



*The City of*  
**St. Joseph**  
*Missouri*



**REVENUE MANUAL**  
**FISCAL YEAR 2009 – 2010**



***CITY OF ST. JOSEPH  
MISSOURI***



**REVENUE MANUAL  
FISCAL YEAR  
2009-2010**



# City of St. Joseph

1100 Frederick Avenue, St. Joseph, Missouri 64501

June 1, 2010

Vince Capell, City Manager  
City of St. Joseph, Missouri  
1100 Frederick Ave.  
St. Joseph, MO 64501

RE: 2009-2010 Revenue Manual

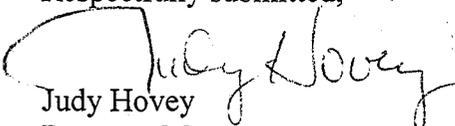
Please accept this document as the 2009-2010 Revenue Manual for the City of St. Joseph, Missouri. The Manual provides detailed descriptions of City revenue sources assisting users to better understand the nature, amount, and timing of revenue receipts. The Manual also illustrates approved fee schedules, tax rates, contract amounts, grant entitlements etc... and cites the related legal authorization for these charges included in the City Charter, City Code of Ordinances, and/or Missouri State Statutes.

The Manual reports actual revenues for each of the four previous fiscal years and the adopted budget and projected revenues for the 2009-2010 fiscal year. This information, along with explanations as to how the budget and projections were derived, formulate a useful research, reference, and planning tool for Directors and department managers.

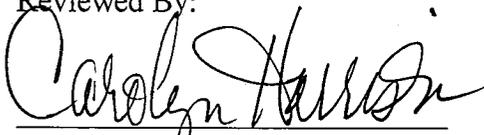
Throughout the Manual are historical rates for sewer user charges, landfill tipping fees and tax levies. The Supplemental Information section also contains the current City sales tax rates, a sales tax comparison with similar sized cities in Missouri and the rates of surrounding communities, ad valorem tax levy and economic development tools – enhanced enterprise zone, Chapter 100 tax abatements, Chapter 353 tax abatements, tax increment financing and transportation district taxes.

The Revenue Manual is prepared and updated by the Financial Services Department, with assistance from each Department. Their efforts are greatly appreciated and have resulted in an informative and useful document.

Respectfully submitted,

  
Judy Hovey  
Revenue Manager

Reviewed By:

  
Carolyn Harrison  
Financial Services Director



# TABLE OF CONTENTS

## by Fund

Transmittal Letter	
General Index (Revenues By Fund)	ii
Property Taxes (2010-2230)	
Real Property Tax	1
Personal Property Tax	9
Other Personal Property	15
Utility Taxes (2310-2350)	19
Sales Taxes (2410-2460)	25
Licenses & Permits (2610-2894)	
Licenses	39
Permits	47
Fines (3010-3080)	63
Rents (3205-3295)	75
Fees (3420-3780)	
Parking Fees	95
Inspection Fees	103
Health Fees	109
Recreation Fees	119
User Charges (3910-4695)	
Civic Facilities User Charges	133
Municipal Golf Course User Charges	143
Bode Sports Complex User Charges	153
Mass Transit User Charges	157
Sanitary Sewer User Charges	163
Landfill User Charges	169
Miscellaneous User Charges	171
Other Revenues/Interest (5010-5440)	
Other Revenues	185
Principal & Interest Earnings	191
Grants & Entitlements (5602-5698)	197
Supplemental Informator	
Current Sale Tax Components	223
Current Tax Levy	225
Tax Abatements	
2009 Buchanan County Abatement Report	235
Chapter 100	241
Chapter 135 - Enterprise Zone	251
Chapter 353	257
Tax Incentives - Redevelopment	
Chapter 99 - TIF and Development Agreements	267
Chapter 67 - Community Improvement Districts	281
Chapter 238 - Transportation Development Districts	283



# GENERAL INDEX

by Fund, Revenue Type & Account Number

Account	Source Classification	Page
<b>GENERAL FUND</b>		
<b>Taxes</b>		
0001-2010	Current Real Estate Tax	1
0001-2015	Current Real Estate Tax - Public Safety	3
0001-2020	Prior Real Estate Tax	4
0001-2025	Prior Real Estate Tax - Public Safety	6
0001-2030	R/E Penalty & Interest	7
0001-2110	Current Personal Property Tax	9
0001-2115	Public Safety Personal Property Tax	10
0001-2120	Personal Property Tax Penalty & Interest	11
0001-2130	Prior Personal Property Tax	12
0001-2135	Prior Personal Property Tax - Public Safety	13
0001-2150	Merchants & Manufacturing Surtax	14
0001-2210	Payment in Lieu of Property Tax - City	15
0001-2211	Payment in Lieu of Property Tax - Other (TIF)	16
0001-2220	Financial Institution Tax	17
0001-2230	Railroad & Utility Tax	18
0001-2310	Utility Franchise Tax - Gas	19
0001-2320	Utility Franchise Tax - Electric	20
0001-2330	Utility Franchise Tax - Water	21
0001-2340	Utility Franchise Tax - Telephone	22
0001-2350	Utility Franchise Tax - Cablevision	23
0001-2360	Utility Franchise Tax - City Retained TIF	24
0001-2410	City Sales Tax	25
0001-2415	1/2 Percent Sales Tax	27
0001-2420	Cigarette Tax	28
0001-2440	Economic Activity Taxes (EATS) - City Retained	30
<b>Licenses &amp; Permits</b>		
0001-2620	Business Licenses	40
0001-2630	Liquor Licenses	41
0001-2660	Garage Sale Licenses	44
0001-2885	Special Event Permit	54
2910-2890	Alarm Ordinance Revenue	55
5110-2840	Special Use Permits	49
5410-2650	Trade Licenses & Examination Fees	43
5410-2865	Land Disturbance Permits	52
5410-3510	Boiler/Mechanical Inspections	99
5410-3520	Building Inspections & Permits	100
5410-3530	Electrical Inspections & Permits	101
5410-3540	Plumbing Inspections & Permits	102
5410-3545	Certificate of Occupancy/Completion	103
5410-3550	Other Inspections & Permits	104
5410-4620	Plan Review Fees	164
5430-2610	Motor Vehicle Licenses & Penalty	39

# GENERAL INDEX

by Fund, Revenue Type & Account Number

Account	Source Classification	Page
<b>GENERAL FUND</b>		
<b>Licenses &amp; Permits (Cont.)</b>		
5410-2860	Sidewalk/Street Permit	51
8350-2890	Fire False Alarm Ordinance Revenue	55
8350-2891	Fire Inspection Permits	56
<b>Intergovernmental</b>		
2280-5626	POST Commission Training Fund	198
2280-5627	Cops In Schools	199
2280-5637	Bullet Proof Grant	200
2280-5665	Missouri Highway Safety Project	202
2280-5667	Missouri Emergency Management Grant	203
2280-5669	Byrne Formula Grant	205
2580-5664	SEMA Homeland Security Grant	201
2910-5602	Buchanan County LEC Operations Reimbursement	189
8350-5667	Missouri Emergency Management Grant	203
<b>Charges for Services</b>		
0001-4610	Sales of Copies of Public Documents	163
0001-4640	Administrative Fees	166
2280-4676	Non-Criminal Fingerprint Fees	171
2510-4670	Fire District Contracts	170
5430-4645	Weed Abatement	167
<b>Fines &amp; Forfeitures</b>		
2210-3015	DWI Enforcement Revenue	63
2210-3020	Police Training	64
2210-3025	DWI Enforcement Revenue - State	65
2210-3060	Processing Fees - Police	69
2710-3010	Municipal Court Fines	61
2710-3013	Crime Victim Compensation	62
2710-3060	Processing Fees - Failure to Appear	69
2710-3066	Cash Bond Forfeitures	70
2710-3070	Surety Bond Forfeitures	71
8580-3035	Judicial Education Fund	66
<b>Miscellaneous Revenue</b>		
2910-3228	Communication Tower Lease	82
0001-5010	Sales of Fixed Assets	177
0001-5069	Nonrefundable Bid Deposits	180
0001-5080	Other Revenue	181
0001-5410	Interest on Investments	184
0001-5412	MDFB Bond Interest Income	185
0001-5420	Interest on Special Assessments	186
1110-5412	MDFB Bond Interest Income	185
2710-5080	Municipal Court - Other Revenue	181
8350-5080	Fire - Other Revenue	181

# GENERAL INDEX

by Fund, Revenue Type & Account Number

<u>Account</u>	<u>Source Classification</u>	<u>Page</u>
<b>STREET IMPROVEMENT, MAINTENANCE &amp; REPAIR FUND</b>		
<b>Taxes</b>		
8360-2410	City Sales Tax	25
<b>Licenses &amp; Permits</b>		
8360-2870	Street Utility Permit	53
<b>Intergovernmental</b>		
8360-2411	State Motor Vehicle Sales Tax	26
8360-2440	Economic Activity Taxes (EATS) - City Retained	30
1210-2450	State Motor Vehicle Fuel Tax	34
8360-2455	State Motor Vehicle Fee Increases	35
1210-2460	Road and Bridge Tax	36
2180-5680	FHWA Public Law Grant	210
<b>Charges for Services</b>		
2180-4630	Street Cut Repairs	165
8360-5320	SIM&R - Special Assessments Principal	183
<b>Miscellaneous Revenue</b>		
8360-5010	Sale of Fixed Assets	177
8360-5080	Other Revenue	181
8360-5410	Interest on Investments	184
8360-5420	SIM&R - Special Assessment Interest	186
<b>PARKS, RECREATION, AND CIVIC FACILITIES FUND</b>		
<b>Taxes</b>		
3090-2011	Current Park Real Estate Tax	2
3090-2021	Prior Park Real Estate Tax	5
8330-2010	Current Real Estate Tax	1
8330-2020	Prior Real Estate Tax	4
8330-2030	Real Estate Penalty & Interest	7
8330-2110	Current Personal Property Tax	9
8330-2120	Personal Property Penalty & Interest	11
8330-2130	Prior Personal Property Tax	12
8330-2150	Merchants & Manufacturing Tax	14
8330-2220	Financial Institution Tax	17
8330-2230	Railroad & Utility Tax	18
8330-2430	Transient Hotel/Motel Tax	29
<b>Charges for Services</b>		
3010-3715	Youth Sports Basketball	116
3010-3745	Parkway Run	119
3010-3755	Other Recreation Fees	121
3020-3270	Park Rental	83
3020-3730	Fall Softball	117
3020-3735	Summer Softball	118
3020-4115	Complex Revenue	145

# GENERAL INDEX

by Fund, Revenue Type & Account Number

<u>Account</u>	<u>Source Classification</u>	<u>Page</u>
<b>PARKS, RECREATION, AND CIVIC FACILITIES FUND</b>		
<b>Charges for Services</b>		
3030-3270	Pool Rentals	83
3030-3705	Krug & Noyes Pool Fees	115
3030-3706	Aquatic Admission Fees	115
3030-3707	Krug & Noyes Punch Card	115
3030-3708	Aquatic Punch Card	115
3030-3709	Swimming Lessons	115
3040-3805	Nature Center Admissions	126
3040-3815	Nature Center Memberships	126
3040-3825	Nature Center Gift Shop	126
3040-3925	Nature Center Auditorium Rent	126
3050-3755	Senior Center - Other Recreation Fees	122
3050-3777	Senior Center Cafeteria Receipts	125
3060-3750	Muchenberger Fees	120
3080-4115	Complex Revenue	147
3080-4130	Ice Rental - Hockey	148
3080-4140	Public Session Admissions	149
3080-4150	Ice Rental - Figure Skating	150
3085-3770	Concessions - Pools	123
3085-3775	Ball Field Concessions	124
3085-3835	Nature Center Concessions	127
3085-3960	Bode Ice Arena Concessions	137
3710-3930	Missouri Theatre Office Rent	132
3710-3980	Missouri Theatre Rent	137
5510-3910	Civic Arena Rent	129
5510-3920	Equipment Rental	130
5510-3925	Meeting Room Rent	131
5510-3940	Ticket Sales	133
5510-3950	Special Civic Arena Promotions	134
5510-3965	Civic Arena Move In/Out Fees	136
5510-3985	Reimbursed Events Payroll	138
5510-4265	Advertising	153
5520-3960	Resale Concessions	135
<b>Miscellaneous Revenue</b>		
3090-3280	Horace Mann Rent	84
8330-3270	Park Rental	83
8330-5010	Sale of Fixed Assets	177
8330-5080	Other Revenue	181
8330-5410	Investment Interest	184
3090-2610	Motor Vehicle License & Penalty	39
3090-5080	Park Maintenance - Other Revenue	181

# GENERAL INDEX

by Fund, Revenue Type & Account Number

Account	Source Classification	Page
<b>PUBLIC HEALTH FUND</b>		
<b>Taxes</b>		
8370-2130	Prior Personal Property Tax	12
8370-2150	Merchants & Manufacturing Surtax	14
8370-2220	Financial Institution Tax	17
8370-2230	Railroad & Utility Tax	18
<b>Licenses &amp; Permits</b>		
6920-2820	Septic Permits	46
6920-2825	Pool/Spa Permit	47
6920-2830	Food Establishment Permits	48
6920-2840	Special Use Permits - Tattoo	50
6930-2640	Animal License	42
6930-2892	Petting Zoo Permits	57
6930-2893	Breeder Permits	58
6930-2894	Litter Permits	59
<b>Intergovernmental</b>		
6710-3630	Medicaid Fees	105
6710-3680	TB/Hep B Testing	112
6710-4665	County Health Contract	169
6710-4681	State Maternal, Child, & Health Contract	173
6710-4685	Outreach Services	175
6710-5608	Flu Vaccine/Immunization	191
6720-5620	HIV Prevention	196
6720-5621	HIV Service Coordination	197
6780-3630	Medicaid Fees - W.I.C.	105
6780-4690	State W.I.C. Contract	176
6920-3630	Medicaid - Lead	105
6920-4683	Child Lead Prevention - CLPP	174
6920-5619	Mosquito Surveillance Grant	195
8370-4680	State Health Contract - Core Public Health	172
8370-5606	Emergency Preparedness	190
<b>Charges for Services</b>		
6710-3670	Meningitis Vaccinations	111
6710-3690	Purified Protein Deriv Testing	113
6930-3650	Pound Fees	106
6930-3652	Rabies Clinic Fees	107
6930-3653	Animal Microchip Revenue	108
6930-3654	Vicious Animal Impound Bond	109
8370-3660	Birth & Death Certificates	110
6930-4661	Cremation Services	168
<b>Miscellaneous Revenue</b>		
8370-5010	Sale of Fixed Assets	177
8370-5080	Other Revenue	181
8370-5410	Interest on Investments	184
6930-3010	Animal Control - Municipal Court Revenue	61
8370-3295	Patee Youth Center Rent	90

# GENERAL INDEX

by Fund, Revenue Type & Account Number

Account	Source Classification	Page
<b>COMMUNITY DEVELOPMENT BLOCK GRANT FUND</b>		
<b>Intergovernmental</b>		
5260-5610	Community Development Block Grant	193
6800-5672	Federal HMIS Grant	207
6810-5668	Missouri Emergency Shelter Grant	204
6820-5670	Missouri Homeless Challenge	206
8840-5611	Weed and Seed Grant	194
8880-5609	Home Program Grant	192
<b>Charges for Services</b>		
5260-5320	Principal of Special Assessment	183
5360-5320	Principal of Special Assessment	183
<b>Miscellaneous Revenue</b>		
5260-5420	Interest on Special Assessment	184
5360-5420	Interest on Special Assessment	184
<b>SPECIAL ALLOCATION FUND</b>		
<b>Miscellaneous Revenue</b>		
5166-2210	Payment in Lieu of Property Tax - City	15
5166-2440	Economic Activity Taxes (EATS) - TIF	31
5170-2210	Payment in Lieu of Property Tax - City	15
5170-2211	Payment in Lieu of Property Tax - Other	16
5170-2440	Economic Activity Taxes (EATS) - TIF	31
5170-2441	Economic Activity Taxes (EATS) - County	32
5170-2442	Economic Activity Taxes (EATS) - Other	33
5170-5091	Bond Proceeds	182
5170-5093	MDBF Loan/Bond Proceeds	182
5170-5410	Interest on Investments	184
5170-5413	IDA Bond Interest Income	185
5175-2210	Payment in Lieu of Property Tax - City	15
5175-2211	Payment in Lieu of Property Tax - Other	16
5175-2440	Economic Activity Taxes (EATS) - TIF	31
5175-2441	Economic Activity Taxes (EATS) - County	32
5175-2442	Economic Activity Taxes (EATS) - Other	33
5180-5091	Bond Proceeds	182
5180-5093	MDBF Loan/Bond Proceeds	182
5180-5410	Interest on Investments	184
5180-5412	MDFB Bond Interest Income	185
5190-2210	Payment in Lieu of Property Tax - City	15
5190-2211	Payment in Lieu of Property Tax - Other	16
5190-2440	Economic Activity Taxes (EATS) - TIF	31
5190-2441	Economic Activity Taxes (EATS) - County	32
5190-2442	Economic Activity Taxes (EATS) - Other	33
5190-2480	Non-Increment Sales Tax (NIST)	37
5190-2488	Transportation District Tax (TDD)	38
5190-5410	Interest on Investments	184

**GENERAL INDEX**  
by Fund, Revenue Type & Account Number

<u>Account</u>	<u>Source Classification</u>	<u>Page</u>
<b>RIVERBOAT GAMING FUND</b>		
<b>Miscellaneous Revenue</b>		
8900-3283	Local Gaming	85
8900-3284	State Admission	86
8900-3285	Local Admission	87
8900-3286	State Gaming	88
8900-5410	Investment Interest	184
<b>SALES TAX FUND</b>		
<b>Miscellaneous Revenue</b>		
1150-2410	CIP Sales Tax	25
1150-2440	Economic Activity Taxes (EATS) - City Retained	30
1150-5091	Bond Proceeds	182
1150-5093	MDFB Loan/Interest Income	182
1150-5410	Interest on Investments	184
1150-5412	MDFB Bond Interest Income	185
<b>AVIATION FUND</b>		
<b>Miscellaneous Revenue</b>		
1310-3205	Airport Hangar Rent	73
1310-3210	Airport Restaurant Rent	74
1310-3211	Life Net Lease	75
1310-3215	Airport Farm Ground Rent	76
1310-3220	Air National Guard Rent	78
1310-3225	Airport BMS Rent	79
1310-3226	FBO Lease	80
1310-3227	Airport FAA Rent	81
1310-5010	Sale of Fixed Assets	177
1310-5040	Sale of Gas & Oil	178
1310-5080	Other Revenue	181
1310-5410	Interest on Investments	184
<b>PUBLIC PARKING FUND</b>		
<b>Licenses &amp; Permits</b>		
1550-3420	Parking Fees - 6th & Jules	91
1550-3425	Parking Fees - 7th & Sylvania	92
1550-3430	Parking Fees - 9th & Felix	93
1550-3435	Parking Fees - 5th & Edmond	94
1550-3440	Parking Fees - 5th & Felix	95
1550-3445	Parking Fees - 8th & Felix	96
1550-3455	Other Parking Permits	97
1550-3465	Customer Service Zone Permits	98

**GENERAL INDEX**  
by Fund, Revenue Type & Account Number

<u>Account</u>	<u>Source Classification</u>	<u>Page</u>
<b>PUBLIC PARKING FUND</b>		
<b>Fines &amp; Forfeitures</b>		
1550-3050	Parking Violation Fines	69
1550-3055	Boot Fee	68
<b>Miscellaneous Revenue</b>		
1550-5410	Interest on Investments	184
<b>SEWER FUND</b>		
<b>Charges for Services</b>		
6310-4310	Sewer Service User Charges	155
6310-4320	Sewer System Development Fee	157
6310-4330	South St. Joseph Sewer District	158
<b>Miscellaneous Revenue</b>		
6310-3080	Code Compliance Fines	72
6310-4340	Sewer Service Penalties	159
6310-5010	Sale of Fixed Assets	177
6310-5080	Other Revenue	181
6310-5320	Sewer Special Assessment - Principal	183
6310-5410	Interest on Investments	184
6310-5411	EIERA Interest Income	185
6310-5420	Special Assessment - Interest	186
1240-5093	Bond Proceeds	182
1240-5412	MDFB Bond Interest Income	185
<b>MUNICIPAL GOLF COURSE FUND</b>		
<b>Charges for Services</b>		
1300-4020	Golf Surcharge	140
3070-4020	Golf Surcharge	140
3070-4026	Tournament Surcharge	141
3070-4030	Daily Green Fees	142
3070-4036	Tournament Green Fees	141
3070-4031	Annual Memberships	143
3070-4035	Locker Rental Fees	144
<b>Miscellaneous Revenue</b>		
3070-4010	Professional Contract	139
3070-5410	Interest on Investments	184
<b>MASS TRANSIT FUND</b>		
<b>Taxes</b>		
1710-2310	Utility Franchise Tax - Gas	19
1710-2320	Utility Franchise Tax - Electric	20
1710-2330	Utility Franchise Tax - Water	21
1710-2410	Transit Sales Tax	25

**GENERAL INDEX**  
by Fund, Revenue Type & Account Number

<u>Account</u>	<u>Source Classification</u>	<u>Page</u>
<b>MASS TRANSIT FUND</b>		
<b>Intergovernmental</b>		
1710-5691	FTA Operations Grant	209
1710-5693	State Operating Grant	210
<b>Charges for Services</b>		
1710-4210	Fare Box Revenue	149
1710-4230	Adult Ticket Sales	150
1710-4240	Youth Ticket Sales	151
1710-4250	Senior Citizen/Handicapped Ticket Sales	152
1710-4265	Advertising	143
<b>Miscellaneous Revenue</b>		
1710-3290	Mass Transit Station Lease	89
1710-5010	Sale of Fixed Assets	177
1710-5410	Interest on Investments	184
<b>LANDFILL FUND</b>		
<b>Charges for Services</b>		
6110-3215	Farm Land Rent	77
6110-4410	Landfill Fees	161
<b>Licenses &amp; Permits</b>		
6110-2810	Trash Hauler Permits	45
<b>Miscellaneous Revenue</b>		
6110-5010	Sale of Fixed Assets	177
6110-5410	Interest on Investments	184
6110-5430	Interest on Accounts/Notes Receivable	187
6150-5068	Recycling Revenue	179
<b>SUPPLEMENTAL INFORMATION</b>		
	Sales Tax Percentage Components	211
	Sales Tax Comparison By City	212
	Current Tax Levy Ordinances	213
	Current Assessed Valuations	219
	2008 Buchanan County Tax Abatement Report	223
	Chapter 100 Abatements	229
	Chapter 135 Abatements	239
	Chapter 353 Abatements	245
	Economic Development Incentives	255
	Community Improvement District (CID)	269
	Transportation Development District Tax (TDD)	271



# REAL PROPERTY TAXES



# REVENUE MANUAL

**Revenue Item: Current Real Estate Tax**

**Account Code: 2010**

**Legal Authorization:**

Missouri Constitution Art. X, Sec. 11 (b)  
 RSMo Chapter 137, RSMo 94.400  
 City Charter, Article VII, Sec. 6.11  
 Special Ordinance No. 7748 (8/24/09)

**Description of Revenue:**

Revenue from an ad valorem tax levied on all real property based on an assessed valuation established by the County Assessor. By order of the State Tax Commission on January 1, 1985, all residential property assessed at 19% of County appraised value, agricultural property at 12% and commercial property at 32% (RSMo 137.115.1). Reassessment of real property occurs in odd years (even numbered fiscal year revenue).

Buchanan County Clerk's office distributes State Auditor Pro Forma levy worksheets in July annually. Ordinances setting tax levies must be approved by City Council in August and a certified copy delivered to County Clerk's office with completed Pro Forma worksheets before September 1st annually.

**Fee Schedule:**

The City's 2009 operating levy is \$1.1240 per \$100 assessed valuation. An individual who owns a home with an actual value of \$50,000 would pay \$106.78 to the City:

$$\$50,000 \times 19\% = \$9,500 \text{ assessed valuation divided by } \$100 = \$95 \times \$1.1240$$

	<u>Program</u>	<u>State Allowable</u>	<u>Tax Levy</u>	<u>Tax Distribution</u>
General Fund	0001	1.0000	0.6000	\$57.00
Public Safety - Acct. 2015	0001		0.0700	\$6.65
Parks & Recreation	0105	0.2000	0.1952	\$18.54
Public Health	0120	0.2500	0.2099	\$19.94
Museum	3750	0.0500	0.0489	\$4.65
		<u>1.5000</u>	<u>1.1240</u>	<u>\$106.78</u>

Effective FY09, the Musuem revenues were moved to Fund 190 and added to budget process.

**Formula/Projection Method:**

**2009-2010** FY10 adopted budget based upon no increase over FY09 projected.

**Comments:**

Taxes are billed and collected by the Buchanan County Collector and due on December 31 of the current tax year per S.O. 4751 (5/19/98). Missouri Constitution, Article X, Section 11(b) provides a maximum limit upon any tax imposed upon property by municipalities for their respective purposes. Received by electronic funds transfer from Buchanan County on or before the 15th of each month.

RSMo 94.400 limits the total tax levy for library, hospital, public health, and museum purposes to forty cents for each one hundred dollars assessed valuation.

**Collection History:**

<u>Fund Program</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
General	3,523,885	3,655,562	3,733,774	3,775,575	3,808,500	3,670,000
Parks & Rec	1,088,436	1,127,832	1,153,573	1,166,035	1,170,000	1,191,800
Public Health	1,170,465	1,212,580	1,240,120	1,253,668	1,275,000	1,281,600
Museum	n/a	n/a	287,463	292,108	293,000	298,570

# REVENUE MANUAL

**Revenue Item: Current Park Real Estate Tax**

**Account Code: 2011**

**Legal Authorization:**

RSMo Chapter 137  
 City Charter, Article VII, Sec. 7.3 (4/19/82)  
 Special Ordinance No. 7749 (8/24/09)

**Fund:**

105

Parks & Rec

**Department:**

50

Parks & Rec

**Program:**

3090

Park  
 Maintenance

**Description of Revenue:**

Revenue from an ad valorem tax levied on all land as a special assessment within the city limits based upon an assessed valuation established by the County Assessor.

This revenue provides maintenance of the parks, parkways, buildings and facilities north of Messanie Street.

Park tax not subject to Hancock amendment limitations.

**Fee Schedule:**

The Park District I levy is fifty cents (\$.50) per \$100 assessed land valuation only.

**Formula/Projection Method:**

**2009-2010** Adopted budget based on expected growth of 1%.

**Comments:**

Taxes are billed and collected by the Buchanan County Collector and due on December 31 of the current tax year per S.O. 4751 (5/19/98).

Received by electronic funds transfer from Buchanan County by the 15th of each month.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
503,287	523,406	531,876	552,899	560,000	559,300

# REVENUE MANUAL

**Revenue Item: Public Safety Real Estate Tax**

**Account Code: 2015**

**Legal Authorization:**

Missouri Constitution Art. X, Sec. 11 (b)  
 RSMo Chapter 137  
 Code Of Ordinances Chap. 27, Art. II  
 Special Ordinance No. 7748 (8/24/09)

**Fund:**

001

General Fund

**Department:**

97

Non-departmental

**Program:**

0001

Administration

**Description of Revenue:**

Revenue from an ad valorem tax levied on all real property based on an assessed valuation established by the County Assessor. By order of the State Tax Commission on January 1, 1985, all residential property assessed at 19% of County appraised value, agricultural property at 12% and commercial property at 32% (RSMo 137.115.1). Reassessment of real property occurs in odd years (even numbered fiscal year revenue).

Buchanan County Clerk's office distributes State Auditor Pro Forma levy worksheets in July annually. Ordinances setting tax levies must be approved by City Council in August and a certified copy delivered to County Clerk's office with completed Pro Forma worksheets before September 1st annually.

Public Safety Tax revenues are to be used exclusively for fire and police department purposes.

**Fee Schedule:**

The City's 2009 operating levy is \$1.1240 per \$100 assessed valuation. An individual who owns a home with an actual value of \$50,000 would pay \$106.78 to the City:

$$\$50,000 \times 19\% = \$9,500 \text{ assessed valuation divided by } \$100 = \$95 \times \$1.1240$$

	<u>Program</u>	<u>State Allowable</u>	<u>Tax Levy</u>	<u>Tax Distribution</u>
General Fund	0001	1.0000	0.6000	\$57.00
* Public Safety - Acct. 2015	0001		0.0700	\$6.65
Parks & Recreation	0105	0.2000	0.1952	\$18.54
Public Health	0120	0.2500	0.2099	\$19.94
Museum	3750	0.0500	0.0489	\$4.65
		<u>1.5000</u>	<u>1.1240</u>	<u>\$106.78</u>

Effective FY09, the Musuem revenues were moved to Fund 190 and added to budget process.

**Formula/Projection Method:**

**2009-2010** FY10 adopted budget based upon no increase over FY09 projected.

**Comments:**

Taxes are billed and collected by the Buchanan County Collector and due on December 31 of the current tax year per S.O. 4751 (5/19/98). Missouri Constitution, Article X, Section 11(b) provides a maximum limit upon any tax imposed upon property by municipalities for their respective purposes. Received by electronic funds transfer from Buchanan County on or before the 15th of each month.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
395,875	406,626	414,267	417,267	422,500	427,400

# REVENUE MANUAL

**Revenue Item: Prior Real Estate Tax**

**Account Code: 2020**

**Legal Authorization:**

RSMo 140.100  
Admin. Code, Chapter 2, Article VI, Division 4  
Special Ordinance No. 7445 (8/25/08)

**Description of Revenue:**

Revenue derived from ad valorem tax levied on all real property and considered due prior to January 1st of the current fiscal year.

**Fee Schedule:**

Effective tax year 1998, the Buchanan County Collector will assess penalties and interest at a rate of 2% per month or a total of 18% per year and remit them with monthly receipts.

RSMo 140.100 provides "Each tract of land in the back tax book, in addition to the amount of tax delinquent, shall be charged with a penalty of eighteen percent of each year's delinquency except that the penalty on lands redeemed prior to sale shall not exceed two percent per month or fractional part thereof."

**Formula/Projection Method:**

**2009-2010** Adopted Budget based upon historic trends.

**Comments:**

The city entered into a "Billing and Collection Agreement" with Buchanan County on May 26, 1998 per Special Ordinance No. 4751 passed on May 18, 1998. Under terms of the agreement, the county will bill, collect, and remit tax collections to the city. Taxes are billed the first of November and due December 31st of each tax year and received by electronic funds transfer on or before the 15th of each month.

The Buchanan County Collector's real property accounts receivable as of June 30, 2008 was reported at \$304,213.32, compared to \$301,779.98 as of June 30, 2007, a 0.8% increase.

**Collection History:**

<u>Fund Program</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
General	129,352	133,353	131,525	165,645	131,000	140,000
Parks & Rec	39,850	40,571	40,570	51,079	39,800	43,000
Public Health	42,845	43,626	42,495	54,914	49,700	45,000
Museum	n/a	n/a	10,150	12,788	12,000	11,000

# REVENUE MANUAL

**Revenue Item: Prior Park Real Estate Tax**

**Account Code**

**2021**

**Legal Authorization:**

RSMo Chapter 137  
 Constitution Article X, Sec 11 (b)  
 Special Ordinance No. 7446 (8/25/08)

**Fund:**

105

Parks & Rec

**Department:**

50

Parks & Rec

**Program:**

3090

Park

Maintenance

**Description of Revenue:**

Revenue from an ad valorem tax levied on all land north of Messanie Street based upon an assessed valuation established by the County Assessor for years prior to the current fiscal year and considered delinquent.

This revenue provides maintenance of the parks, parkways, buildings and facilities north of Messanie Street.

**Fee Schedule:**

The Park District I levy is fifty cents (\$.50) per \$100 assessed land valuation.

**Formula/Projection Method:**

**2009-2010** Adopted Budget based upon historic trends.

**Comments:**

The city entered into a "Billing and Collection Agreement" with Buchanan County on May 26, 1998 per Special Ordinance No. 4751 passed on May 18, 1998. Under terms of the agreement, the county will bill, collect, and remit tax collections to the city. Taxes are billed the first of November and due December 31st of each tax year.

Received by electronic funds transfer from Buchanan County on or before the 15th of each month.

The Buchanan County Collector's Park real property accounts receivable as of June 30, 2008 was reported at \$30,020.89, compared to \$26,411.13 as of June 30, 2007, a 13.7% increase.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Actual</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
21,450	19,943	18,838	30,488	31,000	21,142

# REVENUE MANUAL

**Revenue Item: Prior Real Estate Tax - Public Safety**

**Account Code: 2025**

**Legal Authorization:**

RSMo 140.100  
Admin. Code, Chapter 2, Article VI, Division 4  
Special Ordinance No. 7445 (8/25/08)

**Fund:**

001

General Fund

**Department:**

97

Non-departmental

**Program:**

0001

Administration

**Description of Revenue:**

Revenue derived from ad valorem tax levied on all real property and considered due prior to January 1st of the current year.

Public Safety Tax revenues are to be used exclusively for fire and police department purposes.

**Fee Schedule:**

Effective tax year 1998, the Buchanan County Collector will assess penalties and interest at a rate of 2% per month or a total of 18% per year and remit them with monthly receipts.

RSMo 140.100 provides "Each tract of land in the back tax book, in addition to the amount of tax delinquent, shall be charged with a penalty of eighteen percent of each year's delinquency except that the penalty on lands redeemed prior to sale shall not exceed two percent per month or fractional part thereof."

**Formula/Projection Method:**

**2009-2010** Adopted Budget based upon historical trends.

**Comments:**

The Buchanan County Collector's real property accounts receivable as of June 30, 2008 was reported at \$304,213.32, compared to \$301,779.98 as of June 30, 2007, a 0.8% increase.

Received by electronic funds transfer from Buchanan County on or before the 15th of each month.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
14,182	14,729	14,606	18,338	14,600	15,200

# REVENUE MANUAL

**Revenue Item: Real Estate Penalty and Interest**

**Account Code: 2030**

**Legal Authorization:**

RSMo Chapter 140  
Admin. Code, Chapter 2, Article VI, Division 4  
Chapter 27, Section 27-62

**Description of Revenue:**

Revenue derived from penalty assessed on all real property taxes after the due date for the current fiscal year.

**Fee Schedule:**

Effective tax year 1998, the Buchanan County Collector will assess penalties and interest at a rate of 2% per month or a total of 18% per year and remit them with monthly receipts.

RSMo 140.100 provides "Each tract of land in the back tax book, in addition to the amount of tax delinquent, shall be charged with a penalty of eighteen percent of each year's delinquency except that the penalty on lands redeemed prior to sale shall not exceed two percent per month or fractional part thereof."

**Formula/Projection Method:**

**2009-2010** Projection based on average of last three fiscal years and review of prior year carryover balance.

**Comments:**

Parks & Recreation penalty and interest account includes penalties for Current R/E Taxes, Prior R/E taxes, and Park Taxes.

Received by electronic funds transfer from Buchanan County on or before the 15th of each month.

**Collection History:**

<u>Fund Program</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
General (0001)	40,317	41,670	41,846	45,393	46,000	40,900
Parks & Rec (8330)	16,025	17,384	16,915	19,929	17,760	15,000
	(includes Park Tax)					
Public Health (8370)	11,647	12,306	13,611	13,548	15,000	12,000
Museum (3750)	n/a	n/a	4,134	3,156	4,500	3,200

## Real and Personal Property Tax Levy History

Taxing Jurisdictions	Maximum Allowed	2009	2008	2007	2006	2005
General	1.0000	0.6000	0.6346	0.6309	0.6299	0.6231
General Public Safety		0.0700	0.0700	0.0700	0.0700	0.0700
Park	0.2000	0.1952	0.1956	0.1946	0.1943	0.1924
Health	0.2500	0.2099	0.2103	0.2092	0.2089	0.2069
Museum	0.0500	0.0489	0.0490	0.0487	0.0486	0.0481
<b>Total City Levy</b>	<b>1.5000</b>	<b>1.1240</b>	<b>1.1595</b>	<b>1.1534</b>	<b>1.1517</b>	<b>1.1405</b>
Park Tax (real property only)	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
St. Joseph Business (real only)	0.8500	0.7807	0.7796	0.7796	0.8050	0.8500
<b>Other Districts:</b>						
County		0.0845	0.0689	0.0628	0.0720	0.0720
Surcharge (Real Only)		0.9300	0.9300	0.9300	0.9300	0.9300
Ambulance (Outside City)		0.2627	0.2579	0.2626	0.2700	0.2700
St. Joseph School		3.3885	3.9800	3.9300	4.0300	4.0300
Library						
Rolling Hills Library		0.3090	0.3100	0.3099	0.3092	0.3100
St. Joseph Library		0.4032	0.4044	0.4033	0.4032	0.3996

Tax levies are based upon the County Assessor's assessed valuations given to each jurisdiction in June annually. The Department of Revenue sends worksheets to each jurisdiction to calculate the levy within the Hancock guidelines. Rates must be submitted to the Buchanan County Clerk's office and must be forwarded to the State of Missouri by September 1st.

# PERSONAL PROPERTY TAXES



# REVENUE MANUAL

**Revenue Item: Current Personal Property Tax**

**Account Code: 2110**

**Legal Authorization:**

Missouri Constitution Article X  
 RSMo Chapter 137  
 Code Of Ordinances Chap. 27, Art. II, Div. 1  
 Special Ordinance No. 7748 (8/24/09)

**Description of Revenue:**

Revenue from an ad valorem tax levied on all vehicles, boats, airplanes, and farm equipment. The County assesses in the following manner:

<u>Type</u>	<u>Percent of Market Value</u>	
Historic Autos (20 years & older)	\$100	Use Minimum Valuation
Farm Equipment	12%	Iron Solutions Guide
Grain	1/2%	
Cars, Boats, other	33 1/3 %	NADA Value

**Fee Schedule:**

The City's 2009 operating levy is \$1.1240 per \$100 assessed valuation. An individual who owns a vehicle with a value of \$10,000 would pay the following to the City:

\$10,000 x 33%      \$3,300      assessed valuation/\$100 = \$33 x \$1.1240 = \$37.09

	<u>Program</u>	<u>State Allowable</u>	<u>Tax Levy</u>	<u>Tax Distribution</u>
General Fund	0001	1.0000	0.6000	\$57.00
Public Safety - Acct. 2015	0001		0.0700	\$6.65
Parks & Recreation	0105	0.2000	0.1952	\$18.54
Public Health	0120	0.2500	0.2099	\$19.94
Museum	3750	0.0500	0.0489	\$4.65
		<u>1.5000</u>	<u>1.1240</u>	<u>\$106.78</u>

Effective FY09, the Musuem revenues were moved to Fund 190 and added to budget process.

**Formula/Projection Method:**

**2009-2010**      FY10 adopted budget based upon no increase over FY09 projected.

**Comments:**

The State of Missouri now has a two year renewal for license plates. Proof of payment of personal property taxes is required prior to issuance, but the delinquent amounts may be carried out longer if proof isn't provided on an annual basis.

Beginning with tax year 1998, taxes are billed and collected by the Buchanan County Collector, due December 31 of the current tax year (SO4751 - 5/19/98). Received on or before the 15th monthly.

**Collection History:**

<u>Fund Program</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
General	1,356,168	1,526,880	1,640,362	1,645,191	1,645,000	1,640,000
Parks & Rec	418,806	470,994	505,966	507,084	510,000	532,400
Public Health	450,373	506,385	543,926	545,194	546,000	572,477
Museum	n/a	n/a	108,066	127,032	128,000	133,370

# REVENUE MANUAL

**Revenue Item: Current Personal Property Tax-Public Safety**

**Account Code: 2115**

**Legal Authorization:**

Missouri Constitution Article X  
RSMo Chapter 137  
Chapter 27, Article II, Division I  
Special Ordinance No. 7748 (8/24/09)

**Fund:**

001 General Fund  
**Department:** 97 Non-departmental  
**Program:** 0001 Administration

**Description of Revenue:**

Revenue from an ad valorem tax levied on all personal property based on an assessed valuation established by the County Assessor.

Public Safety Tax revenues are to be used exclusively for fire and police department purposes.

The County assesses the personal property in the following manner:

<u>Type</u>	<u>Percent of Market Value</u>	
Historic Autos (20 years & older)	\$100	Use Minimum Valuation
Farm Equipment	12%	Iron Solutions Guide
Grain	1/2%	
Cars, Boats, other	33 1/3 %	NADA Value

The City's 2009 operating levy is \$1.1240 per \$100 assessed valuation. An individual who owns a vehicle with a value of \$10,000 would pay the following to the City:

\$10,000 x 33%      \$3,300      assessed valuation/\$100 = \$33 x \$1.1240 = \$37.09

	<u>Program</u>	<u>State Maximum</u>	<u>Tax Levy</u>	<u>Tax Distribution</u>
General Fund	0001	1.0000	0.6000	\$19.80
Public Safety - Acct. 2015	0001		0.0700	\$2.31
Parks & Recreation	8330	0.2000	0.1952	\$6.44
Public Health	8370	0.2500	0.2099	\$6.93
Museum	3750	0.0500	0.0489	\$1.61
		<u>1.5000</u>	<u>1.1240</u>	<u>\$37.09</u>

**Fee Schedule:**

\$ .07 per \$100 of assessed valuation

**Formula/Projection Method:**

**2009-2010**      FY10 adopted budget based upon no increase over FY09 projected.

**Comments:**

Taxes are billed and collected by the Buchanan County Collector and due on December 31 of the current tax year per S.O. 4751 (5/19/98). Missouri Constitution, Article X, Section 11(b) provides a maximum limit upon any tax imposed upon property by municipalities for their respective purposes. Received by electronic funds transfer from Buchanan County on or before the 15th of each month.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
152,544	169,695	181,999	181,458	183,000	190,900

# REVENUE MANUAL

**Revenue Item: Personal Property Penalty and Interest**

**Account Code: 2120**

**Legal Authorization:**

RSMo 140  
Admin. Code, Chap. 2, Art. VI, Div. 4  
Code of Ordinances Section 27-62

**Description of Revenue:**

Revenue derived from penalties assessed on personal tax due in the current and prior years but paid after the due date.

**Fee Schedule:**

Effective tax year 1998, the Buchanan County Collector will assess penalties and interest at a rate of 2% per month or a total of 18% per year and remit them with monthly receipts.

RSMo 140.100 provides "Each tract of land in the back tax book, in addition to the amount of tax delinquent, shall be charged with a penalty of eighteen percent of each year's delinquency except that the penalty on lands redeemed prior to sale shall not exceed two percent per month or fractional part thereof."  
rate of 2% per month, not to exceed 18% per year.

**Formula/Projection Method:**

**2009-2010** Projection based on average of last three fiscal years.

**Comments:**

Received by electronic funds transfer from Buchanan County on or before the 15th of each month.

**Collection History:**

<u>Fund Program</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
General (0001)	23,088	22,298	27,594	28,682	29,000	30,500
Parks & Rec (8330)	5,982	6,720	7,741	7,882	8,200	8,500
Public Health (8370)	6,477	7,225	8,236	85,601	8,800	9,000
Museum (3750)	n/a	n/a	1,909	1,994	2,000	2,000

# REVENUE MANUAL

**Revenue Item: Prior Personal Property Tax**

**Account Code: 2130**

**Legal Authorization:**

RSMo Chapter 137  
 Constitution Article X  
 Code of Ordinances Section 27-68  
 Special Ordinance No. 7445 (8/25/08)

**Description of Revenue:**

Revenue from an ad valorem tax levied on all vehicles, boats, airplanes and farm equipment due from prior year assessments.

**Fee Schedule:**

Beginning with tax year 1998, taxes are billed and collected by the Buchanan County Collector, due December 31 of the current tax year (per S.O. 4751 passed 5/19/98).

Fees distributed according to current tax levy.

**Formula/Projection Method:**

**2009-2010** Adopted Budget based upon average of last two fiscal years.

**Comments:**

The Buchanan County Collector's personal property accounts receivable as of June 30, 2008 was reported as \$199,474.50, compared to \$210,517.83 as of June 30, 2007 or a 5.3% decrease.

Received by electronic funds transfer from Buchanan County on or before the 15th of each month.

**Collection History:**

<u>Fund Program</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
General (0001)	111,974	78,106	82,789	88,069	87,000	90,000
Parks & Rec (8330)	34,915	24,085	25,537	27,157	27,300	29,500
Public Health (8370)	37,492	25,898	27,454	29,196	29,000	31,500
Museum (3750)	n/a	n/a	6,389	6,799	6,700	6,800

# REVENUE MANUAL

**Revenue Item: Prior Personal Property Tax-Public Safety**

**Account Code: 2135**

**Legal Authorization:**

Missouri Constitution Article X  
 RSMo Chapter 137  
 Chapter 27, Article II, Division I  
 Special Ordinance No. 7445 (8/25/08)

**Fund:**

001

General Fund

**Department:**

97

Non-departmental

**Program:**

0001

Administration

**Description of Revenue:**

Revenue from an ad valorem tax levied on all vehicles, boats, airplanes and farm equipment due from prior year assessments.

Public Safety Tax revenues are to be used exclusively for fire and police department purposes.

**Fee Schedule:**

\$.07 per \$100 of assessed valuation

**Formula/Projection Method:**

**2009-2010** Adopted Budget based upon average of last two fiscal years.

**Comments:**

Taxes are billed and collected by the Buchanan County Collector and due on December 31 of the current tax year per S.O. 4751 (5/19/98). Missouri Constitution, Article X, Section 11(b) provides a maximum limit upon any tax imposed upon property by municipalities for their respective purposes.

Received by electronic funds transfer from Buchanan County on or before the 15th of each month.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
12,241	8,656	9,194	9,748	9,600	10,500

# REVENUE MANUAL

**Revenue Item: Merchants & Manufacturing Surtax**

**Account Code: 2150**

**Legal Authorization:**

RSMo 139.600  
Missouri Constitution Article X, Section 6

**Description of Revenue:**

Replacement tax revenues levied by Buchanan County against the assessed valuation of real property, listed in Subclass (3) of Class 1 of Section 4(b) of Article X of the Missouri Constitution, necessary to produce the total revenues lost by taxing authorities due to the exemption of merchants and manufacturers' tangible personal property (inventory) tax effective January 1, 1985.

For each year following the first year imposed, the total amount available to each county for distribution shall be the amount received by each county during the previous twelve months as of January 31st of the following year. The total amount of replacement revenue to be distributed to each taxing authority within each county shall be calculated by multiplying the total amount of replacement revenues to be distributed by a fraction which shall have:

- (1) the numerator is determined by taking the amount of "lost revenues" as defined by subsection 4 of section 6 of Article X of the Missouri Constitution, and multiplying the amount of lost revenues by the percentage of the then current assessed valuation of real proeprty in the taxing authority in subclass (3) of class 1 property using the taxing authority boundaries as of January 1 of the first year the replacement tax was imposed;
- (2) A demonimator which is the sum of all figures calculated under subdivision (1) of this subsection for each taxing jurisdiction within the county.

**Fee Schedule:**

Revenues lost by exemption of merchants' and manufacturers' tangible personal property (inventory) tax as determined by the County Clerk using 1986 as the base year.

**Formula/Projection Method:**

**2009-2010** Adopted Budget based upon a projected 2% increase over FY 2008 actual.

**Comments:**

Taxes are remitted by check from the Buchanan County Collector annually on or before February 15th annually per State Statute.

**Collection History:**

<u>Fund Program</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
General (0001)	262,593	285,920	291,762	331,476	338,106	321,678
Parks & Rec (8330)	72,894	79,374	81,006	92,019	93,860	93,719
Public Health (8370)	78,388	85,339	87,083	98,935	100,900	100,777
Museum (3750)	n/a	n/a	20,272	23,052	23,515	23,478

# OTHER PERSONAL PROPERTY TAXES



# REVENUE MANUAL

**Revenue Item: Payment in Lieu of Property Tax - City**

**Account Code: 2210**

**Legal Authorization:**

RSMo Chapter 99, Section 99.845  
TIF Redevelopment Agreements

**Description of Revenue:**

Payment in Lieu of Taxes (PILOTS) represent 100% of real property taxes levied above the base assessment year as certified by the County Assessor. This account is used for City portions only.

Real Property shall be subject to assessment for annual Payments in Lieu of Taxes. Payment shall be due November 30 of each tax year and considered delinquent if not paid by December 31 of that tax year.

In the event the developer, or any third party sells, transfers, conveys or otherwise disposes of the property, payments in lieu of taxes shall continue and constitute a lien against the property from which they are derived in the form of a covenant running with the land.

**Fee Schedule:**

Base real property valuations are certified at the value of the calendar year prior to TIF creation per State Statute.

**Formula/Projection Method:**

**2009-2010** Projection based upon Buchanan County Assessor data and TIF agreements.

**Comments:**

Any surplus payments in lieu of taxes (monies collected above the amount required for retirement of debt service, TIF reimbursements, etc.) shall be distributed to taxing districts within the redevelopment area which impose ad valorem taxes on a basis that is proportional to the current collections of revenue which each taxing district receives from real property in the redevelopment area.

Failure to pay Payments in Lieu of Taxes shall constitute a default by the owner and entitle the City, the County Collector or any other government official or body charged with the collection to proceed against the owner as in other delinquent property tax cases.

**Collection History:**

Program	Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
5165 (Mitchell Corridor)	n/a	n/a	71,167	74,381	74,380	72,480
5166 (The Commons)	n/a	n/a	6,834	7,514	7,515	6,112
5168 (East Hills)	n/a	n/a	n/a	n/a	104,221	99,870
5170 (North County)	84,757	181,200	225,952	212,760	212,760	209,422
5175 (EBR/HHS)	n/a	n/a	9,260	12,579	22,613	20,075
5180 (Triumph Foods)	n/a	135,380	136,985	125,058	125,055	125,360
5190 (Third Street Hotel)	0	54,111	20,292	19,504	19,950	19,340

# REVENUE MANUAL

**Revenue Item: Payment in Lieu of Property Tax - Other (TIF)**

**Account Code: 2211**

**Legal Authorization:**

RSMo Chapter 99, Section 99.845  
TIF Redevelopment Agreements

**Fund:**

150

Special Allocation

**Department:**

85

TIF Projects

**Description of Revenue:**

Payment in Lieu of Taxes (PILOTS) represent 100% of real property taxes levied above the base assessment year as certified by the County Assessor. This account is used for taxing jurisdictions other than the City.

Real Property shall be subject to assessment for annual Payments in Lieu of Taxes. Payment shall be due November 30 of each tax year and considered delinquent if not paid by December 31 of that tax year.

In the event the developer, or any third party sells, transfers, conveys or otherwise disposes of the property, payments in lieu of taxes shall continue and constitute a lien against the property from which they are derived in the form of a covenant running with the land.

**Fee Schedule:**

Initial year projections provided in the Redevelopment Agreements and Financing Plans of each TIF project and the current tax levy of outside taxing jurisdictions. Each year thereafter based upon the trend of the Assessed valuation provided by the Buchanan County Assessor's office.

**Formula/Projection Method:**

**2009-2010** Projection based upon Buchanan County Assessor data and TIF agreements.

**Comments:**

Any surplus payments in lieu of taxes (monies collected above the amount required for retirement of debt service, TIF reimbursements, etc.) shall be distributed to taxing districts within the redevelopment area which impose ad valorem taxes on a basis that is proportional to the current collections of revenue which each taxing district receives from real property in the redevelopment area.

Failure to pay Payments in Lieu of Taxes shall constitute a default by the owner and entitle the City, the County Collector or any other government official or body charged with the collection to proceed against the owner as in other delinquent property tax cases.

**Collection History:**

<u>Program</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
5165 (Mitchell Corridor)	n/a	n/a	276,501	305,689	305,690	270,035
5168 (East Hills)	n/a	n/a	n/a	n/a	436,815	380,456
5170 (North County)	118,858	823,636	872,524	891,720	891,720	797,873
5175 (EBR/HHS)	n/a	n/a	32,668	52,706	94,774	76,475
5180 (Triumph Foods)	0	558,982	263,223	513,964	531,965	467,055
5190 (Third Street Hotel)	112,483	89,576	98,168	94,870	97,030	97,030

# REVENUE MANUAL

**Revenue Item: Financial Institution Tax**

**Account Code: 2220**

**Legal Authorization:**

RSMo Chapter 148  
Special Ordinance No. 7748 (8/24/09)

**Description of Revenue:**

Per RSMo 148.020, this tax is paid to the State by all banking institutions - every trust company organized under any general or special law of the State of Missouri and every national banking association located in this state and any branch or office physically located in this state of any commercial bank or trust company.

**Fee Schedule:**

7% of net income less allowable credits for taxes paid to the State of Missouri or any political subdivision during reporting period. These credits include, without limitation, state and local sales and use taxes paid to seller's, vendors or the State of Missouri with respect to taxpayer's purchases of tangible personal property and the services enenerated in RSMo Chapter 144. Excluded in this credit are taxes paid on real estate and tangible personal property owned by the taxpayer and held for lease or rental to others, contributions paid pursuant to unemployment compensation tax law of Missouri, taxes impose under this section, taxes imposed under RSMo Chapter 147, for taxable years after 1985, or state and local sales and use taxes collected by the taxpayer on its sale of tangible personal property and services enumerated in RSMo Chapter 144.

A 2% collection fee is also assessed by the State of MO. Allocation between funds is in proportion to the tax levy.

**Formula/Projection Method:**

**2009-2010** Adopted budget based upon average of three previous years actual revenue.

**Comments:**

Funds, allocated by the state, are received annually on or about December 15th from Buchanan County Treasurer's office via ACH transfer.

**Collection History:**

<u>Fund Program</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
General (0001)	22,568	23,069	26,925	27,948	28,785	13,089
Parks & Rec (8330)	6,265	6,404	7,476	7,758	7,760	3,813
Public Health (8370)	6,737	6,885	8,036	8,341	8,345	4,101
Museum (3750)	n/a	n/a	1,871	1,944	1,945	955

# REVENUE MANUAL

**Revenue Item: Railroad Tax**

**Account Code: 2230**

**Legal Authorization:**

RSMo Chapter 151  
Special Ordinance No. 7748 (8/24/09)

**Description of Revenue:**

Revenue from an ad valorem tax levied on all railroads now constructed, in course of construction or which shall hereafter be constructed in the state, and all real property, tangible personal property, and intangible personal property owned, used, leased or otherwise controlled by any railroad company or corporation (RSMo 151.010). An annual report must be provided to the State Tax Commission (per RSMo 151.020) and to the clerk of the county commission (RSMo 151.030) on or before April 15th.

**Fee Schedule:**

The City's 2009 operating levy is \$1.1240 per \$100 assessed valuation.

A railroad who owns a vehicle with a value of \$10,000 would pay the following to the City:

$\$10,000 \times 33.3\% = \$3,330$  assessed valuation (Personal Property)  
 $\$3,330$  divided by  $\$100 = \$33 \times \$1.1240 = \$37.09$  (City Personal Property Tax)

A railroad who owns real estate with a value of \$50,000 would pay the following to the City:

$\$50,000 \times 32\% = \$16,000$  assessed valuation (Real Property)  
 $\$16,000$  divided by  $\$100 = \$160.00 \times \$1.1240 = \$179.84$  (City Real Property Tax)

**Formula/Projection Method:**

**2009-2010** FY10 adopted budget based upon no increase over FY09 projected.

**Comments:**

Railroad taxes are billed by the Buchanan County Collector and due on or before December 31st annually.

These taxes are distributed on or before the 15th of each month by the Buchanan County Collector's office with real and personal property taxes.

**Collection History:**

<u>Fund Program</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
General (0001)	79,874	144,711	113,372	111,734	111,800	108,780
Parks & Rec (8330)	22,178	40,173	31,477	31,018	31,020	31,690
Public Health (8370)	23,841	43,192	33,839	33,349	33,350	34,075
Museum (3750)	n/a	n/a	7,877	7,770	7,770	7,938

**UTILITY**

**TAXES**



# REVENUE MANUAL

**Revenue Item: Utility Franchise Tax - Gas**

**Account Code: 2310**

**Legal Authorization:**

RSMo 94.270  
 Code of Ordinances Sections 27-301, 27-303(a)  
 General Ordinance No. 963 (5/26/92)  
 General Ordinance Nos. 2073 and 2075 (2/14/05)

**Description of Revenue:**

General license fee (6.5%)

A fee levied on gross receipts from the sale of gas sold for commercial or industrial purposes within the City limits. Residential customers are exempt from the general license fee.

Transit license fee (1%)

Fee to provide funding for a public mass transportation system within the City of St. Joseph. A fee levied on gross receipts from the sale of gas to the City's commercial, industrial and residential users. The fee is assessed against the utility company which then bills and collects from its customers.

**Fee Schedule:**

General license fee

6.5% of monthly gross receipts for any one purchaser "customer" as defined by Tariff filed with the Missouri Public Utilities Commission.

Transit license fee

One (1%) percent of monthly gross receipts, not to exceed \$38.46 for any one monthly billing period.

**Formula/Projection Method:**

**2009-2010** Projections based upon average of current fiscal year and prior two actuals.

**Comments:**

Remitted by check monthly.  
 General Ordinance No. 2075, passed 2/14/05, exempted City gas accounts from the license fee.  
 Prior Ordinances:  
 General Ordinance # 963 passed 5/26/92 eliminating monthly cap of \$250 on 10/1/92.  
 Emergency General Ordinance # 969 (6/17/92)  
 Emergency General Ordinance # 1022 (9/28/92)  
 General Ordinance # 963 (5/26/92)

**Collection History:**

<u>Fund</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
General Fund	735,683	670,532	762,680	735,065	754,400	700,000
Mass Transit	328,142	311,865	339,425	332,421	326,450	300,000

# REVENUE MANUAL

**Revenue Item: Utility Franchise Tax - Electric**

**Account Code: 2320**

**Legal Authorization:**

RSMo 94.270  
 Code of Ordinances Section (Steam) 27-304(a)  
 Code of Ordinances Section (Electric) 27-302(a)  
 General Ordinance No. 1033 (11/05/92)  
 General Ordinance Nos. 2073, 2074 and 2076 (2/14/05)

**Description of Revenue:**

General license fee - A fee levied on gross receipts from the sale of electricity and steam sold for commercial or industrial purposes within the City limits.

Transit license fee - A fee levied on gross receipts from the sale of electricity and steam to the City's commercial, industrial and residential customers.

**Fee Schedule:**

General Fee Structure

Gross receipts are taxed on a declining block basis as follows:

Electric Gross Receipts:	Rate
\$0-\$4,000	6.50%
\$4,000.01-\$20,000	4.00%
\$20,000.01-\$30,000	2.00%
\$ greater than \$30,000	0.50%
Steam Gross Receipts	0.50%

Transit Fee Structure

One (1%) percent of monthly gross receipts, not to exceed \$38.46 for any one monthly billing period.

**Formula/Projection Method:**

**2009-2010** Projections remain same as FY09 due to rate increase of 15% in fiscal year 2009.

**Comments:**

Fees submitted by ACH transfer at the end of each month.

General Ordinance No. 2074 & 2076, passed 2/14/05, exempted City electric/steam accounts from license fees.

Kansas City Power & Light (KCP&L) purchased the electric utility from Aquila in 2008.

**Collection History:**

Fund	Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
General Fund	1,741,420	1,728,008	1,930,644	1,985,244	1,980,000	2,070,000
Mass Transit	494,166	507,796	572,402	570,026	623,600	600,000

# REVENUE MANUAL

**Revenue Item: Utility Franchise Tax - Water**

**Account Code: 2330**

**Legal Authorization:**

RSMo 94.270  
 Code of Ordinances Section 27-306  
 General Ordinance No. 965 (5/26/92)  
 General Ordinance Nos. 2073 and 2079 (2/14/05)

**Description of Revenue:**

General license fee - A fee levied on gross receipts from the sale of water sold for commercial or industrial purposes within the City limits.

Transit license fee - A fee levied on gross receipts from the sale of water to the City's commercial, industrial and residential customers.

**Fee Schedule:**

General Fee Structure

6.5% of monthly for receipts for any one purchaser "customer" as defined by Tariff filed with the Missouri Public Utilities Commission. The cap was repealed via General Ordinance No. 965 (5/26/92).

Transit Fee Structure

One (1%) percent of monthly gross receipts, not to exceed \$38.46 for any one monthly billing period.

**Formula/Projection Method:**

**2009-2010** Fiscal year 2009 projected revenue.

**Comments:**

Fees submitted by ACH transfer on or before 15th of each month following collection.

General Ordinance No. 2079, passed 2/14/05, exempted City electric accounts from the license fees.

**Collection History:**

<u>Fund</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
General Fund	415,390	419,347	452,498	486,057	510,000	495,000
Mass Transit	117,605	112,358	131,655	133,194	131,600	130,000

# REVENUE MANUAL

**Revenue Item: Utility Franchise Tax - Telephone**

**Account Code: 2340**

**Legal Authorization:**

RSMo 94.270  
Code of Ordinances Section 27-305(a)  
General Ordinance No. 2080 (3/1/05)  
General Ordinance No. 4547 (11/5/79)

**Fund:**

001

General Fund

**Department:**

97

Non-departmental

**Program:**

0001

Administration

**Description of Revenue:**

A tax levied on gross receipts from the operation of a telephone communicating system for commercial, business and industrial exchange services within the City limits.

