

**2013-14  
Revenue Manual**

# City of Independence

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May 6, 2013

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

This document reflects the 2013-2014 Revenue Estimates of the City of Independence, historical revenue data, analytical comparisons, and detailed information regarding the City's major revenue sources.

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

In many cases, actual numbers are provided from outside agencies like assessed real property values, grant amounts, rate changes, new major businesses opening, etc. In many other cases, estimates are based on criteria that can change dramatically from one year to the next. One example is the natural fluctuations in weather. Fuel costs during the peak heating and cooling seasons have a dramatic impact on utilities serving Independence residents. Also, precipitation may also have a significant impact on revenues of the Water and General Funds.

In addition to gathering and analyzing data, actual data for the period up to and including March 2013 are utilized. Also, information received from various department directors, key personnel, and individuals from other organizations that generate or impact City revenues is employed. Where future revenues can be predicted by past history, five years or more of accumulated data are analyzed with regression analysis and other forms of statistical analysis. The above-mentioned methods are combined to arrive at the best estimates possible.

This process has proven very effective in past years with variances from original estimates typically falling in the area of 3%. For example, original budgeted revenue in the General Fund for the fiscal year ended June 30, 2012 was \$73,820,654 and actual revenue was \$71,749,170 or a -2.81% variance of -\$2,071,484. This negative variance was due in large part to a decline in Gas Franchise Fees due to the unseasonably warm winter and the significant decrease in the cost of natural gas.

In the current fiscal year, original revenue estimates for the General Fund were \$74,417,441. Through March, these had been modified by Council action to \$74,252,441. Given the current revised estimated revenues of \$73,327,009 the projected variance from the amended revenue

budget is -\$925,432 or -1.2%. This expected negative variance reflects a decline in Gas Franchise Fees due to the decreased cost of natural gas and to a decline in Business Licenses and Permits which continue to be impacted by the economy.

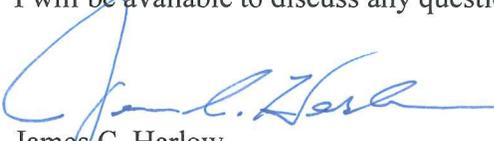
Considering that estimated revenues are the foundation upon which the operating budget is built, this kind of accuracy is critical to the financial health and proper management of the City.

The following summary reflects original and revised estimates of total revenue by fund for fiscal year 2012-2013 and projections for fiscal year 2013-2014:

Fund	2012-13				2013-14	Chg. Orig. to Proj.
	Original Estimate	Current Projection	Inc./(Dcr.) Orig. Est.	Percent Change	Projected Budget	
General Fund	\$74,417,441	\$72,543,746	-\$1,873,695	-2.5%	\$74,157,990	-0.3%
Tourism	1,204,200	1,310,473	106,273	8.8%	1,301,200	8.1%
CDBG	740,796	575,000	-165,796	--22.4%	578,000	-22.0%
HOME	296,499	322,000	25,501	8.6%	300,000	1.2%
Grants	2,384,752	3,236,690	851,938	35.7%	2,406,437	0.9%
Street Sales Tax	7,733,236	7,668,193	-65,043	-0.8%	7,840,896	1.4%
Parks Sales Tax	4,441,493	4,514,941	73,448	1.7%	4,505,948	1.5%
Storm Water Sales Tax	3,867,593	3,839,695	-27,898	-0.7%	3,924,948	1.5%
Police Sales Tax	2,064,271	2,147,949	83,678	4.1%	2,096,683	1.6%
Fire Sales Tax	1,933,346	1,918,321	-15,025	-0.8%	1,961,574	1.5%
License Surcharge	250,800	77,200	-173,600	-69.2%	43,620	-82.6%
Power & Light	147,492,500	142,445,200	-5,047,300	-3.4%	144,341,590	-2.1%
Sanitary Sewer	20,250,974	20,033,089	-217,885	-1.1%	20,997,748	3.7%
Water	25,669,566	28,348,130	2,678,564	10.4%	28,475,855	10.9%
Central Garage	2,280,367	2,280,750	383	0.0%	2,307,725	1.2%
StayWell	22,499,532	20,699,018	-1,800,514	-8.0%	24,464,056	8.7%
Workers' Compensation	2,335,847	2,350,498	14,651	0.6%	2,345,147	0.4%
Pharmacy Benefit	0	0	0			
<b>Total</b>	<b>\$319,863,213</b>	<b>\$314,310,893</b>	<b>-\$5,552,320</b>	<b>-1.7%</b>	<b>\$322,049,417</b>	<b>0.7%</b>

As indicated above, overall revenues for the City are increasing 0.7%.

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



James C. Harlow

Director of Finance & Administration

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# **I. Introduction**

## **REVENUE MANUAL PURPOSE**

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

## **CITY REVENUE POLICY**

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

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

## **REVENUE MANUAL CONTENTS**

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

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

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

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

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

Description, Rate, Legal Limit: An explanation of why the revenue source exists and what services the City provides in exchange for the receipts. The charges assessed for various services, or the formula used to generate any 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**  
**2013-14 Operating Budget**  
**Revenue Summary**  
**For the Fiscal Years 2011-12 through 2013-14**

Fund Number Reference

2 - General Fund	16 - Police Public Safety Sales Tax Fund
4 - Tourism Fund	17 - Fire Public Safety Sales Tax Fund
8 - Community Development Block Grant Fund	20 - Power and Light Fund
9 - HOME Fund	30 - Sanitary Sewer Fund
11 - Street Improvements Sales Tax Fund	40 - Water Fund
12 - Park Improvements Sales Tax Fund	90 - Central Garage Fund
13 - Storm Water Sales Tax Fund	91 - Staywell Healthcare Fund
14 - License Surcharge Fund	92 - Worker's Compensation Fund
15 - Grants Fund	

Fund	Description	2011-12 Actual	2012-13		2013-14 Proposed Budget	%Chg. Adopt. to Unaud.	2013-14 % to Total Budget
			Original Budget	Current Estimate			
<b><u>Property Taxes</u></b>							
2-3011	Real Estate	7,302,884	7,400,000	7,439,968	7,513,500	1.0%	2.3%
2-3013	R.R. & Other Utility	35,226	34,000	38,317	38,500	0.5%	0.0%
	<b>Total Property Taxes</b>	<b>7,338,110</b>	<b>7,434,000</b>	<b>7,478,285</b>	<b>7,552,000</b>	<b>1.0%</b>	<b>2.3%</b>
<b><u>Local Option Sales Tax</u></b>							
2-3041	Local Option Sales Tax	16,291,018	16,512,564	16,512,564	16,760,264	1.5%	5.2%
11-3041	Local Option Sales Tax	7,640,274	7,732,986	7,666,883	7,839,896	2.3%	2.4%
12-3041	Local Option Sales Tax	3,832,077	3,866,493	3,833,441	3,919,948	2.3%	1.2%
13-3041	Local Option Sales Tax	3,832,155	3,866,493	3,833,441	3,919,948	2.3%	1.2%
16-3041	Local Option Sales Tax	2,032,892	2,064,071	2,048,799	2,095,033	2.3%	0.7%
17-3041	Local Option Sales Tax	1,916,791	1,933,246	1,916,721	1,959,974	2.3%	0.6%
	<b>Total Sales Tax</b>	<b>35,545,208</b>	<b>35,975,853</b>	<b>35,811,849</b>	<b>36,495,063</b>	<b>1.9%</b>	<b>11.3%</b>
<b><u>Other Taxes</u></b>							
2-3042	Cigarette Tax	454,745	455,000	475,000	475,000	0.0%	0.1%
4-3043	Transient Guest Tax	1,219,340	1,200,000	1,200,000	1,200,000	0.0%	0.4%
14-3108	License Tax	312,551	250,000	76,000	42,420	-44.2%	0.0%
	<b>Total Other Taxes</b>	<b>1,986,636</b>	<b>1,905,000</b>	<b>1,751,000</b>	<b>1,717,420</b>	<b>-1.9%</b>	<b>0.5%</b>
<b><u>Utility Franchise Fees</u></b>							
2-3052	Water	24,633	24,000	25,015	26,000	3.9%	0.0%
2-3053	Gas	3,593,668	5,000,000	4,500,000	4,619,814	2.7%	1.4%
2-3054	Telephone	6,096,107	5,140,000	5,140,000	5,140,000	0.0%	1.6%
2-3055	Electricity	483,528	462,000	491,138	492,000	0.2%	0.2%
2-3057	Cable Television	717,005	646,000	746,000	750,000	0.5%	0.2%
	<b>Total Utility Franchise Fees</b>	<b>10,914,940</b>	<b>11,272,000</b>	<b>10,902,153</b>	<b>11,027,814</b>	<b>1.2%</b>	<b>3.4%</b>
<b><u>Payments in Lieu of Taxes</u></b>							
2-3281	Power & Light In Lieu of Taxes	13,145,463	13,934,425	13,383,962	13,710,075	2.4%	4.3%
2-3282	Water Service In Lieu of Taxes	2,328,111	2,370,072	2,603,324	2,614,031	0.4%	0.8%
2-3283	Sanitary Sewer In Lieu of Taxes	1,856,375	2,038,519	2,038,519	2,099,474	3.0%	0.7%
	<b>Total Pymt. in Lieu of Taxes</b>	<b>17,329,950</b>	<b>18,343,016</b>	<b>18,025,805</b>	<b>18,423,580</b>	<b>2.2%</b>	<b>5.7%</b>
	<b>Total Taxes</b>	<b>73,114,844</b>	<b>74,929,869</b>	<b>73,969,092</b>	<b>75,215,877</b>	<b>1.7%</b>	<b>23.4%</b>

**City of Independence, Missouri**  
**2013-14 Operating Budget**  
**Revenue Summary**  
For the Fiscal Years 2011-12 through 2013-14

Fund	Description	2011-12 Actual	2012-13		2013-14 Proposed Budget	%Chg. Adopt. to Unaud.	2013-14 % to Total Budget
			Original Budget	Current Estimate			
<b><u>Business Licenses and Permits</u></b>							
2-3101	Occupation Licenses	1,395,387	1,499,000	1,499,000	1,499,000	0.0%	0.5%
2-3102	Liquor Licenses	103,692	101,000	102,128	94,000	-8.0%	0.0%
2-3103	Bld. Trades Licenses and Exams	111,244	100,000	120,115	100,000	-16.7%	0.0%
2-3104	Fin-Other License/Permits	50,659	49,000	121,000	102,000	-15.7%	0.0%
2-3108	Building Permits, Com.Develop.	411,490	550,000	422,000	465,525	10.3%	0.1%
2-3109	Construction Permits, Pub.Works	123,161	200,000	155,000	205,000	32.3%	0.1%
2-3120	Nursing Home Permits	625	625	737	600	-18.6%	0.0%
2-3121	Day Care Permits	5,899	5,869	9,760	6,000	-38.5%	0.0%
2-3122	Food Handler's Permits	115,635	105,000	105,113	100,000	-4.9%	0.0%
2-3123	Massage Therapist Appl	3,780	3,580	3,248	2,020	-37.8%	0.0%
2-3124	Other Food Permits	154,515	145,020	175,909	142,000	-19.3%	0.0%
2-3125	Ambulance Permits & Licenses	43,008	37,000	44,000	37,000	-15.9%	0.0%
2-3126	Plan Reviews - Health Dept.	9,300	7,500	6,000	6,000	0.0%	0.0%
	<b>Total Bus. Lic. &amp; Permits</b>	<b>2,528,394</b>	<b>2,803,594</b>	<b>2,764,010</b>	<b>2,759,145</b>	<b>-0.2%</b>	<b>0.9%</b>
<b><u>Non-Business Licenses and Permits</u></b>							
2-3151	Motor Vehicle Licenses	478,550	500,000	500,000	500,000	0.0%	0.2%
	<b>Total Licenses and Permits</b>	<b>3,006,945</b>	<b>3,303,594</b>	<b>3,264,010</b>	<b>3,259,145</b>	<b>-0.1%</b>	<b>1.0%</b>
<b><u>Grants-</u></b>							
<b><u>Federal Government Grants</u></b>							
8-3204	Federal Grant - CDBG	915,561	740,796	575,000	578,000	0.5%	0.2%
9-3209	HOME Program Grant	181,770	296,499	322,000	300,000	-6.8%	0.1%
15-3210	Emergency Mgmt. Assist.	104,969	53,340	180,000	45,239	-74.9%	0.0%
15-3211	Public Health Nursing	106,858	156,673	92,000	155,060	68.5%	0.0%
2-3218	Dial-A-Ride	25,393	-	(25,393)	-	-100.0%	0.0%
15-3218	Dial-A-Ride	-	25,393	-	-	-	0.0%
2-3219	Other	-	-	-	-	-	0.0%
15-3219	Federal Grants - Other	4,955,846	1,960,713	2,690,000	2,026,505	-24.7%	0.6%
4-3219	Federal Grants - Other	-	-	-	-	-	0.0%
	<b>Total Federal Grants</b>	<b>6,290,396</b>	<b>3,233,414</b>	<b>3,833,607</b>	<b>3,104,804</b>	<b>-19.0%</b>	<b>1.0%</b>
<b><u>State Government Grants</u></b>							
2-3241	Financial Institutions Tax	21,646	22,000	15,411	16,000	3.8%	0.0%
2-3242	Gasoline Tax	3,053,163	3,100,000	3,035,332	3,100,000	2.1%	1.0%
2-3243	Motor Vehicle License Fees	489,348	520,000	520,000	520,000	0.0%	0.2%
2-3244	Motor Vehicle Sales Tax	709,407	750,000	732,000	750,000	2.5%	0.2%
4-3250	State Grants - Other	87,621	-	100,000	100,000	0.0%	0.0%
15-3250	State Grants - Other	35,279	-	34,800	-	-100.0%	0.0%
	<b>Total State Grants</b>	<b>4,396,464</b>	<b>4,392,000</b>	<b>4,437,543</b>	<b>4,486,000</b>	<b>1.1%</b>	<b>1.4%</b>
<b><u>Other Sources</u></b>							
2-3272	Jackson County Drug Task Force	612,418	572,500	623,327	580,060	-6.9%	0.2%
2-3274	Jackson County Dare Program	295,789	204,457	204,457	218,772	7.0%	0.1%
2-3275	Mid Am Reg Council	25,000	25,000	25,000	25,000	0.0%	0.0%
15-3279	Misc. Grants - Other	49,987	-	6,515	-	-100.0%	0.0%
	<b>Total Other Sources</b>	<b>983,193</b>	<b>801,957</b>	<b>859,299</b>	<b>823,832</b>	<b>-4.1%</b>	<b>0.3%</b>
<b>Total Grants</b>		<b>11,670,054</b>	<b>8,427,371</b>	<b>9,130,449</b>	<b>8,414,636</b>	<b>-7.8%</b>	<b>2.6%</b>

**City of Independence, Missouri**  
**2013-14 Operating Budget**  
**Revenue Summary**  
For the Fiscal Years 2011-12 through 2013-14

Fund	Description	2011-12 Actual	2012-13		2013-14 Proposed Budget	%Chg. Adopt. to Unaud.	2013-14 % to Total Budget
			Original Budget	Current Estimate			
<b>Charges for Services</b>							
<b>General Government</b>							
2-3302	Planning & Zoning Fees	11,191	9,000	18,652	9,700	-48.0%	0.0%
2-3303	Board Of Adjustment Fees	4,260	3,000	4,500	4,500	0.0%	0.0%
2-3304	Sale Of Maps, Books, Plans	3,200	9,000	7,000	7,000	0.0%	0.0%
2-3305	Sale Of Police Reports	33,652	30,000	36,500	30,000	-17.8%	0.0%
2-3306	Sale Of Fire Reports	707	200	1,000	1,000	0.0%	0.0%
2-3307	Computer Service Charges	300	-	150	-	-100.0%	0.0%
2-3309	Transit Rider Fares	-	379,400	140,000	144,200	3.0%	0.0%
<b>Health</b>							
2-3311	Animal Shelter Fees	110,814	267,500	142,500	15,000	-89.5%	0.0%
2-3312	Animal Id Tags	23,991	335,500	10,000	-	-100.0%	0.0%
2-3313	Health Training Programs	11,411	5,464	8,551	7,350	-14.0%	0.0%
<b>Public Safety</b>							
2-3316	Reimb. For Police Services	9,818	8,500	9,350	9,350	0.0%	0.0%
15-3316	Reimb. For Police Services	113,531	79,633	122,575	79,633	-35.0%	0.0%
2-3317	School Resource Officers	500,904	499,679	468,121	475,368	1.5%	0.1%
2-3318	Alarm Charges - Police	37,900	30,000	30,000	35,000	16.7%	0.0%
2-3319	Alarm Charges - Fire	2,630	3,000	2,172	1,650	-24.0%	0.0%
<b>Recreation</b>							
12-3321	Atheletic Fees	6,227	-	3,500	-	-100.0%	0.0%
2-3322	Program Fees	40,174	40,000	40,000	40,000	0.0%	0.0%
12-3322	Program Fees	38,508	30,000	34,000	34,000	0.0%	0.0%
2-3323	Concessions	6,484	7,000	5,200	5,000	-3.8%	0.0%
12-3323	Concessions	13,134	35,000	33,000	33,000	0.0%	0.0%
12-3326	Water Park Fees/Memberships	517,197	465,000	480,000	480,000	0.0%	0.1%
2-3327	Center Fees/Club Memberships	32,748	40,000	35,000	35,000	0.0%	0.0%
12-3327	Center Fees/Club Memberships	9,238	5,000	9,000	9,000	0.0%	0.0%
2-3329	Facility Rentals	74,752	56,000	56,000	56,000	0.0%	0.0%
12-3329	Facility Rentals	43,067	40,000	30,000	30,000	0.0%	0.0%
<b>National Frontier Trails Museum</b>							
2-3331	NFTM-Admissions	46,504	54,000	49,000	52,000	6.1%	0.0%
2-3332	NFTM-Gift Shop	22,110	27,000	24,000	27,000	12.5%	0.0%
<b>Cemetery</b>							
2-3341	Sale Of Cemetery Lots	4,200	3,500	6,000	4,000	-33.3%	0.0%
2-3342	Sale Of Monument Bases	3,662	3,000	5,000	3,000	-40.0%	0.0%
2-3343	Grave Opening Charges	54,595	45,000	47,000	47,000	0.0%	0.0%
<b>Central Garage Charges</b>							
90-3380	Central Garage Charges	2,263,086	2,279,297	2,270,000	2,302,375	1.4%	0.7%
<b>Other Charges</b>							
2-3392	Sale Of Street Signs	277	300	300	300	0.0%	0.0%
2-3393	Special Assessments	185,910	170,000	170,000	175,000	2.9%	0.1%
2-3396	Sale Of Recycled Material	17,608	15,000	14,000	14,000	0.0%	0.0%
2-3397	Solid Waste Disp Fees	87,817	74,000	72,000	74,000	2.8%	0.0%
2-3398	Miscellaneous Charges	909,036	575,000	685,000	685,000	0.0%	0.2%
4-3398	Miscellaneous Charges	-	500	500	500	0.0%	0.0%
11-3398	Miscellaneous Charges	-	-	-	-	-	0.0%
15-3398	Miscellaneous Charges	-	109,000	100,000	100,000	0.0%	0.0%
<b>Total Charges for Services</b>		<b>5,240,640</b>	<b>5,733,473</b>	<b>5,169,571</b>	<b>5,025,926</b>	<b>-2.8%</b>	<b>1.6%</b>
<b>Fines and Court Costs</b>							
2-3401	Fines & Forfeitures	3,775,779	4,162,694	3,594,559	4,310,188	19.9%	1.3%
2-3402	Court Costs	421,994	403,964	383,766	403,964	5.3%	0.1%
2-3403	Police Training	57,460	61,718	58,632	61,718	5.3%	0.0%
2-3404	Domestic Violence	57,505	61,718	58,632	61,718	5.3%	0.0%
2-3405	Dwi/Drug	16,799	26,760	25,422	26,760	5.3%	0.0%
<b>Total Fines &amp; Court Costs</b>		<b>4,329,537</b>	<b>4,716,854</b>	<b>4,121,011</b>	<b>4,864,348</b>	<b>18.0%</b>	<b>1.5%</b>

**City of Independence, Missouri**  
**2013-14 Operating Budget**  
**Revenue Summary**  
For the Fiscal Years 2011-12 through 2013-14

Fund	Description	2011-12 Actual	2012-13		2013-14 Proposed Budget	%Chg. Adopt. to Unaud.	2013-14 % to Total Budget
			Original Budget	Current Estimate			
<b><u>Interest Income</u></b>							
2-3411	Interest	758	600	600	600	0.0%	0.0%
4-3411	Interest	391	200	700	700	0.0%	0.0%
11-3411	Interest	918	250	1,310	1,000	-23.7%	0.0%
12-3411	Interest	0	-	-	-	-	0.0%
13-3411	Interest	2,638	1,100	5,000	5,000	0.0%	0.0%
14-3411	Interest	770	800	1,200	1,200	0.0%	0.0%
15-3411	Interest	-	-	-	-	-	0.0%
16-3411	Interest	722	200	1,650	1,650	0.0%	0.0%
17-3411	Interest	512	100	1,600	1,600	0.0%	0.0%
20-3411	Interest	12,002	4,600	40,000	30,000	-25.0%	0.0%
30-3411	Interest	2,721	1,300	8,000	6,000	-25.0%	0.0%
40-3411	Interest	3,348	300	6,607	3,500	-47.0%	0.0%
90-3411	Interest	189	70	400	350	-12.5%	0.0%
92-3411	Interest	1,092	500	2,800	2,800	0.0%	0.0%
2-3412	Special Assessments - Interest	(411)	300	-	-	-	0.0%
2-3413	Interest - Other	90,204	90,000	90,000	90,000	0.0%	0.0%
91-3413	Interest - Other	12,947	10,000	13,000	13,000	0.0%	0.0%
<b>Total Interest Income</b>		<b>128,803</b>	<b>110,320</b>	<b>172,867</b>	<b>157,400</b>	<b>-8.9%</b>	<b>0.0%</b>
<b><u>Interfund Charges</u></b>							
2-3421	Interfund Chgs. For Supp. Serv.	3,791,444	3,938,088	3,938,088	4,072,304	3.4%	1.3%
20-3421	Interfund Chgs. For Supp. Serv.	1,140,205	1,383,900	1,282,200	1,415,590	10.4%	0.4%
40-3421	Interfund Chgs. For Supp. Serv.	1,339,153	1,298,100	1,293,000	1,472,355	13.9%	0.5%
<b>Total Interfund Charges</b>		<b>6,270,802</b>	<b>6,620,088</b>	<b>6,513,288</b>	<b>6,960,249</b>	<b>6.9%</b>	<b>2.2%</b>
<b><u>Other Revenue</u></b>							
2-3431	Sale Of Land	-	2,000	-	2,000	-	0.0%
2-3432	Sale Of Fixed Assets	25,313	125,000	125,000	125,000	0.0%	0.0%
2-3433	Rents	192,081	128,400	186,337	126,685	-32.0%	0.0%
2-3434	Damage Claims	66	2,000	1,500	2,000	33.3%	0.0%
2-3435	Contributions	13,845	10,000	6,200	10,000	61.3%	0.0%
13-3435	Contributions	-	-	-	-	-	0.0%
15-3435	Contributions	9,968	-	10,800	-	-100.0%	0.0%
2-3439	Cash Over/Short	72	-	30	-	-100.0%	0.0%
2-3440	Discounts Taken	25	25	33	-	-100.0%	0.0%
2-3449	Misc. Non-Operating Revenue	501,711	200,000	200,000	200,000	0.0%	0.1%
4-3449	Misc. Non-Operating Revenue	20,278	3,500	9,273	-	-100.0%	0.0%
12-3449	Misc. Non-Operating Revenue	4,583	-	92,000	-	-100.0%	0.0%
13-3449	Misc. Non-Operating Revenue	19,526	-	1,254	-	-100.0%	0.0%
16-3449	Misc. Non-Operating Revenue	69,811	-	97,500	-	-100.0%	0.0%
90-3449	Misc. Non-Operating Revenue	10,892	1,000	10,350	5,000	-51.7%	0.0%
91-3449	Misc. Non-Operating Revenue	1,290,126	700,000	700,000	700,000	0.0%	0.2%
92-3449	Misc. Non-Operating Revenue	27	-	7,152	7,000	-2.1%	0.0%
<b>Total Other Revenue</b>		<b>2,158,322</b>	<b>1,171,925</b>	<b>1,447,429</b>	<b>1,177,685</b>	<b>-18.6%</b>	<b>0.4%</b>

**City of Independence, Missouri**  
**2013-14 Operating Budget**  
**Revenue Summary**  
For the Fiscal Years 2011-12 through 2013-14

Fund	Description	2011-12 Actual	2012-13		2013-14 Proposed Budget	%Chg. Adopt. to Unaud.	2013-14 % to Total Budget
			Original Budget	Current Estimate			
<b><u>Employee Benefit Premiums</u></b>							
91-3461	Premiums	19,677,885	21,789,532	19,986,018	23,751,056	18.8%	7.4%
92-3471	Workers' Comp. Premiums	2,214,973	2,270,347	2,270,347	2,270,347	0.0%	0.7%
92-3472	Reinsurance Reimbursements	74,623	65,000	70,199	65,000	-7.4%	0.0%
	<b>Total Premiums</b>	<b>21,967,481</b>	<b>24,124,879</b>	<b>22,326,564</b>	<b>26,086,403</b>	<b>16.8%</b>	<b>8.1%</b>
<b><u>Utility Operating Revenues</u></b>							
30-3109	Construction Permits, Pub.Works	-	-	-	-		0.0%
20-4010	Electric Service Charges	134,858,575	144,098,000	139,756,000	140,552,000	0.6%	43.6%
30-4010	Residential Sewer Charges	10,460,524	10,937,903	10,563,154	11,490,161	8.8%	3.6%
40-4010	Residential Water Charges	11,699,971	11,914,170	13,200,000	13,000,000	-1.5%	4.0%
30-4110	Commercial Base Sewer	4,023,611	4,223,082	4,156,245	4,395,884	5.8%	1.4%
40-4110	Commercial Water Charges	3,325,167	3,252,573	3,908,000	3,700,000	-5.3%	1.1%
30-4120	Commercial Surcharge	1,076,228	1,017,945	1,131,233	947,795	-16.2%	0.3%
30-4130	Regulatory Compliance Base	1,595,871	3,171,744	3,188,408	3,188,408	0.0%	1.0%
40-4130	Industrial Sales	479,477	505,115	516,000	500,000	-3.1%	0.2%
30-4430	Contract Services	254,877	262,000	189,268	189,500	0.1%	0.1%
40-4400	Public Authority Sales	256,730	259,715	280,000	350,000	25.0%	0.1%
40-4410	Private Fire Protection	127,606	113,000	144,223	150,000	4.0%	0.0%
40-4420	Public Fire Protection	789,116	806,753	780,000	900,000	15.4%	0.3%
40-4550	Sales for Resale	7,153,628	7,263,840	7,822,000	8,000,000	2.3%	2.5%
30-4570	Intermunicipal Agreements	589,366	487,000	600,000	600,000	0.0%	0.2%
20-4600	Other Operating Revenue	2,066,998	2,006,000	2,031,000	2,063,000	1.6%	0.6%
30-4600	Other Operating Revenue	188,302	150,000	180,000	180,000	0.0%	0.1%
40-4600	Other Operating Revenue	373,202	256,000	356,000	400,000	12.4%	0.1%
20-4700	Change in Unbilled Revenue	3,099,507	-	(664,000)	281,000	-142.3%	0.1%
30-4700	Change in Unbilled Revenue	44,946	-	16,781	-	-100.0%	0.0%
40-4700	Change in Unbilled Revenue	430,741	-	-	-	-	0.0%
	<b>Total Operating Revenue</b>	<b>182,894,442</b>	<b>190,724,840</b>	<b>188,154,312</b>	<b>190,887,748</b>	<b>1.5%</b>	<b>59.3%</b>
<b><u>Utility Other Revenues</u></b>							
20-4900	Other Revenues, Net	183,260	-	-	-		0.0%
30-4900	Other Revenues, Net	-	-	-	-		0.0%
40-3440	Other Revenues, Net	370,728	-	42,300	-	-100.0%	0.0%
	<b>Total Other Revenues</b>	<b>553,988</b>	<b>-</b>	<b>42,300</b>	<b>-</b>	<b>-100.0%</b>	<b>0.0%</b>
	<b>Total Revenues</b>	<b>\$ 311,335,859</b>	<b>\$ 319,863,213</b>	<b>\$ 314,310,893</b>	<b>\$ 322,049,417</b>	<b>2.5%</b>	<b>100.0%</b>
<b><u>Summary:</u></b>							
	<b>Grand Total Revenues</b>	<b>\$ 311,335,859</b>	<b>\$ 319,863,213</b>	<b>\$ 314,310,893</b>	<b>\$ 322,049,417</b>		
	<b>Less:</b>						
	<b>Central Garage Fund</b>	<b>(2,274,167)</b>	<b>(2,280,367)</b>	<b>(2,280,750)</b>	<b>(2,307,725)</b>		
	<b>Staywell Health Care Fund</b>	<b>(20,980,959)</b>	<b>(22,499,532)</b>	<b>(20,699,018)</b>	<b>(24,464,056)</b>		
	<b>Workers' Compensation Fund</b>	<b>(2,290,715)</b>	<b>(2,335,847)</b>	<b>(2,350,498)</b>	<b>(2,345,147)</b>		
	<b>Interfund Charges</b>	<b>(6,270,802)</b>	<b>(6,620,088)</b>	<b>(6,513,288)</b>	<b>(6,960,249)</b>		
	<b>Net Total Revenues</b>	<b>\$ 279,519,216</b>	<b>\$ 286,127,379</b>	<b>\$ 282,467,339</b>	<b>\$ 285,972,240</b>		

### **III. Revenue Sources**

**REVENUE MANUAL**

**REVENUE SOURCE:** Real Estate Tax - **ACCOUNT:** 3011  
Current and Delinquent

**AUTHORIZATION:** Ordinance 17628 of 08/16/10

**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 1/1/12:

Real Property	
Jackson County	\$1,016,496,158
Clay County	2,030
Railroad and Utility Property	7,788,268
 Total Current Valuation	 \$1,024,286,456

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

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

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

The levy rates established by Ordinance are as follows:

General Municipal Purposes Levy	\$ .495/\$100 Assessed Valuation
Public Health and Recreation	
Grounds Levy	.2331
General Obligation Debt Levy	<u>.0000</u>
	\$ .7281/\$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

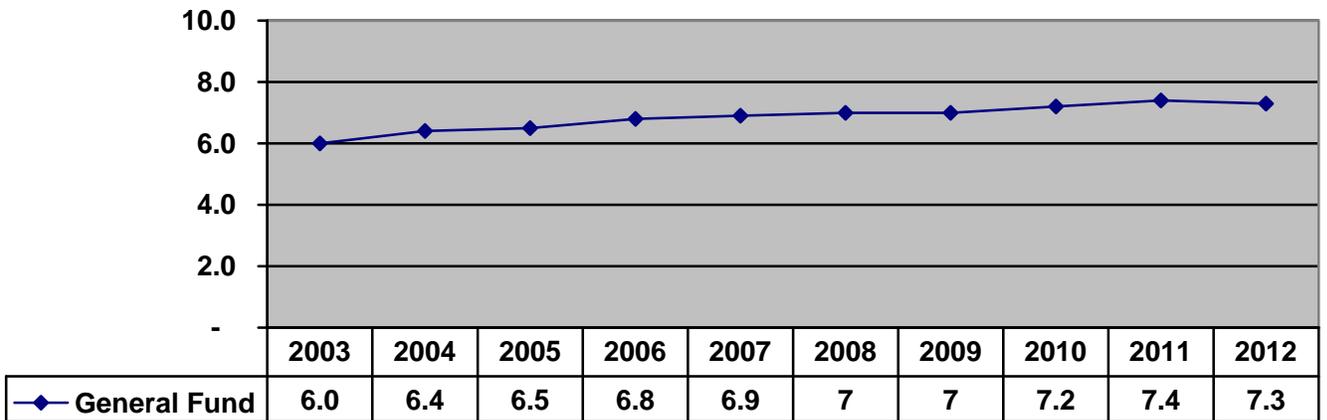
## REVENUE MANUAL

collection fee and 1.5% allowance for uncollectible taxes.

