



1997-98

REVENUE MANUAL

City of Independence
INTER-DEPARTMENTAL CORRESPONDENCE

FINANCE DEPARTMENT



DATE: May 5, 1997
 TO: Larry N. Blick, City Manager
 FROM: James C. Harlow, Director of Finance & Administration
 SUBJECT: **1997-98 Revenue Manual**

This document reflects the 1997-98 Revenue Estimate of the City of Independence. The estimates are based upon the most current information available. This includes actual historical data for the period up to and including February 1997, as well as information received from various department directors and key personnel, and individuals from other organizations which generate or impact City revenues.

The following summary reflects original and revised estimates of total revenue by fund for fiscal 1996-97 and current projections for fiscal 1997-98:

	Original Estimate <u>1996-97</u>	Revised Estimate <u>1996-97</u>	Inc/(Dec) From <u>Orig. Est.</u>	% Inc/ <u>(Dec)</u>	Estimated Revenue <u>1997-98</u>	% Inc/(Dec) From Prior <u>Year Original</u>
General	\$43,170,156	\$44,335,986	\$1,165,830	(1.0)	\$45,212,438	4.7
Tourism	370,500	418,654	48,154	13.0	414,000	11.7
CDBG	1,094,000	1,094,000	0	0.0	1,072,000	(2.0)
HOME	437,000	437,350	350	0.0	428,000	(2.1)
P & L	63,778,840	64,700,680	921,840	1.4	66,578,112	4.4
Sanitary Sewer	11,221,742	11,440,742	219,000	2.0	12,160,000	8.4
Water	16,118,012	16,294,012	176,000	1.1	16,688,155	3.5
Central Garage	1,285,623	1,166,256	(119,367)	(9.3)	1,262,342	(1.8)
Staywell	\$5,388,500	\$5,700,000	\$311,500	5.8	\$6,126,400	13.7

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
COMPARISON OF ESTIMATED REVENUES FOR THE 1997-98 FISCAL YEAR WITH CURRENT ESTIMATED REVENUES FOR
1996-97 AND ACTUAL REVENUES FOR PRIOR FISCAL YEARS

Description	1992-93 Actual	1993-94 Actual	1994-95 Actual	1995-96 Actual	1996-97 Original Budget	1996-97 Current Estimate	1997-98 Estimated Budget	% Over (Under) PY Orig
General Fund								
Property Taxes-								
3001 Real Estate, Including Penalties	4,094,065	4,168,362	4,430,591	\$4,428,377	\$4,622,310	\$4,682,310	\$4,782,375	3.5%
3021 Railroad and Other Utilities	49,398	51,686	54,444	56,733	58,600	60,981	62,900	7.3%
Total Property Taxes	4,143,463	4,220,048	4,485,035	4,485,110	4,680,910	4,743,291	4,845,275	3.5%
Sales and Use Taxes-								
3041 Local Option Sales Tax	9,480,307	10,302,960	11,111,668	11,775,155	12,412,500	11,907,200	12,145,344	-2.2%
3042 Cigarette Tax	429,545	464,768	489,211	513,102	490,000	410,000	490,000	0.0%
3044 Local Option Use Tax	541,049	685,914	713,266	524,057	0	0	0	n/a
Total Sales and Use Taxes	10,450,901	11,453,642	12,314,145	12,812,314	12,902,500	12,317,200	12,635,344	-2.1%
Utility Franchise Fees-								
3052 Water	20,240	23,860	18,210	16,643	18,000	18,000	18,000	0.0%
3053 Gas	2,489,067	2,766,527	2,117,956	2,914,581	2,500,000	3,300,000	3,160,000	26.4%
3054 Telephone	1,511,169	1,773,923	1,694,061	1,927,309	1,954,000	2,130,000	2,343,000	19.9%
3055 Electricity	368,360	354,164	333,702	352,710	334,000	350,000	133,810	-59.9%
3057 Cable Television	279,773	279,588	294,196	313,897	300,000	320,000	325,000	8.3%
Total Utility Franchise Fees	4,668,609	5,198,062	4,458,125	5,525,140	5,106,000	6,118,000	5,979,810	17.1%
Total Taxes	19,262,973	20,871,752	21,257,305	\$22,822,564	\$22,689,410	\$23,178,491	\$23,460,429	3.4%
Business Licenses and Permits-								
3101 Occupation Licenses	750,443	798,754	837,090	\$907,331	\$870,000	\$925,000	\$940,000	8.0%
3102 Liquor Licenses	59,919	64,544	59,682	70,496	60,000	73,000	74,000	23.3%
3103 Exams and Licenses - Planning	30,568	29,672	32,582	39,833	35,000	35,000	35,000	0.0%
3104 Other Lic. & Permits - Finance	31,829	59,289	39,227	43,384	38,000	47,000	48,000	26.3%
3108 Building Permits	249,716	359,247	353,398	443,205	560,000	560,000	560,000	0.0%
3120 Nursing Home Permits	300	300	325	50	300	325	325	8.3%
3121 Day Care Permits				0	12,000	6,000	6,000	-50.0%

CITY OF INDEPENDENCE, MISSOURI
COMPARISON OF ESTIMATED REVENUES FOR THE 1997-98 FISCAL YEAR WITH CURRENT ESTIMATED REVENUES FOR
1996-97 AND ACTUAL REVENUES FOR PRIOR FISCAL YEARS