**Fee Schedule:**

7% of monthly gross receipts for commercial, business and industrial exchange services.

**Formula/Projection Method:**

**2009-2010** Assumes AT&T will pay back taxes and transfer base \$350,000 from program 0011.

**Comments:**

Payments submitted by check or electronically on or around the 30th of the month directly from telephone/telecom companies.

General Ordinance No. 2080, passed 2/14/05, exempt City accounts from the license fee.

The final settlement from the class action lawsuit is still being negotiated with T-Mobile/VoiceStream. This company continues to place the telephone franchise taxes under protest in special account per agreement. Revenues will remain in escrow account no. 0001-8065 until settlement agreement is finalized. When the final settlement is received, these funds will be taken out of escrow.

Agreements were made in FY08 with US Cellular, Verizon, AT&T and Sprint to remit 24-27 months of past revenue and begin submitting telephone tax to the City for current revenues. The anticipated growth for the next five years is projected at \$1.3 million. After that time, telecom companies can lobby for a reduction or elimination of the telephone taxes. The one-time payment of past revenues received in FY08 was \$2.9 million. Revenue is placed designated fund balance account 0001-9464.

Funds were received per Settlement Ordinances in Spring, 2008.

- Ordinances: Verizon Wireless - SO 7189 (passed 10/22/07)  
US Cellular - SO 7250 (passed 1/14/08)  
AT&T Mobility - SO 7269 (passed 1/28/08)  
Sprint - SO 7293 (passed 2/25/08)  
Southwestern Bell Telephone Company - SO7741 (8/24/09)

**Collection History:**

	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
General (0001)	384,256	384,248	641,599	638,702	733,000	725,000
General (0011) (one-time cell phone )	n/a	n/a	2,917,236	2,042,684	1,300,000	2,200,000

# REVENUE MANUAL

**Revenue Item: Utility Franchise Tax - Cablevision**

**Account Code: 2350**

**Legal Authorization:**

Federal Communications Regulations  
 Missouri Constitution Art. VI, Sec. 19 (a)  
 Code of Ordinance Chapter 9, Section 9-7  
 General Ordinance No. 1149 (1/31/94)

**Fund:**

001

General Fund

**Department:**

97

Non-departmental

**Program:**

0001

Administration

**Description of Revenue:**

A tax levied on gross receipts from all sources attributable to the cable television operations.

Although Cablevision continues to expand their business services, many services have become exempt from franchise tax by State Statute.

**Fee Schedule:**

Tax rate - 5% of gross receipts

**Formula/Projection Method:**

**2009-2010** Projection based upon 7% increase. Fiscal year 2010 projects a 2% increase.

**Comments:**

Future cable franchise taxes are currently uncertain. Current House legislation involves the addition of AT&T to the cable market, possibly resulting in changes to cable franchise revenues at the state and local level.

On March 15, 2002, the Federal Communications Commission ruled that cable modems are not subject to local cable franchise fees.

Due on the 30th quarterly (January, April, July, October) from St. Joseph Cablevision.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
679,901	736,459	772,680	831,302	828,240	850,000

# REVENUE MANUAL

**Revenue Item: Utility Franchise Tax - City Retained TIF**

**Account Code: 2360**

**Legal Authorization:**

Per individual redevelopment agreements

**Description of Revenue:**

Revenue used to track the economic development impact of tax increment financing districts and developer agreement properties in regard to utility taxes.

Revenue per agreements is 50% of the amount of incremental taxes received over the base established prior to development.

**Fee Schedule:**

Projected revenues based upon TIF and development agreements until historic and trend amounts can be established.

**Formula/Projection Method:**

**2009-2010** Adopted budget based upon current redevelopment agreements and trends.

**Comments:**

Revenues allocated by journal entry on or before March annually based upon utility taxes received for previous calendar year per reports and/or spreadsheets provided by Missouri American Water, Kansas City Power & Light and Missouri Gas Energy.

Site addresses within each development and account names are provided to utilities by Revenue Manager, or designee, as TIF is approved.

**Collection History:**

<u>Fund</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
General Fund	0	78,312	110,707	103,022	110,000	110,000
Mass Transit	0	10,655	14,794	13,538	15,550	15,550

**SALES**

**TAXES**



# REVENUE MANUAL

**Revenue Item: City Sales Tax**

**Account Code: 2410**

**Legal Authorization:**

RSMo Section 32.087, Section 94.500 to 94.577 and Chapter 144  
 Emergency Special Ordinance no. 7227 (12/3/07)  
 Special Ordinance no. 7116 (7/16/07)  
 Special Ordinance No. 5918 (8/19/02)

**Description of Revenue:**

The Missouri Department of Revenue collects the funds at the same time state and county sales taxes are collected. The state then distributes the City sales tax monthly, after retaining a 1% collection fee.

The Capital Improvement Tax renewed for an additional 5 years on November 6, 2007.

On February 5, 2008, voters approved an increase in the Transit tax from .15% to .375% effective July 1, 2008. (Emergency Special Ordinance No. 7227, passed 12/3/07)

**Fee Schedule:**

City tax amount distributed equal to two and three hundred seventy-five ten thousandths cents (\$.02375) per \$1 sales, less 1% collection fee by Missouri Department of Revenue.

For example, a citizen purchases a car for \$10,000, the applicable city sales tax would be as follows:

Type	Program	Percentage	Tax	Date Approved	Sunset
General-Split distribution	0001	1.000%	\$100.00	6/6/1979	n/a
1/2% tax - (0001-2415)	0001	0.500%	\$50.00	8/2001	n/a
	0101				
Capital Improvement	1150	0.500%	\$50.00	11/6/2007	06/30/2013
Transit	1710	0.375%	\$37.50	02/05/2008	n/a
		2.375%	\$237.50		

Distribution formula for the general sales tax is split between the General Fund (30%) and SIM&R (70%) after a deduction of \$3,702,312 (\$308,526 monthly) to the General Fund due to the estimated lost revenue from repeal of the utility franchise fees on residential sales.

**Formula/Projection Method:**

**2009-2010** Adopted budget and projections based on expected growth of .5%.

**Comments:**

Revenue received via wire transfer approximately 7th of each month from Missouri Department of Revenue. Monthly business sales tax due to State of Missouri by 20th of month following. Quarterly filing due on the 31st of the month following end of quarter. Money distributed to City month following collection.

**Collection History:**

Fund	Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
General	5,288,955	5,767,890	5,669,532	5,390,438	5,601,200	5,377,152
SIM&R	4,252,736	4,645,541	4,560,882	3,928,366	4,228,600	3,540,000
CIP	4,906,677	5,171,239	5,108,064	4,654,744	5,008,100	5,008,100
Transit	1,471,487	1,553,431	1,550,913	3,394,446	3,157,710	3,252,400

# REVENUE MANUAL

**Revenue Item: Motor Vehicle Sales Tax**

**Account Code: 2411**

**Legal Authorization:**

Constitution - Revised, Article IV  
RSMo Chapter 136, Sec. 136.055

**Fund:**

101

SIM&R

**Department:**

80

Public Works

**Program:**

8360

Administration

**Description of Revenue:**

Distribution to cities of sales tax collected by the State on motor vehicles for streets, highway repairs and improvements.

Contract offices began in St. Joseph in 2005 for collection of motor vehicle sales taxes and licenses. The offices are an agent of the department of revenue and a person is selected or appointed by the State Director of revenue.

**Fee Schedule:**

Distribution of 15% of one-half (1/2) of State Sales Tax on all motor vehicles, trailers, motorcycles, and mopeds to cities based upon 1990 Federal Census.

State fees include:

- \$3.50 - each motor vehicle or trailer license sold, renewed or transferred (7/1/03)
  - \$7.00 - licenses sold or biennially renewed per Section 301.147 (7/1/03)
  - \$2.50 - each application or transfer of title (1/1/98)
  - \$2.50 - each instructional permit, nondriver license chauffeur's, operator's or driver's license issued for three years or less; \$5.00 for issued/renewed for period exceeding three years
  - \$2.50 - each notice of lien processed (8/28/00)
  - \$2.00 - electronic telephone transmission reception
- Contract office fees also added

**Formula/Projection Method:**

**2009-2010** Adopted budget based on no expected growth.

**Comments:**

Received by wire transfer monthly from Missouri Department of Revenue by the 20th of each month. Amount is set and allocated by the State. Accounting accrues two months revenue at year end.

Per notification from the Missouri Department of Revenue on November 14, 2007, the cost of collection (for fiscal years 2006 and 2007) for all state sales tax on motor vehicles and any increase in state license fees which had not been previously factored into the distribution will be deducted over a 32-month period beginning November, 2007.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
447,708	592,507	492,025	381,914	486,370	380,000

# REVENUE MANUAL

**Revenue Item: City 1/2 Percent Sales Tax**

**Account Code: 2415**

**Legal Authorization:**

RSMo 94.500 to 94.570  
Emergency Special Ordinance No. 5539 (01/22/01)

**Fund:**

001

General Fund

**Department:**

97

Non-departmental

**Program:**

0001

Administration

**Description of Revenue:**

In August, 2001, the citizens approved an additional .5% general sales tax to assist the City in funding for the employees compensation package to bring salaries to the 90% percentile for each position.

**Fee Schedule:**

City tax amount distributed equal to one-half of one cent (\$.005) per \$1.00 sales, less 1% collection fee by Missouri Department of Revenue effective October 1, 2001.

For example, a citizen purchases a car for \$10,000, the applicable city sales tax would be as follows:

<u>Type</u>	<u>Percentage</u>	<u>Tax</u>	<u>Approved</u>
General Add'l	0.50%	\$50	08/2001

Total City sales tax rate is currently two and fifteen one-hundredths cents (2.375%) per \$1 sales. City sales tax on the purchase of a \$10,000 vehicle would be \$237.50.

**Formula/Projection Method:**

**2009-2010** Adopted budget and projection based on historical data with expected growth of .5%.

**Comments:**

Revenue received via wire transfer approximately 10th of each month from Missouri Department of Revenue.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
5,114,297	5,106,655	5,110,172	4,654,177	4,894,900	4,650,155

# REVENUE MANUAL

**Revenue Item: Cigarette Tax**

**Account Code: 2420**

**Legal Authorization:**

RSMo Chapter 149.011  
 Code Of Ordinances Chap. 27, Art. VI, Sec. 27-338  
 General Ordinance No. 1464 (9/23/96)  
 General Ordinance No. 1416 (6/3/96)

<b>Fund:</b>	001	General Fund
<b>Department:</b>	97	Non-departmental
<b>Program:</b>	0001	Administration

**Description of Revenue:**

The tax from every wholesale dealer, jobber, retail dealer, manufacturer or other person engaged in selling cigarettes or offering, delivering, or displaying cigarettes for sale within the city. Cigarette is defined as any roll for smoking made wholly or in part of tobacco is flavored, adulterated, or mixed with any other ingredient, the wrapper or cover of which is made of paper or any other substance or material except tobacco.

**Fee Schedule:**

Five dollars (\$5.00) for each business selling cigarettes. Distributors also pay \$2.50 per 1,000 for each and all cigarettes sold, offered for sale, delivered or displayed for sale in the City.

This fee shall be remitted to the City by the 15th day of the next month following sale along with sales summary sheets and a monthly report summary.

Each remittance is allowed a 4% discount for payments received by the due date.

**Formula/Projection Method:**

**2009-2010** Adopted budget based on average of FY2008 actual and FY2009 projected revenues.

**Comments:**

The tax is to be paid by the 15th day of the next month following the month for which said tax is collected.

The tax levied by any county, city, town, village, municipality, or other political subdivision of this state shall not exceed the amount of tax levied on September 30, 1993. (RSMo 149.192)

Prior ordinances GO3736 (6/30/69); GO3735 (6/20/69); GO3699 (6/14/68); GO869 (4/29/91); GO3300 (1/3/56) and GO3787 (8/21/70).

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
459,855	453,013	451,815	441,029	455,000	421,000

# REVENUE MANUAL

**Revenue Item: Hotel/Motel Tax**

**Account Code: 2430**

**Legal Authorization:**

RSMo Chapter 67, Section 67-1000  
Code of Ordinances 27-277  
Admin. Code, Chapter 2, Division IV  
General Ordinance No. 4496 (6/4/79)

**Fund:**

105

Parks & Rec

**Department:**

97

Non-Departmental

**Program:**

8330

Park Fund  
Administration

**Description of Revenue:**

A license collected from any hotel, motel or tourist court, under one management, containing rooms furnished for the accommodation or lodging of guests for pay, and having more than eight bedrooms for such accommodation. Tax became effective July 1, 1979.

Records are maintained by the Financial Services Department.

**Fee Schedule:**

Three percent (3%) of gross rental receipts derived from or paid by transient guests for sleeping accommodations - minimum license tax is \$5.00 per quarter annual license.

A late penalty is assessed equal to 10% of the license tax for the first month or any part thereof, and 2% each subsequent month until tax is fully paid. The total penalty shall not exceed 30% of the license tax.

**Formula/Projection Method:**

**2009-2010** Adopted budget projects 3% increase.

**Comments:**

Payments are due quarterly on the 30th day following the end of the quarter - January, April, July & September.

Per Third Street Hotel Redevelopment Agreement, 100% of the increased hotel/motel taxes generated by the hotel over 2003 certified hotel/motel tax base will be transferred by journal entry to the Special Allocation Fund for distribution to developer as reimbursement of certified development costs.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
400,792	430,551	448,717	412,623	549,600	549,600

# REVENUE MANUAL

**Revenue Item: Economic Activity Taxes (EATS)-City Retained**

**Account Code: 2440**

**Legal Authorization:**

RSMo Chapter 99  
Section 99.805, 99.835  
Per Individual Redevelopment Agreements

**Fund:** 150

**Department:** 85

**Description of Revenue:**

Total additional revenue from taxes which are imposed by the City that are generated by economic activities within the redevelopment area over the certified amount of tax base generated by economic activities within such redevelopment area in the calendar year prior to the adoption of the ordinance designating such a redevelopment area, while tax increment financing remains in effect. EATS excludes personal property taxes, taxes imposed on sales or charges for sleeping rooms paid by transient guests of hotels and motels, licenses, fees or special assessments.

For redevelopment projects or redevelopment plans approved after December 23, 1997, if a retail establishment relocates within one year from one facility to another facility within the same county and the governing body of the municipality finds that the relocation is a direct beneficiary of tax increment financing, then for the purposes of this definition, the economic activity taxes generated by the retail establishment .

**Fee Schedule:**

Per State Statute, 50% of the incremental sales tax is allocated back to the TIF for approved expenses from the development. The remaining 50% is kept by each city and taxing entity.

**Formula/Projection Method:**

**2009-2010** Adopted budget based upon TIF agreements and forecasted tax amounts.

**Comments:**

Beginning in fiscal year 2006, the City retained additional TIF sales revenues were allocated back to the appropriate fund, but separated for ease of viewing the impact on total sales taxes received. The fiscal year 2009 projections included the additional base from the East Hills TIF.

**Collection History:**

<u>Program</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
General (includes both general and 1/2 cent)	463,822	479,504	937,876	1,307,458	1,287,000	1,222,650
SIM&R	405,844	419,666	752,450	999,418	969,760	1,042,500
Capital Improv	295,495	308,176	544,520	745,292	729,000	760,000
Transit	88,648	90,029	175,401	622,105	515,050	545,953

# REVENUE MANUAL

**Revenue Item: Economic Activity Taxes (EATS) - TIF**

**Account Code: 2440**

**Legal Authorization:**

RSMo Chapter 99  
Section 99.805, 99.835  
Per Individual Redevelopment Agreements

**Fund:** 150

**Department:** 85

**Description of Revenue:**

Total additional revenue from taxes which are imposed by the City, and which are generated by economic activities within a redevelopment area over the amount of such taxes base amount generated by economic activities within such redevelopment area in the calendar year prior to the adoption of the ordinance designating such a redevelopment area, while tax increment financing remains in effect. EATS excludes personal property taxes, taxes imposed on sales or charges for sleeping rooms paid by transient guests of hotels and motels, licenses, fees or special assessments. For redevelopment projects or redevelopment plans approved after December 23, 1997, if a retail establishment relocates within one year from one facility to another facility within the same county and the governing body of the municipality finds that the relocation is a direct beneficiary of tax increment financing, then for the purposes of this definition, the economic activity taxes generated by the retail establishment.

**Fee Schedule:**

Unless specified otherwise in the Redevelopment Agreement, the distribution shall be one-half of the new sales tax generated from the new development. The developer disbursements may be on a "pay as you go" basis or the development may have bonds issued up front to immediately recover the costs of the development.

**Formula/Projection Method:**

**2009-2010** Adopted budget based upon TIF agreements and forecasted tax amounts.

**Comments:**

Any surplus revenues deposited in the special allocation fund shall be distributed to taxing districts within the redevelopment area which impose economic activity taxes, on a basis that is proportional to the amount of such economic activity taxes the taxing district would have received from the redevelopment area had tax increment financing not been adopted.

**Collection History:**

<u>Program</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
5166 The Commons	n/a	n/a	233,801	286,607	379,240	315,000
5170 North County	1,090,166	1,239,621	1,344,031	1,534,010	1,426,120	1,650,000
5175 EBR/HHS	n/a	31,221	58,036	74,153	62,000	74,200
5190 Third Street Hotel	16,454	35,675	22,926	28,617	27,400	28,500

# REVENUE MANUAL

**Revenue Item: Economic Activity Taxes (EATS) - County**

**Account Code: 2441**

**Legal Authorization:**

RSMo Chapter 99  
Section 99.805, 99.835  
Per Individual Redevelopment Agreements

**Fund:** 150  
**Department:** 85

**Description of Revenue:**

Total additional revenue from taxes which are imposed by other taxing districts, and which are generated by economic activities within a redevelopment area over the amount of such taxes base amount generated by economic activities within such redevelopment area in the calendar year prior to the adoption of the ordinance designating such a redevelopment area, while tax increment financing remains in effect. EATS excludes personal property taxes, taxes imposed on sales or charges for sleeping rooms paid by transient guests of hotels and motels, licenses, fees or special assessments. For redevelopment projects or redevelopment plans approved after December 23, 1997, if a retail establishment relocates within one year from one facility to another facility within the same county and the governing body of the municipality finds that the relocation is a direct beneficiary of tax increment financing, then for the purposes definition, the economic activity taxes generated by the retail establishment .

**Fee Schedule:**

Unless specified otherwise in the Redevelopment Agreement, the distribution shall be one-half of the new County sales tax generated from the new development. The developer disbursements may be on a "pay as you go" basis or the development may have bonds issued up front to immediately recover the reimbursable costs of the development.

**Formula/Projection Method:**

**2009-2010** Adopted budget and projections based upon TIF agreements and forecasted tax amounts.

**Comments:**

City sales tax received monthly via electronic transfer from the State of Missouri. A file with all sales tax amounts received is mailed to the City as an audit of the receipt. The Financial Services department imports this information into the Sales Tax database. Information extracted is used to calculate the additional sales taxes received by the County and an invoice is generated for the Buchanan County Auditor. Payment is due 30 days from the date of the invoice.

**Collection History:**

<u>Program</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
5170 North County	607,924	714,635	687,644	713,462	660,520	710,000
5175 EBR/HHS	n/a	15,973	28,475	52,581	41,000	34,300
5190 Third Street Hotel	12,117	17,221	14,962	11,260	12,700	13,200

# REVENUE MANUAL

**Revenue Item: Economic Activity Taxes (EATS) - Other**

**Account Code: 2442**

**Legal Authorization:**

RSMo Chapter 99  
Section 99.805, 99.835  
Per Individual Redevelopment Agreements

**Fund:** 150  
**Department:** 85

**Description of Revenue:**

This account is used for any additional economic activity taxes approved by the Redevelopment agreement for TDD tax, franchise taxes, etc.

Account numbers 2440, 2441, 2442 were added in fiscal year 2006 to more accurately view revenue trends for City sales tax.

**Fee Schedule:**

Revenue varies by development.

Per the Third Street Hotel Redevelopment agreement, the proceeds of the Gateway TDD are split 50% to TDD sales tax and 50% to Hotel EATS (2442).

**Formula/Projection Method:**

**2009-2010** Adopted budget based upon TIF agreements and forecasted tax amounts.

**Comments:**

Any surplus revenues deposited in the special allocation fund shall be distributed to taxing districts within the redevelopment area which impose economic activity taxes, on a basis that is proportional to the amount of such economic activity taxes the taxing district would have received from the redevelopment area had tax increment financing not been adopted.

**Collection History:**

<u>Program</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
5165 Mitchell Corridor	n/a	n/a	1,076	1,729	1,800	1,800
5168 East Hills	n/a	n/a	n/a	3,456	3,000	3,500
5170 North County	n/a	61,642	69,425	43,710	45,000	45,000
5175 EBR/HHS	n/a	372	3,367	8,159	7,500	8,000
5180 Triumph Foods	n/a	22,130	28,787	38,608	40,000	40,000
5190 Third Street Hotel	17,113	24,044	30,691	11,605	4,000	12,000

# REVENUE MANUAL

**Revenue Item: Motor Vehicle Fuel Tax**

**Account Code: 2450**

**Legal Authorization:**

Missouri Constitution Article IV  
Section 30 (A)  
RSMo Chapter 142.025, 142.908

**Fund:**

101

SIM&R

**Department:**

80

Public Works

**Program:**

1210

Street

Maintenance

**Description of Revenue:**

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 of St. Joseph, Missouri. Cities having in excess of 100 people receive 15% of total taxes collected.

**Fee Schedule:**

Voters approved a \$.04 tax per gallon increase that became effective June 1, 1987 bringing the total State Fuel Tax to \$.11 per gallon. Effective April 1, 1992, voters approved a \$.06 per gallon tax phased as an additional 2% per year over a four year period.

Total tax collections are also impacted by fuel sales/usage throughout the state which varies year-to-year.

**Formula/Projection Method:**

**2009-2010** Adopted budget based upon fiscal year 2009 projected actual with no increase.

**Comments:**

Taxes due to the State of Missouri on the last day of the month following collection. Those remitting the tax may deduct a one-tenth of one percent for costs of administration. Penalties for late payment in the amount of five percent per month for each month or part of a month for which the amount remains unpaid up to a maximum of twenty-five percent plus interest as provided in RSMo Section 32.065.

Funds are distributed to the City by wire transfer monthly on approximately the 20th of the month.

Accounting accrues two months revenue at year end.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
2,097,866	2,153,025	2,128,843	1,959,633	2,102,800	1,950,000

# REVENUE MANUAL

**Revenue Item: Motor Vehicle Fee Increases**

**Account Code: 2455**

**Legal Authorization:**

Missouri Constitution Article IV  
Section 30 (B), subsection 3.  
RSMo Chapter 136.035

**Fund:**

101

SIM&R

**Department:**

80

Public Works

**Program:**

8360

Administration

**Description of Revenue:**

Distribution of increases in State license fees and taxes on motor vehicles, trailers, motorcycles, mopeds and motor cycles over and above those in effect at time upon adoption of Article IV, Section 30(b) subsection 3 of the Missouri Constitution. Funds to be used solely for highway and transportation purposes.

**Fee Schedule:**

Distribution of 15% of State license fee increases on motor vehicles in excess of the amount collected as of January 1, 1980.

Fees increased for each motor vehicle or trailer license sold, renewed or transferred to three dollars and fifty cents and seven dollars for those licenses sold or biennially renewed pursuant to RSMo Section 301.147.

Prior fees effective for renewals:	Biennial Renewals
07/01/2003    \$3.50	\$7.00
08/28/2002    \$2.50	\$5.00
07/01/2000    \$2.50	\$4.00
01/01/1998    \$2.50	n/a

**Formula/Projection Method:**

**2009-2010**    Adopted budget based upon fiscal year 2009 projected actual with no increase.

**Comments:**

Revenues are remitted by wire transfer by the 20th of each month.

Fees are collected by agents for the State of Missouri per RSMo Chapter 136.055. Beginning July 1, 2003, the fees imposed for license issuance shall be collected by all permanent branch offices and all full-time or temporary offices maintained by the Missouri Department of Revenue.

The local office was privatized in 2006 and is now located on the North Belt Highway.

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
497,705	436,581	351,758	323,158	374,000	325,000

# REVENUE MANUAL

**Revenue Item: Road and Bridge Tax**

**Account Code: 2460**

**Legal Authorization:**

Missouri Constitution Article X  
 Section 12  
 RSMo Chapter 137, Sec. 137.555; 137.556 (1)  
 Chapter 27, Article II, Division 1

<b>Fund:</b>	101	SIM&R
<b>Department:</b>	80	Public Works
<b>Program:</b>	1210	Street Maintenance

**Description of Revenue:**

Per Missouri Statute 137.555, the county commission may levy an additional tax, not exceeding thirty-five cents on each one hundred dollars assessed valuation to be collected and turned into the county treasury, where it shall be known as "The Special Road and Bridge Fund" to be used for road and bridge purposes and for no other purpose whatever; except that the term "road and bridge purposes" may include certain storm water control projects off rights of way that are directly related to the construction of roads and bridges. Per RSMo. 137.556 (1), the minimum to be disbursed to the City shall not be less than twenty-five percent of the moneys accruing to it from the county's special road and bridge tax levied upon property situated within the limits of any city, town or village within the county for repair and improvement of existing roads, streets and bridges within the city, town or village from which the moneys accrued.

The city council or other governing body of the city, town or village shall designate the roads, streets and bridges to be repaired and improved and shall specify the kinds and types of materials to be used.

The tax rate for tax year 2009 was \$.2782 on each \$100 assessed valuation. The rate changes annually to meet Hancock provisions.

**Fee Schedule:**

Amount varies by total City assessed valuation and collections.

**Formula/Projection Method:**

**2009-2010** Adopted budget based upon fiscal year 2009 actual with no increase.

**Comments:**

Revenue collected by Buchanan County and remitted by check annually in March.

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
548,789	568,356	581,786	591,560	591,560	604,844

# REVENUE MANUAL

**Revenue Item: NIST (Non-Incremental Sales Tax)**

**Account Code: 2480**

**Legal Authorization:**

Missouri Constitution Article X  
 Section 12  
 RSMo Chapter 137  
 Chapter 27, Article II, Division 1

**Fund:**

150

Special Allocation

**Department:**

85

TIF Projects

**Program:**

5190

Third Street  
 Hotel TIF

**Description of Revenue:**

Currently only applies to the Third Street Hotel TIF.

All of the revenue received above the base amount of Hotel/Motel Tax is distributed to the Developer for earlier payout of the TIF reimbursable costs. The certified base hotel/motel tax is \$32,801.20 (Actual collected for previous calendar year).

**Fee Schedule:**

Revenue will be recorded to account no. 8330-2430 each fiscal year until the base amount is reached. Once the base is reached, revenue is then posted by journal entry to the NIST account.

The scheduled period for the TIF is 23 years beginning January, 2004.

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data and per TIF Agreement.

**Comments:**

Any surplus revenues deposited in the special allocation fund shall be distributed on a basis that is proportional to the total receipt of NIST revenues in such account in the year prior to disbursement.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
47,466	69,541	70,362	72,577	70,500	65,000

# REVENUE MANUAL

**Revenue Item: TDD (Transportation District Tax)**

**Account Code: 2488**

**Legal Authorization:**

RSMo Chapter 238  
 RSMo Chapter 144, Sections 144.010 to 144.525  
 RSMo Chapter 32, Section 32.057, 32.085 and 32.087  
 Third Street Hotel Redevelopment Agreement

**Fund:**

150

Special Allocation

**Department:**

85

TIF Projects

**Program:**

5190

Third Street  
 Hotel TIF

**Description of Revenue:**

An aggregate 1% sales tax within the boundaries of the St. Joseph Gateway Transportation District.

Sales tax revenue collected by the businesses within the Third Street Hotel TIF for the transportation district is remitted to the City monthly. Taxes are imposed on the receipts from the retail sale of all tangible personal property or taxable services at retail within the transportation development district. Revenue collected is designated by the transportation development district toward any transportation development purpose. All revenue received by the district is deposited into the City's Special Allocation Fund. A board of directors oversees the disbursement of funds for designated projects.

**Fee Schedule:**

Per the Redevelopment agreement with the hotel, the proceeds of the Gateway TDD are split 50% to TDD sales tax and 50% to Hotel EATS (2442).

**Formula/Projection Method:**

**2009-2010** No revenue projected in this line item.

**Comments:**

An agreement between the City and the TDD Board of Directors through which the City must give its approval to any TDD related disbursement or project (9/04).

The projected TDD revenue for FY09 includes a one-time adjustment declaring all revenues to date to allocate to the newly created TDD Fund (717) via a special allocation expense adjustment.

Per recommendation from our outside auditors, at end of fiscal year 2009 a special fund was set up for TDD revenues as they belong to an outside taxing jurisdiction. Revenues are posted to fund 717 as sales tax (2410) as it comes in. A journal entry is then created by Revenue Manager to distribute 50% to 5180-2442 (Hotel TIF -EATS Other), less a collection fee of one percent (1%).

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
18,642	19,221	22,304	69,164	18,000	0

# LICENSES



# REVENUE MANUAL

**Revenue Item: Motor Vehicle Licenses & Penalty**

**Account Code: 2610**

**Legal Authorization:**

RSMo 301.340 (limited)  
 Code of Ordinances Section 27-236  
 General Ordinance No. 821 (9/4/90)

**Description of Revenue:**

Revenue derived from city motor vehicle licenses required on all motor vehicles owned by persons who are residents of this City and all motor vehicles owned by businesses located within the City and used for business purposes within the City.

**Fee Schedule:**

Motorcycles	\$2.00
Cars/trucks	\$3.50
Motor homes	\$8.50

**Formula/Projection Method:**

**2009-2010** Adopted budget based upon fiscal year 2009 projected with no increase.

**Comments:**

Monies from motor vehicle licenses and penalties are being split between programs 3090 and 1550 to assist in the maintenance costs of the downtown parking garages and parkway system.

Fiscal years 2005 and prior - monies from motor vehicle licenses and penalties were split between programs 5430 (for FY2005, 6910 for FY2004) and 3090 to assist in the costs of the Community Appearance Plan and maintenance of the City parkway system.

**Collection History:**

	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
General (5430)	92,242	92,699	n/a	n/a	n/a	n/a
Parks (3090)	92,242	92,699	93,575	93,164	94,000	94,000
Public Parking (1550)	n/a	n/a	93,575	93,164	94,000	94,000

# REVENUE MANUAL

**Revenue Item: Business Licenses**

**Account Code: 2620**

**Legal Authorization:**

Missouri Constitution Art. VI, Sec. 19(a)  
 RSMo Chapter 94, Section 94.110  
 Code of Ordinances Section 8-67  
 General Ordinance No. 1113 (8/30/93)  
 General Ordinance No. 1890 (9/03/02)

**Fund:**

001

General Fund

**Department:**

97

Non-departmental

**Program:**

0001

Administration

**Description of Revenue:**

Every corporation, company, association, joint stock company or association, partnership and person, their leasees, trustees or receivers appointed by any court whatsoever, engaged in any business, occupation, pursuit, profession, or trade, or in the keeping or maintaining of any institution, establishment, article, utility or commodity, in Chapter VIII, Article II, Section 67 shall procure and pay for a license therefore from the City.

**Fee Schedule:**

See Code of Ordinances, Chapter 8

No individual annual occupational license required shall exceed \$35,000. The cap is applied separately for businesses that have or are required to have more than one license according to City's business license code.

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data.

**Comments:**

Increased State of Missouri exemptions have limited the growth in local revenues.

Occupation Licenses are billed by the Customer Assistance Department and due on or before July 1 of each year.

Prior ordinance G.O.# 751 (1/22/90)

Prior ordinance G.O.# 804 (6/25/90)

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
795,935	815,004	904,717	821,006	909,525	900,000

# REVENUE MANUAL

**Revenue Item: Liquor Licenses**

**Account Code: 2630**

**Legal Authorization:**

RSMo Chapter 311.220(2), 311.097(2)  
 RSMo Chapter 311.098(2), 311.200  
 Code of Ordinances Section 4-109  
 General Ordinance No. 2356 (11/2/09)  
 General Ordinance No. 2275 (2/25/08)

<b>Fund:</b>	001	General Fund
<b>Department:</b>	97	Non-departmental
<b>Program:</b>	0001	Administration

**Description of Revenue:**

Revenue from licenses issued for the sale of liquor within the City limits.

**Fee Schedule:**

<u>Type</u>	<u>Current Fee</u>	<u>Maximum Allowed</u>
Restaurant bar	\$300.00	\$300.00
Amusement place	\$300.00	\$300.00
Not for Profit	\$300.00	\$300.00
Liquor by the drink dealer	\$450.00	\$450.00
Retail Beer/light wine	\$52.50	\$52.50
3.2 beer by the drink	\$37.50	\$37.50
Retail package liquor	\$300.00	\$300.00
Retail package 3.2 beer	\$150.00	\$150.00
Retail package 5% beer	\$22.50	\$22.50
Wholesale beer	\$150.00	\$150.00
Wholesale liquor	\$250.00	\$750.00
Sunday retail package	\$300.00	\$300.00
Microbrewery (G.O. 1553 9/9/97)	\$7.50 per barrel	n/a

**Formula/Projection Method:**

**2009-2010** Projections based upon historical trend and anticipation of new restaurants in the TIF Districts.

**Comments:**

Liquor licenses are limited by State Statute and City Ordinances. Certain other cities also require I.D.'s for employees, for which a fee could be charged to generate additional revenue.

Permits are billed by the Customer Assistance Department annually and due on or before July 1st.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
83,429	87,098	94,291	88,120	95,000	90,000

# REVENUE MANUAL

**Revenue Item: Server (Alcohol) Licenses**

**Account Code: 2635**

**Legal Authorization:**

Code of Ordinance Section 4-18  
General Ordinance No. 2356 (11/2/09)

**Fund:**

001

General Fund

**Department:**

30

Police

**Program:**

2250

Support Services

**Description of Revenue:**

Any person who serves intoxicating and non-intoxicating alcoholic beverages is required to obtain a valid server license issued by the customer assistance department or the police department.

An application for and fee of \$15.00 shall be submitted to the city within five (5) days of commencing employment. Upon receipt of application and fee, a 60-day temporary server license is issued. The server has 60 calendar days to attend server training. Once training has taken place, a three year permanent server license will be issued.

Those serving under the temporary picnic license as defined under section 4-203 or a Sunday not-for-profit license as defined under Section 4-102 are exempt from this section.

**Fee Schedule:**

Server license fee \$15.00

Reapplication penalty \$50.00

(Applies to any server found serving or selling to a minor for the third time within a three year period).

**Formula/Projection Method:**

**2009-2010** New revenue line item for fiscal year 2010.

**Comments:**

Those individuals and/or employers in violation of the provision may be issued a summons. The first conviction, may be assessed a fine of not less than \$100.00. A second conviction shall have a fine of not less than \$250.00 or by confinement in the county jail for a term not less than 30 days. A third and any subsequent conviction shall have a fine of not less than \$500.00 or by confinement in the county jail for a term of not less than 60 days.

Any liquor by the drink retail license in effect as of December 1, 2009 will not be required to comply with these provisions until July 1, 2011.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
n/a	n/a	n/a	n/a	0	# 5,000

# REVENUE MANUAL

**Revenue Item: Animal Licenses**

**Account Code: 2640**

**Legal Authorization:**

Code of Ordinances 5-120  
 General Ordinance No. 2341 (8/10/09)  
 General Ordinance No. 2107 (6/20/05)

**Fund:**

120

Public Health

**Department:**

60

Public Health

**Program:**

6930

Animal Control  
& Rescue

**Description of Revenue:**

Annual registration fees for dogs or cats due on or before June 1 of each year. Cats were added to the annual registration fee requirement effective February 1, 1995. Per Code section 5-117, registration and vaccinations are required. Failure to do so may result in a summons to Municipal Court.

Animal Control and Rescue staff added clinics to ease the burden of shots by conducting four rabies clinics in May and June annually at various elementary schools. Clinic schedules are posted on the City's website.

**Fee Schedule:**

	Previous Fee	02/01/1995- 12/25/2001	Effective 12/26/2001	Current 06/20/2005
Spayed animal	\$2.50	\$3.00	\$5.00	\$5.00
Unspayed animal	\$2.50	\$5.00	\$15.00	\$15.00
Vicious Dog	n/a	n/a	n/a	\$50.00

(Vicious dog acknowledgment form must be signed attesting to the vicious disposition.)

Duplicate tags or checks may be issued for the sum of \$.25.

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data and new vicious dog fee.

**Comments:**

General Ordinance No. 2107, passed 6/20/05, added a registration fee for dogs in which the owner has acknowledged as vicious. This fee allows for recovery of costs associated with intensive, time-consuming investigations. The new tags are different from ordinary tags in color to assist the public with identifying the animal as vicious.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
43,412	51,370	56,054	58,735	50,000	57,000

# REVENUE MANUAL

**Revenue Item: Trade Licenses and Examination Fees**

**Account Code: 2650**

**Legal Authorization:**

Code of Ordinances Section 7-111  
 General Ordinance No. 2321 (4/6/09)  
 General Ordinance No. 2228 (5/7/07)

**Fund:**

001

General

**Department:**

26

Cust. Assistance

**Program:**

5410

Building

Development

**Description of Revenue:**

Revenues from examinations and permits for electricians, plumbers, heating engineers, steam engineers, and plumbing apprentice registration.

**Fee Schedule:**

License Description	Electrical	Plumbing	Mechanical	Prior Fees	
				Electrical	Plumbing
Travelling	\$19.00	n/a		\$15.00	n/a
Apprentice	\$31.00	\$25.00	\$30.00	\$25.00	20.00
Journeyman	\$62.00	\$37.00	\$40.00	\$50.00	30.00
Master	\$148.00	\$148.00	\$50.00	\$120.00	120.00
Exam-Journeyman	\$62.00	\$62.00			
Exam-Master	\$62.00	\$100.00			
<b>Boiler License Fees</b>					
Heating Engineer	\$31.00			\$25.00	
2nd Class	\$50.00			\$40.00	
1st Class	\$61.50			\$50.00	
Exam	\$31.00				
Class MT Annual License			\$50.00		
Class IO - Power Engineer (chief, 1st, 2nd, 3rd & 4th class)			\$50.00		
Boiler/HVAC Plant Operator (high pressure, 1st & 2nd class)			\$50.00		
Ammonia Refrigeration Plant Operator (1st, 2nd & 3rd class)			\$50.00		
Power Engineer (5th class)/Boiler Plant Oper. (low pressure)			\$50.00		

Mechanical Contractor Licenses began May 6, 2009. A compliance grace period ended on Sept. 7, 2009. Multiple licenses may pay the highest license class fee plus \$25.00 for each add'l license.

**Formula/Projection Method:**

**2009-2010** Adopted budget based on historical data and new license requirements for FY09.

**Comments:**

Fee History

General Ordinance #978 (7/6/92)  
 General Ordinance #1196 (7/18/94)

Testing of electricians performed by independent agency. Test scores must be a grade of 75% or greater to qualify for licensing.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
61,742	63,802	64,148	71,634	71,245	70,000

# REVENUE MANUAL

**Revenue Item: Garage Sale Licenses**

**Account Code: 2660**

**Legal Authorization:**

Missouri Constitution Art. VI, Sec. 19(a)  
Code of Ordinance Section 23-27  
General Ordinance No. 2223 (4/27/07)

**Fund:**

001

General Fund

**Department:**

97

Non-departmental

**Program:**

0001

Administration

**Description of Revenue:**

Revenue from any sale exceeding two hours duration of personal property conducted at any resident dwelling or group of dwellings. Subsection (d) provides for a four (4) day sale, four times in a twelve month period limitation. Sales are confined to the house, garage or driveway and shall not encroach upon the yard or other area.

Permits are purchased in the Customer Assistance Department.

**Fee Schedule:**

\$5 permit fee effective 5/1/92. Previous permit fee was \$1.

Garage Sales License  
Flea Market Promoters

\$5 each (limit 2 per year)  
\$50 annual fee

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data.

**Comments:**

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
14,990	13,585	13,420	14,290	14,000	14,000

# REVENUE MANUAL

**Revenue Item: Contractor Licenses**

**Account Code: 2680**

**Legal Authorization:**

Code of Ordinance Chapter 7, Article IV  
Section 7-407 and 7-408 (4/6/09)

**Fund:**

001

General Fund

**Department:**

26

Customer Assist.

**Program:**

5410

Building  
Development

**Description of Revenue:**

Contractor licenses must be obtained for anyone wishing to construct, alter, move, enlarge, replace, equip, remover and/or demolish any building or structure or any appurtenance connected or attached to such buildings or structures. Anyone wishing to install, repair, alter or replace a mechanical system shall have obtained a mechanical contractor's license as provided below. Licenses are obtained in the Customer Assistance Department.

**Fee Schedule:**

Annual Contractor Licensing Fees	New	Renewal
Class MT - mechanical contractor license	\$50.00	\$50.00
Late renewal penalty		\$75.00
 Individual Licenses		
Class IM - mechanical trade licenses master	\$50.00	\$50.00
Journeyman	\$40.00	\$40.00
Apprentice/intern registration	\$30.00	\$30.00
Class IO - plant operating engineer power engineer	\$50.00	\$50.00
Boiler and HVAC plant operator 1st /2nd class	\$40.00	\$40.00
Ammonia refrigeration plant operator (1st /2nd)	\$40.00	\$40.00
Power engineer (5th class) & boiler plant	\$30.00	\$30.00

**Formula/Projection Method:**

**2009-2010**      New revenue line item for fiscal year 2010.

**Comments:**

Grandfathering application fee is the same as the renewal fee for each license required.

Multiple license applications shall be the highest contractor fee plus \$25.00 for each additional new license. Renewal fees shall be the highest contractor fee plus \$25.00 for each additional license obtained.

Corporations, companies or businesses wishing to do their own mechanical work on their own facilities with their own full-time, properly licensed, mechanical staff are exempt from the contractor's license.

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
n/a	n/a	n/a	250	0	14,000

# PERMITS



# REVENUE MANUAL

**Revenue Item: Trash Hauler Permits**

**Account Code: 2810**

**Legal Authorization:**

Code of Ordinances Section 24-11(d)  
 General Ordinance No. 2047 (8/30/04)  
 General Ordinance No. 1827 (5/29/01)  
 General Ordinance No. 4602 (6/18/80)

**Fund:**

470

Landfill Fund

**Department:**

80

Public Works

**Program:**

6110

Ldfl Operations

**Description of Revenue:**

Annual permit issued to all trash haulers who engage in the business of collecting, transporting, processing or disposing of solid waste within the corporate limits of the City. Applicant must file proof of a satisfactory public liability insurance policy covering all operations pertaining to business and all vehicles to be operated in conducting business with the Director of Public Works and Transportation. The public liability policy shall be in the amount of not less than \$500,000 for each person injured or killed, not less than \$1,000,000 for injury or death of two or more persons in any single accident and not less than \$50,000 for damage to property. The Director of Public Works should be notified in writing by the insurance carrier of any cancellation of policy.

Permits are issued by the Customer Assistance Department. Vehicle inspections are performed by Landfill.

**Fee Schedule:**

**Prior Fee**

\$15 per collection vehicle annually

\$25 per each solid waste processing or disposal facility annually

**Effective 09/29/2004**

\$100 for the first collection vehicle used and \$25 for each additional vehicle

**Formula/Projection Method:**

**2009-2010** Projection based upon department estimates.

**Comments:**

Billings are performed by the Customer Assistance Department in conjunction with business license billings, due annually on or before June 30th.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
3,275	3,275	2,950	3,100	3,500	3,100

# REVENUE MANUAL

**Revenue Item: Septic Tank Permits**

**Account Code: 2820**

**Legal Authorization:**

Code of Ordinances Section 17-34 (a)  
 Special Ordinance No. 7349 (5/5/08)  
 General Ordinance No. 2193 (9/11/06)  
 General Ordinance No. 1943/1942 (6/9/03)

<b>Fund:</b>	120	Public Health
<b>Department:</b>	60	Public Health
<b>Program:</b>	6920	Hlth/Food Safety

**Description of Revenue:**

Non-refundable individual sewage system construction permit fee. These systems shall only be installed by those registered by the Missouri Department of Health and Senior Services. Homeowner may also obtain registration through the Department of Health and Senior Services and install own system.

**Fee Schedule:**

	<u>Inside City</u>	<u>Outside City</u>
Construction permit fee	\$80.00	\$95.00

The fee shall be paid at the time an application is filed with the health officer. Health Administration staff record the revenue along with other daily revenue.

Fees for inspection of minor repairs, not covered by new construction, major modifications or major repairs shall be \$25.00.

If more than three site visits are required to ascertain complete final approval of a system installation, an additional assessment of \$20.00 per visit shall be charged.

**Formula/Projection Method:**

**2009-2010** Projection based upon department estimates.

**Comments:**

Prior ordinance General Ordinance no. 998 (8/3/92)

Minimum fine for construction or repair of an on-site sewage system without a permit shall be \$300.00. Minimum fine for creating a nuisance or an imminent health hazard shall be \$200.00. The minimum fine for persistent violation of creating a nuisance or imminent health hazard or performing construction or repair of an on-site sewage system without a permit shall be \$300.00.

Special Ordinance No. 7349 (5/5/08) - City contract with City of Agency for on-site sewage disposal system inspections. The fees are assessed at the same rate as St. Joseph residents for five year contract period beginning May 1, 2008 through April 30, 2013. The city is responsible for collection of all charges and/or fees for installation, major modification or major repair of an on-site disposal system; all charges and/or fees required to defray the cost of sewage disposal permits and/or applications; and all other charges and/or fees associated with such inspections.

**Collection History:**

<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>
<u>2005-2006</u>	<u>2006-2007</u>	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2009-2010</u>
5,375	4,185	3,330	2,250	3,000	1,000

# REVENUE MANUAL

**Revenue Item: Pool/Spa Permit**

**Account Code: 2825**

**Legal Authorization:**

Code of Ordinances Section 17-84 and 17-88  
 General Ordinance No. 1944 (6/9/03)

**Fund:**

120

Public Health

**Department:**

60

Public Health

**Program:**

6920

Hlth/Food  
 Safety

**Description of Revenue:**

Permit to operate or maintain a public or semipublic swimming pool, spa or similar facility. Annual permit shall be from July 1 to next succeeding June 30. Each individual pool, spa or similar facility is recognized as an independent unit.

Annual pool/spa permits are billed by the Customer Assistance Department in conjunction with Business License fees and due by June 30th each year.

**Fee Schedule:**

Annual permit fee is \$75.00 per unit.

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data.

**Comments:**

Recognition of each as an independent unit allows the Health Department flexibility to close a unit, if necessary, without closing the entire facility for health violations.

Pool/spa construction permits are recorded as building permit fees under 6920-2825.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
2,550	3,353	2,213	2,393	3,150	2,200

# REVENUE MANUAL

**Revenue Item: Food Establishment Permits**

**Account Code: 2830**

**Legal Authorization:**

Code of Ordinances 17-109(b)  
 General Ordinance No. 1955 (6/23/03)  
 General Ordinance No. 1858 (11/26/01)  
 General Ordinance No. 1454 (9/9/96)

**Fund:**

120

Public Health

**Department:**

60

Public Health

**Program:**

6920

Hlth/Food  
 Safety

**Description of Revenue:**

Each food-service establishment is required to obtain and display this permit which is renewable on or before July 1 each year. Permits are billed by the Customer Assistance Dept.

**Fee Schedule:**

Effective 07/02/2003, Annual Permit Fee:

Restaurants, and Bar/Restaurants	High	\$300.00	
(Based upon assessment of food risk)	Medium	\$200.00	
	Low	\$100.00	
Retail food store		\$100.00	
Bakery		\$100.00	
Mobile Food Unit	Ice Cream Vendor	\$25.00	
	Push Cart	\$50.00	
	Self-Contained I	\$100.00	
Hazardous Food (Vending Machines)	Per machine	\$10.00	
Catering		\$300.00	
Prep Kitchen		\$300.00	
Bar		\$100.00	
Multiple Food Operations - Restaurant		\$300.00	Per operation type
Retail Food, Bakery, Deli, Self-serv. salad bar		\$100.00	
Seasonal establishment (operates less than 6 months of the year)		\$50.00	
Temporary Event (Festival)	1-3 days	\$25.00	
	4-14 days	\$35.00	
	1-3 days	\$15.00	
Temporary Event (Non-Festival)	1-3 days	\$15.00	
	4-14 days	\$20.00	
Re-inspections		\$75.00	
Change of ownership		\$50.00	
Plan review/pre-opening inspection		\$100.00	

**Formula/Projection Method:**

**2009-2010** Adopted budget based upon FY08 projected revenues.

**Comments:**

Penalty for late payment of fees will result in a one time 10% penalty plus 1% interest for each 30 day period thereafter.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
81,805	77,647	84,330	83,232	78,000	83,500

# REVENUE MANUAL

**Revenue Item: Special Use Permits**

**Account Code: 2840**

**Legal Authorization:**

RSMo 89-010 through 89-140  
 Code of Ordinances Section 31-070, 31-075  
 General Ordinance No. 2286 (4/21/08)  
 General Ordinance No. 2263 (12/3/07)

**Fund:**

001 General  
 Department: 19 Comm Services  
 Program: 5110 Planning

**Description of Revenue:**

Permits approved by the City Council under the same procedures as zoning changes and under such conditions as to operation, site development, parking, signs, accessory uses and time limit as may be necessary in order that such use will not injure the appropriate use of neighboring property, and will conform to the general intent and purpose of the zoning ordinance. Filing fees are non-refundable.

**Fee Schedule:**

Description	As of 4/29/03	As of 8/1/05	As of 12/3/07
Amendment, revision or change of zoning district map	\$1,300.00	\$1,365.00	\$1,365.00
Conditional use permit (all)			
a. All uses except large day care home & nursery home	\$1,050.00	\$1,110.00	\$1,110.00
b. Large day care home and day nursery home residential	\$150.00	\$160.00	\$160.00
Appeals to board of adjustment	\$600.00	\$630.00	\$630.00
Appeal to city council from landmark commission			\$250.00
Variance or exception filed with the board of adjustment:			
a. Single and two-family residential	\$235.00	\$250.00	\$250.00
b. Signs, and commercial buildings under 20,000 square feet	\$875.00	\$920.00	\$920.00
c. Commercial buildings over 20,000 square feet	\$1,150.00	\$1,210.00	\$1,210.00
Flood Plain Permit	\$445.00	\$470.00	\$470.00
Amendment to Zoning Rules & Regulations			
Subdivision Approvals	Base Fee	\$250.00	\$260.00
a. Minor Subdivision - Residential	Plus	\$20.00 per lot	
b. Minor Subdivision - Commercial	Plus	\$20.00 per lot	
Preliminary major subdivision	Base Fee Plus \$25.00 per lot	\$1,000.00	\$1,050.00
Final major subdivision			
Subdivision variance	\$1,000.00	\$1,050.00	\$1,050.00
Lot line adjustment	\$50.00	\$53.00	\$53.00
Street/alley vacation			
a. First 500 feet	\$375.00	\$395.00	\$395.00
b. Each additional 100 feet	\$55.00	\$58.00	\$58.00
c. Miscellaneous Fees (Effective August 31, 2004)		Reimburse City for actual costs incurred.	

**Formula/Projection Method:**

**2009-2010** Projection based upon average of last three years.

**Comments:**

Also General Ordinance no.2117 (8/1/05), GO. 1929/1930 (4/28/03), G.O. 1825 (5/29/01).

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
51,969	41,785	35,361	19,414	20,000	22,000

# REVENUE MANUAL

**Revenue Item: Special Use Permits**

**Account Code: 2840**

**Legal Authorization:**

Code of Ordinances Article VIII  
 Section 17-221 through 17-254  
 General Ordinance No. 1955 (6/23/03)  
 General Ordinance No. 1746 (2/7/00)  
 General Ordinance No. 1173 (5/23/94)

<b>Fund:</b>	120	Public Health
<b>Department:</b>	60	Public Health
<b>Program:</b>	6920	Hlth/Food Safety

**Description of Revenue:**

Each tattoo artist and establishment is required to obtain and display this permit to engage in the practice of tattooing. An annual inspection is performed to ensure the operator or artist complies with the following regulations:

1. No tattoo may be administered to any person less than 18 years of age. Proof of age may be required.
2. Patrons must be advised of permanent status of tattoo. Removal will require surgical procedure.
3. Skin to be tattooed must be free of rash, pimples, infection or recent scar tissues.
4. Tattoos may not be administered to any person under the influence of drugs or alcohol.
5. Written instructions are provided to each patron following the tattoo procedure.
6. Operator may not perform removal procedure and permit may be suspended if perform.

Equipment sterilization and premises requirements are also enforced.

Health Department inspections of food establishments are also recorded here.

**Fee Schedule:**

Tattoo Annual Fee (s)

Artist Card	\$25.00
Establishment	\$50.00

Food Establishment Inspections

Reinspection	\$75.00
Plan review/pre-opening	\$100.00
Change of ownership	\$50.00

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data.

**Comments:**

Tattoo establishment permits are billed by the Customer Assistance Department in conjunction with business licenses and expire June 30th each year.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
5,659	3,729	4,051	4,757	3,800	4,000

# REVENUE MANUAL

**Revenue Item: Sidewalk/Street Permit**

**Account Code: 2860**

**Legal Authorization:**

RSMo 300.485, 300.490  
Code of Ordinances Section 25-53  
General Ordinance No. 1950 (6/9/03)

**Fund:**

001

General

**Department:**

26

Customer Assist.

**Program:**

5410

Building  
Development

**Description of Revenue:**

The fee for constructing, repairing, or reconstructing a pavement, curb, gutter, or sidewalk. Application may be made in the Customer Assistance Department.

Permits are issued to the owner or agent of the owner of private property to construct, repair, or reconstruct pavements, curbs, sidewalks, and gutters, at their expense to the streets, alleys, parkways, boulevards or thoroughfares adjacent to or running through their property, when such are, in their judgment, reasonably necessary for public travel.

**Fee Schedule:**

\$35.00	Construction, repair and maintenance of pavement, curb, gutter or sidewalk
\$40.00	Access permit (Section 25-90 to 25-95)
\$85.00	Hauling Permit

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data.

**Comments:**

With the onestop shop reorganization, these revenues and the duties surrounding them were moved from SIM&R (program 8360) to Building Development Services (program 5410).

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
11,270	10,157	7,570	9,415	6,900	8,500

# REVENUE MANUAL

**Revenue Item: Land Disturbance Permits**

**Account Code: 2865**

**Legal Authorization:**

Code of Ordinances Section 25-9  
 General Ordinance No. 2145 (12/5/05)  
 General Ordinance No. 1908 (11/2/02)

**Fund:**

001

General

**Department:**

26

Cust. Assistance

**Program:**

5410

Building

Development

**Description of Revenue:**

Permit to cover the costs of inspections and enforcement of improvements made to land.

The permit will affect the following:

1. Sites involving grading, removal of protective ground cover or vegetation, excavation, land filling or other land disturbing activity affecting a surface area of 1,000 square feet or more;
2. Any land disturbing activity that will affect an area of 500 square feet if the activity is within 25 feet of a river, stream, lake, watercourse, or wetland;
3. Sites involving excavation or filling or a combination of excavation and filling affecting 400 cubic yards or more of dirt, sand or other excavation or fill material;
4. Sites involving street, highway, road, or bridge construction, enlargement, relocation, demolition or reconstruction;
5. Sites involving the laying, repairing, replacing or enlarging of an underground pipe, cable or facility for a distance of 300 feet or more;
6. Sites involving the installation of any underground utilities for a distance of 300 feet or more.

Exceptions:

1. Cutting brush where ground cover will remain intact.
2. Maintenance of public infrastructure by state or local government agencies. But agency expected to use best management practices to prevent erosion and control sediment and shall make regular inspections.
3. Emergency measures taken to clear roadways or save endangered property.
4. Farming practices, including gardens and agricultural activities.

**Fee Schedule:**

Prior Fee

Base fee \$50.00 for first acre  
 and \$5.00 for each acre in addition to.

Effective 1/1/03

Base fee \$60.00 for first acre  
 and \$5.00 for each acre in addition to.

**Formula/Projection Method:**

**2009-2010** Projection based upon historical trends.

**Comments:**

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
16,295	16,455	10,365	10,960	12,920	10,000

# REVENUE MANUAL

**Revenue Item: Street Utility Permits**

**Account Code: 2870**

**Legal Authorization:**

Code of Ordinances Section 25-134  
 General Ordinance No. 1951 (6/9/03)

**Fund:**

101

SIM&R

**Department:**

80

Public Works

**Program:**

8360

Administration

**Description of Revenue:**

Permit to cut or excavate any street, alley, sidewalk, parkway, boulevard, or public places in the City. This fee is based upon the city's costs in issuing, processing and verifying applications and inspections of the project site and restoration work up to two hours. The fee is paid by the applicant at the time application is submitted.

**Fee Schedule:**

- \$28.25 Area of 150 square feet or part thereof of the area to be restored or excavated, whichever is larger.
- \$21.00 Area of 150 square feet or less to be restored or excavated which does not involve pavement removal or trenchless technologies under pavement.
- \$12.00 Bulk permits

Additional fees may be assessed for inspections in excess of two hours and/or additional inspections for inadequate restoration work. Fees may be doubled if permit not obtained prior to start of project.

**Formula/Projection Method:**

**2009-2010** Projection based upon historical trends.

**Comments:**

Construction is to begin within 10 days or a new permit is required.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
9,591	11,300	14,626	15,631	13,000	13,000

# REVENUE MANUAL

**Revenue Item: Special Event Permit**

**Account Code: 2885**

**Legal Authorization:**

General Ordinance No. 1537 Art. IV,  
Sect. 25-346 to 25-384 (7/29/97)  
General Ordinance No. 1756 (3/20/00)  
Resolution No. 21271 (7/16/97)

<b>Fund:</b>	001	General Fund
<b>Department:</b>	97	Non-departmental
<b>Program:</b>	0001	Non-Departmental

**Description of Revenue:**

Revenue includes a permit fee of \$25.00 per event/parade plus reimbursed costs for trash and debris removal, electricity, porta pots, tents, booths, chairs, sound systems, tables, etc.

An application must be submitted to the festival coordinator in the Customer Assistance Department not less than 30 days prior to the event.

Application must contain:

- 1) Name, address and telephone number of person/group conducting event;
- 2) Name, address and telephone number of event chairperson/responsible party;
- 3) Date of event/parade;
- 4) Hours within which will occur;
- 5) Approximate number of participants in parade;
- 6) Detailed drawing of parade route;
- 7) Statement as to what street width required;
- 8) Location, by streets of any area(s) of assembly;
- 9) Time event begins to assemble;
- 10) Name of insurance company underwriting the parade and liability limits
- 11) Any additional information to assist department directors in approval process.

**Fee Schedule:**

Varies depending upon requirements of event.

Minimum fee \$25.00.

**Formula/Projection Method:**

**2009-2010** Projection based upon prior year events/trends.

**Comments:**

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
2,297	3,659	2,166	2,621	3,300	3,000

# REVENUE MANUAL

**Revenue Item: Alarm Ordinance Revenue**

**Account Code: 2890**

**Legal Authorization:**

Code of Ordinances Sections 20-403(a), 20-404(1)-(3)  
 General Ordinance No. 1715 (9/7/99)  
 General Ordinance No. 1306 (5/22/95)  
 General Ordinance No. 1122 (10/11/93)

**Fund:**

001

General Fund

**Department:**

30

Police

**Program:**

2910

Pub Safety Comm

**Description of Revenue:**

An annual permit fee of \$25.00 is charged to each alarm user within the City. False alarm penalties are billed by the Customer Assistance Department directly to the alarm user based on information provided by the Communications Center and Fire Department.

**Fee Schedule:**

\$25.00 annual permit fee, per alarm user, due on or before July 1 for the succeeding year. Permits purchased after July 1 are prorated based on the number of months remaining in the fiscal year.

Other related fees/fines authorized by ordinance are as follows:

	Per Occurrence
- False alarm penalties:	
- first 6 false alarms.....	\$0
- false alarms numbering 7 through 9.....	\$50.00
- false alarms numbering 10 or more.....	\$100.00

Late penalties are assessed at a rate of 10% if paid after due date and a one percent penalty for each 30 day period thereafter per General Ordinance No. 1715 (9/7/99)

**Formula/Projection Method:**

**2009-2010** Projection based upon average of previous two years actual.

**Comments:**

Tabulation and tracking of false alarms commenced November 1, 1992.

There are currently 1,436 annual alarm permits.

**Collection History:**

Program	Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
Police (2910)	38,423	39,549	34,610	39,669	40,000	40,000
Fire (8350)	3,744	3,420	1,575	4,850	3,000	4,000

# REVENUE MANUAL

**Revenue Item: Fire Inspection Permits**

**Account Code: 2891**

**Legal Authorization:**

Code of Ordinances Sections 16-35  
 General Ordinance No. 2234 (5/7/07)

**Fund:**

001

General Fund

**Department:**

40

Fire

**Program:**

8350

Pub Safety Comm

**Description of Revenue:**

The Fire Department has adopted the 2000 International Fire Code as the "Fire Prevention Code".