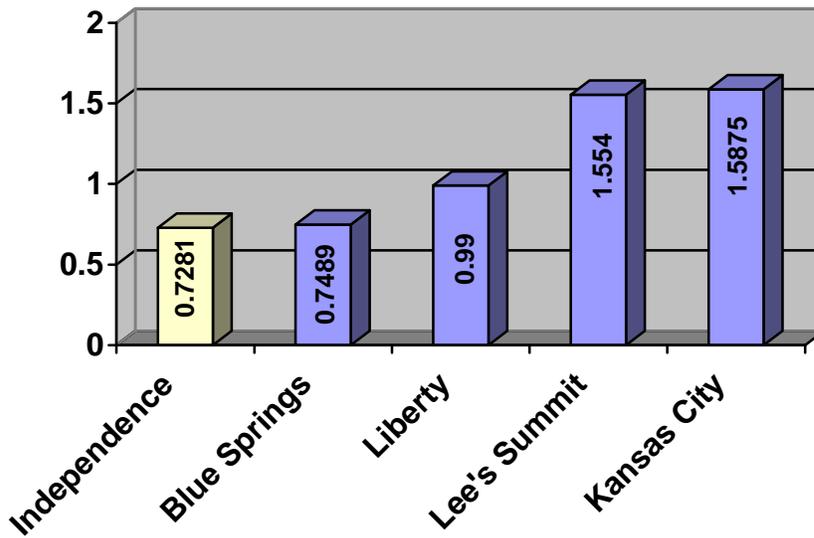
**REVENUE SOURCE:** Real Estate Tax – (continued)  
Current and Delinquent

**ACCOUNT:** 3011

**Actual Revenues Received Past Ten Years  
In Millions**



**Local Area Property Tax Rates**



## REVENUE MANUAL

**REVENUE SOURCE:** Real Estate Tax – (continued)  
Current and Delinquent

**ACCOUNT:** 3011

<b>Year Round Units 2012</b>	<b>Number of Units</b>	<b>2012 Estimated Owner Occupied Median Value</b>
Single Detached	38,612	\$100,133
Single Attached	2,950	
Double	1,715	
3 to 19 Units	7,187	
20 to 49 units	1,023	
50 + Units	1,733	
Mobile Home	1,286	
All Other	4	
Total Units	<u>54,510</u>	

## REVENUE MANUAL

**REVENUE SOURCE:** Railroad and Other Utilities

**ACCOUNT:** 3013

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

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

### DESCRIPTION, RATE, LEGAL LIMITS:

The assessment by the Missouri State Tax Commission is based on length of railroad track or utility lines as furnished by the companies and all other movable property owned or leased (real and personal property) in the City on January 1 of each year. The City certifies the levy rate to Jackson County. The County remits collected amounts to the City less 1.6% collection fee and ½% for their assessment fund.

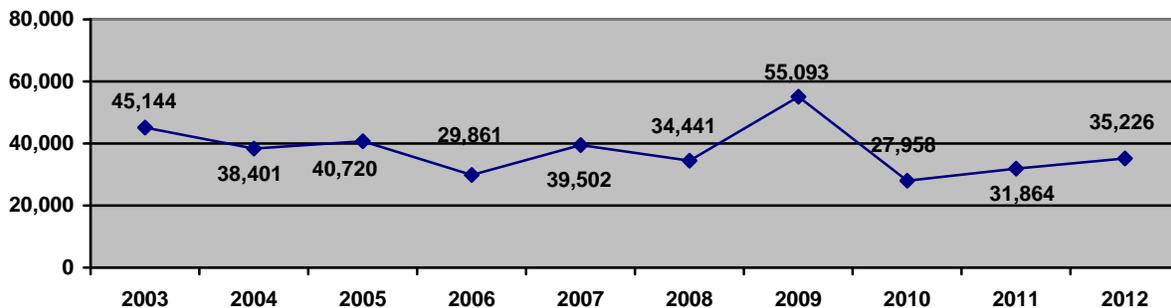
The aggregate assessed valuation of railroad and utility property as of 1/1/12 was \$7,788,268. The City's tax levy is only on the real estate portion of the assessed valuation; personal property is not included. The general formula used to figure the tax is as follows:

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

### PROJECTION:

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

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

**REVENUE SOURCE:** Local Option Sales Tax **ACCOUNT:** 3041

**AUTHORIZATION:** Missouri Statute 94.500 Ordinance 15114 of 05/20/02  
Ordinance 3398 of 01/21/74 Ordinance 15753 of 05/17/04  
Ordinance 5777 of 08/20/79 Ordinance 15754 of 05/17/04  
Ordinance 13906 of 05/18/98 Ordinance 16683 of 05/07/07  
Ordinance 14039 of 11/02/98 Ordinance 17555 of 05/17/10  
Ordinance 15113 of 05/20/02

**DISTRIBUTION OF REVENUE:** General Fund, Street Improvement Sales Tax Fund, Park Improvement Sales Tax Fund, Storm Water Sales Tax Fund, Fire Protection Sales Tax, Public Safety Sales Tax

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

A Storm Water Control Sales Tax was implemented at the rate of  $\frac{1}{4}$  of one percent of the receipts from the sale at retail of all tangible personal property or taxable services at retail for a period of ten years was approved by the voters in the August 8, 2000 election. This tax was implemented January 1, 2001 and ended on December 31, 2010. Voters approved a perpetual renewal of this tax in August 2010, which began January 1, 2011 and will continue until repealed.

The voters approved a Street Improvements Sales Tax in August 2002 at the rate of  $\frac{3}{8}$  of one percent of the receipts from the sale at retail of all tangible personal property or taxable services at retail for a period of five years. The voters also approved an extension of this tax in August 2007 for the time period January 1, 2009 to December 31, 2019. The tax also increased for this period to  $\frac{1}{2}$  of one percent of the receipts from the sale at retail of all tangible personal property or taxable services at retail.

The voters approved a Parks Sales Tax in August 2002 at the rate of  $\frac{1}{4}$  of one percent of the receipts from the sale at retail of all tangible personal property or taxable services at retail for the period of January 1, 2004 - December 31, 2012. Voters approved a perpetual renewal of this tax in August 2010, which began January 1, 2011 and will continue until repealed.

## REVENUE MANUAL

**REVENUE SOURCE:** Local Option Sales Tax (continued)

**ACCOUNT:** 3041

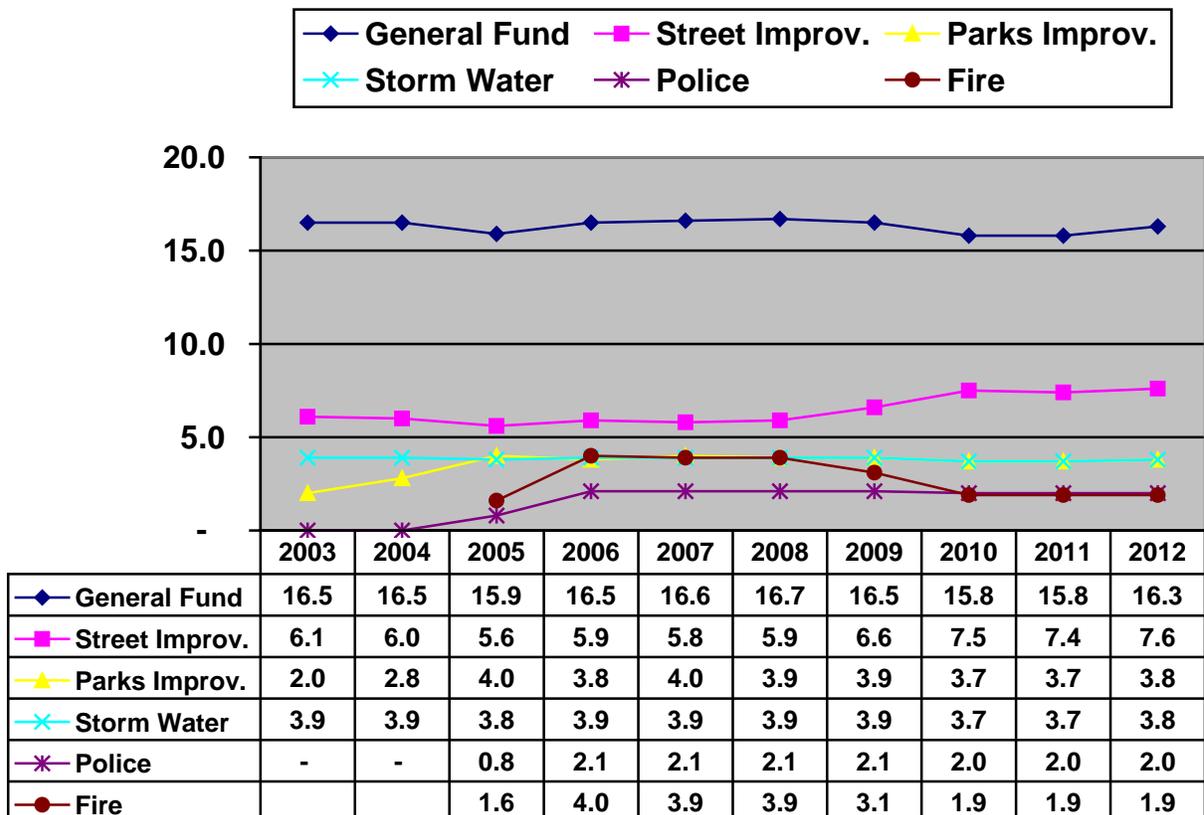
The voters approved a Fire Protection Sales Tax in August 2004 at the rate of 1/4 of one percent of the receipts from the sale of all tangible personal property or taxable services at retail for the period of January 1, 2005 through December 31, 2008. The rate decreased to 1/8 of one percent for the period of January 1, 2009 through December 31, 2016

The voters approved a Capital Improvements for Police Sales Tax in August 2004 at the rate of 1/8 of one percent of the receipts from the sale at retail of all tangible personal property or taxable services at retail for the period of January 1, 2005 through December 31, 2016.

### 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, and changes in consumer buying power, retail sales trends and unemployment statistics are considered when formulating this projection.

**Actual Revenues Received Past Ten Years**

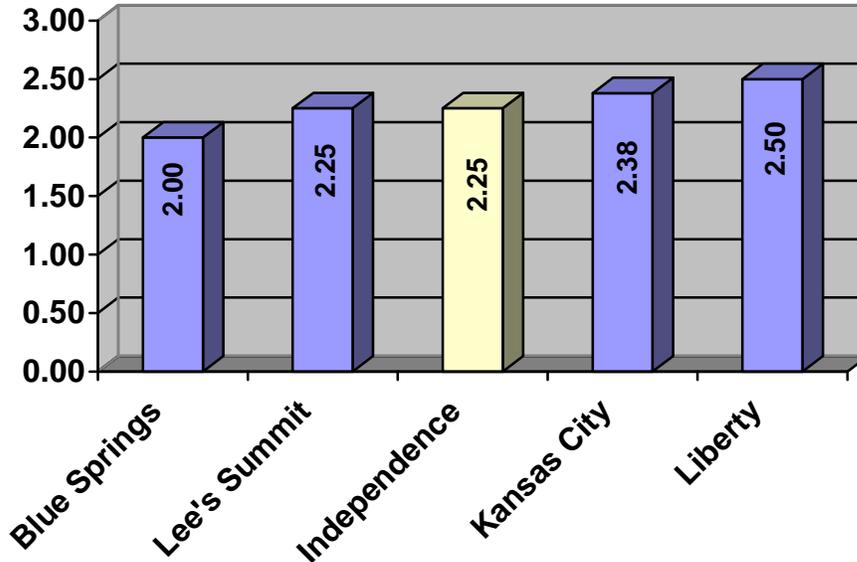


**REVENUE MANUAL**

**REVENUE SOURCE:** Local Option Sales Tax (continued)

**ACCOUNT:** 3041

**Local Area Sales Tax Rates**



**City of Independence, Missouri**

City Direct Sales Tax Rates  
(in percent)

Direct Sales Tax Rate City of Independence	Calendar Year				
	2008	2009	2010	2011	2012
General Fund	1.000	1.000	1.000	1.000	1.000
Street Improvements	0.375	0.500	0.500	0.500	0.500
Park Improvements	0.250	0.250	0.250	0.250	0.250
Storm Water Improvements	0.250	0.250	0.250	0.250	0.250
Police Public Safety	0.125	0.125	0.125	0.125	0.125
Fire Public Safety	0.250	0.125	0.125	0.125	0.125
<b>Direct Sales Tax Rate City of Independence</b>	<b>2.250</b>	<b>2.250</b>	<b>2.250</b>	<b>2.250</b>	<b>2.250</b>

## REVENUE MANUAL

**REVENUE SOURCE:** Local Option Sales Tax (continued)

**ACCOUNT:** 3041

### City of Independence, Missouri

#### Total Sales Tax Rates

(in percent)

	Calendar Year				
	2008	2009	2010	2011	2012
<u>Total Local Option Sales Tax:</u>					
State of Missouri	4.000	4.000	4.000	4.000	4.000
Mo. State Conservation	0.125	0.125	0.125	0.125	0.125
Mo. State Parks and Soil	0.100	0.100	0.100	0.100	0.100
Jackson County	1.125	1.125	1.125	1.125	1.125
City of Independence	2.250	2.250	2.250	2.250	2.250
Subtotal	7.600	7.600	7.600	7.600	7.600
Zoo	-	-	-	-	0.125
Total	7.600	7.600	7.600	7.600	7.725
<u>Other:</u>					
39 <sup>th</sup> St TDD	0.125	0.125	0.125	0.125	0.125
Crackerneck TDD	1.000	1.000	1.000	1.000	1.000
Mt. Washington TDD	1.000	1.000	1.000	1.000	1.000
Events Center CID	0.500	0.500	0.500	0.500	0.750

### City of Independence, Missouri

#### Total City Taxable Sales by Category

Last Four Calendar Years

(in thousands of dollars)

Sales by Retail Category:	Calendar Year			
	2009	2010	2011	2012
Apparel stores	124,168	103,406	107,223	100,510
General merchandise	408,200	388,061	422,570	431,815
Food stores	179,031	166,018	177,071	169,629
Eating and drinking establishments	211,739	207,363	219,371	221,980
Home furnishings and appliances	67,124	54,274	55,244	48,819
Building materials and farm tools	17,213	16,937	14,753	18,018
Construction/Remodeling	3,596	3,317	4,355	3,389
Auto dealers and supplies	36,967	41,703	38,851	37,626
Service stations	68,633	70,891	75,871	81,730
Other retail stores	233,860	219,787	234,653	220,142
All other outlets	119,813	118,046	126,096	128,568
Total	1,470,344	1,389,803	1,476,058	1,462,226

## 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.

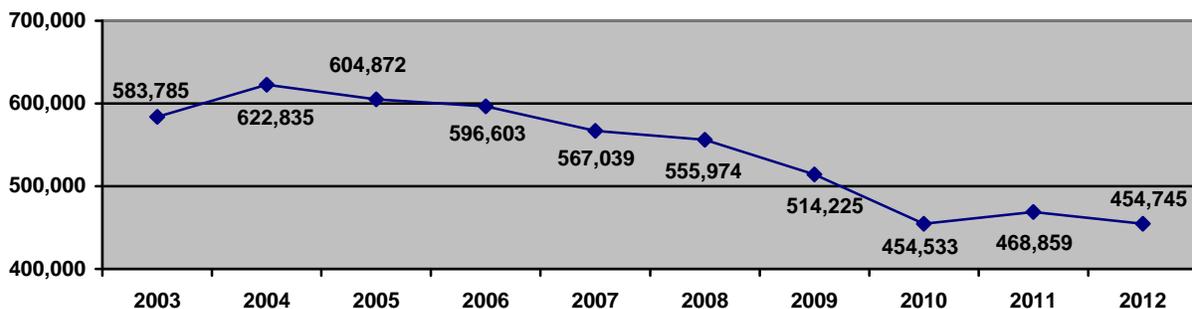
The cigarette tax rate is \$2.50 per thousand for each and all cigarettes sold.

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.

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

**REVENUE SOURCE:** Transient Guest Tax

**ACCOUNT:** 3043

**AUTHORIZATION:** Ordinance 7014 of 05/17/82      City Code 5.03.003  
 Ordinance 15054 of 2/19/02  
 Ordinance 15109 of 5/20/02

**DISTRIBUTION OF REVENUE:** Tourism Fund

**DESCRIPTION, RATE, LEGAL LIMITS:**

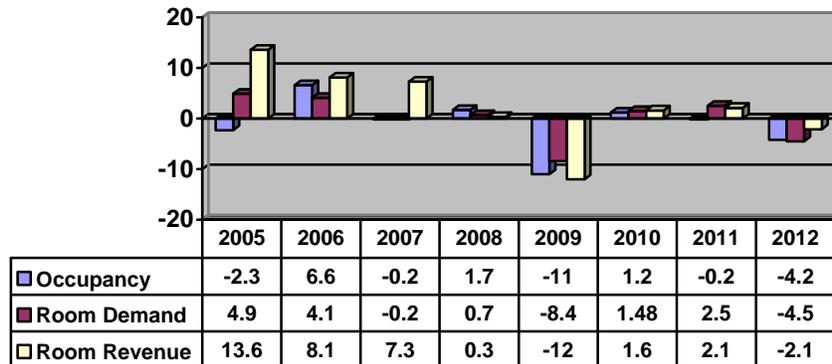
A tax is to be paid on the gross daily rent due from or paid by transient guests of all hotels and motels, bed and breakfast inns and campgrounds. Each operator will, on or before the twentieth day of the month following the close of each month, make a return of taxes collected for transient occupancy.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

Transient guests of all lodging facilities pay a tax rate of 6.5% of the gross daily rent. The tax was increased from 3% to 5% effective August 6, 1979 and from 5% to 6.5% by public vote on February 2, 2002. The tax-reporting period changed from quarterly to monthly in September 1982. A revision was made to the Code, to allow businesses with an average monthly payment of less than \$150.00 to pay on a quarterly basis.

**PROJECTION:**

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

*Figures shown as percentage of change on a calendar year basis*

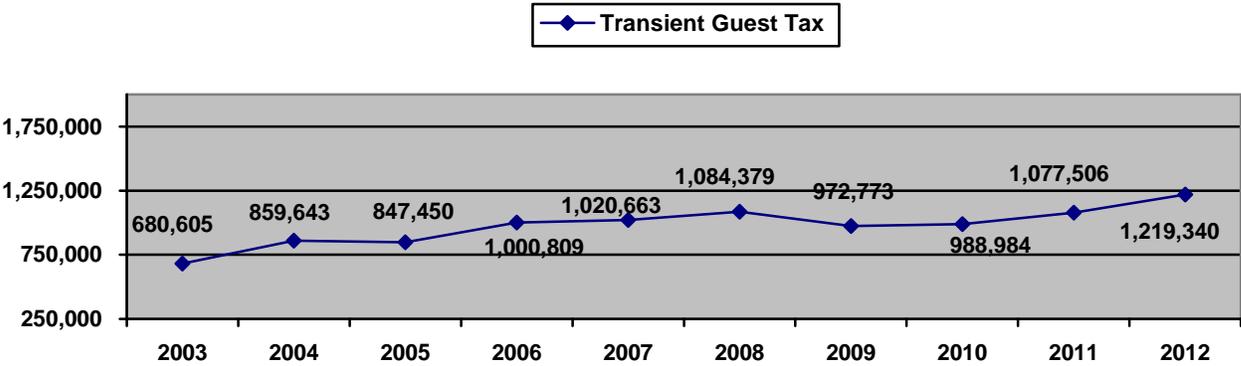


**REVENUE MANUAL**

**REVENUE SOURCE:** Transient Guest Tax (continued)

**ACCOUNT:** 3043

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

**REVENUE SOURCE:** Local Option Use Tax

**ACCOUNT:** 3044

**AUTHORIZATION:** House Bill #25

**DISTRIBUTION OF REVENUE:** General Fund

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

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

### **PROJECTION:**

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

## REVENUE MANUAL

**REVENUE SOURCE:** Water Utility Franchise Fee

**ACCOUNT:** 3052

**AUTHORIZATION:** Ordinance 7019 of 05/17/82  
Ordinance 7062 of 09/21/82  
Ordinance 12446 of 06/21/93

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 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.

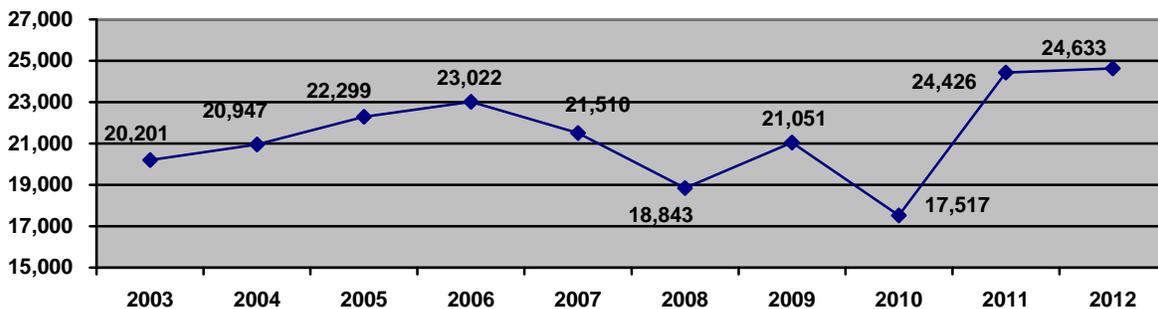
A 9.08% fee is levied on the gross receipts derived from such business within the City. Delinquent payments will accrue interest at 18% annual percentage rate for each day of delinquency.

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.

### Actual Revenues Received Past Ten Years



## **REVENUE MANUAL**

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

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

**DISTRIBUTION OF REVENUE:** General Fund

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

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

Gas companies will pay the City 9.08% of the gross receipts derived from such business within the City. Delinquent payments will accrue interest at an 18% annual percentage rate for each day of delinquency. Franchise tax payment was changed from quarterly to monthly January 1991.

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

Due to the projected high cost of natural gas during the winter of 2006, the City increased the contributions to the Community Services League for rate assistance.

### **PROJECTION:**

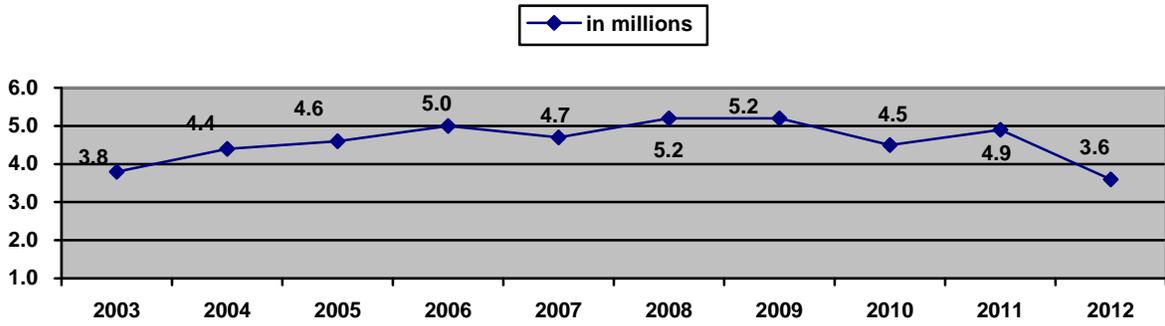
Due to the unpredictable nature of the weather, the estimate is heavily based upon prior data of tax receipts and the number of heating degree days obtained from the Power and Light Department. Determination is then made as to the correlation between weather and revenues received. Normal conditions are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

# REVENUE MANUAL

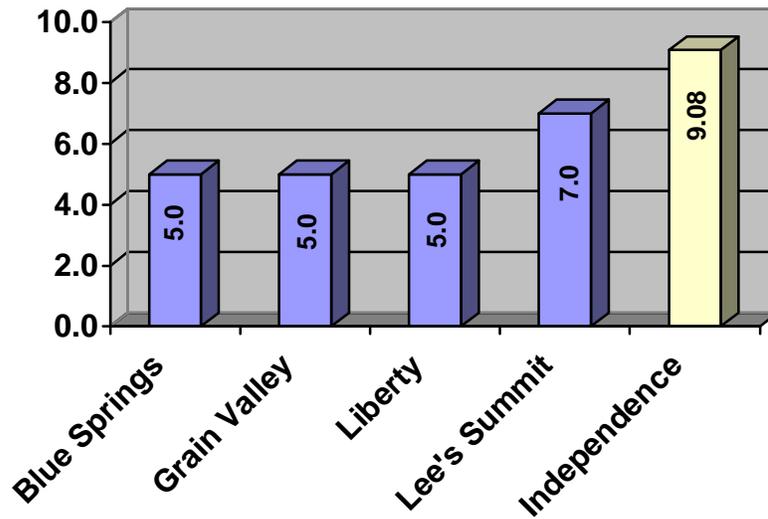
REVENUE SOURCE: Gas Utility Franchise Fee (continued)

ACCOUNT: 3053

### Actual Revenues Received Past Ten Years



### Local Area Gas Utility Franchise Fees



## REVENUE MANUAL

**REVENUE SOURCE:** Telephone Utility Franchise Fee

**ACCOUNT:** 3054

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

Ordinance 7164 of 09/02/82  
Ordinance 7165 of 09/02/82

**DISTRIBUTION OF REVENUE:** General Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

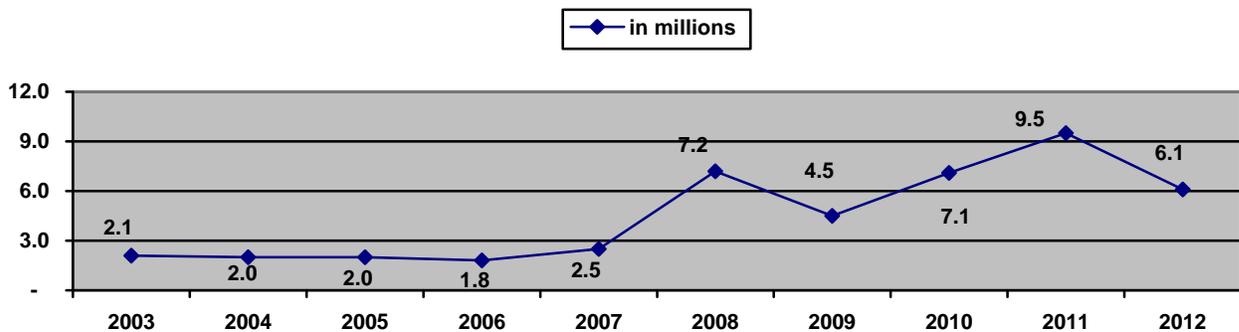
Every person, firm or corporation engaged in supplying public utility services (telephone) within the City must file a statement with the Missouri Department of Revenue, showing the gross receipts derived from the operation of such business. Said statement and remittance of the Utility Franchise Fee indicated is to be paid for each quarterly period. Over the past several years, the City has been working with the cellular telephone companies to establish guidelines for their particular industry. This had resulted in one-time payments of large settlement amounts in this revenue account.