Description	1992-93 Actual	1993-94 Actual	1994-95 Actual	1995-96 Actual	1996-97 Original Budget	1996-97 Current Estimate	1997-98 Estimated Budget	% Over (Under) PY Orig
3122 Food Handler's Permits	23,269	28,443	24,832	44,766	42,000	45,000	35,000	-16.7%
3123 Massage Therapist Applic. Fee				130	3,000	1,000	2,000	-33.3%
3124 Food Establishment Permits				14,060	49,000	49,000	67,050	36.8%
Total Bus. Lic. & Permits	1,146,044	1,340,249	1,347,136	1,563,255	1,669,300	1,741,325	1,767,375	5.9%
Non-Business Licenses and Permits-								
3151 Motor Vehicle Licenses	403,729	416,648	381,174	327,772	440,000	380,000	390,000	-11.4%
Total Licenses and Permits	\$1,549,773	\$1,756,897	\$1,728,310	\$1,891,027	\$2,109,300	\$2,121,325	\$2,157,375	2.3%
Grants-								
Federal Government Grants-								
3210 Civil Defense Program	21,863	36,021	49,554	\$36,002	\$35,000	\$35,000	\$35,000	0.0%
3211 Public Health Nursing	82,643	82,272	82,272	90,246	82,280	82,280	75,052	-8.8%
3213 I-70 Enforcement (55MPH)	43,786	32,420	35,963	21,138	3,750	3,750	0	0.0%
3218 Dial-a-Ride	16,776	18,052	30,171	10,066	13,000	13,000	13,000	0.0%
3219 Other	203,586	114,859	258,258	229,106	151,338	473,340	228,508	51.0%
Total Federal Grants	368,654	283,624	456,218	386,558	285,368	607,370	351,560	23.2%
State Government Grants-								
3241 Financial Institutions Grant	12,150	22,818	10,265	28,504	30,000	24,000	24,000	-20.0%
3242 Gasoline Tax	2,129,103	2,319,601	2,733,676	2,693,228	3,046,400	3,100,000	3,200,000	5.0%
3243 Motor Vehicle License Fees	445,723	484,522	474,798	516,396	520,000	520,000	540,000	3.8%
3244 Motor Vehicle Sales Tax	476,322	586,841	619,766	657,690	700,000	675,000	700,000	0.0%
3250 Other	78,764	13,651	13,090	0	0	71,682	32,520	n/a
Total State Grants	3,142,062	3,427,433	3,851,595	3,895,818	4,296,400	4,390,682	4,496,520	4.7%
Other Sources-								
3272 Jackson Co. Drug Task Force	341,951	364,298	389,827	390,629	385,129	385,129	357,113	-7.3%
3274 Jackson Co. DARE Program	159,625	127,775	114,506	301,004	299,201	332,575	290,852	-2.8%
3275 Mid-America Regional Council			38,828	43,172	25,000	67,456	25,000	0.0%
Total Other Sources	501,576	492,073	543,161	734,805	709,330	785,160	672,965	-5.1%
Total Grants	4,012,292	4,203,130	4,850,974	\$5,017,181	\$5,291,098	\$5,783,212	\$5,521,045	4.3%

CITY OF INDEPENDENCE, MISSOURI

COMPARISON OF ESTIMATED REVENUES FOR THE 1997-98 FISCAL YEAR WITH CURRENT ESTIMATED REVENUES FOR 1996-97 AND ACTUAL REVENUES FOR PRIOR FISCAL YEARS

Description	1992-93 Actual	1993-94 Actual	1994-95 Actual	1995-96 Actual	1996-97 Original Budget	1996-97 Current Estimate	1997-98 Estimated Budget	% Over (Under) PY Orig
Payments in Lieu of Taxes								
3281 Power & Light Fund - PILOT	5,161,609	5,426,410	5,526,810	\$5,772,577	\$5,862,340	\$5,806,340	\$6,331,708	8.0%
3282 Water Fund - PILOT	880,637	815,481	884,331	865,242	907,662	882,662	940,674	3.6%
3283 Sanitary Sewer Fund - PILOT	628,371	640,652	717,420	846,443	938,423	938,423	990,000	5.5%
Total Pymt. in Lieu of Taxes	6,670,617	6,882,543	7,128,561	\$7,484,262	\$7,708,425	\$7,627,425	\$8,262,382	7.2%
Charges for Services-								
General Government-								
3302 Planning and Zoning Fees	6,727	6,572	6,764	\$9,772	\$7,000	\$7,000	\$7,000	0.0%
3303 Board of Adjustment Fees	1,472	2,401	1,319	2,243	1,900	1,900	2,000	5.3%
3304 Sale of Maps, Books, & Plans	3,065	3,209	6,362	5,370	3,400	3,400	4,000	17.6%
3305 Sale of Police Reports	49,750	48,095	44,821	48,465	52,000	52,000	52,000	0.0%
3306 Sale of Fire Reports	561	660	573	826	500	500	500	0.0%
3307 Computer Service Charges	39,904	25,977	49,448	36,250	55,000	55,000	60,000	9.1%
Charges for Services (continued)-								
Health-								
3311 Animal Shelter Fees	49,565	39,818	52,401	57,390	63,000	63,000	65,000	3.2%
3312 Animal Identification Tags	0	0	0	230	1,000	1,000	1,000	0.0%
3317 Spay/Neuter Fees	0	0	0	12,431	0	0	0	n/a
Public Safety-								
3313 Reimb. for Police Services	0	0	30,890	4,385	0	0	71,720	n/a
3314 School Resource Officers	21,372	37,830	6,620	18,124	68,493	71,682	65,534	-4.3%
3315 Alarm Charges - Police	7,200	7,200	1,500	5,940	7,200	7,200	0	n/a
3316 Alarm Charges - Fire	6,000	5,280	0	1,500	1,500	1,500	1,500	0.0%
Recreation-								
3322 Class Fees	29,663	24,661	17,974	21,173	18,221	18,221	20,300	11.4%
3323 Park Concessions	1,316	1,625	1,202	6,506	14,000	11,500	11,500	-17.9%
3326 Pool Fees	9,332	8,919	7,262	7,131	10,000	8,000	8,000	-20.0%

