

# BUDGET PROCESS

The City Charter requires the City Council adopt an annual budget at the fourth regular meeting in March. The city's fiscal year is May 1 to April 30. The budgetary process contains three phases: budget development, budget adoption and budget execution and administration. This section explains the requirements for these phases as mandated by the City Charter.

## BUDGET DEVELOPMENT

Budget development begins when the Budget Office issues budget instructions to all city departments under the City Manager and to each department, board, commission and office not under the manager. The budget instructions guide these entities in their request for appropriations necessary to fulfill their needs for the ensuing fiscal year. Departments are given six weeks to prepare their budget submittal which is based upon carefully prepared estimates of work to be performed and costs and expenses to be incurred. According to the City Charter, these requests must be submitted to the City Manager on or before the 15th day of November.

Following receipt of the budget submittals the City Manager meets with department directors to formulate a recommended budget. At the time of submission to the City Council, the City Manager prepares copies of the recommended budget for public distribution.

## BUDGET ADOPTION

The City Manager's recommended budget is required to be submitted to the Mayor no later than January 15. The Mayor then transmits the budget to the Council by the second regular meeting in February. Upon receipt of the annual budget as prepared by the City Manager and transmitted by the Mayor, the Council, acting as Committee of the Whole, reviews the budget and holds hearings with the City Manager and department officials. After completing this review, the Council holds at least one public hearing on the budget.

### CITY COUNCIL BUDGET ADOPTION PROCESS

#### **February 14, 2002**

City Manager submits budget for fiscal year 2002-03 to the City Council

#### **February 18 through February 22, 2002**

City Council Committee of the Whole meets with department heads

#### **March 6, 2002**

Committee of the Whole public hearing on the budget for fiscal year 2002-03

#### **March 7, 2002**

Budget is reported to the City Council by Committee of the Whole with an introduction of the budget and tax ordinances

#### **March 13 and March 20, 2002**

Public hearings by the Finance and Audit Committee

#### **March 28, 2002**

Budget and tax ordinances adopted by the City Council

Upon completion of its review of the budget and the completion of departmental hearings, which are held by the first meeting in March, the Council, meeting as a Committee of the Whole, reports the budget to the City Council for approval. A date for a public hearing on the budget is set at the time the budget is reported to the Council. This date must not be later than the second City Council meeting in March. At the fourth meeting in March, the Council, by ordinance, adopts the annual budget. The budget ordinance requires a majority of affirmative votes to pass.

# BUDGET EXECUTION AND ADMINISTRATION

After budget adoption by the City Council, the adopted appropriations are put in the city's financial accounting system. On a quarterly basis the financial performance of departments is reviewed and, based on this analysis, necessary budget adjustments are made to ensure the city's financial stability.

## AMENDMENTS/CHANGES TO THE BUDGET AFTER ADOPTION

1. The City Manager or City Council receives a request from a department head or outside agency seeking additional funding for a specific project or activity.
2. The request is reviewed by the City Manager and the Office of Management and Budget for appropriateness and availability of funds.
3. Once the request has been reviewed and approved by the City Manager and the Finance Department, the requesting department or agency submits an Ordinance Request to the City Clerk's Office.
4. The City Clerk's Office, upon receipt of the Ordinance Request, forwards the request to the Law Department where the request is drafted into an Ordinance.
5. The Ordinance is presented to the City Council. The Mayor assigns it to a Council Committee after the first reading.
6. The Committee which receives the Ordinance reviews it and makes a recommendation to the City Council.
7. The City Council, acting on the recommendation of the Committee, votes on the Ordinance. The Ordinance requires a majority of affirmative votes to pass.
8. The Mayor may veto any Ordinance adopted by the City Council. The Mayor notifies the City Clerk of a veto within seven days of passage or adoption.
9. The veto may be overridden by a vote of eight members of the City Council at or before the second meeting of the Council following passage of the Ordinance.

# METHOD OF ACCOUNTING

## FUND ACCOUNTING

The accounts of the city are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses as appropriate. Account groups are used to establish accounting control and accountability for the city's general fixed assets, the unmatured principal of its general long-term debt and other long-term obligations of the city. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are spent. The various fund types as they appear in the Summary of Schedules are described below.

## GENERAL MUNICIPAL FUNDS (GOVERNMENTAL FUNDS)

There are four types of General Municipal Funds through which most of the governmental functions of the city are financed.

### GENERAL FUND

The General Fund accounts for all financial transactions not accounted for in any other fund. This is the largest and most important accounting activity of the city. Many diverse activities are financed through this fund, including police and fire protection, solid waste and disposal, health programs and arena operations. Financial support is

received from a variety of sources, including general property taxes, earnings and profits tax, utility taxes, service charges, interest and rental income, grants, business licenses and permits and franchise fees.

## **SPECIAL REVENUE FUNDS**

Special Revenue Funds account for the proceeds of specific revenue sources (other than Special Assessments) or to finance specified activities as required by law or administrative regulation. The following funds are included in this type:

- Museum
- East Park
- West Park
- Park Special Services
- Motor Fuel Tax
- Trafficway Maintenance
- Public Mass Transportation
- Local Use Tax
- Hodge Park
- Kemper-Butler Garage
- Eleventh & Oak Garage
- Fire Sales Tax
- Hazardous Materials
- Health Levy
- Police Drug Enforcement
- Neighborhood Tourist Development
- Convention and Tourism
- Community Centers
- Zoo
- Police Grant Fund
- Local Law Enforcement Grant
- Development Impact Fee
- Domestic Violence Shelter Operations
- Governmental Grants
- Community Development
- Special Allocation
- Special Housing Rehabilitation

## **CAPITAL PROJECT FUNDS**

Capital Project Funds account for resources used for the acquisition of capital facilities, except those financed by Special Assessment, Internal Service and Enterprise

Funds and those budgeted in the General or Special Revenue Funds when resources are derived exclusively from the direct revenues of the Fund and do not involve long-term borrowing. The following funds are included in this type:

- Capital Improvements
- Infrastructure and Maintenance

## **DEBT SERVICE FUNDS**

Debt Service Funds account for the payment of interest and principal on general obligation, capital leases and limited obligations. Debt service payments on special assessments are included with Special Assessment Funds. The following funds are included in this type:

- General Debt
- Street Light Debt
- Sales Tax Debt
- Super TIF - Americana Hotel
- Super TIF - 12th and Wyandotte
- Super TIF - Midtown
- Super TIF - Uptown
- Super TIF - Valentine
- Convention and Sports Complex

## **PUBLIC ENTERPRISE FUNDS (PROPRIETARY FUNDS)**

Public Enterprise Funds are used to account for the city's ongoing organizations and activities that are similar to investor-owned business enterprises. The following funds are included in this type:

- Water
- Sewer
- Kansas City Airports
- Airport Passenger Facility Charge
- TWA Special Facilities
- Host International Special Facilities
- Convention Center Garages
- Stormwater

## **SPECIAL ASSESSMENT FUNDS (GOVERNMENTAL FUNDS)**

Special Assessment Funds account for the acquisition of rights-of-way and construction, extension and improvements of sanitary and storm sewer systems, streets, avenues, curbs and sidewalks. These projects are financed through either a revolving fund mechanism or the sale of bonds. The bonds are retired with the proceeds of assessments levied against the benefited property; generally, special assessment bonds are paid by the Debt Service Fund. The following funds are included in this type:

- Sewer Special Assessment
- Revolving Public Improvements

## **BASIS OF BUDGETING**

Governmental Funds are accounted for using a cash-basis budget. Contractual obligations require that the full amount be encumbered when the contract is approved. Transactions are recognized when cash is received or disbursed. Proprietary Funds that are subject to annual appropriations are also accounted for on a cash basis. Consequently, budget-GAAP (Generally Accepted Accounting Principals) basis differences do occur.

