



**1998-99**  
**REVENUE MANUAL**



# City of Independence

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

AN EQUAL OPPORTUNITY EMPLOYER

May 4, 1998

## HONORABLE MAYOR, CITY COUNCIL AND CITY MANAGER:

This document reflects the 1998-99 Revenue Estimate of the City of Independence, historical revenue data, analytical comparisons, and detailed information regarding the City's major specific revenue sources.

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

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

In addition to gathering and analyzing data and input as described above, actual historical data for the period up to and including February 1998, as well as information received from various department directors and key personnel, and individuals from other organizations which generate or impact City revenues is received and utilized. Where future revenues can be predicted, at least in part, by past history, five years or more of accumulated data are analyzed with regression analysis and other forms of statistical analysis and evaluated with other factors referred to above, before a final number is considered the best estimate that can be provided.

The above process has proven very effective in recent years with variances from original estimates typically falling in the area of two per cent after factoring in new revenue sources as modified during the year. For example, the original General Fund estimated revenue for the fiscal year ended June 30, 1997 was 43,170,156. Appropriations increased this amount by \$1,515,614 to a year end budgeted revenue of \$44,685,770. Actual revenues for that year were \$45,203,723 or a 2% variance of \$937,022. Considering gas franchise fees exceeded estimates by \$950,882 due to dramatic rate increases, the net variance of all remaining items was \$13,860 or 3/100 of 1%. The Finance Department takes care and pride in our development of estimated revenues.

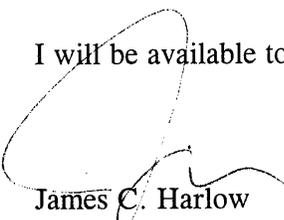
In the current fiscal year, original revenue estimates were \$45,196,363. Through February these had been modified by appropriation to \$45,925,609. Of this \$729,246 increase, \$652,758 was in the grants area reflecting post-budget application for and acceptance of new grants. Given the current revised estimated revenues of \$46,576,034 the projected variance from the amended revenue budget is \$650,425 or 1.4%. The primary components of this amount are Fines and Forfeitures (\$419,146) and Taxes (\$265,471) which together make up \$684,617 of the variance.

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

The following summary reflects original and revised estimates of total revenue by fund for fiscal 1997-98 and current projections for fiscal 1998-99:

FUND	Original Estimate 1997-98	Revised Estimate 1997-98	Inc/(Dcr) From Org Est	Inc/Dcr From Org Est	Estimated Revenue 1998-99	% Inc/(Dcr) From PY Rev Est	% Inc/(Dcr) From PY Original
General	\$45,196,363	\$46,576,034	\$1,379,671	3.1%	\$47,961,099	3.0%	6.1%
Tourism	414,000	412,000	(2,000)	-0.5%	440,760	7.0%	6.5%
CDBG	1,072,000	1,072,000	0	0.0%	1,028,000	-4.1%	-4.1%
HOME	428,000	428,000	0	0.0%	453,000	5.8%	5.8%
P & L	66,578,112	65,365,087	(1,213,025)	-1.8%	68,206,968	4.3%	2.4%
San Sewer	12,160,000	12,160,000	0	0.0%	12,581,760	3.5%	3.5%
Water	16,688,155	16,300,016	(388,139)	-2.3%	17,061,966	4.7%	2.2%
Cen Garage	1,262,342	1,267,842	5,500	0.4%	1,116,165	-12.0%	-11.6%
Staywell	\$6,126,400	\$5,600,000	(\$526,400)	-8.6%	\$6,210,000	10.9%	1.4%

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 1998-99 Fiscal Year With Current Estimated Revenues For 1997-98 and Actual Revenues for Prior Fiscal Years**

Acct. No.	Description	1993-94 Actual	1994-95 Actual	1995-96 Actual	1996-97 Actual	1997-98 Original Budget	1997-98 Current Estimate	1998-99 Projected Budget	%Chg. Curr Est to Proj	%Chg. Orig Est to Proj
<b>General Fund</b>										
<b>Property Taxes</b>										
3011	Real Estate, Including Penalties	4,168,362	4,430,591	4,428,377	\$4,761,036	\$4,782,375	\$4,800,000	\$5,110,988	6.5%	6.9%
3013	Railroad and Other Utilities	51,686	54,444	56,733	60,981	62,900	62,900	63,000	0.2%	0.2%
	<b>Total Property Taxes</b>	<b>4,220,048</b>	<b>4,485,035</b>	<b>4,485,110</b>	<b>4,822,017</b>	<b>4,845,275</b>	<b>4,862,900</b>	<b>5,173,988</b>	<b>6.4%</b>	<b>6.8%</b>
<b>Sales and Use Taxes</b>										
3041	Local Option Sales Tax	10,302,960	11,111,668	11,775,155	12,209,743	12,145,344	12,600,000	13,331,000	5.8%	9.8%
3042	Cigarette Tax	464,768	489,211	513,102	472,758	490,000	575,000	590,000	2.6%	20.4%
3044	Local Option Use Tax	685,914	713,266	524,057	0	0	0	0	n/a	n/a
	<b>Total Sales and Use Taxes</b>	<b>11,453,642</b>	<b>12,314,145</b>	<b>12,812,314</b>	<b>12,682,501</b>	<b>12,635,344</b>	<b>13,175,000</b>	<b>13,921,000</b>	<b>5.7%</b>	<b>10.2%</b>
<b>Utility Franchise Fees</b>										
3052	Water	23,860	18,210	16,643	16,029	18,000	18,000	18,000	0.0%	0.0%
3053	Gas	2,766,527	2,117,956	2,914,581	3,450,882	3,160,000	2,870,000	3,230,000	12.5%	2.2%
3054	Telephone	1,773,923	1,694,051	1,927,309	2,114,445	2,343,000	2,265,000	2,378,250	5.0%	1.5%
3055	Electricity	354,164	333,702	352,710	334,305	133,810	210,000	140,000	-33.3%	4.6%
3057	Cable Television	279,588	294,196	313,897	331,184	325,000	325,000	360,000	10.8%	10.8%
	<b>Total Utility Franchise Fees</b>	<b>5,198,062</b>	<b>4,458,125</b>	<b>5,525,140</b>	<b>6,246,845</b>	<b>5,979,810</b>	<b>5,688,000</b>	<b>6,126,250</b>	<b>7.7%</b>	<b>2.4%</b>
	<b>Total Taxes</b>	<b>20,871,752</b>	<b>21,257,305</b>	<b>22,822,564</b>	<b>\$23,751,363</b>	<b>\$23,460,429</b>	<b>\$23,725,900</b>	<b>\$25,221,238</b>	<b>6.3%</b>	<b>7.5%</b>
<b>Business Licenses and Permits</b>										
3101	Occupation Licenses	798,754	837,090	907,331	\$955,674	\$940,000	\$980,000	\$1,009,400	3.0%	7.4%
3102	Liquor Licenses	64,544	59,662	70,496	72,040	74,000	72,000	72,000	0.0%	-2.7%
3103	Exams and Licenses - Planning	29,672	32,562	39,833	39,833	35,000	35,000	35,000	0.0%	0.0%
3104	Other Lic. & Permits - Finance	59,289	39,227	43,384	29,178	48,000	57,000	57,000	0.0%	18.8%
3108	Building Permits	359,247	353,398	443,205	653,815	560,000	660,000	660,000	0.0%	17.9%
3120	Nursing Home Permits	300	325	50	525	325	825	800	-3.0%	146.2%
3121	Day Care Permits	0	0	0	0	6,000	4,600	5,549	20.6%	-7.5%
3122	Food Handler's Permits	28,443	24,832	44,766	46,240	35,000	37,500	44,200	17.9%	26.3%
3123	Massage Therapist			130	450	2,000	1,400	1,300	-7.1%	-35.0%
3124	Other Food Permits			14,060	82,787	67,050	48,000	52,100	8.5%	-22.3%
3125	Plan Reviews - Health Dept.				0	0	0	9,000	n/a	n/a
3126	Ambulance Permits & Licenses				0	0	0	6,000	n/a	n/a
	<b>Total Bus. Lic. &amp; Permits</b>	<b>1,340,249</b>	<b>1,347,136</b>	<b>1,563,255</b>	<b>1,680,542</b>	<b>1,767,375</b>	<b>1,896,325</b>	<b>1,952,349</b>	<b>3.0%</b>	<b>10.5%</b>
<b>Non-Business Licenses and Permits</b>										
3151	Motor Vehicle Licenses	416,648	381,174	327,772	419,139	390,000	395,000	415,000	5.1%	6.4%
	<b>Total Licenses and Permits</b>	<b>\$1,756,897</b>	<b>\$1,728,310</b>	<b>\$1,891,027</b>	<b>\$2,299,681</b>	<b>\$2,157,375</b>	<b>\$2,291,325</b>	<b>\$2,367,349</b>	<b>3.3%</b>	<b>9.7%</b>