CITY OF INDEPENDENCE, MISSOURI

COMPARISON OF ESTIMATED REVENUES FOR THE 1997-98 FISCAL YEAR WITH CURRENT ESTIMATED REVENUES FOR
1996-97 AND ACTUAL REVENUES FOR PRIOR FISCAL YEARS

Description	1992-93 Actual	1993-94 Actual	1994-95 Actual	1995-96 Actual	1996-97 Original Budget	1996-97 Current Estimate	1997-98 Estimated Budget	% Over (Under) PY Orig
3327 Sermon Center Fees	9,507	9,629	12,092	11,947	12,400	10,200	10,200	-17.7%
3329 Recreation Rentals	14,688	14,957	21,622	25,987	22,000	22,000	15,500	-29.5%
National Frontier Trails Center-								
3330 Admissions	20,793	23,051	25,764	25,873	30,000	30,000	30,000	0.0%
3332 Gift Shop Sales	34,247	39,780	32,132	32,736	35,000	35,000	46,000	31.4%
Cemetery-								
3341 Sale of Cemetery Lots	12,700	28,870	41,285	27,156	30,000	30,000	33,000	10.0%
3342 Sale of Monument Bases	7,456	6,333	15,868	11,550	10,000	10,000	10,000	0.0%
3343 Grave Opening Charges	38,120	55,420	53,017	54,668	53,000	53,000	55,000	3.8%
Other Charges-								
3391 Excavation Repair Charges	5,521	8,716	1,432	(114)	0	0	0	n/a
3392 Sale of Street Signs	599	1,410	1,552	1,408	800	800	1,000	25.0%
3393 Special Assessments	10,033	4,282	25,723	44,091	21,000	40,000	40,000	90.5%
3398 Miscellaneous Charges	1,549	166,069	150,336	16,499	20,000	20,000	20,000	0.0%
Total Charges for Services	381,140	570,764	607,959	\$489,537	\$537,414	\$552,903	\$630,754	17.4%
Fines and Court Costs-								
3401 Fines and Forfeitures	1,715,281	1,313,851	1,385,996	\$1,318,663	\$1,320,000	\$1,425,000	\$1,449,692	9.8%
3402 Court Costs	299,894	289,969	218,208	209,851	209,000	225,000	232,994	11.5%
3403 Police Training Court Costs	42,028	39,696	31,088	32,072	31,759	35,000	36,536	15.0%
3404 Domestic Violence Court Costs	17,727	21,683	16,332	15,821	14,500	14,500	18,182	25.4%
3405 DWI/Drugs Court Costs	13,807	21,207	25,021	21,423	19,100	19,100	20,746	8.6%
3406 Special Warrant Collections	0	6,798	5,587	4,314	2,400	2,400	4,168	73.7%
Total Fines & Court Costs	2,088,737	2,193,204	1,682,232	\$1,602,144	\$1,596,759	\$1,721,000	\$1,762,318	10.4%
Interest Income-								
3411 Interest	37,494	72,564	225,730	\$284,466	\$155,000	\$265,000	\$250,000	61.3%
3412 Interest on Special Assessments	1,435	859	4,535	4,876	4,000	4,500	4,500	12.5%
Total Interest Income	38,929	73,423	230,265	\$289,342	\$159,000	\$269,500	\$254,500	60.1%
3421 Interfund Chgs for Support Ser.	2,589,027	2,622,481	2,686,712	\$2,828,007	\$2,781,290	\$2,781,290	\$2,866,445	3.1%

CITY OF INDEPENDENCE, MISSOURI

COMPARISON OF ESTIMATED REVENUES FOR THE 1997-98 FISCAL YEAR WITH CURRENT ESTIMATED REVENUES FOR 1996-97 AND ACTUAL REVENUES FOR PRIOR FISCAL YEARS