# **REVENUE PROJECTIONS**

The City of Kansas City uses two approaches to project revenues. The first method, statistical, is performed by the Office of Management and Budget (OMB) as part of the city's Five-Year Financial Forecast, prior to the budget's adoption. The second method, deterministic, is based upon the knowledge and expertise of OMB staff. This combination of approaches allows the city to apply a statistical model to revenue projections, while tempering the results with common sense and experience. The budget and forecast are reviewed to determine a three-year outlook for revenues and expenditures in the budget submittal. The following is a description of each approach and the assumptions used in their development.

### **STATISTICAL**

The Five-Year Financial Forecast for the City of Kansas City, Missouri is prepared using the concept of econometric modeling. Econometric modeling identifies long-term statistical relationships and one or more independent economic variables, then uses that relationship to project revenues based on assumptions of how the economic variables will perform over the next five years. The accuracy of the forecast and the validity of any policy based on it depend upon the strength of the historical relationships and the accuracy of the economic assumptions.

### **DETERMINISTIC**

All departments that collect revenue are required to prepare annual revenue estimates as a part of their budgets. In addition, departments are requested to submit revenue estimates for fee increases or new fees. The preparation and submission of revenue estimates correspond with the development of the department's expenditure budget. Once the revenue estimates are received, they are reviewed for accuracy and validity. Preliminary revenue estimates are prepared based upon departmental estimates and the second quarter analysis of revenue for the current year. Information and input from departments are received during this final review of revenues. The results of this process appear in schedules VI through VIII, and X through XV. These revenue estimates are used to establish expenditure guidelines for the coming fiscal year.

# FOCUS KANSAS CITY PLAN

Kansas City's strategic plan, FOCUS - Forging Our Comprehensive Urban Strategy — is the city's "to do" list for the future. It sets priorities and guides decisions about neighborhoods, jobs, taxes, capital improvements, public safety, education, and much more. The FOCUS Plan targets public and private investments to maximize current resources. The Plan is moving forward to ensure that Kansas City is not only a viable city in the year 2020 but also a successful model for a new kind of American city.

The FOCUS Kansas City Plan was developed by thousands of citizens and volunteers from many walks-of-life. Through an innovative public participation process, FOCUS enables citizens and communities to develop innovative solutions to address complex urban problems. The result is an interconnected plan that leverages existing resources and relies on partnerships to accomplish community goals and objectives.

## THE POLICY PLAN

The FOCUS Policy Plan outlines a vision statement and fourteen Principles for Policy that guide key decisions in the public and private sectors. This policy plan provides the foundation for addressing complex problems.

## STRATEGIC AND COMPREHENSIVE PLAN

Based on the Policy Plan, seven distinct but interwoven component plans detail the action steps needed to make the FOCUS vision and policy principles a reality. These seven component plans are summarized below:

### PHYSICAL ENVIRONMENT PLANS

The *Citywide Physical Framework Plan* provides strategic land use planning guidelines and addresses the future character of growth, development and redevelopment as well as capital needs of the city.

The *Neighborhood Prototypes Plan* recommends actions to improve Kansas City neighborhoods and encourage resident partnerships in determining their future. A unique neighborhood assessment process helps citizens target city services and specific strategies to their distinct requirements.

The *Preservation Plan* highlights the importance of Kansas City's rich legacy of landmark structures, historic neighborhoods and archeological resources that make the city unique. Strategies on transportation, urban design, capital improvements, and tourism complete our vision of the future from a preservation perspective.

The *Urban Core Plan* includes strategies for central city neighborhoods, downtown, and the central business corridor and plans for economic development, jobs, capital improvements, public transit and neighborhood livability. Strategies for locating cultural facilities and marketing the urban core are also outlined in this plan.

The *Northland Plan* encourages development where infrastructure already exists. Protecting the natural environment and the character of the Northland are fundamental to the plan. Transportation recommendations for improving east-west traffic, extending the boulevard system north of the river and creating pedestrian and bicycle friendly thoroughways are also part of the plan.

### HUMAN INVESTMENT PLAN

The Human Investment Plan outlines recommendations related to lifelong education, retaining and encouraging diversity, equipping citizens for the changing work environment, job retention and expansion, stimulating interest in culture and the arts practical life skills for Kansas City youth, and enhancing Kansas City as a place of excellence, creativity, celebration and unity.

### GOVERNANCE PLAN

The Governance Plan sets specific strategies for improving city services, establishing and maintaining the city's financial health, strengthening metropolitan cooperation, and political and organizational restructuring to insure implementation of FOCUS initiatives.

Collectively, the component plans provide a comprehensive framework for addressing complex issues enabling all parts of the city to work in concert toward the same goal.

# FOCUS IMPLEMENTATION ACHIEVEMENTS

Most of the over 600 initiatives which are part of the FOCUS Kansas City plan are currently in the process of implementation. FOCUS is being implemented by the Mayor and Council, and by many community-driven efforts, as well as by every City department.

## FOCUS CENTERS

There are six locations currently operating as **FOCUS Centers**. Two of the Centers are in City owned buildings, two are in schools, and two are with active community-based organizations operating as Community Development Corporations. FOCUS Centers are ready to go in the new MainCor building at the Midtown Market place, and in the new Westside Branch Library, as a part of a satellite of services for that area. The Centers allow the opportunity for government services to be provided in the community.

## CONNECTION CORRIDORS

The **Heritage Corridor** initiative will promote heritage tourism as a way to incorporate the region's rich history as an economic development program through signage, education and regional promotion. ICON and Associates has been selected to prepare a strategic master plan, which outlines a multi-year strategy for implementation. Once prepared, the plan will be submitted to the National Heritage Corridor program, administered by the National Park Service, for funding support.

The **Main Street Corridor** planning process is well underway with the completion of issue identification, formulation of development alternatives and 50% draft plan for the corridor. The planning process is modeled after the FOCUS process with the participation of some 90 steering committee and workteam members and involvement of the greater community. When final, the plan will make recommendations for improvements to Main Street including multimodal transportation, infrastructure, land use, urban design and development opportunities.

**Troost Corridor** redevelopment continues. Current projects include: PIEA redevelopment designation for

the area between 30th Street and 39th Streets along Troost; two proposed housing projects in the 35th and 38th area; the fourth season of the Troost Community Market at Linwood and Troost; free outdoor movies in July and August 2002; and various individual development projects in the Corridor.

