	34,044	36,333	45,000	45,000	23.9%	40,000	-11.1%	-11.1%
2-3303	Board Of Adjustment Fees	250	460	700	1,350	1,500	3,000	122.2%	3,600	20.0%	140.0%
2-3304	Sale Of Maps, Books, Plans	3,794	5,128	6,363	16,263	4,700	7,500	-53.9%	18,500	146.7%	293.6%
2-3305	Sale Of Police Reports	49,494	55,826	51,204	49,995	50,000	50,000	0.0%	64,143	28.3%	28.3%
2-3306	Sale Of Fire Reports	643	990	719	1,426	1,743	600	-57.9%	900	50.0%	-48.4%
2-3307	Computer Service Charges	47,998	26,706	26,046	37,626	35,000	34,000	-9.6%	31,000	-8.8%	-11.4%

**City of Independence, Missouri**  
**2001-2002 Operating Budget**  
**Revenue Summary - All Funds**  
For the Fiscal Years 1996-97 through 2001-02

Acct. No.	Description	1996-97 Actual	1997-98 Actual	1998-99 Actual	1999-00 Actual	2000-01 Original Budget	2000-01 Current Estimate	%Chg. Pr. Yr. to Curr Est	%Chg. Orig. to Curr Est	2001-02 Proposed Budget	%Chg. Curr Est to Proj	%Chg. Orig. to Proj
<b>Health</b>												
2-3311	Animal Shelter Fees	60,656	58,358	56,463	50,705	53,000	50,000	-1.4%	-5.7%	50,000	0.0%	-5.7%
2-3312	Animal Id Tags	566	220	820	270	400	318	17.7%	-20.6%	400	25.9%	0.0%
<b>Public Safety</b>												
2-3316	Reimb. For Police Services	0	25,581	109,229	58,611	72,056	164,520	180.7%	128.3%	278,847	69.5%	287.0%
2-3317	School Resource Officers	64,910	72,202	97,251	136,293	163,897	137,301	0.7%	-16.2%	141,570	3.1%	-13.6%
2-3318	Alarm Charges - Police	0	0	9,525	51,388	50,000	60,000	16.8%	20.0%	56,250	-6.3%	12.5%
2-3319	Alarm Charges - Fire	0	0	2,500	550	1,950	3,000	445.5%	53.8%	2,000	-33.3%	2.6%
<b>Recreation</b>												
2-3322	Class Fees	22,066	26,138	36,177	40,126	40,000	35,000	-12.8%	-12.5%	45,000	28.6%	12.5%
2-3323	Park Concessions	11,646	7,930	5,785	4,378	9,000	5,000	14.2%	-44.4%	15,000	200.0%	66.7%
2-3326	Pool Fees	3,566	0	0	0	0	0	n/a	n/a	0	n/a	n/a
2-3327	Sermon Center	10,495	11,278	12,847	13,329	22,000	15,000	12.5%	-31.8%	22,000	46.7%	0.0%
2-3329	Recreation Rentals	21,480	22,225	32,108	40,199	40,000	40,000	-0.5%	0.0%	50,000	25.0%	25.0%
<b>National Frontier Trails Center</b>												
2-3331	NFTC-Admissions	28,307	27,447	29,886	37,703	40,000	39,000	3.4%	-2.5%	41,000	5.1%	2.5%
2-3332	NFTC-Gift Shop	34,241	33,788	34,170	34,322	36,000	36,000	4.9%	0.0%	38,000	5.6%	5.6%
<b>Cemetery</b>												
2-3341	Sale Of Cemetery Lots	40,890	51,361	25,110	33,700	36,000	40,000	18.7%	11.1%	40,000	0.0%	11.1%
2-3342	Sale Of Monument Bases	13,155	10,343	8,439	5,061	10,000	5,000	-1.2%	-50.0%	5,000	0.0%	-50.0%
2-3343	Grave Opening Charges	54,180	51,044	49,025	55,656	60,000	60,000	7.8%	0.0%	65,000	8.3%	8.3%
<b>Other Charges</b>												
2-3392	Sale Of Street Signs	1,416	787	1,018	4,000	2,000	2,500	-37.5%	25.0%	2,000	-20.0%	0.0%
2-3393	Special Assessments	72,197	75,487	83,586	29,408	20,000	7,500	-74.5%	-62.5%	20,000	166.7%	0.0%
2-3396	Sale Of Recycled Material	0	0	7,141	47,011	21,000	44,000	-6.4%	109.5%	44,000	0.0%	109.5%
2-3397	Solid Waste Disp Fees	0	41,199	37,222	38,907	0	28,000	-28.0%	n/a	42,000	50.0%	n/a
2-3398	Miscellaneous Charges	2,033	4,134	2,071	130,804	20,000	60,000	-54.1%	200.0%	140,000	133.3%	600.0%
<b>Total Charges for Services</b>							<b>972,239</b>	<b>1.8%</b>	<b>16.4%</b>	<b>1,256,210</b>	<b>29.2%</b>	<b>50.4%</b>