**CITY OF INDEPENDENCE, MISSOURI**

**Comparison of Estimated Revenues for the 1998-99 Fiscal Year With Current Estimated Revenues For 1997-98 and Actual Revenues for Prior Fiscal Years**

Acct. No.	Description	1993-94 Actual	1994-95 Actual	1995-96 Actual	1996-97 Actual	1997-98 Original Budget	1997-98 Current Estimate	1998-99 Projected Budget	%Chg. Curr Est to Proj	%Chg. Orig Est to Proj
<b>Grants</b>										
<b>Federal Government Grants</b>										
3210	Emergency Mgt. Assistance	36,021	49,554	36,002	\$45,025	\$35,000	\$35,000	\$35,000	0.0%	0.0%
3211	Public Health Nursing	82,272	82,272	90,246	76,102	75,052	75,052	81,926	9.2%	9.2%
3213	Speed Limit Enforcement	32,420	35,983	21,138	834	0	0	0	0.0%	0.0%
3218	Dial-a-Ride	18,052	30,171	10,066	15,651	13,000	13,000	13,000	0.0%	0.0%
3219	Other Federal Grants	114,859	258,258	229,106	497,235	228,508	834,438	239,636	-71.3%	4.9%
	<b>Total Federal Grants</b>	<b>283,624</b>	<b>456,218</b>	<b>386,558</b>	<b>634,847</b>	<b>351,560</b>	<b>957,490</b>	<b>369,562</b>	<b>-61.4%</b>	<b>5.1%</b>
<b>State Government Grants</b>										
3241	Financial Institutions Grant	22,818	10,265	28,504	24,240	24,000	24,000	24,000	0.0%	0.0%
3242	Gasoline Tax	2,319,601	2,733,676	2,693,228	3,119,439	3,200,000	3,200,000	3,248,000	1.5%	1.5%
3243	Motor Vehicle License Fees	484,522	474,798	516,396	539,534	540,000	497,000	540,000	8.7%	0.0%
3244	Motor Vehicle Sales Tax	586,841	619,766	657,690	673,516	700,000	760,000	800,000	5.3%	14.3%
3250	Other State Grants	13,651	13,090	0	10,150	32,520	94,886	163,981	72.8%	n/a
	<b>Total State Grants</b>	<b>3,427,433</b>	<b>3,851,595</b>	<b>3,895,818</b>	<b>4,366,879</b>	<b>4,496,520</b>	<b>4,575,886</b>	<b>4,775,981</b>	<b>4.4%</b>	<b>6.2%</b>
<b>Other Sources</b>										
3272	Jackson Co. Drug Task Force	364,298	389,827	390,629	410,472	357,113	402,113	442,515	10.0%	23.9%
3274	Jackson Co. DARE Program	127,775	114,506	301,004	33,674	290,852	297,352	290,900	-2.2%	0.0%
3275	Mid-America Regional Council		38,828	43,172	57,421	25,000	25,000	25,000	0.0%	0.0%
3279	Other Grants		0	0	0	0	0	18,304	0.0%	0.0%
	<b>Total Other Sources</b>	<b>492,073</b>	<b>543,161</b>	<b>734,805</b>	<b>501,567</b>	<b>672,965</b>	<b>724,465</b>	<b>776,719</b>	<b>7.2%</b>	<b>15.4%</b>
	<b>Total Grants</b>	<b>4,203,130</b>	<b>4,850,974</b>	<b>5,017,181</b>	<b>\$5,503,293</b>	<b>\$5,521,045</b>	<b>\$6,257,841</b>	<b>\$5,922,262</b>	<b>-5.4%</b>	<b>7.3%</b>
<b>Payments in Lieu of Taxes</b>										
3281	Power & Light Fund - PILOT	5,426,410	5,526,810	5,772,577	\$5,712,493	\$6,331,708	\$6,158,105	\$6,217,039	1.0%	-1.8%
3282	Water Fund - PILOT	815,481	884,331	865,242	990,096	940,674	883,309	888,829	0.6%	-5.5%
3283	Sanitary Sewer Fund - PILOT	640,652	717,420	846,443	838,945	990,000	990,000	1,035,540	4.6%	4.6%
	<b>Total Pymt. in Lieu of Taxes</b>	<b>6,882,543</b>	<b>7,128,561</b>	<b>7,484,262</b>	<b>\$7,541,534</b>	<b>\$8,262,382</b>	<b>\$8,031,414</b>	<b>\$8,141,408</b>	<b>1.4%</b>	<b>-1.5%</b>
<b>Charges for Services</b>										
<b>General Government</b>										
3302	Planning and Zoning Fees	6,572	6,754	9,772	\$23,043	\$7,000	\$7,000	\$7,000	0.0%	0.0%
3303	Board of Adjustment Fees	2,401	1,319	2,243	250	2,000	2,000	2,000	0.0%	0.0%