The **63rd Street Corridor** planning process is underway with the selection of Gould Evans Goodman consultants. This planning process is also modeled after the FOCUS process with the participation of a steering committee coupled with community involvement. The plan will make recommendations for improvements to 63rd Street including multimodal transportation, infrastructure, land use, urban design and development opportunities.

The **Eastgate Land Use and Development Plan** was adopted by the City Council in December 2001. The plan identifies four prototype development projects along the Eastgate Corridor including a new mixed-use center that is consistent with FOCUS guidelines. The plan also recommends enhancements to the Kansas City Southern railroad bridge, such as decorative lighting and landscaping. The plan proposes design guidelines to assure compatible development which are consistent with the guidelines for the Brush Creek Corridor and FOCUS.

A Redevelopment Study for **Truman Corridor** has been completed and formally recognized by the City Council.

The **Prospect Corridor Initiative** will incorporate a number of FOCUS initiatives such as Prospect as a Great Street, three mixed-use nodes (locations along Prospect where a wide variety of activities will be concentrated), and implementation of suggestions identified through the Neighborhood Self-Assessment process. The short term (3+years) planning phase will focus on a work plan for residents and existing organizations based on FOCUS strategies relating to social services, community anchors, housing, existing

businesses, physical framework, lifelong learning and healthy community, and priority public services.

The City Planning and Development Department has been working with the Downtown Council, the Northland Regional Chamber of Commerce, the Convention and Visitors Bureau, the Missouri Department of Transportation and private property owners to make improvements to the **Broadway Corridor**. Through cooperative efforts, the city has secured almost a million dollars of Federal construction funds to implement the recommendations of the FOCUS Urban Core and Northland Plans which impact this important corridor.

The **St. John Avenue Corridor** planning process is underway with the selection of Bucher, Willis and Ratliff Corporation as consultants. The planning process is modeled after the FOCUS community participatory process with significant participation of neighborhood and community representatives. The plan will make recommendations for the improvements to St. John Avenue, including transportation issues, infrastructure, land use, urban design and development opportunities. The plan will also take into account the corridor's connection and relationship to the Cliff Drive Scenic By-Way and other entertainment destinations in the area.

## MOVING ABOUT THE CITY

The City of Kansas City is concluding the **Central Business Corridor Transit Plan** that recommends light rail transit connecting the corridor of Downtown, Crown Center, Midtown, Country Club Plaza, and Brush Creek, where the highest concentration of jobs can be found, to the strong urban neighborhoods North of the River, the urban heart of our City, and the eastern and southern parts of Kansas City. Implementing a fixed guideway system such as light rail was recommended in the FOCUS plan to help strengthen private and public investment in the urban core, form a spine of transit for the region, and connect our citizens to jobs, services, and activity centers.

Now underway, the **Kansas City Walkability Plan** is a citywide plan whose purpose is to increase the number of people in Kansas City who choose to be pedestrians,

by making it easier, more pleasant and more efficient to move around the city without a car at least some of the time. The FOCUS Kansas City Plan strongly supports choice in transportation (multimodal transportation) and recognizes that a “*direct, continuous, safe, pleasant, and secure*” pedestrian system is a vital step towards creating a multi-modal transportation system. A product of the planning process, now in draft form, is a manual tested by Kansas City neighborhoods to assess their own pedestrian needs and priorities.

The City has developed a **Bicycle Master Plan**. As called for in the FOCUS Kansas City Plan, the plan is meant to be an important component of a multi-modal transportation system.

**39th and Troost Development Transit Center** has been funded. The Kansas City Area Transportation Authority is building a child care facility, office space, an indoor bus passenger waiting area, and other community amenities to serve the metropolitan area's busiest transit transfer stop at 39th Street and Troost Avenue. The City of Kansas City and the KCMC Child Development Corporation are actively involved in creating this needed facility which was highlighted in the FOCUS Urban Core Plan and the Troost Corridor Plan.

The **FOCUS Urban Core Plan** calls for encouraging mixed-use development on the 18th Street Corridor including infilling vacant lots with buildings and mixed-use businesses “offering places to live, work, learn and shop.” The Jazz District improvements on 18th Street exemplify this type of development, with the first phase of construction almost complete, including 73 residential units, 30,000 square feet of retail space, and apartments located over retail space.

## QUALITY PLACES TO LIVE AND WORK

The City has begun the process of **revising the entire zoning code**. This process will include a strong element of public participation. A contract to begin the project has been awarded.

City Planning and Development completed the **analysis of Area Planning** process, structure and format incorporating FOCUS principles. The Martin City Area

Plan followed the new process and format and was adopted by Council in 2001. Staff began work on the Stadium/Park East Area Plan in 2001 and has nearly completed a data book for the area which analyzes and summarizes information about the area. Staff has collected and analyzed data about subjects such as land use, zoning, urban design, historic resources, natural resources, transportation, infrastructure, economic development and demographics. Issues identified in the data book will be used as a foundation for recommendations in the plan document.

A recently adopted **zoning ordinance** restricting business development in the Brookside area is designed to help maintain the mixed-use character of the neighborhood.

The City and the Landmarks Historic Trust Corporation executed three **Historic Easements on surplus City property** to preserve and maintain their architectural, historic and cultural features.

## NEIGHBORHOOD LIVABILITY

The **Neighborhood Assessment Prototype Plan** is nearing completion with almost 200 of the City's neighborhoods completed. Most of the remaining neighborhoods will be participating in the workshop during this last year of the assessment process. A majority of priorities identified by the participants are underway.

The **Midtown TIF Community-based Housing Plan** has been developed using the input and ideas of the Midtown community based on a framework of FOCUS recommendations that were debated and discussed at three community workshops. One million dollars has been loaned to start the program. As part of the action to provide financial incentives for home improvements in historic districts, the program has led to at least 50 proposed and ongoing rehabilitation projects with historic districts in the Phase I area.

The Department of Environmental Management has allocated resources toward FOCUS priorities, particularly in expanding the **Clean Sweep program** and working to identify and clean up illegal dump sites.

## INVESTING IN CRITICAL RESOURCES

The role of the **City Planning Commission has been expanded** in the development process to provide a streamlined, consistent approach to development.

**Development Plans**, requests for rezoning and conditional uses are reviewed using FOCUS principles, including Quality Places criteria and Priority Development Zones. Several projects, Shoal Creek, Zona Rosa, Beacon Hill, and the performing Arts Center are underway and in accordance with FOCUS principles.

FOCUS priorities are coordinated with **PIAC capital improvement** spending to support implementation of the FOCUS plan.

The **recommendations** of the **Community Infrastructure Committee** were incorporated into the FOCUS plan and are being implemented.

The **one cent sales tax for capital improvements** was passed, and the community overwhelmingly supported the renovation and restoration of the Liberty Memorial.

City Planning and Development has initiated a process with a goal of encouraging interdepartmental coordination and understanding of **stormwater** issues, incorporation of watershed issues in Area Plans, and land use planning in watershed plans. Currently, staff is working with area communities in an effort to look at stormwater as a regional issue, with the goal of creating a metropolitan stormwater strategy.