Description	1992-93 Actual	1993-94 Actual	1994-95 Actual	1995-96 Actual	1996-97 Original Budget	1996-97 Current Estimate	1997-98 Estimated Budget	% Over (Under) PY Orig
Other Revenue-								
3431 Sale of Land	3,750	14,250	510	\$0	\$0	\$0	\$0	n/a
3432 Sale of Fixed Assets	63,928	108,206	261,618	58,494	5,000	5,000	5,000	0.0%
3433 Rental Income	222,188	220,738	110,121	188,216	155,260	155,260	154,990	-0.2%
3434 Damage Claims	22,281	23,748	23,845	25,636	20,000	20,000	20,000	0.0%
3435 Contributions	3,770	1,297	22,695	29,959	2,000	5,380	2,000	0.0%
3437 Housing Authority - PILOT	14,212	14,170	11,856	0	14,200	14,200	14,200	0.0%
3439 Cash Over/Short	4,387	1,529	964	1,257	1,000	1,000	1,000	0.0%
3449 Misc. Non-Operating Revenue	383,816	234,962	292,740	116,252	100,000	100,000	100,000	0.0%
Total Other Revenue	718,332	618,900	724,349	\$419,814	\$297,460	\$300,840	\$297,190	-0.1%
Total General Fund Revenues	\$37,311,820	\$39,793,094	\$40,896,667	\$42,843,878	\$43,170,156	\$44,335,986	\$45,212,438	4.7%

Power and Light Fund

Operating Revenue-								
4010 Electric Service Charges	51,934,752	54,739,815	55,924,621	\$59,178,837	\$61,332,000	\$61,813,840	\$63,921,000	4.2%
4600 Other Operating Revenue				923,824	0	0	40,000	n/a
4700 Change in Unbilled Revenue				588,871	0	0	0	n/a
Total Operating Revenue	\$51,934,752	\$54,739,815	\$55,924,621	\$60,691,532	\$61,332,000	\$61,813,840	\$63,961,000	4.3%
3421 Interfund Charges				568,914	481,840	481,840	627,112	30.1%
4800 Interest Income	1,989,706	1,922,341	2,367,703	2,289,242	1,760,000	2,200,000	1,815,000	3.1%
4900 Other Revenues, Net				0	205,000	205,000	175,000	n/a
Total Revenues	\$53,924,458	\$56,662,156	\$58,292,324	\$63,549,688	\$63,778,840	\$64,700,680	\$66,578,112	4.4%

CITY OF INDEPENDENCE, MISSOURI
COMPARISON OF ESTIMATED REVENUES FOR THE 1997-98 FISCAL YEAR WITH CURRENT ESTIMATED REVENUES FOR
1996-97 AND ACTUAL REVENUES FOR PRIOR FISCAL YEARS

Description	1992-93 Actual	1993-94 Actual	1994-95 Actual	1995-96 Actual	1996-97 Original Budget	1996-97 Current Estimate	1997-98 Estimated Budget	% Over (Under) PY Orig
Sanitary Sewer Fund								
Operating Revenue-								
4010 User Charges- Residential Commercial- Base	6,392,467	6,809,675	7,743,508	5,878,135	6,948,646	6,948,646	7,380,150	6.2%
4110 Surcharges				2,608,252	3,059,759	3,059,759	3,189,850	4.3%
4120 Contract Sales				575,395	540,000	540,000	650,000	20.4%
4430 Intermunicipal Agreements	681,481	532,336	290,967	322,352	156,000	275,000	280,000	79.5%
4570 Other Operating Revenue	123,235	125,345	131,127	332,180	337,337	337,337	380,000	12.6%
4600 Change in Unbilled Revenue				72,952	0	0	0	n/a
4700				(18,643)	0	0	0	n/a
Total Operating Revenue	\$7,197,183	\$7,467,356	\$8,165,602	\$9,770,623	\$11,041,742	\$11,160,742	\$11,880,000	7.6%
Non-Operating Revenue-								
3410 Interest Income	306,147	194,747	214,803	259,602	100,000	200,000	200,000	100.0%
4900 Other Revenues, Net	61,741	129,798	111,952	0	80,000	80,000	80,000	0.0%
Total Revenues	\$7,565,071	\$7,791,901	\$8,492,357	\$10,030,225	\$11,221,742	\$11,440,742	\$12,160,000	8.4%
Water Fund								
Operating Revenue-								
4010 Residential Sales	13,152,995	12,993,270	13,903,486	\$7,245,025	\$6,639,736	\$6,639,736	\$6,959,926	4.8%
4100 Commercial Sales				1,964,477	2,427,417	2,427,417	2,442,384	0.6%
4130 Industrial Sales				293,446	265,727	265,727	284,622	7.1%
4400 Public Authority Sales				115,479	124,796	124,796	116,117	-7.0%
4410 Private Fire Protection				35,357	33,072	33,072	34,800	5.2%
4420 Public Fire Protection				525,344	505,536	505,536	522,000	3.3%
4500 Sales for Resale				3,543,036	3,547,344	3,547,344	3,578,596	0.9%

CITY OF INDEPENDENCE, MISSOURI
COMPARISON OF ESTIMATED REVENUES FOR THE 1997-98 FISCAL YEAR WITH CURRENT ESTIMATED REVENUES FOR
1996-97 AND ACTUAL REVENUES FOR PRIOR FISCAL YEARS