**CITY OF INDEPENDENCE, MISSOURI**

**Comparison of Estimated Revenues for the 1998-99 Fiscal Year With Current Estimated Revenues For  
1997-98 and Actual Revenues for Prior Fiscal Years**

Acct. No.	Description	1993-94 Actual	1994-95 Actual	1995-96 Actual	1996-97 Actual	1997-98 Original Budget	1997-98 Current Estimate	1998-99 Projected Budget	%Chg. Curr Est to Proj	%Chg. Orig Est to Proj
<b>Charges for Services (continued)</b>										
3304	Sale of Maps, Books, & Plans	3,209	6,362	5,370	3,794	4,000	4,000	4,000	0.0%	0.0%
3305	Sale of Police Reports	48,095	42,821	48,465	49,311	52,000	52,000	52,000	0.0%	0.0%
3306	Sale of Fire Reports	660	573	826	826	500	500	500	0.0%	0.0%
3307	Computer Service Charges	25,977	49,448	36,250	47,998	60,000	60,000	60,000	0.0%	0.0%
<b>Health</b>										
3311	Animal Shelter Fees	39,818	52,401	57,390	60,656	65,000	65,000	65,000	0.0%	0.0%
3312	Animal Identification Tags	0	0	230	566	1,000	1,000	1,000	0.0%	0.0%
3317	Spay/Neuter Fees	0	0	12,431	0	0	0	0	0.0%	n/a
<b>Public Safety</b>										
3313	Reimb. for Police Services	0	30,890	30,890	4,385	71,720	24,000	24,752	3.1%	n/a
3314	School Resource Officers	37,830	6,620	6,620	39,828	65,534	65,534	67,000	2.2%	2.2%
3315	Other Public Safety Charges	7,200	1,500	1,500	19,197	0	0	0	0.0%	n/a
3316	Alarm Charges - Fire	5,280	0	0	1,500	1,500	1,500	1,500	0.0%	0.0%
<b>Recreation</b>										
3322	Class Fees	24,661	17,974	17,974	22,066	20,300	20,300	23,000	13.3%	13.3%
3323	Park Concessions	1,625	1,202	1,202	11,646	11,500	11,500	9,500	-17.4%	-17.4%
3326	Pool fees	8,919	7,262	7,262	3,566	8,000	0	0	0.0%	n/a
3327	Sermon Center Fees	9,629	12,092	12,092	10,495	10,200	10,200	33,800	231.4%	231.4%
3329	Recreation Rentals	14,957	21,622	21,622	21,480	15,500	15,500	20,500	32.3%	32.3%
<b>National Frontier Trails Center</b>										
3331	Admissions	23,051	25,764	25,764	28,307	30,000	30,000	35,000	16.7%	16.7%
3332	Gift Shop Sales	39,780	32,132	32,132	34,241	46,000	35,000	40,000	14.3%	-13.0%
<b>Cemetery</b>										
3341	Sale of Cemetery Lots	28,870	41,285	41,285	40,890	33,000	65,000	74,600	14.8%	126.1%
3342	Sale of Monument Bases	6,333	15,868	15,868	13,155	10,000	10,000	10,500	5.0%	5.0%
3343	Grave Opening Charges	55,420	53,017	53,017	54,180	55,000	55,000	67,000	21.8%	21.8%
<b>Other Charges</b>										
3392	Sale of Street Signs	1,410	1,552	1,552	1,416	1,000	1,000	1,000	0.0%	0.0%
3393	Special Assessments	4,282	25,723	25,723	72,197	40,000	40,000	40,000	0.0%	0.0%
3396	Sale of Recycled Material	0	0	0	0	0	0	50,000	0.0%	n/a
3397	Solid Waste Disposal	4,282	25,723	25,723	0	0	35,000	35,000	0.0%	n/a
3398	Miscellaneous Charges	166,069	150,336	150,336	2,033	20,000	20,000	20,000	0.0%	0.0%
<b>Total Charges for Services</b>		<b>566,330</b>	<b>632,250</b>	<b>643,539</b>	<b>\$567,026</b>	<b>\$630,754</b>	<b>\$631,034</b>	<b>\$744,652</b>	<b>18.0%</b>	<b>18.1%</b>

**CITY OF INDEPENDENCE, MISSOURI**  
**Comparison of Estimated Revenues for the 1998-99 Fiscal Year With Current Estimated Revenues For**  
**1997-98 and Actual Revenues for Prior Fiscal Years**