A community-based **Kansas City Safe City Initiative** makes Kansas City, Missouri the first city in the country to bring all of our emergency services, city departments, community resources and neighborhoods together in one unified safety system with an emphasis on multilayered geographic based analysis and prevention. Following the FOCUS Kansas City process, safety professionals, individuals, business owners, representatives of neighborhoods and community

based organizations came together to create the KC Safe City Initiative plan, which will be presented to City council in spring 2002.

Development of the **Community Impact Statement** (CIS) is now underway. The goal of the CIS is to produce information in a standardized format so that those considering investment decisions can have reliable and consistent information to make financial decisions in the context of city wide issues and the FOCUS Kansas City Plan. The process shall include both quantitative and qualitative analysis of proposed new expenditures and investments.

## COMMUNITY ANCHORS

The implementation of a **Community Anchor program** has been undertaken by the private sector, targeting the Troost and Main Street Corridors. In addition, a pilot program is underway to develop a template for increased Anchor involvement in neighborhood revitalization.

## CITIZEN ACCESS AND COMMUNICATION

The **Communications** efforts of the City (through Channel 2 broadcasts and other media) has expanded to help citizens stay in touch with the business of government.

A **CD-ROM** has been produced to provide not only an overview of the Plan but allow people to search for specific details about the Plan. This project was funded through the generosity of the Ewing Marion Kauffman Foundation and in cooperation with the Greater Kansas City Community Foundation and Utilicorp, Incorporated.

## CITY LIFE

The community has benefited from improved **coordination with area fine arts organizations.**

The downtown siting of the proposed **new performing arts center** is in keeping with the FOCUS plan.

As recommended by the FOCUS Neighborhoods Plan, the City is working with neighborhoods to change their zoning classifications to protect themselves from commercial and other encroachment while encouraging positive residential and other development, such as South Hyde Park, Longfellow and Indian Mound

The City has completed a Conceptual Development Master Plan for the **Town of Kansas** as well as completed extensive archaeological research, acquired the property and recently initiated development of a market analysis. The park will conduct ongoing archaeological field studies allowing visitors to participate and learn through the processes of science about our city and national history and role in the Westward expansion movement. Efforts are underway through partnership with the private sector and utilization of TIF to condemn, acquire and relocate an existing business necessary for the redevelopment of this site. A Market Analysis is under way and will enable the next steps to creating this needed facility that was highlighted in the FOCUS Urban Core Plan and Preservation Plan.

# COMMUNITY PROFILE

From humble beginnings as a trading post in 1821, Kansas City has become the largest city in a metropolitan area of 1.6 million people. Kansas City is the nation's 36th largest city in population and the sixteenth largest in land area. Located near the geographic and population centers of the nation, it truly is the "Heart of America."

The metro area straddles the Missouri-Kansas state line and includes more than 136 cities and 11 counties. Kansas City, Missouri covers parts of four counties — Jackson, Clay, Platte and Cass — not to mention all or part of 15 school districts.

Kansas City boasts more fountains than any other city except Rome and more boulevards than any except Paris. Its 1,769 acre Swope Park is one of the largest urban parks in America. However, Kansas City is perhaps best known for its steaks, barbecue and jazz.

With more than 60 barbecue restaurants and numerous cook-off competitions, it is arguably the nation's barbecue capital. Kansas City became a hotbed of jazz shortly after World War I in the now-famous area around 18th & Vine. Jazz is undergoing a renaissance here, a factor in the creation of the complex that houses the Kansas City Jazz Museum and the American Jazz Museum. The district also houses the Negro Leagues Baseball Museum.

Date of Incorporation	June 3, 1850
Date of Charter	February 24, 1925
Form of Government	Council/Manager
Area of City	317 Square Miles
Submitted Budget Level	\$974,915,047
Expenditures per capita	\$2,204.76

## Household Income

\$200,000 or greater	1.6%
\$150,000 - 199,999	1.5%
\$100,000 - 149,999	5.4%
\$75,000 - 99,999	8.8%
\$50,000 - 74,999	18.4%
\$35,000 - 49,999	17.2%
\$25,000 - 34,999	13.8%
\$15,000 - 24,999	14.1%
\$10,000 - 14,999	6.5%
under \$10,000	12.7%

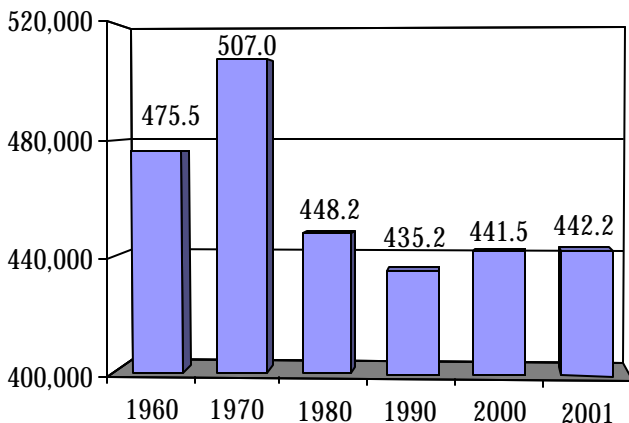
## POPULATION

2001 Estimate	442,187
2000 U.S. Census	441,545
1990 U.S. Census	435,187
1980 U.S. Census	448,159
1970 U.S. Census	507,080
1960 U.S. Census	475,539

## DWELLING UNITS

Single Family units	148,017
Multifamily units	53,317

**KANSAS CITY POPULATION**  
(IN THOUSANDS)



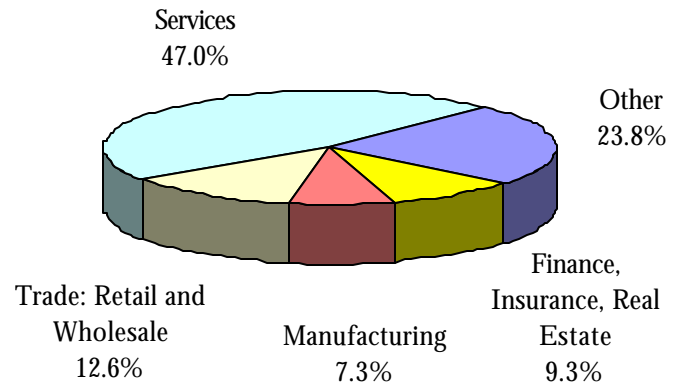
Kansas City is hometown to the headquarters of Hallmark Cards, Farmland Industries, Utilicorp, Russell Stover Candies, Yellow Freight, H&R Block, the Nazarene Church, Payless Cashways, Interstate Bakeries, AMC Theaters, American Century and numerous other businesses.

It ranks first in inland foreign trade zone space, underground storage space, greeting card publishing, frozen food storage and distribution, and hard winter wheat marketing. It ranks second in wheat flour production and the size of its rail center. Both General Motors and Ford have major plants here, ranking Kansas City eighth in the nation in automobile assembly.