Description	1992-93 Actual	1993-94 Actual	1994-95 Actual	1995-96 Actual	1996-97 Original Budget	1996-97 Current Estimate	1997-98 Estimated Budget	% Over (Under) PY Orig
4600 Other Operating Revenue				793,876	387,804	387,804	180,000	-53.6%
4700 Change in Unbilled Revenue				(45,966)	0	0	0	n/a
Total Operating Revenue	\$13,152,995	\$12,993,270	\$13,903,486	\$14,470,074	\$13,931,432	\$13,931,432	\$14,118,445	1.3%
3421 Interfund Charges			598,724		686,580	686,580	829,710	20.8%
4800 Interest Income	697,369	682,987	1,058,005	1,328,609	1,500,000	1,676,000	1,500,000	0.0%
4900 Other Revenues, Net	856,103	136,502	(269,531)	0	0	0	240,000	n/a
Total Revenues	\$14,706,467	\$13,812,759	\$14,691,960	\$16,397,407	\$16,118,012	\$16,294,012	\$16,688,155	3.5%
Tourism Fund								
3043 Transient Guest Tax	278,129	306,082	327,070	\$366,246	\$358,000	\$375,000	\$397,000	10.9%
3061 Interest and Peralties	969	930	320	150	500	1,300	1,000	100.0%
3219 Federal Grant - Other				605	0	0	0	n/a
3411 Interest Income	5,138	7,240	13,439	13,487	12,000	15,000	16,000	33.3%
3449 Other	103	20	28,370	727	0	27,354	0	n/a
Total Revenues	\$284,339	\$314,272	\$369,199	\$381,215	\$370,500	\$418,654	\$414,000	11.7%
Community Development Block Grant Fund								
3204 Federal Grant - CDBG	766,153	1,341,200	914,375	\$1,131,532	\$1,094,000	\$1,094,000	\$1,072,000	-2.0%
3449 Other	254	25,007		2,917	0			
Total Revenues	\$766,407	\$1,366,207	\$914,375	\$1,134,449	\$1,094,000	\$1,094,000	\$1,072,000	-2.0%

CITY OF INDEPENDENCE, MISSOURI
COMPARISON OF ESTIMATED REVENUES FOR THE 1997-98 FISCAL YEAR WITH CURRENT ESTIMATED REVENUES FOR
1996-97 AND ACTUAL REVENUES FOR PRIOR FISCAL YEARS

Description	1992-93 Actual	1993-94 Actual	1994-95 Actual	1995-96 Actual	1996-97 Original Budget	1996-97 Current Estimate	1997-98 Estimated Budget	% Over (Under) PY Orig
HOME Program Fund								
3219 HOME Program Grant	230,649	327,075	418,786	\$565,909	\$437,000	\$437,000	\$428,000	-2.1%
3411 Interest Income				553	0	350	0	n/a
3449 Other	0	0		0	0	0	0	n/a
Total Revenues	\$230,649	\$327,075	\$418,786	\$566,462	\$437,000	\$437,350	\$428,000	-2.1%
Central Garage Fund								
3380 Central Garage Charges	1,119,042	1,055,708	905,899	\$1,034,368	\$1,285,623	\$1,180,700	\$1,278,342	-0.6%
3411 Interest Income				(3,825)	0	(15,000)	(16,000)	n/a
3449 Other				1,267	0	556	0	n/a
Total Revenues	\$1,119,042	\$1,055,708	\$905,899	\$1,031,810	\$1,285,623	\$1,166,256	\$1,262,342	-1.8%
Staywell Healthcare Fund								
3449 Premiums	3,870,402	4,582,905	4,812,255	\$4,855,259	\$5,388,500	\$5,700,000	\$6,126,400	13.7%
Total Revenues	\$3,870,402	\$4,582,905	\$4,812,255	\$4,855,259	\$5,388,500	\$5,700,000	\$6,126,400	13.7%
Summary:								
Grand Total Revenues	119,778,655	125,706,077	129,793,822	140,790,393	142,864,373	145,587,680	149,941,447	5.0%
Less:								
Central Garage Fund	(1,119,042)	(1,055,708)	(905,899)	(1,031,810)	(1,285,623)	(1,166,256)	(1,262,342)	
Staywell Health Care Fund	(3,870,402)	(4,582,905)	(4,812,255)	(4,855,259)	(5,388,500)	(5,700,000)	(6,126,400)	
Interfund Charges	(2,589,027)	(2,622,481)	(2,686,712)	(3,995,645)	(3,949,710)	(3,949,710)	(4,323,267)	
Net Total Revenues	112,200,184	117,444,983	121,388,956	130,907,679	132,240,540	134,771,714	138,229,438	4.5%

III REVENUE SOURCES

REVENUE MANUAL

REVENUE SOURCE: Real Estate Tax - **ACCOUNT:** 3001
Current and Delinquent

AUTHORIZATION: Ordinance 13406 of 08/19/96

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

DESCRIPTION, RATE, LEGAL LIMITS:

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

The following is the assessed valuation of taxable property for Independence as of 1/1/96:

Real Property	\$613,435,545
Railroad and Utility Property	7,228,233
 Total Current Valuation	 \$620,663,778

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

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

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 #13406 of 08/19/96 are as follows:

General Municipal Purposes Levy	\$.53/\$100 Assessed Valuation
Public Health and Recreation	
Grounds Levy	.24
General Obligation Debt Levy	<u>.00</u>
	\$.77/\$100 Assessed Valuation