**City of Independence, Missouri**  
**2001-2002 Operating Budget**  
**Revenue Summary - All Funds**  
For the Fiscal Years 1996-97 through 2001-02

Acct. No.	Description	1996-97 Actual	1997-98 Actual	1998-99 Actual	1999-00 Actual	2000-01 Original Budget	2000-01 Current Estimate	%Chg. Pr. Yr. to Curr Est	%Chg. Orig. to Curr Est	2001-02 Proposed Budget	%Chg. Curr Est to Proj.	%Chg. Orig. to Proj.
<b>Fines and Court Costs</b>												
2-3401	Fines & Forfeitures	1,563,216	2,009,896	2,253,208	2,543,898	2,574,948	2,577,668	1.3%	0.1%	2,931,988	13.7%	13.9%
2-3402	Court Costs	255,492	297,288	309,721	334,854	331,054	335,371	0.2%	1.3%	352,140	5.0%	6.4%
2-3403	Police Training	39,176	45,056	47,854	52,771	53,495	53,723	1.8%	0.4%	56,409	5.0%	5.4%
2-3404	Domestic Violence	19,559	22,679	23,897	33,694	53,450	54,159	60.7%	1.3%	56,867	5.0%	6.4%
2-3405	Dwi/Drug	22,500	33,225	31,384	31,875	35,952	34,215	7.3%	-4.8%	35,926	5.0%	-0.1%
2-3406	Special Warrant Collection	3,138	1,544	0	0	0	0	n/a	n/a	0	n/a	n/a
	<b>Total Fines &amp; Court Costs</b>	<b>1,903,081</b>	<b>2,409,688</b>	<b>2,666,064</b>	<b>2,997,092</b>	<b>3,048,899</b>	<b>3,055,136</b>	<b>1.9%</b>	<b>0.2%</b>	<b>3,433,330</b>	<b>12.4%</b>	<b>12.6%</b>
<b>Interest Income</b>												
2-3411	Interest	330,331	402,821	218,799	180,622	277,382	181,900	0.7%	-34.4%	170,000	-6.5%	-38.7%
2-3412	Special Assessments - Interest	3,367	6,264	6,173	10,932	10,000	0	-100.0%	-100.0%	10,000	n/a	0.0%
2-3413	Interest - Other	0	0	45,714	50,954	36,000	45,000	-11.7%	25.0%	45,000	0.0%	25.0%
	<b>Total Interest Income</b>	<b>333,698</b>	<b>409,085</b>	<b>270,686</b>	<b>242,508</b>	<b>323,382</b>	<b>226,900</b>	<b>-6.4%</b>	<b>-29.8%</b>	<b>225,000</b>	<b>-0.8%</b>	<b>-30.4%</b>
2-3421	Interfund Chgs. For Supp. Serv.	2,895,953	2,749,077	3,070,849	2,889,644	2,853,200	2,700,000	-6.6%	-5.4%	2,696,800	-0.1%	-5.5%
<b>Other Revenue</b>												
2-3431	Sale Of Land	100	0	0	0	0	0	n/a	n/a	0	n/a	n/a
2-3432	Sale Of Fixed Assets	50,166	64,279	44,245	3,746	50,000	56,939	1420.1%	13.9%	40,000	-29.7%	-20.0%
2-3433	Rents	157,991	132,660	124,137	124,226	120,810	120,200	-3.2%	-0.5%	136,485	13.5%	13.0%
2-3434	Damage Claims	20,631	40,754	19,437	23,101	20,000	38,000	64.5%	90.0%	20,000	-47.4%	0.0%
2-3435	Contributions	1,055	1,120	22,008	135,275	2,000	140,500	3.9%	6925.0%	50,000	-64.4%	2400.0%
2-3437	Housing Auth. In Lieu Of Taxes	0	0	0	0	0	0	n/a	n/a	0	n/a	n/a
2-3439	Cash Over/Short	1,127	-9	-1,109	-1,181	0	-1,300	n/a	n/a	0	n/a	n/a
2-3440	Discounts Taken	0	0	145	1,066	1,000	900	-15.6%	-10.0%	1,000	11.1%	0.0%
2-3449	Misc. Non-Operating Revenue	177,024	224,215	85,284	232,931	200,000	163,000	-30.0%	-18.5%	130,000	-20.2%	-35.0%
	<b>Total Other Revenue</b>	<b>408,094</b>	<b>463,019</b>	<b>294,147</b>	<b>519,164</b>	<b>393,810</b>	<b>518,239</b>	<b>-0.2%</b>	<b>31.6%</b>	<b>377,485</b>	<b>-27.2%</b>	<b>-4.1%</b>
	<b>Total General Fund Revenues</b>	<b>\$45,203,723</b>	<b>\$46,933,306</b>	<b>\$49,861,310</b>	<b>\$52,317,406</b>	<b>\$53,466,398</b>	<b>\$57,103,703</b>	<b>9.1%</b>	<b>6.8%</b>	<b>\$57,805,495</b>	<b>1.2%</b>	<b>8.1%</b>