The city also is a major transportation hub. Approximately 400 flights a day come and go from Kansas City International Airport, where the maximum distance from aircraft to curb is less than 75 feet. Eleven regulated barge lines transport goods through Kansas City on the Missouri River. Kansas City is one of only five cities with three intersecting interstate highways (I-70, I-29 and I-35). The city's rail system carries 300 daily freight arrivals and departures.

For sports fans, Kansas City, Missouri, has seven professional sports teams: the Kansas City Chiefs (football), Kansas City Royals (baseball), the Kansas City Blades (ice hockey), the Kansas City Wizards (outdoor soccer), Kansas City Attack (indoor soccer), the Kansas City Knights (ABA basketball) and the Kansas City Explorers (tennis).

**EMPLOYMENT OF RESIDENTS BY INDUSTRY**



**RACIAL COMPOSITION**

White	60.7%
Black	31.2%
Hispanic (of any race)	6.9%
Asian	1.9%
Native American	0.5%
Pacific Islander	0.1%
Other	5.6%

**EDUCATIONAL ATTAINMENT**

Graduate or Professional Degree	10.7%
Bachelor's Degree	16.8%
Associate Degree	5.7%
Some College, no degree	22.9%
High School Degree	23.8%
No High School Degree	19.9%

**AGE COMPOSITION**

65 years and older	11.7%
64-45 years	20.6%
44-25 years	32.5%
24-21 years	5.8%
20-18 years	3.9%
17-5 years	18.2%
5 years and under	7.2%

**EDUCATION**

Number of School Districts	15
Enrollment	
Preprimary	7,293
Elementary or High School	77,939
College	27,746
Total Enrollment	112,978

# GLOSSARY

**Airport Construction Funds** - This fund accounts for proceeds from the sale of Airport Revenue Bonds and expenditures on airport construction projects funded by those bonds as well as by grants and other earnings leveraged by the bonds.

**Appropriation** - The act of a legislative body (the City Council in this case) authorizing the expenditure of funds for a specified purpose.

**Appropriation Unit** - The level of budgetary detail used to differentiate the types of expenditures. Appropriation Unit titles include Personal Services, Contractual Services, Pass Through Payments, Commodities, Capital Outlay, Contingent, Debt Service and Capital Improvements. Accounting and budget records track expenditures by object code within each appropriation unit.

**Basic Service Position Pool** - A means for departments to maintain staffing flexibility on priority services so that they can hire and recruit qualified applicants in a timely manner.

**Bond** - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called maturity date(s), together with periodic interest at a specified rate. A bond differs from a note in two respects. A bond is issued for a longer period of time and requires greater legal formality. The city sells bonds to fund costly projects. The city repays this debt to its lender over a prolonged period of time similar to the way a homeowner repays a mortgage.

**Bond Fund** - A fund that receives revenue generated by the sale of long-term bonds and accounts for the expenditure of those revenues.

**Budget** - An estimate of revenues and expenditures anticipated during the fiscal year and a statement of how those revenues and expenditures are planned to be used.

**Capital Improvements Fund** - A fund established for the purpose of financing capital improvement projects only. Revenues received by this fund come primarily from the one percent sales tax for capital improvements. Some federal and state grants, as well as other contributions for construction, are also deposited in this fund.

**Capital Improvement Program** - A statement of the city's long and short-term capital improvement plans. The short-term element is stated in each year's adopted budget. The long-term portion is presented in the city's five-year capital improvement plan.

**Capital Improvement Project** - A permanent addition to the city's assets of major importance and cost. This includes the construction of a new structure, the reconstruction of an existing structure or the renovation of a structure that extends its useful life. The cost of land acquisition, construction, renovation, demolition, equipment and studies are all included when calculating capital expenditures.

**Capital Outlay** - An item of non-expendable nature with a value greater than \$150.00 and with an anticipated life of over one year under normal use.

**Charter Review Committee** - A citizen volunteer group appointed by the Mayor to study the City Charter of Kansas City, Missouri and recommend changes or amendments.

**Citizen Advisory Committee on Housing** - Thirty-three individuals associated with various aspects of housing and community development who meet to discuss housing issues and make recommendations for formulating a new housing policy for Kansas City, Missouri.

**Commodity** - An expendable item used by operating activities. Examples include office supplies, repair and replacement parts for equipment, rest room supplies and gasoline and oil.

**Community Centers Fund** - This fund was established to account for revenue dedicated for the operation and debt service related to the construction and maintenance of community centers. This fund is restricted to parks and recreation purposes. Vehicle license fees are the primary source of revenue.

**Community Development Funds** - Under the Community Development Block Grant Program, the city receives a certain amount of money from the United States Government each year for a variety of uses within defined target areas and populations, which are generally defined as suffering from various levels of economic distress. These revenues are deposited in the Community Development Block Grant Fund designated for the fiscal year affected.

**Community Infrastructure Committee** - A group of citizens and city staff who performed a comprehensive review of the city's Capital Improvements Program policies and procedures. Their recommendations were incorporated into the city's program in order to increase citizen participation and confidence in the program.

**Community Oriented Policing - Making Officer Redeployment Effective (COPS MORE) Grant** - A federal grant program designed to allow officers the opportunity to practice neighborhood policing through the funding of technology, equipment, and support personnel.

**Contingent Appropriation** - The City Charter requires that an amount of not less than one nor more than three percent of the estimated General Fund revenues be set aside as a contingency.

**Contractual Services** - A cost related to a contractual agreement. Examples include insurance, utility costs, printing services and temporary employees.

**Convention and Sports Complex Fund** - A fund established by Sections 67.650 to 68.658 of the Revised Statutes of Missouri to aid cities and counties in constructing sports, convention, exhibition or trade facilities. Revenues include state grants and the transfer of taxes from the retail sale of food from the Convention and Tourism Fund.

**Convention and Tourism Fund** - A fund established by Sections 67.650 to 68.658 of the Revised Statutes of Missouri to deposit receipts from the convention and tourism tax. The convention and tourism tax includes a six and one-half percent charge on the sale of sleeping rooms in hotels, motels and tourist courts and a one and three-fourths percent charge on the gross receipts derived from retail food sales. The fund was created to account for revenues and expenditures related to the expansion of Bartle Hall. In addition to revenues from the convention and tourism tax, receipts from Bartle Hall operations are included.

**Convention Center Garages Fund** - Parking fees collected at the Auditorium Plaza Garage and the public portion of the Downtown Marriott Hotel Garage are deposited in the Convention Center Garages Fund. These revenues may only be used for the administration, operation and improvement of the garages and for retirement of debt related to these facilities.

**COPS Universal Grant** - A federal grant program designed to provide funding directly to local, state and tribal jurisdictions for salaries and benefits of officers engaged in community policing. To assist law enforcement agencies in partnering with their communities. To provide funding for the hiring of additional community policing officers.

**Debt Service** - Payment of principal and interest due on long-term debt.

**Deferred Maintenance** - The aggregation of unfunded routine maintenance, repair and replacement not performed in a timely manner due to a lack of available funding, low priority, management decisions to use maintenance funds for other purposes or other recognized delaying factors.

**Development Impact Fund** - This fund is established Fiscal Year 2002-03 to record and expense development fees that are collected for arterial streets construction and expansion within the eight development impact districts within the city.