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Real Estate Tax - TIF

ACCOUNT: 3002,3003
3004

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

DISTRIBUTION OF REVENUE: Tax Increment Financing Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

- 3002 Jackson County
- 3003 Blue Springs, MO
- 3004 Independence Schools

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Railroad and Other Utilities

ACCOUNT: 3021

AUTHORIZATION: Missouri Statute - Chapters 151 and 153

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

DESCRIPTION, RATE, LEGAL LIMITS:

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

The aggregate assessed valuation of railroad and utility property as of 1/1/96 was \$7,228,233. 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:

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Local Option Sales Tax

ACCOUNT: 3041

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

DISTRIBUTION OF REVENUE: General and General Debt and Interest Funds

DESCRIPTION, RATE, LEGAL LIMITS:

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

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Cigarette License Tax **ACCOUNT:** 3042

AUTHORIZATION: Ordinance 13475 of 11-18-96 **City Code** 5.12.004

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

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

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Transient Guest Tax

ACCOUNT: 3043

AUTHORIZATION: Ordinance 7014 of 05/17/82

City Code 5.03.003

DISTRIBUTION OF REVENUE: Tourism Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: 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
Ordinance 7062 of 06/21/82
Ordinance 11406 of 01/07/91
Ordinance 12460 of 07/06/93
Ordinance 12572 of 10/18/93

City Code 16.01.002
City Code 16.01.003

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

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

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

Missouri Gas Energy

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: 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

PROJECTION:

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

REVENUE MANUAL

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

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

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

American Cablevision
Jones Intercable

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE:	Interest & Penalties on Taxes	ACCOUNT: 3061
AUTHORIZATION:	Ordinance 2411 of 10/12/70 Ordinance 7014 of 05/17/82	City Code 8.02.003 City Code 5.03.005

DISTRIBUTION OF REVENUE: General and Tourism Funds

DESCRIPTION, RATE, LEGAL LIMITS:

Real Estate Tax: City Code Section 8.02.003. Any taxpayer who does not pay tax at the time required... will be assessed an additional tax, as penalty, of one percent (1%) per month, up to the maximum of ten percent (10%) per year upon all taxes collected after the first day of January; and in computing such additional tax or penalty, a fractional part of a month shall be counted as a whole month.

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Independence Square Special (Business) **ACCOUNT:** 3071
Benefit District

AUTHORIZATION: Resolution 2139 of 08/01/83
Ordinance 13406 of 08/19/96

DISTRIBUTION OF REVENUE: Independence Square Special (Business) Benefit District Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

In 1995-96 the special tax was decreased from \$0.44 (44 cents) to \$0.43 (43 cents) on each one hundred dollars (\$100.00) assessed valuation due to the reassessment of property values.

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Occupation Licenses

ACCOUNT: 3101

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

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

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

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Liquor Licenses

ACCOUNT: 3102

AUTHORIZATION: Ordinance 13372 of 07/01/96

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. Limited intoxicating beer and non-intoxicating beer sales by drink license	37.50

REVENUE MANUAL

REVENUE SOURCE: Liquor Licenses (continued)

ACCOUNT: 3102

DESCRIPTION, RATE, LEGAL LIMITS:

State Legal Limit:

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

Renewed each year during the month of May.

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Exams & Licenses

ACCOUNT: 3103

AUTHORIZATION: Ordinance 13196 of 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 \$6.25 to \$30,000.00 depending upon the type of license or permit issued.

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Building Permits **ACCOUNT:** 3108

AUTHORIZATION: Ordinance 12053 of 07/07/92 City Code Chapter 4
Ordinance 13236 of 01/27/96 City Code Chapter 4

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

Value of Work

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Loading Zone Permits

ACCOUNT: 3115

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

City Code 18.016
City Code 18.360

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

The annual fee required shall be:

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

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

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

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Nursing Home Permits

ACCOUNT: 3120

AUTHORIZATION: Ordinance 5461 of 01/15/79
Ordinance 7690 of 09/06/83
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. Permit is valid for one year unless revoked.

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

PROJECTION:

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

REVENUE MANUAL

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

AUTHORIZATION:	Ordinance 12053 of 07/07/92	City Code 11.09.008
	Ordinance 13125 of 10/02/95	City Code 11.10.008
	Ordinance 13187 of 12/04/95	City Code 11.09.008

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

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

Duplicate cards are \$3.00

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Massage Therapist Applications

ACCOUNT: 3123

AUTHORIZATION: Ordinance 13170 of 11/20/95

City Code 11.14.006

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Other Food Permits

ACCOUNT: 3124

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

City Code 11.09.032
City Code 11.09.031

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

New/remodeled food service establishment plan	
Review/construction/equipment installation supervision	\$300.00
Food service establishment re-opening fee	\$100.00
Food Service Establishment re-inspection fee	\$ 50.00
Temporary food service:	
a. Opening fee	\$ 30.00
b. Annual Multi-event fee	\$ 50.00
Replace lost health permit fee	\$ 25.00
Broken inspection appointment fee	\$ 10.00

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

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Motor Vehicle Licenses

ACCOUNT: 3151

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

City Code 18.28.001

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

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

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

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

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Community Development Block Grant (CDBG)

ACCOUNT: 3204

AUTHORIZATION: Ordinance 13308 of 04/01/96

DISTRIBUTION OF REVENUE: CDA Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

PROJECTION:

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

REVENUE MANUAL

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

AUTHORIZATION: Administrative Policy

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Public Health Grant

ACCOUNT: 3211

AUTHORIZATION: Ordinance 13380 of 07-15-96
Ordinance 13487 of 12/02/96

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. Current programs include the maternal and child health services program and a general public health program.