**City of Independence, Missouri**  
**2001-2002 Operating Budget**  
**Revenue Summary - All Funds**  
For the Fiscal Years 1996-97 through 2001-02

Acct. No.	Description	1996-97 Actual	1997-98 Actual	1998-99 Actual	1999-00 Actual	2000-01 Original Budget	2000-01 Current Estimate	%Chg. Pr. Yr. to Curr Est	%Chg. to Orig. Curr Est	2001-02 Proposed Budget	%Chg. Curr Est to Proj	%Chg. Orig. to Proj
<b>Power and Light Fund</b>												
<b>Operating Revenue</b>												
20-4010	Electric Service Charges	59,195,387	64,559,582	66,343,685	66,899,200	67,202,000	78,807,000	17.8%	17.3%	75,604,000	-4.1%	12.5%
20-4600	Other Operating Revenue	167,132	443,263	273,712	244,125	1,305,000	1,305,000	434.6%	0.0%	970,000	-25.7%	-25.7%
	<b>Total Operating Revenue</b>	<b>59,362,519</b>	<b>65,002,845</b>	<b>66,617,397</b>	<b>67,143,325</b>	<b>68,507,000</b>	<b>80,112,000</b>	<b>19.3%</b>	<b>16.9%</b>	<b>76,574,000</b>	<b>-4.4%</b>	<b>11.8%</b>
20-3421	Interfund Charges	589,775	0	0	647,725	658,595	658,595	1.7%	0.0%	726,770	10.4%	10.4%
20-3411	Interest Income	2,411,985	2,549,251	2,555,848	2,309,970	2,428,280	2,159,000	-6.5%	-11.1%	2,090,000	-3.2%	-13.9%
	<b>Total Revenues</b>	<b>\$62,364,279</b>	<b>\$67,552,096</b>	<b>\$69,173,245</b>	<b>\$70,101,020</b>	<b>\$71,593,875</b>	<b>\$82,929,595</b>	<b>18.3%</b>	<b>15.8%</b>	<b>\$79,390,770</b>	<b>-4.3%</b>	<b>10.9%</b>