Acct. No.	Description	1993-94 Actual	1994-95 Actual	1995-96 Actual	1996-97 Actual	1997-98 Original Budget	1997-98 Current Estimate	1998-99 Projected Budget	%Chg. Curr Est to Proj	%Chg. Orig Est to Proj
<b>Fines and Court Costs</b>										
3401	Fines and Forfeitures	1,813,851	1,385,995	1,385,996	\$1,563,216	\$1,449,692	\$1,850,000	\$1,896,000	2.5%	30.8%
3402	Court Costs	289,969	218,203	218,208	255,492	232,994	255,000	268,850	5.4%	15.4%
3403	Police Training Court Costs	39,696	31,088	31,088	39,176	36,536	36,536	41,840	14.5%	14.5%
3404	Domestic Violence Court Costs	21,683	16,332	16,332	9,559	18,182	18,182	20,900	14.9%	14.9%
3405	DWI/Drugs Court Costs	21,207	25,021	25,021	22,500	20,746	20,746	24,300	17.1%	17.1%
3406	Special Warrant Collections	6,798	5,587	5,587	3,138	4,168	1,000	0	-100.0%	n/a
	<b>Total Fines &amp; Court Costs</b>	<b>2,193,204</b>	<b>1,682,232</b>	<b>1,682,232</b>	<b>\$1,903,081</b>	<b>\$1,762,318</b>	<b>\$2,181,464</b>	<b>\$2,251,890</b>	<b>3.2%</b>	<b>27.8%</b>
<b>Interest Income</b>										
3411	Interest	72,564	225,730	225,730	\$328,822	\$250,000	\$320,000	\$315,000	-1.6%	26.0%
3412	Interest on Special Assessments	859	4,535	4,535	4,876	4,500	4,500	4,500	0.0%	0.0%
	<b>Total Interest Income</b>	<b>73,423</b>	<b>230,265</b>	<b>230,265</b>	<b>\$333,698</b>	<b>\$254,500</b>	<b>\$324,500</b>	<b>\$319,500</b>	<b>-1.5%</b>	<b>25.5%</b>
<b>Interfund Chgs-Support Serv</b>										
3421	Interfund Chgs-Support Serv	2,622,481	2,686,712	2,686,712	\$2,895,953	\$2,850,370	\$2,776,709	\$2,729,400	-1.7%	-4.2%
<b>Other Revenue</b>										
3431	Sale of Land	14,250	510	510	\$100	\$0	\$0	\$0	n/a	n/a
3432	Sale of Fixed Assets	108,206	261,613	261,618	50,166	5,000	5,000	5,000	0.0%	0.0%
3433	Rental Income	220,738	110,121	110,121	157,991	154,990	162,859	110,400	-32.2%	-28.8%
3434	Damage Claims	23,748	23,845	23,845	20,631	20,000	45,000	20,000	-55.6%	0.0%
3435	Contributions	1,297	22,695	22,695	29,959	2,000	20,186	2,000	-90.1%	0.0%
3437	Housing Authority - PILOT	14,170	11,855	11,856	0	14,200	0	0	0.0%	-100.0%
3439	Cash Over/Short	1,529	964	964	1,127	1,000	1,000	1,000	0.0%	0.0%
3449	Misc. Non-Operating Revenue	234,962	292,743	292,740	148,120	100,000	121,802	125,000	2.6%	25.0%
	<b>Total Other Revenue</b>	<b>618,900</b>	<b>724,343</b>	<b>724,349</b>	<b>\$408,094</b>	<b>\$297,190</b>	<b>\$355,847</b>	<b>\$263,400</b>	<b>-26.0%</b>	<b>-11.4%</b>
	<b>Total General Fund Revenues</b>	<b>\$39,788,660</b>	<b>\$40,920,953</b>	<b>\$43,182,131</b>	<b>\$45,203,723</b>	<b>\$45,196,363</b>	<b>\$46,576,034</b>	<b>\$47,961,099</b>	<b>3.0%</b>	<b>6.1%</b>

**CITY OF INDEPENDENCE, MISSOURI**

**Comparison of Estimated Revenues for the 1998-99 Fiscal Year With Current Estimated Revenues For 1997-98 and Actual Revenues for Prior Fiscal Years**

Acct. No.	Description	1993-94 Actual	1994-95 Actual	1995-96 Actual	1996-97 Actual	1997-98 Original Budget	1997-98 Current Estimate	1998-99 Projected Budget	%Chg. Curr Est to Proj	%Chg. Orig Est to Proj
<b>Power and Light Fund</b>										
	<b>Operating Revenue</b>									
	Electric Service Charges	54,739,815	55,924,621	55,924,621	\$59,195,387	\$63,921,000	\$62,322,975	\$65,001,000	4.3%	1.7%
	Other Operating Revenue				167,132	40,000	40,000	40,000	0.0%	n/a
	<b>Total Operating Revenue</b>	<b>\$54,739,815</b>	<b>\$55,924,621</b>	<b>\$55,924,621</b>	<b>\$59,362,519</b>	<b>\$63,961,000</b>	<b>\$62,362,975</b>	<b>\$65,041,000</b>	<b>4.3%</b>	<b>1.7%</b>
3421	Interfund Charges				589,775	627,112	627,112	623,968	-0.5%	-0.5%
3411	Interest Income	1,922,341	2,367,703	2,367,703	2,411,985	1,815,000	2,200,000	2,325,000	5.7%	28.1%
	Other Revenues, Net				0	175,000	175,000	217,000	24.0%	n/a
	<b>Total Revenues</b>	<b>\$56,662,156</b>	<b>\$58,292,324</b>	<b>\$58,292,324</b>	<b>\$62,364,279</b>	<b>\$66,578,112</b>	<b>\$65,365,087</b>	<b>\$68,206,968</b>	<b>4.3%</b>	<b>2.4%</b>

<b>Sanitary Sewer Fund</b>										
	<b>Operating Revenue</b>									
4016	User Charges- Residential	6,809,675	7,743,508	7,743,508	7,081,194	7,380,150	7,380,150	7,730,496	4.7%	4.7%
4110	Commercial- Base				3,060,243	3,189,850	3,189,850	3,297,330	3.4%	3.4%
4120	Surcharge				659,085	650,000	650,000	685,384	5.4%	5.4%
4430	Contract Sales	532,336	290,997	290,967	406,272	280,000	280,000	280,000	0.0%	0.0%
	Intermunicipal Agreements	125,345	131,127	131,127	395,494	380,000	380,000	430,000	13.2%	13.2%
	Other Operating Revenue				64,461	0	0	0	n/a	n/a
	Change in Unbilled Revenue				(18,643)	0	0	0	n/a	n/a
	<b>Total Operating Revenue</b>	<b>\$7,467,356</b>	<b>\$8,165,602</b>	<b>\$8,165,602</b>	<b>\$11,648,106</b>	<b>\$11,880,000</b>	<b>\$11,880,000</b>	<b>\$12,423,210</b>	<b>4.6%</b>	<b>4.6%</b>
	<b>Non-Operating Revenue</b>									
3411	Interest Income	194,747	214,803	214,803	301,703	200,000	200,000	78,550	-60.7%	-60.7%
	Other Revenues, Net	129,798	111,952	111,952	0	80,000	80,000	80,000	0.0%	0.0%
	<b>Total Revenues</b>	<b>\$7,791,901</b>	<b>\$8,492,357</b>	<b>\$8,492,357</b>	<b>\$11,949,809</b>	<b>\$12,160,000</b>	<b>\$12,160,000</b>	<b>\$12,581,760</b>	<b>3.5%</b>	<b>3.5%</b>

**CITY OF INDEPENDENCE, MISSOURI**

**Comparison of Estimated Revenues for the 1998-99 Fiscal Year With Current Estimated Revenues For 1997-98 and Actual Revenues for Prior Fiscal Years**