**Dodson Sewer District #6076 Note Fund** - This fund was established to account for the proceeds and expenditures of the Special Assessment Notes issued in December 1988. The purpose of this fund is to finance the construction of a sanitary sewer to serve Sewer District 6076 in Sewer Division No. 6 generally located in the Dodson Industrial District area.

**Domestic Violence Shelter Operations Fund** - Revenues deposited into this fund are raised by a \$2 fee on proceedings filed in Municipal Court. This fund was established to offset operating expenses for domestic violence shelters, as provided by Section 479.261 of the Revised Statutes of Missouri.

**East Park Fund** - The use of the East Park Fund is restricted to Parks and Recreation Department purposes. Primary sources of revenue include a special tax of \$0.50 per \$100 of the assessed value of land only in the East Park District (for a description of boundaries, see Article III, Section 56 of the Kansas City, Missouri City Charter), a special tax of \$1 levied per front foot on all property on or abutting boulevards or parkways in the East Park District and a share of the revenues derived from the sale of vehicle licenses apportioned on the basis of park area and recreation program fees. Historically, a significant contribution has been made to this fund from the General Fund.

**Economic Activity Taxes** - Taxes stipulated in state statutes to be earmarked for the payment of tax increment debt. Economic activity taxes apply to earnings, sales, utility and restaurant taxes.

**Efficiency** - Reflects the relationship between work performed and the resources required to perform it. Typically, efficiency measures are presented as unit cost but can take other forms as well.

**Eleventh & Oak Garage Fund** - A fund established to record receipts and expenses associated with the 11th & Oak Garage and to record all operating and debt expenses associated with the garage.

**Encumbrance** - Obligations in the form of purchase orders, contracts or salary commitments which are attributable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise liquidated.

**Enterprise Funds** - These are funds established to account for services financed and operated in a manner similar to private businesses. Enterprise funds finance the city's water, sewer, airport and parking garage services.

**Enterprise Resource Planning (ERP)** - A management system that integrates all facets of government with a set of software applications. These applications automate procedures to streamline planning and business processes, aid in the dissemination of information and provide for connectivity between systems such as payroll, human resources and finance/accounting. The software applications often share one or more common databases.

**Fire Sales Tax** - A one quarter percent sales tax for 15 years was approved by the qualified voters of Kansas City, Missouri for the purpose of providing \$84.2 million in capital improvements, construction of a new CAD system and 135 additional fire fighters.

**Fiscal Year** - A twelve month period to which the annual operating budget applies and at the end of which the city determines its financial position and the results of its operations. For the City of Kansas City, Missouri, the fiscal year begins May 1 and ends the following April 30.

**FOCUS** - Forging Our Comprehensive Urban Strategy - A comprehensive plan to help ensure Kansas City's viability for the next century. It establishes priorities and guides decisions about neighborhoods, jobs, taxes, capital improvements, public safety, education and downtown. The primary elements of FOCUS consists of: the protection of lives and property of Kansas Citians; provide responsible stewardship of the public's capital assets; safeguarding the natural environment; planning for quality places to live and work; and improve the city's economic base by increasing property values, creating jobs and improving opportunities and incomes of city residents.

**Full-Time Equivalent Position** - The conversion of hours worked to a decimal equivalent, based on full time employment of 2,080 hours per year. This measurement applies to full time, part time and seasonal positions. For example, a summer lifeguard working full time for 17 weeks, or approximately 690 hours, would be equivalent to .3 full time positions.

**General Debt and Interest Fund** - A fund to account for repayment of interest and principal on general obligation debt.

**General Fund** - The General Fund is the primary operating fund of the city. This fund can be used to finance any activity in which the city engages. The majority of revenue is received from the Earnings Tax, the Utility Tax, the Property Tax and fees for licenses, permits and franchises.

**General Municipal Funds** - General Municipal Funds are those funds that finance the majority of the city's operations. For the most part, revenues deposited into these funds are raised by the taxing and fee collecting authority of the city. Grants and contributions from governments and other entities comprise the other sources of revenues for these funds. General municipal funds are the same as operating funds.

**General Obligation Bond** - The full faith and credit of the city's taxing power is pledged for the payment of principal and interest.

**Goal** - A statement of the direction or desired outcome of a department or program.

**Government Accounting Standards Board Rule Number 34 (GASB No. 34)** - A comprehensive accounting rule that significantly changes the way municipalities report their finances to the public. Implementation of the general reporting changes must be completed by April 30, 2002. Infrastructure reporting changes must be implemented by fiscal year 2005-06.

**Hazardous Materials Fund** - A fund established to record cigarette tax receipts and expenditures for the support of the Hazardous Materials Response Team. The rate of taxation, \$0.05 per package of cigarettes, was approved by the voters in November 1989.

**Health Levy Fund** - A fund established to account for property tax receipts and expenditures related to health care for the indigent. The revenue is generated from the property tax at a rate of \$0.50 per \$100 assessed value. The voters approved an increase in the rate from \$0.23 to \$0.49 per \$100 assessed valuation in February 1989.

**Hodge Park Fund** - A fund established to account for the expenditure of long term revenue bonds as well as other revenues and expenditures associated with the development of a second golf course at Hodge Park.

**Host International Special Facilities Fund** - This fund contains the required payments of principal and interest for Host International Special Facilities Revenue Bonds. The bond proceeds were used to construct certain leasehold improvements and purchase and install machinery in the restaurants and bars operated by Host International in the terminal buildings at KCI Airport.

**Housing Policy for the 21st Century** - A proposed housing policy organized around the mandate that the City of Kansas City, Missouri and its housing partners promote and direct investments in Kansas City's housing for all income levels and needs.

**Infrastructure and Maintenance Fund** - A fund established to record gaming revenues that are used to finance capital and deferred maintenance services that are necessary to maintain the city infrastructure.

**Inter-Fund Transfer** - A transfer of revenues from one fund to another fund.

**Kansas City Airports Fund** - Revenues generated from the operation of the two Kansas City Airports and the inter-modal facility are deposited into the Kansas City Airports Fund. The primary sources of these revenues are the payments received from airlines for the use of the airports and parking fees collected at the airport parking facilities. Use of the revenues is restricted to the administration, operation and improvement of the airports and their facilities and for the retirement of debt related to airport facilities.

**Kansas City Government Optimization (KC-GO)** - A labor/management initiative dedicated to changing the way the City provides service to the public. KC-GO focuses on adopting competitive business practices to deliver government services at increasing levels of performance and quality.

**KCMAC** - the Kansas City Municipal Assistance Corporation (KCMAC) is a nonprofit corporation. The city has entered into a series of lease arrangement with KCMAC in order to finance certain equipment purchases, capital improvements and facility expansions. The city leases the equipment, improvements and facilities from KCMAC for payments equal to the debt service requirements of the bond issues. The leases are renewable annually at the option of the city.

**KCMAC Leasehold Improvement Revenue Bond Fund 1991A** - This fund accounts for the proceeds from the sale of KCMAC bonds. These proceeds were used to finance the expansion of the Truman Medical Center building and related parking facilities.