<b>Sanitary Sewer Fund</b>												
<b>Operating Revenue</b>												
30-3109	Construction Permits, Pub. Works	18,623	1,182	22,422	84,402	0	125,000	48.1%	n/a	61,000	-51.2%	n/a
30-4010	Residential	7,081,194	12,014,198	12,626,408	7,898,920	12,583,000	8,029,000	1.6%	-36.2%	8,116,000	1.1%	-35.5%
30-4110	Commercial Base	3,060,243	0	0	3,207,039	0	3,201,000	-0.2%	n/a	3,249,000	1.5%	n/a
30-4120	Commercial Surcharge	659,085	0	0	791,885	0	732,000	-7.6%	n/a	732,000	0.0%	n/a
30-4430	Contract Services	406,272	0	0	244,525	0	175,000	-28.4%	n/a	175,000	0.0%	n/a
30-4570	Intermunicipal Agreements	395,494	0	0	0	0	407,000	n/a	n/a	407,000	0.0%	n/a
30-4600	Other Operating Revenue	64,461	66,362	23,685	103,132	0	240,000	132.7%	n/a	150,000	-37.5%	n/a
30-4700	Change in Unbilled Revenue	-18,643	0	0	29,658	0	0	-100.0%	n/a	0	n/a	n/a
	<b>Total Operating Revenue</b>	<b>11,666,729</b>	<b>12,081,742</b>	<b>12,672,515</b>	<b>12,359,561</b>	<b>12,583,000</b>	<b>12,909,000</b>	<b>4.4%</b>	<b>2.6%</b>	<b>12,890,000</b>	<b>-0.1%</b>	<b>2.4%</b>
<b>Non-Operating Revenue</b>												
30-3411	Interest Income	301,703	314,955	420,057	607,137	662,082	675,000	11.2%	2.0%	557,000	-17.5%	-15.9%
30-4900	Other Revenues, Net	0	0	0	164,339	0	0	-100.0%	n/a	0	n/a	n/a
	<b>Total Revenues</b>	<b>\$11,968,432</b>	<b>\$12,396,697</b>	<b>\$13,092,572</b>	<b>\$13,131,037</b>	<b>\$13,245,082</b>	<b>\$13,584,000</b>	<b>3.4%</b>	<b>2.6%</b>	<b>\$13,447,000</b>	<b>-1.0%</b>	<b>1.5%</b>

**City of Independence, Missouri**  
**2001-2002 Operating Budget**  
**Revenue Summary - All Funds**  
 For the Fiscal Years 1996-97 through 2001-02