Acct. No.	Description	1993-94 Actual	1994-95 Actual	1995-96 Actual	1996-97 Actual	1997-98 Original Budget	1997-98 Current Estimate	1998-99 Projected Budget	%Chg. Curr Est to Proj	%Chg. Orig Est to Proj
<b>Water Fund</b>										
	<b>Operating Revenue</b>									
	Residential Sales	12,993,270	13,903,486	13,903,486	\$7,245,025	\$6,959,926	\$6,542,330	\$7,294,254	11.5%	4.8%
	Commercial Sales				1,964,477	2,442,384	2,295,841	2,379,141	3.6%	-2.6%
	Industrial Sales				293,446	284,622	284,622	321,265	12.9%	12.9%
	Public Authority Sales				115,479	115,117	116,117	108,034	-7.0%	-7.0%
	Private Fire Protection				35,357	34,800	34,800	45,000	29.3%	29.3%
	Public Fire Protection				525,344	522,000	522,000	530,000	1.5%	1.5%
	Sales for Resale				3,543,036	3,573,596	3,578,596	3,722,074	4.0%	4.0%
	Other Operating Revenue				259,990	180,000	180,000	200,000	11.1%	11.1%
	Change in Unbilled Revenue				0	0	0	0	n/a	n/a
	<b>Total Operating Revenue</b>	<b>\$12,993,270</b>	<b>\$13,903,486</b>	<b>\$13,903,486</b>	<b>\$13,982,154</b>	<b>\$14,113,445</b>	<b>\$13,554,306</b>	<b>\$14,599,768</b>	<b>7.7%</b>	<b>3.4%</b>
3421	Interfund Charges				587,270	829,710	829,710	872,198	5.1%	5.1%
3411	Interest Income	682,987	1,058,005	1,058,005	1,360,004	1,500,000	1,676,000	1,350,000	-19.5%	-10.0%
	Other Revenues, Net	136,502	(269,531)	(269,531)	0	240,000	240,000	240,000	0.0%	n/a
	<b>Total Revenues</b>	<b>\$13,812,759</b>	<b>\$14,691,960</b>	<b>\$14,691,960</b>	<b>\$16,029,428</b>	<b>\$16,688,155</b>	<b>\$16,300,016</b>	<b>\$17,061,966</b>	<b>4.7%</b>	<b>2.2%</b>
<b>Tourism Fund</b>										
3043	Transient Guest Tax	306,082	327,070	327,070	\$396,654	\$397,000	\$397,000	\$428,760	8.0%	8.0%
3012	Interest and Penalties	930	320	320	0	1,000	1,000	1,000	0.0%	0.0%
3219	Federal Grant - Other				27,354	0	0	0	n/a	n/a
3411	Interest Income	7,240	13,439	13,439	18,258	16,000	14,000	11,000	-21.4%	-31.3%
3449	Other	20	28,370	28,370	113	0	0	0	n/a	n/a
	<b>Total Revenues</b>	<b>\$314,272</b>	<b>\$369,199</b>	<b>\$369,199</b>	<b>\$442,379</b>	<b>\$414,000</b>	<b>\$412,000</b>	<b>\$440,760</b>	<b>7.0%</b>	<b>6.5%</b>
<b>Community Development Block Grant Fund</b>										
3204	Federal Grant - CDBG	1,341,200	914,375	914,375	\$748,858	\$1,072,000	\$1,072,000	\$1,028,000	-4.1%	-4.1%
3449	Other	25,007	0	0	0	0	0	0		
	<b>Total Revenues</b>	<b>\$1,366,207</b>	<b>\$914,375</b>	<b>\$914,375</b>	<b>\$748,858</b>	<b>\$1,072,000</b>	<b>\$1,072,000</b>	<b>\$1,028,000</b>	<b>-4.1%</b>	<b>-4.1%</b>

**CITY OF INDEPENDENCE, MISSOURI**  
 Comparison of Estimated Revenues for the 1998-99 Fiscal Year With Current Estimated Revenues For  
 1997-98 and Actual Revenues for Prior Fiscal Years

Acct. No.	Description	1993-94 Actual	1994-95 Actual	1995-96 Actual	1996-97 Actual	1997-98 Original Budget	1997-98 Current Estimate	1998-99 Projected Budget	%Chg. Curr Est to Proj	%Chg. Orig Est to Proj
<b>HOME Program Fund</b>										
3219	HOME Program Grant	327,075	418,786	418,786	\$383,271	\$428,000	\$428,000	\$453,000	5.8%	5.8%
3411	Interest Income				0	0	0	0	n/a	n/a
3449	Other	0			0	0	0	0	n/a	n/a
	<b>Total Revenues</b>	<b>\$327,075</b>	<b>\$418,786</b>	<b>\$418,786</b>	<b>\$383,271</b>	<b>\$428,000</b>	<b>\$428,000</b>	<b>\$453,000</b>	<b>5.8%</b>	<b>5.8%</b>
<b>Central Garage Fund</b>										
3380	Central Garage Charges	1,055,708	905,899	905,899	\$1,139,143	\$1,278,342	\$1,278,342	\$1,123,365	-12.1%	-12.1%
3411	Interest Income				0	(16,000)	(10,500)	(7,200)	-31.4%	-31.4%
3449	Other				0	0	0	0	n/a	n/a
	<b>Total Revenues</b>	<b>\$1,055,708</b>	<b>\$905,899</b>	<b>\$905,899</b>	<b>\$1,139,143</b>	<b>\$1,262,342</b>	<b>\$1,267,842</b>	<b>\$1,116,165</b>	<b>-12.0%</b>	<b>-11.6%</b>
<b>Staywell Healthcare Fund</b>										
	Premiums	4,582,905	4,812,255	4,812,255	\$6,048,792	\$6,126,400	\$5,600,000	\$6,210,000	10.9%	1.4%
	<b>Total Revenues</b>	<b>\$4,582,905</b>	<b>\$4,812,255</b>	<b>\$4,812,255</b>	<b>\$6,048,792</b>	<b>\$6,126,400</b>	<b>\$5,600,000</b>	<b>\$6,210,000</b>	<b>10.9%</b>	<b>1.4%</b>
<b>Summary</b>										
	<b>Grand Total Revenues</b>	<b>\$125,701,643</b>	<b>\$129,818,113</b>	<b>\$132,079,286</b>	<b>\$144,309,682</b>	<b>\$149,925,372</b>	<b>\$149,180,979</b>	<b>\$155,059,718</b>	<b>3.9%</b>	<b>3.4%</b>
	Less:									
	Central Garage Fund	(1,055,708)	(905,899)	(905,899)	(1,139,143)	(1,262,342)	(1,267,842)	(1,116,165)		
	Staywell Health Care Fund	(4,582,905)	(4,812,255)	(4,812,255)	(6,048,792)	(6,126,400)	(5,600,000)	(6,210,000)		
	Interfund Charges	(2,622,481)	(2,686,712)	(2,686,712)	(4,172,998)	(4,307,192)	(4,233,531)	(4,225,566)		
	<b>Net Total Revenues</b>	<b>\$117,440,549</b>	<b>\$121,413,247</b>	<b>\$123,674,420</b>	<b>\$132,948,749</b>	<b>\$138,229,438</b>	<b>\$138,079,606</b>	<b>\$143,507,987</b>	<b>3.9%</b>	<b>3.8%</b>