Enforcement of this code enhances citizen and fire safety through:

- Integration with the 2000 International Building Code
- Improved hazardous materials regulation
- Greater latitude in solving fire safety problems

Operational Permit - Annual permit obtained for control of use of buildings, and structures within the corporate city limits.

Construction Permit Fee - issued at the time of construction, repair, replacement, or extension of all listed systems, processes or occupancies as set out in the International Fire Code.

**Fee Schedule:**

Operational Permits - annual permit fee \$50.00, plus \$25.00 for each additional section applicable, not to exceed \$500.00.

Construction Permit Fee - Due at time of construction \$50.00.

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data.

**Comments:**

Annual fire permits are billed by the Customer Assistance Department in conjunction with Business License fees and due by June 30th each year.

Per Section 16-35 (d), the United States government or any of its agencies, State of Missouri, County of Buchanan, or their agencies shall be exempt from payment of any fee for any building permit or certificate of occupancy for buildings owned by those entities. Exemption does not relieve the obligation to obtain applicable permits unless otherwise provided under law.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
29,531	28,950	31,385	29,655	29,000	29,000

# REVENUE MANUAL

**Revenue Item: Petting Zoo Permits**

**Account Code: 2892**

**Legal Authorization:**

Code of Ordinances 5-7  
 General Ordinance 2337 (8/10/09)  
 General Ordinance 2180 (7/3/06)

**Fund:**

120

Public Health

**Department:**

60

Public Health

**Program:**

6930

Animal Control  
& Rescue

**Description of Revenue:**

Permit is required for all operators of animal shows, fairs, circuses, petting zoos and carnivals that exhibit animals for profit or for free. The Health Department staff shall then conduct inspections. A permit is required for each show.

Permit application forms shall be submitted to the events coordinator in the Customer Assistance Department.

Prerequisites for Issuance include 1) completed application form containing owner of animal, type of show proposed, qualifications and experience of the applicant or operator to conduct the event and 2) applicant shall provide proof that the location of the show meets zoning, building, food and fire code requirements.

**Fee Schedule:**

\$50.00 per event or annual permit fee of \$300.00

**Formula/Projection Method:**

**2009-2010** Budget based upon department estimates.

**Comments:**

Failure to obtain a license shall result in the applicant paying a double permit fee. The applicant shall also be subject to criminal prosecution by the municipal judge and the fine assessed shall be not less than \$100.00 nor more than \$500.00 for each day of operation and up to six months in jail.

Denial of permit shall be submitted to applicant or permit holder stating reasons for such action. The applicant shall have ten days after receipt of such denial, suspension, or revocation in which he/she may appeal such action to the Public Health Director. The Director shall conduct a hearing and make findings in such fashion that the result of such hearing may be appealed on the record to the Buchanan County Circuit Court under RSMo Chapter 536.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
n/a	500	500	750	500	750

# REVENUE MANUAL

**Revenue Item: Breeder Permits**

**Account Code: 2893**

**Legal Authorization:**

Code of Ordinances 5-99  
General Ordinance 1289 (4/10/95)

**Fund:**

120

Public Health

**Department:**

60

Public Health

**Program:**

6930

Animal Control  
& Rescue

**Description of Revenue:**

Any person which maintains unsterilized dog(s) and/or cat(s) for the purpose of breeding with the intent to cause the whelping of or sale of or transfer of ownership of the same.

Permit application made at the Animal Control office.

**Fee Schedule:**

Annual fee \$20.00.

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data.

**Comments:**

Person (s) in violation of this section shall be summoned to Municipal Court and assessed a fine of no less than \$1.00 and not in excess of \$500.00 per City Code of Ordinances Section 13-31 (1)(b).

This section does not apply to kennels, both professional and individually owned, which are inspected or licensed by another government agency.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
340	400	370	500	300	500

# REVENUE MANUAL

**Revenue Item: Litter Permits**

**Account Code: 2894**

**Legal Authorization:**

Code of Ordinances 5-98  
 General Ordinance 2183 (7/3/06)  
 General Ordinance 1436 (7/15/96)  
 General Ordinance 1288 (4/10/95)

**Fund:**

120

Public Health

**Department:**

60

Public Health

**Program:**

6930

Animal Control  
& Rescue

**Description of Revenue:**

Any person which maintains an unsterilized dog or cat and allows or fails to prevent the breeding of the same, sells or offers for sale, gives away or offers to give away, or has in their possession a litter of dogs or cats and is not in possession of a breeders permit.

Permit fee must be paid within ten (10) working days after the whelping thereof. Fifty dollars of the permit fee will be paid back to the owner if they provide written proof of sterilization from a licensed veterinarian within 30 days of contact by animal control and rescue. An extension may be granted if a licensed veterinarian states it is necessary in writing. Transfer of ownership shall not void this fee.

Permit application made at the Animal Control office.

**Fee Schedule:**

Litter fee of \$100.00.

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data.

**Comments:**

Person(s) convicted of violating this section shall be summoned to court and assessed a fine of not less than \$100.00 and not in excess of \$500.00.

This section does not apply to kennels, both professional and individually owned, which are inspected or licensed by another government agency.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
720	2,350	2,700	3,150	2,500	2,500



**FINES**



# REVENUE MANUAL

**Revenue Item: Municipal Court Fines**

**Account Code: 3010**

**Legal Authorization:**

RSMo 479.050, 479.080, 479.260, 595.045  
 Code of Ordinances 1-14, 13-30, 13-31, 13-48(a)  
 General Ordinance No. 2379 (4/19/10)  
 General Ordinance No. 2094 (5/9/05)  
 General Ordinance No. 2033 (7/19/04)

**Description of Revenue:**

Revenue from fines assessed by City's Municipal Judge for violations of City ordinances and various applicable court costs.

**Fee Schedule:**

Fines range from \$1 - \$500 per day in violation per Code of Ordinance Section 1-14 (a). In all cases filed in municipal court for violation of a city ordinance where either a plea of guilty or a finding of guilty is recorded, the defendant shall be assessed the following costs, along with the fine assessed by the court. The Municipal Court Judge is not required to assess these costs where the defendant is found to be indigent and unable to pay.

- Filing of information..... \$12.00
- Crime Victims Compensation Fund (required by RSMo 595.045)  
 \$7.13 (95%) to State, \$0.37 (5%) to City ..... \$7.50
- Failure to Appear fee (See 2710-3060)
- Service of summons, warrant or subpoena (See 2210-3060)
- Application for trial de novo..... \$30.00
- Witness fees for each day's appearance..... \$3.00
- Additional costs authorized by Section 590.140 RSMo for  
 police officer training (See 2210-3020)
- Jail costs at the actual cost to the City..... Vary
- Animal Violations (Fines posted to 6930-3010) ..... \$25.00

**Formula/Projection Method:**

**2009-2010** Projection based on revenue and citation issuance trends to date.

**Comments:**

General Ordinance Nos. 2220 and 2221, passed 4/9/07, increased fines for Registration/Vaccination and Dog at Large violations.

Domestic Violence Shelter fees of \$2.00 are assessed on all municipal court cases whether a plea of guilty or a finding of guilty is recorded (S. O. No. 1854, passed 10/29/01). Funds are distributed to the Young Women's Christian Association (YWCA) through the Planning and Community Services Department as permitted by RSMo 455.20 (Resolution No. 27983, passed 06/24/02).

**Collection History:**

	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
Municipal Court	733,652	824,052	907,173	936,485	925,000	825,000
Animal Control	35,624	42,454	45,251	44,720	42,000	37,500

# REVENUE MANUAL

**Revenue Item: Crime Victim Compensation**

**Account Code: 3013**

**Legal Authorization:**

RSMo 595.045  
Code Section 13-48 (a) (9)  
General Ordinance No. 2379 (4/19/10)

**Fund:**

001

General Fund

**Department:**

06

Municipal Court

**Program:**

2710

Municipal Court

**Description of Revenue:**

City portion for administrative cost of collecting Crime Victim Compensation for State of Missouri. State is given a check monthly for 95% of funds collected, City allowed to keep 5% for administration of the Fund.

Per RSMo 595.045, a surcharge of seven dollars and fifty cents shall be assessed as costs in each court proceeding filed in any court in the state in all criminal cases including infractions and violations of municipal ordinances.

State fees collected are disbursed in accordance with RSMo sections 488.010 to 488.020.

**Fee Schedule:**

State Portion	95%	\$7.13	(0001-8112)
City Share	5%	\$0.37	(2710-3013)
Total Fee Assessed		\$7.50	

**Formula/Projection Method:**

**2009-2010** Adopted budget based upon prior year actuals.

**Comments:**

Fiscal year 2003 revenues higher due to reorganization efforts focusing on warrant issuance for those failing to appear in court and failing to pay court orders, cash and surety bond forfeitures and internal controls.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
5,558	5,920	6,262	6,371	6,385	5,000

# REVENUE MANUAL

**Revenue Item: DWI Enforcement Revenue**

**Account Code: 3015**

**Legal Authorization:**

RSMo Section 577.010, 577.012 & 577.048  
 Code of Ordinances Section 28-414  
 General Ordinance No. 1838 (8/20/01)

**Fund:**

001

General Fund

**Department:**

30

Police

**Program:**

2210

Patrol Operations

**Description of Revenue:**

Upon a plea of guilty, finding of guilt or conviction for violation of the Section 28-414 as amended (alcohol or drug-related traffic offenses), the Court may, in addition to imposition of any penalties provided by law, order the person to reimburse law enforcement authorities for the costs associated with such arrest. Costs may consist of reasonable costs of making the arrest, including the cost of any chemical tests and the cost of processing, charging and holding such person in custody.

**Fee Schedule:**

Law enforcement authorities may establish a schedule of such costs for submission to the court; however, the court may order the costs reduced if it determines that the schedule of costs is excessive given the circumstances of the case or for good cause shown. These fees shall be calculated as additional costs by the municipal court and shall be collected by the court in the same manner as other costs and fees are collected and remitted to the City Treasurer.

First offense subjects the violator to a fine of not less than \$50.00 and/or confinement in the County jail for a term not more than three (3) months.

**Formula/Projection Method:**

**2009-2010** Projection based on average of past two fiscal years and current trends.

**Comments:**

Fee became effective 7/1/92.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
17,454	16,065	15,185	24,740	18,000	21,000

# REVENUE MANUAL

**Revenue Item: Police Training**

**Account Code: 3020**

**Legal Authorization:**

RSMo 488.5336  
Code of Ordinances Section 13-48(a)(8)  
General Ordinance No. 2379 (4/19/10)

**Fund:**

001

General Fund

**Department:**

30

Police

**Program:**

2210

Patrol Operations

**Description of Revenue:**

A fee assessed on each criminal case involving violations of municipal ordinances to be used specifically for police officer training.

Revenue remitted to the State of Missouri monthly by Accounts Payable check initiated by the Municipal Court Administrator.

The State of Missouri then allocates these funds back to the individual cities for Police Training. When received from the State of MO, this revenue is recorded under grant account no. 2280-5626.

**Fee Schedule:**

\$2 for each assessment

**Formula/Projection Method:**

**2009-2010** Projection based on prior year actual.

**Comments:**

Accounting rolls these revenues over to use in future fiscal years using a fund balance reserve account.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
30,052	32,035	33,826	34,388	35,000	29,000

# REVENUE MANUAL

**Revenue Item: State DWI Enforcement Revenue**

**Account Code: 3025**

**Legal Authorization:**

RSMo Section 577.010, 577.012 & 577.048  
Code of Ordinances Section 28-414

**Fund:**

001

General Fund

**Department:**

30

Police

**Program:**

2210

Patrol Operations

**Description of Revenue:**

Upon a plea of guilty, finding of guilt or conviction for violation of the Section 28-414 as amended (alcohol or drug-related traffic offenses), the Court may, in addition to imposition of any penalties provided by law, order the person to reimburse law enforcement authorities for the costs associated with such arrest. Costs may consist of reasonable costs of making the arrest, including the cost of any chemical tests and the cost of processing, charging and holding such person in custody.

**Fee Schedule:**

Law enforcement authorities may establish a schedule of such costs for submission to the court; however, the court may order the costs reduced if it determines that the schedule of costs is excessive given the circumstances of the case or for good cause shown. These fees shall be calculated as additional costs by the municipal court and shall be collected by the court in the same manner as other costs and fees are collected and remitted to the City.

First offense subjects the violator to a fine of not less than \$50.00 and/or confinement in the County jail for a term not more than three (3) months.

**Formula/Projection Method:**

**2009-2010** Projections based on historical data and current trend.

**Comments:**

Revenues fluctuate with the availability of grant funds to perform DWI checkpoints.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
17,435	11,470	11,575	11,281	7,500	14,000

# REVENUE MANUAL

**Revenue Item: Judicial Education/Appointed Counsel**

**Account Code: 3035**

**Legal Authorization:**

RSMo Section 479.260  
General Ordinance No. 2379 (4/19/10)

**Fund:**

001

General Fund

**Department:**

20

Financial Services

**Program:**

8580

Muni Ct Restricted Funds

**Description of Revenue:**

Fees collected by the municipal division clerk in municipalities tried before a municipal judge.

Fees collected on each case to be allocated between:

1. Continuing education and certification require of the municipal judges by law or supreme court rule;
2. Judicial education and training for court administrator and clerks of the municipal court;
3. Appointed counsel fund

The foregoing schedule of costs shall not be deemed to require the judge to assess costs against the defendant in those cases where defendant is found by judge to be indigent and unable to pay the costs.

**Fee Schedule:**

\$1.00 per violation.

Maximum amount in fund shall not exceed \$1,500 for each judge, administrator or clerk of the court. Excess funds shall be transmitted quarterly to the general revenue fund of the City.

Maximum reserved for the judicial education fund is currently set at \$10,500 and \$5,000 for the appointed counsel fund.

**Formula/Projection Method:**

**2009-2010** Adopted budget based upon trends and assumption that number of citations written continues at a pace of 22,000 per year.

**Comments:**

Accounting staff roll these revenues over to use in future fiscal years using a fund balance reserve account.

Revenues are also placed in a designated reserve fund balance account (no. 0001-9511).

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
11,460	9,247	8,011	8,440	17,400	14,000

# REVENUE MANUAL

**Revenue Item: Parking Violation Fines**

**Account Code: 3050**

**Legal Authorization:**

Code of Ordinances Section 28-104, 28-105, 28-808  
 General Ordinance No. 1984 (11/10/03)  
 General Ordinance No. 1971 (9/29/03)  
 General Ordinance No. 1432 (7/15/96)  
 General Ordinance No. 1425 (6/17/96)

**Fund:** 410 Public Parking  
**Department:** 80 Public Works  
**Program:** 1550 Parking Maint

**Description of Revenue:**

Penalties provided from violations of the various parking restrictions addressed in Chapter 28 of the Municipal Code.

**Fee Schedule:**

The following fee schedule went into effect for off-street parking facilities on October 1, 2003:

	Previous Fine Schedule		Current Fine Schedule		
	Fine	w/Late Fee	Fine	after 5 days	after 10 days
Overtime	\$5.00	\$10.00	\$7.00	\$15.00	\$30.00
No parking or standing	\$5.00	\$10.00	\$10.00	\$20.00	\$35.00
No parking this side	\$5.00	\$10.00	\$10.00	\$20.00	\$35.00
Expired license plate tags	\$20.00	\$20.00	\$30.00	\$30.00	\$30.00
Prohibited spaces	\$5.00	\$10.00	\$30.00	\$60.00	\$75.00
Blocking drive or roadway	\$10.00	\$20.00	\$40.00	\$80.00	\$95.00
No parking in alley	\$10.00	\$20.00	\$40.00	\$10.00	\$20.00
Wrong side of street	\$10.00	\$20.00	\$40.00	\$80.00	\$95.00
Emergency snow ordinance	\$25.00	50.00	\$50.00	\$100.00	\$150.00
Handicap zone	\$100.00	200.00	\$100.00	\$200.00	\$250.00
No parking in fire lane	\$50.00	\$100.00	\$100.00	\$200.00	\$250.00

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data.

**Comments:**

Delinquent procedures: First letter goes out on the 15th day after citation issued and due two weeks later. Second letter is sent 5 days after first letter date due and given an additional two weeks to pay. Quarterly, those remaining due are sent notice from the Legal Department giving one more chance to pay prior to issuing a summons to appear in Municipal Court.

<u>History</u>	<u>Citations Written</u>	<u>Paid W/O Summons</u>	<u>Paid at Municipal Court</u>
FY07	9,986	\$150,989	\$32,146
FY08	10,513	\$153,668	\$27,236
FY09	11,838	\$168,776	\$30,573

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
199,349	183,135	180,916	199,349	193,300	209,000

# REVENUE MANUAL

**Revenue Item: Boot Fee**

**Account Code: 3055**

**Legal Authorization:**

Code of Ordinances Section 28-55  
 General Ordinance No. 1971 (9/29/03)  
 General Ordinance No. 1215 (9/12/94)

**Fund:**

410

Public Parking

**Department:**

80

Public Works

**Program:**

1550

Parking Maint

**Description of Revenue:**

Fee charged for installation of wheel immobilization device (Denver Boot) on vehicles with ten or more delinquent traffic violations pending against the owner.

Enforced by the Public Parking Department in conjunction with Financial Service, Customer Assistance and SIM&R.

Boot is removed when fines are paid in full by cash, money order, credit card (MasterCard, Visa, or Discover) or cashiers check

**Fee Schedule:**

\$50.00

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data.

**Comments:**

Fewer boots have been assessed to violators. They must receive ten citations without being issued a summons to Municipal Court. The Court process has proven to be more effective.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
150	0	0	50	100	100

# REVENUE MANUAL

**Revenue Item: Processing Fees**

**Account Code: 3060**

**Legal Authorization:**

RSMo 479.260  
 Code of Ordinances Section 13-48 (a)(2)  
 General Ordinance No. 2094 (5/9/05)  
 General Ordinance No. 2033 (7/19/04)

**Description of Revenue:**

Revenues from charges for service of summons, warrant or subpoena where personally served by an individual who holds a regular or special police commission or by an individual authorized to make personal service to the court.

The fee is assessed the day after the scheduled Court appearance.

**Fee Schedule:**

Court Processing

\$15.00 failure to appear fee for each citation issued

Police Processing

Prior fee

\$10 each summons, warrant or subpoena

Effective 5/9/05

\$20 each summons, warrant or subpoena served  
 \$10 for issuance of warrant

**Formula/Projection Method:**

**2009-2010** Projection based upon trends.

**Comments:**

Fees increased in May, 2005 to reflect the actual cost of serving a warrant to add an additional officer to enforce.

Also G.O 1484 (12/30/96), G.O 1489 (1/27/97), G.O. 1536 (7/28/97).

**Collection History:**

<u>Dept.</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
Muni Ct (2710)	52,461	55,614	57,479	51,575	55,000	40,000
Police (2210)	66,804	62,920	65,122	64,901	62,800	58,000

# REVENUE MANUAL

**Revenue Item: Cash Bond Forfeitures**

**Account Code: 3066**

**Legal Authorization:**

RSMo 479.080, 479.100, 479.210, 544.640  
Code of Ordinances 1-14, 13-37 to 13-40

**Fund:**

001

General Fund

**Department:**

06

Municipal Court

**Program:**

2710

Municipal Court

**Description of Revenue:**

Bond forfeiture hearings are scheduled when a defendant fails to appear for their arraignment. Failure to appear for the bond forfeiture hearing results in forfeiture of cash bonds and a warrant issued for their arrest.

Cash bonds are forfeited when a defendant fails to appear for court. Amount of cash bond posted is based upon schedule prepared by Municipal Court Judge. These amounts vary based upon the severity of the violation and number of outstanding cases at the time warrant is issued.

**Fee Schedule:**

Amounts vary.

Bonds are forfeited in full when a defendant's case has not been adjudicated. Bonds may be partially forfeited in cases where the defendant has failed to meet their payment arrangements agreed upon with the Municipal Court Judge.

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data.

**Comments:**

Fiscal year 2003 to current revenues are higher due to reorganization efforts focusing on warrant issuance for those failing to appear in court and failing to pay court orders, cash and surety bond forfeitures and internal controls.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
33,178	40,137	40,286	39,762	43,000	29,000

# REVENUE MANUAL

**Revenue Item: Surety Bond Forfeitures**

**Account Code: 3070**

**Legal Authorization:**

RSMo 479.080, 479.100, 479.210, 544.640  
 RSMo 374.763  
 Code of Ordinances 1-14, 13-37 to 13-40

**Fund:**

001

General Fund

**Department:**

06

Municipal Court

**Program:**

2710

Municipal Court

**Description of Revenue:**

Surety bonds are a guarantee from the bonding company that the defendant which they represent will appear in court on or before the court date set.

Surety bonds are forfeited when a surety company fails to bring in defendant according to surety agreement. A surety forfeiture hearing is held. The surety may be given extra time to produce the defendant or fined in the amount of the surety posted. Excessive failures to produce the defendant may result in a letter to the State of Missouri advising of the surety company status with the City.

**Fee Schedule:**

Surety bond amount based upon severity of violation and is set by Municipal Judge.

**Formula/Projection Method:**

**2009-2010** Projections based upon trend to date.

**Comments:**

Fewer surety forfeitures granted and fined by Judge. State of Missouri has now provided that each surety be given six months to pay fines for not producing defendants.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
2,450	1,250	2,350	0	1,000	1,250

# REVENUE MANUAL

**Revenue Item: Code Compliance Fines**

**Account Code: 3080**

**Legal Authorization:**

Code of Ordinances Section 29-216 to 29-224  
 General Ordinance No. 1742 (1/10/00)  
 General Ordinance No. 1008 (8/17/92)

**Fund:**

420

Sewer Fund

**Department:**

80

Public Works

**Program:**

6310

Wastewater  
Admin

**Description of Revenue:**

Revenue derived from fines upon sewer users for violation of the terms or conditions of the Public Works Department in regards to wastewater contributions and permit limits set forth in each user's individual wastewater contribution permit.

Enforcement actions include:

- Verbal telephone notice (for minor violations only)
- Site visits to ensure compliance and that noncompliance is not occurring.
- Compliance schedules submitted by user to Wastewater Superintendent and Pretreatment Coordinator.
- Written notice of violation submitted by Director of Public Works requiring an explanation of the violation and plan for corrective actions.
- Consent orders -assurances of voluntary compliance or similar document establishing an agreement with any user responsible for noncompliance.
- Show cause hearing in which the user is required to appear to show cause as to why the proposed enforcement action should not be taken.
- Compliance orders asking for compliance within specified time.
- Cease and desist order from the Director of Public Works directing user to immediately comply with all requirements and take appropriate remedial or preventive action to properly address a continuing or threatened violation, including halting operations and/or terminating the discharge.

**Fee Schedule:**

\$1,000 per day per violation to conform with 40 CFR 403.8 (f)(vi)(A) requirements

**Formula/Projection Method:**

**2009-2010** No violations anticipated.

**Comments:**

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
n/a	17,000	8,000	0	0	0

# RENTS



# REVENUE MANUAL

**Revenue Item: Airport Hangar Rent**

**Account Code: 3205**

**Legal Authorization:**

Missouri Constitution, Art.VI, Sec. 19(a)  
 RSMo 305  
 Admin. Code, Chap. 2, Art. III, Div.4, Sec. 2-161  
 Code of Ordinances Section 6-31, 6-32  
 Resolution No. 31249 (4/25/05)  
 Resolution No. 30814 (11/22/04)

**Fund:** 400 Aviation Fund  
**Department:** 80 Public Works  
**Program:** 1310 Airport Oper

**Description of Revenue:**

Revenue derived from various hangar leases. Penalties for late payment are also posted to this account code.

Twenty four (24) A & B Hangars were constructed in the summer of 2000 bringing total available for rent to 35.

**Fee Schedule:**

Annual and monthly revenues from various hangar rents as negotiated in lease agreement.

<u>Monthly Lease Fees/capacity</u>	<u>Prior</u>	<u>07/01/2007</u>	<u>07/01/2008</u>	<u>07/01/2009</u>
P-Hangars (10)	\$1,290	\$1,330	\$1,370	\$1,420
A-Hangars (12)	\$2,504	\$2,622	\$2,710	\$2,798
B-Hangars (12)	\$2,504	\$2,580	\$2,666	\$2,753
C-1 Hangar	\$429	\$442	\$456	\$470
	<u>\$6,726</u>	<u>\$6,974</u>	<u>\$7,202</u>	<u>\$7,441</u>

Lease amount due on 1st of the month of rental. Late fees assessed at \$20.00 per month for each month delinquent. Late fees assessed after the 5th of each month.

**Formula/Projection Method:**

**2009-2010** Projections based on assumed occupancy of 99% and automatic increase of 3% annually.

**Comments:**

Resolution No. 31249, passed April 25, 2005 provided rental contracts for hangar tenants to include an annual rental escalation by the 3% to comply with FAA fair market value grant obligations.

Lease invoices are mailed monthly by the Financial Services Department.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
74,767	80,593	83,429	86,051	85,185	89,105

# REVENUE MANUAL

**Revenue Item: Airport Restaurant Rent**

**Account Code: 3210**

**Legal Authorization:**

Missouri Constitution, Art. VI, Sec. 19(a)  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161  
 Resolution No. 35929 (9/8/09)  
 Special Ordinance No. 6916 (9/11/06)

**Fund:**

400

Aviation Fund

**Department:**

80

Public Works

**Program:**

1310

Airport Oper

**Description of Revenue:**

Revenue from the Airport Cafe at Rosecrans Airport. The current lease term commences October 1, 2006, and expires September 30, 2009 (3 years). The contract may be extended up to two additional one year terms if agreed upon by both parties. Resolution No. 35929 (9/8/09) extended lease an additional one year term.

Rent billed monthly by the Financial Services Department.

**Fee Schedule:**

Restaurant lease - \$450.00 per month and due on the first day of the month or rental.

After hours activities - \$50.00 per hour

Late fees are assessed at a rate of \$10 per day for each day delinquent if not paid by the 5th of month in which payment due.

Security deposit due at signing of contract in the amount of \$500.00, posted to account 0400-8139.

**Formula/Projection Method:**

**2009-2010** Adopted budget based on executed lease agreement.

**Comments:**

Rents are due in advance on the first of the month.

Lease agreement transfer effective on October 1, 2006 to Don Leupold, dba Airport Café.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
3,600	4,904	5,400	5,400	5,400	5,400

# REVENUE MANUAL

**Revenue Item: Life Net Lease**

**Account Code: 3211**

**Legal Authorization:**

Missouri Constitution, Art. VI, Sec. 19(a)  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161  
 Special Ordinance No. 7671 (6/1/09)  
 Emergency Special Ordinance No. 6352 (5/24/04)

**Fund:**

**Department:**  
**Program:**

400      Aviation Fund  
 80        Public Works  
 1310     Airport Oper

**Description of Revenue:**

Lease of land on airport premises of Rosecrans Memorial Airport for ambulance services and land lease. Life Net Air Medical Service shall install a 4,000 sq. ft. modular office on airport property, allowing the structure to serve as employee offices and crew quarters for complete 24 hour/day emergency services.

Annual lease commencing July 1, 2009 and shall automatically renew on a yearly basis each July 1 for up to four (4) additional yearly terms unless Life Net gives written notice to the City intentions to terminate the Agreement (ending on June 30, 2014).

Billed annually by the Financial Services Department.

**Fee Schedule:**

Lease effective June 1-May 31 annually. Due on or before June 1 annually.

	<u>June, 2006</u>	<u>June, 2007</u>	<u>June, 2008</u>	<u>July, 2009</u>
Airport Ground Lease	\$4,318.40	\$4,404.77	\$4,594.21	\$4,800.00
	8,000 sq. ft.	8,000 sq. ft.	8,000 sq. ft.	8,000 sq. ft.
Airport Commercial Operating Permit	\$600.00	\$600.00	\$600.00	\$804.00
(\$50.00/month)	<u>\$4,918.40</u>	<u>\$5,004.77</u>	<u>\$5,194.21</u>	<u>\$5,604.00</u>

The rent shall be adjusted annually by the Consumer Price Index (CPI) of the preceding calendar year average.

**Formula/Projection Method:**

**2009-2010**      Projections based upon lease agreement.

**Comments:**

Rents are due in advance on or before by the tenth (10th) day of the anniversary date of agreement. At City's request, contract extended to June 30, 2009 to coincide with City fiscal year per SO7671.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
4,918	5,005	5,194	433	4,600	5,755

# REVENUE MANUAL

**Revenue Item: Farm Land Rent**

**Account Code: 3215**

**Legal Authorization:**

Missouri Constitution, Art. VI, Sec. 19(a)  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161  
 Special Ordinance No. 7621 (4/6/09)  
 Special Ordinance No. 6285 (3/15/04)

**Fund:**

140 Community Development  
 Department: 19 Comm. Services  
 Program: 5260 CD Mgmt.

**Description of Revenue:**

Rental revenue derived from leasing approximately 25 acres of undeveloped property on lot 1 of the Alabama Subdivision, commonly referred to as the MI-HO property. The current one (1) lease agreement is with Reddick Farms, Inc. and contains an option to renew for three (3) additional one year periods. The annual lease is adjusted by the COLA (cost of living adjustment) as determined by the Federal Government.

Billed annually by the Financial Services Department per information provided by Community Development staff.

**Fee Schedule:**

Season	Rate per Acre	Rent
2009	\$133.00	\$3,325.00
2010	\$138.00	\$3,450.00

**Formula/Projection Method:**

**2009-2010** Adopted budget based on terms and conditions of the lease agreement.

**Comments:**

Prior ordinances:  
 Special Ordinance No. 5801 (3/4/02)  
 Special Ordinance No. 5294 (3/20/00)

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
1,800	0	0	3,325	0	3,450

# REVENUE MANUAL

**Revenue Item: Farm Land Rent**

**Account Code: 3215**

**Legal Authorization:**

Missouri Constitution, Art. VI, Sec. 19(a)  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161  
 Resolution No. 36035 (10/19/09)  
 Special Ordinance No. 6454 (10/11/04)

**Fund:** 400 Aviation Fund  
**Department:** 80 Public Works  
**Program:** 1310 Airport Oper

**Description of Revenue:**

Revenue derived from lease of all tillable ground at Rosecrans Memorial Airport. The current lease agreement with Bryan Paden became effective January 1, 2005 and will expire December 31, 2009 (5 years). Billed annually by the Financial Services and due on or before March 1st. Resolution No. 36035 (10/19/09) extended the contract through December 31, 2010.

Prior fiscal years included an Aircraft Interior Maintenance lease of manufacturing facility on a 13,000 sq. ft. plot of ground at Rosecrans Memorial Airport. The term of the lease agreement was twenty (20) years, commencing on December 22, 1987 and ending on December 21, 2007. The facility reverted back to the City in January, 2009 and is currently utilized by Airport Maintenance staff.

**Fee Schedule:**

Farm Land Lease

The lease provides for a yearly adjustment that is tied directly to the Agricultural Guide Cash Rental Rates in Missouri published by the University of Missouri-Columbia Extension Division on a yearly basis. This insures that the City's cash rent per acre will be adjusted yearly according to other comparable cash rental lands of similar value within the State of Missouri.

FY10	448 acres at \$124.48 per acre	\$55,767.04
FY09	391 acres at \$106.39 per acre	\$41,598.49
FY08	509 acres at \$106.39 per acre	\$54,152.51
FY07	523 acres at \$106.39 per acre	\$55,641.97

Aircraft maintenance agreement no longer in effect. City took ownership of building per contract.

**Formula/Projection Method:**

**2009-2010** Adopted budget based on historical data & contractual agreements.

**Comments:**

Acres available for farming is dependent on the number acres the City requires for sludge application. The FY09 tillable acreage decreased significantly due to new FAA regulations.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
57,439	57,475	56,065	41,598	46,811	55,767

# REVENUE MANUAL

**Revenue Item: Farm Land Rent**

**Account Code: 3215**

**Legal Authorization:**

Missouri Constitution, Art. VI, Sec. 19(a)  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161  
 Special Ordinance No. 7173 (9/24/07)

**Fund:**

470

Landfill

**Department:**

80

Public Works

**Program:**

6110

Ldfl Operations

**Description of Revenue:**

Rental revenue derived from leasing approximately 31 acres of vacant landfill property for farming purposes. The term of the lease is for five (5) years commencing January 1, 2008 and terminating on December 31, 2012. The property is to be surrendered on or before July 31, 2012 if winter wheat grown; by September 1st if spring wheat grown; by October 31, 2012 if alfalfa grown; by December 1st if soybeans grown and by December 31st if corn grown. Payments are due annually on or before October 1st.

Billed annually by the Financial Services Department per information provided by Landfill.

**Fee Schedule:**

Per lease agreement - rental rate per acre is based on the annual average cost rent paid per acre described in the Agricultural Guide, Case Rental Rates in Missouri, published by the University of Missouri - Columbia Extension. For the fiscal year 2009, the average rental rate per acre was \$77.25. This rate is adjusted annually.

**Formula/Projection Method:**

**2009-2010** Adopted budget based on terms and conditions of the lease agreement.

**Comments:**

Prior ordinances :  
     S.O.# 5961 (10/28/02)  
     S.O.# 4611 (12/1/97)

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
2,266	2,266	2,240	2,240	2,300	3,005

# REVENUE MANUAL

**Revenue Item: Air National Guard Rent**

**Account Code: 3220**

**Legal Authorization:**

Missouri Constitution, Art. VI, Sec. 19(a)  
 Admin. Code, Chap.2, Art. III, Div. 4, Sec. 2-161  
 Emergency Special Ordinance No. 7877 (1/11/10)  
 Special Ordinance No. 6969 (7/17/06)  
 Special Ordinance No. 6528 (1/18/05)

**Fund:** 400 Aviation Fund  
**Department:** 80 Public Works  
**Program:** 1310 Airport Oper

**Description of Revenue:**

Revenue derived from Land Lease Agreement with the United States of America for the use of 190 acres, more or less, located at Rosecrans Memorial Airport to be used as a drop zone for the Air National Guard, and a joint agreement with the United States of America for the jointly used flying facilities of the Airport. Land lease no. DACA41-5-10-2027 expires December 31, 2014.

Airport Joint Use Agreement with the United States of America and State of Missouri (Air National Guard) to cost share joint operational expenses at Rosecrans Memorial Airport.

Fees billed by the Financial Services Department.

**Fee Schedule:**

Joint Use Agreement - \$155,000 per year, expires September 30, 2011.

Drop Zone billed at rate of \$2,216.67 per month due on 1st of each month, expires December 31, 2014.

**Formula/Projection Method:**

**2009-2010** Adopted budget based on contractual agreements

**Comments:**

Payments received by electronic funds transfer from DFAS.

Prior lease agreement on the 190 acres (S.O.# 6528) expired December 31, 2009.

Prior joint use agreement (Resolution # 9285) terminated September 30, 2001.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
155,949	175,922	174,244	177,642	177,500	178,765

# REVENUE MANUAL

**Revenue Item: BMS Land Lease**

**Account Code: 3225**

**Legal Authorization:**

Missouri Constitution, Article VI, Section 19(a)  
 Admin. Code, Chap. 2, Art.III, Div.4, Sec. 2-161  
 Special Ordinance No. 4703 (3/9/98)  
 Special Ordinance No. 4605 (12/2/97)

<b>Fund:</b>	400	Aviation Fund
<b>Department:</b>	80	Public Works
<b>Program:</b>	1310	Airport Oper

**Description of Revenue:**

Revenue derived assignment of lease agreement with Sherwood Medical Industries, Inc. for land and building located at Rosecrans Memorial Airport to B.M.S. Management, Inc. Contract extends for ninety-nine (99) years beginning October 15, 1968 for payment in lieu of taxes.

**Fee Schedule:**

Land: \$35 per acre based on 39.61 acres

Building: \$.0247 per square foot based upon 200,289 square feet utilized

**Formula/Projection Method:**

**2009-2010** Projections based upon historical data and contractual agreement.

**Comments:**

Billed annually by the Financial Services Department due on or before December 31st.

S.O. 4094 (8/26/96) - Lease on 39.61 acres at \$35 per acre per year. No CPI increases or late fees included in the agreement.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
6,333	6,333	6,333	6,333	6,721	6,333

# REVENUE MANUAL

**Revenue Item: FBO Lease**

**Account Code: 3226**

**Legal Authorization:**

Missouri Constitution, Art.VI, Sec. 19(a)  
 RSMo 305  
 Admin. Code, Chap. 2, Art. III, Div.4, Sec. 2-161  
 Resolution No. 36720 (6/1/10)  
 Special Ordinance No. 7410 (7/14/08)  
 Special Ordinance No. 6529 (1/18/05)

**Fund:** 400 Aviation Fund  
**Department:** 80 Public Works  
**Program:** 1310 Airport Oper

**Description of Revenue:**

Revenue derived from rents (building, hangars & fuel storage tanks) and aircraft services (maintenance, storage, instruction, charter/taxi, rental) under a long-term lease agreement with the Fixed Based Operator (Express Flight, Inc.) at Rosecrans Airport. The current lease agreement with Express Flight commenced February 1, 2005 and will continue for the ensuing ten (10) years.

**Fee Schedule:**

Monthly revenues as negotiated under contract with the Fixed Based Operator as follows:  
 Rate adjusted on February 1st annually by CPI by letter from Public Works Director.

<u>Monthly Building Fees</u>	<u>2/07-1/08</u>	<u>2/08-1/09</u>	<u>2/09-1/10</u>	<u>2/10-1/11</u>
FBO Complex 300 NW	\$1,649.00	\$1,720.00	\$1,739.00	\$1,786.00
Aircraft Storage 150 NW	\$1,994.00	\$2,080.00	\$2,103.00	\$2,160.00
Fuel Farm/GA Apron	\$128.00	\$134.00	\$136.00	\$140.00
Barrel Hangar 180NW	\$1,224.00	\$1,277.00	\$1,291.00	\$1,326.00
Self Fuel Facility			\$177.00	\$182.00
	<u>\$4,995.00</u>	<u>\$5,211.00</u>	<u>\$5,446.00</u>	<u>\$5,594.00</u>
<u>Monthly Service Fees</u>				
Aircraft Maintenance (3)	\$191.25	\$199.50	\$201.00	\$207.00
Aircraft Instruction	\$63.75	\$66.50	\$67.00	\$69.00
Aircraft Charter/Taxi	\$63.75	\$66.50	\$67.00	\$69.00
Aircraft Rental	\$63.75	\$66.50	\$67.00	\$69.00
Flight Instruction	\$63.75	\$66.50	\$67.00	\$69.00
Each A & P Business	\$63.75	\$66.50	\$67.00	\$69.00
	<u>\$510.00</u>	<u>\$532.00</u>	<u>\$536.00</u>	<u>\$552.00</u>

**Formula/Projection Method:**

**2009-2010** Projections based on specifics within the contractual agreement.

**Comments:**

Express Flight remits payment by check for monthly aircraft maintenance fees by the 10th of the month following.

Amendment #1 - SO7410, passed 7/14/08, added the operation of a new self-service fueling station.  
 Resolution No. 36720 - authorized the five year extension of the self-service fueling agreement.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
62,730	65,304	66,931	70,986	71,784	72,805

# REVENUE MANUAL

**Revenue Item: Airport FAA Rent**

**Account Code: 3227**

**Legal Authorization:**

Missouri Constitution, Art. VI, Sec. 19(a)  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161  
 Emergency Special Ordinance No. 7567 (1/26/09)  
 Special Ordinance No. 7213 (10/6/08)  
 Special Ordinance No. 7213 (11/19/07)

**Fund:** 400 Aviation Fund  
**Department:** 80 Public Works  
**Program:** 1310 Airport Oper

**Description of Revenue:**

Revenues derived from a lease agreement with the United States of America - Federal Aviation Administration for office, storage, and equipment space on the second, third, fourth and fifth floors of the tower cab in the Airport Administration Building at Rosecrans Memorial Airport. The FAA also leases office space in the tower cab itself at the airport and six parking spaces near the Administration building. The City provides services and utilities, as well as janitorial services.

The current contract is a one-year lease from October 1, 2008 to September 30, 2013 through negotiations between Public Works and the Real Estate Contracting Officer for the FAA. The supplemental amendment to the lease now includes janitorial services.

**Fee Schedule:**

	Prior Rate	Effective 10/01/2008
Fixed Base Rent (2,379 sq. ft. @ \$16.69/sq. ft.)	\$34,475.43	\$39,716.52
ATCT Life Safety System	\$11,610.62	\$13,381.92
Additional Janitorial Services Contract	\$15,457.51	\$19,200.00
Total Annual Rental Rate	\$53,086.00	\$72,298.44
Monthly Rental Rate	\$5,128.63	\$6,024.87

**Formula/Projection Method:**

**2009-2010** Adopted budget based on contractual agreement.

**Comments:**

Payment made by electronic funds transfer and due on the 1st monthly.

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
53,094	53,106	59,430	69,010	72,299	72,300

# REVENUE MANUAL

**Revenue Item: Communication Tower Lease**

**Account Code: 3228**

**Legal Authorization:**

Missouri Constitution, Art. VI, Sec. 19(a)  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161  
 Special Ordinance No. 6516 (12/20/04)

**Fund:**

001

General

**Department:**

20

Police

**Program:**

2910

Public Safety  
 Communications

**Description of Revenue:**

Revenue derived from Buchanan County agreements with East Buchanan School District and USA Mobility Atchison/Rushville to offset the ongoing electric and maintenance costs of communication system tower sites.

Buchanan County no longer forwarding these revenues to the City.

**Fee Schedule:**

No revenues anticipated

**Formula/Projection Method:**

**2009-2010** Adopted budget based on estimated expenses and cost share agreement.

**Comments:**

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
n/a	100	2,303	2,937	2,305	1,523

# REVENUE MANUAL

**Revenue Item: Golf Pro Shop Rental**

**Account Code: 3260**

**Legal Authorization:**

Missouri Constitution, Art. VI, Sec. 19(a)  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161  
 Special Ordinance No. 7847 (12/14/09)

**Fund:**

430

Municipal Golf

**Department:**

50

Parks & Rec

**Program:**

3070

Municipal Golf

**Description of Revenue:**

Revenue derived from rental of approximately 606 square feet of space in the newly renovated Fairview Golf Course clubhouse as provided in Article III, Section 3.7 of the Golf Professional Contract effective January 1, 2010. Per agreement, the space is to be used as a Pro Shop for the repair of golf clubs and the sales of golf supplies and golf-related merchandise. Rental fee includes all necessary utilities, including heating and air conditioning during the term of the Agreement. Contract period beginning January 1, 2010 and continuing through December 31, 2012, unless earlier cancelled or terminated.

**Fee Schedule:**

\$100.00 per Month due by 5:00 p.m. on the first day of the month

A penalty of \$20.00 shall be assessed for any payments not received before the 5th of the month.

**Formula/Projection Method:**

**2009-2010** New fee January 1, 2010.

**Comments:**

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
n/a	n/a	n/a	n/a	n/a	600

# REVENUE MANUAL

**Revenue Item: Park Rental**

**Account Code: 3270**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 6  
 General Ordinance No. 2381 (5/17/10)  
 General Ordinance No. 2098 (5/23/05)

**Fund:**

105 Parks & Rec

**Department:**

50 Parks & Rec

**Description of Revenue:**

Rental fees include ball parks for tournaments sponsored by programs outside the scope of the City of St. Joseph Parks & Recreation Department and private pool rentals.

**Fee Schedule:**

Softball/Baseball Rentals

\$35 per day per field plus fee schedule on lights.

Fees for usage of field lights based on actual usage per hour. (average \$15)

Aquatic Park

Up to 100 people, per hour \$250.00

Over 100 people, per person additional \$2.00

Krug Pool and Hyde Pool

Up to 75 people, per hour \$100.00

Over 75 people, per person additional \$1.00

Party Packages (all pools)

Parties include pool admission, shelter reservation, drinks, hot dog and chips for 20 people or less for rental fee of \$150.00 (posted as \$90.00 Park Rental and \$60.00 as Concessions).

Per person over 20 \$7.00

**Formula/Projection Method:**

**2007-2008** Based on lease agreements.

**Comments:**

All pool rental fees are paid in full in advance of party.

**Collection History:**

Program	Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
Softball	15,965	13,900	14,021	13,230	16,000	13,000
Swimming	12,677	17,532	20,936	18,432	21,000	19,000

# REVENUE MANUAL

**Revenue Item: Horace Mann Rent**

**Account Code: 3280**

**Legal Authorization:**

Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161  
 Special Ordinance No. 7350 (5/5/08)  
 Special Ordinance No. 7219 (11/19/07)  
 Special Ordinance No. 6679 (9/26/05)

**Fund:** 105 Parks & Rec  
**Department:** 50 Parks & Rec  
**Program:** 3090 Park Maint

**Description of Revenue:**

Rental income from lease agreements with East Side Human Resources Center (ESHRC) and Economic Opportunity Corporation of Greater St. Joseph (EOC) in connection with Community Development.

**Fee Schedule:**

	Monthly Fee Schedule			
	FY07	FY08	FY09	FY10
Community Action	\$18,147.42	\$18,786.76	\$19,475.28	\$20,163.80
Partnership (monthly) (effective 9/1/06 to 8/31/12)	\$1,512.29	\$1,565.57	\$1,622.94	\$1,680.32
 Bartlett Center	 \$9,540.00	 \$15,416.69	 \$25,000.00	 \$26,000.00
(effective 12/1/07 to 6/30/13)	\$795/mo	\$1,666.67	\$2,083.33	\$2,166.67

**Formula/Projection Method:**

**2009-2010** Projections based on historical data.

**Comments:**

Current agreement resulted from negotiations between Bartlett Center and the City between FY06 and FY07 due to reductions in CDBG funding. From July 1, 2007 to Nov. 30, 2007, Bartlett Center remitted \$750/month.

Rent lowered 50% for Community Action Partnership in FY06 due to renovations per agreement per Special Ordinance No. 6679, passed 9/26/05.

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
19,753	26,122	31,680	44,361	43,787	46,000

# REVENUE MANUAL

**Revenue Item: Local Gaming Revenue**

**Account Code: 3283**

**Legal Authorization:**

Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161  
 Emergency Special Ordinance No. 7753 (8/24/09)  
 Special Ordinance No. 3001 (9/15/93)  
 Lease Agreement, Page 21, Section 6.0

<b>Fund:</b>	170	Riverboat
<b>Department:</b>	90	Riverboat
<b>Program:</b>	8900	Gaming

**Description of Revenue:**

Gaming tax, in the form of a gaming fee charged to casino patrons, which is collected by the Casino and paid to the City of St. Joseph.

Terrible's took over operation of the casino in April, 2005.

Per written correspondence from Terrible's Casino, they feel the lease has expired and will be unwilling to honor the agreement past June, 2009. Staff are currently researching this information as well as working to negotiate a new contract with Terrible's.

**Fee Schedule:**

Two (2%) percent of net gaming proceeds from each riverboat casino, dockside barge casino, and casino support facility in operation, or \$120,000 annually, whichever is greater to be shared 1/2 with Buchanan County.

**Formula/Projection Method:**

**2009-2010** No local revenue anticipated.

**Comments:**

Terrible's contends that the local contract is expired and is currently refusing to enter into another local agreement.

Terrible's under Chapter 11 bankruptcy due to nonperforming casinos outside of Missouri.

Emergency Special Ordinance No. 7753, (passed 8/24/09), accepted the assumption of the unexpired lease agreement including all subsequent addendums and amendments as ordered by the United States Bankruptcy Court for the District of Nevada on August 10, 2009.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
359,578	374,399	369,376	378,091	365,665	30,773

# REVENUE MANUAL

**Revenue Item: State Admission Revenue**

**Account Code: 3284**

**Legal Authorization:**

RSMo 313.820.1  
Special Ordinance No. 3001 (9/15/93)

**Fund:**

170

Riverboat

**Department:**

90

Riverboat

**Program:**

8900

Gaming

**Description of Revenue:**

The City's share of State admissions revenue which is collected by the Casino and paid to the State who then forwards the appropriate amount to the City of St. Joseph.

Receipt maintenance handled by the Financial Services Department. Half of the remittance is distributed monthly to Buchanan County.

Terrible's took over operation of the casino in April, 2005.

**Fee Schedule:**

One (\$1) dollar per paid and complimentary passenger to be shared 1/2 with Buchanan County.

**Formula/Projection Method:**

**2009-2010** Projections based on historical data.

**Comments:**

Wire transfers are received around the 10th of each month from the Missouri Department of Revenue. Buchanan County's share is remitted immediately by Accounts Payable check.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
610,273	642,277	599,428	612,459	595,000	655,000

# REVENUE MANUAL

**Revenue Item: Local Admission Revenue**

**Account Code: 3285**

**Legal Authorization:**

Emergency Special Ordinance No. 7753 (8/24/09)  
 Special Ordinance No. 3001 (9/15/93)  
 Lease Agreement, Page 21, Section 6.0

**Fund:**

170

Riverboat

**Department:**

90

Riverboat

**Program:**

8900

Gaming

**Description of Revenue:**

Per agreement with the owners of the Riverboat, a portion of the admission fee charged to gaming patrons, which is collected by the Casino and paid to the City of St. Joseph.

Terrible's took over operation of the casino in April, 2005.

Per written correspondence from Terrible's Casino, they feel the lease has expired and will be unwilling to honor the agreement past June, 2009. Staff are currently researching this information as well as working to negotiate a new contract with Terrible's.

**Fee Schedule:**

The lesser of one (\$1) dollar per "paid" passenger or twenty-five (25%) percent of the admission fee charged by the riverboat per passenger said amount not to be less than \$100,000 annually shared 1/2 with Buchanan County. Local admissions tax is not paid on complimentary admissions.

The Director of Financial Services may send a letter annually to increase the rent portion by any upward change in the Consumer Price Index (CPI). Rate increases take effect February 1 annually.

**Formula/Projection Method:**

**2009-2010** No local revenue anticipated.

**Comments:**

Terrible's contends that the local contract is expired and is currently refusing to enter into another local agreement.

Terrible's under Chapter 11 bankruptcy due to nonperforming casinos outside of Missouri.

Emergency Special Ordinance No. 7753, (passed 8/24/09), accepted the assumption of the unexpired lease agreement including all subsequent addendums and amendments as ordered by the United States Bankruptcy Court for the District of Nevada on August 10, 2009.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
54,917	52,015	52,736	52,736	56,048	4,395

# REVENUE MANUAL

**Revenue Item: State Gaming Revenue**

**Account Code: 3286**

**Legal Authorization:**

RSMo 313.822(1)  
Special Ordinance No. 3001 (9/15/93)

**Fund:**

170

Riverboat

**Department:**

90

Riverboat

**Program:**

8900

Gaming

**Description of Revenue:**

The City's share of State gaming revenue which is collected by the Casino and paid to the State who then forwards the appropriate amount per formula to the City of St. Joseph.

Receipt maintenance handled by the Financial Services Department. Half of the remittance is distributed monthly to Buchanan County.

Terrible's took over operation of the casino in April, 2005.

**Fee Schedule:**

Ten (10%) percent of state gaming tax to be shared 1/2 with Buchanan County.

**Formula/Projection Method:**

**2009-2010** Projections based on historical data.

**Comments:**

Wire transfers are received approximately 9th of each month from Missouri Department of Revenue. Buchanan County's share is remitted immediately by Accounts Payable check.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
300,908	372,516	368,796	388,591	378,000	400,000

# REVENUE MANUAL

**Revenue Item: Mass Transit Station Lease**

**Account Code: 3290**

**Legal Authorization:**

Special Ordinance No. 5728 (9/11/06)  
 Special Ordinance No. 5728 (10/29/01)  
 Special Ordinance No. 5208 (11/2/99)

**Fund:**

460

Mass Transit

**Department:**

80

Public Works

**Program:**

1710

Transit Oper

**Description of Revenue:**

Revenue from lease agreement with Jefferson Partners L.P. to provide a national bus service at the bus transfer station facility at 611 Angeliqne Street. Jefferson also sells City bus passes and schedules citizens to be picked up/or dropped off at home for their travels.

Jefferson Partners, L.P. represents two regional and national inter-city bus services: Jefferson Lines Bus Company and Greyhound Bus Company.

**Fee Schedule:**

Current five year lease schedule:

\$300.00 per month	Oct. 1, 2006 - Sept. 30, 2008
\$325.00 per month	Oct. 1, 2008 - Sept. 30, 2010
\$350.00 per month	Oct. 1, 2010 - Sept. 30, 2011

Billed monthly by Financial Services Department.

**Formula/Projection Method:**

**2009-2010** Based upon agreement.

**Comments:**

Benefits to citizens of City of St. Joseph include:

- Tickets and information for City Transit system are available at the Transfer Station facility.
- Security of Transfer Station Facility is enhanced by presence of an employee 40 hrs per week.
- City does not have to employ a staff person to operate the site, resulting in a savings of approximately \$30,000 per year with benefits.
- City receives \$3,300 per year in revenue for the lease/license agreement.
- Passengers are provided a safe and comfortable location to begin or end their travels.

Agreement shall be for five (5) years beginning October 1, 2006 and ending September 30, 2011. Either of the parties may terminate the lease agreement at any time upon sixty (60) days written notice to the other party as provided in agreement.

Fiscal years 2007 and 2008 revenue included Houck Advertising revenue. For all fiscal years since, posted to line item 1710-4265.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
3,300	9,892	5,311	3,900	3,900	3,900

# REVENUE MANUAL

**Revenue Item: Patee Youth Center Rent**

**Account Code: 3295**

**Legal Authorization:**

Missouri Constitution Art. VI, Sec. 19(a)  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161(17)  
 Special Ordinance No. 7859 (12/28/09)  
 Special Ordinance No. 6740 (1/3/06)

**Fund:** 120 Public Health  
**Department:** 60 Public Health  
**Program:** 8370 Health Admin

**Description of Revenue:**

Revenue derived from an annual lease agreement with Heartland Health Systems, Inc. for 1,808 square feet of space at Patee Market. Heartland will utilize the space to operate its Youth Dental Clinic. Any non-utility cost component of the lease payment shall not exceed five percent (5%).

Special Ordinance No. 7859 (12/28/09) amended the current lease agreement, which expires in 2013, due to vacation of the space occupied by the Family Health Center. Lease amount was amended to \$1,007.96 per month (\$12,095.52 per year).

Health Department notifies Heartland Health Systems annually of upcoming lease amount with the CPI adjustment.

**Fee Schedule:**

Lease agreement between the City of St. Joseph and Heartland Health systems is for a period of 10 years with a 10 year renewal option. Rates are adjusted by the Consumer Price Index each year, not to exceed five percent (5%).

	Prior to 12/31/07	7/1/07 - 12/31/08	1/1/09- 12/31/09	Effective 1/1/10
Total Square Footage	4,953	4,953	4,953	1,808
Total Cost (per sq. ft.)	\$6.03	\$6.13	\$6.37	\$6.69
Monthly lease payment	\$2,490.60	\$2,530.16	\$2,629.70	\$1,007.96
(Annual Rent)	\$29,887.20	\$30,361.92	\$31,556.40	\$12,095.52

**Formula/Projection Method:**

**2009-2010** Projection based upon lease agreement.

**Comments:**

Payments are submitted by check each month. Invoices are not mailed out. Revenue monitored by Accounting staff and Revenue Manager.

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
29,887	29,887	30,632	28,329	30,969	21,038

# FEES



# PARKING FEES



# REVENUE MANUAL

**Revenue Item: Parking Fees - 6th & Jules**

**Account Code: 3420**

**Legal Authorization:**

Code of Ordinances Section 28-806(4)  
 General Ordinance No. 2296 (7/28/08)  
 Special Ordinance No. 7419 (7/28/08)  
 General Ordinance No. 1971 (9/29/03)  
 General Ordinance No. 1324 (8/14/95)

**Fund:** 410 Public Parking  
**Department:** 80 Public Works  
**Program:** 1550 Parking Maint

**Description of Revenue:**

Revenues from daily receipts and monthly permits at the public parking garage at Sixth & Jules St.

**Fee Schedule:**

Fee history is as follows:

	<u>1/27/1998 to 9/30/2003</u>	<u>Effective 10/01/2003</u>
Hourly	\$0.50	\$1.00
Daily Maximum	\$2.25	\$2.50
Monthly	\$22.50	\$25.00

Universal Guardian (effective 7/28/09) \$8.00 per permit per month  
at all City garages/lots

**Formula/Projection Method:**

**2009-2010** Projections based on historical data & current trends.

**Comments:**

This lot has a total of 297 parking spaces - 289 regular and 8 handicapped.

Monthly billings are coordinated through the Financial Services and Public Parking Departments.

Special Ordinance No. 2296 (7/28/08) authorized the City Manager to negotiate with businesses currently located in the central business district that expand, relocate in the district or new businesses within the district a reduced monthly rate for parking passes at city parking garages and surfact lots as an economic development incentive for downtown revitalization. All permits under this program must be purchased at one time through monthly billings to the business.

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
61,510	69,960	67,931	66,630	68,000	62,000

# REVENUE MANUAL

**Revenue Item: Parking Fees - 7th & Sylvania**

**Account Code: 3425**

**Legal Authorization:**

Code of Ordinances Section 28-806(1)  
 General Ordinance No. 1971 (9/29/03)  
 General Ordinance No. 1601 (1/27/98)

**Fund:**

410

Public Parking

**Department:**

80

Public Works

**Program:**

1550

Parking Maint.

**Description of Revenue:**

Revenues from monthly parking fees at the public parking lot at Seventh & Sylvania Streets.

Parking is free for up to two hours between the hours of 8:00 a.m. to 6:00 p.m.

**Fee Schedule:**

	<u>1/27/1998 to 9/30/2003</u>	<u>Effective 10/01/2003</u>
Hourly	n/a	n/a
Monthly	\$6.00	\$10.00
Daily Maximum	n/a	n/a

**Formula/Projection Method:**

**2009-2010** Projections based on historical data & current trends.

**Comments:**

This lot has a total of 88 parking spaces.

Parking meters were removed throughout the downtown area beginning January, 1998. With this ordinance "block zones" were established and two hour limits are enforced by the Public Parking Department.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
1,760	1,820	1,880	1,690	1,800	1,900

# REVENUE MANUAL

**Revenue Item: Parking Fees - 9th & Felix**

**Account Code: 3430**

**Legal Authorization:**

Code of Ordinances Section 28-806(2)  
 Code of Ordinances Section 28-823/28-824  
 General Ordinance No. 1971 (9/29/03)  
 General Ordinance No. 1601 (1/27/98)

**Fund:** 410 Public Parking  
**Department:** 80 Public Works  
**Program:** 1550 Parking Maint.

**Description of Revenue:**

Revenues from monthly permits at the public parking lot at Ninth & Felix Streets

Parking permits are issued for Senior Center volunteers by Senior Center Manager at no charge.

**Fee Schedule:**

Fee history is as follows:	<u>11/7/1994 to</u> <u>1/26/1998</u>	<u>1/27/1998 to</u> <u>9/30/2003</u>	<u>Effective</u> <u>10/01/2003</u>
Monthly	\$12.00	\$12.00	\$20.00

Block zone parking free for up to five (5) hours.

**Formula/Projection Method:**

**2009-2010** Projections based on historical data & current trends.

**Comments:**

Block zone is in effect for this lot - parking free for up to five (5) hours.

This lot has 185 total parking spaces open to the public.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
3,730	4,563	5,745	9,460	8,000	8,720

## REVENUE MANUAL

**Revenue Item: Parking Fees - 5th & Edmond**

**Account Code: 3435**

**Legal Authorization:**

Code of Ordinances Section 28-806(3)  
 General Ordinance No. 2133 (10/24/05)  
 General Ordinance No. 2049 (8/30/04)  
 General Ordinance No. 1971 (9/29/03)  
 General Ordinance No. 1601 (1/27/98)

**Fund:** 410 Public Parking  
**Department:** 80 Public Works  
**Program:** 1550 Parking Maint.

**Description of Revenue:**

Revenues from daily receipts and monthly permits at the public parking lot at Fifth & Edmond Streets.

General Ordinance No. 2049 was passed with the intention of addressing the change in dynamics and need for parking in the downtown area for businesses and new loft apartments.

Parking restrictions at the Sixth & Edmond and Eighth & Felix were lifted during that time period, and reinstated November 1, 2005.

**Fee Schedule:**

Monthly permit fee \$20.00

**Formula/Projection Method:**

**2009-2010** Projections based on historical data & current trends.

**Comments:**

This lot is the smallest of the City's three surfaced parking lots having a total of 71 parking spaces.

Shift in revenues due to parking trends in downtown area. Permit fee less expensive than covered lots.

"Block zone" provides free parking for up to four hours.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
1,020	260	540	690	700	700

# REVENUE MANUAL

**Revenue Item: Parking Fees - 5th & Felix**

**Account Code: 3440**

**Legal Authorization:**

Code of Ordinances Section 28-806(5)  
 General Ordinance No. 2296 (7/28/08)  
 Special Ordinance No. 7419 (7/28/08)  
 General Ordinance No. 1971 (9/29/03)  
 General Ordinance No. 1601 (1/27/98)

**Fund:** 410 Public Parking  
**Department:** 80 Public Works  
**Program:** 1550 Parking Maint.

**Description of Revenue:**

Revenues from daily receipts and monthly permits at the public parking structure at Fifth & Felix Streets.