Acct. No.	Description	1996-97 Actual	1997-98 Actual	1998-99 Actual	1999-00 Actual	2000-01 Original Budget	2000-01 Current Estimate	%Chg. Pr. Yr. to Curr Est	%Chg. Orig. to Curr Est	2001-02 Proposed Budget	%Chg. Curr Est to Proj.	%Chg. Orig. to Proj.
<b>Water Fund</b>												
40-4010	Operating Revenue											
40-4110	Residential Sales	7,051,338	14,292,785	14,048,642	7,777,844	7,581,573	7,506,983	-3.5%	-1.0%	7,560,281	0.7%	-0.3%
40-4130	Commercial Sales	1,854,677	0	0	2,014,589	1,976,085	2,020,117	0.3%	2.2%	1,961,753	-2.9%	-0.7%
40-4400	Industrial Sales	312,844	0	0	225,018	228,084	217,139	-3.5%	-4.8%	210,408	-3.1%	-7.7%
40-4410	Public Authority Sales	124,720	0	0	123,779	117,051	123,393	-0.3%	5.4%	118,623	-3.9%	1.3%
40-4420	Private Fire Protection	39,836	0	0	42,182	42,000	42,414	0.6%	1.0%	42,000	-1.0%	0.0%
40-4450	Public Fire Protection	528,551	0	0	545,244	540,000	554,439	1.7%	2.7%	540,000	-2.6%	0.0%
40-4600	Sales for Resale	3,756,176	0	0	4,131,174	3,948,013	3,993,024	-3.5%	1.0%	3,993,024	0.2%	1.1%
	Other Operating Revenue	314,012	56,650	61,467	12,056	240,030	238,986	1882.2%	-0.4%	240,000	0.4%	0.0%
	<b>Total Operating Revenue</b>	<b>13,982,154</b>	<b>14,349,435</b>	<b>14,110,109</b>	<b>14,871,887</b>	<b>14,672,816</b>	<b>14,689,753</b>	<b>-1.2%</b>	<b>0.1%</b>	<b>14,666,089</b>	<b>-0.2%</b>	<b>0.0%</b>
40-3421	Interfund Charges	687,270	0	0	857,750	891,270	891,270	3.9%	0.0%	840,350	-5.7%	-5.7%
40-3411	Interest Income	1,360,004	1,464,662	1,290,545	1,223,621	1,443,034	1,318,000	7.7%	-8.7%	1,190,000	-9.7%	-17.5%
40-3440	Other Revenues, Net	0	0	0	129	0	28,000	21525.0%	n/a	0	-100.0%	n/a
	<b>Total Revenues</b>	<b>\$16,029,428</b>	<b>\$15,814,097</b>	<b>\$15,400,654</b>	<b>\$16,953,387</b>	<b>\$17,007,120</b>	<b>\$16,927,023</b>	<b>-0.2%</b>	<b>-0.5%</b>	<b>\$16,696,439</b>	<b>-1.4%</b>	<b>-1.8%</b>
<b>Tourism Fund</b>												
4-3043	Transient Guest Tax	396,654	419,719	424,286	432,564	500,000	496,000	14.7%	-0.8%	500,429	0.9%	0.1%
4-3413	Interest and Penalties	0	0	349	182	0	0	-100.0%	n/a	0	n/a	n/a
4-3219	Federal Grant - Other	27,354	0	51,333	0	0	0	n/a	n/a	0	n/a	n/a
4-3250	State Grant - Other	0	0	0	48,531	7,700	8,000	-83.5%	3.9%	0	-100.0%	-100.0%
4-3398	Miscellaneous Charges	0	0	0	0	0	600	n/a	n/a	0	-100.0%	n/a
4-3411	Interest Income	18,258	16,375	12,098	10,590	12,045	9,600	-9.3%	-20.3%	9,400	-2.1%	-22.0%
4-3449	Misc. Non-Operating Revenue	113	1,323	2,555	0	300	12,500	389.2%	4066.7%	3,610	-71.1%	1103.3%
	<b>Total Revenues</b>	<b>\$442,379</b>	<b>\$437,417</b>	<b>\$488,066</b>	<b>\$494,422</b>	<b>\$520,045</b>	<b>\$526,700</b>	<b>6.5%</b>	<b>1.3%</b>	<b>\$513,439</b>	<b>-2.5%</b>	<b>-1.3%</b>
<b>Street Improvements Sales Tax Fund</b>												
11-3041	Sales Tax	0	0	1,964,737	5,390,126	5,887,007	5,933,440	10.1%	0.8%	6,529,320	10.0%	10.9%
11-3411	Interest	0	0	7,582	42,779	7,954	35,725	-16.5%	349.1%	20,000	-44.0%	151.4%
	<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,972,319</b>	<b>\$5,432,905</b>	<b>\$5,894,961</b>	<b>\$5,969,165</b>	<b>9.9%</b>	<b>1.3%</b>	<b>\$6,549,320</b>	<b>9.7%</b>	<b>11.1%</b>

City of Independence, Missouri  
 2001-2002 Operating Budget  
**Revenue Summary - All Funds**  
 For the Fiscal Years 1996-97 through 2001-02

Acct. No.	Description	1996-97 Actual	1997-98 Actual	1998-99 Actual	1999-00 Actual	2000-01 Original Budget	2000-01 Current Estimate	%Chg. Pr. Yr. to Curr Est	%Chg. Orig. to Proposed Budget	%Chg. Curr Est to Proj
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Parks Improvements Sales Tax Fund										
12-3041	Sales Tax	0	0	654,912	1,796,709	1,962,335	1,977,813	10.1%	0.8%	10.0%
12-3411	Interest	0	0	2,992	42,043	18,886	68,000	61.7%	260.1%	-42.6%
	<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$657,904</b>	<b>\$1,838,752</b>	<b>\$1,981,221</b>	<b>\$2,045,813</b>	<b>11.3%</b>	<b>3.3%</b>	<b>8.3%</b>

Storm Water Improvements Sales Tax Fund										
13-3041	Sales Tax	0	0	0	0	0	1,721,588	n/a	n/a	152.8%
13-3411	Interest	0	0	0	0	0	10,000	n/a	n/a	300.0%
	<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,731,588</b>	<b>n/a</b>	<b>n/a</b>	<b>153.7%</b>

License Surcharge (Excise Tax) Fund										
14-3108	License Tax	0	0	0	0	0	0	n/a	n/a	n/a
14-3411	Interest	0	0	0	0	0	500	n/a	n/a	60.0%
	<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500</b>	<b>n/a</b>	<b>n/a</b>	<b>60060.0%</b>