The telephone companies are to pay 9.08% of the gross receipts derived from such business within the City.

### PROJECTION:

The estimate of this revenue is based on prior year's tax receipts.

**Actual Revenues Received Past Ten Years**

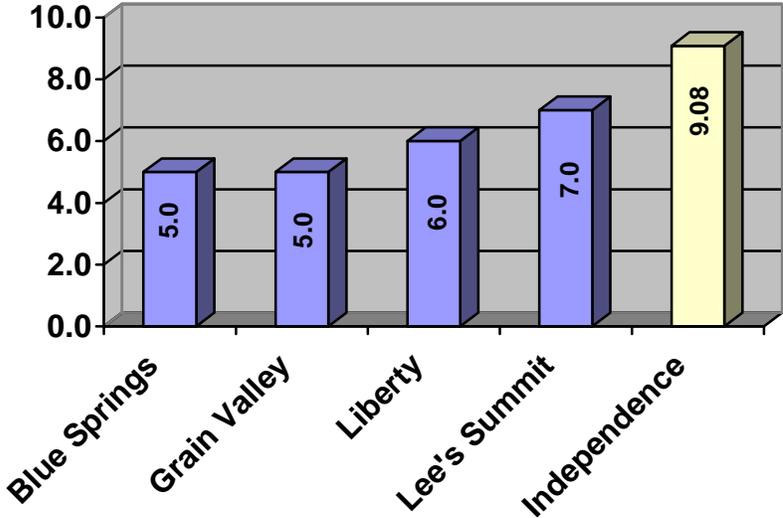


**REVENUE MANUAL**

**REVENUE SOURCE:** Telephone Utility Franchise Fee (continued)

**ACCOUNT:** 3054

**Local Area Telephone Utility Franchise Fees**



## 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 18083 of 04/01/13

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 an 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.

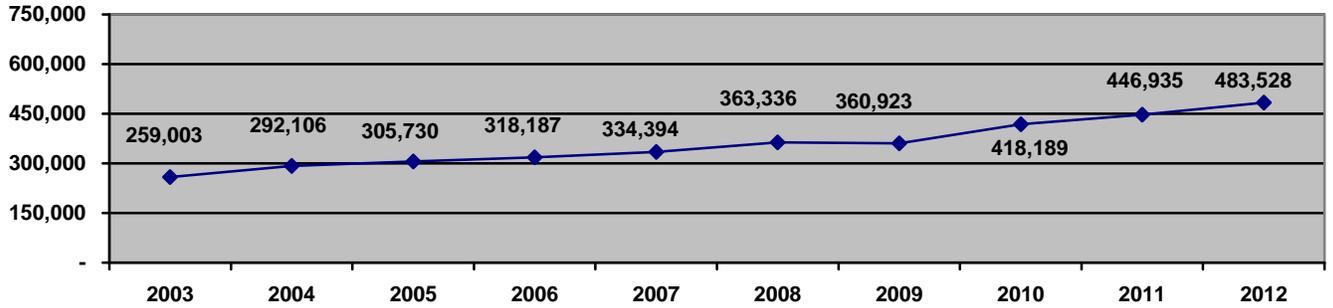
### PROJECTION:

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.

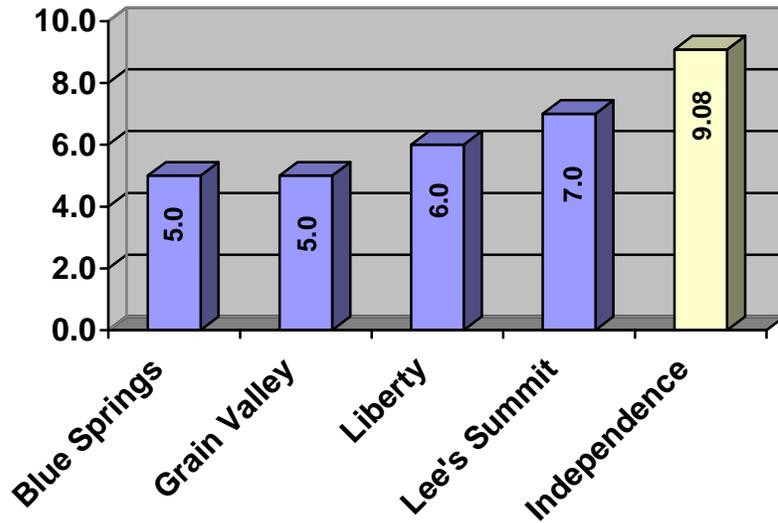
# REVENUE MANUAL

**REVENUE SOURCE:** Electric Utility Franchise Fee (continued)    **ACCOUNT:** 3055

### Actual Revenues Received Past Ten Years



### Local Area Electric Utility Franchise Fees



## REVENUE MANUAL

**REVENUE SOURCE:** Cablevision Utility Franchise Fee

**ACCOUNT:** 3057

**AUTHORIZATION:** Ordinance 3852 of 08/04/75  
Resolution 3635 of 09/03/91

**DISTRIBUTION OF REVENUE:** General Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

Cablevision businesses are to pay the City 3% of the gross annual receipts. The payment is to be made monthly. The remittance of the Franchise Fee is to be paid within 30 days after the close of each monthly period.

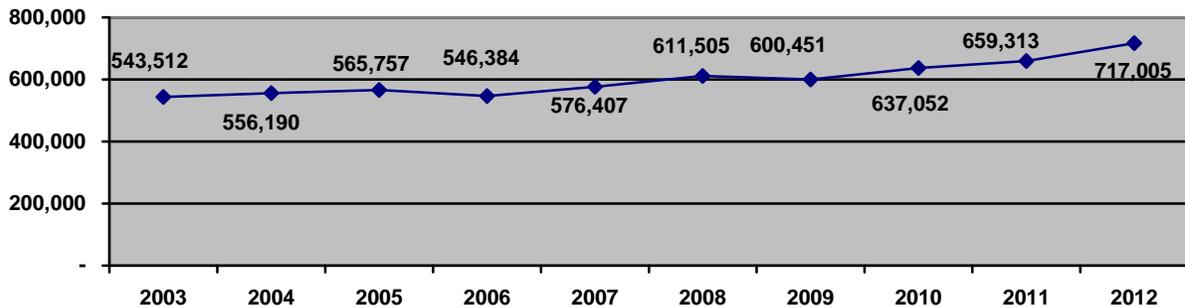
Comcast Cablevision  
Time Warner Cablevision

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

### PROJECTION:

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

### Actual Revenues Received Past Ten Years

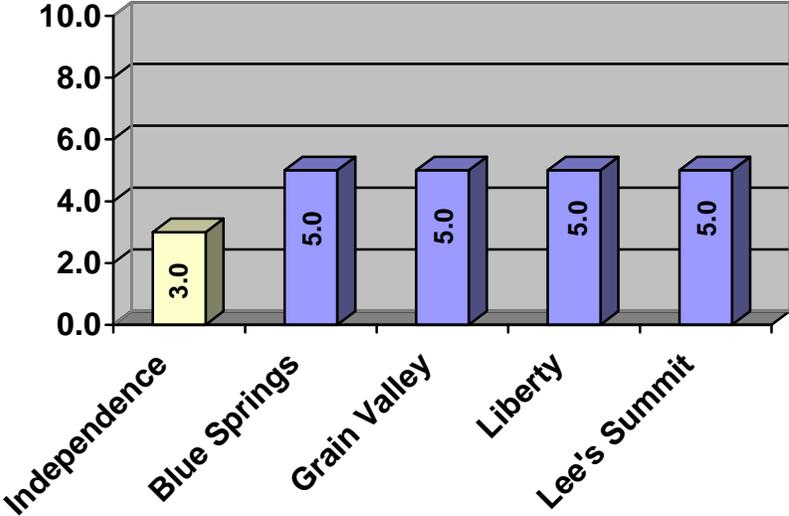


**REVENUE MANUAL**

**REVENUE SOURCE:** Cablevision Utility Franchise Fee

**ACCOUNT:** 3057

**Local Area Cablevision Utility Franchise Fees**



## REVENUE MANUAL

**REVENUE SOURCE:** Occupation Licenses **ACCOUNT:** 3101

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

**DISTRIBUTION OF REVENUE:** General Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

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

1. Minister of the Gospel
2. Duly accredited Christian Scientist Practitioner
3. Teacher
4. Professor in a college
5. Priest
6. Lawyer
7. Certified Public Accountant
8. Dentist
9. Chiropractor
10. Optometrist
11. Chiropracist
12. Physician or Surgeon
13. Credit Union
14. Saving and Loan Association
15. Veterinarian (services only)
16. Clinical Audiologist
17. Speech-language Pathologist
18. Farmer and other producers selling agricultural products and produce raised themselves.

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

### PROJECTION:

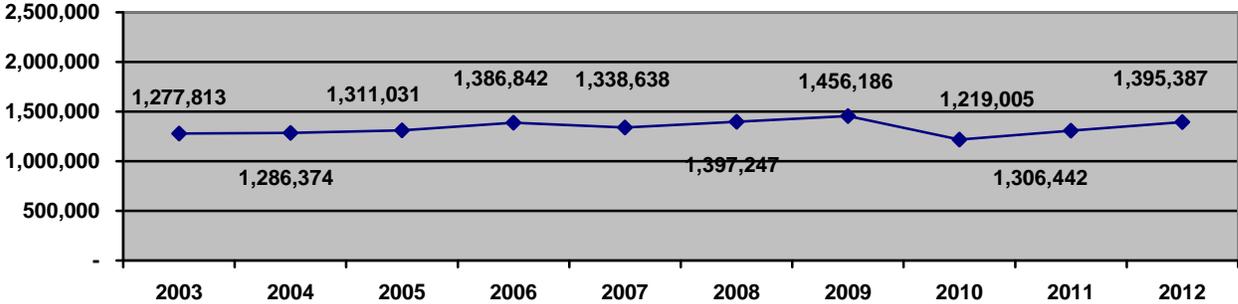
The estimate is based on historical data with adjustment for newly created and ceased businesses. The Licensing Division of Finance provides data.

**REVENUE MANUAL**

**REVENUE SOURCE:** Occupation Licenses (continued)

**ACCOUNT:** 3101

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

**REVENUE SOURCE:** Liquor Licenses

**ACCOUNT:** 3102

**AUTHORIZATION:** Ordinance 13372 of 07/01/96  
Ordinance 14289 of 08/16/99  
Ordinance 15521 of 09/05/03

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

#### 1. Package Liquor Licenses

a. Unlimited Retailer of Intoxicating Liquor (P1)	\$150.00
b. Unlimited Sunday Sales retailer of Intoxicating Liquor (P2)	300.00
c. Limited Retailer of Intoxicating Liquor (P3)	150.00
d. Limited Sunday Sales Retailer of Intoxicating Liquor (P4)	300.00
e. Tasting of Intoxicating Liquor (P5)	37.50
f. Unlimited Retailer of Malt Liquor and Light Wine (Q1)	75.00
g. Unlimited Sunday Sales Retailer of Malt Liquor and Light Wine (Q2)	300.00
h. Limited Retailer of Malt Liquor and Light Wine (Q3)	75.00
i. Limited Sunday Sales Retailer of Malt Liquor and Light Wine (Q4)	300.00
j. Unlimited Retailer of Malt Liquor (Q5)	75.00
k. Limited Retailer of Malt Liquor (Q6)	75.00

#### 2. Drink Licenses

a. Tavern Intoxicating Liquor (T1)	\$450.00
b. Sunday Tavern Intoxicating Liquor (T2)	300.00
c. Tavern Malt Liquor and Light Wine (T2)	75.00
d. Restaurant Bar Intoxicating Liquor (R1)	450.00
e. Sunday Tavern Malt Liquor & Light Wine (T4)	300.00
f. Sunday Restaurant Bar Intoxicating Liquor (R2)	300.00
g. CFRSV Organization Intoxicating Liquor (F1)	450.00
h. Sunday CFRSV Organization Intoxicating Liquor (F2)	300.00
i. Hotel Intoxicating Liquor (H1)	450.00
j. Sunday Hotel Intoxicating Liquor (H2)	300.00

## REVENUE MANUAL

**REVENUE SOURCE:** Liquor Licenses (continued)

**ACCOUNT:** 3102

k. Place of Amusement Intoxicating Liquor (A1)	450.00
l. Sunday Place of Amusement Intoxicating Liquor (A2)	300.00
m. Place of Entertainment Intoxicating Liquor (E1)	450.00
n. Sunday Place of Entertainment Intoxicating Liquor (E2)	300.00
o. Common Eating and Drink Area Intoxicating Liquor (J1)	450.00
p. Sunday Common Eating and Drink Area Intoxicating Liquor (J2)	300.00
q. Consumption of Intoxicating Liquor (Z1)	90.00
r. Malt Liquor (D1)	75.00
s. Restaurant Bar Malt Liquor and Light Wine (G1)	75.00
t. Sunday Restaurant Bar Malt Liquor and Light Wine (G2)	300.00
3. Special Licenses	
a. Microbrewery (S1)	\$7.50 per 100 gallons produced
b. Domestic Winery (S2)	7.50 per 100 gallons produced
c. Domestic Wine by the Drink (S3)	450.00
d. Picnic 7 Day Intoxicating Liquor by the Drink (S4)	37.50
e. Picnic 7 Day Malt Liquor and Light Wine by the Drink (S5)	25.00
f. July 4 <sup>th</sup> Celebration Malt Liquor and Light Wine by the Drink (S6)	15.00
g. Caterer Intoxicating Liquor by the Drink – Daily (C1)	15.00 per day
h. Caterer Intoxicating Liquor by the Drink – Up to 50 Days (C2)	750.00
i. Caterer Intoxicating Liquor by the Drink – Unlimited Days (C3)	1,000.00
j. Caterer Malt Liquor and Light Wine by the Drink – Daily (C4)	15.00
4. Manufacturing, Distilling, Blending Licenses	
a. Intoxicating Liquor (M1)	\$675.00
b. Wine (M2)	675.00
c. Malt Liquor (M3)	675.00
5. Wholesale Licenses	
a. Intoxicating Liquor (W1)	\$750.00
b. Wine (W2)	300.00
c. Malt Liquor (W3)	150.00

Renewed each year during the month of May.

### PROJECTION:

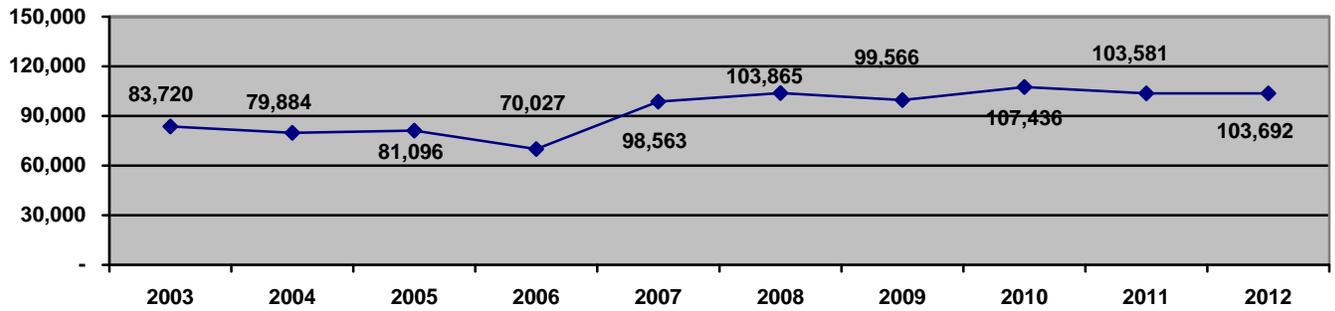
The estimate is based on historical data of revenue and the number of establishments that serve alcoholic beverages as well as information available from the Finance Department. Revenues have been fairly constant during the past several years.

# REVENUE MANUAL

REVENUE SOURCE: Liquor Licenses (continued)

ACCOUNT: 3102

## Actual Revenues Received Past Ten 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  
 Ordinance 14961 of 11/2/01

**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.

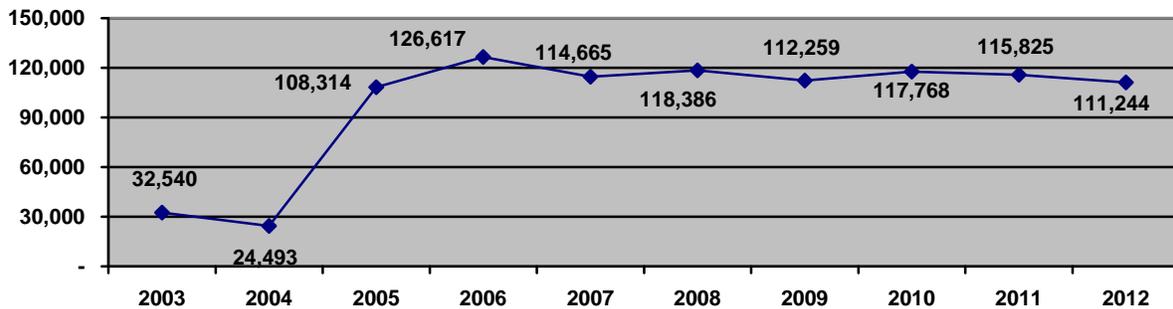
Experior Sponsorship Exam	\$45.00 each
Licenses	\$75.00 each/1 yr renewal
General Contractors Licenses	
Class A General Contractor	\$100.00/year
Class B Residential	\$100.00/year

Licenses expire on December 31st of every year and shall be renewed by April 30th 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.

**Actual Revenues Received Past Ten Years**



## 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.

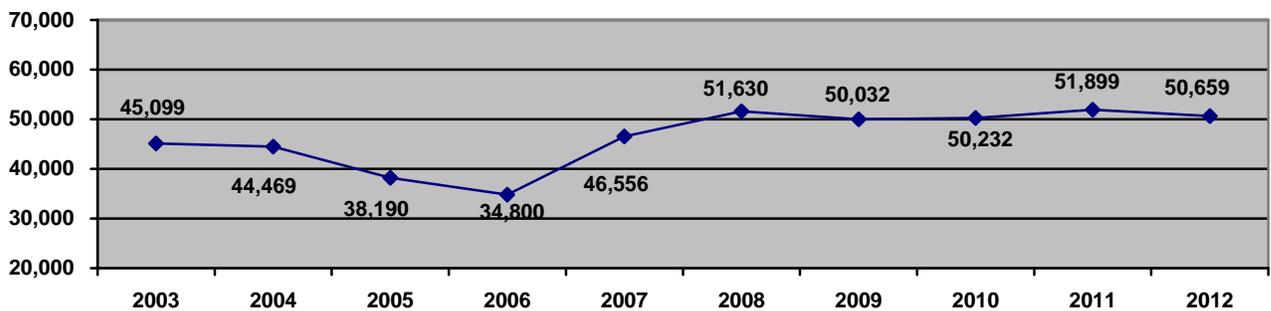
Licenses or permits recorded in this account are employee liquor permits, pawnshop manager permits, device licenses, certificates of convenience and necessity, itinerant merchant and vendor licenses, solicitor and peddler licenses, private watchguard/detective licenses, pawnbroker licenses, taxi/ambulance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

The fee ranges from \$10.00 to \$500.00 depending upon the type of license or permit issued.

### PROJECTION:

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

### Actual Revenues Received Past Ten Years





## REVENUE MANUAL

**REVENUE SOURCE:** Building Permits (continued) **ACCOUNT:** 3108  
Community Development

Building Moving Permit	\$425.00
Swimming Pool Permit	
Less than 15,000 gallons	\$50.00
More than 15,000 gallons	\$150.00
Sign Permit	
Temporary or Banner Sign	\$50.00
Permanent Sign	\$125.00
Sign Face Replacement or Change Out	\$50.00
Certificate of Use & Occupancy	\$20.00
Reinspection	
1 <sup>st</sup> Reinspection	\$20.00
2 <sup>nd</sup> Reinspection	\$40.00

On January 1, 2001, a License Surcharge (Excise Tax) was implemented on building contractors developing structures requiring a building permit and generating new vehicle trips on the City street network. Payment from developers and contractors would generate between \$250 and \$1,525 per vehicle trip.

On September 14, 2012, a moratorium on the new construction license surcharge for non residential building permits was established for the period of October 1, 2012 through October 31, 2013.

### **PROJECTION:**

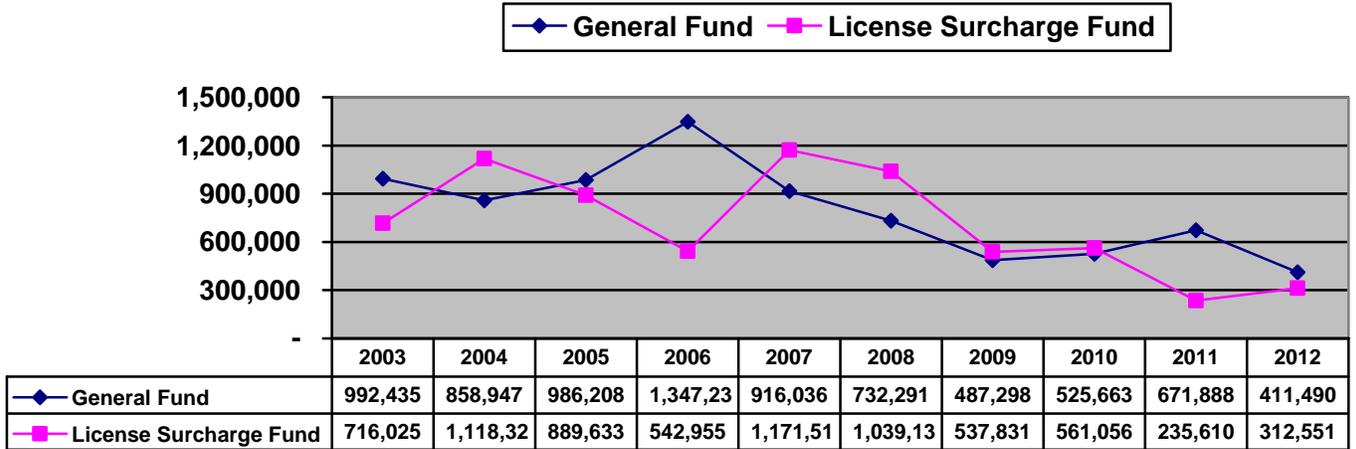
The estimated revenue is based on historical data and information maintained by the Community Development Department regarding the number of permits issued as well as information available from the Community Development Department regarding any future construction projects. Housing starts, mortgage rates,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

## REVENUE MANUAL

**REVENUE SOURCE:** Building Permits (continued)  
Community Development

**ACCOUNT:** 3108

### Actual Revenues Received Past Ten Years



## REVENUE MANUAL

**REVENUE SOURCE:** Construction Permits-Public Works      **ACCOUNT:** 3109

**AUTHORIZATION:** Ordinance 14373      City Code Chapter 17 & 20

**DISTRIBUTION OF REVENUE:** General Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

An erosion control permit is required for all grading and building projects. The permit fee is \$150 per acre or fraction thereof for every subdivision, lot, or site.

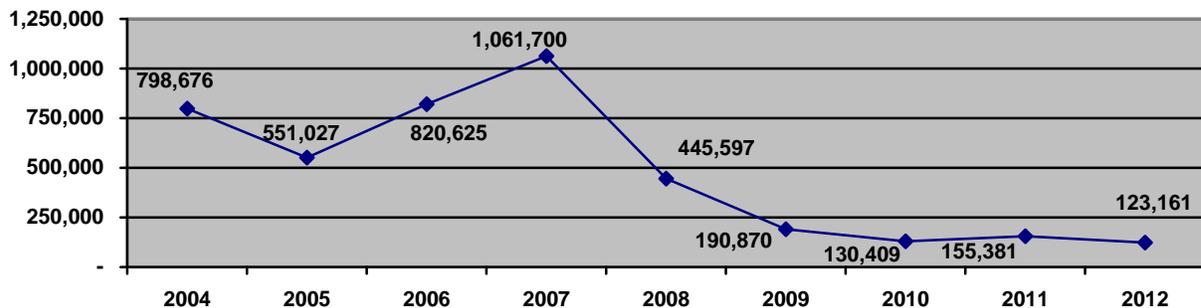
A right-of-way permit is required for all work in the Public Rights of Way. The minimum is \$70.00. This is based upon the following rate structure:

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

### PROJECTION:

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

**Actual Revenues Received Past Nine Years**



# 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

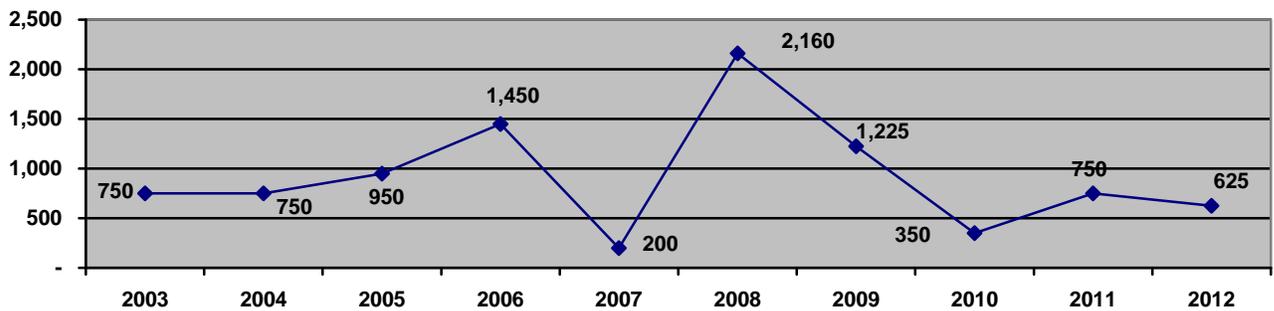
## DESCRIPTION, RATE, LEGAL LIMITS:

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.

**Actual Revenues Received Past Ten Years**



## 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:

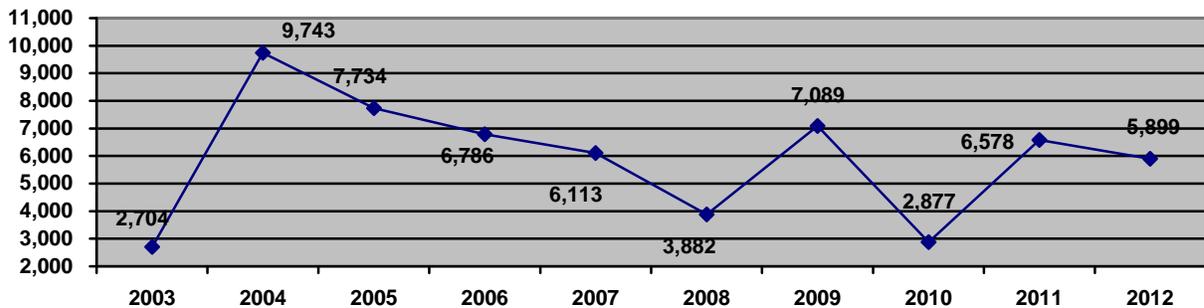
A permit is required for any person who operates a childcare facility within the city limits. Permit fees shall be based on a rate of \$3.00 per child up to a maximum of \$150.00 per facility. Permits are valid for one year unless revoked.

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

### PROJECTION:

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

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

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

<b>AUTHORIZATION:</b>	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
	Ordinance 15427 of 05/30/03	City Code 11.09.009

**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 15 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.

Whenever food is being prepared, handled or dispensed for human consumption, there shall be present on the premises of the food service establishment a Food Service Manager. Three-year Food Service Manager permits are issued to persons 18 years of age or older upon completion of a manager food safety training course and a written examination conducted by the Health Department. The manager or managers of any retail establishment which handles only packaged, or when persons preparing, handling, or dispensing food are under the Dietician RD or a full time Registered Dietician, and not-for-profit groups or organizations where a person or person volunteer their time and do not receive compensation, shall be exempt from this requirement.

The fee for a food handler permit is \$15.00.

The fee for a manager's food handler permit is \$30.00.