**Fee Schedule:**

	Prior Rate	Effective 10/01/2003
Hourly	\$0.50	\$1.00
Daily Maximum	\$2.25	\$2.50
Monthly	\$22.50	\$25.00

Universal Guardian (effective 7/28/09) \$8.00 per permit per month  
at all City garages/lots

**Formula/Projection Method:**

**2009-2010** Projections based on historical data & current trends.

**Comments:**

This lot is the City's largest parking garage having 512 total parking spaces - 493 regular and 19 handicapped.

Monthly billings are coordinated through the Financial Services and Public Parking Departments. Special Ordinance No. 2296 (7/28/08) authorized the City Manager to negotiate with businesses currently located in the central business district that expand, relocate in the district or new businesses within the district a reduced monthly rate for parking passes at city parking garages and surfact lots as an economic development incentive for downtown revitalization. All permits under this program must be purchased at one time through monthly billings to the business.

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
80,664	76,288	75,544	46,040	62,200	35,500

# REVENUE MANUAL

**Revenue Item: Parking Fees - 8th & Felix**

**Account Code: 3445**

**Legal Authorization:**

Code of Ordinances Section 28-806(6)  
 Code of Ordinances Section 28-824  
 General Ordinance No. 2296 (7/28/08)  
 Special Ordinance No. 7419 (7/28/08)

**Fund:** 410 Public Parking  
**Department:** 80 Public Works  
**Program:** 1550 Parking Maint.

**Description of Revenue:**

Revenues from daily receipts and monthly permits at the public parking lot at Eighth & Felix Streets.

General Ordinance No. 2049 was passed with the intention of addressing the change in dynamics and need for parking in the downtown area for businesses and new loft apartments. Parking restrictions at the 6th & Edmond and 8th & Felix were lifted during that time period, and reinstated November 1, 2005.

**Fee Schedule:**

	Prior Rate	10/01/2003 8/31/2004	9/01/2004 to 10/31/2005	Effective 11/01/2005
Hourly	n/a	n/a	n/a	n/a
Daily Maximum	n/a	n/a	n/a	n/a
Monthly	\$15.00	\$25.00	n/a	\$25.00
Annual Permit	n/a	\$100.00	n/a	\$100.00
Universal Guardian (effective 7/28/09)			\$8.00 per permit per month at all City garages/lots	

**Formula/Projection Method:**

**2009-2010** Projections based on historical data & current trends.

**Comments:**

This is the City's second largest parking garage having 153 total parking spaces.

All 188 upper level parking spaces were closed to the public due to structural deficiencies on April 13, 1990 leaving 156 spaces available for public use. These spaces were not restored after shoring repairs were completed.

Special Ordinance No. 2296 (7/28/08) authorized the City Manager to negotiate with businesses currently located in the central business district that expand, relocate in the district or new businesses within the district a reduced monthly rate for parking passes at city parking garages and surfact lots as an economic development incentive for downtown revitalization.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
4,826	5,417	3,567	13,479	9,000	13,000

# REVENUE MANUAL

**Revenue Item: Other Parking Permits**

**Account Code: 3455**

**Legal Authorization:**

Code of Ordinances 28-822, 28-806  
 General Ordinance No. 1305 (5/22/95)  
 General Ordinance No. 1238 (11/7/94)

<b>Fund:</b>	410	Public Parking
<b>Department:</b>	80	Public Works
<b>Program:</b>	1550	Parking Maint.

**Description of Revenue:**

Receipts from the "Park & Shop" program for all attendant operated lots within the City. Stamps are prepaid by the merchants, at the regular hourly rate of one dollar.

Effective July 1, 2007, \$1.00 surcharge added to Ticketmaster events held at the Civic Arena to offset the maintenance and trash pickup costs at the City downtown parking garages.

**Fee Schedule:**

Stamps purchased in Customer Assistance Department at rate consistent with one hour of parking at the attended lots.

Stamps may also be purchased by the sheet (100 stamps) for \$100.00.

**Formula/Projection Method:**

**2009-2010** Based upon estimates for preliminary estimates of attendance at Ticketmaster Events at the Civic Arena.

**Comments:**

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
100	0	17,117	13,351	17,000	10,000

# REVENUE MANUAL

**Revenue Item: Customer Service Zone Permit**

**Account Code: 3465**

**Legal Authorization:**

Missouri Constitution, Art. VI, Sec. 19(a)  
 RSMo 300.490  
 Code of Ordinances 28-741 ( b )  
 General Ordinance No. 1814 (2/5/01)  
 General Ordinance No. 1284 (4/10/95)

**Fund:** 410 Public Parking  
**Department:** 80 Public Works  
**Program:** 1550 Parking Maint.

**Description of Revenue:**

Service fee based upon the number of feet of curb customer service zone requested.  
 Billed annually by Customer Assistance Department. Permits are due on or before December 31st.

**Fee Schedule:**

Within the district bounded by Robidoux Street on the north, Main Street on the west, Messanie Street on the south, and Tenth Street on the east:  
     \$3.50 per foot

All other areas of the City:  
     \$2.00 per foot

**Formula/Projection Method:**

**2009-2010**      Projections based on historical data & current trends.

**Comments:**

**Collection History:**

<u>Program</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
Public Pkg (1550)	956	848	614	413	600	655
PW Admin (8360)	360	1,180	1,193	1,104	1,200	500

# INSPECTION FEES



# REVENUE MANUAL

**Revenue Item: Boiler Inspections**

**Account Code: 3510**

**Legal Authorization:**

Code of Ordinances, Article IV  
 Code of Ordinances Sections 7-216 to 7-219; 7-402  
 General Ordinance No. 2321 (4/6/09)  
 General Ordinance No. 2315 (12/15/08)

**Fund:** 001 General  
**Department:** 26 Cust. Assistance  
**Program:** 5410 Building Development

**Description of Revenue:**

Required periodic inspections for boiler certifications and installation inspections for new systems.  
 Base fee for commercial permits is \$60.00 and residential permits are \$30.00.

**Fee Schedule:**

	Effective 11/21/2007	1/1/2006 - 11/20/2007
Periodic inspections of equipment-biannual low pressure	\$78.75	\$75.00
annual high pressure	\$105.00	\$100.00
Mechanical inspections & permits base fee		
Commercial	\$63.00	\$60.00
Residential	\$31.50	\$30.00
Installation or replacement of residential AC units, furnace, heat pump and fireplaces	\$26.25 per unit	\$25.00
Installation of commercial and mechanical systems/equipment:		
Heating	\$0.000315 per BTU	\$0.0003
HVAC	\$5.25 per ton	\$5.00
Boiler	\$0.525 per horsepower	\$0.05
Fireplace construction	\$31.50 flat fee	\$30.00
Electric furnace/boiler	\$1.05 per kilowatt	\$1.00
Air handlers, ducts, fans:		
Commercial	\$63.00 base fee only	\$60.00
Residential	\$31.50 base fee only	\$30.00
Fire suppression system installation, alter, or replace:		
	\$63.00 base fee plus	\$60.00
	\$0.42 11-500 heads	\$0.40
	\$0.21 501 or more heads	\$0.20
Lawn and irrigation systems:	Base fee plus plumbing permit	

**Formula/Projection Method:**

**2009-2010** Projections based on historical data and department estimates with new fees.

**Comments:**

Fee History

General Ordinance No. 2262 (11/19/07)  
 General Ordinance No. 2144 (12/5/05)  
 General Ordinance No. 1970 (9/29/03)

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
84,537	72,753	88,228	68,659	82,660	63,000

# REVENUE MANUAL

**Revenue Item: Building Inspections and Permits**                      **Account Code: 3520**

<b>Legal Authorization:</b>	<b>Fund:</b>	001	General
Code of Ordinances, Article VIII	<b>Department:</b>	26	Cust. Assistance
Code of Ordinances Section 7-32 to 7-32; 7-400	<b>Program:</b>	5410	Building
General Ordinance No. 2262 (11/19/07)			Development
General Ordinance No. 2216 (1/29/07)			

**Description of Revenue:**

Fees for new buildings and additions, repairs or alterations on existing buildings, certificates of occupancy, moving buildings, and wrecking & demolitions. Plan review fees may also be applicable.

**Fee Schedule:**

Description	Base Fee					
New buildings (> 120 sq. ft.): Commercial	\$63.00	X	80.85	X	const factor	X 0.002
(BOCA formula) Residential	\$31.50	X	80.85	X	const factor	X 0.0021
Repairs or alterations to buildings -						
Commercial	\$63.00	X	80.85	X	const factor	X 0.002
Residential	\$31.50	X	80.85	X	const factor	X 0.0021
Residential roofing (repairing > 25% of roof)	\$63.00				only	
Commercial roofing (> than 400 sq. ft.):	\$63.00	X	80.85	X	0.40	X 0.0008
Swimming Pools - one-two family dwellings - residential						\$47.25
multiple family dwellings, hotels, motels - commercial pool/spa separate permits						\$63.00
Moving buildings based upon height/width on or across public thoroughfare						\$115.00
Demolitions based upon number of stories One Story -	\$63.00				Each add'l	\$26.25
accessory garage/other accessory structure	\$26.25					
Certificate of Occupancy (general) Residential	\$26.25				Commercial	\$52.50
Retaining Walls 30-60 inches high based upon lineal feet	\$26.25				Each add'l ft	\$0.525
> 60 inches high	\$52.50				Each add'l ft	\$0.7875
Commercial towers and structures, antennas	\$63.00				plus per foot	\$1.05
Special Inspection (prorated by quarter hour)					\$100.00 per hour	
Walk through inspections					\$105.00	
Fence Commercial					\$60.00	
Residential					\$30.00	

**Formula/Projection Method:**

**2009-2010** Projections based on historical data and department estimates with new fees.

**Comments:**

Economic conditions have reduced the number of building permits issued dramatically.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
264,381	393,649	311,129	229,468	225,000	180,000

# REVENUE MANUAL

**Revenue Item: Electrical Inspections and Permits**                      **Account Code: 3530**

<p><b>Legal Authorization:</b>                  Code of Ordinances, Article III                  Code of Section Ordinances 7-59(2)(a)-(o); 7-401                  General Ordinance No. 2324 (5/18/09)                  General Ordinance No. 2315 (12/15/08)                  General Ordinance No. 2262 (11/19/07)                  General Ordinance No. 2260 (10/22/07)</p>	<p><b>Fund:</b> 001                      General  <b>Department:</b> 26              Cust. Assistance  <b>Program:</b> 5410                Building                     Development</p>
--	---

**Description of Revenue:**

Fees for electrical permits/inspections of electrical work. Photo identification cards added Dec., 2008.

**Fee Schedule:**

Description	Effective 11/21/07	
	Commercial	Residential
New and existing construction/additions/upgrades/alterations: Base fee	\$63.00	\$31.50
Plus per ampere-new const.	\$0.52	\$0.42
Plus per ampere-existing	\$0.315	\$0.315
Signs and outline lighting (each)	\$31.50	\$31.50
Plus per ampere	\$0.525	\$0.525
Temporary service (for construction, carnivals, fairs, exhibitions)	\$63.00	\$63.00
Relocation of existing electrical equipment - Base fee	\$31.50	\$31.50
Multiple relocations              Add'l panel, meter, section (ea)	\$5.25	\$5.25

Photo identification card - new \$12.00, replacement cards - \$10.00. Recorded in acct. no. 0001-4660.

Plan review fees may also be assessed and are included in the building permit fee.

Exceptions apply to maintenance or repair of existing installations or operation of equipment and accessories used for operations, production or processing by public utilities, governmental agencies, hospitals, manufacturing or processing plants or commercial enterprises that maintain a regular maintenance and operating staff for the purpose of maintaining and operating existing electrical installations per Section 7-106 of the Code of Ordinances.

**Formula/Projection Method:**

**2009-2010**                      Projections based on historical data and department estimates with new fees.

**Comments:**

Fee History

General Ordinance No. 2216 (1/29/07)	General Ordinance No. 1803 (11/14/00)
General Ordinance No. 2144 (12/5/05)	General Ordinance #978 (7/6/92)
General Ordinance No. 1970 (9/29/03)	General Ordinance #820 (8/20/90)

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
81,050	86,028	78,605	64,716	67,500	58,000

# REVENUE MANUAL

**Revenue Item: Plumbing Inspections and Permits**

**Account Code: 3540**

**Legal Authorization:**

Code of Ordinances, Article V  
 Code of Ordinances Section 7- 256 to 259; 7-403  
 General Ordinance No. 2315 (12/15/08)  
 General Ordinance No. 2262 (11/19/07)

**Fund:** 001 General  
**Department:** 26 Cust. Assistance  
**Program:** 5410 Building Development

**Description of Revenue:**

Plumbing permits and inspections including that for gas piping.

**Fee Schedule:**

	Effective 11/21/2007	
	Commercial	Residential
Permit issuance - base fee	\$63.00	\$31.50
plus each plumbing fixture, appliance and waste discharging device	\$7.87	\$6.82
Sewer (new or repair)	\$26.25	\$21.00
Water service (new or repair)	\$26.25	\$21.00
Temporary Water Service	\$52.50	\$52.50
Backflow prevention device -base fee+per diameter inch fee (Comm only)	\$5.25	
Gas piping - each gas service	\$63.00	\$31.50
Gas piping - each of following appliances:	\$4.20	\$3.15
furnace, boiler, unit heater, range, fireplace, refrigeration unit, water heater, clothes dryer, gas air conditioner, barbecue grill, gas lights		

Plan review fees may also be assessed and are included in the building permit fee.

Reinspection fees may also be assessed: (per trip)

Residential	\$26.25
Commercial/Industrial	\$52.50

Photo identification card - new \$12.00, replacement cards - \$10.00. Recorded in acct. no. 0001-4660.

**Formula/Projection Method:**

**2009-2010** Projections based on historical data and department estimates with new fees.

**Comments:**

Fee History

General Ordinance No. 2144 (12/5/05)  
 General Ordinance No. 1970 (9/29/03)  
 General Ordinance No. 1940 (6/9/03)

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
73,515	65,057	79,182	52,402	63,000	50,000

# REVENUE MANUAL

**Revenue Item: Certificate of Occ/Completion**

**Account Code: 3545**

**Legal Authorization:**

Code of Ordinances Section 7- 400 (5)(a)-(b)  
 General Ordinance No. 2262 (11/19/07)  
 General Ordinance No. 2144 (12/5/05)  
 General Ordinance No. 1970 (9/29/03)

**Fund:** 001 General  
**Department:** 26 Cust. Assistance  
**Program:** 5410 Building Development

**Description of Revenue:**

When required by code, or requested by owner, a fee charged for certification of occupancy of structure or certificate of completion of the project. This fee includes a walk-through inspection by fire and building inspectors if required. Additional fees may be required when health inspections are necessary.

**Fee Schedule:**

	Effective November 21, 2007	
	Commercial	Residential
Certificate of Occupancy	\$52.50	\$26.25
Certificate of Completion	\$52.50	\$26.25
Prior fees:	Commercial	Residential
Certificate of Occupancy	\$50.00	\$25.00
Certificate of Completion	\$50.00	\$25.00

**Formula/Projection Method:**

**2009-2010** Projection based on department estimates with new fees.

**Comments:**

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
16,125	15,640	15,438	15,498	13,680	16,000

# REVENUE MANUAL

**Revenue Item: Other Inspections and Permits**

**Account Code: 3550**

**Legal Authorization:**

Code of Ordinances Section 7-400 (9)  
 General Ordinance No. 2262 (11/19/07)  
 General Ordinance No. 2144 (12/5/05)  
 General Ordinance No. 1970 (9/29/03)

**Fund:** 001 General  
**Department:** 26 Cust. Assistance  
**Program:** 5410 Building Development

**Description of Revenue:**

Primarily revenues from issuance of sign permits and inspections of elevators and miscellaneous other building, plumbing, mechanical and electrical inspections not outlined elsewhere in the code.

**Fee Schedule:**

	Prior to 8/31/03	9/1/03 to 11/20/07	Effective 11/21/07
Ground signs, pole or pylon sign	\$33.00	\$75.00	\$78.75
Roof signs	\$55.00	\$75.00	\$78.75
Facia signs	\$33.00	\$75.00	\$78.75
Commercial signs, projecting over public property	\$33.00	\$75.00	\$78.75
Commerical billboards - less than or equal to 200 sq. ft.	\$44.00	\$75.00	\$78.75
> 200 sq. feet	\$110.00	\$300.00	\$315.00
Elevators	Inspection Base fee plus fee schedule based upon contract cost		\$50.00 \$66.50 and up
Construction/erection of structures involved with signage, permit issuance fee .			\$63.00

**Formula/Projection Method:**

**2009-2010** Projections based on historical data and department estimates with new fees.

**Comments:**

Exemption for payment of fees for neighborhood watch groups. Such permit will be issued only after the chief of police has verified, in writing to the chief building official, that the applicant for said permit represents a neighborhood watch group.

Fee History

General Ordinance No. 1796 (10/2/00)  
 General Ordinance No. 1450 (8/26/96)  
 General Ordinance #978 (7/6/92)

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
17,275	11,730	12,843	10,596	10,800	9,000

# HEALTH FEES



# REVENUE MANUAL

**Revenue Item: Medicaid Fees**

**Account Code: 3630**

**Legal Authorization:**

Missouri Constitution Art. VI, Sec. 19(a)  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161(17)  
 Special Ordinance No. 7566 (1/26/09)  
 Special Ordinance No. 6664 (9/15/05)  
 Special Ordinance No. 5811 (4/1/02)

**Fund:** 120 Public Health  
**Department:** 60 Public Health

**Description of Revenue:**

Federal Government third party reimbursement for health care provided for low income people, utilizing the prenatal and immunization programs.

Reimbursement requests are submitted by Health Department staff and the State of Missouri determines what portion of the services will be reimbursed.

WIC contract provides for the reimbursement of clinical services to Medicaid when the cost to provide such services exceeds the allowable WIC administrative budget, which include allowable diagnosis and procedure codes.

The Childhood Lead Poisoning Prevention Program (CLPPP) targets children from the age of 6 months to 6 years of age that could be exposed to environmental lead poisoning. The primary cause of exposure to lead based hazards is found in paint found in homes built prior to 1950.

Lead agreement allows the City to subcontract with the Tri-County Health Department to perform environmental assessments in Buchanan County.

**Fee Schedule:**

Medicaid Fee Schedule as established by the State of Missouri in effect as of the date of service.

**Formula/Projection Method:**

**2009-2010** Projections based on historical data & current trends.

**Comments:**

Reimbursements received by ACH transfer from the State of Missouri monthly.

Special Ordinance No. 7566 (1/26/09) amended the FY09 budget in the amount of \$33,000 to reflect funding for part-time staff who proved WIC client services through breastfeeding peer counselor program.

**Collection History:**

<u>Program</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
Clinic Services (6710)	98,398	97,936	85,632	114,499	121,000	121,000
Comm Health (6720)	220	1,419	793	1,897	0	0
WIC Services (6780)	50,809	57,697	53,664	81,966	78,000	78,000
Hlth/Food Safety (6920)	2,878	826	1,610	1,191	1,200	1,200

# REVENUE MANUAL

**Revenue Item: Shelter Fees**

**Account Code: 3650**

**Legal Authorization:**

Code of Ordinances Section 5-61, 5-143 to 5-148  
 General Ordinance No. 2336 (7/27/09)  
 General Ordinance No. 2209 (12/18/06)  
 General Ordinance No. 2198 (9/25/06)  
 General Ordinance No. 2198 (8/28/06)

**Fund:** 120 Public Health  
**Department:** 60 Public Health  
**Program:** 6930 Animal Control & Rescue

**Description of Revenue:**

Any hogs, horses, mules, sheep, goats or cattle or livestock of any kind found running at large within the city limits or herded or pastured or kept in violation of Chapter VI of the Code shall be impounded. Any chickens, ducks, geese, pigeons, turkeys or any other domestic or domesticated fowl running at large within the limits of the city shall be impounded. All animals whether licensed or not running at large shall be impounded.

**Fee Schedule:**

	Prior fee	Current Fees	
		Residential	Non-resident
Horses, cattle or swine	\$25.00	\$100.00	
Dogs that have been duly registered	\$3.00	\$3.00	
Purchase or claim of a dog not duly registered	\$10.00	\$10.00	
Cat not duly registered	\$3.00	\$5.00	
Additional per day for board bill for person claiming registered dogs	\$8.00	\$8.00	\$10.00
Handling fee - surrendered animal	\$20.00	\$10.00	\$40.00
plus those delivered by nonresidents of the City of St. Joseph or Buchanan County add'l fee per day per animal	\$8.00		\$10.00

Persons willing to purchase an unclaimed and/or impounded dog or cat shall pay the purchase price listed above, a spay/neuter fee, a microchip fee and a rabies and preventative vaccination fee.

Special Ordinance no. 2210 (12/18/06) escalating redemption schedule. First offense \$10.00, second offense \$100.00, and \$200.00 for the third offense and \$300.00 for any additional offense(s) within a consecutive 12 month period and/or up to six months in jail.

**Formula/Projection Method:**

**2009-2010** Projections based on historical data & current trends.

**Comments:**

Per Code Section 5-148, in addition to the fine schedule above, the owner shall also: 1) provide a secure kennel to house the dog, pay the spay/neuter fee, microchip fee, boarding fee and vaccination fees.

The City has agreements with several municipalities for handling of their unwanted animals per Section 5-147. Billings are coordinated between Animal Control and Financial Services.

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
38,037	45,527	51,595	48,267	41,000	50,000

# REVENUE MANUAL

**Revenue Item: Rabies Clinic Fees**

**Account Code: 3652**

**Legal Authorization:**

Code of Ordinances Section 5-146  
 General Ordinance No. 2006 (1/20/04)  
 General Ordinance No. 1665 (11/2/98)

**Fund:**

120

Public Health

**Department:**

60

Public Health

**Program:**

6930

Animal Control &  
 Rescue

**Description of Revenue:**

Revenue generated to reimburse the costs of immunization of animals at vaccination clinics.

Clinics are held at various schools throughout the city in the spring each year.

**Fee Schedule:**

Fee dependent upon current costs of vaccination.

Rabies vaccination                      \$15.00

**Formula/Projection Method:**

**2009-2010**              Projections based on historical data & current trends.

**Comments:**

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
0	4,000	4,425	4,355	3,000	4,000

# REVENUE MANUAL

**Revenue Item: Animal Microchip**

**Account Code: 3653**

**Legal Authorization:**

Code of Ordinances Section 5-143  
 Code of Ordinances Section 5-146  
 General Ordinance No. 2005 (1/20/04)  
 General Ordinance No. 2006 (1/20/04)

<b>Fund:</b>	120	Public Health
<b>Department:</b>	60	Public Health
<b>Program:</b>	6930	Animal Control & Rescue

**Description of Revenue:**

This fee is required of all owners of impounded animals. The purpose of the microchip is to identify owners of impounded animals, vicious dogs and animals that are stolen.

The microchip will also allow Animal Control and Rescue to expedite a reunion with owners in a more efficient and timely manner. This identification process could alleviate the need to impound the animal and reduce exposure to disease.

**Fee Schedule:**

Adoptions or Redemption Microchip Fee	\$7.50
---------------------------------------	--------

**Formula/Projection Method:**

**2009-2010** Based upon data supplied by Animal Control.

**Comments:**

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
9,461	10,888	10,772	11,500	10,000	10,500

## REVENUE MANUAL

**Revenue Item: Vicious Animal Impound Bond**

**Account Code: 3654**

**Legal Authorization:**

Code of Ordinances Section 5-86 to 5-90  
General Ordinance No. 2181 (7/3/06)

<b>Fund:</b>	120	Public Health
<b>Department:</b>	60	Public Health
<b>Program:</b>	6930	Animal Control & Rescue

**Description of Revenue:**

Any owner of a dog determined vicious by an animal control and rescue officer per Chapter 5, section 5-86 of the Code of Ordinances may file an appeal that determination by:

- (1) Posting a non-refundable bond (3654) with animal control and rescue sufficient to cover boarding costs until a hearing can be convened for determining whether impounded dog is vicious under Section 5-86;
- (2) Serve written notice personally or by regular United States mail upon the manager of animal control and rescue within ten days of the dog being declared vicious requesting an administrative hearing.

The manager or his designee shall be empowered to convene a hearing for the purpose of hearing the appeal. The hearing shall be held no less than five days nor more than ten days after service of the notice of hearing from the hearing officer upon the owner, keeper or harbinger of the dog. The owner shall have the opportunity to present evidence as to why the dog should not be declared vicious. If the owner have been duly notified of the hearing fails to appear, they are deemed to have waived their right to redeem their dog and the animal shall be disposed of immediately in a humane manner.

Formal notification of the outcome of the hearing is sent in writing by certified and regular United States mail postage paid. Owners may appeal this decision by filing an appeal in Circuit Court pursuant to Chapter 536 of the Revised Statutes of Missouri.

**Fee Schedule:**

Bond based upon current impound fees.

**Formula/Projection Method:**

**2009-2010** Based upon data supplied by Animal Control.

**Comments:**

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
n/a	663	240	615	500	500

# REVENUE MANUAL

**Revenue Item: Birth & Death Certificates**

**Account Code: 3660**

**Legal Authorization:**

Uniform Vital Statistics Law  
RSMo 193.005 to 193.325  
Resolution No. 32113 (1/30/06)  
Resolution No. 31016 (1/31/05)

<b>Fund:</b>	120	Public Health
<b>Department:</b>	60	Public Health
<b>Program:</b>	8370	Health Admin.

**Description of Revenue:**

Special Ordinance No. 4469, passed July 15, 1997, allowed for the annual renewal of the agreement to operate the Vital Records program. The St. Joseph-Buchanan County Health Department began participating in the vital records program issuing birth and death certificates at the local level in November 1995. Currently, the State has increased the billing amount to the Health Department for transaction costs associated with generating the certificates to \$.242 per transaction with an average of four to six transactions for each certificate issued.

**Fee Schedule:**

The Health Department receives 100% of the revenue generated by the issuance of the birth and death certificates (currently \$15.00 per birth certificate and \$13.00/\$10.00 per death certificate) less the cost of the transaction fees.

**Formula/Projection Method:**

**2009-2010** Projections based upon contractual agreement with the State of Missouri and historic trends.

**Comments:**

State law allows local health departments to issue death certificates within a 24 hour period after receipt of application.

Prior Ordinance - Special Ordinance No. 5899 (7/22/02)

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
200,038	186,794	182,384	172,812	167,000	170,000

# REVENUE MANUAL

**Revenue Item: Meningitis Vaccinations**

**Account Code: 3670**

**Legal Authorization:**

Missouri Constitution Art. VI, Sec. 19(a)  
Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161(17)

**Fund:**

120

Public Health

**Department:**

60

Public Health

**Program:**

6710

Clinic Services

**Description of Revenue:**

Revenue derived from vaccinations provided to the public. Meningitis vaccinations are now required of most college students prior to moving into dormitories.

**Fee Schedule:**

No longer charging for this. State of Missouri contract now includes costs of vaccinations.

**Formula/Projection Method:**

**2009-2010** Projections based upon trend to date.

**Comments:**

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
7,084	8,847	3,330	1,076	0	55

# REVENUE MANUAL

**Revenue Item: TB/Hep B Testing**

**Account Code: 3680**

**Legal Authorization:**

Missouri Constitution Art. VI, Sec. 19(a)  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161(17)  
 Special Ordinance No. 6811 (5/8/06)  
 Special Ordinance No. 6592 (6/6/05)  
 Special Ordinance No. 6058 (5/12/03)

<b>Fund:</b>	120	Public Health
<b>Department:</b>	60	Public Health
<b>Program:</b>	6710	Clinic Services

**Description of Revenue:**

Contract with the Missouri Department of Corrections to provide tuberculosis testing to employees, volunteers and interns.

Department of Corrections will receive a three dose series of Hepatitis B vaccination injections.

Services only on as needed basis among other groups/organizations.

**Fee Schedule:**

TB will be reimbursed at \$10.00 per test or evaluation.

**Formula/Projection Method:**

**2009-2010** Projections result of uncertainty of State reimbursements.

**Comments:**

The agreement may be amended or renewed by mutual consent. Such amendment or renewal will be formally adopted, signed and dated by both parties.

Special Ordinance No. 6811, passed 5/8/06, was for contract period July 1, 2006 to June 30, 2007.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
390	455	785	875	100	180

## REVENUE MANUAL

**Revenue Item: Purified Protein Deriv Testing**

**Account Code: 3690**

**Legal Authorization:**

Missouri Constitution Art. VI, Sec. 19(a)  
Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161(17)

<b>Fund:</b>	120	Public Health
<b>Department:</b>	60	Public Health
<b>Program:</b>	6710	Clinic Services

**Description of Revenue:**

Revenue generated from public clinic testing.

**Fee Schedule:**

\$2.00 per test

Welfare referrals may be exempt from charges.

**Formula/Projection Method:**

**2009-2010** Projections based on historical data & current trends.

**Comments:**

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
3,910	5,570	4,160	4,942	5,300	5,300



# RECREATION FEES



# REVENUE MANUAL

## Revenue Item: Swimming Pool Fees

### Legal Authorization:

Code of Ordinances Section 21-55  
 General Ordinance No. 2381 (5/17/10)  
 General Ordinance No. 2098 (5/23/05)

### Fund:

105

Parks

### Department:

50

Parks & Rec

### Program:

3030

Swimming

### Description of Revenue:

Revenue derived from all swimming related fees, except concessions, at the three pools, Hyde, Krug, and Aquatic Center. Hyde and Krug pools are open from June through the end of August. Aquatic Park tentatively scheduled to remain open until Labor Day.

### Fee Schedule:

		Krug/Hyde Facilities		Aquatic Park	
		Previous Fee (6/1/05)	Current Fee (6/1/10)	Previous Fee (6/1/05)	Current Fee (6/1/10)
Residents -	Adult	\$3.00	\$3.00	\$5.00	\$5.00
	Child (4-8)	\$2.00	\$2.00	\$3.50	\$3.50
Non-residents -	Adult	\$3.50	\$4.00	\$6.00	\$6.00
	Child (4-8)	\$2.50	\$3.00	\$4.50	\$4.50
<b>Punch Cards</b>					
Adult	10 punches	\$25.50	\$27.00	\$42.50	\$45.00
	25 punches	\$60.00	\$65.00	\$100.00	\$100.00
	50 punches	\$105.00	\$125.00	\$175.00	\$175.00
Child (4-8)	10 punches	\$17.00	\$17.00	\$30.00	\$35.00
	25 punches	\$40.00	\$40.00	\$70.00	\$80.00
	50 punches	\$70.00	\$75.00	\$122.50	\$150.00
Swimming Lessons		\$35.00 per child			

### Formula/Projection Method:

**2009-2010** Projections provided by Parks & Recreation Department.

### Comments:

### Collection History:

Fee Item	Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
3705 - Daily	23,941	24,011	22,900	22,401	20,000	23,000
3706 - Aqu. Daily	146,573	152,353	160,279	140,948	145,000	141,000
3707 - Punch Card	2,609	1,987	2,551	2,015	1,500	2,000
3708 - Aqu. Punch	15,021	11,675	14,320	10,753	13,000	11,000
3709 - Lessons	11,859	13,639	8,520	12,055	9,000	13,000

# REVENUE MANUAL

**Revenue Item: Youth Sports Basketball/Volleyball**

**Account Code: 3715**

**Legal Authorization:**

Code of Ordinances Section 21-54  
 General Ordinance No. 1945 (6/9/03)  
 General Ordinance No. 1859 (11/26/01)  
 General Ordinance No. 727 (10/16/89)

**Fund:** 105 Parks  
**Department:** 50 Parks & Rec

**Description of Revenue:**

Revenues for team fees for youth basketball and volleyball leagues and tournaments. Basketball season runs from January to February and consists of seven regular games.

Volleyball leagues consist of a minimum of six players per team. Individual registration is not accepted. The season runs from September to October and consists of a seven week schedule played at North Court.

Fees for all leagues are collected by the Parks Administration Division.

**Fee Schedule:**

Team Type	7/1/08 Fees	7/1/09 Fees
Basketball League		
Resident Team	\$155.00	\$165.00
Non-Resident Team	\$180.00	\$180.00
Youth Volleyball League		\$135.00
Adult Volleyball League		
10 week session		\$180.00
8 week session		\$145.00

**Formula/Projection Method:**

**2009-2010** Adopted budget based upon historical data and fee increase schedule.

**Comments:**

Coaches must be at least 18 years of age.

**Collection History:**

<u>Program</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
Recreation (3010)	31,805	32,575	33,025	33,050	42,735	33,000
Muchenberger (3060)	n/a	n/a	n/a	n/a	0	20,000

# REVENUE MANUAL

**Revenue Item: Fall Softball/Kickball**

**Account Code: 3730**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 6  
 General Ordinance No. 2125 (9/15/05)  
 General Ordinance No. 1947 (6/9/03)

**Fund:** 105 Parks  
**Department:** 50 Parks & Rec  
**Program:** 3020 Softball

**Description of Revenue:**

Revenue from the fall slowpitch softball teams.

Fall season runs from August through October, encompassing six league games per team. Divisions include men, women and co-ed teams.

Program is coordinated by the Parks Administration Division.

**Fee Schedule:**

Prior Fee	9/15/05	7/1/07	Effective 7/1/09	League
\$250.00	\$205.00	\$215.00	\$225.00	Softball (six games)

Gate fee, per person, including players, coaches and spectators at Heritage Park - \$1.00

Baptist League team fee at Heritage Park (field use fee) - \$45.00

**Formula/Projection Method:**

**2009-2010** Projections submitted by Parks Department.

**Comments:**

Fee includes six balls for softball and cost of game official(s).

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
18,776	21,628	17,825	18,169	19,008	20,570

# REVENUE MANUAL

**Revenue Item: Summer Softball/Kickball**

**Account Code: 3735**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 6  
 Code of Ordinances Section 21-71  
 General Ordinance No. 2125 (9/15/05)  
 General Ordinance No. 1947 (6/9/03)

**Fund:** 105 Parks  
**Department:** 50 Parks & Rec  
**Program:** 3020 Softball

**Description of Revenue:**

Summer Softball Leagues consist of City teams and Baptist League teams. Ten games are scheduled from April to July. Divisions include men, women, co-ed and men's 35 & over slow pitch.

The City has affiliation with the Amateur Softball Association and the United States Slowpitch Softball Association, which provides liability insurance, and allows teams to progress through the ranks.

Program is coordinated by the Parks Administration Division.

**Fee Schedule:**

City-sponsored leagues:

<u>9/05-6/07</u>	<u>7/1/07</u>	<u>7/1/08</u>	<u>7/1/09</u>	
\$320.00	\$330.00	\$330.00	\$340.00	Slowpitch Softball Team entry fee
\$340.00	\$415.00	\$415.00	\$415.00	Fastpitch Softball
\$140.00	\$225.00	\$225.00	\$230.00	Adult Kickball Team entry fee

Gate fee, per person, including players, coaches and spectators at Heritage Park - \$1.00

Baptist League team fee at Heritage Park (field use fee) - \$45.00

**Formula/Projection Method:**

**2009-2010** Projections submitted by Parks Department.

**Comments:**

Game official(s) are provided.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
38,296	39,248	43,156	41,426	43,470	42,600

# REVENUE MANUAL

**Revenue Item: Parkway Run**

**Account Code: 3745**

**Legal Authorization:**

Admin. Code, Chap. 2, Art. IV, Div. 6,  
Sec. 2-269 (2)

<b>Fund:</b>	105	Parks
<b>Department:</b>	50	Parks & Rec
<b>Program:</b>	3010	Recreation

**Description of Revenue:**

Spring Run is held on Memorial Day weekend annually. Autumn Run (optional) is held on the Saturday closest to October 15.

The City provides the manpower and the co-sponsor provides T shirts, number cards, advertising, and refreshments.

**Fee Schedule:**

This is negotiated by event with the co-sponsor providing money up front. Often the agreement provides the co-sponsor with a percentage of the registration fee.

<u>Previous</u>	<u>Current Fees</u>
\$13 pre-registration.	\$15 pre-registration.
\$15 registration day of event.	\$20 registration day of event.

**Formula/Projection Method:**

**2009-2010** Projections provided by Parks & Recreation.

**Comments:**

Rate increases are authorized per the administrative code Chapter 2, Article IV, Division 6, by the Director of Parks, Recreation and Civic Facilities.

No fall runs have been conducted since 2003.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
6,705	6,400	7,325	7,280	4,760	5,300

## REVENUE MANUAL

**Revenue Item: Muchenberger Fees**

**Account Code: 3750**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 6

<b>Fund:</b>	105	Parks
<b>Department:</b>	50	Parks & Rec
<b>Program:</b>	3060	Muchenberger

**Description of Revenue:**

Revenue is derived from the fees charged for volleyball and basketball teams. There is no charge for the other programs provided for low - moderate income families, and no charge for the youth team sports.

Young Champions rental for Karate classes conducted is remitted directly to the Parks Department.

**Fee Schedule:**

	<u>Prior Rates</u>	<u>Fee Per Team</u>		
		<u>FY08</u>	<u>FY09</u>	<u>FY10</u>
Adult Fall volleyball league	\$150.00	\$160.00	\$165.00	See acct no. 3715
Adult Spring Volleyball league				
Adult basketball league	\$150.00	\$225.00	\$225.00	\$225.00
Gym rental fee (per hour)	\$25.00	\$25.00	\$25.00	\$25.00
Karate (per person per class)	\$1.00	\$1.00	\$1.00	\$1.00

**Formula/Projection Method:**

**2009-2010** Projections based on historical data & current trends.

**Comments:**

Volleyball fees separated out beginning fiscal year 2010 to account code 3060-3715.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
7,244	14,621	13,164	20,208	18,000	2,000

# REVENUE MANUAL

**Revenue Item: Other Recreation Fees**

**Account Code: 3755**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 6  
Code of Ordinances Section 21-53  
Special Ordinance No. 2267 (1/14/08)

**Fund:** 105 Parks  
**Department:** 50 Parks & Rec  
**Program:** 3010 Recreation

**Description of Revenue:**

Effective January 14, 2008, reservation fee required for park areas and shelters. Additional fee charged to those desiring electricity to park area or shelter.

Revenue from any special events held in conjunction with the recreation program, and events held in Krug Bowl. An example of these events would be weddings, graduations, or plays.

Events are coordinated through the Parks Administration Division.

**Fee Schedule:**

	<u>Effective 1/14/08</u>
Civic Center Park - electricity	\$30.00
Coleman Hawkins Park - electricity	\$30.00
Krug Park Rose Garden/Gazebo or Amphitheater - electricity	\$50.00
Patee Park gazebo - electricity	\$30.00
Park Shelters (per day)	\$25.00
Add'l fee for electricity	\$10.00

**Formula/Projection Method:**

**2009-2010** Projections provided by Parks & Recreation Department.

**Comments:**

All persons occupying the shelters must display a valid reservation permit at time shelter is occupied.

Fees can be adjusted by administrative policy per Chapter 2 of the Administrative Code, Article IV, Div. 6, Section 2-269 (2).

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
1,785	2,120	7,313	7,509	8,500	7,500

# REVENUE MANUAL

**Revenue Item: Senior Center Other Rec Fees**

**Account Code: 3755**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 6

<b>Fund:</b>	105	Parks
<b>Department:</b>	50	Parks & Rec
<b>Program:</b>	3050	Sr Citizens Center

**Description of Revenue:**

Revenue derived from rental of the facility and all other fees in addition to the cafeteria.

Events scheduled with the Senior Center staff and are posted on the City's website monthly.

**Fee Schedule:**

Facility Use

Classic Dance	\$20.00	held each Wednesday
Saturday Night Dance	\$25.00	each dance
Sodance Club	\$20.00	each dance
Card Groups	\$0.25	per person
Memberships:		
Computer Lab	\$10.00	annual membership (expires Dec. 31st)
Fitness Center	\$25.00	annual membership (expires Dec. 31st)

Outside Activities:

Includes scrapbooking, Tai-chi, Yoga, Total Body Workout Class, Cario Pilates, Line Dance Lessons, all clubs with dues.

**Formula/Projection Method:**

**2009-2010** Projections based on historical data & current trends.

**Comments:**

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
20,723	22,258	23,483	25,960	25,000	35,000

# REVENUE MANUAL

**Revenue Item: Concessions - Pools**

**Account Code: 3770**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 6  
 Emergency Special Ordinance No. 5586 (4/17/01)  
 Special Ordinance No. 5295 (3/20/00)  
 Special Ordinance No. 5049 (5/3/99)

<b>Fund:</b>	105	Parks
<b>Department:</b>	50	Parks & Rec
<b>Program:</b>	3085	Park Concessions

**Description of Revenue:**

Concessions stands at the pools are currently operated by Parks Department seasonal staff.

Staff report to Bode Sports Complex Manager.

**Fee Schedule:**

Various - Parks Department staff assign by item type.

**Formula/Projection Method:**

**2009-2010** Projections provided by Parks Department

**Comments:**

The City took over operations of the concession stands in FY04.

Since the renovations at all City pools from FY04 to FY05, concession revenues initially doubled and continues to show a steady customer base.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
90,302	94,364	100,346	88,875	94,200	85,000

# REVENUE MANUAL

**Revenue Item: Ball Field Concessions**

**Account Code: 3775**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 6  
 Emergency Special Ordinance No. 5586 (4/17/01)  
 Special Ordinance No. 5295 (3/20/00)  
 Special Ordinance No. 5049 (5/3/99)

<b>Fund:</b>	105	Parks
<b>Department:</b>	50	Parks & Rec
<b>Program:</b>	3085	Park Concessions

**Description of Revenue:**

Concessions stands at the ball parks are operated by Parks Department seasonal staff reporting to the Bode Sports Complex Manager.

Locations of operation include Hyde Park, Bartlett Park, Drake, and Heritage Park during the ball season only.

**Fee Schedule:**

Various

**Formula/Projection Method:**

**2009-2010** Projections provided by Parks Department.

**Comments:**

All concession revenue was combined in program 3085 beginning fiscal year 2004-2005. Previous revenue was recorded in program 3020.

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
217,360	203,233	209,252	193,338	208,900	208,900

## REVENUE MANUAL

**Revenue Item: Senior Citizens Cafeteria Receipts**

**Account Code: 3777**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 6

<b>Fund:</b>	105	Parks
<b>Department:</b>	50	Parks & Rec
<b>Program:</b>	3050	Sr Citizens Center

**Description of Revenue:**

Revenue derived from serving lunches on Tuesday through Friday from 11:00 AM to 12:30 PM. Lunches are open to the general public.

Monthly menus are published on the City's website.

**Fee Schedule:**

\$3.50	per meal (entrée & two sides)
\$1.75	Meat of the day
\$0.40	per side dish
\$2.75	Chef Salad
\$1.75	Chili
\$1.50	Sandwich
\$1.50	Soup
\$0.30	Coffee/Tea
\$0.60	Milk (large)
\$0.30	Milk (small)

**Formula/Projection Method:**

**2009-2010** Projections based on historical data & current trends.

**Comments:**

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
18,911	15,777	18,872	17,746	19,000	21,000

# REVENUE MANUAL

## Revenue Item: Remington Nature Ctr Admissions

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 6  
 Chapter 21, Section 21-72  
 General Ordinance No. 2300 (9/22/08)

**Fund:**

105

Parks

**Department:**

50

Parks & Rec

**Program:**

3040

Nature Center

**Description of Revenue:**

Revenue derived from the admissions into the Remington Nature Center.

**Fee Schedule:**

General Admissions (3815)

- Children (6 and under)                      Free
- Youth (7-15)                                      \$1.00
- Adults (16-59)                                  \$3.00
- Seniors (60 and over)                        \$2.00

Memberships (3805)

- Package A includes free admission, quarterly newsletter, 50% off paid programs annual party/entertainment                      \$500.00
- Package B includes free admission, quarterly newsletter, 50% off paid programs                      \$100.00
- Package C includes free admission, quarterly newsletter                      \$50.00
- Package D includes 50% off admission, quarterly newsletter                      \$25.00

Gift Shop (3825) - miscellaneous gift items and souvenirs are sold in the gift shop

**Formula/Projection Method:**

**2009-2010**                      Projections based upon department projections.

**Comments:**

Memberships are effective for one year from date of purchase.

**Collection History:**

Fee Item	Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
Admissions (3805)	n/a	n/a	n/a	49,134	48,000	52,000
Memberships (3815)	n/a	n/a	n/a	1,950	15,000	5,000
Gift Shop (3825)	n/a	n/a	n/a	25,327	33,000	25,000

# REVENUE MANUAL

**Revenue Item: Nature Center Concessions**

**Account Code: 3835**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 6  
 Emergency Special Ordinance No. 5586 (4/17/01)  
 Special Ordinance No. 5295 (3/20/00)  
 Special Ordinance No. 5049 (5/3/99)

<b>Fund:</b>	105	Parks
<b>Department:</b>	50	Parks & Rec
<b>Program:</b>	3085	Park Concessions

**Description of Revenue:**

Concessions stand at the Nature Center is operated by Parks Department seasonal staff reporting to the Bode Sports Complex Manager.

Revenue also includes vending machine revenues.

**Fee Schedule:**

Various

**Formula/Projection Method:**

**2009-2010** Projections provided by Parks Department.

**Comments:**

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
n/a	n/a	n/a	8,278	6,000	4,700



# USER CHARGES



# CIVIC FACILITIES USER CHARGES



# REVENUE MANUAL

**Revenue Item: Civic Arena Rental**

**Account Code: 3910**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 3  
Code of Ordinances Section 2-220

<b>Fund:</b>	105	Parks
<b>Department:</b>	50	Parks & Rec
<b>Program:</b>	5510	Civic Arena

**Description of Revenue:**

Revenue derived from rental negotiations for the Civic Arena.

Rentals are billed by the staff of Civic Facilities.

At least one-half (1/2) of the rental amount shall be due upon execution of the Rental Agreement. The balance shall be due and payable on the date specified in the Rental Agreement, or upon settlement if it is a ticketed event.

**Fee Schedule:**

Rental Rate	\$2,000	or 10% of gross receipts paid (whichever is greater )
Extended hours of event	\$400	per hour or partial hour beyond 12-hour daily limit
Each additional event per day	\$1,000	or 10% of gross receipts paid (whichever is greater)
Telemarket Events	\$2,500	
Each additional event per day	\$1,000	or 10% of gross receipts paid (whichever is greater)

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data.

**Comments:**

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
115,923	89,705	101,008	103,801	125,000	94,000

# REVENUE MANUAL

**Revenue Item: Equipment Rental**

**Account Code: 3920**

**Legal Authorization:**

Admin, Code, Chapter 2, Article IV, Division 3  
Code of Ordinances Section 2-220

**Fund:** 105 Parks  
**Department:** 50 Parks & Rec  
**Program:** 5510 Civic Arena

**Description of Revenue:**

Rental of City owned equipment (tables, chairs, risers, etc.) for special events or shows.  
Charges are negotiable dependent upon other revenue from the event.

Rentals are billed by the staff of Civic Facilities.

**Fee Schedule:**

	Inside Arena		Outside Arena
	Per Day	Day of Event	Per Day
Tables	\$5.00	\$10.00	\$15.00
Chairs	\$1.00	\$2.00	\$5.00
Public Address System	\$100.00		
Television	\$50.00		
VCR	\$25.00		
Screen	\$10.00		
Microphone & Stand	\$15.00		
Kitchen	\$100.00		
Lectern	\$10.00		
Orchestra Riser & Portable Stage	\$15.00		\$30.00

Other fees may also apply. A copy of the agreement can be obtained from the Civic Facilities Manager.

Cleanup fees will be assessed by the Director of Parks, Recreation and Civic Facilities.

Delivery/storage \$50.00

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data.

**Comments:**

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
34,452	26,768	29,883	24,821	26,700	19,000

# REVENUE MANUAL

**Revenue Item: Meeting Room/Auditorium Rent**

**Account Code:**

**3925**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 3  
 Code of Ordinances Section 2-220  
 Code of Ordinances Section 21-72  
 Special Ordinance No. 6524 (1/3/05)

**Fund:**

105

Parks

**Department:**

50

Parks & Rec

**Description of Revenue:**

Civic Arena  
 Receipts from rental of four separate meeting rooms billed by Arena staff.

Nature Center auditorium rental is currently for meetings and programs only (no parties or receptions). A down payment of 50% is required at the time the reservation is made. Reservations must be placed at least 24 hours in advance to redeem down payment. Audio/video equipment is available for use. Conference room brochures are available on the City's website - [www.stjoemo.info](http://www.stjoemo.info).

**Fee Schedule:**

Nature Center Auditorium

Full Room - (capacity 147 people)	
During regular business hours	\$100.00
During regular business hours w/tour	\$150.00
After hours	\$140.00
After hours w/tour	\$190.00
Half-room (capacity up to 81)	
During regular business hours	\$75.00
During regular business hours w/tour	\$125.00
After hours	\$115.00
After hours w/tour	\$165.00

Civic Arena

\$100	per room plus equipment charges (if applicable) for up to ten (10) consecutive hours
\$300	per hour beyond ten (10) hours

**Formula/Projection Method:**

**2009-2010**      Projection based upon historical data.

**Comments:**

Meeting room revenue is scheduled, billed and paid at each program location by Parks Dept. staff.

**Collection History:**

Program	Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
Nature Ctr (3040)	n/a	n/a	n/a	3,675	3,000	6,500
Civic Arena (5510)	2,200	1,100	201	800	500	500

# REVENUE MANUAL

**Revenue Item: Missouri Theatre Office Rent**

**Account Code:**

**3930**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 3  
Code of Ordinances Section 2-220

**Fund:**

105

Parks

**Department:**

50

Parks & Rec

**Program:**

3710

Missouri Theater

**Description of Revenue:**

Revenue derived from rental of office space to various organizations.

**Fee Schedule:**

Monthly per individual agreements:

Effective  
January 2008

A to Z's FreshAir	\$475
Sandalwood Floral	\$225
Evans Computers	\$175
124 South 8th St	vacant
Allied Arts Council	\$25
Performing Arts Association	\$25
Robidoux Resident Theater	\$25
St. Joseph Symphony	\$25

**Formula/Projection Method:**

**2009-2010** Projection based on historical data and individual lease agreements.

**Comments:**

All Seasons Travel vacated 124 South 8th Street effective February 1, 2008.

Budget Rose Shop vacated in July, 2008.

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
10,204	11,104	13,377	13,425	12,000	10,625

# REVENUE MANUAL

**Revenue Item: Ticket Sales**

**Account Code:**

**3940**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 3  
Code of Ordinances Section 2-220

**Fund:**

105

Parks

**Department:**

50

Parks & Rec

**Program:**

5510

Civic Arena

**Description of Revenue:**

Revenue provided from the service of Ticket Master sales to events in the Kansas City area.

**Fee Schedule:**

Up to 20% of service charges per ticket, not to exceed 75 cents.

Fee rarely used because the rental now includes 10% of gross receipts.

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data.

**Comments:**

Money from Ticketmaster commissions received in June annually.

Fiscal year 2009 revenue included commission revenue due from Bad Boys, Rob Calloway fight and Sawyer Brown.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
1,040	449	943	16,435	1,500	1,500

# REVENUE MANUAL

**Revenue Item: Special Civic Arena Promotions**

**Account Code:**

**3950**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 3  
Code of Ordinances Section 2-220

**Fund:**

105

Parks

**Department:**

50

Parks & Rec

**Program:**

5510

Civic Arena

**Description of Revenue:**

Percentage of Civic Arena admission fees determined in accordance with promoter contract.

**Fee Schedule:**

Negotiated by contract.

**Formula/Projection Method:**

**2009-2010** Projections based upon historical data and upcoming events.

**Comments:**

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
41,690	36,526	40,130	43,304	44,000	30,000

# REVENUE MANUAL

**Revenue Item: Resale Concessions**

**Account Code:**

**3960**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 3

**Fund:**

105

Parks

**Department:**

50

Parks & Rec

**Description of Revenue:**

Receipts from concessions during events held at the Civic Arena and Bode Sports Complex. Items sold vary by location. Object code also used by Bode Sports Complex for pro shop items, and vending machine games.

**Fee Schedule:**

Civic Arena      Various set by Civic Arena and Parks Department staff.

Bode              Various set by Parks Department.

**Formula/Projection Method:**

**2009-2010**      Projections provided by Parks & Recreation Department.

**Comments:**

Bode concessions previously recorded under program 3080.

**Collection History:**

<u>Program</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
Bode Complex (3085)	73,764	60,405	70,063	62,748	67,400	63,000
Civic Arena (5520)	118,039	127,049	143,324	127,174	125,000	125,000

# REVENUE MANUAL

**Revenue Item: Move In/Move Out Fees**

**Account Code:**

**3965**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 3  
Code of Ordinances Section 2-220

**Fund:**

105

Parks

**Department:**

50

Parks & Rec

**Program:**

5510

Civic Arena

**Description of Revenue:**

Fees charged for assistance with moving equipment/facilities into and out of the Civic Arena as negotiated between the Director of Parks, Recreation, and Civic Facilities and the event promoter.

Fees are billed by the staff of Civic Facilities.

**Fee Schedule:**

Per ten hour day \$1,000

Each additional hour or partial hour \$300  
exceeding the 7:00 a.m. to 9:00 p.m. or  
ten (10) consecutive hour schedule.

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data.

**Comments:**

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
22,100	19,000	18,000	19,000	21,000	19,000

# REVENUE MANUAL

**Revenue Item: Missouri Theatre Rental**

**Account Code: 3980**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 3  
Code of Ordinances Section 2-220

**Fund:**

105

Parks

**Department:**

50

Parks & Rec

**Program:**

3710

Missouri Theater

**Description of Revenue:**

Contracts are negotiated by Director of Parks, Recreation, and Civic Facilities.  
Rentals are billed by the staff of Civic Facilities.

**Fee Schedule:**

<u>Per Day:</u>	<u>Current Rate</u>	<u>Effective 7/08</u>
Arts groups	\$525.00	\$625.00
Non-arts groups	\$750.00	\$900.00
Rehearsals	\$200.00	\$200.00
Per day for rehearsals following three (3) consecutive rehearsal rental days		
Non-arts	\$50.00	\$50.00
Artss	\$25.00	\$25.00
Move in/Move out	\$350.00	\$350.00

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data.

**Comments:**

Revenues declined sharply in FY02 due to closing of the theater during extensive renovations.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
37,915	47,128	37,228	40,451	39,000	39,000

# REVENUE MANUAL

**Revenue Item: Reimbursed Events Payroll**

**Account Code:**

**3985**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 3  
Code of Ordinances Section 2-220

**Fund:**

105

Parks

**Department:**

50

Parks & Rec

**Program:**

5510

Civic Arena

**Description of Revenue:**

The payroll expense of City employees, working special events, which is reimbursed by the events sponsors.

**Fee Schedule:**

Per event agreement.

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data.

**Comments:**

Used to offset expenditure account for payroll if promoter reimbursing costs.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
695	690	920	520	700	500

**MUNICIPAL GOLF  
COURSE  
USER CHARGES**



# REVENUE MANUAL

**Revenue Item: Professional Contract**

**Account Code:**

**4010**

**Legal Authorization:**

Missouri Constitution, Art. VI, Sec. 19(a)  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161  
 Special Ordinance No. 6524 (1/3/05)

**Fund:**

430

Municipal Golf

**Department:**

50

Parks & Rec

**Program:**

3070

Municipal Golf

**Description of Revenue:**

Revenue derived from a contract with golf professional, Michael Habermehl. Terms of the contract are that the City will furnish the clubhouse and grounds at Fairview Municipal Golf Course including utilities. The professional provides all equipment. In return, the City receives a percentage of gross revenues from food and beverage concessions, golf range operations and riding cart rental. Current contract commences December 20, 2004, through December 31, 2009.

**Fee Schedule:**

	Percentage of Gross		
	Prior to 11/01/1999	11/01/1999 to 12/19/2004	12/20/2004 - 12/31/2009
Food & beverages	5%	10%	10%
Riding cart rental	13%	20%	25%
Golf range operations	5%	5%	5%
Merchandise Sales	n/a	n/a	1/2%

**Formula/Projection Method:**

**2009-2010** Projection based upon contract rates through December 31, 2009.

**Comments:**

New Golf Professional Contract effective January 1, 2010 includes Parks Department staff taking over all golf course and clubhouse activities (except for Pro Shop). This revenue line item will no longer be used.

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
55,920	50,081	49,199	51,666	54,000	29,186

# REVENUE MANUAL

**Revenue Item: Golf Surcharge**

**Account Code:**

**4020**

**Legal Authorization:**

Missouri Constitution, Art. VI, Sec. 19(a)  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161  
 Code of Ordinances, Section 21-56 (5)  
 General Ordinance No. 2369 (12/14/09)  
 General Ordinance No. 2287 (4/21/08)  
 General Ordinance No. 1946 (6/9/03)

**Fund:**

430

Municipal Golf

**Department:**

50

Parks & Rec

**Description of Revenue:**

Revenue received from all players daily fees, split between maintenance of the irrigation system and water and capital improvements at the golf course. These fees are assessed for each daily green fee purchase, tournaments, and for each visit by members.

**Fee Schedule:**

\$2.00 Surcharge split between capital improvements and golf irrigation system & water.

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data.

**Comments:**

**Collection History:**

Program	Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
Golf (3070)	29,379	26,194	24,648	25,784	26,000	19,000
CIP (1300)	29,379	26,194	24,648	25,784	26,000	19,000



# REVENUE MANUAL

**Revenue Item: Daily Green Fees**

**Account Code: 4030**

**Legal Authorization:**

Code of Ordinances Section 21-56 (2)  
 Admin. Code, Chap. 2, Art. III, Div. 4  
 General Ordinance No. 2369 (12/14/09)  
 General Ordinance No. 2287 (4/21/08)

**Fund:** 430 Municipal Golf  
**Department:** 50 Parks & Rec  
**Program:** 3070 Municipal Golf

**Description of Revenue:**

Receipts from individual daily fees. A discount is allowed for senior citizens (those over 65). After 4:00 the rates are discounted, as well.

**Fee Schedule:**

	7/1/03- 6/30/08	7/1/08- 12/31/09	1/1/10- current
<u>Weekday / Weekend Fees:</u>			
Weekdays - 18 holes	\$16.00	\$18.00	\$19.00
Weekdays - 9 holes		\$14.00	\$15.00
Weekends & holidays - 18 holes	\$18.00	\$21.00	\$22.00
Weekends & holidays - 9 holes		\$16.00	\$17.00
Seniors - over 65 (Weekdays)	\$13.50	\$15.50	\$16.50
Seniors - over 65 (Weekends & holidays)	\$18.00	\$19.00	\$20.00
Juniors (Weekdays)	\$8.00	\$10.00	\$11.00
Juniors (Weekends & holidays)	\$8.00	\$12.00	\$13.00
<u>Twilight Fees (4:00 - 6:00 p.m.)</u>			
Weekdays	\$13.50	\$14.00	\$15.00
Weekends & holidays	\$15.00	\$16.00	\$17.00
<u>Super twilight fees (after 6 p.m.)</u>			
Weekdays		\$8.00	\$9.00
Weekends & holidays		\$8.00	\$9.00

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data.

**Comments:**

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
180,298	164,275	167,028	177,899	175,000	140,924

# REVENUE MANUAL

**Revenue Item: Annual Fees**

**Account Code: 4031**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 6  
 Code of Ordinances Section 21-56  
 General Ordinance No. 2369 (12/14/09)  
 General Ordinance No. 2287 (4/21/08)

**Fund:** 430 Municipal Golf  
**Department:** 50 Parks & Rec  
**Program:** 3070 Municipal Golf

**Description of Revenue:**

Revenue provided from sale of seasonal memberships to the Fairview Golf Course. Discounted memberships (Seniors and Juniors) are not valid on weekends or holidays.

**Fee Schedule:**

<u>Annual Memberships</u>	<u>Previous</u>	<u>7/1/2000 - 12/31/2009</u>	<u>Effective 1/1/2010</u>
Individual	\$375	\$450	\$500
Family (husband, wife, children < 18)	\$500	\$575	\$625
Seniors (weekdays only)	\$265	\$340	\$390
Seniors (all)		\$400	\$450
Juniors - under 18 (weekdays)	\$100	\$125	\$175
College Student (18-23) weekdays September through December		\$200 \$125	\$250 \$175
Alternate memberships:			
Active military (with I.D.)	(weekdays only, no holidays)	\$340	
	(all week)	\$400	
Ten round punch cards (per card)		\$180	\$195

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data.

**Comments:**

Prior Ordinance - General Ordinance No. 1708 (6/15/99).

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
106,298	106,789	94,595	108,390	108,500	108,500

# REVENUE MANUAL

**Revenue Item: Locker Rental Fees**

**Account Code:**

**4035**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 6  
 Code of Ordinances Section 21-56  
 General Ordinance No. 2369 (12/14/09)

**Fund:**

430

Municipal Golf

**Department:**

50

Parks & Rec

**Program:**

3070

Municipal Golf

**Description of Revenue:**

Revenue from rental of lockers.

**Fee Schedule:**

\$75.00 Annual Rental

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data.

**Comments:**

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
3,120	3,240	2,920	2,680	0	5,100

# REVENUE MANUAL

**Revenue Item: Cart Rental Fees**

**Account Code:**

**4040**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 6  
Code of Ordinances Section 21-56  
General Ordinance No. 2369 (12/14/09)

**Fund:**

430

Municipal Golf

**Department:**

50

Parks & Rec

**Program:**

3070

Municipal Golf

**Description of Revenue:**

Revenue derived from the use of motorized golf cart rentals.