Community Development Block Grant Fund										
8-3204	Federal Grant - CDBG	748,858	1,102,060	1,355,269	1,417,580	1,046,000	1,046,000	-26.2%	0.0%	3.3%
8-3449	Misc. Non-Operating Revenue	0	18,000	0	3	0	75	2159.0%	n/a	-100.0%
	<b>Total Revenues</b>	<b>\$748,858</b>	<b>\$1,120,060</b>	<b>\$1,355,269</b>	<b>\$1,417,584</b>	<b>\$1,046,000</b>	<b>\$1,046,075</b>	<b>-26.2%</b>	<b>0.0%</b>	<b>3.3%</b>

HOME Program Fund										
9-3209	HOME Program Grant	383,271	438,932	521,523	434,596	493,000	493,000	13.4%	0.0%	11.2%
9-3411	Interest Income	0	0	0	0	0	0	n/a	n/a	n/a
	<b>Total Revenues</b>	<b>\$383,271</b>	<b>\$438,932</b>	<b>\$521,523</b>	<b>\$434,596</b>	<b>\$493,000</b>	<b>\$493,000</b>	<b>13.4%</b>	<b>0.0%</b>	<b>11.2%</b>

Central Garage Fund										
90-3380	Central Garage Charges	1,139,143	1,237,044	1,272,081	1,120,452	1,172,282	1,172,282	4.6%	0.0%	7.7%
90-3411	Interest Income	0	0	8,453	-1,118	3,498	2,500	n/a	-28.5%	-85.7%
	<b>Total Revenues</b>	<b>\$1,139,143</b>	<b>\$1,237,044</b>	<b>\$1,280,534</b>	<b>\$1,119,334</b>	<b>\$1,175,780</b>	<b>\$1,174,782</b>	<b>5.0%</b>	<b>-0.1%</b>	<b>7.5%</b>

City of Independence, Missouri  
 2001-2002 Operating Budget  
**Revenue Summary - All Funds**  
 For the Fiscal Years 1996-97 through 2001-02

Acct. No.	Description	1996-97 Actual	1997-98 Actual	1998-99 Actual	1999-00 Actual	2000-01 Original Budget	2000-01 Current Estimate	%Chg. Pr. Yr. to Curr Est	2001-02 Proposed Budget	%Chg. to Orig. to Curr Est	%Chg. to Proj.	%Chg. Orig. to Proj.
<b>Staywell Healthcare Fund</b>												
91-3461	Premiums	6,048,792	6,042,863	6,556,846	6,770,993	7,519,381	7,166,978	5.8%	9,368,200	-4.7%	30.7%	24.6%
91-3413	Interest	0	0	117,026	129,242	125,519	113,600	-12.1%	104,800	-9.6%	-7.7%	-16.6%
	<b>Total Revenues</b>	<b>\$6,048,792</b>	<b>\$6,042,863</b>	<b>\$6,673,872</b>	<b>\$6,900,235</b>	<b>\$7,645,000</b>	<b>\$7,280,578</b>	<b>5.5%</b>	<b>\$9,473,000</b>	<b>-4.8%</b>	<b>30.1%</b>	<b>23.9%</b>
<b>Summary:</b>												
	Grand Total Revenues	\$144,328,305	\$151,972,512	\$160,477,268	\$170,140,675	\$174,068,482	\$190,812,522	12.1%	\$193,676,212	9.6%	1.5%	11.3%
	Less:											
	Central Garage Fund	-1,139,143	-1,237,044	-1,280,534	-1,119,334	-1,175,780	-1,174,782		-1,262,629			
	Staywell Health Care Fund	-6,048,792	-6,042,863	-6,673,872	-6,900,235	-7,645,000	-7,280,578		-9,473,000			
	Interfund Charges	-4,172,998	-2,749,077	-3,070,849	-4,395,119	-4,403,065	-4,249,865		-4,263,920			
	<b>Net Total Revenues</b>	<b>\$132,967,372</b>	<b>\$141,943,528</b>	<b>\$149,452,013</b>	<b>\$157,725,988</b>	<b>\$160,844,637</b>	<b>\$178,107,297</b>	<b>10.7%</b>	<b>\$178,676,663</b>	<b>10.7%</b>	<b>0.3%</b>	<b>11.1%</b>

## **III Revenue Sources**

## REVENUE MANUAL

**REVENUE SOURCE:** Real Estate Tax -  
Current and Delinquent

**ACCOUNT:** 3011

**AUTHORIZATION:** Ordinance 14574 of 08/21/2000

**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 1/1/00:

Real Property	\$742,528,585
Railroad and Utility Property	4,617,427
 Total Current Valuation	 \$747,181,162

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 #14574 on 08/21/00 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 amounts 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 1/1/00 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 are  $1\frac{1}{2}\%$  per \$1.00 of sales.