**KCMAC Leasehold Refunding and Bartle Hall Improvement Funds** - These funds account for the proceeds from the sale of KCMAC bonds. These proceeds were used to finance the Bartle Hall expansion project and refunded the 1985 KCMAC bond issue for the Bartle Hall north improvement and the 1984 Public Building Authority Bonds issued for the Auditorium Plaza Garage. Contributions have also been made to this fund from the Public Building Authority 1984 debt service reserve fund and the 1985 KCMAC debt service reserve and project funds.

**KCMAC Leasehold Revenue Capital Improvement Fund** - These funds account for the proceeds and investment earnings from KCMAC bond issues for various public improvements throughout the city.

**Kemper-Butler Garage Fund** - A fund established to record receipts associated with the Kemper-Butler Garage and to record all operating and debt expenses associated with the garage.

**Liberty Memorial Endowment Fund** - A fund established for the long-term maintenance of the restored Liberty Memorial and its museums. Revenues received in this fund come primarily from the half-cent sales tax collected from April 1, 1999 to September 30, 2000 for restoration and maintenance and from outside donations.

**Liberty Memorial Fund** - A fund established to consolidate the revenues and expenditures related to the renovation and expansion of Liberty Memorial and its museums. Revenues received in this fund come primarily from the half-cent sales tax for the restoration and renovation of the Liberty Memorial.

**Local Law Enforcement Block Grant Program (LLEBG)** - A fund for the purpose of reducing crime. LLEBG funds may be used to support law enforcement, enhance security measures, establish or support drug courts, enhance the adjudication of cases involving violent offenders, establish multijurisdictional task forces, establish crime prevention programs, and defray the cost of indemnification insurance for law enforcement officers.

**Local Use Tax** - A fund established in 1999 for revenue from taxes that are applied on transactions that individuals and businesses conduct with out-of-state vendors, including catalog and direct market sales. The established tax rate is to be equal to the city's sales tax.

**Long-Term Lease Obligations** - Obligations entered into by the city for purchasing important capital equipment or financing improvement projects for which financing costs can be paid from existing non-general fund revenues; new, earmarked revenues approved by the voters; or incremental existing general fund revenues.

**MEDEIB Infrastructure Loan Fund** - In 1987, the Missouri Industrial Development Board issued \$46.8 million of bonds to provide loans to local governments for capital improvements that serve a public use and cost in excess of \$500,000. Repayment of all loans was to be completed by September 1, 1997. In 1989, the Missouri Industrial Development Board changed its name to Missouri Economic Development, Export and Infrastructure Board (MEDEIB). The city has used the MEDEIB mechanism to finance infrastructure improvements in the River Market and Union Hill areas as well as assessable curb and sidewalk improvements in the city's Central Business District.

**Motor Fuel Tax Fund** - The Motor Fuel Tax Fund receives an allocation of the revenues raised by the state Motor Fuel Tax. The Constitution of the State of Missouri, in Article IV, Section 30(a), restricts the use of these revenues solely to the construction, reconstruction, maintenance, repair, policing, signing, lighting and cleaning of streets and roads.

**Museum Fund** - The use of the Museum Fund is restricted to the Kansas City Museum. The fund's source of revenue is the special museum property tax levy which is a levy of \$0.02 per \$100 of assessed valuation on real estate personal property.

**Neighborhood Public Improvement Fund** - On January 1, 1994, income from the one-half percent sales tax previously allocated to the school districts serving Kansas City reverted to the city's use. The majority of the revenue will be used for debt service payments on the sales tax bond program. The remainder will be used as designated by the City Council to finance neighborhood conservation and public improvement projects.

**Neighborhood Tourist Development Fund** - A fund established by Missouri State Law requiring cities or counties levying a convention and tourism tax to provide ten percent of the tax receipts from sleeping rooms at hotels, motels and tourist courts for promoting cultural, social, ethnic, historic, educational and recreational activities at the neighborhood level.

**Operating Funds** - Those funds that finance the majority of the city's operations. For the most part, revenues deposited into these funds are raised by the taxing and fee collecting authority of the city. Grants and contributions from governments and other entities comprise the other major sources of revenues for these funds.

**Outcome** - Depicts the degree to which performance objectives are achieved or otherwise reflect the quality of local government performance.

**Output** - Indicates the amount of work performed or the amount of service received.

**Park Special Services Fund** - The predominant use of this fund is for the operation and maintenance of the city's golf courses. Revenues are primarily derived from the collection of greens fees and related concessions.

**Pass Through Payments** - Tax proceeds collected and distributed directly to nonprofit or other governmental agencies.

**Performance Measures** - Numeric values assigned to a department or program which measure the status of a department or program in meeting a goal.

**Personal Services** - All costs related to compensating employees, including employee benefit costs such as the city's contribution for retirement, social security and health and life insurance.

**PIAC** - The Public Improvement Advisory Committee (PIAC) is a committee consisting of thirteen individuals, two from each council district and a chairperson, appointed by the Mayor and City Council. The group was created in 1983 and overhauled by Resolution 971326, which reestablished the committee and adopted the Community Infrastructure Committee's recommendations. The PIAC's primary function is to solicit input and make recommendations regarding the appropriation of general municipal funds for capital improvements.

**Police Drug Enforcement Fund** - A fund established to account for grant funds from Jackson County, Missouri for Police Department drug enforcement efforts. These revenues are from a one-quarter percent sales tax assessed by Jackson County for drug enforcement activities.

**Police Grants Fund** - The Police Grants Fund was established to account for funds received directly by the Police Department for specific purposes. This includes federal and state grants and fees from users of the department's Automated Law Enforcement Response Team (ALERT II) system. The revenues received will pay for the expenses associated with these operations.

**Program** - An activity which provides a particular service to the citizens of Kansas City.

**Public Enterprise Fund** - A fund that receives revenue generated by payments from users of a particular good or service. These revenues include payments collected from the sale of water and sewer services, the collection of tolls and the operation of airports.

**Public Mass Transportation Fund** - Revenues deposited into the Public Mass Transportation Fund are raised by the one-half percent sales tax for transportation purposes. Statutory restrictions on these funds limit their use to supporting the public mass transportation system, construction and maintenance of streets, roads and bridges, acquisition of land and rights-of-way and related planning and feasibility studies.

**Public Safety Bond Fund** - The voters of Kansas City authorized the sale of \$39.7 million of Public Safety General Obligation Bonds in November 1988. This fund accounts for the proceeds of bonds issued under that authorization and the expenditure of those proceeds.

**Revenue** - The yield of taxes and other sources of income that the city collects and receives into its treasury for public use.

**Revenue Bonds** - The earnings of an Enterprise Fund are used exclusively for the payment of the bond's principal and interest.

**Revolving Public Improvement Fund** - This fund was established to finance curb and sidewalk improvements funded on a special assessment basis. Property owners are given six years to pay the city the total of their assessment, plus an interest charge equal to the rate of ten year United States Treasury Notes as established at the last auction before the assessment is certified to the Director of Finance. These payments are deposited into the Revolving Public Improvement Fund and are used to pay the contractors who construct the improvements.