**Fee Schedule:**

	18 holes	9 holes
Per person	\$14.00	\$8.50
Senior (65 and older)	\$12.50	\$9.00

**Formula/Projection Method:**

**2009-2010** Projection based upon department estimates. New fee began January 1, 2010.

**Comments:**

Prior to January 1, 2010, golf professional was responsible for furnishing and maintaining golf carts for use by the public. City received a twenty-five percent (25%) commission on riding golf cart rentals, which were included in the golf professional contract revenue line item.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
n/a	n/a	n/a	n/a	0	82,000

# REVENUE MANUAL

**Revenue Item: Meeting Room Rental**

**Account Code:**

**4045**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 6

**Fund:**

430

Municipal Golf

**Department:**

50

Parks & Rec

**Program:**

3070

Municipal Golf

**Description of Revenue:**

Revenue derived from the use of meeting room/auditorium space in the newly renovated Fairview Golf Course clubhouse.

**Fee Schedule:**

**Formula/Projection Method:**

**2009-2010** Projection based upon department estimates. New fee beginning January 1, 2010.

**Comments:**

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
n/a	n/a	n/a	n/a	0	500

# REVENUE MANUAL

**Revenue Item: Driving Range Fees**

**Account Code:**

**4050**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 6  
Code of Ordinances Section 21-56  
General Ordinance No. 2369 (12/14/09)

**Fund:**

430

Municipal Golf

**Department:**

50

Parks & Rec

**Program:**

3070

Municipal Golf

**Description of Revenue:**

Revenue derived from the use of driving range at Fairview Golf Course.

**Fee Schedule:**

Ball Rental

Large Basket	\$8.00
Medium Basket	\$6.00
Small Basket	\$4.00

Membership (annual)

Individual	\$150.00
Couple	\$225.00
Family	\$275.00

**Formula/Projection Method:**

**2009-2010** Projection based upon department estimates. New fee beginning January 1, 2010.

**Comments:**

Prior to January 1, 2010, golf professional was responsible for purchasing and selling concession items. City received a five percent (5%) commission on range activities, which were included in the golf professional contract revenue line item.

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
n/a	n/a	n/a	n/a	0	10,000

# REVENUE MANUAL

**Revenue Item: Golf Concessions**

**Account Code:**

**4060**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 6

**Fund:**

430

Municipal Golf

**Department:**

50

Parks & Rec

**Program:**

3070

Municipal Golf

**Description of Revenue:**

Revenue derived from the various concession items sold in the Fairview Golf Course clubhouse.

**Fee Schedule:**

Concession items and fees vary due to availability and trends.

**Formula/Projection Method:**

**2009-2010** Fees set by Parks Department staff. New fee beginning January 1, 2010.

**Comments:**

Prior to January 1, 2010, golf professional was responsible for purchasing and selling concession items. City received a ten percent (10%) commission on gross sales from food concessions and all beverages served. Revenue was recorded in the golf professional contract revenue line item.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
n/a	n/a	n/a	n/a	0	30,000

**BODE SPORTS  
COMPLEX USER  
CHARGES**



# REVENUE MANUAL

**Revenue Item: Complex Revenue**

**Account Code:**

**4115**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 6

**Fund:**

105

Parks

**Department:**

50

Parks & Rec

**Description of Revenue:**

Revenue generated from basketball courts and in-line skating facility.

**Fee Schedule:**

- \$1.00 Admission
- \$2.00 Skate Rental
- \$1.00 Stick and Puck Rental
- \$1.00 Basketball Rental
- \$20.00 Private court rental per hour for first 12 players  
Each additional player \$1.00
- \$50.00 Private tournament rental per day  
Each additional player or spectator \$1.00 admission  
(includes back three courts and use of scoreboard)

**Formula/Projection Method:**

**2009-2010** Projections submitted by Parks & Recreation Department

**Comments:**

First full season for in-line skating began Spring, 2001.

**Collection History:**

<u>Program</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
Softball/ Baseball (3020)	40,450	31,934	34,126	32,936	39,000	34,000
Bode Sports Complex (3080)	10,582	8,059	3,004	6,582	14,000	7,400

# REVENUE MANUAL

**Revenue Item: Ice Rental - Hockey**

**Account Code:**

**4130**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 6

**Fund:**

105

Parks

**Department:**

50

Parks & Rec

**Program:**

3080

Bode Complex

**Description of Revenue:**

Revenue derived from use of the Bode Ice Arena for the St. Joseph Hockey Association activities.

Rental fees are assessed based upon actual usage minutes per month.

**Fee Schedule:**

The following fees are established by administrative policy and by contract with clubs and organizations.

FY10	\$180.00 per hour
FY08-FY09	\$170.00 per hour
FY07	\$150.00 per hour
FY06	\$140.00 per hour

User charges are monitored by Bode staff and billed monthly by Financial Services Department.

Billings are due by the 15th of the month following.

**Formula/Projection Method:**

**2009-2010** Projections submitted by Parks & Recreation Department

**Comments:**

Bode staff currently coordinating little league hockey.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
35,600	34,340	38,621	43,503	44,000	44,000

# REVENUE MANUAL

**Revenue Item: Public Sessions Admissions**

**Account Code:**

**4140**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 6

**Fund:**

105

Parks

**Department:**

50

Parks & Rec

**Program:**

3080

Bode Complex

**Description of Revenue:**

Revenue derived from use of the Bode Ice Arena by the general public and for private parties and skate rentals. Revenue object code also used for skate rentals, discount tickets, skate lessons, miscellaneous ice rental and USFSA dues.

**Fee Schedule:**

	<u>Effective 7/1/06</u>	<u>Previous Rates</u>
Admission:	\$4.00	\$3.00
Party rate:	\$60.00 per hour, plus \$2.00 per skater	\$60.00 per hour, plus \$2.00 per skater
Skate Rental :	\$1.00	\$1.00

**Formula/Projection Method:**

**2009-2010** Projections submitted by Parks & Recreation Department

**Comments:**

The Kansas City Hockey league has become an additional revenue source for ice rentals. This money is collected by Bode staff at use time and charged rate of \$ per hour.

Basic skills and hockey development are now taught by Bode Complex staff.

Rink admissions prior to fiscal year 2010 included ice rental from outside groups. Now recorded as 3080-4170 - Ice Rental - General.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
84,366	84,577	87,544	91,791	85,000	50,000

# REVENUE MANUAL

**Revenue Item: Ice Rental - Figure Skating**

**Account Code:**

**4150**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 6

**Fund:**

105

Parks

**Department:**

50

Parks & Rec

**Program:**

3080

Bode Complex

**Description of Revenue:**

Revenue derived from ice rental of Bode Ice Arena by the St. Joseph Figure Skating Club.

**Fee Schedule:**

The following fees are established by administrative policy and by contract with clubs and organizations.

	Per hour
FY10	\$180.00
FY08-FY09	\$170.00
FY07	\$150.00
FY06	\$140.00

User charges are monitored by Bode staff and billed monthly by Financial Services Department. Billings are due by the 15th of the month following.

**Formula/Projection Method:**

**2009-2010** Projections based on reserved time available.

**Comments:**

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
8,288	10,870	11,027	11,517	12,000	12,000

# MASS TRANSIT AND ADVERTISING USER CHARGES



# REVENUE MANUAL

**Revenue Item: Fare Box Revenue**

**Account Code:**

**4210**

**Legal Authorization:**

FTA Regulations  
 Code of Ordinances, Chapter 30, Article III  
 Code of Ordinances Section 30-131  
 General Ordinance No. 2257 (9/24/07)  
 General Ordinance No. 2026 (6/7/04)

**Fund:**

460

Mass Transit Fund

**Department:**

80

Public Works

**Program:**

1710

Transit Operations

**Description of Revenue:**

Actual cash deposited into the lockbox aboard each bus.

**Fee Schedule:**

	Prior 3/18/01	Fare Box Fees 3/19/01- 11/30/07		Effective 12/1/07
Adults	\$0.60	\$0.50	*	\$1.00
Students	\$0.45	\$0.40	**	\$0.80
Senior Citizen & Handicapped	\$0.30	\$0.25	**	\$0.50
Children 5 and under	Free	Free		Free
Transfer, when fare paid		Free		Free
Route deviations		\$0.10		\$0.50

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data.

**Comments:**

Ordinance History  
 General Ordinance No. 1816 (2/21/01)

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
84,752	98,229	152,106	182,293	195,100	157,900

# REVENUE MANUAL

**Revenue Item: Adult Ticket Sales**

**Account Code:**

**4230**

**Legal Authorization:**

Code of Ordinances, Chapter 30, Article III  
 Code of Ordinances Section 30-131  
 General Ordinance No. 2257 (9/24/07)  
 General Ordinance No. 1816 (2/21/01)

**Fund:**

460

Mass Transit Fund

**Department:**

80

Public Works

**Program:**

1710

Transit Operations

**Description of Revenue:**

Revenue from tickets sold in books of ten for the convenience of the public. Tickets are available at City Hall, the Mass Transit facility, the Mass Transit transfer station and at Hy-Vee.

**Fee Schedule:**

Books of Ten			Monthly Passes
Prior to 3/18/01	3/18/01 11/30/07	Effective 12/1/07	Effective 12/1/07
\$6.00	\$6.00	\$10.00	\$40.00

\* Route deviation will be an additional \$.50 for each deviation.

\* Monthly passes allow for unlimited rides, but will not include deviation fees.

**Formula/Projection Method:**

**2009-2010**      Projection based upon historical data.

**Comments:**

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
20,363	28,785	50,543	48,015	52,100	70,000

# REVENUE MANUAL

**Revenue Item: Youth Ticket Sales**

**Account Code:**

**4240**

**Legal Authorization:**

Code of Ordinances, Chapter 30, Article III  
 Code of Ordinances Section 30-131  
 General Ordinance No. 2257 (9/24/07)  
 General Ordinance No. 1816 (2/21/01)

**Fund:**

460

Mass Transit Fund

**Department:**

80

Public Works

**Program:**

1710

Transit Operations

**Description of Revenue:**

Revenue from tickets sold in books of ten for the convenience of the public. Tickets are available at City Hall, the Mass Transit facility, the Mass Transit transfer station and at Hy-Vee.

**Fee Schedule:**

Books of Ten			Monthly Passes
Prior to 3/18/01	3/18/01- 11/30/07	Effective 12/1/07	Effective 12/1/07
\$4.50	\$4.50	\$7.50	* \$35.00

\* Route deviation will be an additional \$.50 for each deviation.

\* Monthly passes allow for unlimited rides, but will not include deviation fees.

**Formula/Projection Method:**

**2009-2010**      Projection based upon historical data.

**Comments:**

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
2,072	3,052	4,880	4,993	6,500	3,420

# REVENUE MANUAL

**Revenue Item: Sr Citizen/Handicap Ticket Sales**

**Account Code:**

**4250**

**Legal Authorization:**

UMTA Regulations  
Code of Ordinances, Chapter 30, Article III  
Code of Ordinances Section 30-131  
General Ordinance No. 2257 (9/24/07)  
General Ordinance No. 1816 (2/21/01)

**Fund:**

460

Mass Transit Fund

**Department:**

80

Public Works

**Program:**

1710

Transit Operations

**Description of Revenue:**

Revenue from receipt books sold to senior citizens (over 60) and handicapped individuals. The books are printed as a convenience to the riders, and no allowance is made on pricing, however, the ratio determining fee schedules is mandated by UMTA regulations (50% of adult fare).

Revenue from tickets sold in books of ten for the convenience of the public. Tickets are available at City Hall, the Mass Transit facility, the Mass Transit transfer station and at Hy-Vee.

**Fee Schedule:**

Books of Ten			Monthly Passes
Prior to 3/18/01	3/18/01- 11/30/07	Effective 12/1/07	Effective 12/1/07
\$3.00	\$5.00	\$5.00	\$20.00

\* Route deviation will be an additional \$.50 for each deviation.

\* Monthly passes allow for unlimited rides, but will not include deviation fees.

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data.

**Comments:**

Special photo identification is required for all riders of this type. Photo I.D.'s are purchased at the St. Joseph Transit administrative building.

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
11,705	11,355	24,407	34,484	35,000	32,150

# REVENUE MANUAL

**Revenue Item: Advertising**

**Account Code:**

**4265**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 3  
 Special Ordinance No. 7251 (1/14/08)  
 Special Ordinance No. 6914 (9/11/06)

**Description of Revenue:**

Advertising revenues for contracted ads on the electronic message board attached to the exterior of the Civic Arena building and in quarterly events brochure. Contracts, billings and collections functions performed by Civic Facilities staff.

The Civic Arena revenue line item also includes a contract with Cadbury Schweppes Bottling Group for the exclusive, non-alcoholic beverage sponsorship of products sold at the St. Joseph Civic Arena. It includes equipment and \$29,900.00 for advertising over a five year period from January 1, 2008 through December 31, 2012. Cadbury will pay \$27,000.00 on year one and \$6,800.00 per year for years 2 thru 5.

Transit advertising based upon contractual agreement with Houck Advertising for sale of advertising space on St. Joseph Transit buses.

**Fee Schedule:**

Civic Arena

Suggested charges for advertising are as follows:

	<u>One-Time</u>	<u>Daily</u>	<u>Weekly</u>	<u>Monthly</u>	<u>Annually</u>
Individuals	\$25	\$50	\$200	\$500	\$5,000
Commercial	\$50	\$100	\$200	\$500	\$5,000

Transit

Revenue based upon current contract with Houck Advertising.

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data.

**Comments:**

Transit prior three year advertising agreement per SO 2586 (1/6/92) with Roderick Sign Co. from 3/13/95.

**Collection History:**

<u>Program</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
Civic Arena (5510)	2,075	7,025	7,650	24,013	24,000	24,000
Transit (1710)	n/a	n/a	14,446	10,150	8,000	7,500



# SANITARY SEWER USER CHARGES



# REVENUE MANUAL

**Revenue Item: Sewer Services User Charges**

**Account Code:**

**4310**

**Legal Authorization:**

RSMo 250.233  
 Code of Ordinances Section 29-237  
 General Ordinance No. 2386 (6/14/10)  
 General Ordinance No. 2332 (6/15/09)  
 General Ordinance No. 2299 (8/25/08)

**Fund:**

420

Sewer

**Department:**

80

Public Works

**Program:**

6310

Sewer Admin

**Description of Revenue:**

A sewerage treatment and sewerage user charge levied upon all sewerage systems users in accordance with schedules established annually by ordinance. Separate charges are established for types of discharge and/or service provided as follows:

Service Charges  
 Overage Charges  
 Toxic Substances

Fats, Oils and Grease Charges  
 Sulfide Charges

**Fee Schedule:**

The service charge for both primary and secondary treatment will increase to \$2.80 per 100 cubic feet water usage beginning July 1, 2010. Residents outside the corporate limits of the City will be assessed at a rate \$6.40 reflecting the cost of providing services.

Monthly Min. Charge	Previous	10/1/06 9/30/07	10/1/07 9/30/08	10/1/08 6/30/09	7/1/09 6/30/10	Effective 7/1/10
Inside City	\$8.88	\$9.47	\$9.63	\$10.96	\$13.46	\$14.08
Outside City	\$20.84	\$22.22	\$22.60	\$25.72	\$31.59	\$33.05

Note - Rate changes revised in fiscal year 2009 to coincide with fiscal year beginning.

**Formula/Projection Method:**

**2009-2010** Projections based upon historical data and findings in annual Sewer Rate Study.

**Comments:**

In an effort to increase efficiencies in record keeping and collections, Missouri American Water Company began performing the billing and collection function for all residential, commercial and industrial customers in January, 1996.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
7,636,369	8,999,769	9,621,844	10,538,674	11,961,100	11,961,100

**Sewer Rate History  
Fiscal Years 2004-2011**

Fiscal Year	2004	2005	2006	2007	2008	2009	2010	2011
Effective Date	10/01/03	10/01/04	10/01/05	10/01/06	10/01/07	10/01/08	7/1/09	7/1/10
Customer Monthly Rates - Inside City								
Base Rate	7.90	8.39	8.88	9.47	9.63	10.96	13.46	14.08
Customer Charge (Per 100 cu ft.)	1.15	1.30	1.41	1.59	1.65	1.89	2.18	2.80
Outside City								
Base Rate	9.08	19.30	20.84	22.22	22.60	25.72	31.59	33.05
Customer Charge (Per 100 cu ft.)	1.32	2.98	3.22	3.63	3.77	4.32	4.98	6.40
Surcharge Customers - Inside City								
BOD (excess 300 mg/l)	0.152	0.170	0.283	0.332	0.296	0.266	0.279	0.286
Suspended Solids (excess 350 mg/l)	0.136	0.147	0.156	0.178	0.197	0.210	0.239	0.239
Fats, Oils, Grease (excess of 100 mg/l)	0.057	0.063	0.068	0.079	0.079	0.089	0.094	0.220
Sulphides (excess of 15 mg/l)	0.184	0.193	0.208	0.243	0.243	0.272	0.287	0.293
Surcharge Customers - Outside City								
BOD (excess 300 mg/l)	0.175	0.196	0.390	0.494	0.441	0.396	0.415	0.425
Suspended Solids (excess 350 mg/l)	0.156	0.169	0.330	0.422	0.467	0.498	0.567	0.567
Fats, Oils, & Grease (excess of 100 mg/l)	0.066	0.072	0.144	0.181	0.181	0.204	0.215	0.220
Sulphides (excess of 15 mg/l)	0.212	0.222	0.444	0.561	0.561	0.628	0.663	0.677
Wholesale Rates								
Flow Charge	0.04694	0.05096	0.05648	0.06010	0.06780	0.06780	0.06780	0.10100
Pump Station	0.23214	0.26369	0.29010	0.29010	0.28550	0.29530	0.34420	0.37000
BOD	0.14707	0.15898	0.16891	0.19080	0.17080	0.17790	0.20710	0.23400
Suspended Solids	0.08718	0.09382	0.10324	0.12180	0.13600	0.14780	0.15980	0.16400
Fats, Oils, & Grease	0.05700	0.06300	0.06800	0.07940	0.07940	0.08890	0.09400	0.09600
Sulphides	0.18400	0.19300	0.20800	0.24280	0.24280	0.27190	0.28700	0.29300

# REVENUE MANUAL

**Revenue Item: Sewer System Development Fee**

**Account Code:**

**4320**

**Legal Authorization:**

RSMo 250.233  
 Chapter 29, Article VI  
 Code of Ordinances Section 29-381 to 29-391  
 General Ordinance No. 2268 (1/14/08)

**Fund:**

420

Sewer

**Department:**

80

Public Works

**Program:**

6310

Sewer Admin

**Description of Revenue:**

Wastewater system development charges were established to help reimburse the city for costs of the capacity in the existing wastewater system facilities that are available to serve development. Permits are issued pursuant to Sections 29-106, 29-107 and 29-278(b) to connect to the wastewater system. The charge is based on the equity that the city's existing customers have invested in the system. Fee effective March 18, 2008. Fees are assessed by the Customer Assistance Department in addition to other plumbing fees.

Fee structure is reviewed every five years in conjunction with the Sewer rate study.

**Fee Schedule:**

Residential Meter Size	Comm/Indust. Meter Size	Fee
5/8"		\$500.00
3/4"		\$500.00
1"		\$500.00
	1"	\$1,000.00
	1-1/2"	\$1,000.00
	2"	\$1,000.00
	3" and larger	\$1,000.00

**Formula/Projection Method:**

**2009-2010** Projections based upon department estimates.

**Comments:**

Exemptions from the wastewater system development charge:

- (1) Establishment of new sanitary sewer tap for existing structures that are being altered, remodeled, rehabilitated, or restored and that do not require a change of the existing meter size; and
- (2) Service connections for properties with a valid building permit issued prior to the effective date of fee.

Applicant for any existing structures listed above that require an increased sized meter shall be credited in the payment of a water system development charge equal to the charge on the applicant's existing meter.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
n/a	n/a	4,000	36,000	4,000	25,500

# REVENUE MANUAL

**Revenue Item: South St. Joseph Sewer District**

**Account Code:**

**4330**

**Legal Authorization:**

Code of Ordinances Section 29-252  
 General Ordinance No. 2386 (6/14/10)  
 General Ordinance No. 2332 (6/15/09)  
 General Ordinance No. 2299 (8/25/08)

**Fund:**

420

Sewer

**Department:**

80

Public Works

**Program:**

6310

Sewer Admin

**Description of Revenue:**

Revenues received from the South St. Joseph Sewer District, as per agreement dated September 10, 1980; the purpose of which is to satisfy the requirements of PL. 92-500 as they relate to provisions of industrial cost recovery and user charge systems.

Billed monthly by the Financial Services Department and due 45 days from date of invoice per service agreement.

**Fee Schedule:**

Fee limited to amount stated in contractual agreement.

Penalty of ten percent (10%) is assessed on the first month of nonpayment of amount due. A one percent (1%) penalty will be assessed for each month thereafter.

Fiscal year 2010 - wholesale rate increased an estimated 12.9% (effective July 1, 2009).

**Formula/Projection Method:**

**2009-2010** Projections based on historical data and projected usage estimates.

**Comments:**

Per agreement with South St. Joseph Sewer District, three months prior to the end of the City's fiscal year, the City shall assign operation, maintenance, replacement, and capital costs to the Secondary portion of the City's Plant based on the previous year's experience and the projected costs for the following year. Methodology to be used in the assignment for costs shall be as provided in Appendix II of the agreement.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
798,482	1,246,654	1,438,464	1,508,621	1,350,600	950,000

# REVENUE MANUAL

**Revenue Item: Sewer Service Penalties**

**Account Code:**

**4340**

**Legal Authorization:**

Code of Ordinances, 29-244, 29-281, 29-311  
 General Ordinance No. 1359 (12/4/95)  
 General Ordinance No. 1362 (12/4/95)  
 General Ordinance No. 1363 (12/4/95)

**Fund:**

420

Sewer Fund

**Department:**

80

Public Works

**Program:**

6310

Sewer Admin

**Description of Revenue:**

Penalties for nonpayment of usage charges by due date indicated.

**Fee Schedule:**

Based on collection policies of Missouri American Water Company.

Penalties for non-payment are 10% for the 30 days delinquent and 1% for every 30-day period thereafter.

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data.

**Comments:**

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
143,533	114,968	141,184	157,818	158,800	183,000



# REVENUE MANUAL

**Revenue Item: Landfill Fees**

**Account Code: 4410**

**Legal Authorization:**

Code of Ordinances Section 24-15(a)  
 General Ordinance No. 2218 (3/12/07)  
 General Ordinance No. 1973 (9/29/03)  
 General Ordinance No. 1891 (9/3/02)

**Fund:** 470 Landfill  
**Department:** 80 Public Works  
**Program:** 6110 Landfill Operations

**Description of Revenue:**

User charge levied on users of the City of St. Joseph Sanitary Landfill. New disposal charges added to mercury-containing lamps, including fluorescent, neon, high-pressure sodium, high-intensity discharge, mercury vapor and metal halide lamps effective March 12, 2007.

Charge customers billed monthly by Financial Services Department based upon landfill software reports.

Clean Sweep - City citizens may dump for free during the first seven (7) days of April and October annually with proof of previous year paid personal property tax receipt.

**Fee Schedule:**

<u>Schedule A: Shall apply to all private and public vehicles based on a per vehicle trip regardless of type or weight of refuse as follows:</u>	<u>10/1/02</u>	<u>Effective</u>
	<u>10/31/03</u>	<u>11/1/03</u>
Cars per/V.T.	\$6.00	\$10.00
Cars with single-axle trailers, pickups, vans or single-axle trailers only per/VT	\$13.00	\$20.00
Pickups and two-wheel trailers loaded per/VT	\$18.00	\$30.00
Minimum charge	\$13.00	\$20.00
<u>Schedule B: Shall apply to all refuse trucks</u>		
Per ton	\$28.50	\$30.00
If scales inoperable:		
compacted refuse, per cu. yd.	\$11.25	\$13.00
packers, per cu. yd.	\$8.45	\$9.75
non compacted refuse, per cu. yd.	\$4.25	\$4.88
<u>Schedule C: Shall pertain to "special wastes."</u>		
Special Waste - per ton (minimum charge \$26.00)	\$37.05	\$39.00
Tires - varies by size and type (\$2.00 each to \$225.00 per ton)	\$2.00-\$255.00	\$2.00-\$255.00
Appliances and other large bulky items - each	\$6.00	\$6.00
Uncovered vehicle surcharge	\$10.00	\$10.00

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data and findings in bi-annual rate study.

**Comments:**

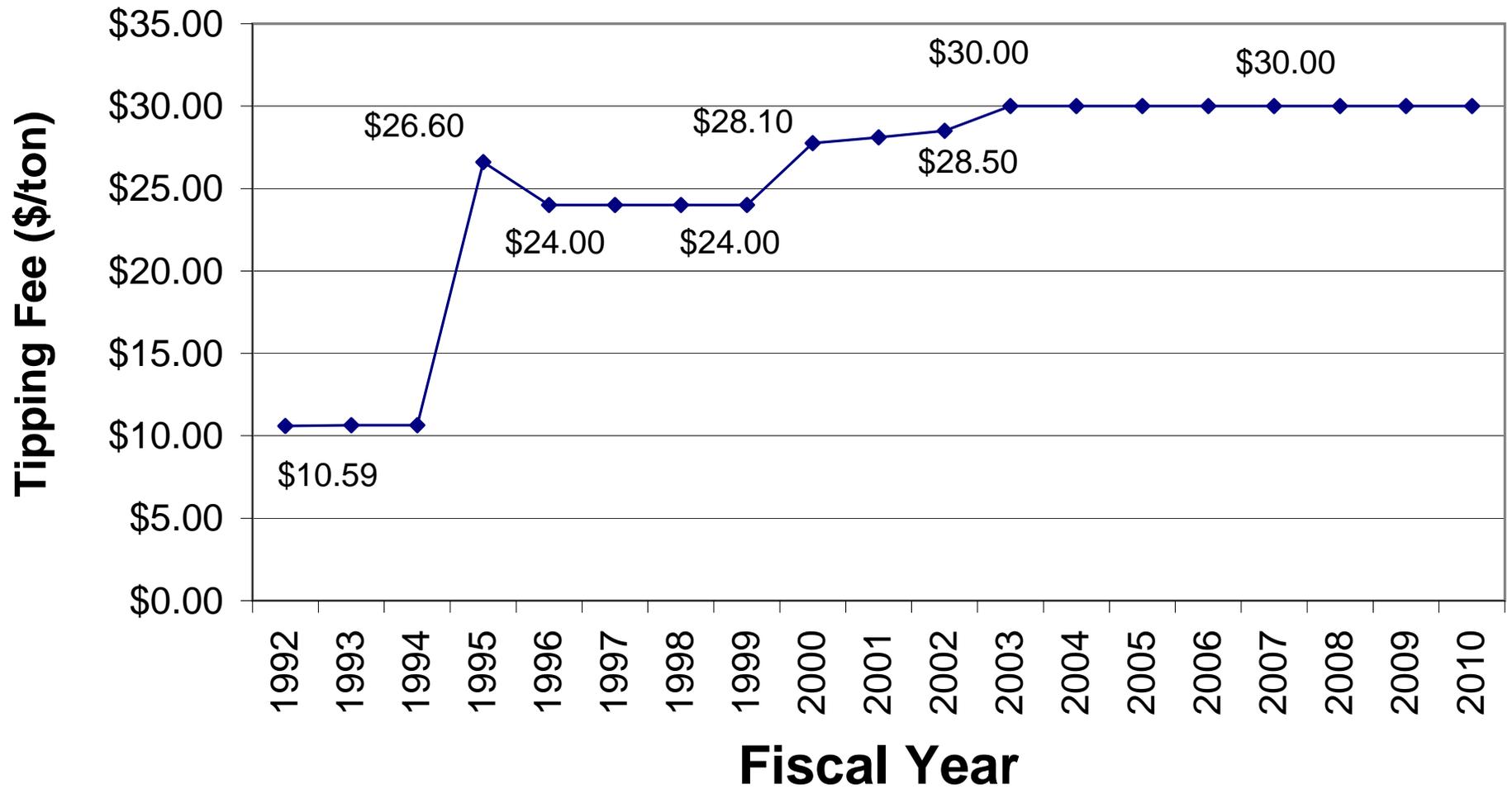
Effective 11/1/03, city departments within non-enterprise funds pay the Missouri Department OF Natural Resources state tonnage fee. MDNR fees coded to 1494 for fiscal years 2005 to current.

No landfill rate study performed since 2001.

**Collection History:**

<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>
<u>2005-2006</u>	<u>2006-2007</u>	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2009-2010</u>
2,796,680	3,110,199	5,018,816	4,883,298	4,662,000	4,000,000

# Historical Tipping Fees



**MISCELLANEOUS  
CHARGES  
FOR SERVICES**



# REVENUE MANUAL

**Revenue Item: Copies of Public Documents**

**Account Code:**

**4610**

**Legal Authorization:**

RSMo 610.026  
Admin. Code Chapter 2, Article I, Sec. 2-1306  
General Ordinance No. 2050 (8/30/04)

**Fund:**

001

General Fund

**Department:**

97

Non-departmental

**Program:**

0001

Non-departmental

**Description of Revenue:**

Revenues derived from sale of photostat copies of various documents, maps, and accident reports for insurance companies.

**Fee Schedule:**

Document search and duplicating time for documents less than 9" x 14" - \$14.20 per hour.

Research time for information above and beyond specific document retrieval - hourly rate of lowest paid employee capable of doing the research. Varies by department.

Photostat copies - \$.10 per page for copy not larger than 9" x 14"

Accident/incident reports - \$3.00

Research time required for fulfilling records requests may be charged at the actual cost of lowest salary that can complete that research.

**Maps**

Zoning Map (2'x3') - \$6.00

1/4 Section Map (3'x3') - \$8.00

Document certification by City Clerk - \$5.00

Prior to producing copies of the requested records, an estimate of the cost can be assessed.

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data.

**Comments:**

General Ordinance No. 2050 amended Section 2-1306 of City Code dealing with open records/meetings and document copy fees in order to incorporate changes made to the Missouri "Sunshine" laws in 2004. The per hour charge for basic research and duplicating time will be determined annually by the Director of Financial Services.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
15,914	12,025	18,305	19,239	20,400	20,400

# REVENUE MANUAL

**Revenue Item: Plan Review Fees**

**Account Code:**

**4620**

**Legal Authorization:**

Admin. Code Chap. 2, Art. IV, Sec. 2-388  
 Chapter 7, Section 7-400 (6)  
 General Ordinance No. 2262 (11/19/07)  
 General Ordinance No. 2144 (12/5/05)  
 General Ordinance No. 1970 (9/29/03)

**Fund:**

001

General

**Department:**

26

Customer Assist.

**Program:**

5410

Bldg Development

**Description of Revenue:**

Fees from examination of plans or structural analysis to determine the suitability of the construction for the proposed occupancy.

**Fee Schedule:**

Residential base fee (only)	\$31.50	
Commercial base fee	\$63.00	for buildings in excess of 1,200 ft plus
Formula		
Structural Review		Square Feet x 80.85 x BOCA construction factor x .001
Electrical Review		26.25% of structural review amount
Plumbing Review		26.25% of structural review amount
Mechanical Review		26.25% of structural review amount
Accessibility Review		15.75% of structural review amount
Fire Suppression Review		15.75% of structural review amount

Additional fees for Health Department plan reviews may also apply. (See Chapter 17 of the Code of Ordinances.)

**Formula/Projection Method:**

**2009-2010** Projections based upon department estimates.

**Comments:**

Plan review fees were above average in fiscal year 2005 due to construction in the North County Shoppes and Triumph Foods developments.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
108,494	171,500	145,049	101,387	101,900	56,000

# REVENUE MANUAL

**Revenue Item: Street Cut Repair**

**Account Code:**

**4630**

**Legal Authorization:**

Special Ordinance No. 7672 (6/1/09)  
Resolution No. 36535 (4/5/10)

**Fund:**

101

SIM&R

**Department:**

80

Public Works

**Program:**

2180

Restricted SIM&R

**Description of Revenue:**

Revenue received from the plumber or utility companies making the original excavation by paying the contract unit price to the City who in turn pay the third party contractor for repair of pavement. Financial Services staff perform the billings to the plumbers and utility companies.

The third party contractor is currently J.D. Bishop Construction, LLC.

**Fee Schedule:**

Per contractual agreement based upon type of repair

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data.

**Comments:**

Resolution No. 36535 (4/5/10) authorized a consent agreement to assign and transfer rights and obligations under the City's master agreement for excavating & repairs in the public right of way - unit price from Wales Contracting, Inc. to J.D. Bishop Construction, LLC.

Revenue declined in fiscal year 2009 due to expiration of contract. City staff performed the utility cut functions during the contract lag.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
94,721	99,325	133,936	50,858	400,000	100,000

# REVENUE MANUAL

**Revenue Item: Administrative Fees**

**Account Code: 4640**

**Legal Authorization:**

RSMo Chapter 99  
Sections 99.800 to 99.865

**Fund:**

001

General

**Department:**

97

Non-departmental

**Program:**

0001

Non-departmental

**Description of Revenue:**

Revenue derived from use of City staff to administer the Chapter 100 and Tax Increment Financing (TIF) agreements. Chapter 100 administrative fees also posted to this account. Fee varies based upon Chapter 100 lease agreements.

Gateway Transportation District administrative fees of 1% of revenue also posted to this account.

**Fee Schedule:**

EATS & PILOTS administrative fees per State Statute are up to 5% of the revenues collected.

Chapter 100 administrative fees based upon individual Chapter 100 bond agreements.

Effective	Company	Amount
2002	Johnson Controls Battery Group, Inc.	\$1,000.00
2000	Mead Corporation	\$100.00
2002	Nestle USA	\$1,000.00
2002	Nestle R & D Center, Inc.	\$1,000.00
2005	Sara Lee Corporation	\$100.00
2005	Sara Lee Corporation	\$1,000.00
2005	Triumph Foods, LLC	\$1,000.00
2009	Boehringer Ingelheim	\$100.00
2009	Altec Industries	\$100.00
2009	AG Processing	\$1,000.00

**Formula/Projection Method:**

**2009-2010** Projection based upon 5% of expected EATS, 5% of PILOTS and Chapter 100 per individual agreements.

**Comments:**

Chapter 100 administrative fees formerly posted to 0001-2210.

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
108,854	168,238	200,612	223,835	276,700	222,000

# REVENUE MANUAL

**Revenue Item: Weed Abatement**

**Account Code: 4645**

**Legal Authorization:**

RSMo 71.285  
 Chapter 15, Article II  
 Code of Ordinances Section 15-34  
 General Ordinances No. 2010 (3/15/04)  
 General Ordinances No. 1788 (9/5/00)

**Fund:** 001 General  
**Department:** 26 Customer Assist.  
**Program:** 5430 Property Maintenance

**Description of Revenue:**

Revenue derived from weed cutting and trash cleanup on private property in accordance with the nuisance ordinances.

**Fee Schedule:**

Fees are based upon real property square footage and type basis. (Residential small, large or agricultural) Additional fees are assessed for administrative costs as follows:

Regular	\$75.00
Large Special	\$200.00
Railroad	\$600.00

Actual abatement costs incurred by the City are certified by the Director of Financial Services and mailed to the person who has 30 days to pay. If not paid within 30 days, a lien is filed at the City property. Interest charges will then be assessed in addition to the original cost of the cleanup.

General Ordinance No. 2010, passed 3/15/04, revised the assessment to also be deemed a personal debt against the property owner of record until paid.

**Formula/Projection Method:**

**2009-2010** Projection based upon historical data.

**Comments:**

In fiscal year 2005, the Customer Assistance Department adopted stricter collection procedures. Upon failure to pay within 30 days of invoice, owners are sent a first collection letter due 14 days from date of letter. A second collection letter is generate if fail to pay by the first collection due date. If lien remains unpaid after second collection letter, a third letter is generated prior to turning account over to the Legal Department for collection. Properties with balances due over \$500 may be issued a summons to appear in the Buchanan County Circuit Court.

Prior ordinances - General Ordinance No.1188 (7/5/94), General Ordinance No. 1344 (11/6/95), General Ordinance No. 1443 (7/29/96)

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
117,259	111,390	81,994	125,639	125,000	90,000

# REVENUE MANUAL

**Revenue Item: Cremation Services**

**Account Code: 4661**

**Legal Authorization:**

Missouri Constitution Art. VI, Sec. 19(a)  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161(17)  
 Code of Ordinances Section 5-102  
 General Ordinance No. 2106 (6/20/05)

**Fund:** 120 Public Health  
**Department:** 60 Public Health  
**Program:** 6930 Animal Control & Rescue

**Description of Revenue:**

Revenue derived from cremation services for dogs and cats. Individual or congregate cremations are performed. Congregate cremations are those in which more than one animal may be cremated in the crematorium at the same time. There is no guarantee that the ashes returned to the animal owner will be those of a specific animal when "congregation cremation" is the chosen method.

**Fee Schedule:**

Congregate cremations with ashes returned	
Small pet (1 to 24 lbs.)	\$30.00
Medium pet (25 to 49 lbs.)	\$40.00
Large pet (50 to 99 lbs.)	\$45.00
X-large pet (over 99 lbs.)	\$60.00
Individual cremations with ashes returned	
Small pet (1 to 24 lbs.)	\$70.00
Medium pet (25 to 49 lbs.)	\$80.00
Large pet (50 to 99 lbs.)	\$90.00
X-large pet (over 99 lbs.)	\$100.00
Congregate cremations with no ashes returned	\$10.00

Pet retrieval services for cremation will be an additional \$10.00.

Practicing veterinarians within the City limits may be offered a 20% discount for congregate and individual cremations with ashes returned.

**Formula/Projection Method:**

**2009-2010** Projection based upon contractual agreement.

**Comments:**

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
1,550	6,405	11,061	11,348	9,500	10,000

# REVENUE MANUAL

**Revenue Item: County Health Contract**

**Account Code:**

**4665**

**Legal Authorization:**

Missouri Constitution Art. VI, Sec. 19(a)  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161(17)  
 Special Ordinance No. 7719 (7/27/09)

**Fund:**

120

Public Health

**Department:**

60

Public Health

**Program:**

8370

Health Admin.

**Description of Revenue:**

Agreement with Buchanan County to provide certain public health services including: immunizations, chronic and communicable disease follow-up, HIV/STD testing, counseling, case management and treatment, blood lead screening and case management as applicable, WIC, maternal and child health services, and health education to Buchanan County residents outside City limits.

**Fee Schedule:**

In accordance with contract negotiated with Buchanan County. Contract term runs from July 1 through June 30 each year, with payments made monthly.

Year	<u>Annual Rate</u>	<u>Monthly</u>
2010	\$63,339.23	\$5,278.18
2009	\$135,787.32	\$11,315.61
2008	\$135,787.32	\$11,315.61
2007	\$135,787.32	\$11,315.61
2006	\$135,787.32	\$11,315.61

**Formula/Projection Method:**

**2009-2010** Projection based upon contractual agreement.

**Comments:**

Monthly fees billed by Revenue Manager in the Financial Services Department.

In Spring 2009, Buchanan County notified City of intention to provide own services and terminate contract effective July 1, 2009. They eventually modified the prior agreement and continued partial Health services.

Contract may be increased by an amount equal to the Kansas City Regional Consumer Price Index for all Urban Consumers for each successive year of the contract, not to exceed 3% in any one year.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
124,472	135,787	135,787	135,787	0	63,339

# REVENUE MANUAL

**Revenue Item: Fire District Contracts**

**Account Code:**

**4670**

**Legal Authorization:**

Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161  
 Special Ordinance No.'s (listed below)  
 Resolution No. 18184 (5/24/95)

**Fund:**

001

General

**Department:**

40

Fire

**Program:**

2510

Fire Suppression

**Description of Revenue:**

Revenues derived from contracts for fire protection for certain subdivisions outside the city limits and monthly fees for use of the "911" emergency telephone answering service.

**Fee Schedule:**

	Rate Per \$100 Assessed Valuation				
	Previous	1/1/2007- 12/31/2007	1/1/2008- 12/31/2008	1/1/2009- 12/31/2009	1/1/2010- 12/31/2010
Fire Protection Services:					
Lake Contrary	\$1.02	\$1.03	\$1.06	\$1.09	\$1.12
Maxwell Heights					
Colony Hills					
Former contract -					
Country Club Village	\$1.02	n/a	n/a	n/a	n/a

**Formula/Projection Method:**

**2009-2010** Projections based on historic property valuations provided by the Buchanan County Clerk's office for each district.

**Comments:**

Lake Contrary S.O. #7058 4/23/07 (expires 6/30/2012)  
 Maxwell Heights S.O. #7057 4/23/07 (expires 6/30/2012)  
 Colony Hills S.O. #7089 6/4/07 (expires 6/30/2012)

Former Contracts:  
 Country Club S.O. #4178 11/18/96. S.O. 5870 6/10/02 (cancelled as of 12/31/2005)

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
431,703	258,937	267,429	304,692	313,834	321,556

# REVENUE MANUAL

**Revenue Item: Non-Criminal Fingerprint Fees**

**Account Code:**

**4676**

**Legal Authorization:**

Missouri Constitution Art. VI, Sec. 19(a)  
 RSMo 488.5026  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161(17)  
 General Ordinance No. 2069 (12/20/04)  
 Resolution No. 29894 (3/15/04)

**Fund:**

001

General

**Department:**

30

Police

**Program:**

2280

Restricted

Police Funds

**Description of Revenue:**

Revenue generated from the automated fingerprint identification system for use at the booking desk.

Resolution No. 29894 authorized a grant application with the Missouri Department of Public Safety for obtaining a Byrne Formula Grant in the amount of \$41,000 to be used to purchase the automated fingerprint identification system.

**Fee Schedule:**

\$2 assessed on all Municipal Court cases and in the Police Detective Division for each fingerprint requested to reimburse for annual costs of the fingerprint identification system.

**Formula/Projection Method:**

**2009-2010** New revenue line item. Projections based upon current trends.

**Comments:**

Revenue generated from these fees held in restricted police program. Funds roll over into following fiscal years to ensure money available for restricted expenses related to fingerprint identification system.

Revenue generated from these fees held in restricted fund balance account no. - 0001-9565.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
26,809	31,115	33,427	34,258	32,750	27,000

# REVENUE MANUAL

**Revenue Item: State Health Contract**

**Account Code:**

**4680**

**Legal Authorization:**

Missouri Constitution Art. VI, Sec. 19(a)  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161(17)  
 Special Ordinance No. 7984 (6/1/10)  
 Special Ordinance No. 7362 (5/19/08)  
 Special Ordinance No. 7297 (3/10/08)

**Fund:** 120 Public Health  
**Department:** 60 Public Health  
**Program:** 8370 Health Administration

**Description of Revenue:**

Contract with the Missouri Department of Health to provide support core public health functions of assessment, policy development and planning and assurance. The goal is to prevent or control communicable diseases, safeguard the public and reduce the burden of chronic diseases. Progress is monitored through specific performance indicators to track the success of local health departments.

**Fee Schedule:**

In accordance with contract negotiated with the State of Missouri. Contracts usually run from October 1st through September 30th, with payments received monthly.

**Formula/Projection Method:**

**2009-2010** Projection based on contract with the State of Missouri.

**Comments:**

Special Ordinance No. 7984 (6/1/10) entered into a State Contract in the amount of \$139,697 to provide core public health functions within the community for period 6/1/10 to 5/31/11.

Special Ordinance No. 7362 (5/19/08) entered into a State Contract in the amount of \$139,713 to provide core public health functions within the community for period 6/1/08 to 5/31/09.

Special Ordinance No. 7619 (4/6/09) entered into a State Contract in the amount of \$20,000 to extend nutrition and physical activity intervention(s) to prevent obesity from 5/15/09 to 9/30/09.

Special Ordinance No. 7297 (3/10/08) entered into a State Contract in the amount of \$20,000 to extend nutrition and physical activity intervention(s) to prevent obesity from 12/1/07 to 9/30/08.

Special Ordinance No. 6698 (10/24/05) entered into a State Contract in the amount of \$127,551 to provide core public health functions within the community for period 10/1/05 to 9/30/08.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
183,174	168,712	159,616	146,196	145,693	145,693

# REVENUE MANUAL

**Revenue Item: State Maternal, Child, & Health Contract**

**Account Code: 4681**

**Legal Authorization:**

Missouri Constitution Art. VI, Sec. 19(a)  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161(17)  
 Special Ordinance No. 7822 (11/2/09)  
 Special Ordinance No. 7472 (10/6/08)  
 Special Ordinance No. 7203 (11/5/07)

<b>Fund:</b>	120	Public Health
<b>Department:</b>	60	Public Health
<b>Program:</b>	6710	Clinic Services

**Description of Revenue:**

The contract scope of work was revised per Special Ordinance No. 7822 (11/2/09) to promote and improve the health of families, especially women, infants, children and adolescents in the community. The prior contract specifically stated that the Health Department would provide for maternal and child health functions historically used to pay for nursing services to perform the functions of pregnancy testing, case management, school health consultations,

The prior contract contained guidelines mandating that funds were to be used for specific performance outcome measures. The Health Department was to address each of four mandated performance measures with a minimum of 37.7% of the contract funding allocation to be geared toward children with special health care needs. The goal is to identify and enroll children eligible for the expanded Medicaid MC+ Program in order to decrease the percent of children without health insurance.

**Fee Schedule:**

Payments are received in monthly allotments.

**Formula/Projection Method:**

**2009-2010** Projection based on anticipated contract with the State of Missouri.

**Comments:**

Special Ordinance No. 7822 (11/2/09) decreased the original contract by \$2,195.00 to \$37,959.56 and extended public health funding through September 30, 2011.

Special Ordinance No. 7472 (10/6/08) entered into a State Contract in the amount of \$40,153.61 to provide core public health functions within the community for period October 1, 2008 to September 30, 2009. Total amount of contract increased from \$40,060.45 to \$80,214.06. Contract no. AOC08380319.

Special Ordinance No. 7203 (11/5/07) entered into a State Contract in the amount of \$93,553 to provide core public health functions within the community for period October 1, 2007 to May 31, 2008.

Money received by wire transfer from the State of Missouri Medicaid/Social Services Division.

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
44,816	41,021	40,175	40,130	40,154	37,959

# REVENUE MANUAL

**Revenue Item: Child Lead Prevention-CLPP**

**Account Code:**

**4683**

**Legal Authorization:**

Missouri Constitution Art. VI, Sec. 19(a)  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161(17)  
 Special Ordinance No. 7995 (6/14/10)  
 Special Ordinance No. 7715 (7/27/09)  
 Special Ordinance No. 7557 (1/12/09)

**Fund:** 120 Public Health  
**Department:** 60 Public Health  
**Program:** 6920 Health/Food Safety

**Description of Revenue:**

This contract provides for the expansion of the childhood lead poisoning program through such activities as assessment, policy development, screening, education and follow-up. The Scope of Work provides detailed information as to how this expansion is to be accomplished. The Childhood Lead Poisoning Program (CLPPP) targets children from the age of six months to six years of age that could be exposed to environmental lead poisoning.

Funding will enable department to utilize a Community Health Nurse and increase its efforts in identifying and providing services for at risk children. Services include EBL (elevated blood lead) risk assessments as well as appropriate environmental follow-up activities.

**Fee Schedule:**

Based on cost reimbursement requests made monthly.

**Formula/Projection Method:**

**2009-2010** Projection based upon anticipated grant agreements.

**Comments:**

Grant award up to \$18,449 to St. Joseph/Buchanan County Health Department for grant period July 1, 2010 to June 30, 2011, per Special Ordinance No. 7995 (6/14/10). The increase was to assure EBL clients that those performing risk assessments and manage EBL sites maintain State licenses.

Grant award up to \$8,877 to St. Joseph/Buchanan County Health Department for grant period July 1, 2009 to June 30, 2010, per Special Ordinance No. 7715 (7/27/09).

Grant award up to \$3,000 to St. Joseph/Buchanan County Health Department for grant period January 1, 2009 to June 30, 2009, per Special Ordinance No. 7557 (1/12/09).

Grant award up to \$5,000 to Tri-County Health Department for grant period July 1, 2007 to June 30, 2008, per Special Ordinance No. 7128 (7/30/07).

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
2,206	1,221	1,179	3,395	8,877	8,877

# REVENUE MANUAL

**Revenue Item: Outreach Services**

**Account Code:**

**4685**

**Legal Authorization:**

Missouri Constitution Art. VI, Sec. 19(a)  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161(17)  
 Resolution No. 36824 (6/28/10)  
 Special Ordinance No. 7879 (1/25/10)  
 Special Ordinance No. 7836 (11/30/09)

<b>Fund:</b>	120	Public Health
<b>Department:</b>	60	Public Health
<b>Program:</b>	6710	Clinic Services

**Description of Revenue:**

This contract provides for child care health and safety consultation services. The goal is to enhance health and safety activities and practices in licensed and license-exempt child care facilities. Emphasis will be placed on prevention of injuries and diseases through education and support.

The new contract authorized by Resolution No. 36824 (6/28/10) provided funding to support health consultation services for asthma education offered by Local Public Health Agencies (LPHA's) to families of children ages zero (0) to five (5) years of age with asthma and tho are in a child care setting. Non-regulatory Indoor Air Quality (IAQ) assessments to child care facilities is also provided along with education on indoor asthma trigger identification and reduction.

**Fee Schedule:**

Cost reimbursement per payments schedule outlined in the contract.

**Formula/Projection Method:**

**2009-2010** Projections based on current contract.

**Comments:**

Grant award of \$7,900 provided by the State of Missouri, Department of Health. Grant with a grant year of October 1, 2009 - September 30, 2010.

Grant award of \$2,999 provided by the State of Missouri, Department of Health. Grant amended the original budget to provide for implementation of the Tuberculosis Case Management Enablers and Incentive Program. The program is designed to improve patient compliance with therapy with incentives given in the form of small rewards.

Grant award of \$7,000 provided by the State of Missouri, Department of Health. Grant with a grant year of October 1, 2008 - September 30, 2009.

Grant award of \$1,000 provided by the State of Missouri, Department of Health. Grant with a grant year of October 1, 2007 - September 30, 2008.

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
2,703	905	795	5,831	0	2,999

# REVENUE MANUAL

**Revenue Item: State W.I.C. Contract**

**Account Code:**

**4690**

**Legal Authorization:**

Missouri Constitution Art. VI, Sec. 19(a)  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161(17)  
 Special Ordinance No. 7759 (9/8/09)  
 Special Ordinance No. 7479 (10/20/08)  
 Special Ordinance No. 7201 (11/5/07)

<b>Fund:</b>	120	Public Health
<b>Department:</b>	60	Public Health
<b>Program:</b>	6780	WIC Services

**Description of Revenue:**

Funds funneled from the State of Missouri Department of Health for the purpose of providing a supplemental feeding program for women, infants and children and administered by the St. Joseph-Buchanan County Health Department. The program provides qualified nutritionists who perform high risk counseling and education, client monitoring and follow-up, food package tailoring and issuance of food vouchers.

This contract is billed by Health Department staff. The contract rate is now \$12.00 per participant.

**Fee Schedule:**

Administrative expenses are the only items budgeted. Food vendor reimbursements are now handled directly through the State of Missouri. Expenses are reimbursed monthly.

**Formula/Projection Method:**

**2009-2010** Projection based upon contractual agreement with the State of Missouri.

**Comments:**

Grant award of \$280,717 provided by the State of Missouri, Department of Health. Grant contract no. ERS045-10225 for year of October 1, 2009 - September 30, 2010.

Grant award of \$270,544 provided by the State of Missouri, Department of Health. Grant contract no. ER0045-9225 for year of October 1, 2008 - September 30, 2009.

Grant award of \$241,878 provided by the State of Missouri, Department of Health. Grant contract no. ER0045-8225 for year of October 1, 2007 - September 30, 2008.

Grant award of \$210,539 provided by the State of Missouri, Department of Health. Grant contract no. ER0045-6225 for year of October 1, 2006 - September 30, 2007.

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
169,789	225,557	300,825	271,173	270,544	270,544

# OTHER REVENUES



## REVENUE MANUAL

**Revenue Item: Sale of Fixed Assets**

**Account Code:**

**5010**

**Legal Authorization:**

City Charter Art. VI, Sec. 6.10

**Description of Revenue:**

Proceeds from auction and sale of City owned assets allocated back to each City division which disposed of the asset. Special Ordinance No. 7815 (11/2/09), authorized the sale of a 1994 Snorkel Truck to the City of Savannah, MO.

Last City auction held in conjunction with Property Maintenance auction on Oct, 2009.

Police car auctions are scheduled periodically at the Missouri Auto Dealers Exchange facility.

Other City items are sold through auction service via internet.

**Fee Schedule:**

Varies depending on assets offered at auction and prices bid.

**Formula/Projection Method:**

**2009-2010** Projections based upon actual sales of assets.

**Comments:**

**Collection History:**

Fund	Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
General	31,875	0	26,156	12,745	1,270	31,776
SIM&R	0	20,813	18,861	0	0	0
Parks	0	0	5,560	0	0	61,816
Health	0	2,501	3,604	0	0	0
CDBG	0	0	0	75,965	0	0
Aviation	0	0	1,493	0	0	0
Golf	0	0	0	0	0	1,345
Sewer	0	0	2,280	0	0	28,000
Transit	0	0	0	0	0	1,806
Landfill	0	0	2,387	3,015	0	0

# REVENUE MANUAL

**Revenue Item: Sale of Gas & Oil**

**Account Code: 5040**

**Legal Authorization:**

Missouri Constitution, Art. VI, Sec. 19(a)  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161  
 Resolution No. 36720 (6/1/10)  
 Special Ordinance No. 7410 (7/14/08)

<b>Fund:</b>	400	Aviation
<b>Department:</b>	80	Public Works
<b>Program:</b>	1310	Airport Operations

**Description of Revenue:**

This revenue is derived from fuel sales by the Fixed Based Operator ( Express Flight, Inc.) under a long-term lease agreement commencing February 1, 2005, and continuing for 10 years.

Original lease was approved by Special Ordinance No. 3457 in 1995 for a period of ten (10) years with two 5-year extensions. The new lease agrees to both 5-year extensions and provides an option for an additional 10-year extension based upon satisfactory performance according to lease provisions.

Special Ordinance No. 7410 provided for operation of a new self-service fueling system for a two-year term. Resolution No. 36720 (6/1/10) extended the term for an additional five years.

The new lease includes the newly constructed aircraft storage hangar and a relocated aircraft fueling facility.

**Fee Schedule:**

Fuel flowage fees are as follows:

	<u>Prior</u>	<u>Effective 01/18/2005</u>
1 to 10,000 gallons	\$.06/gallon	\$0.075
10,001 to 20,000 gallons	\$.05/gallon	\$0.060
20,001 and greater gallons	\$.04/gallon	\$0.050

**Formula/Projection Method:**

**2009-2010** Projection based on lease agreement with Fixed Based Operator (FBO) and anticipated fuel flowage.

**Comments:**

Payments are due on the 10th of the following month applicable.

DR Petroleum Service was contracted to convert the existing tank into a self-fueling system, which includes a credit card terminal. Self-service equipment installed before adoption of SO7410.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
19,314	20,300	18,835	283	1,250	11,425

# REVENUE MANUAL

**Revenue Item: Recycling Revenue**

**Account Code: 5068**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 10  
 Special Ordinance No. 5628 (6/11/01)  
 Special Ordinance No. 3489 (2/13/95)

**Fund:** 470 Landfill  
**Department:** 80 Public Works

**Description of Revenue:**

Revenue derived from sale of recyclable materials deposited at the landfill including old refrigerators, washing machines, and other metals and "white goods."

The City of St. Joseph entered into an agreement with RSP, Inc, to operate a drop-off recycling program located on City owned property at 611 Angelique. RSP, Inc. provides all necessary containers and materials processing and marketing for materials deposited at the recycling center.

**Fee Schedule:**

Rebate given to the City by RSP, Inc. a percentage of the revenue received for each load of material that is marketable when it leaves the recycling center. Revenue generated from this contract goes to program 6150.

Revenue from all other recycled items goes to program 6110.

**Formula/Projection Method:**

**2009-2010** Projections based upon historical data.

**Comments:**

Contract period from July 1, 2001 to June, 30, 2002 and shall automatically renew for two (2) additional one (1) year periods. Contract may be terminated by either party with 120 days written notice.

As of FY2009, the recycling revenues were separated and the Recycling program only receives the rebates from the recycling contract. Landfill Operations receives all other recycling revenues. This allows staff to better monitor the contract guidelines.

**Collection History:**

<u>Program</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
Operations - 6110	n/a	n/a	1,632	25,507	10,000	16,000
Recycling - 6150	16,761	32,408	25,093	5,158	6,000	8,500

## REVENUE MANUAL

**Revenue Item: Nonrefundable Bid Deposits**

**Account Code:**

**5069**

**Legal Authorization:**

RSMo 610.026

**Fund:**

001

General

**Department:**

97

Non-departmental

**Program:**

0001

General Fund  
Administration

**Description of Revenue:**

Charge for printing and binding of construction bid documents by Purchasing Division.

**Fee Schedule:**

Varies by project.

**Formula/Projection Method:**

**2009-2010** Projections based upon historical data.

**Comments:**

Some deposits are refundable based upon size of project in book, when specifications are returned.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
8,825	5,100	3,405	4,683	4,000	9,000

## REVENUE MANUAL

**Revenue Item: Other Revenue**

**Account Code:**

**5080**

**Legal Authorization:**

Admin. Code, Chap. 2, Art. IV, Div. 4, Sec. 2-234 (2)

**Fund:**

Various

**Description of Revenue:**

Miscellaneous insignificant non-categorized revenue.

Examples:

	<u>Fund/Program</u>
Service charge (\$15 per item) on non-sufficient fund checks	General
Forfeiture of bid bond	General
Bank service charge and interest adjustments	General
Unidentified receipts	General
Commerce Bank Procurement Card Rebate	General
Septic tank processing	Sewer
Fire equipment - lease/purchase	General-Fire
Overage/shortages	All departments
Health - Summer Food Program/miscellaneous grants	Health - Food Safety

**Fee Schedule:**

Various

**Formula/Projection Method:**

**2009-2010** No attempt is made to project the amount of other revenue that may be received in most areas due to varied nature of revenue items and relative inconsistency of such items.

**Comments:**

General Fund non-departmental projections are based on history of insufficient funds checks, fees from Missouri American Water, and Fire Department Revenue for equipment leases. Streets Fund projections based on historical street closure permits issued.

**Collection History:**

	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
General-Other	36,507	19,522	32,107	65,615	73,529	43,250
General - Muni Ct	(1,794)	154	268	182	0	383
General-Fire	7,958	3,401	3,112	3,345	28,000	28,060
SIM&R	18,791	16,113	12,783	13,778	12,000	11,561
Parks	5,684	9,300	15,040	21,392	15,300	14,807
Parks-Maint	34,226	33,431	0	0	10,757	11,993
Health	4,217	1,928	9,482	10,578	4,500	4,633
CDBG	35	2,010	14,888	16,441	0	36,204
Aviation	635	717	2,238	1,492	0	829
Sewer	4,501	4,567	12,835	14,155	5,500	4,448
Transit	1,184	585	13,780	45	0	(100)
Landfill	17,051	7,837	1,031	25,424	0	(21)

# REVENUE MANUAL

**Revenue Item: Bond Proceeds**

**Legal Authorization:**

RSMo Chapter 100  
 Sections 100.250-100.297  
 Sections 100.700-100.850

**Description of Revenue:**

5091 - Proceeds from the issuance of revenue bonds.

5093 - Proceeds from the issuance of bonds through the Missouri Development Finance Board to provide funding toward major expansion of existing businesses or the location of new businesses in Missouri.

Per Triumph Redevelopment agreement, some of the proceeds received will be used by the City for street and sewer improvements related to the Triumph Foods Redevelopment project.

North County bond proceeds used for approved developer expenses and sewer improvements.

**Fee Schedule:**

Based upon TIF Redevelopment Agreement and bond issuance amounts.

**Formula/Projection Method:**

**2009-2010** Projection based upon bond issuance and TIF Redevelopment Agreement assumptions.

**Comments:**

**Collection History:**

<u>Fund</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
General	2,085,067	167,475	0	0	0	0
TIF	17,649,565	28,439	5,110,000	122,109	175,000	42,735
CIP	3,314,760	0	0	0	0	0
Sewer	8,856,157	187,690	0	1,541,386	45,175,000	4,512,033

**PRINCIPAL  
& INTEREST  
EARNINGS**



# REVENUE MANUAL

**Revenue Item: Special Assessment Principal**

**Account Code:**

**5320**

**Legal Authorization:**

City Charter, Article VIII, Section 8.2  
 Admin. Code, Chapter 2, Article VIII, Section 2-1153  
 General Ordinance No. 1802 (11/1/00)  
 Chapter 25, Section 25-11 & 25-15

**Description of Revenue:**

Special tax bills assessed against property owners for abatements and improvements performed. A Resolution of Necessity is drawn and certified letters are sent to all affected property owners. If protest is less than 50% , an ordinance for the construction contract is drawn. Upon completion of the project, and the total cost has been determined, tax bills are issued. The property owner usually has the option to pay the bill in its entirety within 30 days or over a ten year period.