A Storm Water Control Sales Tax was implemented at the rate of  $\frac{1}{4}$  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 ten years was approved by the voters in the August 8, 2000 election. This tax was implemented January 1, 2001 and ends on December 31, 2010.

### 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  
Ordinance 13859 of 04/06/98

City Code 5.03.003  
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. A revision was made to the Code, to allow businesses with an average monthly payment of less than \$150.00 to pay on a quarterly basis.

### **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 January 1991.

Southern Union Gas  
TXU Energy Trading Co.

As a result of the extremely high cost of natural gas to the supplier, the City of Independence authorized MGE to rebate a portion of the franchise fee for residential customers for the months of January, February and March of 2001.

### 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

An application procedure was implemented in July of 2000 that requires any new telecommunication operators to submit an application along with an application fee of \$5,000.00

### 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  
Time Warner Cablevision

An application procedure was implemented in July of 2000 that requires any new cable television operators to submit an application along with an application fee of \$20,000.00

### **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. Chiropracist
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 sq ft	\$ 50.00
501 - 1000 sq ft	\$200.00
1,001 - 5,000 sq ft	\$400.00
5,001sq ft and more	\$600.00

#### 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	\$50.00
More than 15,000 gallons	\$150.00

### Sign Permit

0 - 50 sq ft	\$175.00
51 - 100 sq ft	\$500.00
More than 100 sq ft	\$700.00

Certificate of Use & Occupancy	\$20.00
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### Reinspection

1 <sup>st</sup> Reinspection	\$20.00
2 <sup>nd</sup> Reinspection	\$40.00

On January 1, 2001, a License Surcharge (Excise Tax) was implemented on building contractors developing structures requiring a building permit and generating new vehicle trips on the City street network. Payment from developers and contractors would generate between \$250 and \$1525 per vehicle trip.

### **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:** Construction 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  
Ordinance 7690 of 09/06/83  
Ordinance 13590 of 04/21/97

City Code 11.06.003

**DISTRIBUTION OF REVENUE:** General Fund

### **DESCRIPTION, RATE, LEGAL LIMITS:**

Any person who desires to establish, maintain, operate, or conduct a nursing home for the chronically ill will file for a permit. An annual fee of \$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. Permits are 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	Frozen Dessert	
Drink Only	\$100.00	One dispensing head	\$90.00
Caterer	\$75.00	Each additional head	\$50.00
Temporary Food	\$50.00	Reinstatement fee	
Limited Food	\$35.00	if they have a hearing	\$100.00
Seasonal Permit	\$65.00	Reinspection fee	\$50.00
Bake Sale(non-profit)	No Fee	Replace lost permit	\$30.00
For Profit	\$30.00	Penalty fee (late payment)	\$75.00
Mobile Food	\$65.00/unit	Church Kitchens	\$50.00
Food Mfg/			
Warehouse/Dist	\$100.00		

**PROJECTION:**

Health permit revenue estimates are provided by the Health Department and are based on the number of food establishments in the city. Annual health service revenues are 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 Transport	For each minute or partial minute over 30 min. 00 sec	\$2.00/minute*
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 are 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

One License fee will be waived for a person 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 14466 of 05/01/00

**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, street improvements, and funding for numerous social service programs administered by agencies that assist low/moderate income residents.

### **PROJECTION:**

The estimate for the current fiscal year is based on information provided to the Community Development Department by the United States Department of Housing and Urban Development.

## REVENUE MANUAL

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

**AUTHORIZATION:** Ordinance 14466 of 05/01/00

**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 provided to the Community Development Department by the United States Department of Housing and Urban Development.