Duplicate cards are \$5.00

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

### **PROJECTION:**

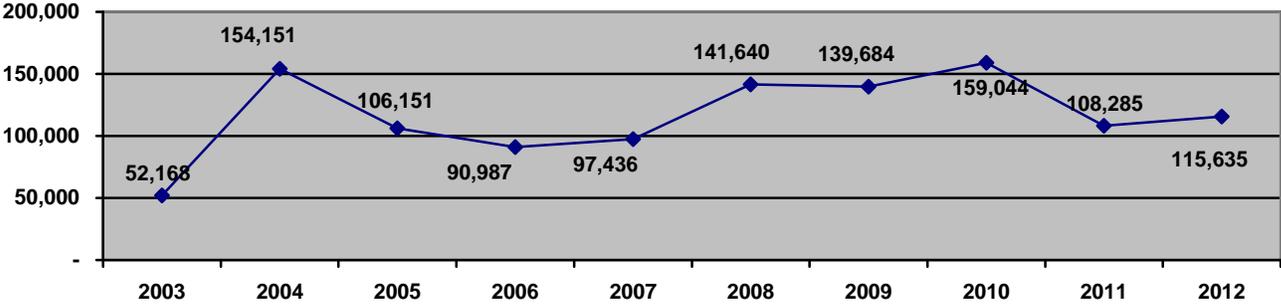
Estimates are based upon historical data and information provided by the Health Department. Consideration is given to the number of eating establishments opened and closed and those expected to open during the next fiscal year.

**REVENUE MANUAL**

**REVENUE SOURCE:** Food Handler's Permits (continued)

**ACCOUNT:** 3122

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

**REVENUE SOURCE:** Massage Therapist/Tattoo/Piercing      **ACCOUNT:** 3123

**AUTHORIZATION:** Ordinance 13170 of 11/20/95      City Code 11.14.006

**DISTRIBUTION OF REVENUE:** General Fund

**DESCRIPTION, RATE, LEGAL LIMITS:**

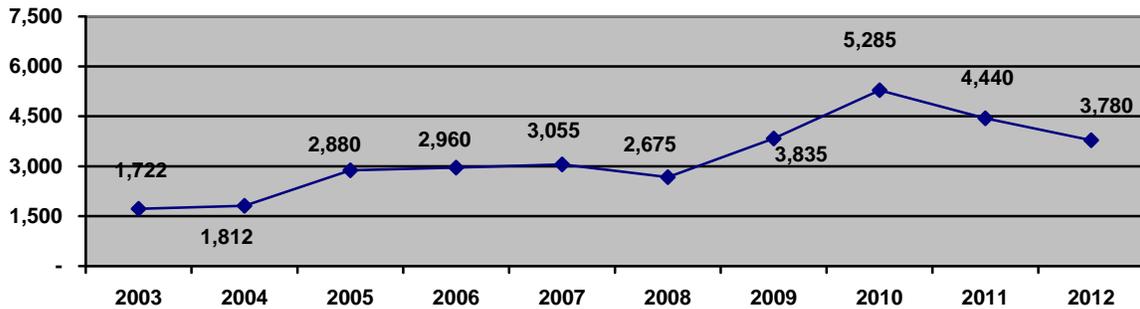
Any person who has received a written authorization issued by the Director of Health for the occupation of Massage Therapist (MT) within the City will pay the following fee:

Initial application fee for MT	\$100.00
Annual license renewal fee for MT	\$ 10.00
Annual license fee for all other employees	\$ 10.00
Tattoo Parlor Application	\$200.00
Tattoo Parlor Fee	\$100.00
Tattoo Artist Application	\$200.00
Tattoo Artist Fee	\$100.00
Body Piercing Permit	\$200.00
Body Piercing Fee	\$100.00

**PROJECTION:**

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

**Actual Revenues Received Past Ten Years**



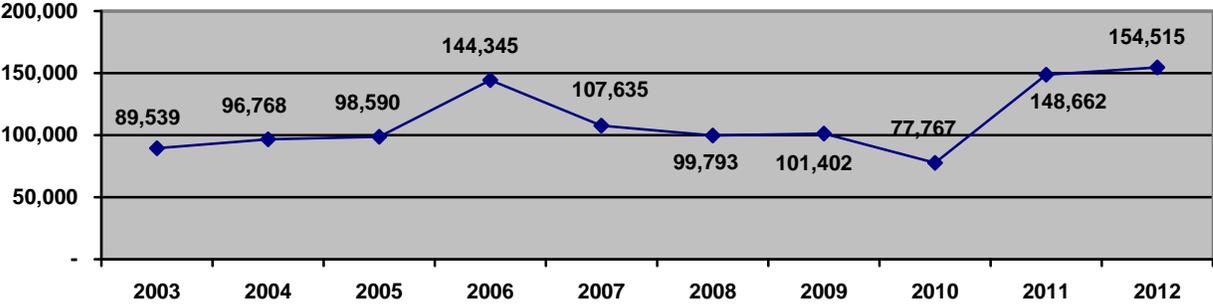


**REVENUE MANUAL**

**REVENUE SOURCE:** Other Food Permits (continued)

**ACCOUNT:** 3124

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

**REVENUE SOURCE:** Ambulance Permits

**ACCOUNT:** 3125

**AUTHORIZATION:** Ordinance 13614 of 05/16/97

City Code 19.04.19

City Code 19.04.11

**DISTRIBUTION OF REVENUE:** General Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

Fees are paid by the ambulance company

Initial Application Fee	\$2,000.00
Ambulance Service Annual Permit Fee	\$5,050.00
EMT License	\$40.00

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

\*Maximum penalty per call - \$50.00

### PROJECTION:

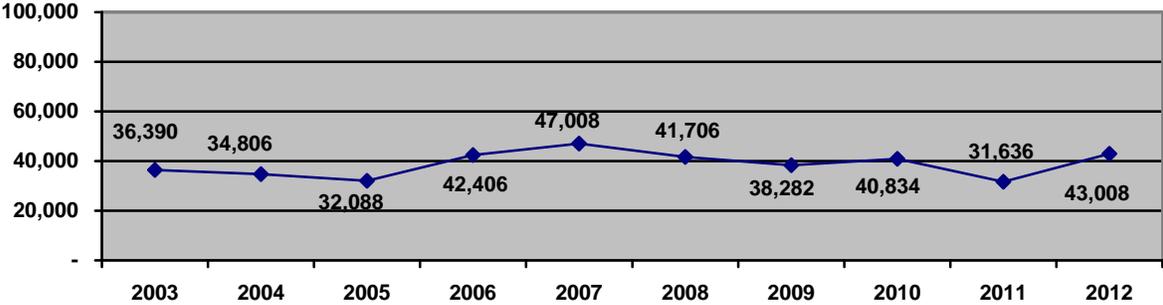
Ambulance permit estimates are provided by the Health Department.

**REVENUE MANUAL**

**REVENUE SOURCE:** Ambulance Permits (continued)

**ACCOUNT:** 3125

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

**REVENUE SOURCE:** Health Department  
Plan Review

**ACCOUNT:** 3126

**AUTHORIZATION:** Ordinance 13438 of 10/07/96

City Code 11.09.31

**DISTRIBUTION OF REVENUE:** General Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

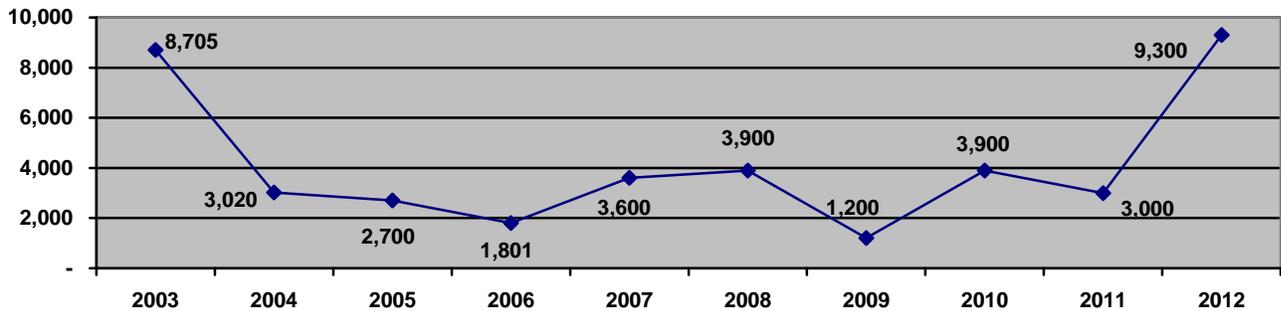
The food service establishment applicant shall pay the following fee at the time of the receipt of the following service:

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

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

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

**REVENUE SOURCE:** Other Health Programs

**ACCOUNT:** 3313

**AUTHORIZATION:** Ordinance 17307 of 05/04/09

City Code 11.17.003

**DISTRIBUTION OF REVENUE:** General Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

Other various health permits, including lodging permits and swimming pool permits.

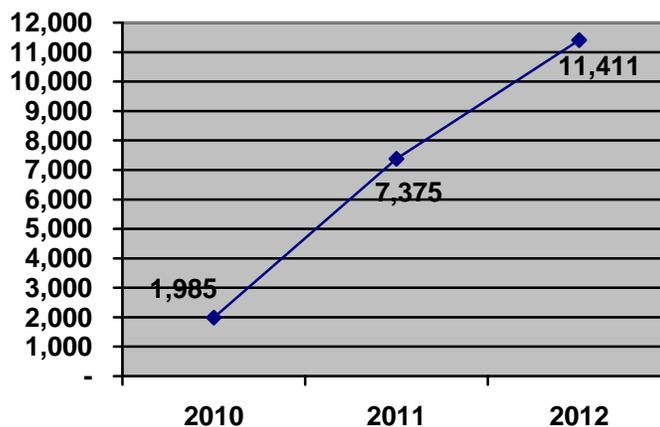
Any person who desires to establish, maintain or operate a lodging establishment shall file a written permit application with the Health Authority. Also, any person with a commercial body of water must pay a fee per body of water on the property.

Swimming Pool Permit	
Less than 15,000 Gallons	\$50.00
More than 15,000 Gallons	\$150.00
Annual Swimming Pool Permit Fee	\$50.00
Re-inspection Fee	\$50.00

### PROJECTION:

Revenue estimates are provided by the Health Department and are based on current lodging establishments in the City of Independence. Due to this being a newly adopted license fee, limited historical data is available.

**Actual Revenues Received Past Three Years**



**REVENUE MANUAL**

**REVENUE SOURCE:** Motor Vehicle Licenses **ACCOUNT:** 3151

**AUTHORIZATION:** Ordinance 11131 of 04/27/90 City Code 18.28.001  
Ordinance 11283 of 10/05/90

**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 a historic license plate issued by the State, pursuant to Section 301.131 R.S.MO.

City motor vehicle licenses will be per annum and valid from the 1st day of January to the 31st day of December for each year. Fees are as follows:

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

One License fee will be waived for a person over the age of 65 or disabled veterans.

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

**PROJECTION:**

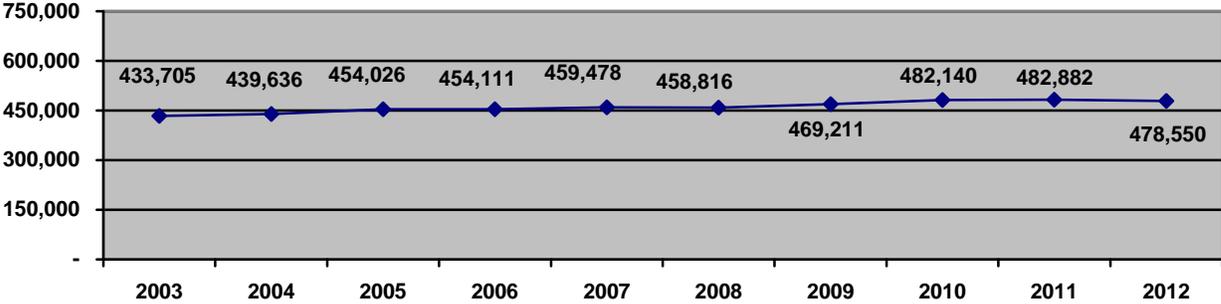
The revenue estimate is based upon information provided by Jackson County for the amount billed in the current year.

**REVENUE MANUAL**

**REVENUE SOURCE:** Motor Vehicle Licenses (continued)

**ACCOUNT:** 3151

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

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

**ACCOUNT:** 3204

**AUTHORIZATION:** Ordinance 17532 of 04/19/10

**DISTRIBUTION OF REVENUE:** CDA Fund

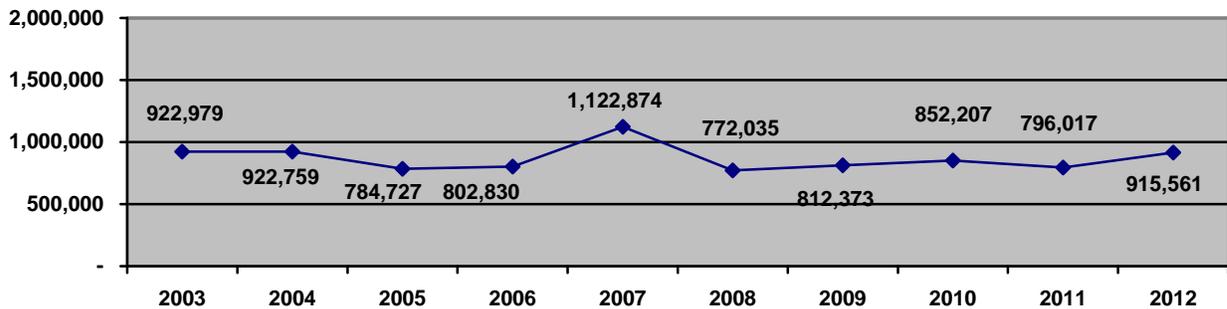
### DESCRIPTION, RATE, LEGAL LIMITS:

Congress authorized the Community Development Block Grant Entitlement Program 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, commercial facade grants, neighborhood centers, historic preservation, parks development, street improvements, and funding for numerous social service programs administered by agencies that assist low/moderate income residents.

### PROJECTION:

Estimates are based on information provided to the Community Development Department by the United States Department of Housing and Urban Development.

### Actual Revenues Received Past Ten Years



## REVENUE MANUAL

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

**AUTHORIZATION:** Ordinance 17532 of 04/19/10

**DISTRIBUTION OF REVENUE:** CDA Fund

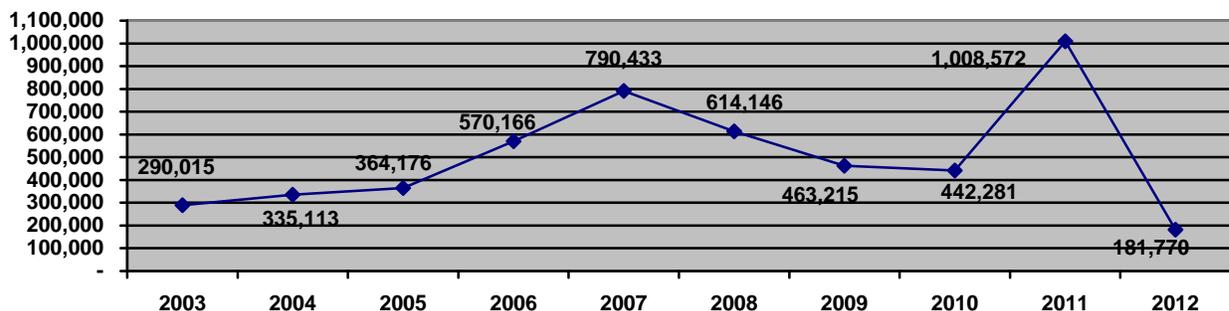
### DESCRIPTION, RATE, LEGAL LIMITS:

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

### PROJECTION:

Estimates are based on information provided to the Community Development Department by the United States Department of Housing and Urban Development.

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

**REVENUE SOURCE:** Emergency Management Assistance

**ACCOUNT:** 3210

**AUTHORIZATION:** Administrative Policy

**DISTRIBUTION OF REVENUE:** General Fund, Grant Fund

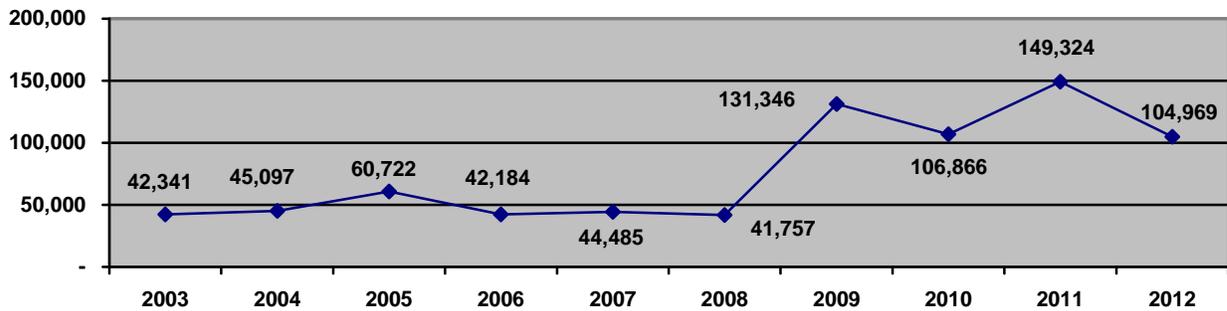
**DESCRIPTION, RATE, LEGAL LIMITS:**

A grant from the Federal Emergency Management Agency (FEMA) through the State and Local Assistance Program for funding on a match basis of up to 50% of eligible 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 and from the State Emergency Management Association.

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

**REVENUE SOURCE:** Public Health Grant

**ACCOUNT:** 3211

**AUTHORIZATION:** Various Ordinances

**DISTRIBUTION OF REVENUE:** Grant Fund

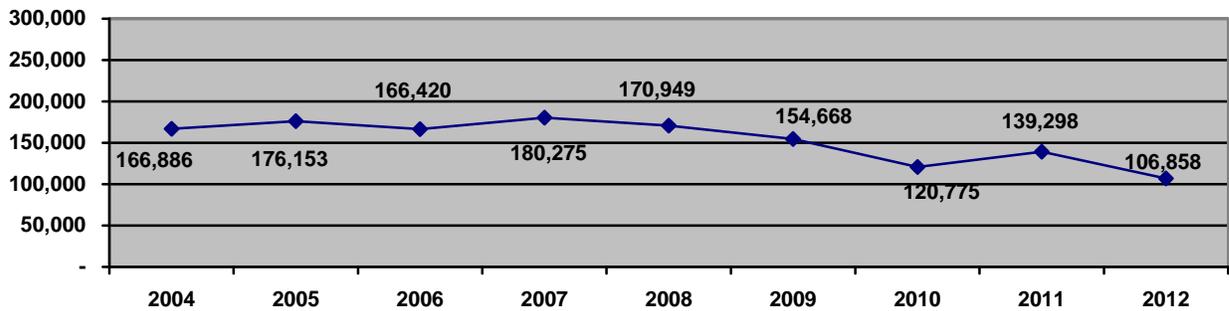
**DESCRIPTION, RATE, LEGAL LIMITS:**

The Missouri Division of Health provides grants to the Health Department for the promotion of health programs. Current programs include the maternal and child health services program, general public health program, nursing consultation to childcare facilities, and sanitation inspections of child care facilities.

**PROJECTION:**

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

**Actual Revenues Received Past Nine Years**



## REVENUE MANUAL

**REVENUE SOURCE:** Dial-A-Ride Transportation Program

**ACCOUNT:** 3218

**AUTHORIZATION:** Ordinance 14404 of 02/07/00

**DISTRIBUTION OF REVENUE:** General Fund, Grant Fund

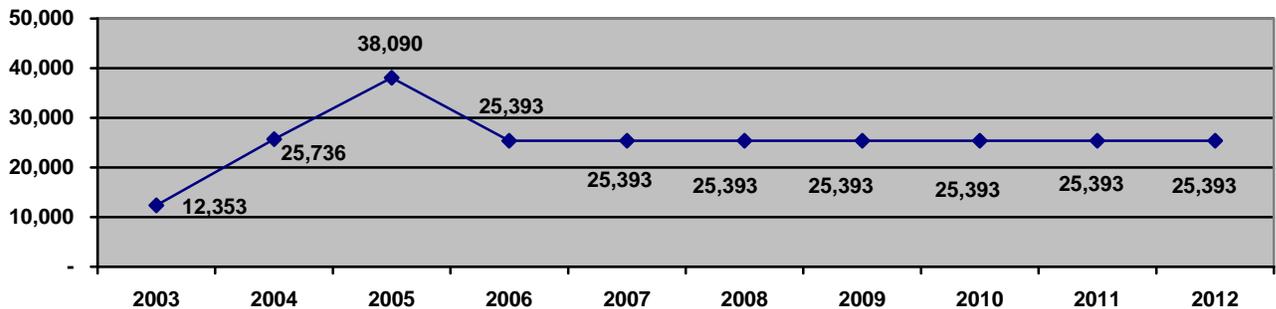
### DESCRIPTION, RATE, LEGAL LIMITS:

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 local transportation program for the elderly and disabled that serves to meet the City requirements associated with the federal Americans with Disabilities ACT (ADA).

### PROJECTION:

Estimate is based on historical information and contractual information furnished by the Parks and Recreation Department.

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

**REVENUE SOURCE:** Other Federal Grant Sources

**ACCOUNT:** 3219

**AUTHORIZATION:** Various Ordinances

**DISTRIBUTION OF REVENUE:** General Fund, Grant Fund, Utility Funds, Capital Project Funds

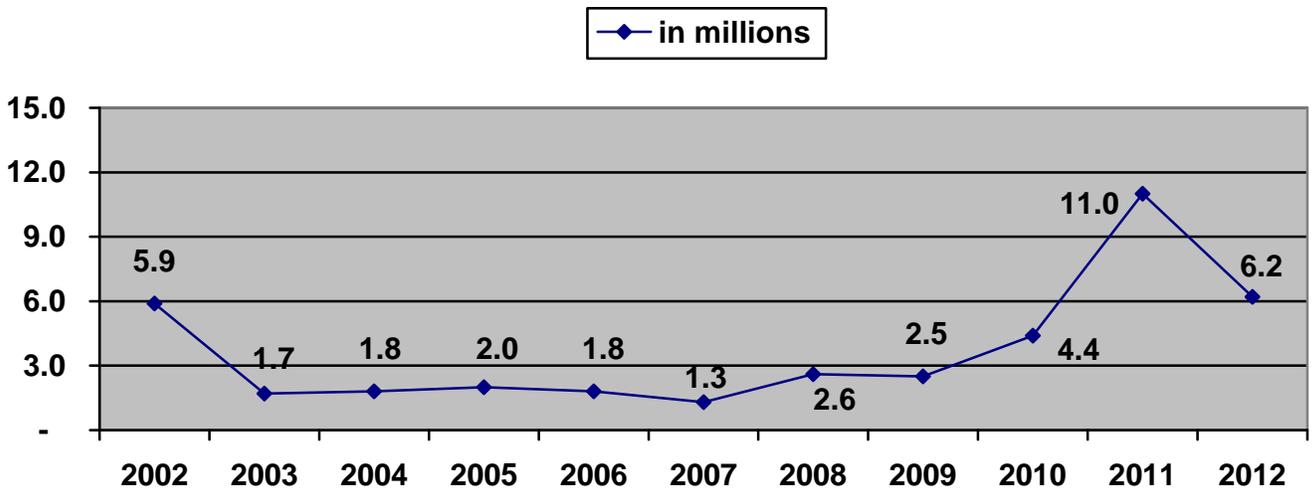
**DESCRIPTION, RATE, LEGAL LIMITS:**

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

**PROJECTION:**

Estimate is based on historical information furnished by various departments.

**Actual Revenues Received Past Ten Years – All Funds Combined**



## REVENUE MANUAL

**REVENUE SOURCE:** Financial Institutions Tax

**ACCOUNT:** 3241

**AUTHORIZATION:** Missouri Statute - Chapter 148

**DISTRIBUTION OF REVENUE:** General Fund

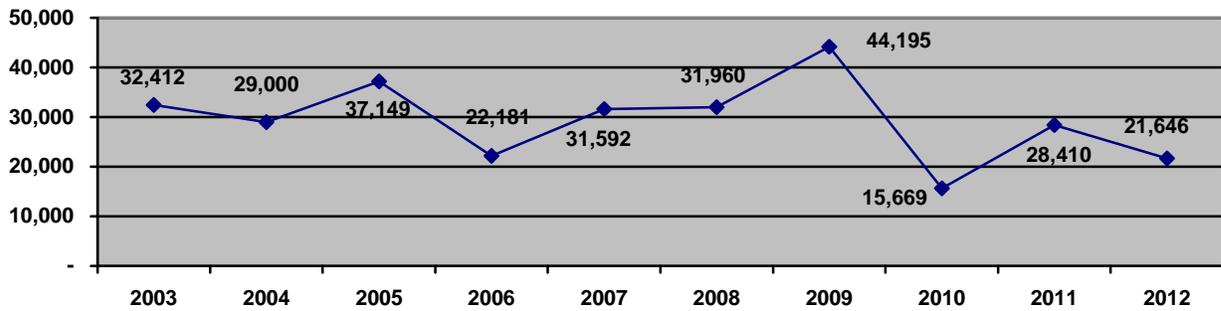
### DESCRIPTION, RATE, LEGAL LIMITS:

This 7% tax of net profit is paid to the State by all banks, trust companies, credit institutions, credit unions, insurance companies and savings and loan associations. Of the 7% collected by the State, 98% is distributed to the counties to be distributed to the cities. Prior to January 1982, savings and loans institutions and credit unions were taxed on gross revenues rather than net profit. In January 1982, the Missouri Supreme Court declared this method unconstitutional and these facilities became taxed in the same manner as other financial institutions. (Missouri Statute - Section 148.48, Jefferson Savings and Loan Association V. Goldbert, 626 swzd 640 (MO BANC 1982).

### PROJECTION:

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

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

**REVENUE SOURCE:** Gasoline Tax

**ACCOUNT:** 3242

**AUTHORIZATION:** Missouri Statute - Chapter 142.025

**DISTRIBUTION OF REVENUE:** General Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

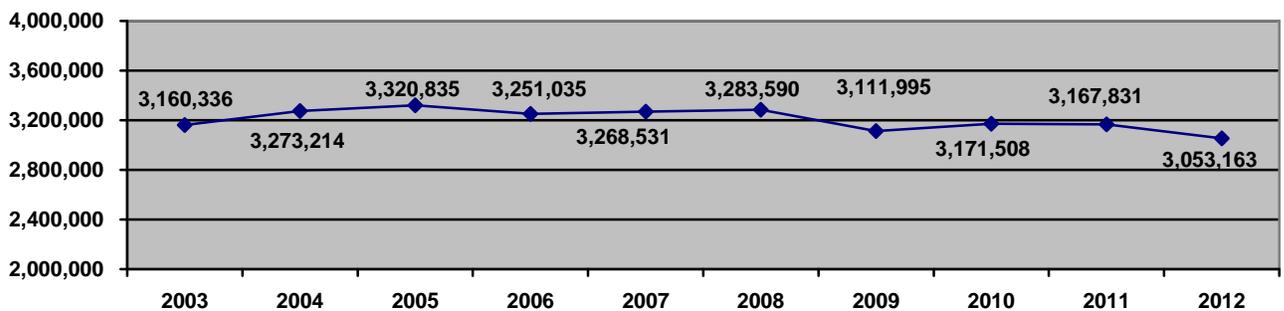
This tax is levied and collected by the State on the purchase of motor vehicle fuel at retail. The proceeds are to be used solely for construction, reconstruction, maintenance, repair, policing, signing, lighting and cleaning roads and streets in the City. The rate of which 15% of the total collected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

### 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.

**Actual Revenues Received Past Ten Years**



## 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

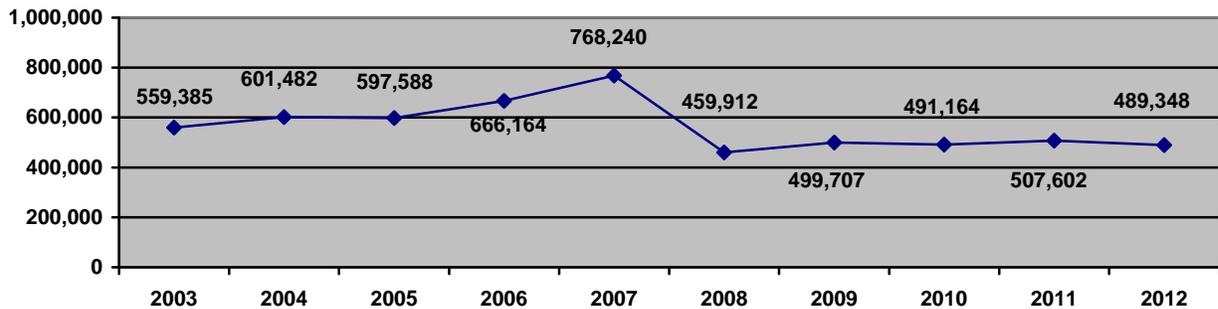
### DESCRIPTION, RATE, LEGAL LIMITS:

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.