### **III REVENUE SOURCES**

**REVENUE MANUAL**

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

**ACCOUNT:** 3011

**AUTHORIZATION:** Ordinance 13701 of 08/18/97

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

**DESCRIPTION, RATE, LEGAL LIMITS:**

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

The following is the assessed valuation of taxable property for Independence as of 1/1/97:

Real Property	\$656,083,710
Railroad and Utility Property	6,624,584
Total Current Valuation	\$662,708,294

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

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

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

The levy rates established by Ordinance #13701 on 08/18/97 are as follows:

General Municipal Purposes Levy	\$ .52/\$100 Assessed Valuation
Public Health and Recreation Grounds Levy	.24
General Obligation Debt Levy	<u>.00</u>
	\$ .76/\$100 Assessed Valuation

**PROJECTION:**

The estimate is calculated by combining preliminary real estate assessed values provided by Jackson and Clay counties with estimates of new construction provided by the Community Development Department. This total is then multiplied by the current levy. The result is reduced by a 1.6% county collection fee and 1½% allowance for uncollectible taxes.

## REVENUE MANUAL

**REVENUE SOURCE:** Interest & Penalties on Taxes

**ACCOUNT:** 3012

**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:** Railroad and Other Utilities

**ACCOUNT:** 3013

**AUTHORIZATION:** Missouri Statute - Chapters 151 and 153

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

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

The assessment by the Missouri State Tax Commission is based on length of railroad track or utility lines as furnished by the companies and all other movable property owned or leased (real and personal property) in the City on January 1 of each year. The City certifies the levy rate to Jackson County. The County remits collected amount to the City less 1.6% collection fee and 1/2% for their assessment fund.

The aggregate assessed valuation of railroad and utility property as of 1/1/97 was \$6,624,584. 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:** Independence Square Special (Business)      **ACCOUNT:** 3016  
Benefit District

**AUTHORIZATION:** Resolution 2139 of 08/01/83  
Ordinance 13701 of 08/18/97

**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.

In 1997-98 the special tax increased by \$0.03 (3 cents) from \$0.43 (43 cents) to \$0.46 (46 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:** Real Estate Tax - TIF

**ACCOUNT:** 3017,3018  
3019

**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 #3011) that is contractually committed to the Special Allocation Fund in conjunction with a Tax Increment Financing Redevelopment Agreement approved by ordinance or resolution.

3017 Jackson County  
3018 Independence Schools  
3019 Blue Springs 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:** 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 Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

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

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  
Ordinance 13859 of 04/06/98

City Code 5.03.003  
City Code 5.03.003

**DISTRIBUTION OF REVENUE:** Tourism Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

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

A tax rate of 5% of the gross daily rent paid by transient guests of all hotels. The tax was increased from 3% to 5% effective 8/6/79. The tax reporting period changed from quarterly to monthly in 9/82. In April 1998, modifications to the City Code granted exemptions from this tax for those who qualified as tax exempt under Sec. 144.030 RSMo.

### PROJECTION:

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

## REVENUE MANUAL

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

**AUTHORIZATION:** Ordinance 7019 of 05/17/82 Ordinance 7164 of 09/02/82  
Ordinance 7062 of 06/21/82 Ordinance 7165 of 09/02/82

**DISTRIBUTION OF REVENUE:** General Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

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

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

Southwestern Bell Telephone Company  
United Telephone Company

### PROJECTION:

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

## REVENUE MANUAL

**REVENUE SOURCE:** Electric Utility Franchise Fee

**ACCOUNT:** 3055

**AUTHORIZATION:** Ordinance 7019 of 05/17/82  
Ordinance 7062 of 06/21/82  
Ordinance 7321 of 12/20/82

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

**DISTRIBUTION OF REVENUE:** General Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

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

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

### Kansas City Power & Light Company

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

### PROJECTION:

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

## REVENUE MANUAL

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

**AUTHORIZATION:** Ordinance 3852 of 08/04/75  
Resolution 3635 of 09/03/91  
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:** 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 City Code Chapter 4  
Ordinance 13302 of 04/01/96 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  
Ordinance 13236 of 01/27/96

City Code Chapter 4  
City Code Chapter 4

**DISTRIBUTION OF REVENUE:** General Fund

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

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

#### Value of Work

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

### **PROJECTION:**

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

## REVENUE MANUAL

**REVENUE SOURCE:** Loading Zone Permits

**ACCOUNT:** 3115

**AUTHORIZATION:** Ordinance 3862 of 08/28/75 City Code 18.016  
Ordinance 12064 of 07/20/92 City Code 18.360  
Ordinance 13812 of 01/05/98 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
Annual license fee for all other employees	\$ 10.00

### PROJECTION:

The revenue estimate is based on information provided by the Health Department as to the number of existing Massage Therapists/Apprentice Massage Therapists, plus the number of new applicants (approximately 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 renewal 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 1st day of January to the 31st day of December for each year. Fees are as follows:

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

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

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

**PROJECTION:**

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

## REVENUE MANUAL

**REVENUE SOURCE:** Community Development Block Grant (CDBG)

**ACCOUNT:** 3204

**AUTHORIZATION:** Ordinance 13616 of 05/05/97

**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:** Transportation Program Grants

**ACCOUNT:** 3205

**AUTHORIZATION:** Congressional Action

**DISTRIBUTION OF REVENUE:** Street Improvement Fund

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

Funds are to be used for highway related construction and improvements on approved routes within the approved urban boundaries.

Funds are distributed to the State of Missouri, and then further allocated to cities within the State, on a population basis. These funds are available to finance up to 75% of the eligible project costs, with the City providing the matching funds.

Funds must be expended before reimbursement can be received.

Intermodal Surface Transportation  
Efficiency Act (ISTEA) of 1991

Surface Transportation Program (STP)

### **PROJECTION:**

Estimates are based on approved grant applications.