Articles in Public Right of Ways can now also be removed per General Ordinance No. 1802 (11/1/00). The City may collect the costs of removal of such items plus \$75.00 administrative fee per abatement action. Payments made within 30 days shall be the costs of the abatement. After 30 days, the costs shall become a lien upon the property and interest will be added at a rate of 8% per month for the first month and for each 30 day period thereafter.

**Fee Schedule:**

Principal payments dependent upon each tax bill.

**Formula/Projection Method:**

**2009-2010** Projections based upon historical data.

**Comments:**

Resolution No. 28245, passed (9/16/02) provided for Sewer District 346 Expansion Project for owners within the Miller and Blackwell Sewer Improvement District.

**Collection History:**

<u>Fund</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
SIM&R	0	0	5,462	0	0	5,667
CDBG	2,959	1,895	23,328	24,474	23,000	16,373
Sewer	281	1,181	462	174	400	832

## REVENUE MANUAL

Revenue Item: Principal on Notes Receivable

Account Code:

5330

**Legal Authorization:**

**Description of Revenue:**

**Fee Schedule:**

Varies by loan contract.

**Formula/Projection Method:**

**2009-2010** Projections based upon historical data.

**Comments:**

**Collection History:**

<u>Loan Type</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
CD Rehab (0760)	41,220	23,122	97,609	353,478	0	164,881
Home Revolving (0765)	77,576	143,615	79,758	0	0	293,296

# REVENUE MANUAL

**Revenue Item: Interest on Investments**

**5410**

**Legal Authorization:**

Admin. Code, Chapter 2, Article VIII, Division 2

**Description of Revenue:**

Interest earned from the investments of monies in Certificates of Deposit, Treasury Bills, Government Agency Discount Notes, Treasury Notes, Repurchase Agreements, and various interest bearing accounts.

Interest is also earned on the average collected monthly cash balances in City's bank account. All interest is allocated on the cash balances of each fund at the end of each month by Accounting Supervisor.

**Fee Schedule:**

Not Applicable.

**Formula/Projection Method:**

**2009-2010** Projections based on historical data, anticipated cash balances, and estimated interest rates.

**Comments:**

Interest on investments has been somewhat less in recent years due to declining fund balances.

Interest rates have felt a sharp decline in fiscal year 2007/2008 due to economic conditions.

**Collection History:**

<u>Fund</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
General	35,600	8,205	44,347	33,278	26,300	3,676
SIM&R	161,087	167,256	104,979	35,991	2,000	4,707
Parks	14,777	19,808	22,449	9,074	7,050	1,081
Health	45,341	60,540	64,892	17,695	17,600	2,929
Special Alloc	29,151	20,121	33,414	32,097	0	3,921
Riverboat	21,411	38,490	30,465	4,871	10,000	218
CIP Sales Tax	339,033	476,063	399,604	114,997	150,000	15,213
Aviation	(2,069)	17,788	0	3,069	1,000	377
Public Parking	753	7,545	7,533	3,495	3,000	398
Sewer	159,666	349,428	160,602	59,002	100,000	10,296
Fairview Golf	2,450	3,687	(770)	(126)	525	(15)
Transit	1,108	-5,562	0	10,903	9,500	5,400
Landfill	238,303	308,225	223,388	125,017	195,000	19,343

# REVENUE MANUAL

**Revenue Item: Bond Interest Income**

**Legal Authorization:**

Admin. Code, Chapter 2, Article VIII, Division 2

**Description of Revenue:**

Interest earned from the bonds issued usually held at bond trustee. Interest applied to bond account. City records interest by journal entry upon notification from bond trustee.

Amounts posted to the following object codes:

5411	EIERA Interest Income
5412	MDFB Bond Interest Income
5413	IDA Bond Interest Income

**Fee Schedule:**

Amount received and frequency vary by bond issuance.

**Formula/Projection Method:**

**2009-2010** Projections based on historical data, anticipated cash balances, and estimated interest rates.

**Comments:**

Bond issuances may provide for interest to be applied to future bond payments.

**Collection History:**

<u>Fund</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
General	14	0	0	1,211	0	24
Special Alloc	487,282	509,639	350,776	69,289	125,000	872
CIP	46,816	18,320	23,748	0	0	0
Sewer	394,901	410,520	703,295	415,165	475,000	316,152

## REVENUE MANUAL

**Revenue Item: Interest on Special Assessments**

**Account Code:**

**5420**

**Legal Authorization:**

City Charter, Art. VII, Sec. 8.2

Admin. Code, Chap. 2, Art. VIII, Sec. 2-115

**Description of Revenue:**

Special tax bills assessed against property owners for abatements or improvements performed. A Resolution of Necessity is drawn and certified letters are sent to all affected property owners. If protest is less than 50% , an ordinance for the construction contract is drawn. Upon completion of the project, and the total cost has been determined, tax bills are issued. The property owner usually has the option to pay the bill in its entirety within 30 days or over a ten year period. Interest is usually at 8%; however, the City Charter allows flexibility on the rate.

**Fee Schedule:**

The amount of interest is varies per agreements. Default percentage if not stated within individual agreements must be less than the 9% rate maximum allowed per State Statute.

**Formula/Projection Method:**

**2009-2010** Projections based upon historical data.

**Comments:**

**Collection History:**

<u>Fund</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
General	5,386	7,279	3,645	13,152	25,000	3,680
SIM&R	0	0	950	0	0	0
CDBG	452	229	22	1,135	1,000	1,264
Sewer	217	634	387	241	400	409

# REVENUE MANUAL

**Revenue Item: Interest on Accts / Notes Rec**

**Account Code:**

**5430**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 10

**Description of Revenue:**

Revenue derived from the late fees assessed on delinquent accounts receivable.

Billed and maintained by the Financial Services Department.

**Fee Schedule:**

Delinquent accounts are assessed a ten percent (10%) penalty for fees not paid within fifteen (15) days of due date and a one percent (1%) interest fee for each thirty (30) day period thereafter on unpaid balance until paid in full.

**Formula/Projection Method:**

**2009-2010** Projection based on historical data, anticipated cash balances, and estimated interest rates.

**Comments:**

**Collection History:**

<u>Fund</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
Landfill	3,556	2,090	3,513	0	0	24
CDBG Revolving Loans	55,507	57,550	60,470	66,001	66,001	71,522

**GRANTS  
&  
ENTITLEMENTS**



# REVENUE MANUAL

**Revenue Item: Buch County LEC Operations Reimbursement**

**Account Code: 5602**

**Legal Authorization:**

Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161  
 Special Ordinance No. 7824 (11/2/09)  
 Special Ordinance No. 7583 (2/23/09)  
 Special Ordinance No. 6978 (12/18/06)

**Fund:**

001

General Fund

**Department:**

30

Police

**Description of Revenue:**

Reimbursement from Buchanan County for the purpose of allowing the County to purchase City communication center services for the dispatch of County personnel.

The monthly sum is based upon an average salary of the full-time employees in the Communications Center, including benefits and other payroll related costs, times five (5) operators and (1) senior operator and related equipment and supplies, 25% of the budgeted overtime, including the overtime budget. The County is also responsible for the percentage of communication services and maintenance contracts related to 911 charges, MULES line, Communications Center phone lines, and recording equipment.

The City Manager shall provide the County with City cost figures on or before March 1st annually.

**Fee Schedule:**

Emergency Special Ordinance No. 7824 (11/2/09) amended the budget to provide funding via cost share agreement with Buchanan County for replacement chiller at the Law Enforcement Center.

Effective January 1, 2009, through December 31, 2009 the monthly fee was adjusted from \$26,880.97 to \$32,139.41 per Special Ordinance No. 7583 (2/23/09).

Effective January 1, 2007, through June 30, 2008 the monthly fee was adjusted from \$16,785.00 to \$26,880.97 per Special Ordinance No. 6978 (12/18/06)

Effective January 1, 2006, through December 31, 2006 the monthly fee was adjusted from \$16,220.84 to \$16,785.00 per Special Ordinance No. 6726 (12/19/05)

**Formula/Projection Method:**

**2009-2010** Projection based on contractual agreement.

**Comments:**

Payments are due by the 1st of the month of service and billed by the Financial Services Department.

**Collection History:**

Program	Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
2910	181,814	261,996	322,572	354,122	391,457	385,670
0011	n/a	n/a	n/a	n/a	0	184,752

# REVENUE MANUAL

**Revenue Item: Emergency Preparedness**

**Account Code:**

**5606**

**Legal Authorization:**

Missouri Constitution Art. VI, Sec. 19(a)  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161(17)  
 Special Ordinance No. 7846 (12/14/09)  
 Special Ordinance No. 7789 (10/19/09)  
 Special Ordinance No. 7760 (9/8/09)

**Fund:** 120 Public Health  
**Department:** 60 Public Health  
**Program:** 8370 Health Admin

**Description of Revenue:**

Reimbursement from the Missouri Department of Health and Senior Services for a full time Epidemiology Specialist for Region H public health emergency planning, especially biological terrorism. This contract is to protect the community's health and well-being of citizens of all ages, assuring the early detection and the rapid, coordinated response to all natural or man made threats.

The fiscal year 2009-2010 budget was amended per Special Ordinance No. 7789 (10/19/09) to provide for the local implementation of Phase I and II of the Public Health Emergency Response (PHER) for a national H1N1 influenza mass vaccination program in the fall of 2009. Funding includes preparation and finalizing vaccination planning, to establish staffing requirements and establish clinics, to identify and recruit vaccination partners, to provide for cold-chain storage and distribution, community education and awareness programs, surveillance activities, and personnel costs inconjunction with these requirements.

**Fee Schedule:**

Reimbursements vary with each agreement.

**Formula/Projection Method:**

**2009-2010** Projection based upon agreement.

**Comments:**

Grant award of \$108,800 provided by the Missouri Department of Health and Senior Services with a grant year of July 31, 2009 to July 30, 2010 for implementation of H1N1 influenza mass vaccination program.

Special Ordinance No. 7453 (9/22/08) amended the fiscal year 2008-2009 budget to roll over unspent funds for emergency preparedness (\$7,110), pandemic planning (\$17,317), nutrition and physical activity (\$4,165) and WIC (\$3,312) contracts.

Grant award of \$64,717 provided by the Missouri Department of Health and Senior Services with a grant year of August 10, 2009 to August 9, 2010 for a provide public health emergency planning program.

Grant award of \$69,588 provided by the Missouri Department of Health and Senior Services with a grant year of September 1, 2007 to August 9, 2008 for a provide public health emergency planning program.

Prior grant awards:

\$23,619 for grant year - September 1, 2007 to August 9, 2008 for pandemic preparedness planning.

\$69,588 for grant year - September 1, 2006 to August 31, 2007 for emergency planning program.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
145,580	138,590	122,584	99,128	87,361	361,850

## REVENUE MANUAL

**Revenue Item: Immunization - Medicare**

**Account Code:**

**5608**

**Legal Authorization:**

Missouri Constitution Art. VI, Sec. 19(a)  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161(17)  
 Special Ordinance No. 6335 (5/10/04)

**Fund:**

120

Public Health

**Department:**

60

Public Health

**Program:**

6710

Clinic Services

**Description of Revenue:**

Reimbursement from the State of Missouri for costs incurred in providing tuberculosis testing for their employees, volunteers, and interns of the Missouri Department of Corrections.

The State of Missouri also reimburse vaccine costs for other immunizations as needed.

**Fee Schedule:**

\$5.00 per test evaluation

**Formula/Projection Method:**

**2009-2010**    Projection based upon current agreement.

**Comments:**

Grant award of approximately \$200 provided by the State of Missouri, Department of Health. Services for fiscal year 2005.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
10,391	10,463	9,490	11,474	11,000	11,000

# REVENUE MANUAL

**Revenue Item: Home Program Grant**

**Account Code:**

**5609**

**Legal Authorization:**

Admin. Code, Chap. 2, Art. IV, Div. 12, Sec. 2-370  
 Special Ordinance No. 7615 (4/6/09)  
 Special Ordinance No. 7384 (6/16/08)  
 Special Ordinance No. 7351 (5/5/08)

**Fund:**

140

CDBG

**Department:**

19

Community Serv

**Description of Revenue:**

The Home Program is a HUD housing program designed to increase the availability of affordable housing. Home Program funds are used for an array of eligible housing activities including both home ownership opportunities and the expansion of affordable rental housing.

Special Ordinance No. 7351, passed 5/5/08, adopted the HOME program budget for FY08/09 and appropriated \$220,000 for Habitat for Humanity's infill housing projects, \$70,000 for Community Missions Corporation's Safe Haven construction at the Juda House site, \$219,502 for Community Housing Ministry's Samantha Ridge project to construct 20 single family houses. It also reserves the required fifteen percent (15%) for Community Housing Development Organizations.

**Fee Schedule:**

Reimbursements are submitted in the Integrated Disbursement & Information System.

Fees are reimbursed costs by formal request submitted to the HUD field officer.

**Formula/Projection Method:**

**2009-2010** Projection based on grant application.

**Comments:**

Special Ordinance No. 7615 (4/6/09) authorized a grant agreement to accept Home Repair Opportunity Program (HeRO) funds from Missouri Housing Development Commission in the amount of \$176,000.

Resolution No. 34775 (8/25/08) authorized submittal of competitive application for Home Investment Partnership Program funds for the HeRO Home Repair Program to the Missouri Housing Development Commission.

Special Ordinance No. 7384 (passed 6/16/08) reallocating \$150,000 from FY07/08 budget to assist with the construction of The Haven, which will provide 9 semi-private rooms and support services for 18 chronically homeless men and be constructed on the Juda House Complex.

Special Ordinance No. 7161 (passed 9/12/07) allocated \$250,000 for Habitat for Humanity's infill housing projects, \$227,932 for Community Missions Corporation's Safe Haven construction at Juda House site, \$150,000 to assist in Pioneer Building renovations and \$13,583 to Community Housing Mgmt.

**Collection History:**

Program	Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
8880	260,434	292,248	809,212	602,866	708,502	708,502
8870	n/a	n/a	n/a	132,000	0	44,000

## REVENUE MANUAL

**Revenue Item: Comm Development Block Grant**

**Account Code:**

**5610**

**Legal Authorization:**

Admin. Code, Chap. 2, Art. IV, Div. 12, Sec. 2-370  
 Special Ordinance No. 7968 (5/3/10)  
 Special Ordinance No. 7644 (5/4/09)  
 Special Ordinance No. 7434 (8/11/08)

**Fund:**

140

CDBG

**Department:**

19

Community Serv

**Program:**

5260

CD Management

**Description of Revenue:**

The Community Development Block Grant Entitlement Program was authorized by Congress in 1974 for cities with populations of 50,000 or more. The primary goal of this program is to develop viable urban communities that offer decent housing, suitable living environments, and economic opportunities for low and moderate income people. Projects in St. Joseph have included Housing Rehabilitation, Urban Homesteading, Historic Preservation, Code Enforcement and Clearance activities, Public Services through 12 sub-grantee agency programs.

A Community Partnership Strategy and Consolidated Plan 2010-2015 and First Year Annual Plan for fiscal year 2010/2011 must be submitted to the U.S. Department of Housing and Urban Development at least forty-five (45) days prior to the start of the City's HUD program that begins July 1.

**Fee Schedule:**

Reimbursements are submitted in the Integrated Disbursement & Information System.

Fees are reimbursed costs by formal request submitted to the HUD field officer.

**Formula/Projection Method:**

<b>2009-2010</b>	FY10 proposed CDBG entitlement income	\$1,757,052
	Program Income - Rehabilitation Loan Payments	\$300,000
	Reprogrammable CDBG Funds	\$189,290

**Comments:**

Special Ordinance No. 7644 (passed 5/4/09) authorized contracts with social service agencies in the amount of \$428,110 as provided in the Consolidated Annual Plan for FY 2009/2010.

Special Ordinance No. 7434 (passed 8/11/08) authorized contracts with social service agencies in the amount of \$424,500 as provided in the Consolidated Annual Plan for FY 2008/2009.

Special Ordinance No. 7161 (passed 12/12/07) authorized contracts with social service agencies in the amount of \$435,000 as provided in the Consolidated Annual Plan for FY 2007/2008.

Resolution No. 33058 (passed 12/18/06) provided a resolution of intent to dedicate \$100,000 as an incentive to attract Project Mary, a life science company to St. Joseph.

**Collection History:**

<b>Actual 2005-2006</b>	<b>Actual 2006-2007</b>	<b>Actual 2007-2008</b>	<b>Actual 2008-2009</b>	<b>Adopted 2009-2010</b>	<b>Projected 2009-2010</b>
2,248,627	1,965,956	1,412,099	1,700,610	2,144,105	2,660,788

## REVENUE MANUAL

**Revenue Item: Weed and Seed Grant**

**Account Code:**

**5611**

**Legal Authorization:**

Admin. Code, Chap. 2, Art. IV, Div. 12, Sec. 2-370  
 Special Ordinance No. 7156 (9/12/07)  
 Resolution No. 33059 (12/18/06)  
 Special Ordinance No. 6925 (9/25/06)

**Fund:**

140

CDBG

**Department:**

19

Community Serv

**Program:**

8840

Slum/Blight  
 Activity

**Description of Revenue:**

Grant funds from the U.S. Department of Justice to be used for community policing efforts in the designated area and will concentrate more policing efforts in the area to help eliminate crime and violence. The majority of the Weed and Seed funds will be used for overtime pay, some benefits and related costs for a minimum of seven police officers, including salaries for those officers.

Boundaries of the area are Frederick Avenue on the North, Mitchell Avenue on the South, 13th Street on the West and 22nd Street on the East.

Fifty-one percent of the grant must be used for law enforcement activities. The balance of the grant funds will be used to support activities of the Safe Haven sites operated by Neighborhood Partners, Inc., Bartlett Center, Catholic Charities, and Inter-Serv and to provide prevention, intervention, and treatment activities for the Weed and Seed officially recognized area.

**Fee Schedule:**

Reimbursement based on grant agreement - requires no matching funds.

**Formula/Projection Method:**

**2009-2010** Projection based upon anticipated costs associated with the grant.

**Comments:**

Special Ordinance No. 6925 accepted the Weed and Seed grant from the Department of Justice for fiscal year 2006/2007 in the amount of \$199,986.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
131,466	143,278	208,596	70,844	0	0

# REVENUE MANUAL

**Revenue Item: ARRA Stimulus Grant**

**Account Code:**

**5618**

**Legal Authorization:**

Missouri Constitution Art. VI, Sec. 19(a)  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161(17)  
 Special Ordinance No. 7965 (5/3/10)  
 Special Ordinance No. 7764 (9/21/09)  
 Special Ordinance No. 7648 (5/4/09)

**Description of Revenue:**

The American Recovery & Reinvestment Act (ARRA) was designed to strengthen the public health system in Missouri and stimulate economic recovery in various ways by strengthening the Missouri healthcare infrastructure and reducing healthcare costs through prevention activities.

Goals include: (1) Increase the percentage of public and private provider sites using the new fully operational immunization registry called ShowMeVax; (2) Provide more vaccines to Missourians, specifically providing school based Tdap immunization clinics for school age children in preparation for new school-mandated vaccines to be required in the 2010-2011 school year and for performing vaccination outreach activities to increase vaccine rates (especially Hep B). The contract period for funding is April 1, 2010 to March 31, 2011.

Special Ordinance No. 7764 (9/21/09) accepted using ARRA funding to purchase equipment, supplies and training for the St. Joseph Police Department, with \$17,038 passed on to the Buchanan County Sheriff's Department. Grant period from March, 2009 to February, 2013. Items being purchased include six (6) new handheld radios, an additional police canine, nine (9) additional taswers, two (2) patrol car video camera systems, and ten (10) video/audio recorders for police cars. Total grant award - \$126,932.

Emergency Special Ordinance No. 7648 (5/4/09) provided up to \$727,371 to Homeless Prevention and Rapid Re-Housing Program funds available to the City of St. Joseph to provide financial assistance and services either to prevent individuals and families from becoming homeless or help those who are experiencing homelessness to be quickly re-housed and stabilized.

**Fee Schedule:**

Reimbursement based on grant agreement - requires no matching funds.

**Formula/Projection Method:**

**2009-2010** No funds included in budget year.

**Comments:**

Special Ordinance No. 7965 (5/3/10) provided for a contract with the Missouri Department of Health and Senior Services for American Recovery and Reinvestment Act (ARRA) supplemental funding for reaching and immunizing more children and adults. Grant award - \$8,395.

**Collection History:**

Program	Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
2280	n/a	n/a	n/a	n/a	0	126,932
8370	n/a	n/a	n/a	n/a	0	8,395
5280	n/a	n/a	n/a	n/a	0	727,371

## REVENUE MANUAL

**Revenue Item: Mosquito Surveillance Grant**

**Account Code:**

**5619**

**Legal Authorization:**

Missouri Constitution Art. VI, Sec. 19(a)  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161(17)  
 Special Ordinance No. 8009 (6/28/10)  
 Special Ordinance No. 7109 (7/2/07)

**Fund:**

120

Public Health

**Department:**

60

Public Health

**Program:**

6920

Hlth/Food Safety

**Description of Revenue:**

Mosquito surveillance project is designed to provide vector mosquito control and other preventive measures used to assist in the prevention of arboviral morbidity and mortality in the human population. Arboviral diseases are those transmitted from bird populations to humans or other animals by mosquitoes. West Nile Virus (present in local bird populations), is among those arboviral diseases.

The State Department of Health and Senior Services is continuing to track mosquito densities and viral activity across the state by requesting the St. Joseph-Buchanan County Health Department to contract surveillance activities.

**Fee Schedule:**

Reimbursements are based upon actual costs incurred.

**Formula/Projection Method:**

**2009-2010** Projections based upon grant agreement.

**Comments:**

Grant award of \$3,460 provided by the State of Missouri, Department of Health and Senior Services. for grant period of June 14, 2010-September 24, 2010 per Special Ordinance No. 8009 (6/28/10).

Grant award of \$10,380 provided by the State of Missouri, Department of Health and Senior Services. for grant period of July 1, 2007-September 30, 2009 per Special Ordinance No. 7109 (7/2/07).

Special Ordinance no. 6879 (7/31/06) appropriated additional funds as a result of an amendment to the Local Public Health Agency Contract approved by Council in October, 2005.

Grant award of \$6,600 provided by the State of Missouri, Department of Health and Senior Services. for grant period of July 1, 2005-October 31, 2005 per Special Ordinance No. 6617 (7/18/05).

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
6,600	5,280	2,777	3,460	3,460	3,460

# REVENUE MANUAL

**Revenue Item: HIV Prevention**

**Account Code:**

**5620**

**Legal Authorization:**

Missouri Constitution Art. VI, Sec. 19(a)  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161(17)  
 Special Ordinance No. 7558 (1/12/09)  
 Special Ordinance No. 7296 (3/10/08)  
 Special Ordinance No. 7013 (3/12/07)

**Fund:**

120

Public Health

**Department:**

60

Public Health

**Program:**

6720

HIV/AIDS/STD

**Description of Revenue:**

Contract to a comprehensive HIV/STD Prevention Program covering a 14 county area. Services covered include HIV/STD Health Education Risk Reduction, HIV Counseling and Testing and Community-Based Regional Planning for HIV/STD Prevention Activities.

Contract period shall be from January 1, 2009 to December 31, 2009.

**Fee Schedule:**

Payments are received monthly on a cost reimbursement basis.

**Formula/Projection Method:**

**2009-2010** Projection based upon contract.

**Comments:**

Grant award of \$73,425 provided by the State of Missouri, Department of Health.  
 Grant year January 1, 2009 - December 31, 2009 per contract no. AOC08380396.

Grant award of \$65,369 provided by the State of Missouri, Department of Health.  
 Grant year of January 1, 2008 - December 31, 2008 per contract.

Grant award of \$63,902 provided by the State of Missouri, Department of Health.  
 Grant year of January 1, 2007 - December 31, 2007 per contract no AOC05380241.

Grant award of \$59,406 provided by the State of Missouri, Department of Health.  
 Grant year of January 1, 2006 - December 31, 2006 per contract no. AOC05380241.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
62,173	58,127	64,451	66,434	73,425	73,425

## REVENUE MANUAL

**Revenue Item: HIV Service Coordination**

**Account Code:**

**5621**

**Legal Authorization:**

Missouri Constitution Art. VI, Sec. 19(a)  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161(17)  
 Special Ordinance No. 7908 (3/8/10)  
 Special Ordinance No. 7435 (8/11/08)

**Fund:**

120

Public Health

**Department:**

60

Public Health

**Program:**

6720

HIV/AIDS/STD

**Description of Revenue:**

This contract renewal provides HIV Service Coordination within the community and the northwest region of Missouri.

The State of Missouri will provide the City with case management policies, procedures, forms and standards of practice through the issuance of the HIV Case Management Manual and subsequent updates. Case management under the current contract includes traditional HIV case management as well as Medicaid AIDS Waiver and State Plan Personal Care case management.

All services are provided according to the Missouri Department of Health and Senior Service's Section of STD/HIV/AIDS Prevention and Care Services' policies and guidelines.

**Fee Schedule:**

Payments are received monthly on a reimbursement basis.

**Formula/Projection Method:**

**2009-2010** Projection budget based upon contract.

**Comments:**

Special Ordinance No. 7908 (3/8/10) amended current contract to \$230,000 (an increase of \$92,000), to provide HIV case management services for grant period April 1, 2010 through March 31, 2011.

Grant award in the amount of \$138,000, provided by the State of Missouri Department of Health for grant period October 1, 2008 through March 31, 2010.

Grant award, in the amount of \$460,000, provided by the State of Missouri, Department of Health for grant year July 1, 2005 to June 30, 2010, contract no. AOC06380056. Amendment no. 2 to contract allocates and additional \$92,000 for period July 1, 2006 to June 30, 2007; \$23,000 for period July 1, 2007 to September 30, 2007; and \$92,000 for period October 1, 2007 to September 30, 2008.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
90,428	97,266	95,064	88,649	92,000	92,000

# REVENUE MANUAL

**Revenue Item: POST Commission Training Fund**

**Account Code:**

**5626**

**Legal Authorization:**

RSMo Chapter 590  
 Admin. Code, Chapter 2, Article IV, Division 8  
 Special Ordinance No. 7799 (11/2/09)  
 Special Ordinance No. 5235 (12/15/99)

**Fund:**

001

General Fund

**Department:**

30

Police

**Program:**

2280

Restricted Police  
 Funds

**Description of Revenue:**

Revenue used toward the POST requirements for police officers. Forty-eight (48) hours of POST training is required for each police officer to be completed over a three-year period. These funds are distributed to any public law enforcement agency operating under Chapter 590, RSMo, that contributes to the Peace Officer Standards and Training (POST) Commission Fund.

This enables the agency to receive reimbursement from the fund if the three following requirements are met:

- One dollar is being assessed for each applicable violation
- The dollars are being sent to the State of Missouri, and
- The political subdivision has been participating for a minimum of ninety (90) days.

Funds are set aside in restricted fund balance account 0001-9505. Revenues are offset by expenses in account no. 2280-1265. Unspent funds at the end of the year are rolled over into following fiscal year for future restricted expenses.

**Fee Schedule:**

Fees are distributed by the State of Missouri.

**Formula/Projection Method:**

**2009-2010** Projection based upon previous year reimbursement.

**Comments:**

Special Ordinance No. 7799 (11/2/09) accepted grant funds in the amount of \$16,145.

Per Missouri Department of Public Safety letter dated 9/25/02, POST Commission Funds may not be used to supplant or replace local funds that would, in absence of the Fund, be available for the purpose of providing law enforcement training as prescribed in 75-10.100.2. The State of Missouri also recommends monies be accounted for separately within an existing fund or a new fund be created.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
14,741	14,291	15,490	15,218	17,000	19,145

## REVENUE MANUAL

**Revenue Item: Cops In Schools**

**Account Code:**

**5627**

**Legal Authorization:**

Admin. Code, Chapter 2, Article IV, Division 8  
Special Ordinance No. 7086 (6/4/07)

**Fund:**

001

General Fund

**Department:**

30

Police

**Program:**

2280

Resticted  
Police Funds

**Description of Revenue:**

Cooperative agreement with the St. Joseph School District to provide police services (School Resource Officers) at various school facilities.

Agreement for indefinite period. The City or the School District may cancel or terminate the agreement by giving written notice of its intention to do so at least ninety (90) days prior to the effective date of termination. The City shall annually provide the amount due for the upcoming fiscal year by March 31st.

Fees billed annually by the Financial Services Department.

**Fee Schedule:**

Reimbursement based upon 50% of the personnel costs for four (4) school resource officers.

Amount due on the last working day of January each year.

**Formula/Projection Method:**

**2009-2010** Projection based upon expected grant award.

**Comments:**

Prior to fiscal year 2007, the grant was from the United States Department of Justice, Office of Community Oriented Policing Services (COPS) to locate three officers in the schools on a full-time basis.

Previous Resolutions:

Resolution No. 27776 and Resolution No. 28331.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
124,332	62,500	116,108	129,989	138,260	138,260

## REVENUE MANUAL

**Revenue Item: Bullet Proof Grant**

**Account Code:**

**5637**

**Legal Authorization:**

Special Ordinance No. 7798 (11/2/09)  
 Resolution No. 35651 (6/15/09)  
 Resolution No. 34348 (4/7/08)

**Fund:**

001

General Fund

**Department:**

30

Police

**Program:**

2280

Restricted Police  
 Funds

**Description of Revenue:**

The Bureau of Justice established this grant in 1998. The Act authorizes \$25 million per year for 3 years with the Federal Bureau of Justice. The U.S. Department of Justice being responsible for administering the program. Federal payments will cover up to 50% of each jurisdiction's total vest costs. The current award will be used to supplement the purchase of five (5) bulletproof vests.

Grant administrator must apply annually for the award.

**Fee Schedule:**

Special Ordinance No. 7798 accepted grant award of \$2,250.00 for the FY2009/2010 budget year.

**Formula/Projection Method:**

**2009-2010** Projection based on historical data.

**Comments:**

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
792	1,068	17,324	48,980	55,734	59,077

## REVENUE MANUAL

**Revenue Item: Buch County/Heartland 911 Maint**

**Account Code: 5652/5653**

**Legal Authorization:**

Emergency Special Ordinance No. 7375 (6/2/08)  
 Resolution No. 35171 (1/12/09)  
 Special Ordinance No. 7375 (6/4/08)

<b>Fund:</b>	001	General Fund
<b>Department:</b>	30	Police
<b>Program:</b>	2910	Public Safety

**Description of Revenue:**

Revenue generated as part of the cost share agreements with regard to the Communication Tower leases, construction and on-going costs.

A contract with Motorola, Inc. provided for post-warranty service of the infrastructure of the St. Joseph/Buchanan County/Heartland Public Radio System in the amount of \$586,427.04 as provided in emergency special ordinance No. 7375 (6/2/08) for calendar year 2008.

Contract may be extended annually by Resolution.

**Fee Schedule:**

	<u>Cost Share</u>
City	50%
Buchanan County	40%
Heartland	10%

**Formula/Projection Method:**

**2009-2010** Projection based on percentage of anticipated expenses.

**Comments:**

**Collection History:**

<u>Line Item</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
Buch County (5652)	0	37,793	153,694	268,865	278,440	278,440
Heartland (5653)	0	9,448	38,423	67,217	69,610	69,610

## REVENUE MANUAL

**Revenue Item: SEMA Homeland Security Grant**

**Account Code:**

**5664**

**Legal Authorization:**

Resolution No. 35542 (5/18/09)  
 Resolution No. 35541 (5/18/09)  
 Special Ordinance No. 7675 (6/15/09)  
 Resolution No. 34234 (2/25/08)

<b>Fund:</b>	001	General Fund
<b>Department:</b>	40	Fire
<b>Program:</b>	2580	Restricted Fire Funds

**Description of Revenue:**

The Missouri State Homeland Security Grant Program (SHSGP) is to enhance or supplement the local community's ability to prevent, deter, respond to and recover from threats and incidents of terrorism. These funds are intended to allow the first responders in a community the ability to respond to an incident safely until such assistance arrives.

SO 7675 accepted grant in the amount of \$21,031.55 for purchase of equipment and training to be used in response to weapons of mass destruction (WMD) incidents. It is included in the FY09 budget.

Resolution No. 35542 (5/18/09) authorized application for SHSGP grant in amount of \$82,000 to purchase generators in all fire stations, along with City matching funds in the amount of \$16,400 (20%).

Resolution No. 35541 (5/18/09) authorized application for SHSGP grant in amount of \$130,000 to award an Assistance to Firefighters Grant for use in providing smoke removal systems for all fire stations. City match is required of \$26,000 (20%).

**Fee Schedule:**

Based upon current grant award

**Formula/Projection Method:**

**2009-2010** Projection based on historical data.

**Comments:**

Grants may involve training of staff from many areas of the City - City Hall, Police and Fire Departments, SIM& R, Public Health, and Civic Arena.

Prior ordinances :

Special Ordinance No. 7263 (1/2/07)  
 Special Ordinance No. 6711 (11/21/05)

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
111,892	80,821	13,840	7,834	0	33,053

## REVENUE MANUAL

**Revenue Item: Missouri Highway Safety Project**

**Account Code:**

**5665**

**Legal Authorization:**

Special Ordinance No. 7796 (11/2/09)  
 Resolution No. 35540 (5/18/09)  
 Resolution No. 35229 (2/9/09)  
 Special Ordinance No. 7442 (8/25/08)

**Fund:** 001 General Fund  
**Department:** 30 Police  
**Program:** 2280 Restricted Police Funds

**Description of Revenue:**

Mission of the Governor's Highway Safety Program, as mandated by the Federal Highway Safety Act of 1996, is to reduce the number and severity of deaths, injuries and property damage caused by traffic crashes and to promote good traffic safety habits in Missouri.

Grants do not provide funding for payment of benefits or police pension for overtime used.

**Fee Schedule:**

Funding for projects:	FY06/07	FY07/08	FY08/09	FY09/10
Haz. Moving Violations Enforcement	\$8,016.00	\$10,379.00	\$10,230.00	\$9,984.00
DWI Wolfpack	\$8,031.00	\$6,178.00	\$6,200.00	\$5,760.00
Sobriety Checkpoint	\$4,445.00	\$5,005.00	\$6,400.00	\$6,650.00
Occupant Protection	\$6,103.00	\$5,005.00	\$5,937.00	\$6,048.00
Youth Alcohol	\$11,921.00	\$11,921.00	\$13,130.00	\$13,320.00
Total Grant Award	<u>\$38,516.00</u>	<u>\$38,488.00</u>	<u>\$41,897.00</u>	<u>\$41,762.00</u>

**Formula/Projection Method:**

**2009-2010** Projection based on historical data.

**Comments:**

The current grant period is from October 1, 2009 to September 30, 2010.

Hazardous Moving Violation funds to provide enforcement on the Belt Highway for 336 hours of overtime enforcement.

DWI Wolfpack funds to provide drunk driver enforcement on Friday and Saturday nights for 260 hours of overtime enforcement.

Sobriety Checkpoint requested for 150 hours of overtime enforcement with city matching funds.

Occupant Protection requested for 189 hours of overtime for seat belt enforcement.

Youth Alcohol requested for 260 hours of youth alcohol enforcement efforts consisting of plain-clothes enforcement, prom weekend enforcement programs, etc. for the purpose of reducing underage drinking. The St. Joseph Police Department is grant manager for the Midland Empire Alcohol Task Force.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
29,613	33,440	38,678	48,980	55,734	59,077

# REVENUE MANUAL

**Revenue Item: Missouri Emergency Management**

**Account Code:**

**5667**

**Legal Authorization:**

RSMo 44.080  
 Admin. Code Chap. 2, Art. IV, Div. 11, Sec. 2-352  
 Special Ordinance No. 6181 (11/24/03)

<b>Fund:</b>	001	General Fund
<b>Department:</b>	40	Fire
<b>Program:</b>	8350	Fire Admin

**Description of Revenue:**

Federal Emergency Management Agency Agreement funds are allocated by the State of Missouri Emergency Management Agency, Department Of Public Safety, Office Of The Adjutant General to the St. Joseph Emergency Management Agency for State and Local Assistance (formerly Emergency Management Assistance). This revenue is posted to program 8350.

Local Emergency Operation Planning (LEOP) grant awarded in the amount of \$19,900 to update the City's Emergency Operations Plan. The revenue was posted to program 2580 in FY2004.

**Fee Schedule:**

SO 6189 - No match required.

**Formula/Projection Method:**

**2009-2010** Program 2280 - One time grant awarded after adopted budget prepared.  
 Program 8350 - Based upon grant award.

**Comments:**

Federal Emergency Management Agency Agreement (FEMA) reimburses the State and Local Assistance (formerly Emergency Management Assistance) quarterly, using grant period of October 1st to September 30th annually.

Grant awarded annually for salary of Emergency Management coordinator.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
8,826	8,826	8,464	8,344	0	0

## REVENUE MANUAL

**Revenue Item: MO Emergency Shelter Grant**

**Account Code:**

**5668**

**Legal Authorization:**

Admin. Code, Chap. 2, Art.IV, Div. 12, Sec. 2-370  
 Resolution No. 36585 (4/19/10)  
 Resolution No. 35442 (4/20/09)  
 Resolution No. 34406 (4/21/08)

**Fund:**

140

CDBG

**Department:**

19

Plan/Comm Serv

**Program:**

6810

MO Emergency Shelter

**Description of Revenue:**

An apportionment of the State of Missouri's jurisdictional share of Emergency Shelter Grant as authorized by Subtitle B of Title IV of the Stewart B. McKinney Homeless Assistance Act of 1988 as determined and administered by the United States Department of Housing and Urban Development (HUD). The State of Missouri anticipates receiving \$1,425,730 in Emergency Shelter Grant funds from the U.S. Department of Housing and Urban Development (HUD) and distribute those funds to units of local governments. The maximum permitted for non-entitlement communities is \$75,000 per year. Funds must be obligated within 180 days of the grant award.

Organization	FY06/07	FY07/08	FY08/09	FY09/10
American Red Cross	\$5,125.00	\$4,842.00	\$4,842.00	\$4,000.00
Catholic Charities of Kansas City-St. Joseph	\$11,250.00	\$10,967.00	\$10,967.00	\$9,200.00
Community Action Partnership		\$1,700.00	\$1,700.00	
InterServ	\$15,000.00	\$14,717.00	\$14,717.00	\$13,000.00
Legal Aid	\$5,125.00	\$4,840.00	\$4,840.00	\$5,000.00
Salvation Army	\$19,250.00	\$18,967.00	\$18,967.00	\$18,000.00
Young Women's Christian Assn (YWCA)	\$19,250.00	\$18,967.00	\$18,967.00	\$25,800.00
	<u>\$75,000.00</u>	<u>\$75,000.00</u>	<u>\$75,000.00</u>	<u>\$75,000.00</u>

**Fee Schedule:**

Fee based on grant agreement. Funds must be expended by March 31, 2010.

Reimbursement requests are made to the State of Missouri DFS.

**Formula/Projection Method:**

**2009-2010** This is an unbudgeted program.

**Comments:**

This grant is a pass through grant to each of the entities above. Written requests for reimbursement are sent out monthly by the Grants Specialist.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
75,000	75,000	75,000	75,000	0	75,000

## REVENUE MANUAL

**Revenue Item: Byrne Formula Grant**

**Account Code:**

**5669**

**Legal Authorization:**

Admin. Code, Chap. 2, Art.IV, Div. 12, Sec. 2-370  
 Resolution No. 36835 (6/28/10)  
 Resolution No. 36768 (6/14/10)  
 Special Ordinance No. 7797 (11/2/09)

**Fund:**

001

General

**Department:**

30

Police

**Program:**

2280

Restricted Police  
 Funds

**Description of Revenue:**

The 2011 Edward Byrne Memorial Justice Assistance grant application in the amount of \$30,911 must filed before June 30, 2010. This grant proposes funds to be used for a four terabyte server system that will allow the Police Department the ability to start replacing its current in-car video systems. It also proposes funding of \$3,258 to the Buchanan County Sheriff's Department for fire extinguishers. The grant period is from October 1, 2010 through September 30, 2013.

The 2010 Edward Byrne Memorial Justice Assistance grant application in the amount of \$26,710 was filed before July 7, 2009. This grant will be used for purchasing holographic weapon sights, coldfire fire extinguisher, mobile radios and emergency lights, sirens, switch boxes for polic cars. The grant period is from October 1, 2009 through September 30, 2012.

Resolution No. 36835 (6/28/10) authorized an interlocal agreement with Buchanan County, Missouri to fund a Domestic Violence Court, handling all domestic violence cases in Buchanan County.

**Fee Schedule:**

Reimbursement based upon grant award.

Grant awards required a City match of 25%.

**Formula/Projection Method:**

**2009-2010** Projection based upon grant agreement

**Comments:**

Grant funds awarded in 2005 from the Missouri Department of Public Safety provided the St. Joseph Police Department the opportunity to purchase an automated fingerprint identification system for use at the booking desk in the Police Department. Ongoing funding for maintenance of this system is provided through Municipal Court fine revenue generated and posted to 2280-4676.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
25,514	10,961	4,008	0	0	26,710

# REVENUE MANUAL

**Revenue Item: Missouri Homeless Challenge**

**Account Code:**

**5670**

**Legal Authorization:**

Admin. Code, Chap. 2, Art.IV, Div. 12, Sec. 2-370  
 Resolution No. 36033 (10/19/09)  
 Special Ordinance No. 7571 (2/9/09)  
 Special Ordinance No. 7210 (11/19/07)

**Fund:**

140

CDBG

**Department:**

19

Comm Services

**Program:**

6820

MO Homeless  
 Challenge

**Description of Revenue:**

Extends EOC's Emergency Assistance Program for the Homeless- Contract HCP -41 to continue case management activities for homeless individuals.

The Homeless Challenge Grant program provides for local initiatives to assist the homeless. The initiatives must target families who are homeless or in danger of imminent eviction and help them secure permanent adequate housing and reach family stability.

EOC implements the Emergency Assistance Program and provides the required match of \$51,159.00 from Non-municipal resources. The City of St. Joseph serves as a "pass through" agency.

**Fee Schedule:**

Fee based on grant agreement

Reimbursement requests are made to the State of Missouri Department of Social Services.

**Formula/Projection Method:**

**2009-2010** This is an unbudgeted program.

**Comments:**

It is Community Action Partnership's responsibility to implement the grant and provide matching funds.

Resolution No. 36033 extended program through September 30, 2010, (four additional annual renewals renewals possible through 2014. Contract makes \$17,053.00 in State funds available.

Special Ordinance No.7571 extended the program through September 30, 2009 and makes an additional \$17,053.00 of State funds available per Contract HCP-41.

Special Ordinance No.6962 extended the program through September 30, 2007 and makes an additional \$17,053.00 of State funds available per Contract HCP-41. Contract amendment #2 extended contract through September, 2008, via written correspondence January 29, 2008.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
17,053	17,053	17,053	34,106	0	0

## REVENUE MANUAL

**Revenue Item: Federal HMIS Grant**

**Account Code:**

**5672**

**Legal Authorization:**

Admin. Code, Chap. 2, Art.IV, Div. 12, Sec. 2-370  
 Special Ordinance No. 7956 (5/3/10)  
 Special Ordinance No. 7738 (8/24/09)  
 Special Ordinance No. 7392 (6/30/08)

**Fund:**

140

Comm Services

**Department:**

19

Plan/Comm Serv

**Program:**

6800

Fed Emergency Shelter

**Description of Revenue:**

This grant is awarded by the Department of Housing and Urban Development to implement the St. Joseph Continuum of Care HMIS, the Supportive Housing Grant. The City has entered into agreements with nine participating organizations of the St. Joseph Continuum of Care Homeless Services Coalition. A twenty-five (25%) percent cash match is required for supportive services.

The original 3-year grant agreement in May, 2003, provided for implementation and operation of a management information system, enabling the City of St. Joseph and the St. Joseph Continuum of Care Homeless Services Coalition to collect unduplicated counts of homeless people and analyze their use of the supportive services provided by this community's social service agencies.

InterServ has agreed to serve as "lead agency" for purposes of the grant. Other organizations include: Catholic Charities of Kansas City-St. Joseph, Inc., Community Housing Ministry, Inc. (d/b/a Community Housing Management), and Community Action Partnership.

**Fee Schedule:**

Fee based on grant agreement. HUD has initiated an annual one year renewal process. Applications are submitted in the fall annually by Planning and Community Development staff.

**Formula/Projection Method:**

**2009-2010** Adopted budget based on grant award.

**Comments:**

Special Ordinance No. 7956 (5/3/10) accepted an additional \$44,924 from the Department of Housing and Urban Development for the continuation of the Continuum of Care Homeless Management Information System (HMIS).

Special Ordinance No. 7738 (8/24/09) accepted an additional \$44,924 for the program.

Special Ordinance No. 7392 (6/30/08) accepted grant funds in the amount of \$47,170.

Project Number MO01B203001 (PIN-MO30008) entitled the St. Joseph Continuum of Care HMIS is funded by the Department of Housing and Urban Development as authorized by the McKinney-Vento Homeless Assistance Act.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
12,935	24,730	34,071	62,232	44,924	44,924

## REVENUE MANUAL

**Revenue Item: Cops Technology Grant**

**Account Code:**

**5674**

**Legal Authorization:**

Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161  
Special Ordinance No. 7801 (11/2/09)

**Fund:**

001

General

**Department:**

30

Police

**Program:**

2280

Restricted Police  
Funds

**Description of Revenue:**

Grant awarded by the Department of Justice Office of Community Oriented Policing Services to go toward purchase of equipment and software for the St. Joseph Police Department, Buchanan County Sheriff Department, and Missouri Western State University Police Department. This funding will allow for implementation of an interoperable data related information sharing system for these agencies.

The system will enable photographs to be sent to the Command Post or other remote locations. Police officers and Sheriff deputies will be able to check license plates and people through MULES and NCIC. Identifications will be more efficient with digital mug shots and state license plate photos in the field. Mobile data will streamline data entry, generate better reports and aid investigations.

**Fee Schedule:**

Based on one-time grant award.

No matching funds are required.

**Formula/Projection Method:**

**2009-2010** Projected revenue based on grant award.

**Comments:**

Official start date of the agreement was March 11, 2009, but notification of the grant award was not given until October, 2009.

**Collection History:**

<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Adopted</u> <u>2009-2010</u>	<u>Projected</u> <u>2009-2010</u>
n/a	n/a	n/a	n/a	0	1,195,000

## REVENUE MANUAL

**Revenue Item: FHWA Public Law Grant**

**Account Code:**

**5680**

**Legal Authorization:**

Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161  
 Special Ordinance No. 7973 (5/17/10)  
 Special Ordinance No. 7814 (11/2/09)  
 Special Ordinance No. 7637 (5/4/09)

**Fund:**

101

SIM&R

**Department:**

80

Public Works

**Program:**

2180

Restricted

SIM&R

**Description of Revenue:**

Federal funds allocated through the State. The Department awards the grant from available Federal Transit and Federal Highway Administrations (Section 5303 and Public Law) transportation funds. The grant assists in administrative costs, long range transportation planning, short range planning, inter and multi-modal transportation planning and special projects involving the metropolitan planning organization for the St. Joseph urbanized area. Provided under 23 U.S.C. Section 104 (f).

The current revenue includes two agreements, one with the Missouri Department of Transportation and the other with the Kansas Department of Transportation.

**Fee Schedule:**

	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>(Proposed) FY11</u>
Grant revenue based on grant agreement:				
Total planning expenditures	\$ 323,720	\$ 244,184	\$ 356,463	\$ 163,989
Less - 20% City Match	<u>64,744</u>	<u>48,837</u>	<u>71,293</u>	<u>32,798</u>
Total Federal (FHWA PL) Grant	258,976	195,347	285,170	131,191

**Formula/Projection Method:**

**2009-2010** Adopted budget based on grant award.

**Comments:**

Current grant agreement is effective from July 1, 2009 to June 30, 2010.

Special Ordinance No. 7814 (11/2/09) authorized the Section 5316 Job Access Reverse Commute Grant to provide transit operating assistance in the amount of \$395,012. The Transportation Equity Act for the 21st Century: Legacy for All Users (TEA-LU) passage created this grant as a formal national JARC program. The basic requirement for JARC is transportation service must be provided to and from employment, serving the welfare and low income population of the service area. Funds focused on providing service to those working second and third shifts in the Stockyards area.

Fiscal year 2007 was the first year that funds from Kansas were been received to assist MPO efforts.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
84,010	91,941	152,275	173,420	285,170	200,195

# REVENUE MANUAL

**Revenue Item: FTA Operations Grant**

**Account Code:**

**5691**

**Legal Authorization:**

Urban Mass Transportation Act of 1964, as amended  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161  
 Admin. Code, Chap. 2, Art. IV, Div. 10  
 Special Ordinance No. 7933 (4/5/10)  
 Special Ordinance No. 7552 (1/12/09)  
 Special Ordinance No. 7272 (1/28/08)

**Fund:**

460

Mass Transit

**Department:**

80

Public Works

**Program:**

1710

Transit Operations

**Description of Revenue:**

Section 5307 Operating Assistance Grant under the Urban Mass Transportation Act of 1964, as amended, which provides federal funding administered by the Missouri Highway and Transportation Department covering 50% of the operating loss or a maximum allotment, whichever is applicable.

**Fee Schedule:**

Federal assistance history:

FY 06	FY 07	FY 08	FY09	FY 10	FY 11
\$815,000	\$991,973	\$1,046,998	\$1,042,000	\$1,185,801	\$1,187,378 (Proposed)

**Formula/Projection Method:**

**2009-2010** Adopted budget based on grant award.

**Comments:**

Submission of Federal Transit Administration Section 5307 Urban Formula Funds Grant for Transit Operations for FY2009 to include limited operating assistance for Elwood, Kansas in the amount of \$12,400 per Special Ordinance No. 7272 (1/28/08). Remaining funds provide operating assistance.

Submission of Federal Transit Administration Section 5307 Urban Formula Funds Grant for Transit Operations for FY2008 to include operating assistance for Elwood, Kansas in the amount of \$42,998 per Special Ordinance No. 7076 (5/21/07).

Submission of Federal Transit Administration Section 5307 Urban Formula Funds Grant for Transit Operations for FY2008 in the amount of \$1,004,000 per Special Ordinance No. 7018 (2/12/07).

Submission of Federal Transit Administration Section 5307 Urban Formula Funds Grant for Transit Operations for FY2007 in the amount of \$991,973 per Special Ordinance No. 6789 (3/27/06).

**Collection History:**

Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Adopted 2009-2010	Projected 2009-2010
850,752	982,072	1,043,775	1,247,092	1,259,446	1,573,239

# REVENUE MANUAL

**Revenue Item: State Operating Grant**

**Account Code:**

**5693**

**Legal Authorization:**

Missouri Constitution, Art. VI, Sec. 19(a)  
 Admin. Code, Chap. 2, Art. III, Div. 4, Sec. 2-161  
 Special Ordinance No. 7724 (8/10/09)  
 Special Ordinance No. 7657 (5/18/09)  
 Special Ordinance No. 7417 (7/28/08)

**Fund:**

460

Mass Transit

**Department:**

80

Public Works

**Program:**

1710

Transit Operations

**Description of Revenue:**

Public Transit Operating Assistance Grant Agreement funds, from the State of Missouri, administered by the Missouri Highway and Transportation Commission (MHTC). Funds are utilized to match existing federal and local funds to fund transit operations.

**Fee Schedule:**

Reimbursements made monthly or quarterly upon completion requisition form by City (grantee).

**Formula/Projection Method:**

**2009-2010** Adopted budget based on grant award.

**Comments:**

Grant award provided by the State of Missouri, Missouri Highway and Transportation Commission.

<u>Grant Year</u>	<u>Amount</u>	<u>Authorization</u>
FY10	\$96,501	SO7724 (8/10/09)
FY09	\$112,327	SO7417 (7/28/08)
FY08	\$105,377	SO7139 (8/13/07)
FY07	\$105,377	SO6887 (8/14/06)
FY06	\$105,377	SO6637 (8/8/05)

Special Ordinance No. 7657 (5/18/09) authorized approval of Job Access and Reverse Commute (JARC) Employment Transportation Capital and Operating Assistance Grant Agreement with the Missouri Highway and Transportation Commission in the amount of \$286,515 through the Federal Transit Administration. The funds will continue to fund program for an additional 18 months.

Special Ordinance No. 7417 (7/28/08) authorized the first agreement for JARC funding. These funds will allow an addition of sixteen service hours for hiring of two drivers and one supervisor to provide service for a maximum of two years. The focus of the agreement will be to plug a gap in service hours as it relates to second and third shift employees in the stockyards industrial area.

This funding source became available for the first time in the State of Missouri by an act of the 1996 Legislature.

**Collection History:**

<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Adopted 2009-2010</u>	<u>Projected 2009-2010</u>
105,376	105,376	105,376	99,179	105,400	99,255



# SUPPLEMENTAL INFORMATION



**SALES TAX  
COMPONENTS  
&  
AREA SALES  
TAX RATES**



## SALES TAX PERCENTAGE COMPONENTS

### CITY SALES TAX

* General City Sales Tax	1.500%	
* Capital Improvement Tax	0.500% (1)	
* Mass Transit Tax	<u>0.375%</u>	
Total City Sales Tax		2.375%

### BUCHANAN COUNTY SALES TAX

* General County Sales Tax	0.500%	
* Law Enforcement	0.250% (2)	
* Capital Improvements	0.250% (3)	
* County Tourism Tax	<u>0.100%</u>	
Total County Sales Tax		1.100%

### STATE SALES TAX

* General State Sales Tax	3.000%	
* Education	1.000%	
* Conservation	0.125%	
* Parks & Soil Conservation	<u>0.100%</u>	
Total State Sales Tax		<u>4.225%</u>

### TOTAL CITY SALES TAX

7.700%

**(1) Expires 6/30/13**

**(2) Sunset removed August, 2010 election.**

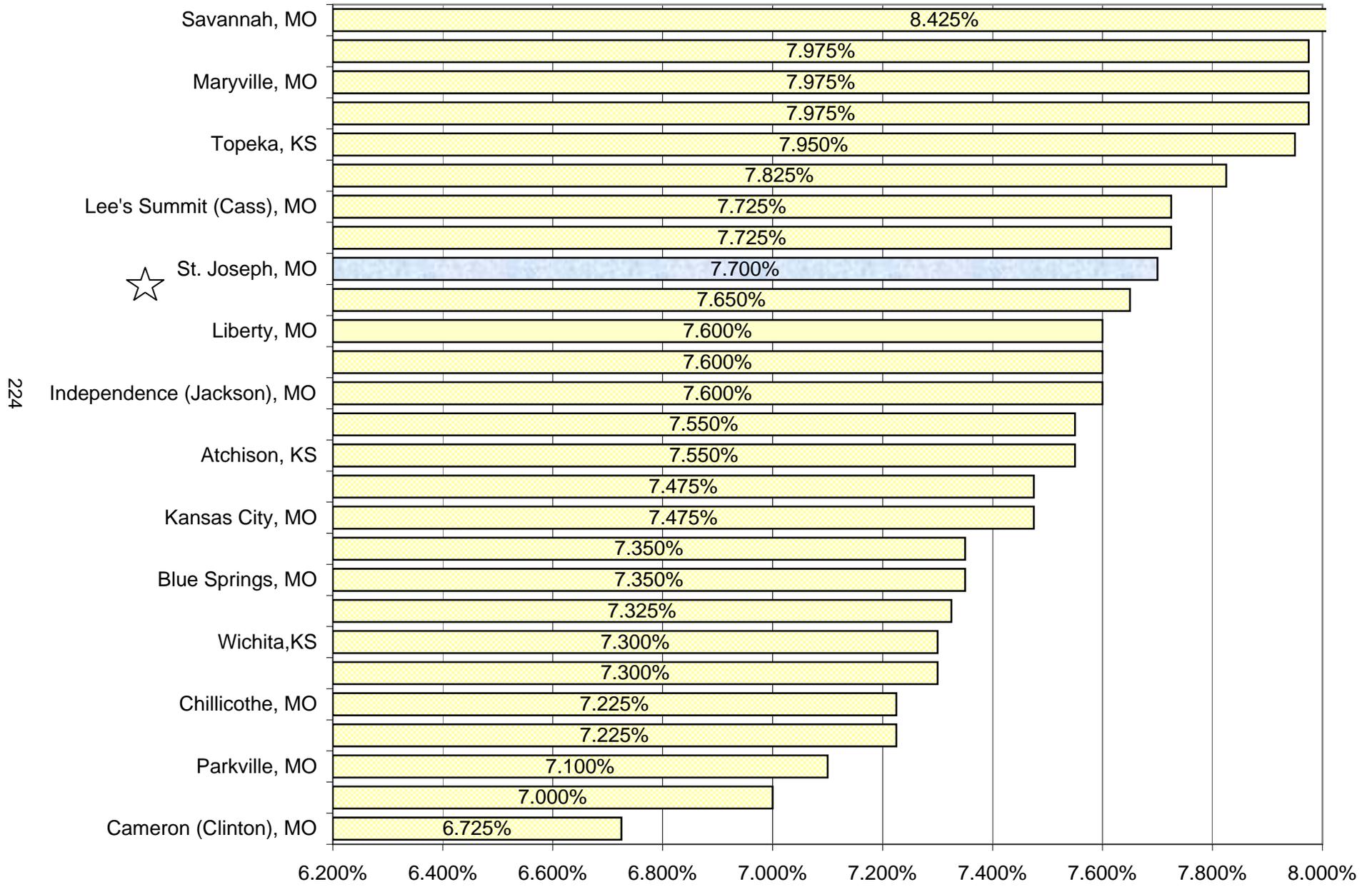
**(3) Expires 12/31/12**

### Other Jurisdictions within the City:

**Gateway TDD** **1.00%**

**East Hills CID** **1.00%**

# Sales Tax Percentage



2009 TAX LEVY  
&  
BUCHANAN COUNTY  
VALUATIONS



AN ORDINANCE PROVIDING FOR A DECREASE IN THE RATE OF TAXATION AND THE LEVY AND COLLECTION OF TAXES FOR THE FISCAL YEAR COMMENCING JULY 1, 2009.

WHEREAS, The Governor of the State of Missouri, Jay Nixon, vetoed HB 148 on July 13, 2009; and

WHEREAS, HB 148, which was passed by a majority in both houses of the State Assembly on May 11, 2009, would have provided a five-year "fix" to SB 711 in regards to the determination of a taxing jurisdiction's tax levy cap; and,

WHEREAS, Without the "fix" provided by SB 711, the State Auditor's Office has determined that the City of St. Joseph's maximum general fund property tax levy cap must be reduced to \$0.67 per \$100.00 assessed valuation,

NOW THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ST. JOSEPH, MISSOURI, AS FOLLOWS:

SECTION 1. That for the purpose of providing for the necessary expenses of the City Government of the City of St. Joseph, Missouri, for the Fiscal Year commencing July 1, 2009, the rate of taxation is hereby established and there is hereby levied upon all real property and all taxable tangible personal property within the City of St. Joseph, Missouri, liable for taxation and ordered to be collected in the manner prescribed by law, a tax of One Dollar Twelve and Forty One-hundredths Cents (\$1.1240) on each One Hundred Dollars (\$100.00) valuation, except that for taxpayers residing in the St. Joseph Library District, the rate of taxation shall be One Dollar Fifty-Two and Seventy-Two One-hundredth Cents (\$1.5272) on each One Hundred Dollars (\$100.00) valuation, and the rate of taxation for taxpayers in the Downtown Business District shall be Two Dollars Twenty-Seven and Sixteen One-hundredths Cents (\$2.2716) on each One Hundred Dollars (\$100.00) valuation.

SECTION 2: That the money derived from the collection of taxes in the amount of Sixty-Seven Cents (\$0.6700) upon each One Hundred Dollars (\$100.00) valuation, as provided in Section One (1) of this Ordinance, shall be used for General and General Public Safety expense purposes of the City of St. Joseph, Missouri, as authorized by RSMo 94.400 for the Fiscal Year commencing July 1, 2009, in accordance with RSMo Section 137.073 and Article X, Section 22 of the Constitution of the State of Missouri.

SECTION 3. That the money derived from the collection of taxes in the amount of Nineteen and Fifty-Two One-hundredths Cents (\$0.1952) upon each One Hundred (\$100.00) valuation, as provided in Section One (1) of this Ordinance, shall be used for Parks and Recreation expense purposes of the City of St. Joseph, Missouri, as authorized by RSMo Section 90.010 for the Fiscal Year commencing July 1, 2009, in accordance with RSMo Section 137.073, as amended, and Article X, Section 22 of the Constitution of the State of Missouri.

SECTION 4: That the money derived from the collection of taxes in the amount of Twenty and Ninety-Nine One-hundredths Cents (\$0.2099) upon each One Hundred Dollars (\$100.00)

valuation, as provided in Section One (1) of this Ordinance, shall be used for Public Health expense purposes of the City of St. Joseph, Missouri, as authorized by RSMo Section 94.400 for the Fiscal Year commencing July 1, 2009, in accordance with RSMo Section 137.073, as amended, and Article X, Section 22 of the Constitution of the State of Missouri.