### Actual Revenues Received Past Ten Years



## 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

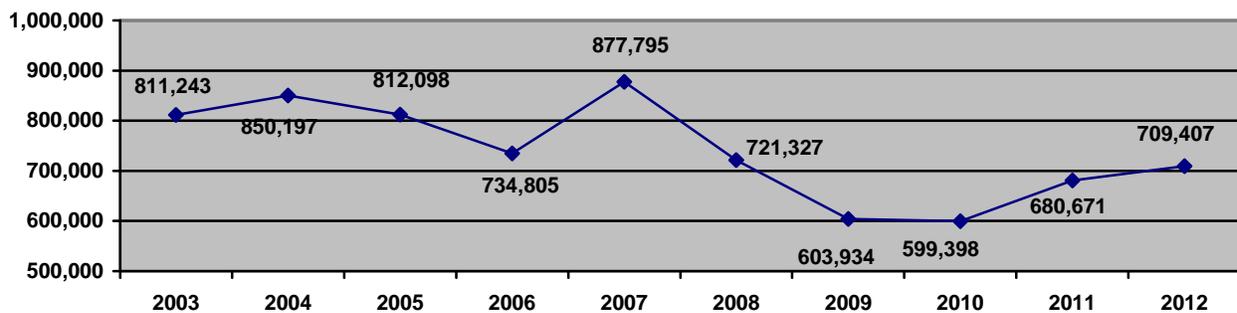
**DESCRIPTION, RATE, LEGAL LIMITS:**

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.

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

**REVENUE SOURCE:** Other State Grant Sources

**ACCOUNT:** 3250

**AUTHORIZATION:** Various Ordinances

**DISTRIBUTION OF REVENUE:** General Fund, Grant Fund, Tourism Fund, Storm Water, Water Pollution Control, Capital Project Funds

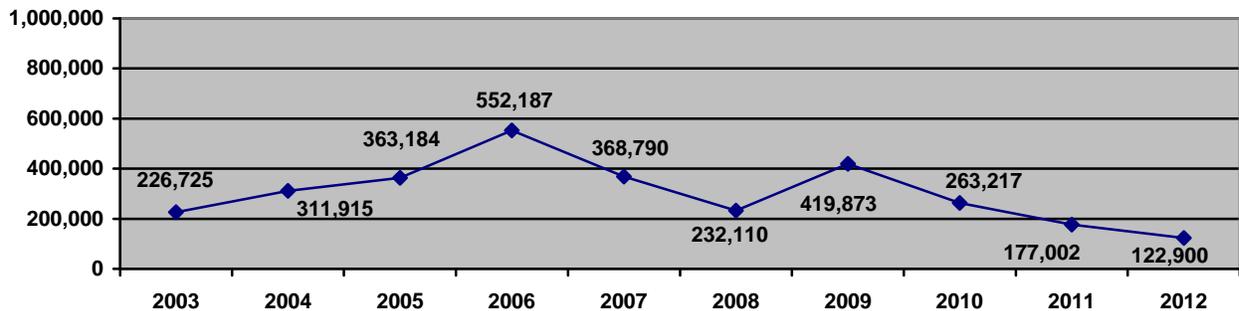
**DESCRIPTION, RATE, LEGAL LIMITS:**

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

**PROJECTION:**

Estimate is based on historical information furnished by various departments.

**Actual Revenues Received Past Ten Years – All Funds Combined**  
Excluding Capital Projects



## REVENUE MANUAL

**REVENUE SOURCE:** Jackson County Drug Task Force

**ACCOUNT:** 3272

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

**DISTRIBUTION OF REVENUE:** General Fund

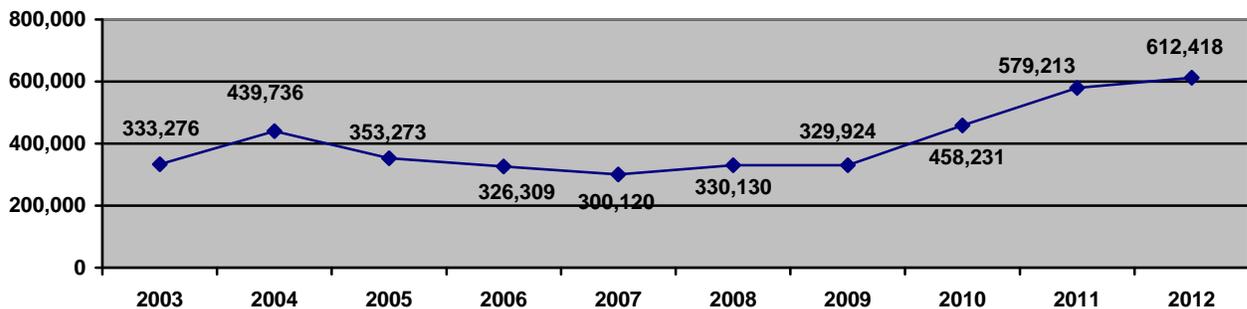
### DESCRIPTION, RATE, LEGAL LIMITS:

To reimburse the Police Department for police officers working on drug enforcement. The source of revenue is from the anti-drug sales tax approved by the County voters on 11/07/89 and re-authorized on 04/01/97 for another seven years. The tax was subsequently approved in 2003 and again in 2009.

### PROJECTION:

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

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

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

**ACCOUNT:** 3274

**AUTHORIZATION:** Ordinance 11776 of 10/21/91  
Ordinance 14081 of 12/21/98  
Ordinance 14250 of 07/06/99

**DISTRIBUTION OF REVENUE:** General Fund

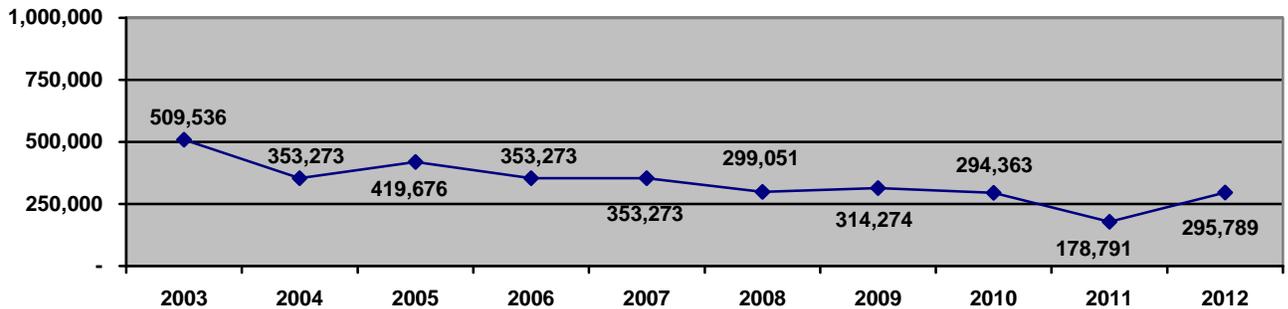
### DESCRIPTION, RATE, LEGAL LIMITS:

Funding for police officers assigned to the City's DARE Program. The source of revenue is from the COMBAT anti-drug sales tax approved by the County voters on 11/07/89. The anti-drug sales tax was renewed for a seven year period in 1995, 2004 and again in 2009.

### PROJECTION:

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

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

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

**AUTHORIZATION:** Various Ordinances

**DISTRIBUTION OF REVENUE:** General Fund

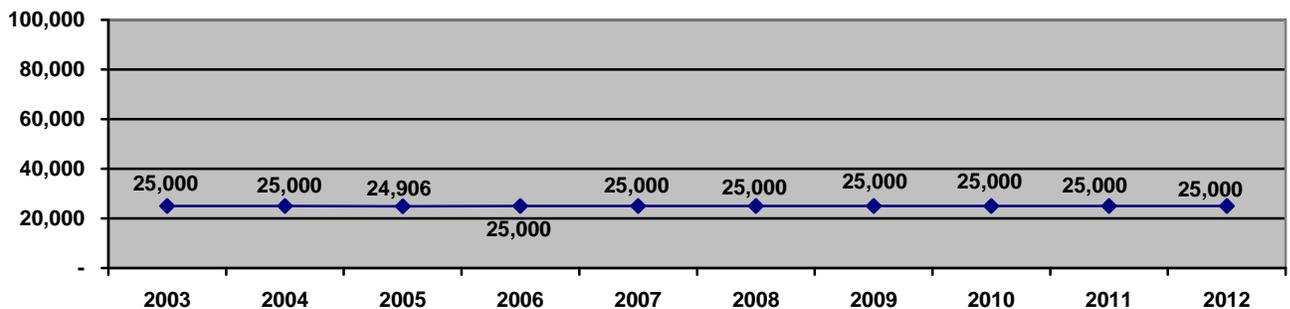
### DESCRIPTION, RATE, LEGAL LIMITS:

The Mid-America Regional Council (MARC) helps to fund and administer a senior adult nutrition program throughout the Kansas City metropolitan area. The City of Independence, and its Palmer Senior Adult Center, serves as one of those designated program sites. Through this program, MARC includes in its operating budget a set amount to be administered to the City's Parks and Recreation Department for the purposes of offsetting some of the costs associated with the annual operation of a senior adult nutrition program for both congregate meals and for home-bound individuals.

### PROJECTION:

Estimates are based upon historical and contractual information furnished by the Parks and Recreation Department.

### Actual Revenues Received Pasts Ten Years



# REVENUE MANUAL

**REVENUE SOURCE:** Other Misc Grants

**ACCOUNT:** 3279

**AUTHORIZATION:** Various Ordinances

**DISTRIBUTION OF REVENUE:** General Fund, Grant Fund

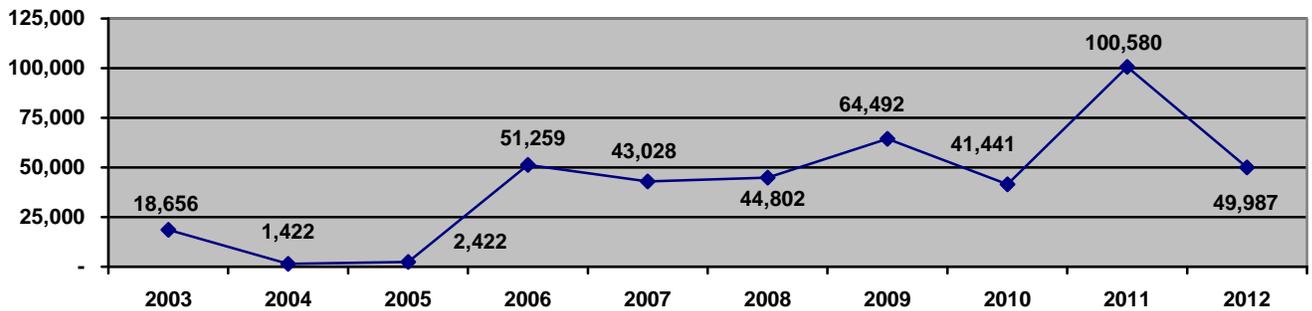
**DESCRIPTION, RATE, LEGAL LIMITS:**

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

**PROJECTION:**

Estimates are based on historical information provided by the Finance Department.

**Actual Revenues Received Past Ten Years – All Funds Combined**



## REVENUE MANUAL

**REVENUE SOURCE:** P & L Payments In Lieu of Taxes                      **ACCOUNT:** 3281

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

**DISTRIBUTION OF REVENUE:** General Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

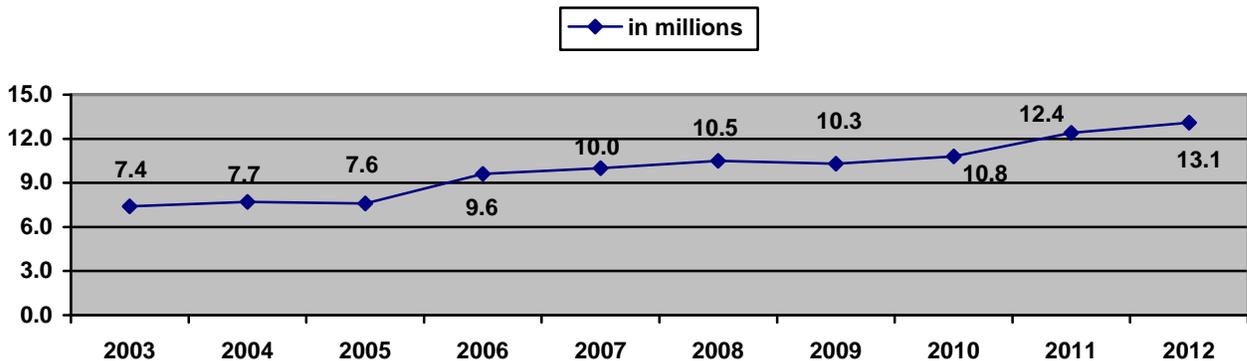
Although the Power and Light Fund is a City owned utility, it is subject to payment to the City's General Fund of an amount "In Lieu of Taxes" as are normally levied on investor owned utilities. This includes the sum of:

1. 9.08% of the gross receipts derived from operation of an electric utility;
2. The amount of real estate property taxes (including utility property tax) due if Power and Light was a private utility; and,
3. The amount of 2.25% 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.

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

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

**ACCOUNT:** 3282

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

City Code 16.01.002  
City Code 16.07.001

**DISTRIBUTION OF REVENUE:** General Fund

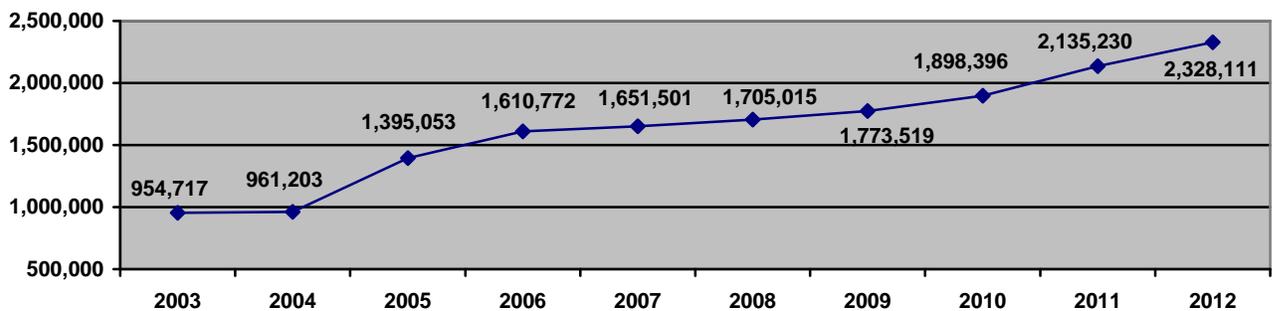
### DESCRIPTION, RATE, LEGAL LIMITS:

The Missouri Water Company was purchased on April 1, 1986, becoming known as the Independence Water Department. Although the Water Fund is a City owned utility, it is subject to payment to the City's General Fund of an amount "In Lieu of Taxes" as normally levied on investor owned utilities. The sum to be collected is to include 9.08% of the gross receipts derived from operation of the water utility and the amount of real estate property taxes (including utility property tax) due if Water was a private utility.

### 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.

### Actual Revenues Received Past Ten Years



## 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:

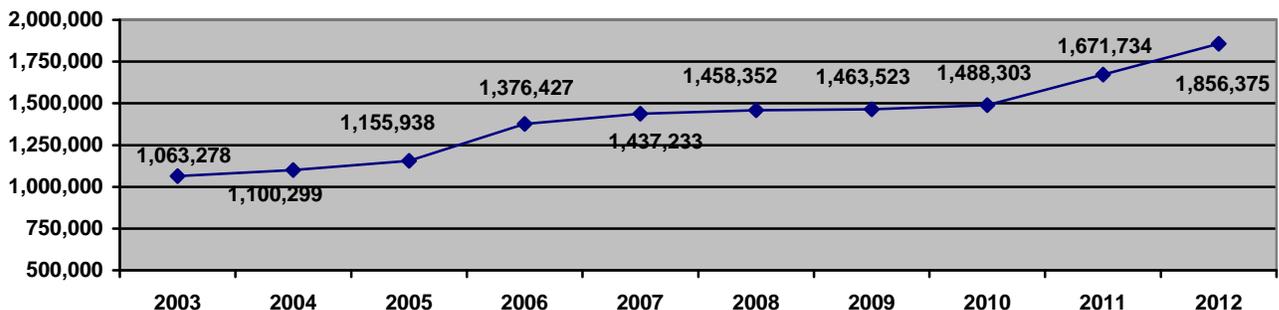
The Sanitary Sewer Fund is a City owned utility and is required to make a payment to the City's General Fund of an amount "In Lieu of Taxes" as are normally levied on investor owned utilities. This includes:

1. 9.08% of the gross receipts derived from operation of a sanitary sewer utility; except where excluded by contract
2. The amount of real estate property taxes (including utility property tax) due if Sanitary Sewer was a private utility

### 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.

### Actual Revenues Received Past Ten Years



## REVENUE MANUAL

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

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

**DISTRIBUTION OF REVENUE:** General Fund

**DESCRIPTION, RATE, LEGAL LIMITS:**

1. A Home Business Permit allows use of a residence for a limited business venture provided it does not disrupt the character of the surrounding residential neighborhood. A business license is still needed to conduct business. Permit application fee \$100.00
  
2. Upon submission of an application for subdivision, the subdivider will pay:

Pre-application or sketch plat application fee	\$100.00
Preliminary application fee	\$200.00, plus \$3.00/lot.
Final plat fee (paid upon submission of final plat)	\$200.00, plus \$3.00/lot
Minor Subdivisions	\$200.00 plus \$1.00/lot
  
3. The following fees will accompany each application for a final site plan:

Less than 5 acres	\$275.00
5-10 acres	\$600.00
11-15 acres	\$800.00
16-20 acres	\$1,100.00
More than 20 acres	\$1,600.00
  
4. Fees for rezoning or special use permit applications are:

Less than 5 acres	\$250.00
5-10 acres	\$500.00
11-15 acres	\$750.00
16-20 acres	\$1,000.00
More than 20 acres	\$1,500.00
  
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 \$150.00 will accompany this application.
  
6. Special Sign Permit \$245.00
  
7. Zoning Verification Letter \$60.00

**PROJECTION:**

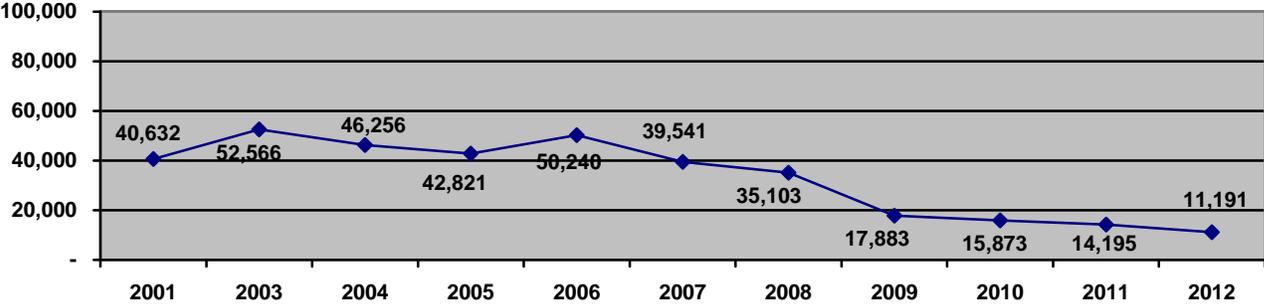
Estimates are based on historical data and information provided by the Community Development Department.

**REVENUE MANUAL**

**REVENUE SOURCE:** Planning and Zoning Fees (continued)

**ACCOUNT:** 3302

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

**REVENUE SOURCE:** Board of Adjustment Fees

**ACCOUNT:** 3303

**AUTHORIZATION:** Board of Adjustment By-Laws of 6/63  
Ordinance 14005 of 10/16/98

**DISTRIBUTION OF REVENUE:** General Fund

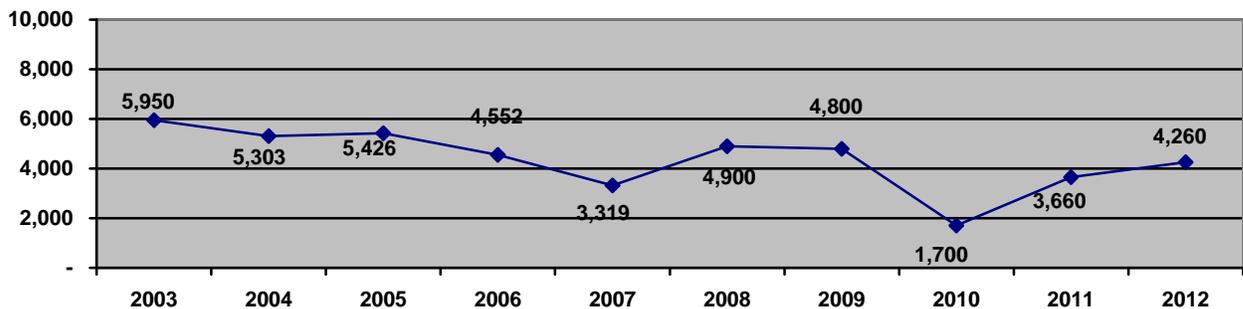
### DESCRIPTION, RATE, LEGAL LIMITS:

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

### PROJECTION:

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

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

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

**AUTHORIZATION:** Ordinance 15240 of 10/28/02

**DISTRIBUTION OF REVENUE:** General Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

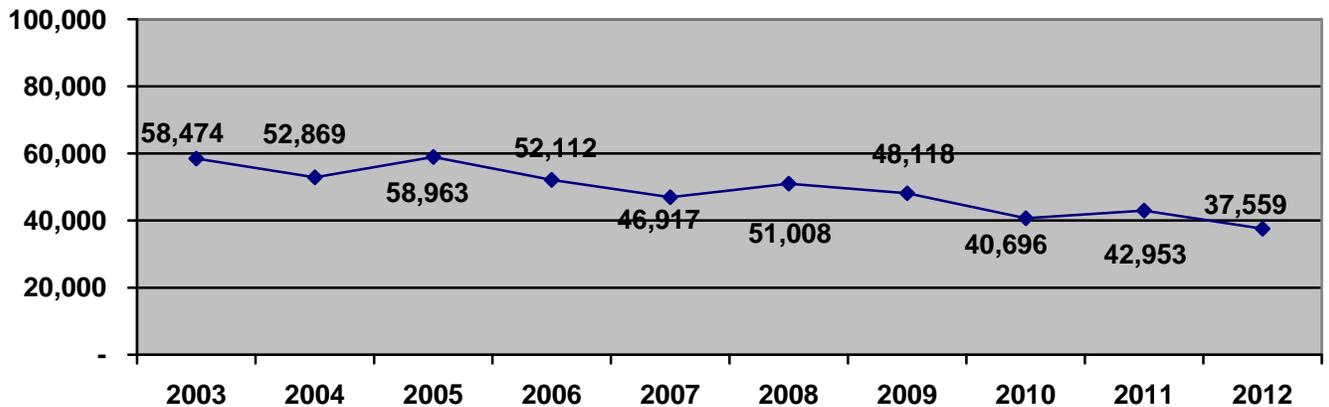
Fees charged for copies of certain official documents available to the public and corresponding services other than those set forth in the City Code or established by separate ordinance or resolution. This includes the sale of maps, books, plans, police reports and fire reports.

- 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.

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

**REVENUE SOURCE:** Computer Service Charge

**ACCOUNT:** 3307

**AUTHORIZATION:** Ordinance 16137 of 09/19/05

**DISTRIBUTION OF REVENUE:** General Fund

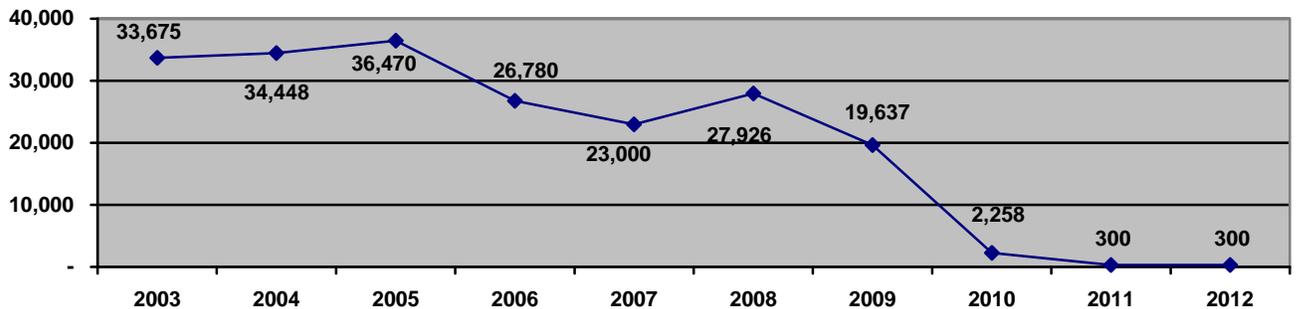
### DESCRIPTION, RATE, LEGAL LIMITS:

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

### PROJECTION:

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

**Actual Revenue Received Past Ten Years**



## REVENUE MANUAL

**REVENUE SOURCE:** Animal Shelter Charges

**ACCOUNT:** 3311

**AUTHORIZATION:** Ordinance 12053 of 07/06/92  
Ordinance 17516 of 03/22/10

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.

#### A. Impounding:

Dog/Cat - 1st impoundment	\$105.00
Rabbit and fowl	\$10.00
Any other animal - 1st impoundment	\$50.00
Any other animal - after 1st impoundment	\$65.00
Livestock	\$100.00

#### B. Feeding and caring each day of impoundment:

Each horse, mare, mule, colt, cow, bull, steer, jack, jennie, calf, sheep, goat, hog or similar size animals	Fees equal to Expenses incurred by the City
Each dog	\$20.00/day
Each cat	\$15.00/day
Each unspecified animal or fowl	\$10.00/day
Expanded after hours release fee	\$25.00/day

#### C. Fees for adopting unclaimed dogs or cats (includes spay/neuter, vaccinations and microchip) and for animal disposal:

Adoption	
Dogs	\$105.00
Cats	\$90.00
All other small animals and livestock	Fees equal to Expenses incurred by the City
Acceptance of Animals	
Live	\$37.50
Dead	\$15.00
Pick Up Dead Animal	\$40.00
Trap Rental	
Animal Services pickup	\$20.00
Citizen brings animal to shelter	\$10.00
Broken, lost or stolen trap replacement	\$80.00

## REVENUE MANUAL

**REVENUE SOURCE:** Animal Shelter Charges (continued)

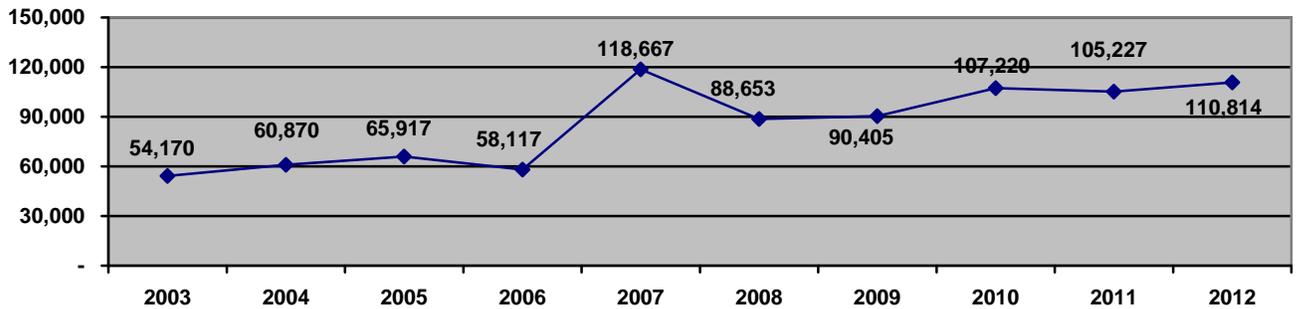
**ACCOUNT:** 3311

Bark Collar Rental	
Two week loan	\$15.00
Broken, lost or stolen bark collar	
Replacement charge	\$55.00
Veterinarian Services - Clinics	
Vaccinations	\$15.00
Spay and neuter	
Dogs	\$50.00
Cats	\$40.00

**PROJECTION:**

Estimates are based upon historical data and information furnished by the Animal Control Division of the Health Department. The Animal Shelter operation was taken over by Jackson County on April 9, 2013.

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

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

**ACCOUNT:** 3312

**AUTHORIZATION:** Administrative Policy

**DISTRIBUTION OF REVENUE:** General Fund

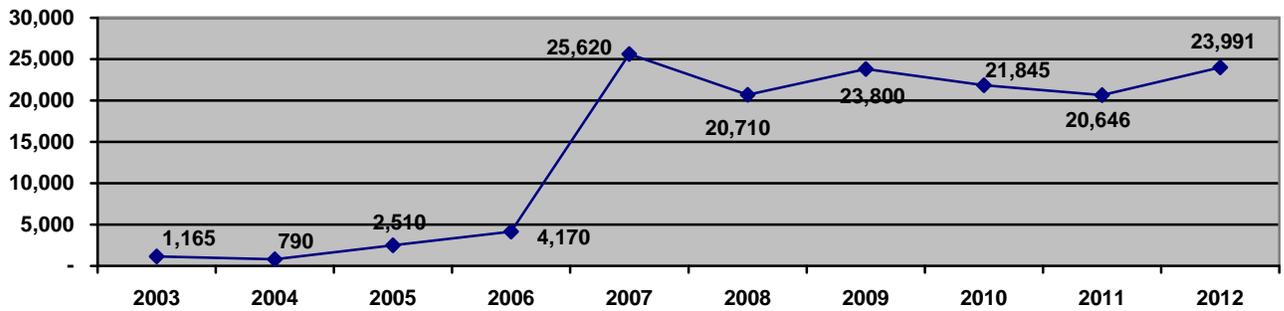
### DESCRIPTION, RATE, LEGAL LIMITS:

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 \$15.00/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.