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Dial-A-Ride

ACCOUNT: 3218

AUTHORIZATION: Ordinance 13532 of 01/21/97

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Other Federal Grant Sources

ACCOUNT: 3219

AUTHORIZATION: Various Ordinances

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

PROJECTION:

Estimate is based on historical information furnished by various department.

REVENUE MANUAL

REVENUE SOURCE: Financial Institutions Tax

ACCOUNT: 3241

AUTHORIZATION: Missouri Statute - Chapter 148

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

PROJECTION:

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

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

REVENUE MANUAL

REVENUE SOURCE: Gasoline Tax

ACCOUNT: 3242

AUTHORIZATION: Missouri Statute - Chapter 142.025

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

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

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Motor Vehicle Fees

ACCOUNT: 3243

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

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Motor Vehicle Sales Tax

ACCOUNT: 3244

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

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

PROJECTION:

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

REVENUE MANUAL

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

AUTHORIZATION: Missouri Statute 137.557

DISTRIBUTION OF REVENUE: Street Improvement Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

PROJECTION:

The yearly allocation of the CURS grant is approximately \$300,000. The revenue is not recognized as earned by the City, however, until funds have been expended for the projects by the County. Prior to 1982-83, CURS revenue, and the related expenditures were not accounted for by the City, but recorded by the County.

REVENUE MANUAL

REVENUE SOURCE: Jackson County Drug Task Force

ACCOUNT: 3272

AUTHORIZATION: Ordinance 11207 of 07/16/90

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

PROJECTION:

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

REVENUE MANUAL

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

ACCOUNT: 3274

AUTHORIZATION: Ordinance 11776 of 10/21/91
Ordinance 13492 of 12/16/96

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

PROJECTION:

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

REVENUE MANUAL

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

AUTHORIZATION: Various Ordinances

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

To record grants received from Mid-America Regional Council.

PROJECTION:

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

REVENUE MANUAL

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

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

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Water Service In Lieu of Taxes **ACCOUNT:** 3282

AUTHORIZATION: Ordinance 7062 of 07/03/82
Ordinance 7321 of 12/31/82 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% of City sales tax payable for local purchases.

PROJECTION:

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

REVENUE MANUAL

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

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

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Board of Adjustment Fees

ACCOUNT: 3303

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

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

PROJECTION:

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

REVENUE MANUAL

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

AUTHORIZATION: Ordinance 12057 of 07/16/92

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Computer Service Charge

ACCOUNT: 3307

AUTHORIZATION: Ordinance 13477 of 11/18/96

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Tax Increment Financing (TIF)
Application Fee

ACCOUNT: 3308

AUTHORIZATION: Resolution #4148 of 05/30/95

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Animal Shelter Charges

ACCOUNT: 3311

AUTHORIZATION: Ordinance 12053 of 07/06/92

City Code 3.01.007

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Identification Tags (animals)

ACCOUNT: 3312

AUTHORIZATION: Administrative Policy

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: School Resource Officer

ACCOUNT: 3314

AUTHORIZATION: Ordinance 13306 of 04/01/96

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

PROJECTION:

Estimates are based upon data provided by the Police Department.

REVENUE MANUAL

REVENUE SOURCE: Arts & Crafts Fees

ACCOUNT: 3322

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

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Park Concessions

ACCOUNT: 3323

AUTHORIZATION: Administrative Policy

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Dickinson Pool

ACCOUNT: 3326

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

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

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

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

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

REVENUE MANUAL

REVENUE SOURCE: Sermon Community Center
Membership Fees

ACCOUNT: 3327

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

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

A membership year is from September 1 to August 31.

Membership fees:

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

Guest fee is \$1.00/visit.

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Recreation Rentals

ACCOUNT: 3329

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

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

The City rents out facilities and equipment as follows:

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

REVENUE MANUAL

REVENUE SOURCE: Recreation Rentals (continued)

ACCOUNT: 3329

DESCRIPTION, RATE, LEGAL LIMITS:

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

PROJECTION:

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

REVENUE MANUAL

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

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

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

Admission Schedule:

Adults, 18 and over	\$2.50
Students ages 6 through 17	\$1.00
Children under 5 and under	Free
Scheduled group tours of ten or more	\$2.00
School Groups	\$0.50 (sponsors free)

Auditorium Rental:

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

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: National Frontier Trails Center
Gift Shop

ACCOUNT: 3332

AUTHORIZATION: Administrative Policy

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Admission/Vaile Mansion

ACCOUNT: 3335

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

DISTRIBUTION OF REVENUE: Miscellaneous Expendable Trust Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

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

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

Admission Rates:

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

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

PROJECTION:

Estimates are provided by the Tourism Department.

REVENUE MANUAL

REVENUE SOURCE: Cemetery Charges

ACCOUNT: 3341, 3342,
3343

AUTHORIZATION: Ordinance 12784 of 07-05-94

City Code 6.01.005

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

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

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

PROJECTION:

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

REVENUE MANUAL

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

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.