SECTION 5: That the money derived from the collection of taxes in the amount of Forty and Thirty-Two One-hundredths Cents (\$0.4032) upon each One Hundred Dollars (\$100.00) valuation, as provided in Section One (1) of this Ordinance, shall be used for operation of the Public Library System of the City of St. Joseph, Missouri, for the Fiscal Year commencing July 1, 2009, as authorized by Section 182.140 as amended, in accordance with RSMo Section 137.073, as amended, and Article X, Section 22 of the Constitution of the State of Missouri. Provided, however, that any taxpayer residing in the area annexed into the City of St. Joseph effective December 30, 1968, will not be subject to any City levy pursuant to the Ordinance for Library purposes.

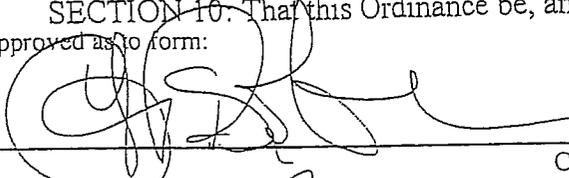
SECTION 6: That the money derived from the collection of taxes in the amount of Four and Eighty-Nine One-hundredths Cents (\$0.0489) upon each One Hundred Dollars (\$100.00) valuation, as provided in Section One (1) of this Ordinance, shall be used for the purpose of providing for the operation, maintenance, improvement and supervision of the Municipal Museum of the City of St. Joseph, Missouri, for the Fiscal Year commencing July 1, 2009, as authorized by RSMo Section 94.400 as amended, in accordance with RSMo Section 137.073, as amended, and Article X, Section 22 of the Constitution of the State of Missouri.

SECTION 8: That the money derived from the collection of taxes in the amount of Seventy-Four and Forty-Four One-hundredths Cents (\$0.7444) upon each One Hundred Dollars (\$100.00) valuation, on the owners of real property in the St. Joseph Special Business District for a period of seven (7) years, as contained in Special Ordinance 2192, enacted February 5, 1990, and extended on June 9, 2006, for an additional period of seven (7) years for the operation and provision of services or improvements for the St. Joseph Special Business District as authorized by RSMo Section 71.800 et seq., as amended, in accordance with RSMo Section 137.073, as amended, and Article X, Section 22 of the Constitution of the State of Missouri.

SECTION 9: That no demand for taxes on real property or personal property shall be necessary, but it is the duty of every person subject to taxation to attend at the office of the Collector of the County of Buchanan at some time after the effective date of this Ordinance on or before the First (1st) day of January, 2010, and pay taxes; and if anyone neglects to pay them before the First (1st) day of January, 2010, the same shall be delinquent and shall be assessed the same delinquent fees and interest charges as authorized by the State of Missouri for delinquent county taxes.

SECTION 10: That this Ordinance be, and hereby is, effective upon passage.

Approved as to form:

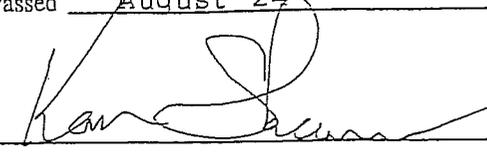
  
\_\_\_\_\_  
City Attorney

Passed August 24, 2009

Attest:

  
\_\_\_\_\_  
City Clerk

226

  
\_\_\_\_\_  
Mayor

Authenticated Copy  
of Reso., G.O. S.O. 7748  
PAULA HEYDE, City Clerk  
BY  Deputy  
Date 8-25-09

Date: August 7, 2009  
Type of Ordinance: Special

CITY CLERK

2009 AUG 24 AM 9:05

## EXPLANATION TO COUNCIL BILL

ORIGINATING DEPARTMENT: Financial Services

PURPOSE: To set the Ad Valorem (property) Tax Levy for all funds for Fiscal Year 2009-10.

REMARKS: Under the Hancock Amendment of the State of Missouri, each year all taxing jurisdictions have the authority to set their levies to a point that raises essentially the same amount of revenue as collected in the preceding year, plus enough revenue to cover the rate of inflation, not to exceed 5%, as long as the resulting levy does not exceed the maximum cap set by law.

The State Statute governing calculation of tax levies allowed taxing jurisdictions the option of using the higher of the maximum rate in effect in 1984 or the latest voter approved levy. The amount of taxes raised by the resulting levy could still not exceed the previous year's revenues, adjusted for inflation. SB 711, a bill passed in 2008, took effect for the 2009 tax year. That bill eliminated the option of using the 1984 rate as a cap.

With that elimination, the State Auditor's Office has determined the City's 1993 Hancock determined levy of \$0.60 plus the voter approved increase of \$0.07 constitutes the City's cap for general property taxes. This cap reduces the Constitutional maximum of \$1.00 (in effect at the time the 1993 election was held) by \$0.33. The City holds the position that the citizens of St. Joseph did not go to the polls to vote in a decrease of \$0.33, but rather an increase of \$0.07. However, because the election did not specifically word the ballot in this way, the State stands firm on the \$0.67 cap. This will mean that no matter how much inflation increases or how much the City's assessed valuation increases, the levy itself cannot go above \$0.67 unless and until the citizens vote to restore some if not all of the City's former taxing authority. The result is a permanent loss of approximately \$300,000 to the General Fund.

The resulting 2009 levies calculated create a \$0.0346 decrease in the General Fund Levy, a \$0.0004 decrease in the Parks Fund Levy, a \$0.0004 decrease in the Public Health Fund Levy and a \$0.0001 decrease in Museum Fund Levy. The total levy decreases from \$1.1595 to \$1.1240 for all taxpayers other than those located in the Business District which decreased from \$2.3435 to \$2.2716 and the St. Joseph Library District which decreased from \$1.5639 to \$1.5272.

City of St. Joseph legal limits and current rates are as follows:

<u>Funds:</u>	<u>Legal Limit</u>	<u>Actual 2008 Rate</u>	<u>Proposed 2009 Rate</u>
General (including Public Safety)	\$ 1.0000	\$ .7046	\$ .6700
Parks & Recreation	.2000	.1956	.1952
Public Health	.2500	.2103	.2099
Museum	<u>.0500</u>	<u>.0490</u>	<u>.0489</u>
	\$ 1.5000	\$1.1595	\$ 1.1240
<u>Special Districts:</u>			
Library	\$ .4200	\$ .4044	\$ .4032
Business District	\$ .8500	\$ .7796	\$ .7444

The Buchanan County Assessor's Office did not reassess individual home valuations this tax year, as authorized by State Statute, which means the average taxpayers should see a decrease of \$0.0367 per \$100 of the assessed of their homes in their tax bills. For example, on a home valued at \$100,000.00, the assessed value equals \$19,000.00 (\$100,000 x .19). Property taxes are calculated "per \$100 of assessed valuation". \$19,000/\$100 = \$190.00. The tax bill on this home, comparing the 2008 and proposed 2009 tax levies, would be:

2008	\$190 x \$1.5639	\$297.14
2009	\$190 x \$1.5272	\$290.17

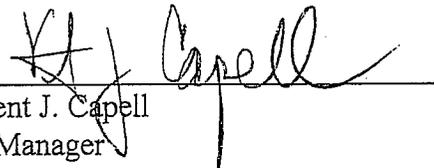
Based on a levy of \$.7444 per \$100 and an assessed valuation of \$6,761,070 each \$.01 will generate approximately \$676 in billings for the Special Business District. Based on a levy of \$.4032 per \$100 and an assessed valuation of \$626,974,782, each \$.01 will generate approximately \$62,697 for the Library District.

Submitted By:

Reviewed By:



Carolyn Harrison  
Director of Financial Services



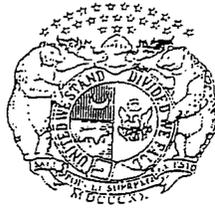
Vincent J. Capell  
City Manager

2009 AUG 24 AM 9:05

CITY CLERK

CITY CLERK

2009 AUG 10 PM 3:48



OFFICE OF COUNTY CLERK

PAT CONWAY, COUNTY CLERK  
411 JULES ST., ROOM 121  
BUCHANAN COUNTY COURT HOUSE  
ST. JOSEPH, MISSOURI 64501-1729  
pconway@clerk.co.buchanan.mo.us  
OFFICE: 816-271-1412  
FAX: 816-271-1535

As required by Section 137.245.3, I, Pat Conway, County Clerk of Buchanan County, State of Missouri, do hereby certify that the following is the aggregate assessed valuation of City of St. Joseph, a subdivision in Buchanan County, for the year 2009, as shown on the assessment lists, plus railroad and utilities valuations as reported by the State Tax Commission.

Real Estate		\$ 636,610,030
Residential	\$ 399,811,830	
Agricultural	\$ 268,700	
Commercial	\$ 236,529,500	
Personal		\$ 273,215,895
Locally Assessed Railroad & Utility - CWIP		\$ 2,270,087
State Assessed Railroad & Utility		\$ 13,963,602
Total Current Valuation		\$ 926,059,614
New Construction		\$ 25,411,568
Real	\$ 12,069,650	
Personal	\$ 13,341,918	
TIF	\$ 48,791,760	\$ 48,791,760

This information is transmitted to assist you in complying with Section 67.110, RSMo, which required that notice be given and public hearings held before tax rates are set.

IN WITNESS WHEREOF, I hereunto set my hand and affix the seal of the County Commission of Buchanan County at my office in St. Joseph, Missouri, this 2nd day of July 2009.

Pat Conway,  
County Clerk



CITY CLERK

2009 AUG 10 PM 3:48

## OFFICE OF COUNTY CLERK

PAT CONWAY, COUNTY CLERK  
411 JULES ST., ROOM 121  
BUCHANAN COUNTY COURT HOUSE  
ST. JOSEPH, MISSOURI 64501-1729  
pconway@clerk.co.buchanan.mo.us  
OFFICE: 816-271-1412  
FAX: 816-271-1535

As required by Section 137.245.3, I, Pat Conway, County Clerk of Buchanan County, State of Missouri, do hereby certify that the following is the aggregate assessed valuation of City of St. Joseph Library, a subdivision in Buchanan County, for the year 2009, as shown on the assessment lists, plus railroad and utilities valuations as reported by the State Tax Commission.

Real Estate		\$ 464,828,890
Residential	\$ 301,370,260	
Agricultural	\$ 60,570	
Commercial	\$ 163,398,060	
Personal		\$ 148,936,504
Locally Assessed Railroad & Utility - CWIP		\$ 1,057,597
State Assessed Railroad & Utility		\$ 12,151,791
Total Current Valuation		\$ 626,974,782
New Construction		\$ 9,186,490
Real	\$ 5,927,510	
Personal	\$ 3,258,980	
TIF	\$ 31,190,460	\$ 31,190,460

This information is transmitted to assist you in complying with Section 67.110, RSMo, which required that notice be given and public hearings held before tax rates are set.

IN WITNESS WHEREOF, I hereunto set my hand and affix the seal of the County Commission of Buchanan County at my office in St. Joseph, Missouri, this 2nd day of July 2009.

Pat Conway,  
County Clerk



CITY CLERK  
2009 AUG 10 PM 3:48

### OFFICE OF COUNTY CLERK

PAT CONWAY, COUNTY CLERK  
411 JULES ST., ROOM 121  
BUCHANAN COUNTY COURT HOUSE  
ST. JOSEPH, MISSOURI 64501-1729  
pconway@clerk.co.buchanan.mo.us  
OFFICE: 816-271-1412  
FAX: 816-271-1535

As required by Section 137.245.3, I, Pat Conway, County Clerk of Buchanan County, State of Missouri, do hereby certify that the following is the aggregate assessed valuation of City of St. Joseph Special Business District, a subdivision in Buchanan County, for the year 2009 as shown on the assessment lists, plus railroad and utilities valuations as reported by the State Tax Commission.

Real Estate			\$ 6,761,070
Residential	\$	913,090	
Agricultural	\$	0	
Commercial	\$	5,847,980	
Personal			\$ 0
Locally Assessed Railroad & Utility - CWIP			\$ 0
State Assessed Railroad & Utility			\$ 0
Total Current Valuation			\$ 6,761,070
New Construction			\$ 0
Real	\$	0	
Personal	\$	0	
TIF		\$ 1,720,610	\$ 1,720,610

This information is transmitted to assist you in complying with Section 67.110, RSMo, which required that notice be given and public hearings held before tax rates are set.

IN WITNESS WHEREOF, I hereunto set my hand and affix the seal of the County Commission of Buchanan County at my office in St. Joseph, Missouri, this 2nd day of July 2009.

Pat Conway,  
County Clerk



AN ORDINANCE LEVYING A SPECIAL ASSESSMENT FOR THE FISCAL YEAR COMMENCING JULY 1, 2009 FOR THE PARK DISTRICT.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ST. JOSEPH, AS FOLLOWS:

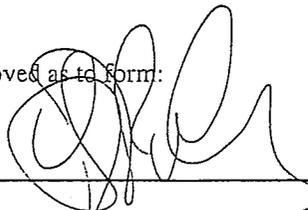
SECTION 1. That there be, and hereby is, levied for the Fiscal Year 2009-10, upon all real estate not exempt by law, exclusive of improvements thereon, in the Park District in the City of St. Joseph, Missouri, a special assessment of Fifty Cents (\$.5000) on each One Hundred Dollars (\$100.00) of assessed value.

SECTION 2. That the special assessment hereby levied shall be used for the purpose of maintaining and adorning the parks, parkways, roads, boulevards and revenues, or portions thereof, located in said Park District, which are under the control of the Director of Parks, Recreation and Civic Facilities.

SECTION 3. That the special assessment hereby levied shall be entered and extended by the Director of Financial Services against each tract or parcel of land in said Park District liable to such special assessment, and such special assessment shall be a lien thereon, and shall be due and payable from the effective date of this ordinance. The special assessment herein levied shall become delinquent on the First (1st) day of January, 2010, and shall be assessed the same delinquent fees and interest charges as authorized by the State of Missouri for delinquent county taxes.

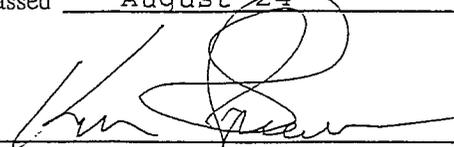
SECTION 4. That this Ordinance be, and hereby is, effective upon approval.

Authenticated Copy  
of Reso., G.O., S.O. 7749  
By Paula Heyde City Clerk  
Debra K. Domin Deputy  
Date 8-25-09

Approved as to form:  
  
\_\_\_\_\_  
City Attorney

Passed August 24, 2009

Attest: Paula Heyde 233  
\_\_\_\_\_  
City Clerk

  
\_\_\_\_\_  
Mayor

Date: August 7, 2009  
Type of Ordinance: Special

**EXPLANATION TO COUNCIL BILL**

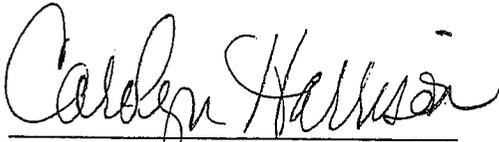
ORIGINATING DEPARTMENT: Financial Services

PURPOSE: To set the Special Assessment Levy for the Park District for 2009-10.

REMARKS: Special assessments are levied to provide for park operating funds in the Park District based on a levy of Fifty Cents (\$.5000) per One Hundred Dollars (\$100.00) assessed valuation on unimproved value of real property in the district. The City's Charter provides the authority to collect these special assessments. They are billed on the same bill as the regular real property taxes.

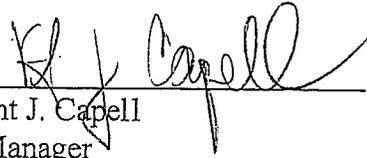
The current assessed valuation on unimproved real property for 2009 is \$116,565,892 per the Buchanan County Clerk's office, which will generate \$582,829 in billings this year. Each one cent (\$.01) of levy generates approximately \$11,657 in revenues.

Submitted By:



Carolyn Harrison  
Director of Financial Services

Reviewed By:



Vincent J. Capell  
City Manager

2009  
BUCHANAN COUNTY  
TAX ABATEMENT  
REPORTING



Enterprise Zone Real Property Tax Abatement Summary  
Tax/Calendar Year Ended December 31, 2009

235

Parcel (1)	Company/Owner Name (1)	Abatement Type	Year Built	Year Ends	Assessed Value (1)	Current Percentage Applicable (1)	Taxed Value (2)	Abated Value	Dollars Abated Chapter 135 (Enterprise)
05-7.0-25-003-000-002.400	Cryovac	25 Yr.	1987	2012	711,650	25%	533,700	177,950	2,000
05-7.0-25-003-000-002.410	Cryovac	10 Yr. @ 50%	2008	2018	1,021,087	50%	510,500	510,587	5,739
05-7.0-36-002-000-005.400	Lower Lake Road LLC	10 Yr. @ 50%	2000	2010	3,290,200	50%	1,645,100	1,645,100	18,491
05-7.0-36-002-000-007.400	Johnson Control	10 Yr. @ 50%	2000	2010	6,591,230	50%	3,295,600	3,295,630	37,043
05-7.0-36-002-000-007.410	Johnson Control	10 Yr. @ 50%	2001	2011	3,577,400	50%	1,788,700	1,788,700	20,105
05-7.0-36-003-000-003.400	L & A Development Co.(Lease to Lowes)	10 Yr. @ 100%	2000	2010	2,878,900	100%	0	2,878,900	32,359
06-1.0-02-002-000-002.400	Boehringer	10 Yr. @ 100%	2000	2010	16,776,900	100%	0	16,776,900	188,572
06-1.0-02-002-000-002.410	Boehringer	10 Yr. @ 100%	2001	2011	8,610,900	100%	0	8,610,900	96,787
06-3.0-05-001-002-093.401	Fifth Street Avenue Assoc LLC	25 Yr.	1992	2017	664,300	50%	332,200	332,100	3,733
06-3.0-08-001-003-179.400	Lindley Development Co., LLC	25 Yr.	1990	2015	474,900	50%	237,500	237,400	2,668
06-3.0-08-002-002-009.400	Wire Rope	25 Yr.	1988	2013	106,500	25%	79,900	26,600	299
06-3.0-08-002-002-061.400	Wolfe, Theodore (The Gym)	25 Yr.	1990	2015	54,200	50%	27,100	27,100	305
06-3.0-08-003-002-074.400	HPI	25 Yr.	1990	2015	387,400	50%	193,700	193,700	2,177
06-3.0-08-004-002-026.400	Leased Restaurant Partners	25 Yr.	1988	2013	230,000	25%	172,500	57,500	646
06-3.0-08-004-003-055.400	Sunshine Electric (4)	10 Yr. @ 50%	2005	2015	312,600	50%	156,300	156,300	1,757
06-3.0-08-004-003-055.400	St. Joseph Properties	25 Yr.	1987	2012	128,200	25%	96,200	32,000	360
06-3.0-08-004-004-114.400	Robidoux Redevelopment	25 Yr.	1988	2013	456,500	25%	342,400	114,100	1,282
06-4.0-17-001-003-041.400	Shamrad Boiler	10 Yr. @ 100%	2000	2010	331,200	100%	0	331,200	3,723
06-4.0-17-001-003-047.401	Harshman, Harold	25 Yr.	1998	2023	314,800	75%	78,700	236,100	2,654
06-4.0-17-001-003-048.400	Northwest Missouri Biodiesel LLC	10 Yr. @ 50%	2009	2118	1,721,138	50%	860,600	860,538	9,672
06-4.0-17-002-000-017.400	Brooner & Assoc.	25 Yr.	1987	2012	76,100	25%	57,100	19,000	214
06-4.0-17-002-000-017.410	Brooner & Assoc.	25 Yr.	1998	2023	159,500	75%	39,900	119,600	1,344
06-4.0-17-002-000-042.410	Ameri-Pac	10 Yr. @ 50%	2008	2018	740,049	50%	370,000	370,049	4,159
06-4.0-17-002-000-044.400	HPI	25 Yr.	1994	2019	48,000	75%	12,000	36,000	405
06-4.0-20-002-000-043.401	St. Joseph Petroleum	25 Yr.	1988	2013	120,600	25%	90,500	30,100	338
06-4.0-20-002-000-043.411	St. Joseph Petroleum	10 Yr. @ 100%	2000	2010	127,300	100%	0	127,300	1,431
06-4.0-20-003-000-007.400	Artesian Ice (2000 Expansion)	25 Yr.	1993	2018	2,380,200	50%	1,190,100	1,190,100	13,377
06-4.0-20-003-000-010.400	Prime Tanning	25 Yr.	1997	2022	276,100	75%	69,000	207,100	2,328
06-4.0-20-003-000-013.400	St. Joseph Mfg.	25 Yr.	1988	2013	490,700	25%	368,000	122,700	1,379
06-4.0-20-004-002-007.400	Hallett Wire (Ivy Steel)	25 Yr.	1987	2012	91,400	25%	68,600	22,800	256
06-6.0-13-003-000-002.400	American Family	25 Yr.	1996	2021	2,414,000	75%	603,500	1,810,500	20,350
06-6.0-13-004-000-002.402	Farmers State Bank	10 Yr. @ 50%	2003	2013	616,900	50%	308,500	308,400	3,466
06-6.0-13-004-000-020.400	Altec -City of St. Joseph	25 Yr.	1994	2019	1,402,600	75%	350,700	1,051,900	11,823
06-6.0-23-001-000-006.400	SST	10 Yr. @ 50%	1998	2008	4,601,550	50%	2,300,800	2,300,750	25,860

Enterprise Zone Real Property Tax Abatement Summary  
Tax/Calendar Year Ended December 31, 2009

236

Parcel (1)	Company/Owner Name (1)	Abatement Type	Year Built	Year Ends	Assessed Value (1)	Current Percentage Applicable (1)	Taxed Value (2)	Abated Value	Dollars Abated Chapter 135 (Enterprise)
06-6.0-24-001-001-002.400	Altec	25 Yr.	1987	2012	2,772,300	25%	2,079,200	693,100	7,790
06-6.0-24-001-001-002.410	Altec	25 Yr.	1989	2014	584,900	50%	292,500	292,400	3,287
06-6.0-24-001-001-002.420	Altec	25 Yr.	1991	2016	1,210,900	50%	605,500	605,400	6,805
06-6.0-24-001-001-002.430	Altec	25 Yr.	1997	2022	416,200	75%	104,100	312,100	3,508
06-6.0-24-001-001-002.450	Altec	10 Yr. @ 100%	2000	2010	2,763,400	100%	0	2,763,400	31,061
06-7.0-25-002-000-003.400	Gray (J & J Enterprises Lease Co)	10 Yr. @ 100%	1999	2009	382,100	100%	0	382,100	4,295
06-7.0-25-002-000-006.400	Ring Can Corp.	10 Yr. @ 50%	2003	2013	2,035,800	50%	1,017,900	1,017,900	11,441
06-7.0-25-002-000-006.402	Summers Crawford Joint Venture (4)	10 Yr. @ 50%	2005	2015	132,000	50%	66,000	66,000	742
06-7.0-25-002-000-009.400	IP Eat Three LLC (Weyerhaeuser)	25 Yr.	1988	2013	527,300	25%	395,500	131,800	1,481
06-7.0-25-002-000-013.400	IVX (CD Smith)	25 Yr.	1995	2020	1,781,250	75%	445,300	1,335,950	15,016
06-7.0-25-002-000-013.401	Phoenix Scientific	25 Yr.	1990	2015	1,898,150	50%	949,100	949,050	10,667
06-7.0-25-002-000-013.411	Phoenix Scientific	25 Yr.	1995	2020	1,629,900	75%	407,500	1,222,400	13,740
06-7.0-25-002-000-013.421	Phoenix Scientific	25 Yr.	1998	2023	2,575,100	75%	643,800	1,931,300	21,708
06-7.0-25-003-000-008.405	Doyle Brant	25 Yr.	1990	2015	51,900	50%	26,000	25,900	291
06-7.0-25-003-000-017.400	Bicentennial	25 Yr.	1998	2023	216,400	75%	54,100	162,300	1,824
06-7.0-25-003-000-017.406	Houston, Kelly	25 Yr.	1997	2022	370,800	75%	92,700	278,100	3,126
06-7.0-25-004-000-005.408	GTS Enterprises	10 Yr. @ 100%	2000	2010	669,800	100%	0	669,800	7,529
06-7.0-26-001-000-091.400	Purina Mills	25 Yr.	1993	2018	1,233,050	50%	616,500	616,550	6,930
06-7.0-26-001-000-091.410	Purina Mills	10 Yr. @ 50%	2001	2011	316,750	50%	158,400	158,350	1,780
06-7.0-26-003-000-002.400	L & L (Al J. Mueller)	10 Yr. @ 100%	2000	2010	599,300	100%	0	599,300	6,736
06-7.0-26-003-000-002.403	D & E Development	10 Yr. @ 50%	2003	2013	423,300	50%	211,700	211,600	2,378
06-7.0-26-003-000-007.000	Friskies R & D (City)	25 Yr.	1999	2024	1,826,400	100%	0	1,826,400	20,529
06-7.0-26-003-000-007.400	Friskies R & D	25 Yr.	1990	2015	4,920,200	50%	2,460,100	2,460,100	27,652
06-7.0-26-003-000-007.410	Nestle	10 Yr. @ 100%	2002	2012	836,100	100%	0	836,100	9,398
06-7.0-26-003-000-007.420	Nestle	10 Yr. @ 50%	2008	2018	3,226,760	50%	1,613,400	1,613,360	18,134
06-7.0-26-004-000-001.401	McDonald Corp.	25 Yr.	1992	2017	504,300	50%	252,200	252,100	2,834
06-9.0-29-003-002-163.400	Tiller, Richard	25 Yr.	1990	2015	90,100	50%	45,100	45,000	506
06-9.0-30-000-000-004.400	Goldberg, Kontinos	25 Yr.	1986	2011	350,000	25%	262,500	87,500	984
06-9.0-30-000-000-017.400	Albaugh	25 Yr.	1995	2020	55,200	75%	13,800	41,400	465
06-9.0-30-000-000-017.410	Albaugh	25 Yr.	1996	2021	249,350	75%	62,300	187,050	2,102
06-9.0-30-000-000-017.420	Albaugh	25 Yr.	1998	2023	334,100	75%	83,500	250,600	2,817
06-9.0-30-000-000-017.430	Albaugh	10 Yr. @ 100%	2000	2010	2,430,000	100%	0	2,430,000	27,313
06-9.0-30-000-000-020.400	AGP	25 Yr.	1997	2022	1,787,700	75%	446,900	1,340,800	15,071
06-9.0-30-000-000-022.400	AGP	25 Yr.	1999	2024	2,672,400	100%	0	2,672,400	30,038
06-9.0-30-000-000-023.400	AGP	25 Yr.	1987	2012	435,000	25%	326,300	108,700	1,222

**Enterprise Zone Real Property Tax Abatement Summary**  
**Tax/Calendar Year Ended December 31, 2009**

Parcel (1)	Company/Owner Name (1)	Abatement Type	Year Built	Year Ends	Assessed Value (1)	Current Percentage Applicable (1)	Taxed Value (2)	Abated Value	Dollars Abated Chapter 135 (Enterprise)
06-9.0-30-000-000-023.410	AG Prcessing	10 Yr. @ 50%	2007	2017	4,035,676	50%	2,017,800	2,017,876	22,681
06-9.0-31-002-000-007.400	Thevonolt, Martial (Perka)	25 Yr.	1998	2023	854,250	75%	213,600	640,650	7,201
07-4.0-17-000-000-006.400	IHN, LLC	10 Yr. @ 50%	2005	2015	208,500	50%	104,300	104,200	1,171
07-4.0-18-000-000-004.408	Clipper Distributing Co. LLC	10 Yr. @ 50%	2005	2015	1,870,900	50%	935,500	935,400	10,514
07-4.0-18-000-000-004.411	BDY (Chase Candy)	10 Yr. @ 50%	2005	2015	903,800	50%	451,900	451,900	5,079
07-4.0-18-000-000-004.413	Wildcat Investment	10 Yr. @ 50%	2005	2015	680,000	50%	340,000	340,000	3,822
07-4.0-18-000-000-004.414	Phoenix Scientific	10 Yr. @ 100%	2000	2010	3,879,600	100%	0	3,879,600	43,607
07-4.0-18-000-000-004.416	BPD	10 Yr. @ 100%	2000	2010	3,356,110	100%	0	3,356,110	37,723
07-4.0-18-000-000-004.424	Phoenix Scientific	10 Yr. @ 100%	2001	2011	1,368,600	100%	0	1,368,600	15,383
07-4.0-18-003-000-001.406	Progressive Moulded LTD (Han/Ella Helder)	10 Yr. @ 85%	2004	2014	1,687,500	85%	253,100	1,434,400	16,123
07-4.0-18-003-000-001.407	MIGO LLC	10 Yr. @ 100%	1999	2009	4,238,300	100%	0	4,238,300	47,638
07-4.0-18-003-000-001.408	CTM&Z LLC	10 Yr. @ 50%	2005	2015	427,500	50%	213,800	213,700	2,402
07-4.0-18-003-000-001.409	BPS	10 Yr. @ 100%	2000	2010	4,530,300	100%	0	4,530,300	50,921
07-4.0-18-003-000-001.412	Clayton Building Corp. (1998 Exp.)	10 Yr. @ 100%	2000	2025	630,900	100%	0	630,900	7,091
07-4.0-18-003-000-001.417	Custom Fermentation	10 Yr. @ 100%	2000	2010	379,150	100%	0	379,150	4,262
07-4.0-18-003-000-001.418	Filtration Group	25 Yr.	1998	2023	2,186,750	75%	546,700	1,640,050	18,434
07-4.0-18-003-000-001.419	NDFII Corporate Center LLC	10 Yr. @ 100%	1999	2024	2,515,150	100%	0	2,515,150	28,270
07-4.0-18-003-000-001.422	Clayton Building Corp.	10 Yr. @ 100%	2000	2010	586,350	100%	0	586,350	6,591
07-4.0-18-003-000-001.423	Graham St. Joseph Partnership	10 Yr. @ 100%	2000	2010	1,826,400	100%	0	1,826,400	20,529
07-4.0-18-003-000-001.424	Graham St. Joseph Limited	10 Yr. @ 100%	1999	2009	1,993,050	100%	0	1,993,050	22,402
07-4.0-18-003-000-001.425	St. Joe Cold Beverage	10 Yr. @ 50%	2001	2011	1,808,600	50%	904,300	904,300	10,164
07-4.0-18-003-000-001.427	Custom Fermentation	10 Yr. @ 50%	2008	2018	1,796,240	50%	898,100	898,140	10,095
07-4.0-18-003-000-001.431	St. Joseph Beverage	10 Yr. @ 50%	2002	2012	861,300	50%	430,700	430,600	4,840
07-4.0-18-003-000-001.809	Valcour Development	10 Yr. @ 85%	2006	2016	975,200	85%	146,300	828,900	9,317
<b>TOTALS</b>					<u>148,093,340</u>		<u>37,367,400</u>	<u>110,725,940</u>	<u>1,244,560</u>

237

- (1) Information obtained from Exempt Property Report submitted to the State of Missouri by Buchanan County Assessor dated 10/30/09.
- (2) Assessed Valuation calculated by taking appraised value times 32% for Commercial property and 19% for residential property less abated percentage.
- (3) Tax abatement calculated by taking assessed value times the current tax levy of \$1.124 per \$100 assessed valuation.

Chapter 100 Personal Property Tax Abatements  
Tax Year/Calendar Year Ended December 31, 2009

Account	Company	Total Assessed Abated	Abatement Tax Value
<b>City</b>			
34259	AG Processing	\$9,823,115	\$113,899
62203	Johnson Controls	\$167,485	\$1,942
35205	Nestle (Friskies)	\$299,970	\$3,478
46599	St. Joseph Foods (Sara Lee)	\$2,180,065	\$25,278
46603	Triumph Foods	\$14,349,860	\$166,387
		\$26,820,495	\$310,984
<b>County</b>			
77607	ICM Inc.	\$2,063,290	\$23,924
37369	Lifeline Foods	\$31,974,630	\$370,746
		\$34,037,920	\$394,670
<b>City/County Total</b>		\$60,858,415	\$705,653

Chapter 353 Real Property Valuation Summary  
Tax/Calendar Year Ended December 31, 2009

Development Name	Parcel	Company/Owner Name	Site Address	Assessment Comments	Year Began	Year Ends	Abated Assessed Value	City Taxes Abated
Everett	06-4.0-17-001-001-021.400	Everett Apartments, LP	826 S. 14th St.	Base Value	2008	2032	154,570	\$1,737
Fourth St	06-3.0-08-003-001-046.000	Fourth Street Lofts	212-16 N. 4th St.	100%	2007	2031	44,630	\$502
Landmark	06-3.0-08-003-001-045.400	Downtown First LP	210 N. 4th St.	Base Value	2008	2032	300,310	\$3,375
Lofts @ 415	06-3.0-08-003-001-021.400	Lofts @ 415	415 N. 3rd St.	Base Value	2008	2032	547,090	\$6,149
Mead	06-4.0-17-004-001-104.400	Paper Lofts, LLC	1301 S. 10th St.	Base Value	2008	2032	2,802,830	\$31,504
Mead	06-4.0-17-004-001-104.400	Paper Lofts, LLC	1301 S. 10th St.	Base Value	2008	2032	945,270	\$10,625
Townsend	06-3.0-08-004-002-058.400	Townsend & Wall Lofts, LP	602 Francis St.	Base Value	2003	2027	129,120	\$1,451
Uptown	06-3.0-08-001-001-098.001	Ray, Gerald L. & WF La Vaughn	715 N. 12th St.	100%	2006	2030	4,940	\$56
Uptown	06-3.0-08-001-002-069.000	Rose, Elizabeth	1117 Ridenbaugh St.	100%	2006	2030	15,700	\$176
Uptown	06-3.0-08-001-004-140.000	Otsea, Bruce R. & Wf Rebecca D.	801 Hall St.	100%	2006	2030	50,150	\$564
Uptown	06-3.0-08-001-004-174.000	Wray, John R. & Alice	630 N. 8th St.	100%	2006	2030	26,850	\$302
Uptown	06-3.0-08-001-004-186.000	McClain, George W. & WF Dawnell	635-637 N. 8th St.	100%	2006	2030	25,650	\$288
Uptown	06-3.0-08-001-004-187.000	McClain, George W. & WF Dawnell	639-641 N 8th St.	100%	2006	2030	25,520	\$287
Uptown	06-3.0-08-002-001-034.000	Daum, Jeffrey A. & Claudia Ann	608 N. 6th St.	100%	2006	2030	5,240	\$59
Uptown	06-3.0-08-001-002-057.000	Rose, Herman L. & Elizabeth A.	1124 Corby St.	100%	2007	2031	3,600	\$40
Uptown	06-3.0-08-001-002-065.000	Rose, Herman L. & Elizabeth A.	905 N. 11th St.	100%	2007	2031	10,780	\$121
Uptown	06-3.0-08-001-002-066.000	Rose, Herman L. & Elizabeth A.	901-903 N. 11th St.	100%	2007	2031	11,860	\$133
Uptown	06-3.0-08-001-002-067.000	Rose, Elizabeth A. & Herman L.	1107 Ridenbaugh St.	100%	2007	2031	10,650	\$120
Uptown	06-3.0-08-001-002-094.000	Binder, Ty	610 N. 12th St.	100%	2007	2031	8,850	\$99
Uptown	06-3.0-08-001-003-055.000	Wood, John P & Karen L.G.	1024 N. 10th St.	100%	2007	2031	6,570	\$74
Uptown	06-3.0-08-001-003-075.000	Rose, Herman L. & Elizabeth A.	922 N. 11th St.	100%	2007	2031	9,370	\$105
Uptown	06-3.0-08-001-004-158.000	Martin, David M. & Nancy C.	725 N. 6th St.	100%	2007	2031	4,710	\$53
Uptown	06-3.0-08-001-004-160.000	Woodbury, Reid Ames	709 N. 6th St.	100%	2007	2031	22,160	\$249
Uptown	06-3.0-08-002-001-102.000	Mosser, Gregg	619 N. 4th St.	100%	2007	2031	16,290	\$183
Uptown	06-3.0-08-004-002-007.000	Linzco, LLC	416 N. 7th St.	100%	2007	2031	77,650	\$873
Uptown	06-3.0-08-001-002-097.000	Evans, Kymberly	1117 Isadore St.	100%	2008	2032	9,120	\$103
Uptown	06-3.0-08-001-002-108.000	Ladish, Michael	518-20 N. 12th St.	100%	2008	2032	15,530	\$175
Uptown	06-3.0-08-001-004-153.000	Lowood, LLC	903-07 N. 6th St.	100%	2008	2032	6,830	\$77
Uptown	06-3.0-08-001-004-170.000	Moser, Dan	624 N. 7th St.	100%	2008	2032	7,860	\$88
Uptown	06-3.0-08-001-004-183.000	Ide, Barbara Blake	527 N. 8th St.	100%	2008	2032	23,470	\$264
Uptown	06-3.0-08-001-004-185.000	Ide, Barbara Blake	603 N. 8th St.	100%	2008	2032	25,640	\$288
Uptown	06-3.0-08-002-001-087.000	Cole, Stormy	710 & 12 N. 5th	100%	2008	2032	1,720	\$19
Uptown	06-3.0-08-001-001-117.000	SP2 LLC	1222 Church St.	100%	2009	2033	5,330	\$60
Uptown	06-3.0-08-001-002-074.000	Kelley, Margit	819 & 821 N. 11th St.	100%	2009	2033	10,010	\$113
Uptown	06-3.0-08-001-002-098.000	Owen, Brian	1115 Isadore St.	100%	2009	2033	4,140	\$47
Uptown	06-3.0-08-001-002-106.000	Owen, Brian	1118-24 Isadore St.	100%	2009	2033	16,060	\$181
Uptown	06-3.0-08-001-003-168.000	Musser, Beau	1013-15 Isadore St.	100%	2009	2033	19,830	\$223
Uptown	06-3.0-08-002-001-014.000	Quinton, Thomas	1002 N. 6th St.	100%	2009	2033	2,910	\$33
Uptown	06-3.0-08-002-001-100.000	Burnett, Debra	613 N. 4th St.	100%	2009	2033	6,190	\$70
Uptown	06-3.0-08-002-001-101.000	Kunkel, Sharon	615-17 N. 4th St.	100%	2009	2033	287,710	\$3,234
Uptown	06-3.0-08-002-001-104.000	Lowrance, Gregg	707 N. 4th St.	100%	2009	2033	3,800	\$43
<b>Total Valuation Abated/City Taxes Abated</b>							<b>5,706,510</b>	<b>\$64,141</b>



# CHAPTER 100

# TAX ABATEMENTS



# REVENUE MANUAL

## Chapter 100 Tax Abatements

The City of St. Joseph, per RSMo 100.090, is granted the authority to issue general obligation bonds in an amount not in excess of ten percent of the assessed valuation of the taxable tangible property of the City for special industrial development projects. These projects include "purchase, construction, extension and improvement of warehouses, distribution facilities, research and development facilities, office industries, agricultural processing industries, service facilities, which provide interstate commerce, and industrial plants, including the real estate either within or without the limits of such municipalities, buildings, fixtures, and machinery".

These abatements may apply to real and/or personal property.

A detailed plan must be submitted to the City Council, as provided in RSMo 100.050. This plan shall include:

1. A description of the project;
2. An estimate of the cost of the project;
3. A statement of the source of funds to be expended for the project;
4. A statement of the terms upon which the facilities to be provided by the project are to be leased or otherwise disposed of by the City; and
5. Such other information necessary to meet the requirements of RSMo sections 100.010 to 100.200.

An ordinance must provide the form of the revenue bonds to be issued and set out the terms under which they shall be issued, including the rate of interest and number of years within which they are to be redeemed.

The City shall bear no pecuniary liability. The bond is payable solely from the revenue pledged to the payment and does not constitute a debt of the City within the meaning of any constitutional or statutory limitation.

Prior to issuance of the bonds, a Public Hearing must be held to provide interested parties with an opportunity to express their opinion or to seek information relative to the issue.

### Previous Chapter 100 Bonds/Abatements

<u>Company</u>	<u>Series</u>	<u>Date Terminated</u>
Altec	Series 1999	5/21/2005
Lifeline Foods, LLC	Series 2001	8/8/2006
Continental Screw	Series 1978	3/31/2008
Cryovac	Series 2001	FY2008
Johnson Controls	Series 2001	9/10/2009

# REVENUE MANUAL

## Chapter 100: AG Processing, Inc.

### Legal Authorization:

RSMo Sections 100.010 to 100.200  
 Special Ordinance No. 7212 (11/19/07)  
 Resolution No. 33342 (4/9/07)

### Description:

Pursuant to the provisions of Sections 100.010 to 100.200 of the Revised Statutes of Missouri, as amended, issuance of revenue bonds in an amount not to exceed \$66,400,000 to purchase and install equipment for expansion of an industrial plant for soybean processing and manufacturing of biodiesel fuel.

The new expansion will create 24 new jobs.

Bonds are issued by the City, but payable solely by AG Processing, Inc., with the City having no moral or legal liability to repay the bonds. The bonds will be secured by the facility and equipment financed with bond proceeds.

If the Company fails to create and maintain not less than 24 New Jobs (a total of 182 Existing and New Jobs), the percentage used for calculating payments in lieu of taxes will be increased in accordance with the following formula:

$$50\% \times (1 + 24 - (\text{No. of actual New Jobs})/24) = \text{Revised } \%$$

### Abatement Schedule:

Personal Property	Annual Period	Tax Year	Percentage of PILOTS Purchase Year	
			2007	2008
	01-Jan	2008	50%	N/A
	2	2009	50%	50%
	3	2010	50%	50%
	4	2011	50%	50%
	5	2012	50%	50%
	6	2013	100%	50%

Tax abatement provided by PILOT agreement shall not apply to special assessments.

### Comments:

Personal property purchased with bonds shall be exempt from ad valorem taxes for a period not exceeding five years.

Administrative fees of \$1,000 per year will be assessed and billed by the Financial Services Department beginning December 31, 2008 continuing until Agreement expires or is terminated.

Bonds outstanding as of June 30, 2009 - \$66,400,000.

# REVENUE MANUAL

## Chapter 100: Boehringer Ingelheim Animal Health, Inc.

### Legal Authorization:

RSMo Sections 100.010 to 100.200  
 Emergency Special Ordinance No. 7870 (12/28/09)  
 Special Ordinance No. 7635 (4/20/09)  
 Resolution No. 34999 (11/17/08)  
 Special Ordinance No. 6026 (3/17/03)

### Description:

Pursuant to the provisions of Sections 100.010 to 100.200 of the Revised Statutes of Missouri, as amended, issuance of revenue bonds in an amount not to exceed \$160,000,000 for the purpose of constructing, furnishing and equipping a building to serve as the Company's national headquarters for veterinary medicine, and the expansion of the Company's existing manufacturing and research and development facilities located on the St. Joseph, Missouri campus.

Local investment is \$129,948,289 (real property of \$62,679,789 plus equipment of \$67,268,500). The project began in Jan, 2009 and is scheduled to continue Dec, 2013 and includes establishment of an onsite centralized administrative building, expanding the manufacturing capacity, broadening research and development capabilities and activities, implementing new technologies within existing operations and upgrading existing operations and equipment.

### Abatement Schedule:

2009 Project	PILOT Percentage/Tax Years		
	25%	50%	100%
Upgraded Equipment P/P	2010-2014	2015-2019	Begin 2020
Other Improvements to R/E	2010-2019		Begin 2020
Plant Expansion Personal Property	2012-2016	2017-2021	Begin 2022
Plant Expansion Real Property	2013-2022		Begin 2023
Administration Building P/P	2013-2017	2018-2022	Begin 2023
Administration Building R/E	2014-2023		Begin 2024
R & D Building Personal Property	2014-2018	2019-2023	Begin 2024
R & D Building Real Property	2015-2024		Begin 2025

Company must maintain at least 100 New Jobs for a total of 636 Jobs at the Project Site measured by determining the highest actual number of Jobs during the 90-day period ending December 31 of each year beginning on December 31, 2014 (and each December 31 thereafter).

Revised additional PILOT % = (1 - PILOT% for that year) X 100-No of New Jobs/100)

### Comments:

Bonds outstanding as of June 30, 2009 - \$21,009,821.75.

Under Section 100.050 of the Act, the City may require the Company to reimburse the City for its actual costs of issuing the Bonds and administering the plan including costs associated with the Performance Agreement. The City will provide a statement for such costs to the Company no later than November 15th of each year and the Company will reimburse the City for its costs on or before December 31s of each year until the agreement is terminated.

# REVENUE MANUAL

## Chapter 100: Mead Corporation (Butler Real Estate, Inc. & Monmouth Real Estate Investment Corporation)

### Legal Authorization:

RSMo Sections 100.010 to 100.200  
Special Ordinance No. 5534 (1/8/01)  
Special Ordinance No. 5498 (10/30/00)  
Resolution No. 24214 (11/30/99)

### Description:

Pursuant to the provisions of Sections 100.010 to 100.200 of the Revised Statutes of Missouri, as amended, issuance of revenue bonds for the purpose of an expansion project in the form of a warehouse distribution center.

The resolution began the process to issue Chapter 100 Bonds not to exceed \$11.8 million for new expansion located in Mitchell Woods Business Park Phase III.

Per S.O. 5498, Butler Real Estate, Inc. will, for all intents and purposes, own the warehousing facility, as well as the land, and Mead Corporation will lease the facility. Special Ordinance No. 5534 transferred this right to Monmouth Real Estate Investment Corporation, refund Series 2000 bonds and reissue Series 2001 bonds in the amount not to exceed \$8.85 million.

Bonds are issued by the City, but payable solely by Mead Corporation, with the City having no moral or legal liability to repay the bonds. The bonds will be secured by the facility financed with bond proceeds.

The Company announced that it was closing its St. Joseph operations by October, 2005. Since that time, the building has been leased by Hallmark Cards as a distribution center.

### Abatement Schedule:

	<u>Annual Period</u>	<u>Tax Year</u>	<u>Abatement Percentage</u>	<u>PILOT Percentage</u>
Real Property -	1-10		100%	0%
	11 and thereafter		0%	100%
Personal Property -	n/a	n/a	n/a	n/a

A Payment in Lieu of Taxes (PILOT) Agreement will be included in the bond documents.

### Comments:

The Company and Mead agree to make an annual payment of \$100 to the City for administrative costs connected with PILOT agreement beginning on December 31, 2000 and continuing through and including 2009 or earlier if the Bonds are redeemed and all payments due are hereunder made.

Bonds outstanding as of June 30, 2009 - \$5,298,760.22.

# REVENUE MANUAL

## Chapter 100: Nestle, U.S.A., Inc. (Series 2001A)

### Legal Authorization:

RSMo Sections 100.010 to 100.200  
Special Ordinance No. 5750 (12/10/01)  
Resolution No. 27411 (11/26/01)  
Resolution No. 24521 (3/23/00)

### Description:

Pursuant to the provisions of Sections 100.010 to 100.200 of the Revised Statutes of Missouri, as amended, issuance of revenue bonds for the purpose of an expansion project for Nestle Corporation's Friskies Product Technology Center (PTC). This research center is used for the creation of pet food products and processes, as well as for the advancement of canine and feline nutritional knowledge.

Special Ordinance 5750 (12/10/01) approved the issuance of Chapter 100 Bonds not to exceed \$6 million. The Series A project consists of the purchase, construction, extension, improvement of a facility used to perform research for pet food products, including land and buildings.

Bonds are issued by the City, but payable solely by the Company, with the City having no moral or legal liability to repay the bonds. The bonds will be secured by a mortgage on the equipment and facility financed with bond proceeds.

This expansion will create additional capacity in their catery and kennel and create 14 new jobs in addition to their present employment of 94, per Resolution No. 24521 (3/23/00).

### Abatement Schedule:

	Tax Year	PILOTS up to \$6M	PILOTS Exceeding \$6M
Real Property /	2001	n/a	n/a
Personal Property	2002-2006	25%	100%
	2007-2011	50%	100%

### Comments:

The Company agrees to make an annual payment of \$1,000 to the City for administrative costs connected with PILOT agreement beginning on December 31, 2002 and continuing until December 31 of the year in which the agreement expires or is terminated.

The amended resolution extended the deadline for issuing the Bonds from September 1, 2001 to December 31, 2001.

The Company will have the option to purchase the Project at any time upon payment in full of the Bonds and at the termination of the lease for the sum of \$100.

Bonds outstanding as of June 30, 2009 - \$4,696,344.37.

# REVENUE MANUAL

## Chapter 100: Nestle, U.S.A., Inc./Nestle R & D Center, Inc. (Series 2001B)

### Legal Authorization:

RSMo Sections 100.010 to 100.200  
Special Ordinance No. 5750 (12/10/01)  
Resolution No. 27411 (11/26/01)  
Resolution No. 24521 (3/23/00)

### Description:

Pursuant to the provisions of Sections 100.010 to 100.200 of the Revised Statutes of Missouri, as amended, issuance of revenue bonds for the purpose of an expansion project for Nestle Corporation's Friskies Product Technology Center (PTC). This research center is used for the creation of pet food products and processes, as well as for the advancement of canine and feline nutritional knowledge.

Special Ordinance 5750 (12/10/01) approved the issuance of Chapter 100 Bonds not to exceed \$3 million. Series 2001B project consists of the purchase and installation of equipment for a research facility.

Bonds are issued by the City, but payable solely by the Company, with the City having no moral or legal liability to repay the bonds. The bonds will be secured by a mortgage on the equipment and facility financed with bond proceeds.

This expansion will create additional capacity in their catery and kennel and create 14 new jobs in addition to their present employment of 94, per Resolution No. 24521.

### Abatement Schedule:

	<u>Tax Year</u>	<u>Abatement Percentage</u>	<u>PILOT Percentage</u>
Real Property /	2001	n/a	n/a
Personal Property	2002-2006	50%	50%

### Comments:

The Company agrees to make an annual payment of \$1,000 to the City for administrative costs connected with PILOT agreement beginning on December 31, 2002 and continuing through December 31st of the year in which the agreement expires or is terminated.

The amended resolution extended the deadline for issuing the Bonds from September 1, 2001 to December 31, 2001.

The Company will have the option to purchase the Project at any time upon payment in full of the Bonds and at the termination of the lease for the sum of \$100.

# REVENUE MANUAL

## Chapter 100: Sara Lee Corporation

### Legal Authorization:

RSMo Sections 100.010 to 100.200  
Special Ordinance No. 6500 (12/7/04)  
Resolution No. 5144 (8/23/99)

### Description:

Pursuant to the provisions of Sections 100.010 to 100.200 of the Revised Statutes of Missouri, as amended, issuance of revenue bonds for the purpose of paying the costs of purchasing, constructing, and equipping an approximately 16,700 square foot expansion of the Company's existing facility located at 5809 Mitchell Avenue. The improvements will expand two food lines.

Industrial Revenue Bonds Series 2004 shall be issued with principal amount not to exceed \$42,000,000. Bonds are issued by the City, But payable solely by Sara Lee Corporation, with the City having no moral or legal liability to repay the bonds. The bonds will be secured by equipment and facilities financed with bond proceeds.

### Abatement Schedule:

	<u>Annual Period</u>	<u>Tax Year</u>	<u>Abatement Percentage</u>	<u>PILOT Percentage</u>
Personal Property -	1-5	2005-2009	50%	50%
	6 and thereafter	2010-2021	0%	100%

A Payment in Lieu of Taxes (PILOT) agreement will be included in the bond documents.

### Comments:

The Company agrees to make an annual payment of \$1,000 to the City for administrative costs connected with PILOT agreement beginning on November 30th of each year beginning in 2005 and continuing through and including 2021 (or such earlier date as the Bonds are redeemed and all payments due hereunder are made).

The project is expected to result in the creation of 82 net new jobs furthering the economic development and employment in the City and the State of Missouri.

# REVENUE MANUAL

## Chapter 100: Sara Lee Corporation

### Legal Authorization:

RSMo Sections 100.010 to 100.200  
 Emergency Special Ordinance No. 5199 (10/19/99)  
 Emergency Special Ordinance No. 5198 (10/19/99)  
 Special Ordinance No. 5144 (08/24/99)  
 Resolution No. 23449 (4/19/99)

### Description:

Pursuant to the provisions of Sections 100.010 to 100.200 of the Revised Statutes of Missouri, as amended, issuance of revenue bonds for the purpose of paying the costs of purchasing, constructing, extending, improving and equipping an industrial facility to be used in the manufacturing and/or processing of food and food related products in the Mitchell Woods Business Park.

Industrial Revenue Bonds Series 1999 shall be issued with principal amount not to exceed \$125,000,000. Bonds are issued by the City, But payable solely by Sara Lee Corporation, with the City having no moral or legal liability to repay the bonds. The bonds will be secured by equipment and facilities financed with bond proceeds.

### Abatement Schedule:

Real Property-	Annual Period	Tax Year	Abatement Percentage	PILOT Percentage
	1-5	2001-2005	100%	0%
	6-10	2006-2010	75%	25%
	11-15	2011-2015	50%	50%
	16 and thereafter	2016	0%	100%
Personal Property-	1-5	2000-2004	100%	0%
	6 and thereafter	2005 and thereafter	0%	100%

A Payment in Lieu of Taxes (PILOT) agreement is included in the bond documents.

Bonds outstanding as of June 30, 2009 are \$124,002,389.33.

### Comments:

The Company agrees to make an annual payment of \$100 to the City for administrative costs connected with PILOT agreement beginning on November 30th of each year beginning in 2005 and continuing through and including 2021 (or such earlier date as the Bonds are redeemed and all payments due hereunder are made).

The project produces hot dogs and other processed foods under the business name of St. Joseph Foods.

Missouri Build Program provided 100% of the funds necessary for roadway improvements in the Mitchell Woods Business Park through Capital Improvement Project Number 390-025. No City funds are required for this project.

# REVENUE MANUAL

## Chapter 100: Triumph Foods, LLC

### Legal Authorization:

RSMo Sections 100.010 to 100.200  
Special Ordinance No. 6310 (4/12/04)  
Resolution No. 29799 (2/17/04)

### Description:

Pursuant to the provisions of Sections 100.010 to 100.200 of the Revised Statutes of Missouri, as amended, issuance of revenue bonds for the purpose of (1) providing funds to pay the costs of such projects and to lease or sell such projects to others upon such terms and conditions as the City shall deem advisable, or (2) loaning proceeds from the sale of such bonds to others upon such terms and conditions as the City shall deem advisable to provide funds to pay the costs of such projects.

The redevelopment project consists of construction of approximately 550,000 gross square feet of improvements to be used for the corporate headquarters and operation of a pork processing facility together with installation, repair, construction, reconstruction, and relocation of certain streets and utilities. Chapter 100 bonds in the amount of \$200,000,000 will fund the purchase and installation of equipment for the facility. No real property is included in the Project.

### Abatement Schedule:

PILOT payments will be distributed to the County annually as follows on or around January 15th:

<u>Tax Year</u>	<u>PILOT payment</u>
2007 and 2008	\$500,000
2009 and thereafter	\$350,000

The County shall promptly disburse to all applicable taxing jurisdictions in proportion to the amount of taxes which each taxing jurisdiction would have been paid from the total amount of taxes which would have been due in each year had the Chapter 100 Project not been exempt from taxation pursuant to the PILOT Agreement.

After making distributions above, the Trustee shall transfer all remaining amounts into the MDFB Loan Debt Service Fund to be credited against the City's obligation to make Loan Payments under the MDFB Loan Agreement, any amounts not needed for such Loan Payments shall, at the direction of the City, either be transferred to the City for deposit into the Business Interruption Reserve Fund created by the City or be declared by the City to be "Excess Revenues" and then used by the Trustee to redeem Bonds pursuant to Section 302 (b) of the Indenture.

### Comments:

The Company agrees to make an annual payment of \$1,000 to the City for administrative costs connected with PILOT agreement beginning on December 31st of each year beginning in 2005 and continuing through and including 2021 (or such earlier date as the Bonds are redeemed and all payments due hereunder are made).

Bonds outstanding as of June 30, 2009 - \$69,938,134.88.



**CHAPTER 135**  
**ENTERPRISE ZONE**  
**TAX ABATEMENTS**



# REVENUE MANUAL

## Enhanced Enterprise Zone Tax Abatements

Per Special Ordinance No. 6580 (5/9/05), the City of St. Joseph has expanded the definition and requirements of the former Enterprise Zone granted by Special Ordinance No. 5137 (8/9/99).

Eligible facilities shall include those companies which operate in Missouri under the following Standard Industrial Classification (SIC) codes:

- a) Manufacturers (SICs 20-39);
- b) Motor freight transportation and warehousing (SIC43);
- c) Wholesale distributors (SICs 50-51);
- d) Life, health, and casualty insurance carriers (SICs 631-633);
- e) Business Services (SICs 735-738).

Eligible facilities will receive a minimum of 50% abatement on property taxes for improvements made to real property for a period of 10 years from assessment of improvements.

Eligible companies are required to file a letter of intent with the City of St. Joseph prior to the end of the tax year in which the improvement was made in order to receive the abatement benefit. Failure to do so will result in forfeiture of any abatement benefit available under the Enhanced Enterprise Zone program.

The new Enhanced Enterprise Zone includes the Stockyards area, the Industrial Park along Easton Road, Mitchell Woods Business Park, and the Riverside Road business park.

The following companies have qualified for tax abatements to date under the new program:

Clipper Distributing Company, LLC	8/23/05
Sunshine Electronics Display Corp.	8/23/05
Dye Candy Co. (dba Chase Candy)	1/6/06
I & M Machnie & Fabrication Corp.	1/6/06
Vedco, Inc.	11/6/06
Lowe's Home Centers, Inc.	12/5/06
Albaugh, Inc.	2/15/06
BMS Management	2/28/06
Schilli Leasing, Inc.	12/4/07
Terra Bioenergy, LLC	12/4/08
CTM&Z, LLC	4/21/08
Becker Underwood, Inc.	6/9/08
Ameri-Pac, Inc.	8/27/08
Terra Bioenergy, LLC	12/4/08

### Comments

The previous Enterprise Program expired in 2007. In order for the City to remain competitive in attracting and retaining existing companies, the Enterprise Zone Program is viewed as an essential tool for the City of St. Joseph and St. Joseph Chamber of Commerce.

The previous program did not include SIC codes, abatement terms, and notification to the City that the company wants to claim abatement.

# REVENUE MANUAL

## Enterprise Zone Tax Abatements

Per Emergency Special Ordinance No. 5137 (8/9/99), The City of St. Joseph has the authority to grant tax abatements for qualified projects which meet the criteria set forth in RsMo Chapter 135.215.3, as amended, and identified as properties used for assembling, fabricating, processing, manufacturing, mining, warehousing or distribution uses which are situated within the Enterprise Zone designated and established by the State of Missouri on April 25, 1985, shall become and remain exempt from assessment and payment of ad valorem taxes related to real property improvements from April 25, 1985 through April 24, 2010, as follows:

- (a) From the first ten years of receipt of a Certification of Eligibility from the Missouri Department of Economic Development and per assessment of improvements - minimum of 50% reduction of ad valorem taxes which, at the discretion of Council by special ordinance, may be increased to 100 % reduction of ad valorem taxes.
- (b) After the first ten years, reduction of ad valorem taxes for subsequent years shall be determined by special ordinance of the City Council.

Special Ordinance No. 5116 allowed a higher exemption for significant real property improvements than established by Special Ordinance No. 3142 adopted on February 28, 1994. Those businesses who qualified for tax abatements during that time period are allowed to continue at that abatement schedule as follows:

- (a) From the receipt of a Certificate of Eligibility from the Missouri Department of Economic Development - 100% reduction in ad valorem taxes through April 24, 2010.
- (b) All such exemption from ad valorem taxes described herein shall be removed no later than April 24, 2010 and that the exemption in (a) shall apply only to projects proposed in 1998 and 1999, prior to the date of adoption of Ordinance No. 5116 and only for the following companies:

<u>Company</u>	<u>Investment</u>
News-Press and Gazette	\$7,800,000
Atchison Casting	\$456,000
Shamrad Metal Fabricators	\$1,000,000
Silgan Containers	\$6,500,000
Sunshine Electric Display	\$112,000
Clayton Paper	\$960,000
Boehringer Ingelheim Vetmedica	\$125,000,000
Essex Wire	\$10,200,000
Custom Fermentation	\$2,500,000
American Family Insurance	\$1,550,000
Phoenix Scientific	\$50,000,000
Mead Corporation	\$12,000,000
Graham Group	\$2,820,000
Midwest Express Airlines	\$2,500,000

Exemptions from ad valorem taxes for improvements, whose real property within the enterprise zone changes ownership, shall continue to be in force and effect for any real property improvements made by the prior owner. Enterprise zone tax abatements do not apply to personal property.

"Other businesses" also qualify for ad valorem abatements if are retail or service-related if fifty (50) new jobs are created and those jobs are maintained in each year the exemption is in effect. These new jobs must provide average employment of at least thirty-five (35) hours per week.

Prior ordinances pertaining to ad valorem tax abatements were Special Ordinance No. 3142 (2/28/94) and Special Ordinance No. 2003 (4/17/89).