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

**REVENUE SOURCE:** Police Services Reimbursement

**ACCOUNT:** 3316

**AUTHORIZATION:** Ordinance 13863 of 04/06/98  
Ordinance 14756 of 03/05/01

**DISTRIBUTION OF REVENUE:** General Fund, Grant Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

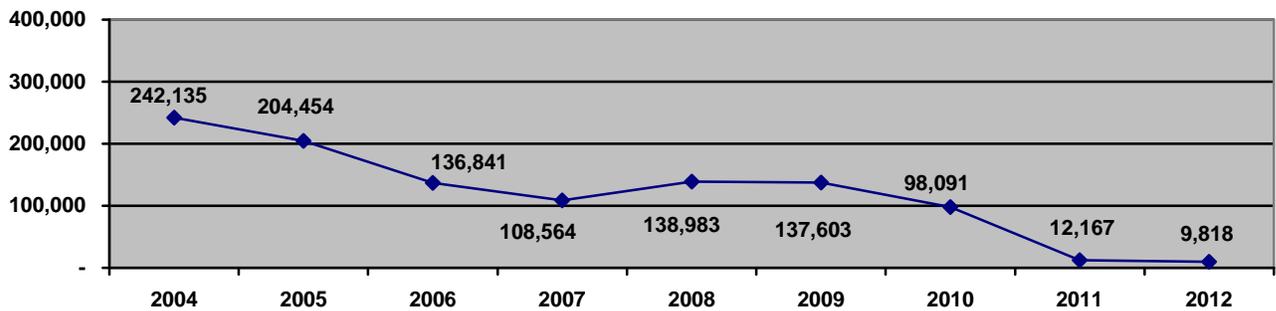
Nightlight Program (Family Court)

Housing Authority

### PROJECTION:

Estimates are based on information provided by the Police Department.

### Actual Revenues Received Past Ten Years



## REVENUE MANUAL

**REVENUE SOURCE:** School Resource Officer

**ACCOUNT:** 3317

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

**DISTRIBUTION OF REVENUE:** General Fund, Grant Fund

**DESCRIPTION, RATE, LEGAL LIMITS:**

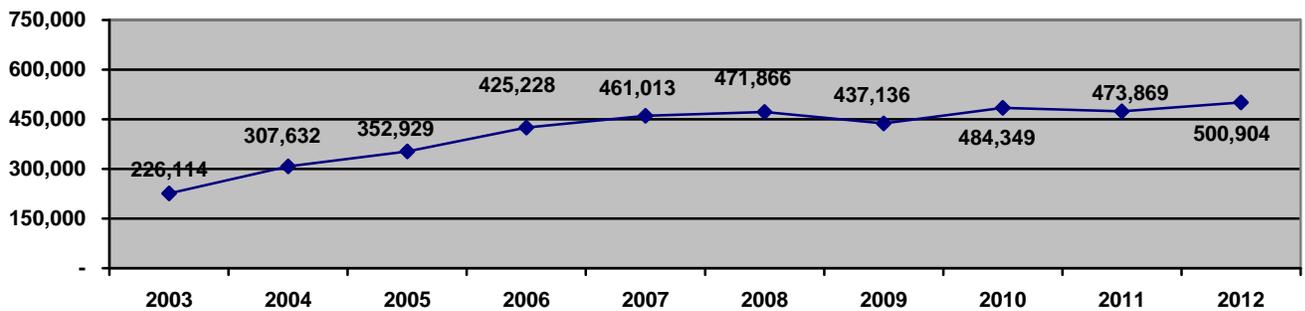
School district pays for a police officer at specific schools during the school year. The school district is to reimburse the City on an actual cost basis.

Independence Board of Education  
Blue Springs School District

**PROJECTION:**

Estimates are based upon data provided by the Police Department.

**Actual Revenue Received Past Ten Years**



## REVENUE MANUAL

**REVENUE SOURCE:** Alarm Charges

**ACCOUNT:** 3318, 3319

**AUTHORIZATION:** Ordinance 14078 of 12/21/98

City Code 12.07.006

**DISTRIBUTION OF REVENUE:** General Fund

**DESCRIPTION, RATE, LEGAL LIMITS:**

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

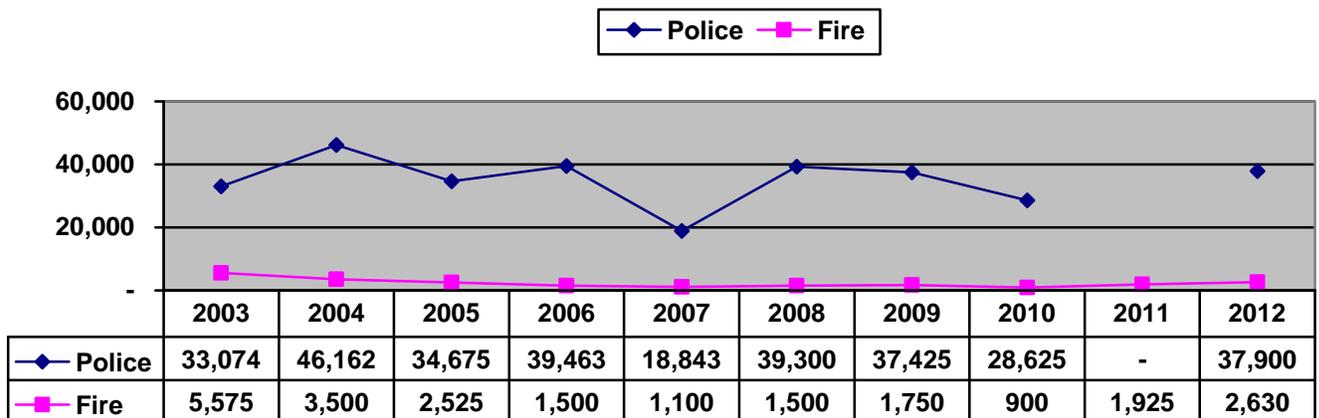
3318 Alarm Charges - Police

3319 Alarm Charges - Fire

**PROJECTION:**

Estimates are based upon data provided by the Police Department and Fire Department.

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

**REVENUE SOURCE:** Recreation Program 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:

Pastel Portrait Painting	\$125/person
Craft Classes (ceramics, tole painting, drawing, painting, and similar activities)	\$ 5.00 - \$20.00/person
Step Aerobics	\$ 20.00/person
Multi Level Aerobics	\$ 15.00/person
Ball Room Dance Class	\$ 25.00/couple
Theatre Class	\$ 30.00 - \$35.00/person
Kaerobox	\$ 40.00/person
Step Aerobics	\$ 20.00/person
Tai Chi Chuan	\$ 25.00/person
Yoga	\$ 30.00/person
Lapidary	\$ 20.00/person
Toddler Town	\$ 1.00/person
Swim Class	\$30.00 - \$35.00/person
Pilates Yoga	\$40.00/person
Wake Up Workout	\$ 2.00/person
Zumba	\$25.00/person
AM Pilates	\$40.00/person
Extreme Boot Camp	\$30.00/couple

### PROJECTION:

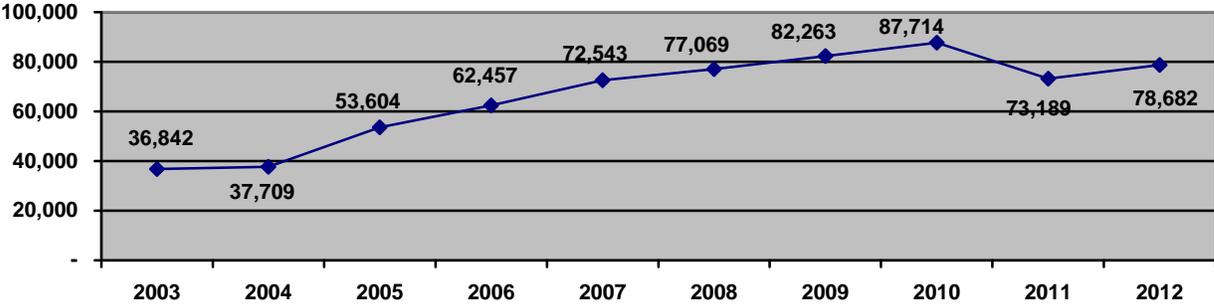
Estimates based on historical data with consideration given to information about changes in classes, fees, or class enrollment provided by the Parks and Recreation Department.

**REVENUE MANUAL**

**REVENUE SOURCE:** Recreation Program Fees (continued)

**ACCOUNT:** 3322

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

**REVENUE SOURCE:** Park Concessions

**ACCOUNT:** 3323

**AUTHORIZATION:** Administrative Policy

**DISTRIBUTION OF REVENUE:** General Fund, Park Sales Tax

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

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

In recent years, revenue has been on a decline due to deteriorated facilities. As facility improvements were implemented in 2002 through the park sales tax, an increased revenue stream should be realized. In 2005 Adventure Oasis opened, which had a significant impact on concessions revenues.

The ballpark concession contract is managed by Bridges Concessions. The City of Independence receives 22% of profits from the concession sales from this contract. The Adventure Oasis Water Park concession stand is operated by Midwest Pool Management Co. (Ordinance 17518). The City of Independence receives 80% of profits from the concession sales at Adventure Oasis Water Park.

### **PROJECTION:**

Estimates based upon historical data and contract information provided by the Parks and Recreation Department. Revenue percentages for the most recent concession contract are listed as follows:

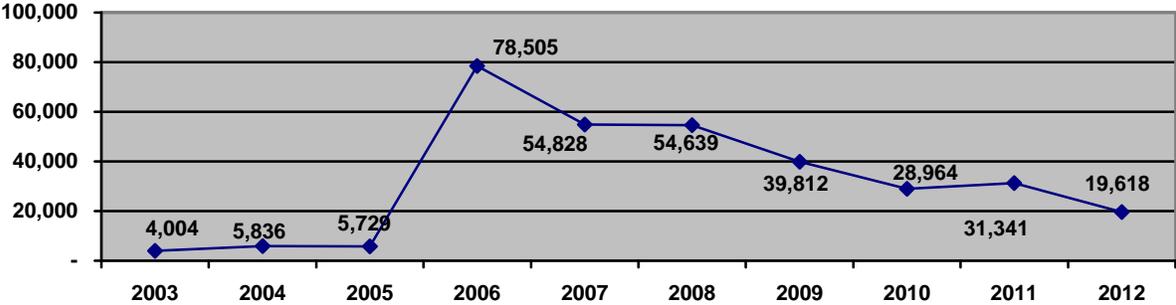
2003: 26.5% of gross sales  
2004: 27.5% of gross sales  
2005: 28.5% of gross sales  
2006: 21% of gross sales  
2007: 21% of gross sales  
2008: 23% of gross sales  
2009: 22% of gross sales  
2010: 22% of gross sales  
2011: 22% of gross sales  
2012: 22% of gross sales

**REVENUE MANUAL**

**REVENUE SOURCE:** Park Concessions (continued)

**ACCOUNT:** 3323

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

**REVENUE SOURCE:** Pool Fees

**ACCOUNT:** 3326

**AUTHORIZATION:** Ordinance 15590 of 03/07/05

**DISTRIBUTION OF REVENUE:** General Fund, Parks Improvements Sales Tax Fund

**DESCRIPTION, RATE, LEGAL LIMITS:**

Adventure Oasis

	<u>Resident Daily Admission</u>	<u>Non-Resident Daily Admission</u>
Youth(Ages 2-12) & Senior(>65)	\$6.00	\$7.00
Adult(Ages 13-64)	\$8.00	\$9.00
Family (Includes 4 Members)	\$22.00	\$25.00
Infant(Ages 0-2 w/paid Adult)	No Charge	No Charge
	<u>Resident 5-Punch</u>	<u>Non-Resident 5-Punch</u>
Youth(Ages 2-12) & Senior(>65)	\$24.00	\$28.00
Adult(Ages 13-64)	\$32.00	\$36.00
Family (Includes 4 Members)	\$88.00	\$100.00
	<u>Resident Twilight (5-8 pm)</u>	<u>Non-Resident Twilight (5-8 pm)</u>
Youth(Ages 2-12) & Senior(>65)	\$3.00	\$4.00
Adult(Ages 13-64)	\$5.00	\$6.00
Family (Includes 4 Members)	\$16.00	\$19.00
	<u>Resident Season Pass</u>	<u>Non-Resident Season Pass</u>
Youth(Ages 2-12) & Senior(>65)	\$75.00	N/A
Adult(Ages 13-64)	\$105.00	N/A
Family (Includes 4 Members)	\$250.00	N/A
	<u>Rate per Session</u>	
Lap Swimming	\$20.00	
River Walking	\$20.00	

## REVENUE MANUAL

**REVENUE SOURCE:** Pool Fees (continued)

**ACCOUNT:** 3326

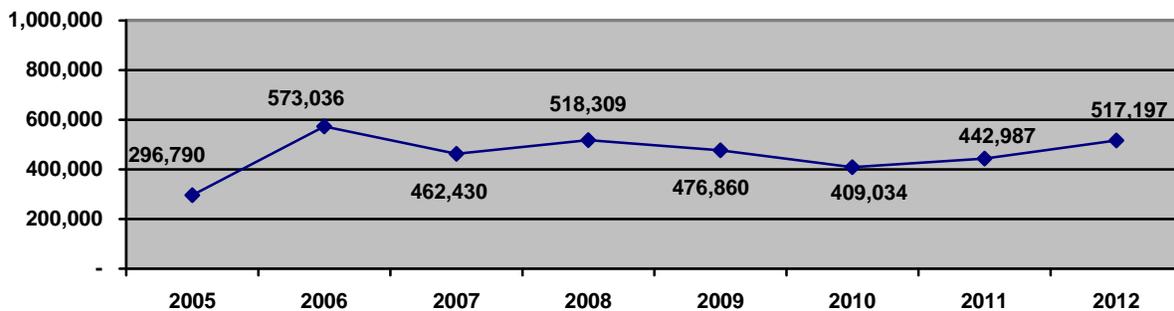
### DESCRIPTION, RATE, LEGAL LIMITS:

Swim Lessons	<u>Rate per Session</u>
Shrimp	\$40.00
Seahorse	\$40.00
Starfish	\$40.00
Guppy	\$40.00
Flipper	\$40.00
Seal	\$40.00
Sailfish	\$40.00
Barracuda	\$40.00

### PROJECTION:

A new Family Aquatics Center opened in 2005 in conjunction with the Parks and Recreation Sales Tax Renewal Program. This has had a significant positive impact on overall departmental revenues.

**Actual Revenues Received Past Seven Years**



## REVENUE MANUAL

**REVENUE SOURCE:** Recreation Centers

**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 a calendar year from day of purchase.

Membership fees:

<u>Sermon Center</u>	<u>Resident</u>	<u>Non-Resident</u>
Ages 13 to 59	\$30.00/year	\$55.00/year
60 and over	\$20.00/year	\$35.00/year
Family Membership	\$90.00/year	\$125.00/year
Guest fee is \$1.00/visit.		
 <u>Palmer Center</u>		
50 and over	\$50.00/year	\$65.00/year
 <u>Truman Memorial Building</u>	\$5.00/year Table Tennis	

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

The Senior Adult Program provides services for senior citizens.

### PROJECTION:

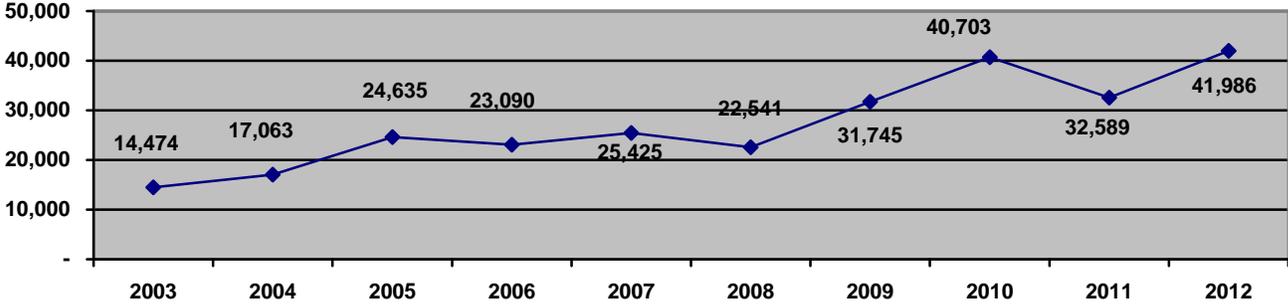
Estimates are based upon historical data with information about membership trends furnished by the Parks and Recreation Department.

**REVENUE MANUAL**

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

**ACCOUNT:** 3327

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

**REVENUE SOURCE:** Recreation Facility Rentals

**ACCOUNT:** 3329

**AUTHORIZATION:** Ordinance 6221 of 04/07/80  
Administrative Policy of 09/01/81  
Ordinance 12785 of 07/05/94  
Administrative Policy of 04/10/98  
Administrative Policy of 04/01/00  
Ordinance 16432 of 08/02/2006

**DISTRIBUTION OF REVENUE:** General Fund, Park Sales Tax

### DESCRIPTION, RATE, LEGAL LIMITS:

The City makes facilities and equipment available on a rental basis to individuals, groups and organizations according to the following rate schedule:

	<u>For-Profit Organizations</u>	<u>Non-Profit Organization</u>
1. Roger T. Sermon Community Center		
Meeting Room	\$90.00/3 hrs.	\$60.00/3 hrs.
Theater	\$200.00/3 hrs	\$100.00/3 hrs
Gym - practice	\$20.00 per hour	\$20.00 per hour
Gym – game	\$150.00/2 hrs.	\$75.00/2 hrs.
Gym – special event	\$300.00/4 hrs	\$150.00/4 hrs
Fee for kitchen use:		\$5.00 per hour
Miscellaneous use: (television sets, overhead projectors, amplifiers)		\$10.00
Best Little Arts & Crafts Show		
8' x 8' space	\$60.00	
8' x 6' space	\$50.00	
2. Crysler Stadium Baseball Fields		
Daily	\$300.00	
Night (lights)	\$25.00	
Additional Fees per Tourney or League Team Fees		
3. Athletic Fields		
Independence Athletic Complex		
Soccer/Football Fields		

## REVENUE MANUAL

**REVENUE SOURCE:** Recreation Facility Rentals (continued)      **ACCOUNT:** 3329

**DESCRIPTION, RATE, LEGAL LIMITS:**

Hourly	\$25.00		
Daily	\$100.00		
Night (lights)	\$25.00		
Softball/Baseball Fields			
Hourly	\$25.00		
Daily	\$100.00		
Night (lights)	\$25.00		
4. George Owens Nature Park	<u>Resident</u>	<u>Non-Resident</u>	
Shelter House-Lake Lorraine	\$25.00-6 hr period	\$35.00-6 hr period	
Camp Area	\$25.00-24 hr period	\$35.00-24 hr period	
Lodge Facility	\$35.00-3 hr period	\$50.00-3 hr period	
5. Shelter Houses (8 sites)	\$25.00-6/hr period	\$35.00-6 hr period	
6. McCoy, Santa Fe, and Van Hook Picnic Pavilion	\$50.00-6/hr period	\$70.00-6 hr period	
7. Arts and Crafts Show			
Booth Space Rental			
First two floors	\$60.00/space		
Third & Fourth floors	\$50.00/space		
8. Truman Memorial Building	<u>For-Profit</u>	<u>Non-Profit</u>	<u>Room Prep &amp; Teardown Fee</u>
Presidential Hall	\$225/3 hrs.	\$150/3 hrs.	\$200.00
Presidential Hall #A	\$60/3 hrs.	\$45/3 hrs.	\$200.00
Presidential Hall #B	\$60/3 hrs.	\$45/3 hrs.	\$200.00
Presidential Hall #C	\$90/3 hrs.	\$60/3 hrs.	\$200.00
Catering Kitchen	\$20/hr.	\$20/hr.	Standard set up
Roger T Sermon Parlor	\$60/3 hrs.	\$45/hr.	Standard set up
Rotary Room	\$60/3 hrs.	\$45/hr.	
King Hershey Room	\$90/hr.	\$60/hr.	Standard set up
Auditorium/Gymnasium	\$300/4 hrs.	\$150/4 hrs.	\$200.00
Stage	\$200/4 hrs.	\$100/4 hrs.	\$200.00
Gymnasium (Athletic Games)	\$150/2 hrs.	\$75/2 hrs.	N/A
Gym Floor (Practices/Other)	\$20/hr.	\$20/hr.	N/A

## REVENUE MANUAL

**REVENUE SOURCE:** Recreation Facility Rentals (continued)      **ACCOUNT:** 3329

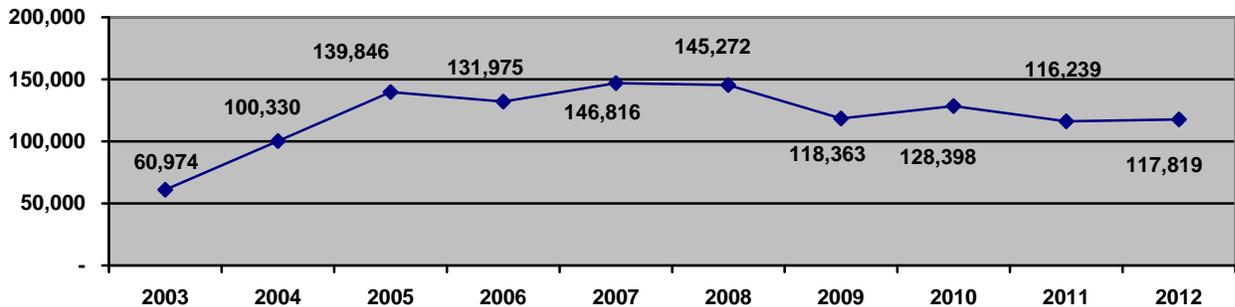
**DESCRIPTION, RATE, LEGAL LIMITS:**

9. Palmer Center	<u>For Profit</u>	<u>Non Profit</u>
Gymnasium – special event	\$300/4 hrs	\$150/4 hrs
Gymnasium - game	\$25/hr	\$20/hr
Gymnasium – practice	\$20/hr.	\$20/hr.
Dining Room	\$100/hr	\$75/hr
Meeting Room	\$20/hr	\$15/hr
Kitchen (Catering Only)	\$20/hr	\$20/hr

**PROJECTION:**

Estimate is based on historical data and information provided by Parks and Recreation Department. Staff developed a new fee schedule associated with the re-opening of the Truman Memorial Building in the 2002-03 fiscal year. Staff will also be looking at all rental fees for possible fee adjustments during each fiscal year.

**Actual Revenues Received Past Ten Years**

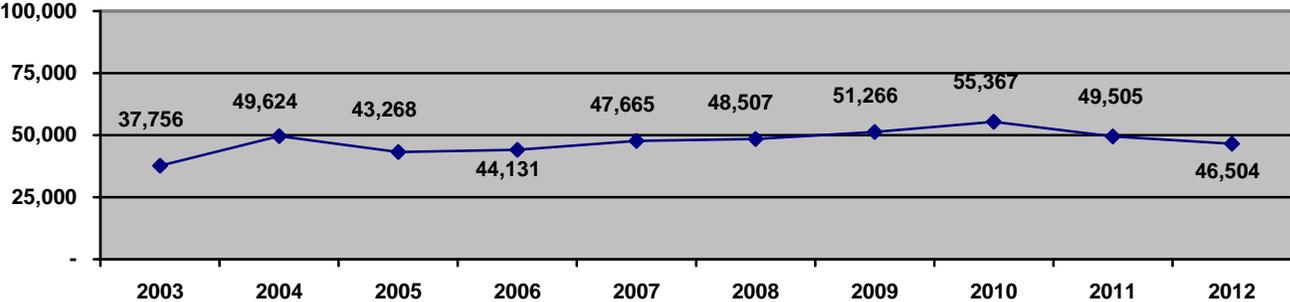




**REVENUE MANUAL**

**REVENUE SOURCE:** Admission/National Frontier Trails (continued) **ACCOUNT:** 3331

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

**REVENUE SOURCE:** National Frontier Trails  
Museum Store

**ACCOUNT:** 3332

**AUTHORIZATION:** Administrative Policy

**DISTRIBUTION OF REVENUE:** General Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

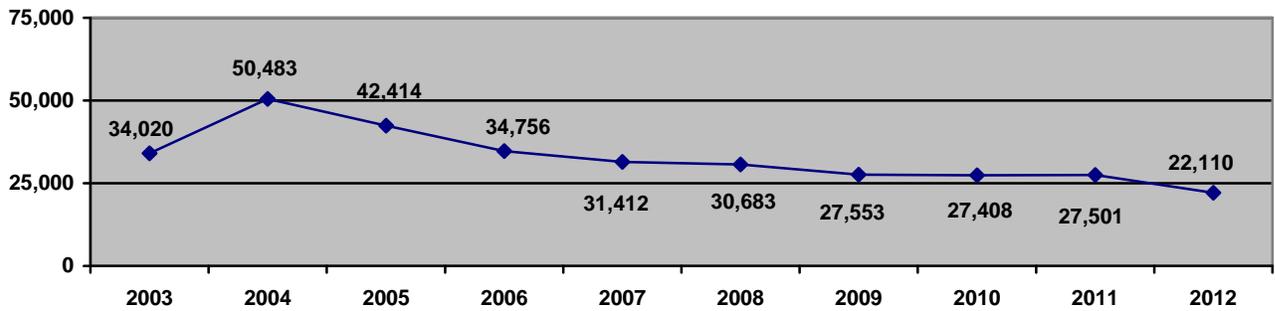
This revenue encompasses the sale of various gift type items sold at the National Frontier Trails Museum. Gift items include shirts, books, souvenirs, toys, doll kits, candles, food, candy, etc.

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.

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

**REVENUE SOURCE:** Admission/Vaile Mansion

**ACCOUNT:** 3335

**AUTHORIZATION:** Ordinance 12626 of 12/20/93  
Ordinance 12699 of 04/04/94  
Ordinance 17660 of 09/16/10

**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. Vaile Mansion first opened April 1, 1984.

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	\$6.00
Seniors	\$5.00
3-Site Ticket	\$15.00
Child	\$3.00
Student with class group	\$2.00
Group tour (15 or more)	\$4.50
Children 5 and under	Free

The City Reservation budget retains all the income April 1 to October 31<sup>st</sup>. During the Christmas season, the Friday after Thanksgiving to December 31<sup>st</sup>, the Vaile Society retains the income.

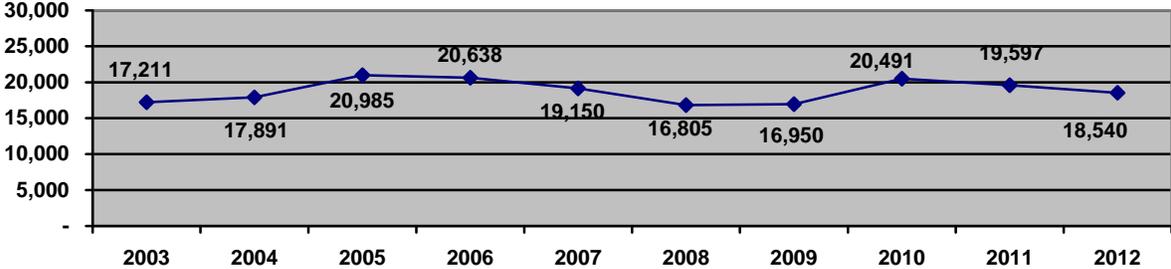
### PROJECTION:

Estimates are provided by the Tourism Department.