## 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 disabled.

### **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 Parks and Recreation 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 a 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 Business Permit allows use of a residence for a limited business venture provided it does not disrupt the character of the surrounding residential neighborhood. A business 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 acres	\$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 acres	\$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:** Fees for Copies of Official Documents    **ACCOUNT:** 3304, 3305,  
3306, 3398

**AUTHORIZATION:** Ordinance 12057 of 07/16/92

**DISTRIBUTION OF REVENUE:** General Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

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

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

### PROJECTION:

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

## REVENUE MANUAL

**REVENUE SOURCE:** Computer Service Charge

**ACCOUNT:** 3307

**AUTHORIZATION:** Ordinance 14347 of 11/15/99

**DISTRIBUTION OF REVENUE:** General Fund

**DESCRIPTION, RATE, LEGAL LIMITS:**

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

**PROJECTION:**

Estimates are based upon historical data and trends connected with the Board's activities during election and non-election years. Consideration was also given to possible special elections which could be called during the next fiscal year, and information furnished by the Technology Services 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>
<b>A. Impounding:</b>		
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>B. Feeding and caring each day of impoundment:</b>		
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	
<b>C. Fees for adopting unclaimed dogs or cats and for animal disposal:</b>		
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 14462 of 04/17/00  
Ordinance 14757 of 03/05/01

**DISTRIBUTION OF REVENUE:** General Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

Ord 14462 - Funding for two police officers and a marked police vehicle to provide security at Hawthorne Place properties.

Ord 14757 - Funding for two additional police officers and \$4000 for uniforms for two officers 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>
<b>1. Memorial Building</b>		
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	
<b>2. Community Center - Sermon Center</b>		
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
<b>3. Chrysler Stadium</b>		
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:** 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 up, 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  
Ordinance 12797 of 07/29/94

City Code 18.650  
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 nonviolent, 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 nonviolent, 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 City Code 8.05.001  
Ordinance 12576 of 10/18/93

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

### **DESCRIPTION, RATE, LEGAL LIMITS:**

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

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

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

### **PROJECTION:**

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

## REVENUE MANUAL

**REVENUE SOURCE:** Interfund Charges  
for Support Services

**ACCOUNT:** 3421

**AUTHORIZATION:** Administrative Policy

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

**DESCRIPTION, RATE, LEGAL LIMITS:**

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

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

**PROJECTION:**

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

**REVENUE MANUAL**

**REVENUE SOURCE:** Sale of Property

**ACCOUNT:** 3431, 3432

**AUTHORIZATION:** Ordinance 1705 of 02/19/68  
Ordinance 7037 of 06/07/82

City Code 8.06

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

**DESCRIPTION, RATE, LEGAL LIMITS:**

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

3431 Sale of Land  
3432 Sale of Fixed Assets

**PROJECTION:**

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

## REVENUE MANUAL

**REVENUE SOURCE:** Rent

**ACCOUNT:** 3433

**AUTHORIZATION:** Administrative Policy  
Ordinance 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:** Contributions

**ACCOUNT:** 3435

**AUTHORIZATION:** Administrative Policy

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

**DESCRIPTION, RATE, LEGAL LIMITS:**

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

**PROJECTION:**

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

## REVENUE MANUAL

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

**AUTHORIZATION:** Administrative Policy  
Ordinance 4612 of 06/22/77  
Ordinance 14009 of 10/05/98

**DISTRIBUTION OF REVENUE:** General Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

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

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

The Housing Authority stopped paying In Lieu of Taxes to the City in 1995. In 1998, Ordinance 14009 waives any future payments in Lieu of Taxes.

### PROJECTION:

Estimates are based upon historical data.

## 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:** Miscellaneous  
Non-Operating Revenue

**ACCOUNT:** 3449

**AUTHORIZATION:** Administrative Policy

**DISTRIBUTION OF REVENUE:** Various Funds

### **DESCRIPTION, RATE, LEGAL LIMITS:**

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

### **PROJECTION:**

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

Estimates are made on a very conservative basis.

## REVENUE MANUAL

**REVENUE SOURCE:** Electric Service Charges      **ACCOUNT:** 4016, 4100,  
4520, 4527

**AUTHORIZATION:** Ordinance 10694 of 05/26/89

**DISTRIBUTION OF REVENUE:** Power & Light Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

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

4016 Residential Sales  
4100 Commercial Sales  
4520 Interchange Sales - Missouri Public Service  
4527 Reserve Capacity - Kansas City Power & Light

### PROJECTION:

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