**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 Fire Department.

**PROJECTION:**

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

## REVENUE MANUAL

**REVENUE SOURCE:** Public Health Grant

**ACCOUNT:** 3211

**AUTHORIZATION:** Ordinance 13589 of 04/21/97  
Ordinance 13826 of 02/02/98

**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.

General Public Health  
Maternal, Child and Family Health

### **PROJECTION:**

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

## REVENUE MANUAL

**REVENUE SOURCE:** 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 departments.

## REVENUE MANUAL

**REVENUE SOURCE:** Financial Institutions Tax

**ACCOUNT:** 3241

**AUTHORIZATION:** Missouri Statute - Chapter 148

**DISTRIBUTION OF REVENUE:** General Fund

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

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

### **PROJECTION:**

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

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

**REVENUE MANUAL**

**REVENUE SOURCE:** Gasoline Tax

**ACCOUNT:** 3242

**AUTHORIZATION:** Missouri Statute - Chapter 142.025

**DISTRIBUTION OF REVENUE:** General Fund

**DESCRIPTION, RATE, LEGAL LIMITS:**

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

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

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

**PROJECTION:**

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

## REVENUE MANUAL

**REVENUE SOURCE:** Motor Vehicle Fees

**ACCOUNT:** 3243

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

**DISTRIBUTION OF REVENUE:** General Fund

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

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

### **PROJECTION:**

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

## REVENUE MANUAL

**REVENUE SOURCE:** Motor Vehicle Sales Tax

**ACCOUNT:** 3244

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

**DISTRIBUTION OF REVENUE:** General Fund

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

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

### **PROJECTION:**

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

**REVENUE MANUAL**

**REVENUE SOURCE:** Other State Grant Sources

**ACCOUNT:** 3250

**AUTHORIZATION:** Various Ordinances

**DISTRIBUTION OF REVENUE:** General Fund

**DESCRIPTION, RATE, LEGAL LIMITS:**

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

**PROJECTION:**

Estimate is based on historical information furnished by various departments.

## REVENUE MANUAL

**REVENUE SOURCE:** 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.

### **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 13681 of 07/21/97

**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  
Resolution 3890 of 05/17/93

City Code 16.07.001

**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 sanitary sewer 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 and is based on the projected gross receipts of the Sanitary Sewer Fund for the year. These receipts are categorized primarily as residential and commercial. Residential rates are fixed for the upcoming fiscal year based on the lower of current season winter water consumption or the previous year's total. Commercial rates vary monthly based on actual water consumption.

## REVENUE MANUAL

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

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

**DISTRIBUTION OF REVENUE:** General Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

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

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

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

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

### PROJECTION:

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

## REVENUE MANUAL

**REVENUE SOURCE:** Board of Adjustment Fees

**ACCOUNT:** 3303

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

**DISTRIBUTION OF REVENUE:** General Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

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

### PROJECTION:

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

## REVENUE MANUAL

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

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

**DISTRIBUTION OF REVENUE:** General Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

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

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

### PROJECTION:

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

**REVENUE MANUAL**

**REVENUE SOURCE:** Computer Service Charge

**ACCOUNT:** 3307

**AUTHORIZATION:** Ordinance 13798 of 12/15/97

**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  
Resolution #4484 of 02/17/98

**DISTRIBUTION OF REVENUE:** General Fund

**DESCRIPTION, RATE, LEGAL LIMITS:**

Each TIF application of 15 acres or under require a \$10,000 application fee. Applications for over 15 acres are \$15,000. Applications involving issuance of public bonds require an additional \$10,000 application fee. This fee is used to pay for costs incurred by the City in the review of the application. Full amendments to a TIF Plan require a \$10,000 application fee and minor amendments require a \$5,000 application fee.

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

**PROJECTION:**

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

## REVENUE MANUAL

**REVENUE SOURCE:** Identification Tags (animals)

**ACCOUNT:** 3312

**AUTHORIZATION:** Administrative Policy

**DISTRIBUTION OF REVENUE:** General Fund

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

Upon request, a new pet owner can have an information microchip placed in an adopted animal's neck for future identification. This service is provided for a fee of \$10.00/animal. The service is for animals adopted from the animal shelter only. All animals that are picked up by Animal Control are scanned for a microchip.

### **PROJECTION:**

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

**REVENUE MANUAL**

**REVENUE SOURCE:** Police Services Reimbursement

**ACCOUNT:** 3316

**AUTHORIZATION:** Ordinance 13582 of 04/07/97

**DISTRIBUTION OF REVENUE:** General Fund

**DESCRIPTION, RATE, LEGAL LIMITS:**

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

**PROJECTION:**

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

**REVENUE MANUAL**

**REVENUE SOURCE:** School Resource Officer

**ACCOUNT:** 3317

**AUTHORIZATION:** Ordinance 13306 of 04/01/96

**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<br>(ceramics, tole painting, drawing,<br>painting, and similar activities) | \$ 5.00 - \$20.00/person |
| 2. Krafts for Kids                                                                          | \$ 1.00                  |
| 3. Tumbling for Tots (Ready -to-Roll)                                                       | \$ 10.00/child           |
| 4. Fit for Life                                                                             | \$ 10.00/person          |
| 5. Gymnastics                                                                               | \$ 10.00/person          |
| 6. Aerobics Dance Class                                                                     | \$ 15.00/person          |
| 7. Exercise Class                                                                           | \$ 20.00/person          |
| 8. 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. When in operation, the pool is open from the first weekend in June through the second weekend in August. However, the pool is closed until further notice.

Single admission fee:	\$ 1.50/child (11 years and younger)
	\$ 2.00/adult (12 years and older)

Season passes:	\$35.00/child
	\$40.00/adult
	\$75.00/family

### PROJECTION:

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 Fees

**ACCOUNT:** 3327

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

**DISTRIBUTION OF REVENUE:** General Fund

**DESCRIPTION, RATE, LEGAL LIMITS:**

A membership year is from September 1 to August 31.

Membership fees:

	<u>Resident</u>	<u>Non-Resident</u>
Ages 13 to 59	\$15.00/year	\$25.00/year
60 and over	\$ 5.00/year	\$10.00/year
Family Membership	\$45.00/year	\$75.00/year

Guest fee is \$1.00/visit.

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

The Senior Citizen Program provides services for senior citizens.