**REVENUE MANUAL**

**REVENUE SOURCE:** Admission/Vaile Mansion (continued)      **ACCOUNT:** 3335

**Actual Revenues Received Past Ten Years**



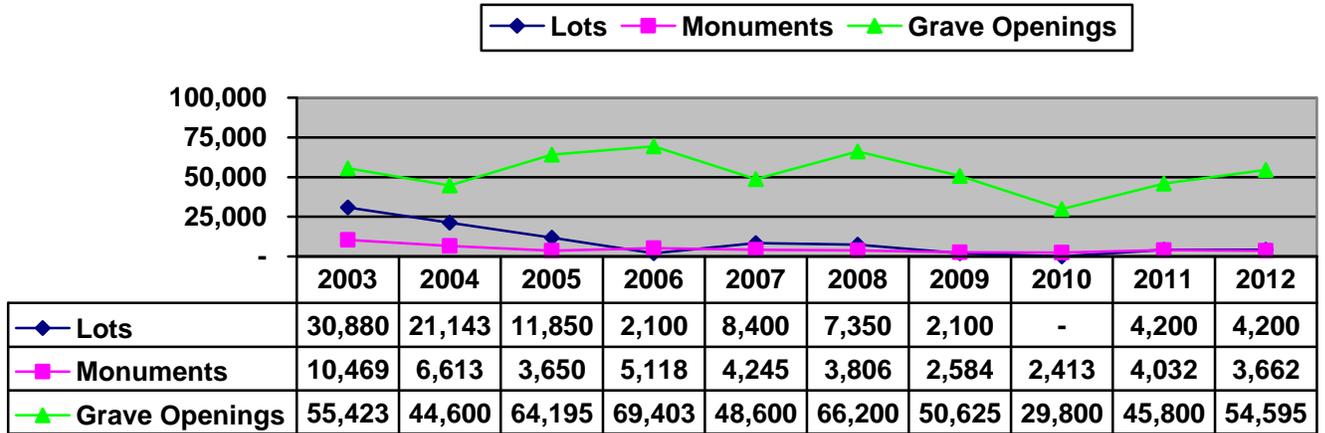


## REVENUE MANUAL

**REVENUE SOURCE:** Cemetery Charges (continued)

**ACCOUNT:** 3341, 3342,  
3343

### Actual Revenues Received Past Ten Years



## REVENUE MANUAL

**REVENUE SOURCE:** Central Garage Charges

**ACCOUNT:** 3380

**AUTHORIZATION:** Ordinance 8226 of 08/06/84

**DISTRIBUTION OF REVENUE:** Central Garage Fund

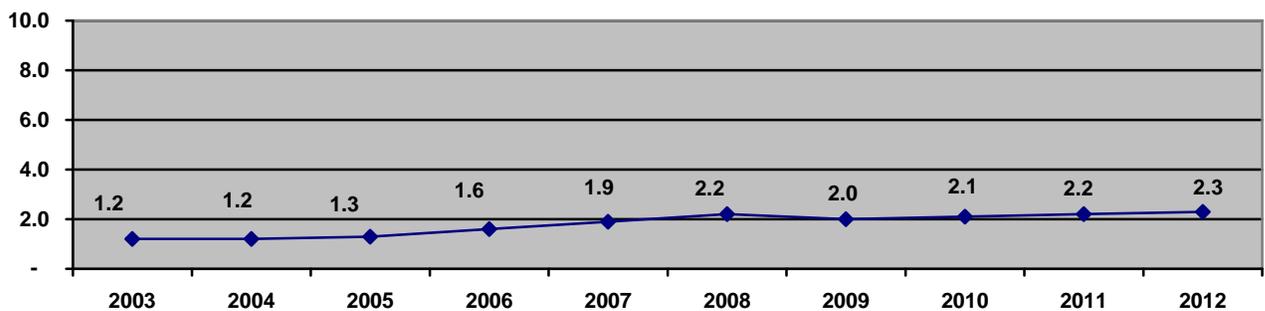
### DESCRIPTION, RATE, LEGAL LIMITS:

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.

**Actual Revenues Received Past Ten Years  
in Millions**



## REVENUE MANUAL

**REVENUE SOURCE:** Sale of Street Signs

**ACCOUNT:** 3392

**AUTHORIZATION:** Ordinance 13290 of 03/18/96

City Code 14.540

**DISTRIBUTION OF REVENUE:** General Fund

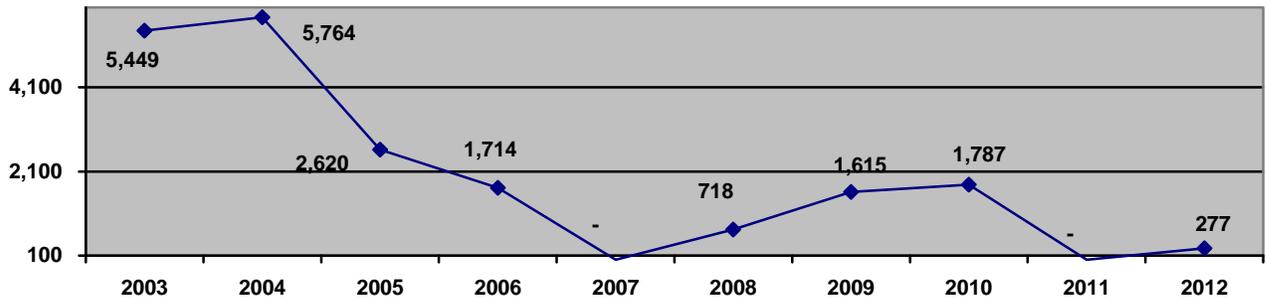
### DESCRIPTION, RATE, LEGAL LIMITS:

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

### PROJECTION:

Estimates are based upon historical data.

**Actual Revenues Received Past Ten Years**



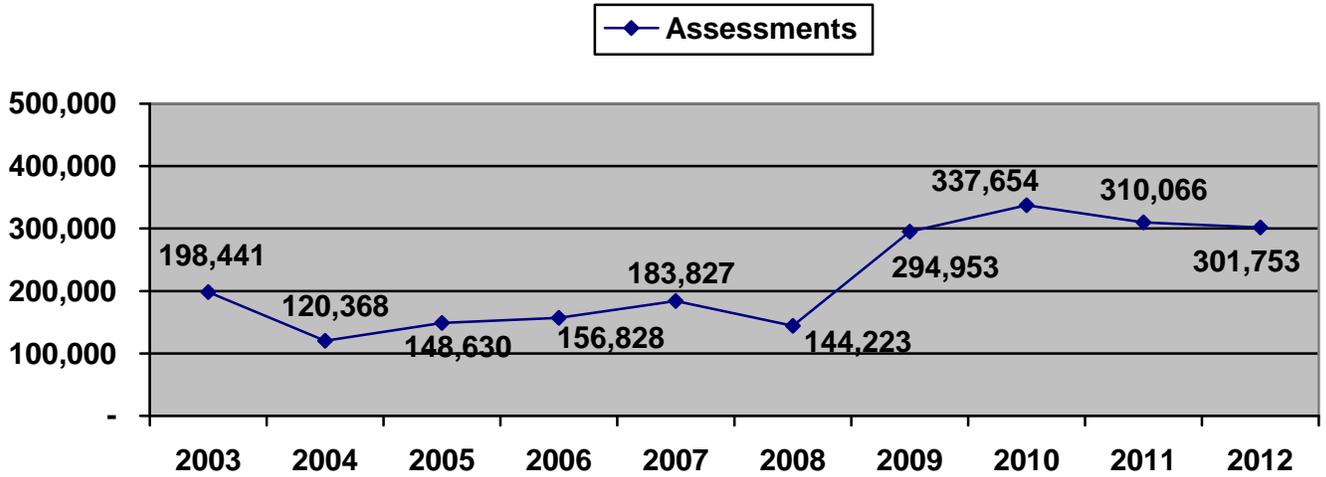


# REVENUE MANUAL

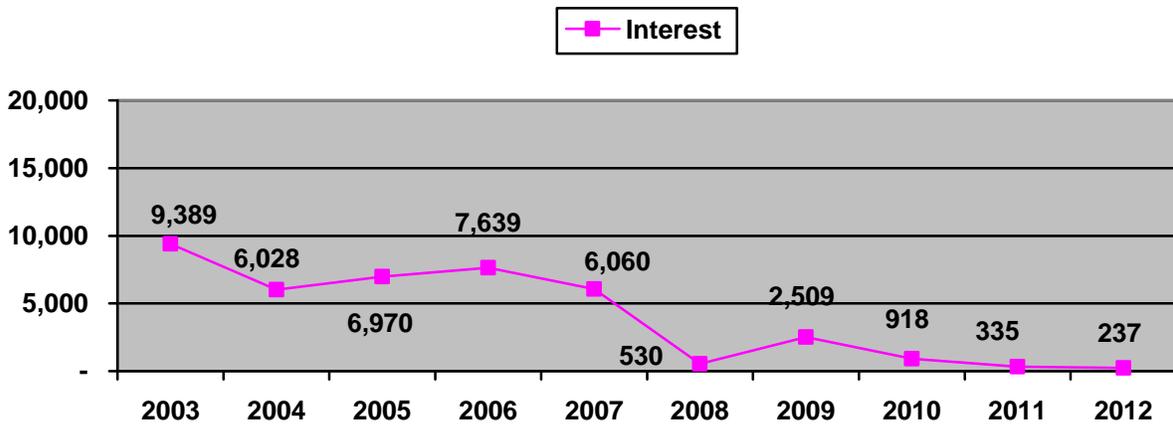
**REVENUE SOURCE:** Special Assessments (continued)  
Interest Earned on Special Assessments

**ACCOUNT:** 3393  
3412

### Actual Revenues Received Past Ten Years



### Actual Revenues Received Past Ten Years



## REVENUE MANUAL

**REVENUE SOURCE:** Sale of Recycled Material

**ACCOUNT:** 3396

**AUTHORIZATION:** Administrative Policy

**DISTRIBUTION OF REVENUE:** General Fund

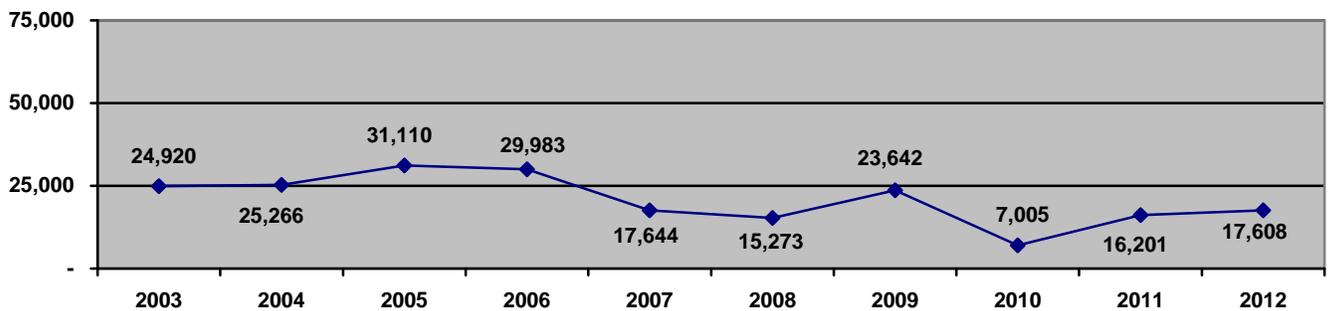
### DESCRIPTION, RATE, LEGAL LIMITS:

Sale of materials collected at the two recycling centers.

### PROJECTION:

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

### Actual Revenues Received Past Ten Years



## REVENUE MANUAL

**REVENUE SOURCE:** Solid Waste Disposal Fee

**ACCOUNT:** 3397

**AUTHORIZATION:** Administrative Policy

**DISTRIBUTION OF REVENUE:** General Fund

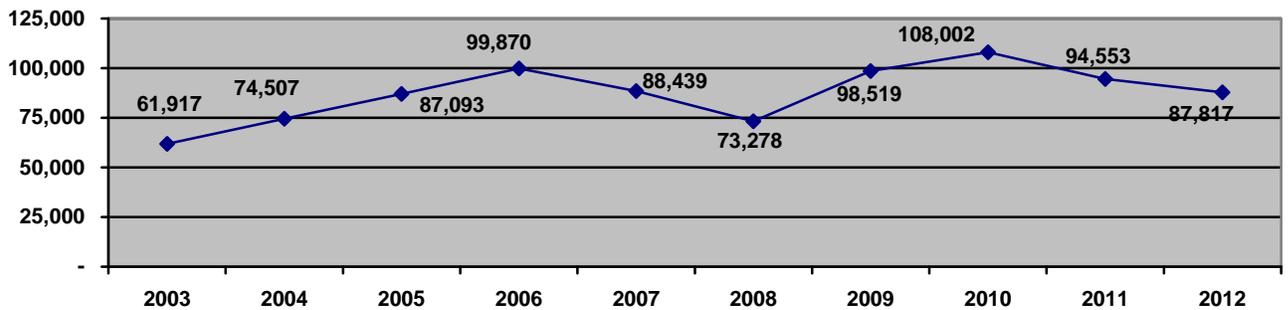
### DESCRIPTION, RATE, LEGAL LIMITS:

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

### PROJECTION:

Estimates are based on historical information provided by Public Works.

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

**REVENUE SOURCE:** Fines & Forfeitures

**ACCOUNT:** 3401

**AUTHORIZATION:** Ordinance 12229 of 11/16/92  
Ordinance 12797 of 07/29/94

City Code 18.650  
City Code 18.634

**DISTRIBUTION OF REVENUE:** General Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

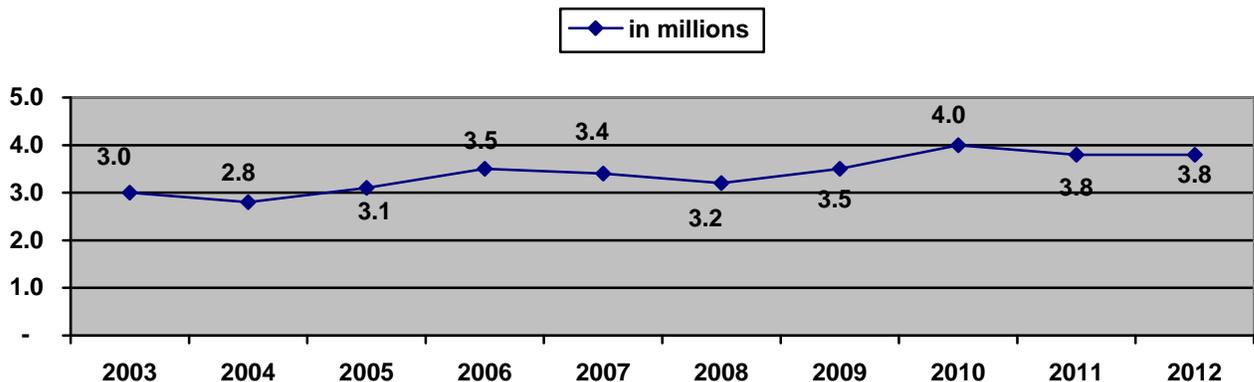
Fines will be assessed against every person who commits, attempts to commit, conspires to commit, or aids or abets in the commission of any act declared to be unlawful. All fines are subject to successful conviction.

### PROJECTION:

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

These revenues increased in 2008-09 due to the issuance of Failure to Appear in Court for Traffic Violations (FACT) forms. Once these forms have been filed with the Missouri Department of Revenue, a defendant has 30 days to pay the fine; otherwise, his/her driver's license will be suspended until the ticket is disposed of.

### Actual Revenues Received Past Ten Years



## 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:**

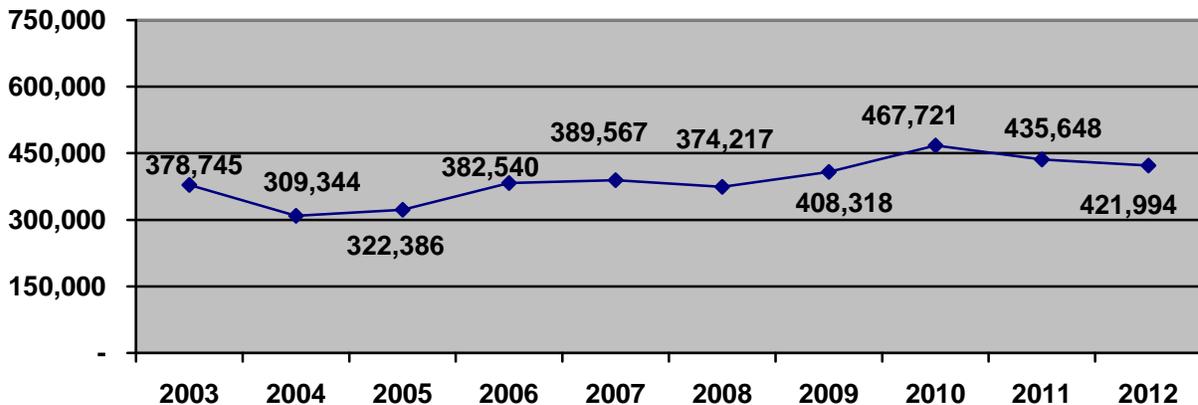
A fee on the guilty cases handled by the Municipal Court or the Traffic Violation Bureau.

Guilty cases handled by the Court	\$12.00
Guilty cases handled by the Traffic Violation Bureau	\$12.00
Credit Card Fees	\$4.00
IMS (Inmate Security) Fees	\$2.00

**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.

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

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

**ACCOUNT:** 3403

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

City Code 1.22.018

**DISTRIBUTION OF REVENUE:** General Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

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

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

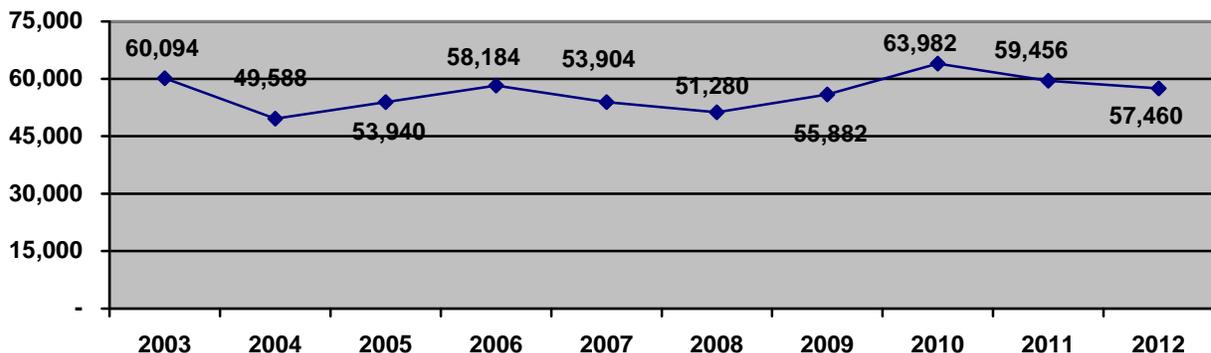
This was changed to a liability account in June 1981.

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

### PROJECTION:

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

**Actual Revenues Received Past Ten Years**



## REVENUE MANUAL

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

**ACCOUNT:** 3404

**AUTHORIZATION:** Ordinance 14334 of 11/01/99

City Code 1.22.017

**DISTRIBUTION OF REVENUE:** General Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

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

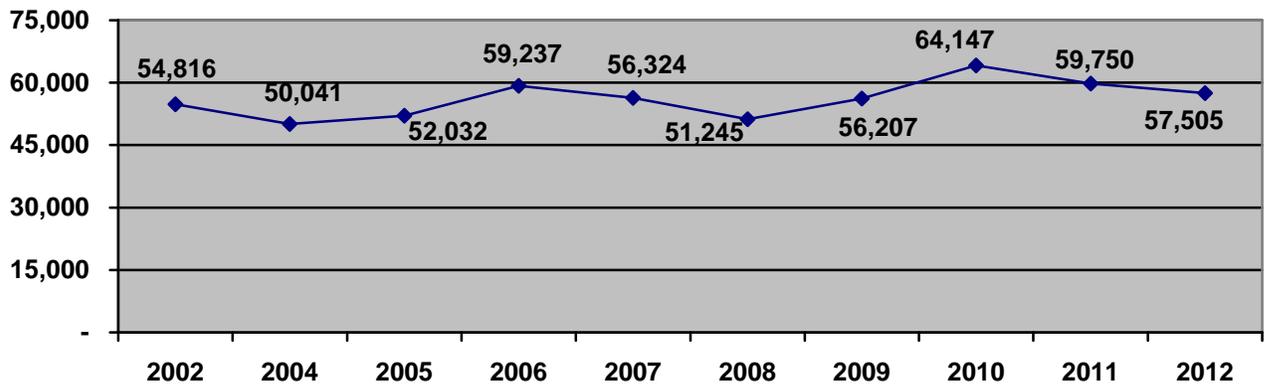
The fees collected will be used solely for the purpose of providing operating expenses for shelter for victims of domestic violence that are qualified under state law to receive these fees.

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.

**Actual Revenues Received Past Ten Years**



## 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:

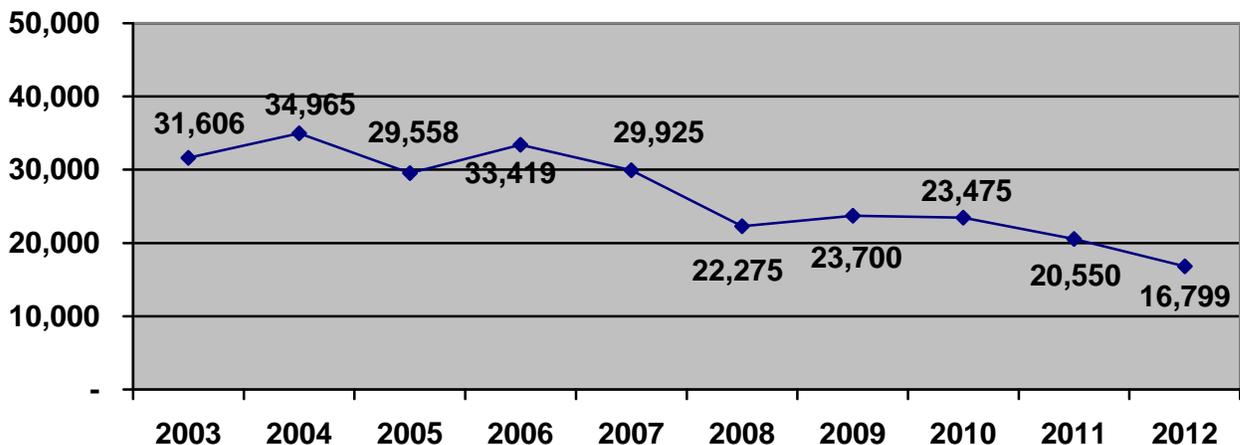
Municipal Court is authorized to impose costs against those who plead guilty or are found guilty of an alcohol or drug related traffic offense.

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

**Actual Revenues Received Past Ten Years**



## **REVENUE MANUAL**

**REVENUE SOURCE:** Special Warrant Collections

**ACCOUNT:** 3406

**AUTHORIZATION:** Ordinance #13564 of 03/17/97

**DISTRIBUTION OF REVENUE:** General Fund

**DESCRIPTION, RATE, LEGAL LIMITS:**

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

**PROJECTION:**

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

## **REVENUE MANUAL**

**REVENUE SOURCE:** Interest - Investments **ACCOUNT:** 3411, 3413

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

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

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

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

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

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

### **PROJECTION:**

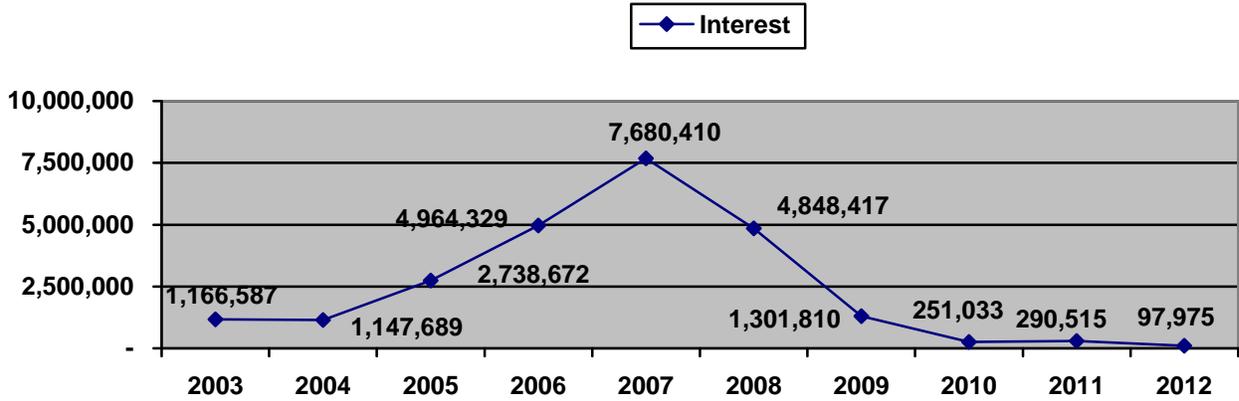
Using the projected average cash balance of each fund times the projected annual percentage rate, which is reflective of national monetary policies and economic conditions as a whole, derives the interest.

# REVENUE MANUAL

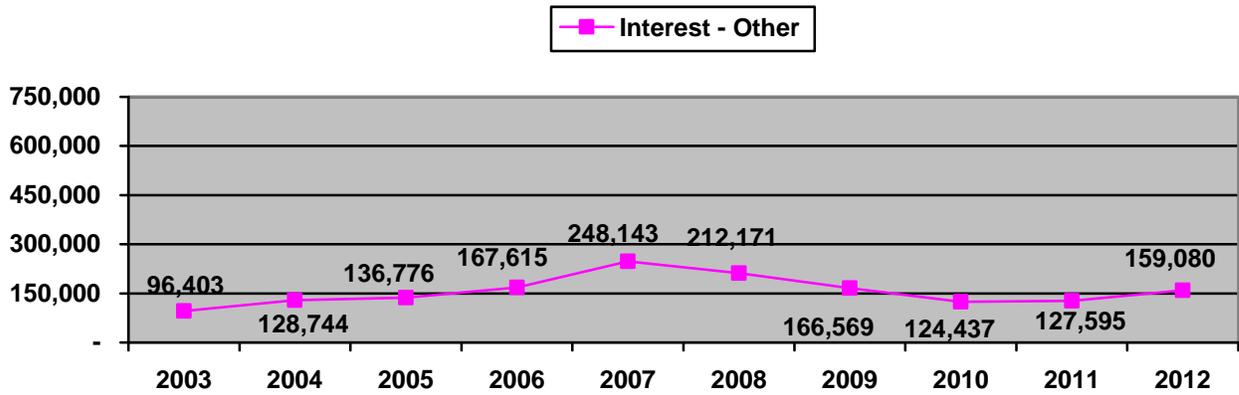
REVENUE SOURCE: Interest – Investments (continued)

ACCOUNT: 3411,3413

### Actual Revenues Received Past Ten Years



### Actual Revenues Received Past Ten Years



## 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:**

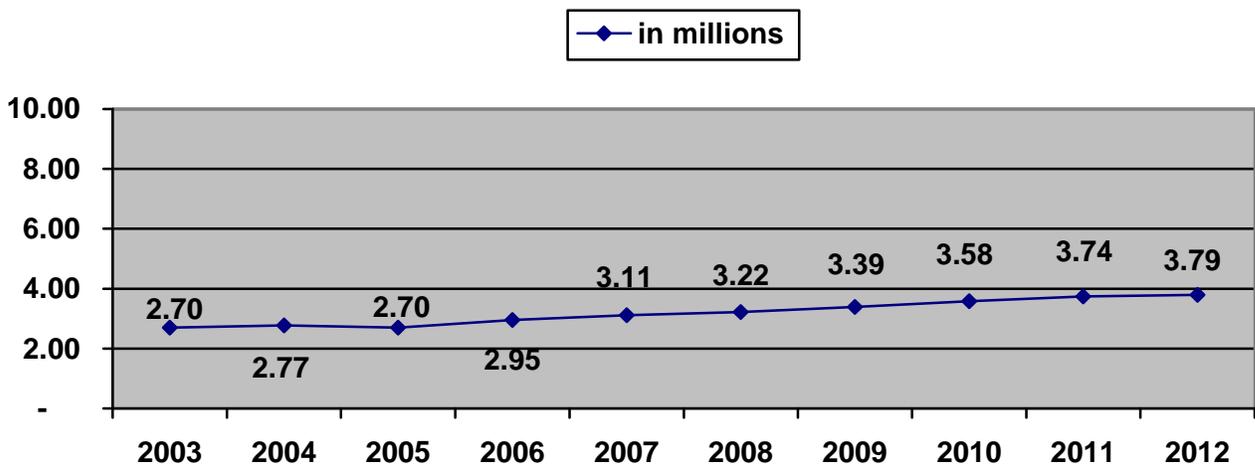
An allocation of the general and administrative costs to the user departments.

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.