# REVENUE MANUAL

**Enterprise Zone: Artesian Ice and Cold Storage**

## Legal Authorization:

RSMo 135.215.3  
Special Ordinance No. 5363 (6/12/00)  
Special Ordinance No. 5116 (7/12/99)

## Description:

Artesian Ice and Cold Storage was awarded a triple net lease contract from St. Joseph Foods for the warehouse/distribution center in the new manufacturing plant in the Mitchell Woods Business Park. In the lease, St. Joseph Foods will pay maintenance, insurance and taxes on the property. Artesian Ice will construct a 40,000 square foot expansion of their current facility in July, 2000 and add thirty (30) new employees, doubling their current workforce. With this project being an extension of the current Chapter 100 financing for St. Joseph Foods, Artesian Ice requested a more aggressive tax abatement plan than offered through Special Ordinance No. 5116, of 50% on real property.

The 30 new positions will maintain an average thirty-five (35) hours of work per week and include normal full-time benefits offered by the Company.

## Abatement Schedule:

Real Property -	<u>Annual Period</u>	<u>Tax Year</u>	<u>Abatement Percentage</u>	<u>PILOT Percentage</u>
	1-8	2000-2008	50%-75%	25%-50%
	9-10	2009-2010	50%	50%
	11 and thereafter	2011	0%	100%

Per tax abatement agreement, the 75% tax abatement was offered with the following clawbacks:

- (1) If the Company has created the thirty (30) new positions by July 1, 2002, the abatements shall be reduced to 50% until those positions are created.
- (2) The abatement for tax years 2009 and 2010 shall be 50% regardless of the number of existing full-time positions.

## Comments:

The Company shall provide to City complete and accurate payroll records as of July 1, 2002 and each year following up to and including year 2008. The records provided shall include, but not be limited to the payroll register. Requests for additional information will be provided within ten (10) business days of request.

# REVENUE MANUAL

**Enterprise Zone: Boehringer Ingelheim Animal Health, Inc.**

**Legal Authorization:**

RSMo 135.215.3  
Resolution No. 22032 (1/26/98)

**Description:**

Resolution No. 22032 extends the enterprise zone benefits to Boehringer Ingelheim Animal Health, Inc. Boehringer will complete approximately \$122.5 million in improvements to real property and are expected to hire 72 employees, with a payroll impact of \$56.3 million over a 10 year period.

**Abatement Schedule:**

Real Property -	<u>Annual Period</u>	<u>Tax Year</u>	<u>Abatement Percentage</u>	<u>PILOT Percentage</u>
	1-15	1999-2013	100%	0%

Per Lease agreement, the property purchased with bonds shall remain in the City's name, with expiration of lease set as December 1, 2015.

**Comments:**

Company shall provide to City complete and accurate payroll records as of the date of verification not later than July 1, 2006 and on July 1st for each year thereafter through 2010. Records provided shall include, but not be limited to the payroll register. Requests for additional information will be provided within ten (10) business days of request. The Director of Financial Services or designee shall review the records and report findings to the City Manager. Upon approval of records, the Buchanan County Assessor shall be directed to abate the real property taxes by that percentage according to the schedule.

# REVENUE MANUAL

## Enterprise Zone: Progressive Moulded Products

### Legal Authorization:

RSMo Sections 100.010 to 100.200  
Special Ordinance No. 5963 (10.28.02)  
Resolution No. 28297 (9/30/02)

### Description:

Progressive Moulded Products LTD. is a Canadian based company with headquarters in Toronto, Canada. The company makes plastic parts for the automotive industry and have contracts with all of the major automakers.

The company desired a location in the Kansas City area. It chose a location at 5610 Corporate Drive in a Mitchell Woods shell building. Their agreement contains a 10-year lease with an option to purchase with an investment group.

Special Ordinance No. 5963 granted Enterprise Zone abatements above those granted to all businesses under Special Ordinance No. 5116.

The company will employ approximately 200 in manufacturing jobs at a wage range of \$9.00-\$11.00 per hour. Their investment is approximately \$10.0 million.

### Abatement Schedule:

<u>Real Property Abatements</u>	<u>Percent Abatement</u>
2003	100%
2004-2010	85%

### Comments:

Estimated real property abatements for the 8-year period are \$410,800 for all jurisdictions. Real property taxes to be generated over the same period are estimated at \$181,800.

Business Closed in August, 2009. Abatements should cease for tax year 2010.

# REVENUE MANUAL

**Enterprise Zone: St. Joseph Tobacco**

**Legal Authorization:**

RSMo 135.215.3  
 Special Ordinance No. 5288 (3/6/00)  
 Special Ordinance No. 5116 (7/12/99)

**Description:**

In an effort to keep St. Joseph Tobacco in the City, Council passed Special Ordinance No. 5288 to offer incentives under Enterprise Zone guidelines for expansion in the Mitchell Woods Business Park. This ordinance gives a more aggressive real property tax abatement than normally provided.

St. Joseph Tobacco has not requested other incentives such as Chapter 100 financing. As a result, there is no abatement of personal property taxes.

**Abatement Schedule:**

Real Property-	<u>Annual Period</u>	<u>Tax Year</u>	<u>Abatement Percentage</u>	<u>PILOT Percentage</u>
	1-5	2001-2005	100%	0%
	6-10	2006-2010	50% - 100% *	0-50%

\* Per tax abatement agreement, the 100% tax abatement was offered with the following clawbacks:

- (1) By June 1, 2005, St. Joseph Tobacco must have created at least 100 new full-time equivalent job positions. These positions must be in excess of the Company's employment level as of January 31, 2000 (88). These jobs must average at least 35 hours of work per week per employee and include normal full-time benefits offered by the Company.  
 \*Per June 6, 2005 letter from Brian Dickens, President, the June, 2005 certified number of jobs created was 76, therefore, the abatement percentage for the next 5 years will be 80%.
- (2) If employment level falls below 188 jobs, the following tax abatement schedule will apply for the next 5 years.

<u>New Jobs</u>	<u>Abatement</u>
100	100%
80-99	90%
70-79	80% *
60-69	70%
50-59	60%
49 or less	50%

**Comments:**

Company shall provide to City complete and accurate payroll records as of the date of verification not later than July 1, 2006 and on July 1st for each year thereafter through 2010. Records provided shall include, but not be limited to the payroll register. Requests for additional information will be provided within ten (10) business days of request. The Director of Financial Services or designee shall review and report findings to the City Manager. Upon approval of records, the Buchanan County Assessor shall be directed to abate the real property taxes by that percentage according to the schedule.

**CHAPTER 353**  
**TAX ABATEMENTS**



# REVENUE MANUAL

## Chapter 353 Tax Abatements

The City of St. Joseph, per RSMo Chapter 353.170, has the authority to:

- (1) Acquire by exercise of the power of eminent domain, an area designated on a master plan as redevelopment area;
- (2) To clear any such property and install, construct, and reconstruct streets, utilities and any and all other city improvements necessary for the preparation of such area for use in accordance with the provisions of this chapter; and
- (3) To sell or lease such real property for use in accordance with the provisions of RSMo Chapter 353.

Once requirements are met, the real property, of the urban redevelopment corporation, acquired shall not be subject to assessment or payment of general ad valorem taxes imposed by the City, or by the State of Missouri, or any political subdivision thereof for a period not in excess of ten (10) years after the date upon which corporation becomes owner of such real property, except when such real property is measured solely by the amount of the assessed valuation of the land exclusive improvements, acquired pursuant Chapter 353 and owned by the urban redevelopment corporation, as determined by the assessor of the county for taxes due and payable for period after title acquired. Amount of tax assessments in this case shall not be increased during the period of long as the real property is owned by the urban redevelopment corporation and used in accordance with the development plan. This may apply to both real and personal property.

No abatement or exemption shall become effective unless and until the City:

- (1) Furnishes each political subdivision, whose boundaries for ad valorem taxation purposes include any portion of the real property, affected with a written statement of the impact their subdivisions.
- (2) Conducts a Public Hearing regarding tax abatements or exemption, at which all subdivisions will have a right to be heard on the grant of abatement or exemption.
- (3) Adopts an ordinance to provide for expiration of development rights, including the rights of eminent domain and tax abatement, in the event of failure of the urban redevelopment corporation to acquire ownership of property within the designated area of the development plan. The ordinance must provide for a duration of time within which to acquire, and may allow for development in phases.
- (4) Payments in lieu of taxes may be imposed by contractual agreement between the City and urban redevelopment corporation which receives tax abatement or exemption. Payments shall be made to the collector of revenue of the city or county by December 31st of the tax year.

Per RSMo Section 353.190, real property abatements shall not apply to excursion gambling boats.

# REVENUE MANUAL

## Chapter 353: Colonial 353 Redevelopment - Repealed 2/1/2008

### Legal Authorization:

RSMo Chapter 353.170  
 Special Ordinance No. 7276 (2/11/08)  
 Special Ordinance No. 6038 (4/14/03)

### Description:

The Colonial 353 Redevelopment Project consists of demolition of the former Colonial Bakery and development of a 31,760 square foot office building, 600 square feet of retail commercial space 848 square feet of warehouse space, and a minimum of 134 new off-street parking spaces. The Project will be completed in the following phases:

Acquisition	Relocation	Demolition	Rehabilitation	Off-Street Parking
April 1999 to April 2000	April 1999 to April 2000	June 1999 to June 2001	April 1999 to April 2002	April 1999 to April 2002

Existing buildings to remain - 2,830 square feet of office space (Cardinal Oil Bldg).  
 Demolition of existing dwellings - 924 N 24th, 813 N 23rd St., 2220 Frederick Ave., 1002 N. 24th St. (Billboard Only). Special Ordinance No. 6038 extended the time allowed for demolition of billboard to term of current lease agreement, December 31, 2009.

### Abatement Schedule:

Real Property	<u>Years</u>	<u>Percent Abatement</u>
	1-10	100%
	11-25	50%
	26+	0%

\*Note - Special Ordinance No. 7276, passed February 11, 2008, repealed Special Ordinance No. 5039 which granted approval of the 353 redevelopment project and Special Ordinance No. 6038, which approved an amendment to the contract due to violations of the terms of the redevelopment agreement.

### Comments:

Parcels included in the agreement:  
 06-2.0-09-001-002-025.000 1002-04 N 24th St.  
 06-2.0-09-001-002-062.000 924 N 24th St.  
 06-2.0-09-001-002-094.000 811 N. 23rd St.  
 06-2.0-09-001-002-095.000 813 N. 23rd St.  
 06-2.0-09-001-002-096.000 2300 Frederick Ave.  
 06-2.0-09-001-002-100.000 2220 Frederick Ave.  
 06-2.0-09-001-002-103.000 2204 Frederick Ave.

# REVENUE MANUAL

## Chapter 353: Everett School

### Legal Authorization:

RSMo Chapter 353.170  
Special Ordinance No. 6620 (8/1/05)

### Description:

The Everett School Redevelopment Project converted the former Everett School Building, a vacant three-story historic school house property, into 21 loft-style residential apartments and a second-floor fitness room/gym and laundry facility.

Total anticipated project costs are \$1.9 million. The Everett School Redevelopment Corporation is using three types of credits to make the project financially feasible: federal historic tax credits, state historic tax credits and state property tax abatement under Chapter 353, RSMo.

Project will be built in one phase commencing upon Council approval. Project began in August 1, 2006, with completion of no later than January 1, 2008.

### Abatement Schedule:

Real Property

<u>Years</u>	<u>Percent Abatement</u>
1-10	Land Only
11-25	50%
26+	0%

### Comments:

The Project is to be completed no later than January 1, 2008. The Director of Planning and Community Development shall have the administrative authority to adjust in writing, upon submission of a revised Redevelopment Plan, minor modifications to the original dates.

Financial reports shall be submitted to the City annually for the preceding year. The financial reports shall disclose: (a) the earnings of the Redevelopment Corporation derived from the Project, (b) the disposition of any net earnings in excess of those permitted by the Earnings limitation Section, (c) the interest rate on income debentures, bonds, notes or other evidences of debt of the Corporation, (d) the cost to the Redevelopment Corporation of the Redevelopment Project, and (e) the income and expenses of the Redevelopment Corporation derived from or attributable to the Redevelopment Project.

Failure to acquire the fee interest and any lesser interest in the name of the Redevelopment Corporation by a designated person within three (3) years after the date specified in the Agreement between the City and the Redevelopment Corporation shall result in the automatic loss of the development rights, including the right to tax abatement. The Redevelopment Plan and Agreement shall then become null and void.

The Redevelopment Corporation shall not issue income debentures paying an interest rate in excess of nine percent (9%).

# REVENUE MANUAL

## Chapter 353: Fourth Street Lofts Redevelopment

### Legal Authorization:

RSMo Chapter 353.170  
Special Ordinance No. 6620 (8/1/05)

### Description:

The Fourth Street Lofts Redevelopment Corporation consists of rehabilitation at 216 North 4th Street from a commercial building into a "loft residential" living environment.

Along with the request for Chapter 353 tax abatements, the Project also asked the City to declare the area blighted to make financing available through Tax Credit Equity and Low Income Tax Credits.

The buildings within this project area are the former Englehart-Winning facade and Pilgram building. This portion of Warehouse Row on North 4th Street will convert the 48,299 square foot areas into a 24 unit low income residential apartment complex.

### Abatement Schedule:

Real Property	<u>Years</u>	<u>Percent Abatement</u>
	1-10	100%
	11-25	50%
	26+	0%

### Comments:

Project Schedule	<u>Completion</u>
Acquisition of the Englehart-Winning Building	05/15/2003
Acquisition of the Pilgram Building	04/01/2004
Rehabilitation beginning Summer, 2004	08/2005
New construction beginning Summer, 2004	08/2005
Completion	08/31/2005

Incentives provide for property tax abatement, state and federal historic tax credits, and state housing tax credits. The approval of the 353 Corporation made the project financially feasible over the first 25 years of operation.

Estimated costs of the Project is \$5,160,959. Funds will be obtained through a combination of sources, including owner equity, equity from the sale of federal and state historic tax credits and state and federal low income housing credits, deferred developer fee and municipal tax abatement.

The Developer shall request in writing, after completion of the Project the City to issue a Certificate of Completion. The Director of Planning and Community Services shall conduct an investigation and make recommendations to the City Manager that completion had taken place. The City Manager shall then make the determination of Completion.

# REVENUE MANUAL

## Chapter 353: Lofts at 415 Redevelopment

### Legal Authorization:

RSMo Chapter 353.170  
Emergency Special Ordinance No. 6337 (5/10/04)

### Description:

The Lofts at 415 - 353 Redevelopment Project consists of rehabilitation of the Pony Express Warehouse building at the southwest and northwest corner of North 3rd Robidoux Streets by Steven Foutch.

This project allows for the conversion of a former shoe factory (commercial building) into a "loft residential" living environment. The building will consist of 45 loft units, 2,000 square feet of office space and convert 3 lots on the corner of North 3rd Street into parking space.

### Abatement Schedule:

Real Property Years	Percent Abatement	PILOTS
1-10	100%	Valuation prior to project
11-25	50%	0%
26+	0%	0%

### Comments:

Parking for the 45 units were addressed by adding spaces on the northwest corner of 3rd Street and Robidoux, the southwest corner adjacent. The developer also has an informal agreement with Hillyard that allows for the use of some shared parking space.

The Project is to be completed no later than December 31, 2005. The Director of Planning and Community Services shall have the administrative authority to adjust in writing, upon submission of a revised Redevelopment Plan, minor modifications to the original dates.

Net earnings of the Redevelopment Corporation from the Redevelopment Project, during the period of tax relief provided for the the Tax Abatement Section shall not exceed 8% per annum. Uses of any surplus are outlined in the Redevelopment Agreement.

Failure to aquire the fee interest and any lesser interest in the name of the Redevelopment Corporation by a designated person within three (3) years after the date specified in the Agreement between the City and the Redevelopment Corporation shall result in the automatic loss of the development rights, including the right to tax abatement. The Redevelopment Plan and Agreement shall then become null and void.

# REVENUE MANUAL

## Chapter 353: Lofts at Landmark 353 Redevelopment

### Legal Authorization:

RSMo Chapter 353.170  
 Special Ordinance No. 6312 (4/26/04)

### Description:

The Lofts at Landmark 353 Redevelopment Project consists of rehabilitation at the northwest corner of North 4th Street and Francis Street from a commercial building into a "loft residential" living environment.

The redevelopment plan also addresses the parking lot immediately to the south, adjacent to Francis Street. The developer will renovate the existing building and convert the interior space into 45 loft units. The plan includes surface parking on the southern portion of the plan area providing 33 surface parking spaces.

The plan calls for payment in lieu of tax in the amount equal to the base value before the project.

### Abatement Schedule:

Real Property	Years	Abatement Percent	PILOTS	
	1-10	100%	100%	(value prior development)
	11-25	50%	50%	

### Comments:

Costs of project - \$7,680,821  
 Sources of financing - Tax Credit Equity \$5,629,578  
                                   Historic Tax Credit Equity \$2,051,134  
                                   Other Equity \$110.00

Annual financial reports must be provided during the 25-year period of tax relief.

Time Schedule	<u>Commence</u>	<u>Complete</u>
Property Acquisition Commence	03/2003	03/2003
Blight Removal	6/2004	8/2004
Building Renovation	8/2004	8/2005

Upon completion of the project, the City Planning Commission shall conduct an investigation of the Redevelopment Project. The Commission then shall recommend to City Council that a Certificate of Completion is to be issued to Developer. Council then may authorize the Director of Planning and Community Services to issue the Certificate.

# REVENUE MANUAL

## Chapter 353: Mead Center

### Legal Authorization:

RSMo Chapter 353.170  
Special Ordinance No. 6874 (7/31/06)  
Special Ordinance No. 6876 (7/31/06)

### Description:

The Mead Center 353 Redevelopment Project consists of rehabilitation of the former Mead Products factory building at 1301 South 10th Street into 230 unit mixed use market-rate loft-style residential apartments and corporate suites, with 64,000 square feet of indoor recreational facility and 64,000 square feet of retail business space. The basement is to be converted into an indoor parking garage with 130 additional off-street parking spaces. The vacant six-story building will be restored in accordance with historic preservation standards of the United States Department of Interior. The developer is Steven D. Foutch.

Total anticipated cost of the project are in excess of \$25.8 million. The developer will be using three types of tax credits to make the project financially feasible: federal historic tax credits, state historic tax credits and state property tax abatement under RSMo Chapter 353.

### Abatement Schedule:

Real Property tax abatement (improvements only)

<u>Years</u>	<u>Percent Abatement</u>
1-10	100%
11-25	50%
26+	0%

### Comments:

Per Mead Center Redevelopment Agreement, earnings limitation limited to eight percent (8%) during the period of tax relief per Section 11 (a) of the agreement.

Section 13 of the Redevelopment Agreement requires annual financial reporting during the twenty-five (25) year period of tax relief to the City, examined by a certified public accountant and containing a certification concerning such examination. The financial report shall disclose: (a) the earnings of the Redevelopment Corporation derived from the Redevelopment Project, (b) the disposition of any net earnings in excess of those permitted by the Earnings Limitation Section, (c) the interest rate on income debentures, bonds, notes, or other evidences of debt of the Redevelopment Corporation, (d) the cost to the Redevelopment Corporation of the Redevelopment Project, and (e) the income and expenses of the Redevelopment Corporation derived from or attributable to the Project.

# REVENUE MANUAL

## Chapter 353: Townsend & Wall 353 Redevelopment

### Legal Authorization:

RSMo Chapter 353.170  
Special Ordinance No. 5997 (1/21/03)

### Description:

The Townsend & Wall 353 Redevelopment Project consists of rehabilitation of the former Townsend & Wall Building at 602 Francis Street into a "loft residential" living environment by Jeffrey Smith Development Co.

Along with the request for Chapter 353 tax abatements, the Project also asked the City to declare the area a blight to make financing available through Tax Credit Equity and Low Income Tax Credits. The project included a \$6.5 million restoration converting the former commercial building into a 47 unit complex.

### Abatement Schedule:

Real Property	<u>Years</u>	<u>Percent Abatement</u>
	1-10	100%
	11-25	50%
	26+	0%

### Comments:

Annual financial reporting required for the 353 Corporation per redevelopment agreement.

# REVENUE MANUAL

## Chapter 353: Uptown St. Joseph 353 Redevelopment

### Legal Authorization:

RSMo Chapter 353.170  
 Special Ordinance No. 6559 (3/28/05)  
 Resolution No. 31769 (10/10/05)  
 Resolution No. 32830 (9/25/06)

### Description:

The Uptown 353 Redevelopment Project consists of an area bounded on the south by Robidoux and Jules Streets, on the west by Fourth and Fifth Streets, on the north by Powell Street and on the east by North 13th Street.

Along with the request for Chapter 353 tax abatements, the Project also asked the City to declare a portion of the area available for tax increment financing (TIF) incentives. The 353 plan provides for redevelopment of the Heartland West Campus and renovations of buildings in a 45 block area (182 acres) being called the Uptown Redevelopment Area.

The Corporation plans to coordinate the rehabilitation of approximately 446 residential structures, construction of 84 single-family residential units, construction of approximately 24 single-family townhouses, rehabilitation of approximately 140,000 square feet of commercial and office space. The rehabilitation will be conducted by each individual private property owner.

### Abatement Schedule:

Real Property	Years	Percent Abatement
	1-10	100%
	11-25	50%
	26+	0%

### Comments:

The San Regis 353 Redevelopment Project shall consist of rehabilitation of the former San Regis Apartments at 1015-1031 Faraon Street into 39 new units. The new units will be larger than the existing units and utilize a currently unused, uninhabitable area. Carlson Gardner, Inc. intends to complete 31 one-bedroom units with one bath, one two-bedroom unit with one bath, and seven two-bedroom units with two baths. Rent will range from \$350 to \$450 per month. Renters being targeted include young professionals settling in the area.

Abatements have begun on the following addresses:

2006	2007	2008	2009
715 N. 12th St.	1024 N. 10th St.	527-529 N. 8th St.	1002 N. 6th St.
801 Hall St.	922 N. 11th St.	603-605 N. 8th St.	1013-15 Isadore St.
635 N. 8th St.	901-903 N. 11th St.	710 N. 5th St.	1115 Isadore St.
639 N. 8th St.	905-907 N. 11th St.	903 N. 6th St.	1118-24 Isadore St.
1117 Ridenbaugh St.	610-612 N. 12th St.	624 N. 7th St.	1222 Church St.
608 N. 6th St.	619 N. 4th St.	518 N. 12th St.	613 N. 4th St.
630 N. 8th St.	709 N. 6th St.	1117 Isadore St.	615-17 N. 4th St.
	725 N. 6th St.		707 N. 4th St.
	416 N. 7th St.		819 & 821 N. 11th St.
	1124 Corby St.		
	1107 Ridenbaugh St.		



**ECONOMIC  
DEVELOPMENT  
INCENTIVES -**

**TAX INCREMENT  
FINANCING (TIF)  
AND**

**DEVELOPMENT  
AGREEMENTS**



# REVENUE MANUAL

## Economic Development Incentives

### Tax Increment Financing (TIF)

Pursuant to the Missouri Revised Statutes Chapter 99, the requirements of the TIF include:

1. Submitting a redevelopment plan, which includes a general description of the program to be undertaken to accomplish the objectives. The Plan shall also include estimated redevelopment project costs, anticipated sources of funds to pay the costs, evidence of the commitments to finance the project costs, anticipated type and term of the sources of funds to pay costs, anticipated type and terms of the obligations to be used, the most recent equalized assessed valuation of the property within the redevelopment area which is to be subjected to payments in lieu of taxes and economic activity taxes pursuant to section 99.845, an estimate as to the equalized assessed valuation after redevelopment, and the general land uses to apply in the redevelopment area.

No redevelopment plan can be adopted by the municipality without findings that:

- (1) The redevelopment area as a whole is a blighted area, a conservation, or an economic development area, and is not subject to growth and development through investment by private enterprise and would not reasonably be anticipated to be developed without adoption of the TIF;
  - (2) The redevelopment plan conforms to the comprehensive plan for the development of the City as a whole;
  - (3) The estimated dates, which shall not be more than 23 years, of completion of any redevelopment project and retirement of obligations incurred to finance redevelopment costs have been stated;
  - (4) A plan has been developed for relocation assistance for businesses and residences;
  - (5) A cost-benefit analysis performed, showing the economic impact of the plan on each taxing district which is at least partially within the boundaries of the redevelopment area;
  - (6) A finding that the plan does not include the development or redevelopment of any gambling establishment (if plan adopted by ordinance after December 23, 1997).
2. By the last day of February each year, each commission shall report to the director of economic development the name, address, phone number and primary line of business of any business which relocates to the district.

### TIF Commission

General Ordinance No. 1565, passed 10/20/97 created the Tax Increment Financing (TIF) Commission of St. Joseph, Missouri for the purpose of exercising any and all powers enumerated or authorized pursuant to the Real Property Tax Increment Allocation Redevelopment Act, Chapter 99 of the State of Missouri Revised Statutes. The commission shall have the power and authority to hold public hearings and make recommendations to the City Council concerning the adoption of redevelopment plans and redevelopment projects and the designation of redevelopment project areas.

The TIF Commission is composed of: two members appointed by the school boards whose districts are included within the redevelopment plan or redevelopment area; one member appointed to represent all other districts levying ad valorem taxes within the area; six members appointed by the mayor of St. Joseph, Missouri, with consent of the majority of City Council; and two members appointed by the county within which the City of St. Joseph is located by the chief elected officer of the county, with a majority of the governing body of the county.

### Development Agreements

Development Agreements are also a popular incentive for redevelopment of property when the amount doesn't justify a TIF. Development agreements allocate only City taxes. Cities have more freedom to develop their own policy for the reimbursement percentages, calculation of base taxes, etc. The Commons and Fountain Creek are the current development agreements.

# REVENUE MANUAL

**TIF - Center Building**

**Program: 5140**

**Legal Authorization:**

RSMo Chapter 99  
Sections 99.800 to 99.865  
Special Ordinance No. 7885 (1/25/10)

**Description:**

The redevelopment project consists of renovation of the Center Building, which encompasses site addresses 609 through 613 Edmond Street and 119 through 123 South Sixth Street, to the appearance following a December 31, 1960 fire. In addition to the building renovation and as a cost to the developer, the project will include all new infrastructure including sidewalks, utilities, and removal of non-functional vaults to compliment the sidewalks and streetscape on Felix Street.

The renovation of the Center Building includes the removal of the 1961 sheet metal façade and the restoration of the remaining exterior building elements. As the building's façade remained unchanged since the 1920's remodel, the preservation of the existing fabric and replacing-in-kind missing elements allows the project to retain its remaining historic integrity and will have a positive impact on the surrounding historic downtown structures.

The entire building encompasses 19,060 square feet. The building site at 119-123 South 6th Street will be divided into one 15,250 square foot unit for restaurant/banquet facilities with three Planned Retail/Office units with site address 609 Edmond (1,980 sq. ft.), 611 Edmond (1,080 sq. ft.) and 613 Edmond (1,750 sq. ft.) for a total retail/office space of 3,810 square feet. The interior work is considered a "gut/rehab" as the structure has been unoccupied for several years. All new drywall and mechanicals will be installed, thus creating a new building on the interior and new exterior aesthetics to be completed in one phase.

**TIF Repayment Schedule:**

Tax increment financing will allow the use of one hundred percent (100%) of the Payments in Lieu of Taxes and fifty percent (50%) of the total additional revenue from taxes which are imposed by the City or other taxing districts generated by economic activities with the Redevelopment area over the base amount.

TIF repayment shall not exceed 23 years.

**Comments:**

An initial deposit of \$5,000 is to be paid by the Company to cover TIF setup costs and legal fees. Total reimbursable costs are not to exceed \$1,355,097 out of a total project cost of \$2,737,144.

# REVENUE MANUAL

**TIF - St. Joseph Uptown Revitalization Project**

**Program: 5155**

**Legal Authorization:**

RSMo Chapter 99  
Sections 99.800 to 99.865  
Special Ordinance No. 6560 (3/28/05)  
Special Ordinance No. 6559 (3/28/05)

**Description:**

The redevelopment area consists of approximately 40 blocks located in the central area of St. Joseph, Missouri. The project also utilizes Chapter 353 Development incentives for 180 acres of land in an area bounded by Faraon Street and Frederick Avenue on the south, 4th Street on the west, Powell Street on the north, and 13th Street on the east.

The Redevelopment Project Area will consist of three (3) or more Redevelopment Projects, which consist of the redevelopment of the Heartland West campus, the renovation of commercial structures primarily along Frederick Avenue, and the renovation of residential structures within the project area (Chapter 353 tax abatements).

The Heartland West campus consist of 10.4 acres of land for residential development that will include demolition of the existing Heartland West Campus buildings and the construction of approximately 50 new Single Family Residential units and 24 new Single Family Town-home units. The area also includes the vacation of 8th Street from Faraon to Robidoux that will include park-like amenities and green space.

The Frederick Avenue area consists of approximately 121,113 square feet of existing commercial floor space for redevelopment of commercial structures on the North and South side of Frederick Avenue from 10th to 13th Streets. Tax increment Financing will provide a financial incentive to encourage individual property owners to renovate these properties. This area should included several redevelopment projects.

**TIF Repayment Schedule:**

Tax increment financing will allow the use of one hundred percent (100%) of the Payments in Lieu of Taxes and fifty percent (50%) of the total additional revenue from taxes which are imposed by the City or other taxing districts generated by economic activities with the Redevelopment area over the base amount.

TIF repayment shall not exceed 23 years.

**Comments:**

Emergency Special Ordinance No. 6681 (9/26/05) granted a volume based reduction in landfill fees to Environmental Operations, Inc. (EOI) - the contractor demolishing the Heartland West Campus. EOI is currently performing the demolition portion of the project.

# REVENUE MANUAL

**TIF - Ryan's Block**

**Program: 5156**

**Legal Authorization:**

RSMo Chapter 99  
Sections 99.800 to 99.865  
Special Ordinance No. 6975 (12/4/06)

**Description:**

The Ryan's Block Redevelopment Project is in Project B of the Uptown St. Joseph Tax Increment Financing Plan. It is located at 1125 and 1137-1141 Frederick Avenue. These three situs addresses were originally constructed by Ryan Block. The site address at 1137-1141 Frederick Avenue will be transformed into a mixed use development utilizing 3,300 square feet of commercial space on the lower level, and another 6,600 square feet of residential space on the second and third floors.

There will be a total of four (4) apartment units , a studio consisting of approximately 450 square feet, a one bedroom loft consisting of approximately 1,100 square feet and two (2) three bedroom lofts of approximately 1,600 square feet.

The property at 1125 Frederick Avenue has been demolished. Part of the previous structure wall remain, leaving the parking lot unfinished to provide the 20 parking spaces per the TIF plan.

The apartments will be high quality market rate and work will qualify for Historic Preservation Tax Credits.

**TIF Repayment Schedule:**

Tax increment financing will allow the use of one hundred percent (100%) of the Payments in Lieu of Taxes and fifty percent (50%) of the total additional revenue from taxes which are imposed by the City or other taxing districts generated by economic activities with the Redevelopment area over the base amount.

TIF repayment shall not exceed 23 years.

**Comments:**

Special Ordinance No. 6975 (12/4/06) activated the Redevelopment Project.

To date, there are not certified reimbursable costs.

# REVENUE MANUAL

**TIF - Mitchell Avenue Corridor**

**Program: 5165**

**Legal Authorization:**

RSMo Chapter 99  
Sections 99.800 to 99.865  
Special Ordinance No. 7361 (5/19/08)  
Special Ordinance No. 7224 (12/3/07)  
Special Ordinance No. 6836 (6/5/06)  
Special Ordinance No. 6835 (6/5/06)  
Resolution No. 31315 (3/13/06)

**Description:**

The Mitchell Avenue Corridor TIF Plan includes several phases of development encompassing a total of 187 acres within the Redevelopment area. Project 1 has been activated and includes a 125,000 square feet expansion to American Family Insurance, south of Mitchell Avenue.

Project 1 includes construction of new gravity flow sewers to open up development between Interstate 29 on the east and Riverside Road on the west along the Mitchell Avenue Corridor and the installation of traffic improvements to Mitchell Avenue to enhance traffic safety as well to increase traffic volume capacity of increased employment at American Family Insurance.

Project 1 adds benefit to the Redevelopment Area, as well as Missouri Western State College, Missouri American Water Company and the City of St. Joseph for future growth.

**TIF Repayment Schedule:**

Tax increment financing will allow the use of one hundred percent (100%) of the Payments in Lieu of Taxes and fifty percent (50%) of the total additional revenue from taxes which are imposed by the City or other taxing districts generated by economic activities with the Redevelopment area over the base amount.

TIF repayment shall not exceed 23 years.

**Comments:**

Special Ordinance No. 6836 (6/5/06) activated Project 1 of the Mitchell Avenue Corridor TIF Plan. The expected period to satisfy the TIF reimbursement expenses is approximately 15 years.

Special Ordinance No. 7224 (12/3/07) amending the TIF reimbursable costs to a total of \$5,093,768 from the original \$3,795,365. Total redevelopment costs had increased to \$33,427,829 from \$29,436,108.

Special Ordinance No. 7361 (5/19/08) authorized the issuance of bonds in the amount of \$5.11 million in connection with the financing of redevelopment costs for Project 1.

# REVENUE MANUAL

Development Agreement - The Commons

Program:

5166

## Legal Authorization:

RSMo Chapter 70, Section 70.220 and 70.230  
Special Ordinance No. 7257 (1/14/08)  
Special Ordinance No. 7256 (1/14/08)  
Special Ordinance No. 7255 (1/14/08)  
Special Ordinance No. 7254 (1/14/08)  
Special Ordinance No. 7232 (12/17/07)  
Special Ordinance No. 7113 (7/2/07)

## Description:

The Commons is a commercial project which includes approximately 580,780 square feet of retail space and 32,00 square feet of office space on approximately 73 acres of land located at the intersection of Interstate I-29 and South U.S. Highway 169 in southeastern St. Joseph.

The development agreement set up a reimbursement schedule for the public infrastructure associated with the project - traffic improvements, sanitary sewer, water main and stormwater detention. Total reimbursable costs for The Commons is \$6,503,977.

Effective date of the agreement is July 1, 2007. Base calculated on fiscal year. Interest shall accrue at a rate not to exceed eight and one-quarter percent (8.25%) per annum.

## TIF Repayment Schedule:

City Sales Tax - 75% of the sales tax generated from general sales tax (1%) and CIP sales tax (.5%) over base sales tax of \$250,000.

City PILOTS - general tax levy only, with a base amount of \$19,000.

City Administrative fee - 2% of reimbursable costs applied.

## Comments:

The repayment agreement may be extended for a term of three (3) additional years if all reimbursable Construction Costs have been certified pursuant to Section 6 of the agreement, but not yet paid to the Developer. Total certified reimbursable costs - \$5,754,977.36.

The development has also proposed creation of a Community Improvement District (CID) to assist in payoff of the reimbursable costs. Per Section 9 of the Development Agreement, the developer has forty-five (45) days from the effective date of the Agreement to file a petition with the City to form the CID. The CID sales tax is proposed at .375%. One-quarter of one percent (.25%) of the tax will contribute towards the reimbursement of construction costs provided for in the Development Agreement. The remaining one-eighth of one percent (.125%) will be used for landscaping, maintenance of common areas, enhancements and other improvements to the development that are allowed by CID statutes. CID revenues to reimburse - \$749,000.00.

# REVENUE MANUAL

**TIF - Cook Road Corridor**

**Program: 5167**

**Legal Authorization:**

RSMo Chapter 99

Sections 99.800 to 99.865

Special Ordinance No. 7606 (3/23/09)

General Ordinance No. 2239 (7/2/07)

Special Ordinance No. 7596 (3/9/09)

Special Ordinance No. 7072 (5/7/07)

Special Ordinance No. 7541 (12/29/08)

Resolution No. 33064 (12/18/06)

Special Ordinance No. 7115 (7/2/07)

Special Ordinance No. 7114 (7/2/07)

**Description:**

The Cook Road Corridor TIF Plan designates Greystone Partners Land Development, LLC as the developer of 173.5 acres more or less north of Cook Road and east of Interstate 29. The proposed project includes construction of approximately three hundred fifty (350) residential units.

A transportation impact fee assessed proposed in the amount of \$500 to each property owner or applicant to assist in recovery of the reimbursable costs of the development - repealed 3/9/09.

A sewer impact fee will also be assessed in the amount of \$500.00 during the building permit application process to assist in recovery of the reimbursable costs of the development.

Project currently under construction with total reimbursable costs not to exceed \$4,781,786.

**TIF Repayment Schedule:**

Tax increment financing will allow the use of one hundred percent (100%) of the Payments in Lieu of Taxes and fifty percent (50%) of the total additional revenue from taxes which are imposed by the City or other taxing districts generated by economic activities within the Redevelopment area over the base amount.

TIF repayment shall not exceed 23 years.

**Comments:**

Special Ordinance No. 7606 (3/23/09) approved second amendment to TIF Plan, second amendment to TIF contract, approved TIF financing escrow and TIF Disbursement agreement.

Special Ordinance No. 7596 (3/9/09) approved first amendments to TIF Plan and contract.

Special Ordinance No. 2264 (1/14/08) created a transportation impact fee upon each property owner or applicant calculated by multiplying the number of service units generated by the new development by the user fee rate per service unit for the service area using Schedule 1. Currently applies only to Cook Road TIF properties.

Special Ordinance No. 7072 (5/7/07) granted petition annexation request for property within Plan.

Special Ordinance No. 7115 (7/2/07) approved the preliminary plat entitled Greystone Plat 1.

# REVENUE MANUAL

TIF - East Hills

Program:

5168

## Legal Authorization:

RSMo Chapter 99  
Sections 99.800 to 99.865  
Special Ordinance No. 7279 (2/11/08)  
Special Ordinance No. 7243 (1/3/08)  
Special Ordinance No. 7242 (1/3/08)

## Description:

The East Hills Tax Increment Financing Plan established a TIF district of approximately 68 acres of property that is currently developed as the East Hills Mall shopping center and located at the corner of North Belt Highway and Frederick Boulevard. It also named MD Management, Inc. as the developer. The TIF assistance will help fund the costs for the proposed redevelopment project costs of \$128,193,611.

A portion of the TIF reimbursable costs are to be reimbursed through a proposed one (1) cent Community Improvement District (CID) sales tax. Total reimbursement will be \$15,642,374 from CID tax along with EATS and PILOTs in the amount of \$30,897,042, per Special Ordinance No. 7279, passed 2/11/08.

The East Hills TIF Project was activated in Special Ordinance No. 7243, passed 1/3/08.

## TIF Repayment Schedule:

Tax increment financing will allow the use of one hundred percent (100%) of the Payments in Lieu of Taxes and fifty percent (50%) of the total additional revenue from taxes which are imposed by the City or other taxing districts generated by economic activities with the Redevelopment area over the base amount.

TIF repayment shall not exceed 23 years.

## Comments:

### Redevelopment Schedule

	<u>Commence</u>	<u>Complete</u>
Blight Removal	2008	2009
Construction/Renovation	2008	2009
Construction of Two Pad Sites	2011	2012

Base year for calculations is 2007, established 3/20/08. Base sales tax for the shopping center is \$1,426,998. Base PILOT real property assessed valuation is \$7,422,360.

# REVENUE MANUAL

**TIF - North County Development Project**

**Program: 5170**

**Legal Authorization:**

RSMo Chapter 99  
Sections 99.800 to 99.865  
Emergency Special Ordinance No. 6366 (6/7/04)  
Special Ordinance No. 6350 (5/24/04)  
Special Ordinance No. 6295 (3/29/04)  
Special Ordinance No. 6108 (8/4/03)

**Description:**

The redevelopment area consists of approximately 245 acres of land in an area bounded by the Buchanan County line on the north, Belt Highway on the west, Cook Road on the south, and U.S. Highway 169 on the southeast.

Original Redevelopment Plan outlined construction of eleven (11) redevelopment projects as follows by St. Joseph Development Company, LLC (Developer):

- (1) Redevelopment Project One - construction of approximately 596,000 gross square feet of improvements to be used for operation of businesses conducting retail sales. This project included installation, repair, construction, reconstruction and relocation of certain streets and utilities; and
- (2) Projects Two through Eleven - construction of approximately 1,065,900 gross square feet of mixed use development of retail, highway related commercial, business park, and adaptive re-use of Green Acres home building.

Construction of Project One began in mid-August, 2004, with most completion performed by June, 2005. The remaining Redevelopment Projects are projected to reach build-out by 2014.

Infrastructure improvements include a new four lane parkway constructed from the intersection of Belt Highway and County Line Road to a new intersection with U.S. 169 Highway just west of the I-29 interchange, upgrading capacity of sanitary sewers in the Northridge area west of the Belt Highway, and a new outfall sanitary sewer providing sanitary sewerage facilities to the Redevelopment area and to the northeast St. Joseph Area.

**TIF Repayment Schedule:**

Fifty percent (50%) of the total additional revenue from taxes which are imposed by the City or other Taxing Districts generated by Economic activities with the Redevelopment Area over the base amount. Developer shall provide City with documentation of sales tax receipts for each business in the Redevelopment Area by type and amount. TIF repayment shall not exceed 23 years.

**Comments:**

Base year is 2004. No initial assessed valuation placed on the property - owned by County.

Special Ordinance No. 6295 approved an amendment to the North County Development Tax District Tax Increment Financing Plan shifting 12 acres from Project Two to Project One, which will provide for construction of a multi-screen movie theater.

Special Ordinance No. 6108, to approve the North County Development Tax Increment Financing Plan, establish the redevelopment area, designate St. Joseph Development Company, LLC as the developer of Project One, and approve the Tax Increment Financing Redevelopment Agreement passed on October 11, 2004.

Total reimbursable costs authorized for project - \$38,217,335.

# REVENUE MANUAL

**TIF - EBR Enterprises/HHS Properties, Inc.**

**Program:**

**5175**

## Legal Authorization:

RSMo Chapter 99

Sections 99.800 to 99.865

Special Ordinance No. 6739 (1/3/06)

Special Ordinance No. 6728 (12/19/05)

Special Ordinance No. 6727 (12/19/05)

Special Ordinance No. 6700 (10/24/05)

## Description:

The redevelopment area consists of approximately 13.2 acres of land at the intersection of Blackwell Road and North Belt Highway. The Project consists of approximately 85,430 square feet of retail space and 9,000 square feet of office space. Land purchase and construction is scheduled to begin by mid July, 2005, with completion projected for October, 2008.

The estimated value of the Project is approximately \$20,739,040, including the cost of Public Road Improvements and all private improvements. The total equalized value of the Redevelopment Area in 2004 is \$136,170. Following construction of the Redevelopment Projects, it is estimated that the assessed value of the real property within the Redevelopment Area will increase to approximately \$5,105,641.

Redevelopment Project Costs and reimburseable Project costs include, but are not limited to:

1. Costs of studies, surveys, plans and specifications;
2. Professional service costs, including, but not limited to, architectural, engineering, legal, marketing, financial, planning or special services.
3. Property assembly costs, including, but not limited to, acquisition of land and other property, real or personal, or rights and interests therein, and the clearing and grading of land;
4. Costs of rehabilitation, reconstruction, or repair or remodeling of existing buildings and fixtures;
5. Financing costs, including, but not limited to, all necessary and incidental expenses related to the issuance of obligations, and which may include payment of interest.
6. All or a portion of a Taxing District's capital costs resulting from the Redevelopment Project necessarily incurred or to be incurred to further the objectives of the Project.
7. Relocation costs to the extent that the City determines shall be paid;
8. Payments in Lieu of Taxes;
9. Costs of construction of public works or improvements.

## TIF Repayment Schedule:

Tax increment financing will allow the use of one hundred percent (100%) of the Payments in Lieu of Taxes and fifty percent (50%) of the total additional revenue from taxes which are imposed by the City or other taxing districts generated by economic activities with the Redevelopment area over the base amount. TIF repayment shall not exceed 23 years.

## Comments:

An internal funding agreement exists between EBR & HHS for expenses and reimbursements, which was not sent to City Council for approval. Disbursements made to one central party.

Development will be reimbursed on a "Pay as You Go" basis. Total approved reimbursable costs - 5,529,620. The base year is 2005. The PILOT base amount is \$220,570. There is no base sales tax valuation for the project. Certified costs to date - \$2,415,311.15.

# REVENUE MANUAL

**TIF - Triumph Foods Redevelopment Project**

**Program: 5180**

**Legal Authorization:**

- Sections 99.800 to 99.865
- Special Ordinance No. 6310 (4/12/04)
- Special Ordinance No. 6286 (3/15/04)
- Resolution No. 29799 (2/17/04)
- Special Ordinance No. 6170 (10/27/03)
- Special Ordinance No. 6159/6158 (10/6/03)

**Description:**

The Triumph Foods TIF Project consists of construction of a state-of-the-art pork processing facility in St. Joseph with an estimated value of \$130 million. The company will locate their headquarters in St. Joseph to include, chief executive, human resources, purchasing, accounting, information services and engineering. The company intends to employ a minimum of 750 persons within 12 months after commencing operations and 1,000 approximately 24 months after commencing operations. Employment will be certified with the City annually. Operations began January 3, 2006.

Chapter 100 bonds will also be issued to purchase equipment for the facility. (See page 241)

**PILOT AGREEMENT/FINANCING**

PILOT Agreement

Triumph Foods agrees to pay 100% of the property taxes that would otherwise have been imposed on the Project by the County Assessor if the Project were not exempt from Personal Property taxes by virtue of the ownership of the Project by the City.

Cooperation and PILOT Agreement

PILOT payments will be distributed to the County annually as follows on or around January 15th:

<u>Year</u>	<u>Amount</u>
2007 and 2008	\$500,000
2009 and thereafter	\$350,000

The County shall promptly disburse to all applicable taxing jurisdictions in proportion to the amount of taxes which each taxing jurisdiction would have been paid from the total amount of taxes which would have been due in each year had the Chapter 100 Project not been exempt from taxation pursuant to the PILOT Agreement.

Missouri Development Finance Board Financing

Series A	\$8,960,000
Series B	\$10,475,000
Mo BUILD Bonds	\$700,000

**Comments:**

Special Ordinance No. 6170, passed 10/27/03, approved the TIF Redevelopment Financing Agreement between the City of St. Joseph and Premium Pork, LLC.

Special Ordinance No. 6159, passed 10/6/03, approved the Redevelopment Project of the Stockyards Redevelopment Tax Increment Financing Plan and adopted tax increment financing.

The base year was 2003, with a base PILOT valuation of \$505,210. There was no sales tax base.

# REVENUE MANUAL

Development Agreement - Fountain Creek

Program: 5185

## Legal Authorization:

RSMo Chapter 70, Section 70.220 and 70.230  
Special Ordinance No. 7668 (6/1/09)  
Special Ordinance No. 7433 (8/11/08)  
Special Ordinance No. 7420 (7/28/08)  
Special Ordinance No. 7188 (10/22/07)

## Description:

Fountain Creek is a mixed use project which includes approximately 68 acres of both commercial and residential uses with a market value for the project of over \$45 million. It is located at the southwest intersection of Mason Road and South 22nd Street in southern St. Joseph.

The development agreement set up a reimbursement schedule for the public infrastructure associated with the project - traffic improvements, sanitary sewer, water main and stormwater detention. Total reimbursable costs to SDG Development, LLC is limited to \$1,815,454.00.

Effective date of the agreement is July 1, 2008. Base calculated on fiscal year. Interest shall accrue at a rate not to exceed eight and one-quarter percent (8.25%) per annum.

## TIF Repayment Schedule:

City Sales Tax - 75% of the sales tax generated from general sales tax (1%) and CIP sales tax (.5%) over base sales tax of \$250,000.

City PILOTS - general tax levy only.

City Administrative fee - 2% of reimbursable costs applied.

## Comments:

The repayment agreement may be extended for a term of four additional years if the developer has not been totally reimbursed by June 30, 2022.

Special Ordinance No. 7668 (6/1/09) accepted sanitary sewer improvements for Fountain Creek Plat 1.

Special Ordinance No. 7433 (8/11/08) approved the final plat for Fountain Creek Plat 1.

There have been no certified costs or disbursements to date.

# REVENUE MANUAL

**TIF - Third Street Hotel TIF**

**Program: 5190**

**Legal Authorization:**

RSMo Chapter 99, Sections 99.800 to 99.865  
 Special Ordinance No. 7185 (10/8/07)  
 Special Ordinance No. 6675 (9/26/05)  
 Emergency Special Ordinance No. 6222 (1/5/04)  
 Emergency Special Ordinance No. 6221 (1/5/04)  
 Resolution No. 29432 (10/13/03)

**Description:**

The redevelopment area consists of real property owned by HMA Hotels, LLC bounded on the north by Francis Street, on the west by Second Street, on the south by Edmond Street and on the east by 3rd Street, consisting of two blocks. The total costs associated with the project are approximately \$6,025,000. Emergency Special Ordinance No. 6221, passed 1/5/04, approved the Third Street Hotel Tax Increment Financing Plan and designated HISJ, LLC as project developer.

Economic Activity Taxes to be generated in the Redevelopment Area consist of sales taxes and utility taxes. Equalized Assessed Valuations - according to the records of the County Assessor, the Total Initial Equalized Assessed Value of the Redevelopment Area is approximately \$591,488.

Special Ordinance No. 6675, passed September 26, 2005, approved the Gateway Transportation District. Per TIF Plan, one half of the revenue generated from this one percent (1%) sales tax will be disbursed into the Special Allocation Fund for TIF approved expenses. (See page 274)

Special Ordinance No. 7185, passed 10/8/07, established a collateral assignment of TIF revenues to its lender, Premier Bank.

**TIF Repayment Schedule:**

Per State Statute, the TIF Plan allows for allocation of 100% of the incremental increase in real property taxes generated by the Redevelopment Area in the form of payments in lieu of taxes and fifty percent (50%) of the total additional revenue from taxes which are imposed by the City or other Taxing Districts generated by economic activities with the Redevelopment Area over the base amount. The TIF Plan also provides an additional revenue source by allocating 100% of the City's portion of the increase in hotel/motel tax. TIF repayment shall not exceed 23 years.

**Comments:**

Emergency Special Ordinance No. 6222, passed 1/5/04, approved the Redevelopment Project of the Third Street Hotel Tax Increment Financing as a Redevelopment Project and adopted the Tax Increment Financing District.

Redevelopment Schedule	<u>Completed</u>	<u>Completed</u>
Property Acquisition	Jan, 2007	Jan, 2004
Hotel Interior Renovation Floors 1-2	Jan, 2004	Apr, 2004
Remaining Flrs	Jan, 2004	Apr, 2004
Restaurant Conversion	Jan, 2004	Sept, 2004
Exterior Façade	Apr, 2004	Sept, 2004
Landscaping	Apr, 2004	Sept, 2004
Other Exterior	Apr, 2004	Sept, 2004

Base Sales tax was established at \$27,135.00; PILOTS valuation at \$653,664 land and improvements. Hotel/motel tax base was established at \$32,801.22. Base year is 2003.

# REVENUE MANUAL

**TIF - Tuscany Towers**

**Program: 5195**

**Legal Authorization:**

RSMo Chapter 99  
Sections 99.800 to 99.865  
Special Ordinance No. 6670 (9/15/05)  
Special Ordinance No. 6558 (3/28/05)

**Description:**

The redevelopment area consists of a total of five phases of development encompassing a total of 108 acres within the Project area. Each phase will be presented to Council individually. Total reimburseable costs for all phases of the Project is \$20,900,000. The Project Area is bounded by Interstate 29 on the east, Highway 169 on the north and west, and Cook Road on the south. There are four parcels within this area that are not currently included in the Redevelopment Area.

Equalized Assessed Valuations - According to the records of the County Assessor, the Total Initial Equalized Assessed Value of the Redevelopment Area is approximately \$131,760.00. Upon completion all of the Redevelopment Projects, the assessed value of Tuscany Towers Redevelopment Area is anticipated to be \$4,900,201.54 and an estimated \$363,598.37 in additional ad valorem real property taxes annually.

A Transportation District has also been proposed for this Area.

**TIF Repayment Schedule:**

Tax increment financing will allow the use of one hundred percent (100%) of the Payments in Lieu of Taxes and fifty percent (50%) of the total additional revenue from taxes which are imposed by the City or other taxing districts generated by economic activities with the Redevelopment area over the base amount. TIF repayment shall not exceed 23 years.

**Comments:**

Presently, Phase 1 began the grading process in fiscal year 2008, but no activity since.

Phase 5 of the Redevelopment Project is anticipated to be completed prior to December 31, 2008.

**COMMUNITY  
IMPROVEMENT  
DISTRICT  
TAX PROGRAM**



# REVENUE MANUAL

## Chapter 67 - Community Improvement Districts (CID)

RSMo Chapter 67

Sections 67.1401 to 67.1571

Per Section 67.1511, Community Improvement Districts are created to :

- (1) pay the costs of planning, administration and any improvement authorized in Sections 67.1401 to 67.1571 of the Missouri Revised Statutes;
- (2) prepare preliminary plans, studies and engineering reports to determine the feasibility of a public improvement or service; or
- (3) pay the initial cost of public improvement or service until obligations have been issued and sold (if ordered by the governing body of the municipality).

The CID Fund is not required to be budgeted for expenditure during any year, but stated in the municipality's annual budget.

Other political subdivisions may enter into cooperative agreements with the District to make payments in lieu of taxes.

Per Section 67.1545, any district formed as a political subdivision may impose by resolution a district sales and use tax on all retail sales made in such district which are subject to taxation pursuant to sections 144.010 to 144.525, RSMo, except sales of motor vehicles, trailers, boats, or outboard motors and sales to or by public utilities and providers of communications, cable, or video services. Tax may be imposed in increments of one-eighth of one percent, up to a maximum of one percent. The board of directors of the district must submit to the qualified voters within the district, by mail-in ballot, a proposal to authorize a sales and use tax. If a majority of the votes cast by the qualified voters are in favor of the sales tax, then the resolution is adopted.

The district may, by resolution, levy a tax upon real property or business located within the boundaries of the district if a majority of the qualified voters approve the tax by mail-in ballot. Per Section 67.1541, the county collector or city treasurer shall collect the real property taxes in the same manner as other real property taxes are collected. The disbursements of funds shall occur on or before the fifteenth day of each month.

The fiscal year of the district shall be the same as the fiscal year of the municipality. The board shall submit to the governing body of the city a proposed annual budget, setting forth expected expenditures, revenues and rates of assessment and taxes for such fiscal year. The budget shall be submitted to the governing body of the city no earlier than one hundred eighty days and no later than ninety days prior to the first day of each fiscal year.

The board shall hold an annual meeting and adopt an annual budget no later than thirty days prior to the first day of each fiscal year. An annual report must be submitted to the municipal clerk and the Missouri department of economic development within one hundred twenty days (120) after the end of each fiscal year. The report shall state the services provided, revenues collected and expenditures made by the district during the fiscal year, and copies of written resolutions approved by the board during the fiscal year.

The district shall be governed by a board consisting of at least five but not more than thirty directors. The term shall be at least three years, but not more than four years.

# REVENUE MANUAL

**CID: East Hills Community Improvement District**

**Fund : 717**

**Legal Authorization:**

RSMo Chapter 67  
Special Ordinance No. 7475 (10/6/08)  
Special Ordinance No. 7343 (4/21/08)

**Description:**

Community Improvement Project costs include:

\$12,572,374 - Interior renovations (entrances, food court, Penny's Sears, Common)  
\$ 3,070,000 - Expansion construction (Lifestyle, new interior mall, Sears)

Total development project costs for the East Hills Project is expected to be \$131,056,412, with \$30,897,042 coming from Hills TIF. Third Party equity or financing is \$13,075,620 and developer equity or private financing is \$71,441,376.

Sales and use tax revenues will be collected at a rate of one percent (1%) on all transactions subject to taxation within the District. The tax became effective October 1, 2008. Revenue is collected by the Missouri Department of Revenue and is disbursed monthly to the City of St. Joseph with other City sales taxes. Per TIF Agreement, one half of the money will be disbursed as EATS and the other half has been placed in a separate agency fund outside of the Special Allocation Fund to be used for district approved expenses.

The life of the District shall begin from the effective date of the ordinance establishing the District, and shall be in existence for a minimum of twenty-three (23) years following the adoption of any financing obligations, after which time, the District shall continue in existence until all of the project costs are satisfied unless sooner terminated in accordance with Section 67.1481, RSMo.

**East Hills CID Board:**

The Board is comprised of five (5) members. Terms of office shall be staggered. The term of two members is four years, with the remaining three for two years. Successor directors shall be elected for four year terms.

**Comments:**

**TRANSPORTATION  
DISTRICT  
TAX PROGRAM**



# REVENUE MANUAL

## Chapter 238 - Transportation Tax Districts (TDD)

RSMo Chapter 238  
Sections 238.200-238.275

Transportation districts are created to fund, promote, plan, design, construct, improve, maintain, and operate one or more projects or to assist in any project within the district.

To form a transportation district a petition must be filed in the Circuit Court of the County in which district will be located. The district must be contiguous and contain all or any portion of one or more municipalities and counties.

The petition must contain:

- (1) The name, voting residence and county of residence of each individual petitioner;
- (2) The name and address of each respondent. Respondents must include the commission and each affected local transportation authority within the proposed district, except petitioning local transportation authority;
- (3) A specific description of the proposed district boundaries including a map illustrating boundaries;
- (4) A general description of each project proposed to be undertaken by that district, including approximate location of each project;
- (5) The name of the proposed district;
- (6) The number of members of the board of directors of the proposed district, which shall be not less than five or more than fifteen;
- (7) A statement that the terms of office of initial board members shall be staggered in approximately equal numbers to expire in one, two or three years;
- (8) If petition files by registered voters or by a governing body, a request that the question be submitted to the qualified voters within the limits of the proposed district;
- (9) A proposal for funding the district initially, together with a request that the funding proposal be submitted to the qualified voters residing within the limits of the proposed district;
- (10) A statement that the proposed district shall not be an undue burden on any owner of property within the district and is not unjust or unreasonable.

Within thirty (30) days after the petition is filed, the Circuit Court Clerk shall serve a copy of the petition on the respondents who shall have thirty (30) days after receipt of service to file an answer stating agreement with or opposition to the creation of the district.

Public notice shall be published in one or more newspapers of general circulation once a week for four consecutive weeks prior to the election.

Before construction or funding of any project, the district shall submit the proposed project, together with the proposed plans and specifications, to the commission for its prior approval of the project. If the proposed project is not intended to be merged into the state highways and transportation system under the commission's jurisdiction, the district shall also submit the proposed project and proposed plans and specifications to the local transportation authority that will become the owner of the project for its prior approval.

The County Collector shall collect the real property taxes and special assessments made upon all real property in the same manner as other real property taxes are collected. On or before the fifteenth day of each month (and after deducting the cost of collection - not to exceed one percent), the County Collector shall remit to the treasurer of the transportation district the amount collected for the prior month.

Those districts electing to charge additional sales tax (except on sale or use of motor vehicles, trailers boats, or outboard motors or utilities) shall deposit those receipts in a special fund to be expended only for the purposes set for by the District.

# REVENUE MANUAL

**TDD: Gateway Transportation District**

**Fund : 715**

## **Legal Authorization:**

RSMo Chapter 238  
Sections 238.200-238.275  
Emergency Special Ordinance no. 7793 (10/19/09)

## **Description:**

Transportation infrastructure related improvements involved in the Third Street Hotel TIF include:

- (1) Upgrading, repair and maintenance of public parking facilities benefiting the District;
- (2) the development and/or construction of landscaping, irrigation, signage, access controls and lighting to serve the Parking Facility;
- (3) the construction and installation of new sidewalks, curb and gutter work, traffic signals and signs, and other such improvements within, around and benefiting the District;
- (4) (as funds become available), relocating of utilities to allow for enhancement of pedestrian vehicular, and public transportation circulation and construction of additional roads, related storm water drainage, water, sanitary sewer and, other public infrastructure benefiting the District; and
- (5) the addition of "period Lighting" consistent with existing "Period Lighting" in the downtown area, to be carried out within the boundaries of the TDD.

Sales tax revenue will be collected at a rate of one percent (1%) on all transactions subject to sales tax within the District. Tax became effective August 1, 2004. Revenue collected is disbursed to the City of St. Joseph monthly. Per TIF Agreement, one half of the money will be disbursed as EATS and the other half has been placed in a separate agency fund outside of the Special Allocation Fund to be used for transportation approved expenses.

The TDD Board has entered into an agreement with the City to monitor collection of TDD revenues. This process was modified in August, 2009 as the State of Missouri became the collector of all TDD revenues. The City allocates monthly distributions from the State of MO to TDD and TIF.

## **Gateway TDD Board:**

The Board is composed of five (5) members. Terms of office will be staggered. The two members receiving the highest number of votes will have an initial three-year term, the two members receiving the next highest number will have an initial two-year term and the member receiving the fewest votes will have an initial on-year term. After the initial term, Board members will be elected for three (3) year terms.

## **Comments:**

Per the Third Street Hotel Redevelopment Agreement, the TDD Board of Directors shall enter into a cooperative agreement with the City. The TDD Contract shall require the City's approval prior to issuance of any TDD obligations by the TDD or the use of any funds generated by the TDD for any qualified project.

TDD Board Resolution No. 2009-06 passed September 1, 2009 authorizing expenditure of \$60,000 to the Missouri Department of Transportation to secure the Quiet Zone.