**PROJECTION:**

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

## REVENUE MANUAL

**REVENUE SOURCE:** Recreation Rentals

**ACCOUNT:** 3329

**AUTHORIZATION:** Ordinance 6221 of 04/07/80  
 Administrative Policy of 09/01/81  
 Ordinance 12785 of 07/05/94  
 Administrative Police of 04/10/98

**DISTRIBUTION OF REVENUE:** General Fund

**DESCRIPTION, RATE, LEGAL LIMITS:**

The City rents out facilities and equipment as follows:

	<u>For-Profit Organizations</u>	<u>Non-Profit Organization</u>
<b>1. Memorial Building</b>		
Meeting Room	\$20.00/hr (\$ 60.00 min.)	\$ 5.00/hr (\$15.00 min.)
Theater	\$25.00/hr (\$100.00 min.)	\$10.00/hr (\$40.00 min.)
Gym	\$40.00/hr (\$160.00 min.)	\$15.00/hr (\$60.00 min.)
Fee for use of public address system	\$5.00	
<b>2. Community Center - Sermon Center</b>		
Meeting Room	\$70.00 for 3 hours \$15/each additional hour	\$35.00 for 3 hours \$10/each additional hour
Theater	\$200.00 for 4 hours \$30/each additional hour	\$100.00 for 4 hours \$15/each additional hour
Gym	\$300.00 for 4 hours \$40/each additional hour	\$150.00 for 4 hours \$20/each additional hour
Fee for kitchen use:		\$5.00
Miscellaneous use: (television sets, overhead projectors, amplifiers)		\$10.00
<b>3. Crysler Stadium</b>		
8 a.m. to 6 p.m.	\$ 75.00	\$ 50.00
6 p.m. to 11 p.m.	\$ 90.00	\$ 60.00
8 a.m. to 11 p.m.	\$120.00	\$ 90.00

**REVENUE MANUAL**

**REVENUE SOURCE:** Recreation Rentals (continued)

**ACCOUNT:** 3329

**DESCRIPTION, RATE, LEGAL LIMITS:**

	<u>For-Profit</u>	<u>Non-Profit</u>
4. Athletic Fields		
8 a.m. to 6 p.m.	\$ 50.00	\$ 25.00
6 p.m. to 11 p.m.	\$ 60.00	\$ 40.00
8 a.m. to 11 p.m.	\$ 90.00	\$ 60.00
5. George Owens Nature Park		
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:** 3331

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

**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:** 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 City Code 1.22.018  
Missouri State Statue 479.050

**DISTRIBUTION OF REVENUE:** General Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

The clerk of the Municipal Court will assess \$2 as court costs for each court proceeding. This fee will not be collected when the proceeding has been dismissed or the defendant has been discharged by the court.

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

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

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

### PROJECTION:

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

## REVENUE MANUAL

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

**AUTHORIZATION:** Ordinance 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 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 - Investments **ACCOUNT:** 3411

**AUTHORIZATION:** Ordinance 8440 of 11/04/84 City Code 8.05.001  
Ordinance 12576 of 10/18/93

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

### DESCRIPTION, RATE, LEGAL LIMITS:

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

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

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

### PROJECTION:

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

## REVENUE MANUAL

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

**ACCOUNT:** 3421

**AUTHORIZATION:** Administrative Policy

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

**DESCRIPTION, RATE, LEGAL LIMITS:**

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

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

**PROJECTION:**

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



## REVENUE MANUAL

**REVENUE SOURCE:** Rent

**ACCOUNT:** 3433

**AUTHORIZATION:**

Administrative Policy  
Ordinance 11991 of 05/18/92  
Ordinance 12966 of 03/06/95

Ordinance 13331 of 05/06/96  
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
Plcasant Hcights	Purchased in 1971
Southview Manor	Purchased in 1979

The Housing Authority stopped paying In Lieu of Taxes to the City in 1995.

### 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 Customer Service Division of the Water Department.

## REVENUE MANUAL

**REVENUE SOURCE:** Cash over and (short)

**ACCOUNT:** 3439

**AUTHORIZATION:** Administrative Policy

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

**DESCRIPTION, RATE, LEGAL LIMITS:**

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

**PROJECTION:**

No projections are made.

## REVENUE MANUAL

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

**AUTHORIZATION:** Ordinance 12902 of 11/21/94

**DISTRIBUTION OF REVENUE:** General and Water Funds

### DESCRIPTION, RATE, LEGAL LIMITS:

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

### PROJECTION:

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

## REVENUE MANUAL

**REVENUE SOURCE:** Miscellaneous  
Non-Operating Revenue

**ACCOUNT:** 3449

**AUTHORIZATION:** Administrative Policy

**DISTRIBUTION OF REVENUE:** Various Funds

**DESCRIPTION, RATE, LEGAL LIMITS:**

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

**PROJECTION:**

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

Estimates are made on a very conservative basis.

## REVENUE MANUAL

**REVENUE SOURCE:** Electric Service Charges      **ACCOUNT:** 4016, 4100,  
4522, 4527

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

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

### DESCRIPTION, RATE, LEGAL LIMITS:

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

4016	Residential Sales
4100	Commercial Sales
4522	Interchange Sales - Missouri Public Service
4527	Reserve Capacity - Kansas City Power & Light

### PROJECTION:

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



## REVENUE MANUAL

**REVENUE SOURCE:** Intermunicipal Sewer Agreements      **ACCOUNT:** 4571, 4572, 4575

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

**DISTRIBUTION OF REVENUE:** Sanitary Sewer Fund

**DESCRIPTION, RATE, LEGAL LIMITS:**

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

**Kansas City:**

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

**Sugar Creek:**

	<u>July, 1997</u> Base Fee	<u>July, 1997</u> Consumption	<u>July, 1998</u> Base Fee	<u>July, 1998</u> Consumption
Residential	\$6.45/mo	\$1.4611/ccf	\$7.35/mo	\$1.4715/ccf

Commercial and Industrial Users rate per connection is dependent upon meter size and standard industrial classification (SIC) code. Consumption rate is \$1.4035/ccf as of May 1, 1995. Consumption rate is \$1.4715/ccf starting July 1, 1998.

**Lee's Summit:**

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

- 4571 Intermunicipal Sewer Agreement - Kansas City
- 4572 Intermunicipal Sewer Agreement - Sugar Creek
- 4575 Intermunicipal Sewer Agreement - Lee's Summit

**PROJECTION:**

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

## REVENUE MANUAL

**REVENUE SOURCE:** Water Service Charges

**ACCOUNT:** 4016, 4100,  
4420, 4500

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

**DISTRIBUTION OF REVENUE:** Water Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

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

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

### PROJECTION:

The revenue estimate is provided by the Water Department.