Sugar Creek:

	<u>July, 1996</u> <u>Base Fee</u>	<u>July, 1996</u> <u>Consumption</u>	<u>July, 1997</u> <u>Base Fee</u>	<u>July, 1997</u> <u>Consumption</u>
Residential	\$5.50/mo	\$1.4035/ccf	\$6.45/mo	\$1.4611/ccf

Commercial and Industrial Users rate per connection is dependent upon meter size and standard industrial classification (SIC) code. Consumption rate is \$1.4035/ccf as of May 1, 1995. Consumption rate is \$1.4611/ccf starting July 1, 1997.

Kansas City:

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

Lee's Summit:

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

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Environmental Assessments

ACCOUNT: 3355

AUTHORIZATION: Administrative Policy

DISTRIBUTION OF REVENUE: Sanitary Sewer Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

PROJECTION:

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

REVENUE MANUAL

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

AUTHORIZATION: Ordinance 10694 of 05/26/89

DISTRIBUTION OF REVENUE: Power & Light Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Water Service Charges

ACCOUNT: 3370, 3371,
3372, 3373,
3374, 3375,
3376

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

DISTRIBUTION OF REVENUE: Water Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

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

PROJECTION:

The revenue estimate is provided by the Water Department.

REVENUE MANUAL

REVENUE SOURCE: Central Garage Charges

ACCOUNT: 3380

AUTHORIZATION: Ordinance 8226 of 08/06/84

DISTRIBUTION OF REVENUE: Central Garage Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Sale of Street Signs

ACCOUNT: 3392

AUTHORIZATION: Ordinance 10442 of 10/14/88

City Code 14.540

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

PROJECTION:

Estimates are based upon historical data.

REVENUE MANUAL

REVENUE SOURCE: Special Assessments **ACCOUNT:** 3393

AUTHORIZATION: Administrative Policy
Ordinance 11797 of 11/18/91 City Code Chapter 15

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

DESCRIPTION, RATE, LEGAL LIMITS:

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

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

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Fines & Forfeitures

ACCOUNT: 3401

AUTHORIZATION: Ordinance 12229 of 11/16/92
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 non-violent, and traffic violations. Also, information maintained by the Municipal Court regarding the number of court cases and conviction rate is given consideration in arriving at the estimate.

REVENUE MANUAL

REVENUE SOURCE: Court Costs

ACCOUNT: 3402

AUTHORIZATION: Ordinance 11099 of 04/02/90

City Code 1.22.016

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Court Costs for Police Training

ACCOUNT: 3403

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

City Code 1.22.018

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

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

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

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

PROJECTION:

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

REVENUE MANUAL

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

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

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

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

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Driving While Intoxicated/Drugs

ACCOUNT: 3405

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

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

Municipal Court is authorized to impose costs against those who plead guilty or are found guilty of 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:

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

REVENUE MANUAL

REVENUE SOURCE: Interest

ACCOUNT: 3411

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

City Code 8.05.001

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

DESCRIPTION, RATE, LEGAL LIMITS:

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

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

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Interfund Charges
for Support Services

ACCOUNT: 3421

AUTHORIZATION: Administrative Policy

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

DESCRIPTION, RATE, LEGAL LIMITS:

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

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

PROJECTION:

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

REVENUE MANUAL

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

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

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

DESCRIPTION, RATE, LEGAL LIMITS:

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

- 3431 Sale of Land
- 3432 Sale of Fixed Assets

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Rent

ACCOUNT: 3433

AUTHORIZATION: Administrative Policy
Ordinance 11991 of 05/18/92 Ordinance 13331 of 05/06/96
Ordinance 12966 of 03/06/95 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. The City's utility departments rent space in City Hall for their billing and collection operations.
3. Lease of undeveloped park land for farming purposes (approx. 75.7 acres at Randall Park).
4. Power & Light Department leases 180 acres of farm land.
5. 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

DISTRIBUTION OF REVENUE: General Fund

DESCRIPTION, RATE, LEGAL LIMITS:

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

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

PROJECTION:

Estimates are based upon historical data.

REVENUE MANUAL

REVENUE SOURCE: Bad Debt Recovery

ACCOUNT: 3438

AUTHORIZATION: Administrative Policy

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

DESCRIPTION, RATE, LEGAL LIMITS:

Collections on accounts which were previously written off.

Procedure for handling bad debts:

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Cash over and (short)

ACCOUNT: 3439

AUTHORIZATION: Administrative Policy

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

DESCRIPTION, RATE, LEGAL LIMITS:

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

PROJECTION:

No projections are made.

REVENUE MANUAL

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

AUTHORIZATION: Ordinance 12902 of 11/21/94

DISTRIBUTION OF REVENUE: General and Water Funds

DESCRIPTION, RATE, LEGAL LIMITS:

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

PROJECTION:

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

REVENUE MANUAL

REVENUE SOURCE: Miscellaneous
Non-Operating Revenue

ACCOUNT: 3449

AUTHORIZATION: Administrative Policy

DISTRIBUTION OF REVENUE: Various Funds

DESCRIPTION, RATE, LEGAL LIMITS:

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

PROJECTION:

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

Estimates are made on a very conservative basis.