**Actual Revenues Received Past Ten Years – General Fund**

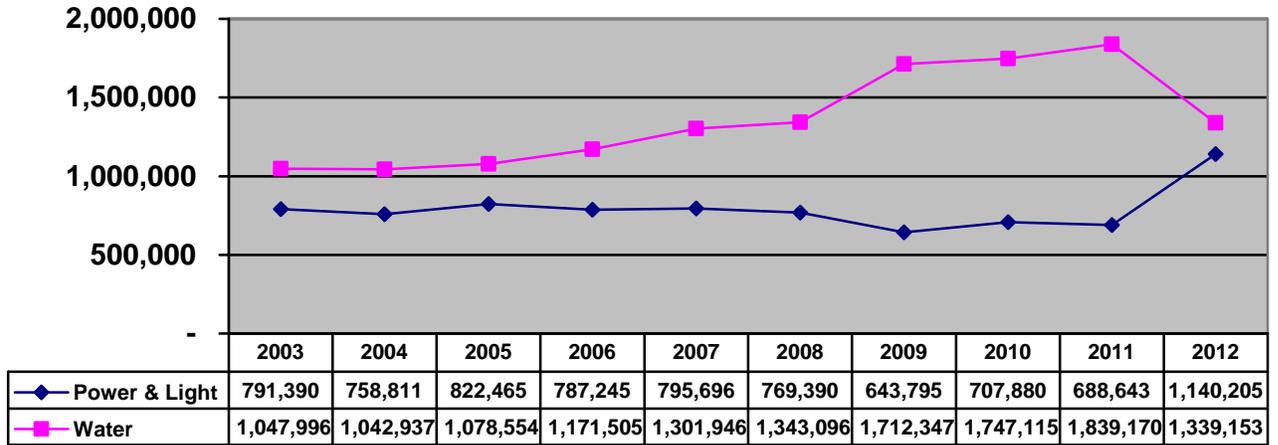


## REVENUE MANUAL

**REVENUE SOURCE:** Interfund Charges (cont.)  
for Support Services

**ACCOUNT:** 3421

**Actual Revenues Received Past Ten Years – Utility Funds**



## REVENUE MANUAL

**REVENUE SOURCE:** Sale of Property

**ACCOUNT:** 3431, 3432

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

City Code 8.06

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

**DESCRIPTION, RATE, LEGAL LIMITS:**

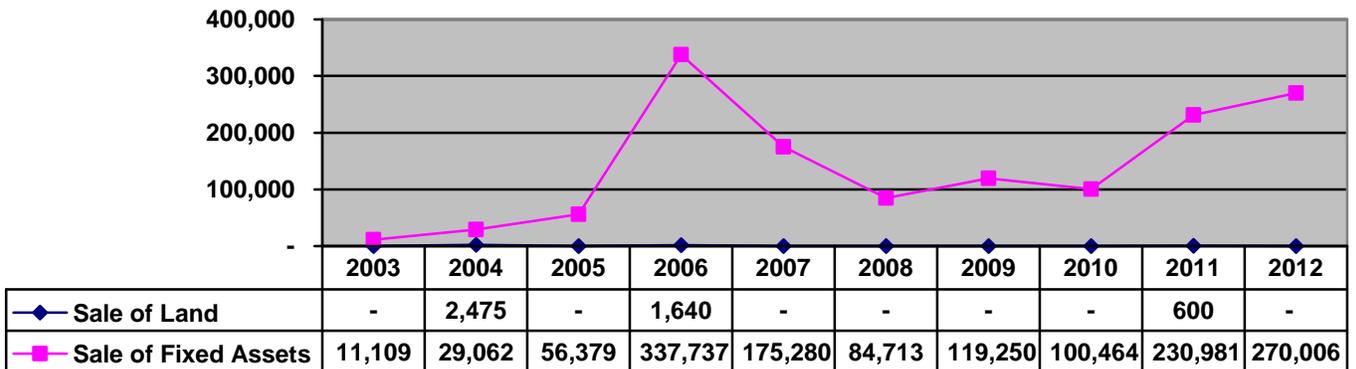
The Purchasing Manager is authorized to sell specific items. These items may consist of surplus, obsolete, or unused supplies or property.

3431 Sale of Land  
3432 Sale of Fixed Assets

**PROJECTION:**

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

**Actual Revenues Received Past Ten Years – All Funds Combined**



## REVENUE MANUAL

**REVENUE SOURCE:** Rent

**ACCOUNT:** 3433

**AUTHORIZATION:** Administrative Policy  
Ordinance 13855 of 03/16/98 Ordinance 13331 of 05/06/96  
Ordinance 13886 of 05/04/98 Ordinance 13601 of 04/21/97  
Ordinance 17629 of 8/23/10

**DISTRIBUTION OF REVENUE:** General, Water and Power & Light Funds, Fire Sales Tax Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

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

1. Rental of computer equipment by the proprietary funds.
2. Lease of undeveloped park land for farming purposes (approx. 75.7 acres at Randall Park).
3. Power & Light Department leases 180 acres of farmland.
4. Fire Department leases space on a tower for antennas.
5. Bass Pro leases a building from the Crackerneck Creek fund. (Beginning in 2008).
6. Rental of Fire Training Facility (Beginning in 2010).  
Costs below are exclusive of any personnel expense and supplies as stipulated in the individual rental agreement for each day:
  - Exclusive Use with Live Burn & Fire Simulator \$1,000
  - Non-exclusive Use with Live Burn & Fire Simulator \$800
  - Exclusive Use without Live Burn & Fire Simulator \$800
  - Non-exclusive Use without Live Burn & Fire Simulator \$600
  - Building Only \$400

### PROJECTION:

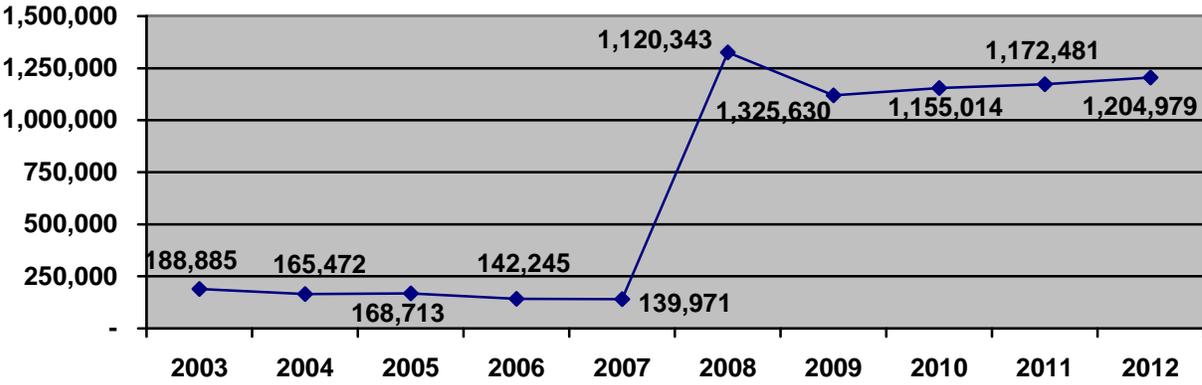
The revised revenue estimate for the previous fiscal year is based on historical data and information provided by Public Works, Water and Power & Light Departments, and the Budget Manager.

**REVENUE MANUAL**

**REVENUE SOURCE:** Rent (cont.)

**ACCOUNT:** 3433

**Actual Revenues Received Past Ten Years**



## 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:

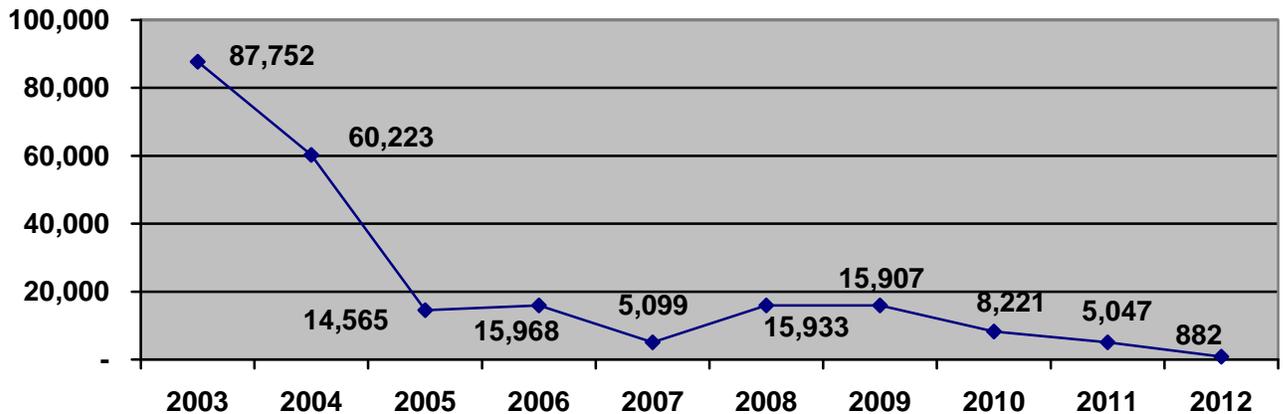
Payments received for damages caused to City owned property such as: traffic signs, light poles, vehicles, hydrants, etc. The departments involved assess the damage and prepare a cost report for billing purposes. The Finance Department submits a bill for damages to the responsible party.

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.

**Actual Revenues Received Past Ten Years – All Funds Combined**



## REVENUE MANUAL

**REVENUE SOURCE:** Contributions

**ACCOUNT:** 3435

**AUTHORIZATION:** Administrative Policy

**DISTRIBUTION OF REVENUE:** Various Funds

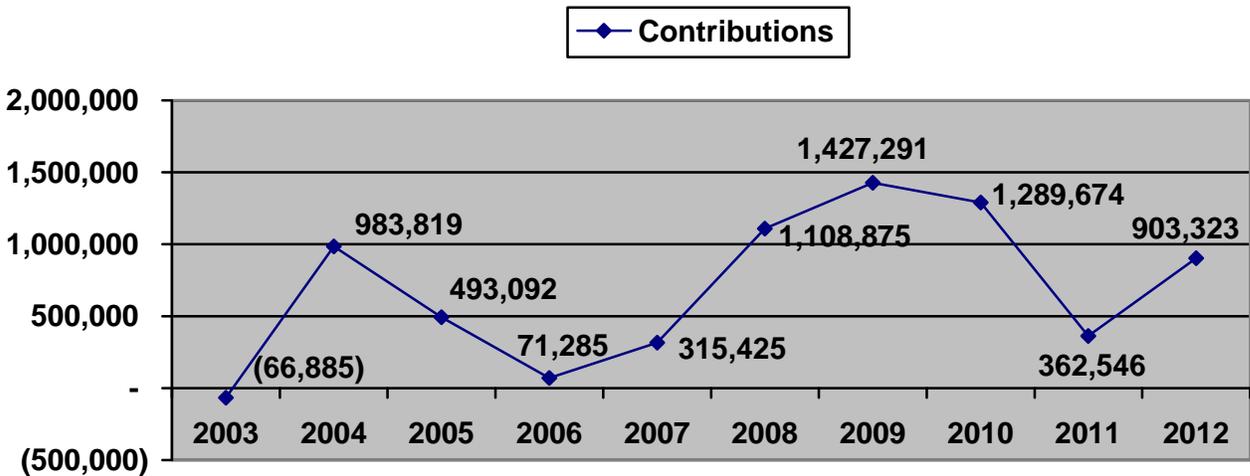
**DESCRIPTION, RATE, LEGAL LIMITS:**

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.

**Actual Revenues Received Past Ten Years – All Funds Combined**



**REVENUE MANUAL**

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

**ACCOUNT:** 3439

**AUTHORIZATION:** Administrative Policy

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

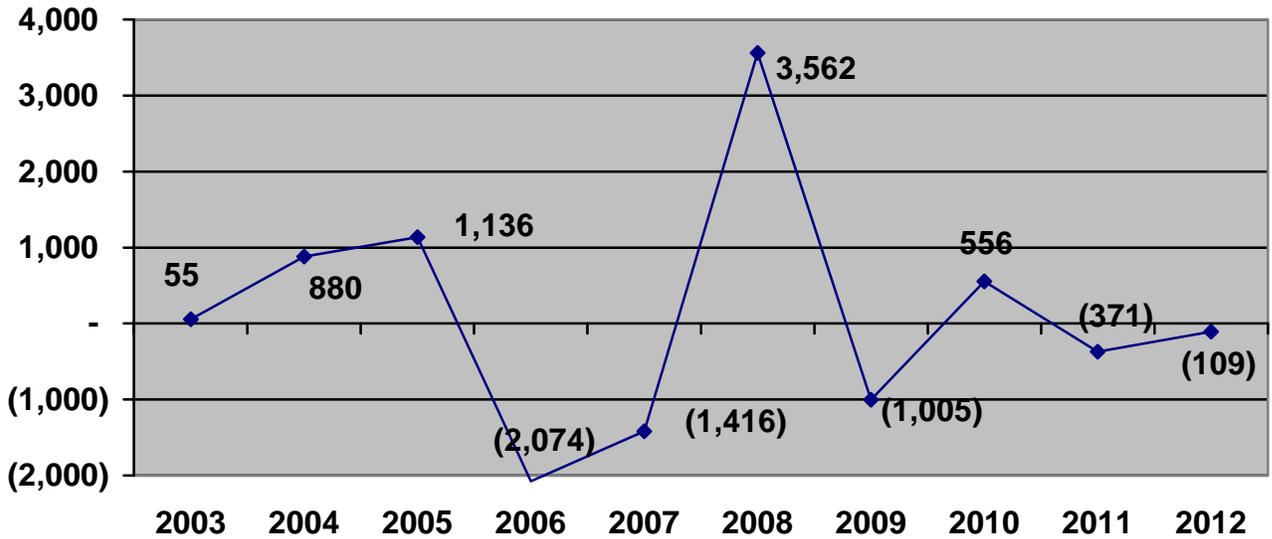
**DESCRIPTION, RATE, LEGAL LIMITS:**

Revenue account to record differences in the cashier’s daily collections.

**PROJECTION:**

No projections are made.

**Actual Overage/Shortage Past Ten Years – All Funds Combined**



## REVENUE MANUAL

**REVENUE SOURCE:** Discounts Taken

**ACCOUNT:** 3440

**AUTHORIZATION:** Administrative Policy

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

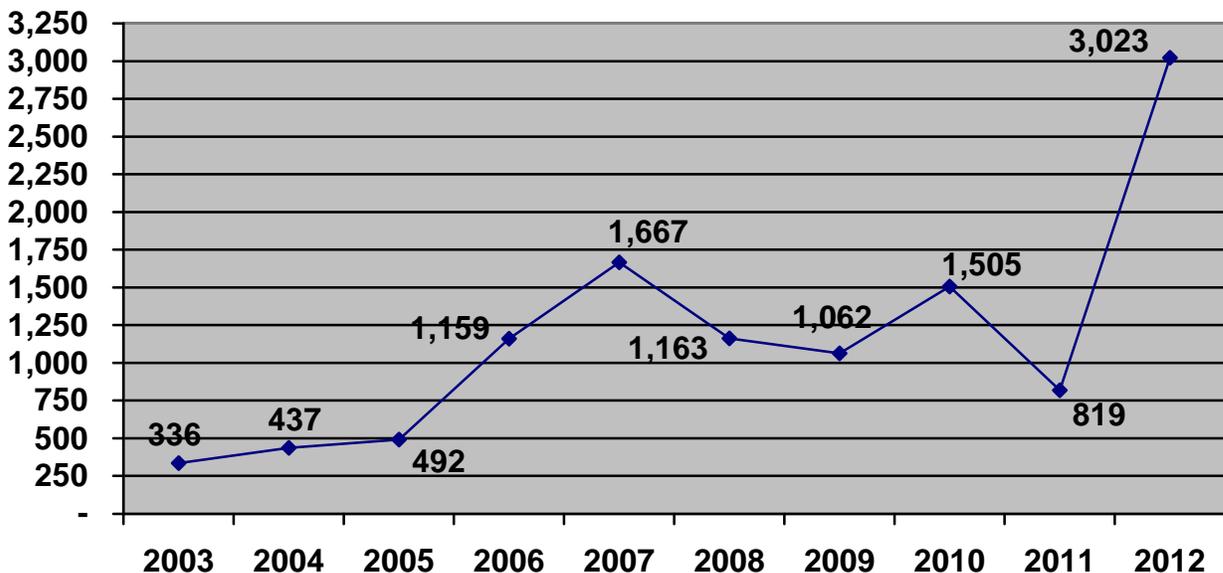
### DESCRIPTION, RATE, LEGAL LIMITS:

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

### PROJECTION:

Historical data is provided by the Finance Department.

**Actual Revenues Received Past Ten Years – All Funds Combined**



## REVENUE MANUAL

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

**ACCOUNT:** 3449

**AUTHORIZATION:** Administrative Policy

**DISTRIBUTION OF REVENUE:** Various Funds

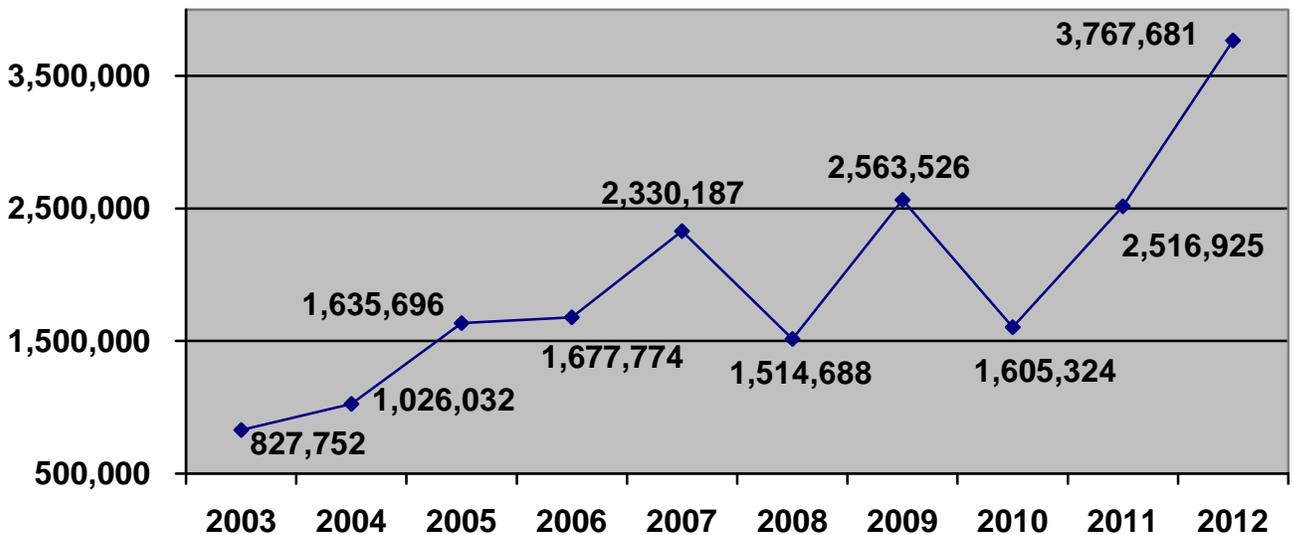
**DESCRIPTION, RATE, LEGAL LIMITS:**

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

**PROJECTION:**

Estimates are based on historical data and adjusted for transfers and large one time receipts. Estimates are made on a very conservative basis.

**Actual Revenues Received Past Ten Years – All Funds Combined**

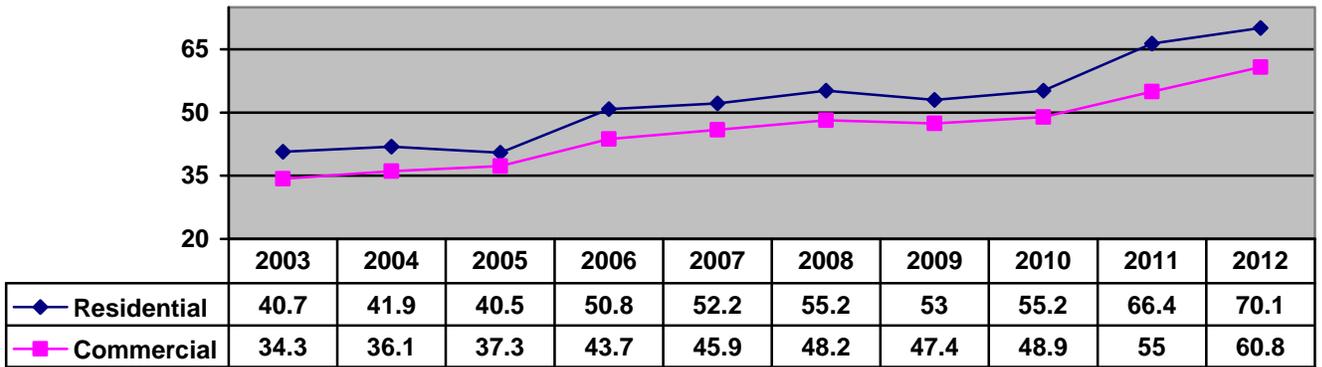




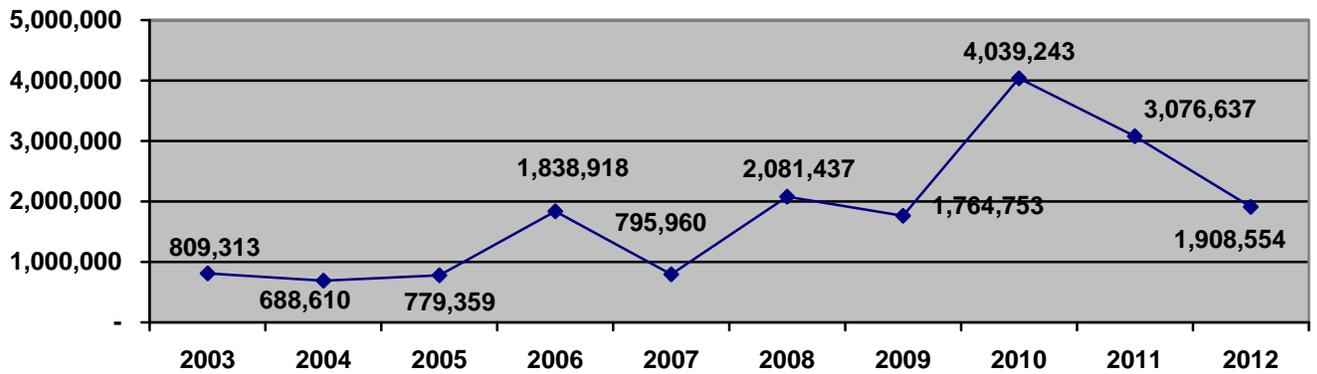
## REVENUE MANUAL

**REVENUE SOURCE:** Electric Service Charges (cont.)      **ACCOUNT:** 4010-4037,  
 4100,-4362,  
 4510-4561

**Actual Revenues Received Past Ten Years  
 - in millions**



**Actual Revenues Received Past Ten Years – Border Customers & Interchange Sales**



## REVENUE MANUAL

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

**AUTHORIZATION:** Ordinance 12027 of 06/29/92      City Code 7.07.003  
Ordinance 12393 of 05/03/93      City Code 7.07.005  
Ordinance 12954 of 02/27/95      City Code 7.07.003  
Ordinance 15527 of 09/02/03  
Ordinance 17575 of 06/21/10

**DISTRIBUTION OF REVENUE:** Sanitary Sewer Fund

### DESCRIPTION, RATE, LEGAL LIMITS:

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

	<u>Base Fee</u>	<u>Consumption</u>
Residential	\$10.60/mo.	\$2.1366/ccf
Residential on Private system	\$9.61/mo.	\$2.1366/ccf
Regulatory Charge	\$6.00/mo.	

Commercial and Industrial Users rate per connection is dependent upon meter size and standard industrial classification (SIC) code. Consumption rate is \$2.1366/ccf with bills having water consumption dated July 1, 2012 and later.

Non-resident users rate per connection for sanitary sewer customers whose property is situated outside the city limits are 1.5 times the appropriate base rate for private sewers. Consumption rate is \$2.1366/ccf beginning with bills for water consumption dated July 2012 and later.

Non-resident users residing in unincorporated areas of Jackson County are charged the same base and volume fees as Independence residents.

4010 Residential Sales  
4110 Commercial - Base  
4120 Commercial - Surcharge

### PROJECTION:

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

## REVENUE MANUAL

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

**AUTHORIZED RATE INCREASES:**

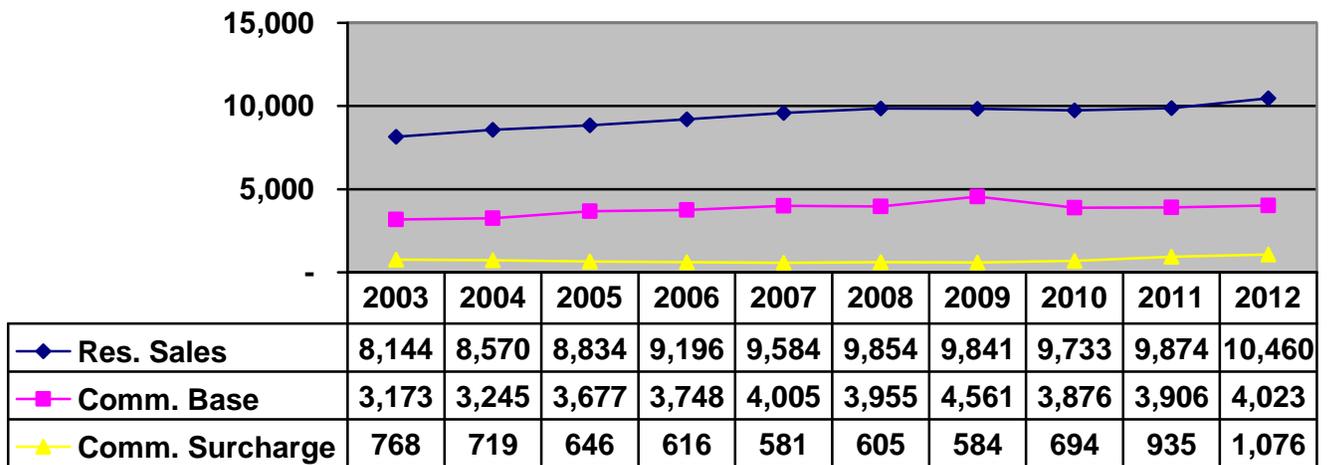
*Volume Rates*

<u>8/1/2010</u>	<u>7/1/2011</u>	<u>7/1/2012</u>	<u>7/1/2013</u>	<u>7/1/2014</u>
3.0%	4.5%	4.5%	4.5%	4.5%

*Regulatory Compliance Base Charge/Month*

<u>8/1/2010</u>	<u>7/1/2011</u>	<u>7/1/2012</u>	<u>7/1/2013</u>	<u>7/1/2014</u>
\$3.00	\$3.00	\$6.00	\$6.00	\$9.00

**Actual Revenues Received Past Ten Years  
Amounts in Thousands**



**REVENUE MANUAL**

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

**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 Cities of Sugar Creek, Kansas City, and Lee's Summit for reciprocal sewer service.

Kansas City:

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

Sugar Creek:

	July 2012 <u>Base Fee</u>	July 2012 <u>Consumption</u>
Residential	\$8.77/mo.	\$2.1366/ccf

Commercial and Industrial Users rate per connection is dependent upon meter size and standard industrial classification (SIC) code. Consumption rate is \$2.1366/ccf starting July 1, 2012.

4571 Inter-municipal Sewer Agreement - Kansas City  
4572 Inter-municipal Sewer Agreement - Sugar Creek

**PROJECTION:**

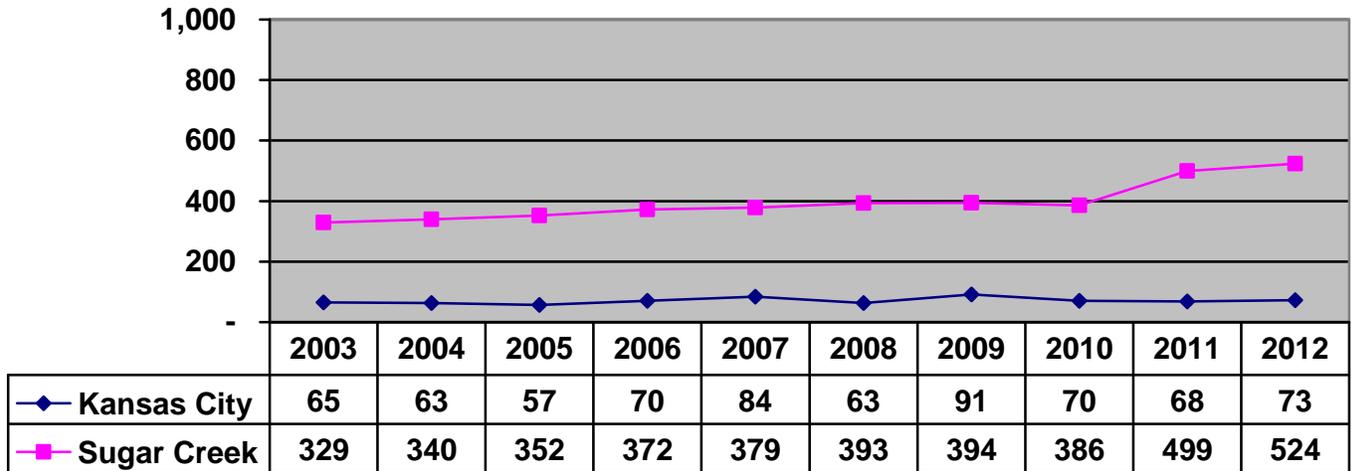
The estimates are based on historical data and information provided by the Water Pollution Control Department.

## REVENUE MANUAL

**REVENUE SOURCE:** Intermunicipal Sewer Agreements (cont.)

**ACCOUNT:** 4571, 4572

**Actual Revenues Received Past Ten Years  
Amounts in Thousands**



**REVENUE MANUAL**

**REVENUE SOURCE:** Water Service Charges **ACCOUNT:** 4010, 4100,  
4420, 4500

**AUTHORIZATION:** Ordinance 9273 of 05/19/86  
Ordinance 9579 of 12/01/86  
Ordinance 11292 of 10/01/90  
Ordinance 17119 of 09/02/08  
Ordinance 17938 of 06/26/12

**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.

- 4010 Residential Sales
- 4100 Commercial Sales
- 4130 Industrial Sales
- 4400 Public Authority
- 4420 Public Fire Protection
- 4500 Sales for Resale
- 4600 Miscellaneous Service Charges

**PROJECTION:**

The revenue estimate is provided by the Water Department.

**AUTHORIZED RATE INCREASES:**

<u>10/1/2013</u>	<u>10/1/2014</u>	<u>10/1/2015</u>	<u>10/1/2016</u>
7.25%	7.00%	7.00%	7.00%

**REVENUE MANUAL**

**REVENUE SOURCE:** Water Service Charges (cont.)

**ACCOUNT:** 4010, 4100,  
4420, 4500

**Actual Revenues Received Past Ten Years  
Amounts in Thousands**