**Sales Tax Debt Fund** - Half of the revenue increase from the one-half percent sales tax for public education purposes was deposited in this fund from 1990 through 1993. Revenue increases from 1990 to 1993 were divided equally between the city and the public school districts. In 1994 the sales tax reverted to the city and is used to pay debt service on the Sales Tax Bond Program and to fund neighborhood conservation public improvement projects. All debt service associated with the sales tax debt service was retired in FY 2000-01.

**Sewer Fund** - Revenues deposited into the sewer fund are raised from the fees paid by users of the sanitary sewer system. Use of sewer revenues is restricted to the administration, operation and improvement of the sewer system and for the retirement of debt related to the sanitary sewer system.

**Sewerage Systems Construction Funds** - These funds account for the proceeds and investment earnings from the Sewer Revenue Bonds authorized by voters on March 8, 1988 and November 3, 1997 and records expenditures on sewer system improvements financed by these revenues. In addition, grant revenues associated with certain sewer system improvements will be deposited in these funds.

**Special Allocation Fund** - A fund established by state statute for the receipt of payments-in-lieu-of-taxes (PILOTs) and economic activity taxes (EATs) produced by Tax Increment Financing (TIF) projects. The incremental revenues produced by the projects are recorded in the fund and then reimbursed to various developers through the TIF Commission to pay for qualified redevelopment project costs.

**Special Assessment** - A compulsory levy made against certain properties to defray part or all of the costs of a specific improvement deemed to primarily benefit the assessed properties.

**Special Assessment Bond** - A bond payable from the proceeds of special assessments.

**Special Housing Rehabilitation Fund** - Fund used to record revenue from Municipal Court violations related to housing. Receipts finance repairs to houses of low income homeowners who have been found in violation of the city's property codes and who have been referred to the Municipal Court Fund Program by the court.

**Special Revenue Fund** - Fund used to account for the proceeds of specific revenue sources (other than Special Assessments) or to finance specified activities as required by law or administrative regulation.

**Stormwater Fund** - A fund established for the receipt of revenues resulting from the November 3, 1998 voter-approved fee on impervious surfaces. The funds will be used for annual maintenance, catch basin replacement, and stormwater planning. In addition, grant revenues associated with certain stormwater system improvements will be deposited in these funds.

**Streetlight Debt Fund** - A fund established to account for repayment of interest and principal on general obligation bonds issued for the purpose of financing the purchase, maintenance, and improvement to the City's street lighting system.

**Super TIF 12th and Wyandotte Fund** - A fund established for the receipt of economic activity taxes that result from tax increment financing (TIF) at the 12th and Wyandotte project. All revenues produced by the 12th and Wyandotte project are recorded in the fund and then reimbursed to the developer through the TIF Commission to pay for qualified project costs.

**Super TIF Americana Hotel Fund** - A fund established for the receipt of economic activity taxes that result from tax increment financing (TIF) of the Americana Hotel. All revenues produced by the Americana Hotel project are recorded in the fund and then reimbursed to the developer through the TIF Commission to pay for qualified redevelopment project costs.

**Super TIF Hotel Phillips Fund** - A fund established for the receipt of economic activity taxes that result from tax increment financing (TIF) at the Hotel Phillips project. All revenues produced by the Hotel Phillips project are recorded in the fund and then reimbursed to the developer through the TIF Commission to pay for qualified redevelopment project costs.

**Super TIF Midtown Fund** - A fund established for the receipt of economic activity taxes that result from tax increment financing (TIF) at the Midtown Market Place project. All revenues produced by the Midtown Market Place project are recorded in the fund and then reimbursed to the developer through the TIF Commission to pay for qualified redevelopment project costs.

**Super TIF Savoy Fund** - A fund established for the receipt of economic activity taxes that result from tax increment financing (TIF) at the Savoy Grill project. All revenues produced by the Savoy project are recorded in the fund and then reimbursed to the developer through the TIF Commission to pay for qualified redevelopment project costs.

**Super TIF Uptown Fund** - A fund established for the receipt of economic activity taxes that result from tax increment financing (TIF) at the Uptown Theater project. All revenues produced by the Uptown Theater project are recorded in the fund and then reimbursed to the developer through the TIF Commission to pay for qualified redevelopment project costs.

**Super TIF Valentine Fund** - A fund established for the receipt of economic activity taxes that result from tax increment financing (TIF) at the Valentine project. All revenues produced by the Valentine project are recorded in the fund and then reimbursed to the developer through the TIF Commission to pay for qualified redevelopment project costs.

**Tax Increment Financing** - An economic development program to encourage real estate development and redevelopment. Tax Increment Financing (TIF) provides financial incentives to spur private investment that otherwise would not occur. These incentives include property tax abatement on the increased assessed valuation generated by the project and reimbursement of 50 percent of new economic activity taxes to the project developer.

**Trafficway Maintenance Fund** - Revenues deposited into the Trafficway Maintenance Fund are raised by a special tax of \$0.25 per \$100 of the assessed value of land only in the North, East and West Trafficway Districts (for a description of the boundaries of these districts, see Article XIII of the Kansas City, Missouri Administrative Code). Use of the Trafficway Maintenance Fund is restricted solely to the maintenance, improvement and repair of trafficway within the trafficway district from which the special tax is collected.

**University Hospital Fund** - This fund was established in 1992-93 to account for the operational and capital costs associated with the former University Hospital Facility. The city acquired the site from the U.S.. Department of Housing and Urban Development and plans to reuse the facility as an office and/or residential building by governmental, business, neighborhood and community interests. Contributions have been made to this fund from the General Fund.

**Water Bond Funds** - These funds account for the proceeds and investment earnings from the Water Revenue Bonds authorized by voters on August 9, 1996 and records expenditures on water system improvements financed by these revenues. In addition, grant revenues associated with certain water system improvements will be deposited in these funds.

**Water Fund** - Revenues deposited into the Water Fund are predominantly generated by the sale of water. The use of these revenues is restricted to Water Department purposes.

**West Park Fund** - The use of the West Park Fund is restricted to Parks and Recreation Department purposes. Primary sources of revenue include a special tax of \$0.50 per \$100 of the assessed value of land only in the West Park District (for a description of boundaries, see Article III, Section 56 of the Kansas City, Missouri City Charter), a special tax of \$1 per front foot is levied on all property on or abutting boulevards or parkways in the West Park District and a share of the revenues derived from the sale of vehicle licenses apportioned on the basis of park area. Historically, a contribution has been made to this fund from the General Fund.

**Zoo Fund** - This fund was established to consolidate in one fund expenditures and revenues related to the zoo. The use of the Zoo Fund is restricted to zoo purposes in the Parks and Recreation Department. These purposes include, but are not limited to, the operation of the zoo, concession operations and capital improvements. Primary sources of revenue include zoo admission fees and zoo concession sales. A contribution from the General Fund is also included.

**Zoo Improvements Fund** - This fund accounts for the proceeds from the Zoo General Obligation Bonds authorized in August 1990 and zoo improvement expenditures financed by those proceeds.