

## Economic Data & Statistics

### Location

One of seven counties that comprise the Kansas City, metropolitan area, Jackson County, Missouri is in the metropolitan area's eastern quadrant. It is bordered on the west by the Kansas state line, on the south by Cass County, the north by the Missouri River. Jackson County is a First Class Chartered County with an Executive Legislature form of government.

- Jackson County includes about half of Kansas City, Missouri and 18 other municipalities.
- Jackson County is also home to the Kauffman Center for the Performing Arts, Union Station, the National World War I Museum at Liberty Memorial, the County Club Plaza, Bartle Hall Convention Center, Sprint Center, The Nelson-Atkins Museum of Art and the headquarters for H&R Block and Hallmark Cards.
- Jackson County has the third largest county parks system in the United States.
- The Stowers Institute for Medical Research, Jackson County and Greater Kansas City is an epicenter for biotechnology and medical research.
- According to a 2010 study conducted by the non-profit Americans for the Arts, audiences attending arts and cultural events in the metropolitan Kansas City Area contributes \$69.3 million into the local economy annually, excluding the cost of admission. Jackson County is home to almost 60% of those arts and cultural organizations.

### Transportation (Major Highways, Rail, Air, & Water)

Jackson County has the benefits of up-to-date, quality transportation systems, facilities, and service. Main line rail carriers intersect metropolitan Kansas City with over 300 freight movements that rank the area second nationally as a rail center. The area is also served by Amtrak passenger service.

Jackson County is served by major commercial airline carriers who also provide air cargo and express services. Kansas City International Airport is only minutes north of Jackson County, and various other public and private airports are in the metropolitan area.

The use of the 2,285-mile Missouri River, which outflows approximately 250 miles downstream into the Mississippi River north of St. Louis, is an additional transportation mode in Jackson County.

### Interstates and Major Highways

- |         |          |
|---------|----------|
| • I-29  | • US 24  |
| • I-35  | • US 40  |
| • I-435 | • US 50  |
| • I-70  | • US 56  |
| • I-470 | • US 71  |
| • I-670 | • US 350 |



## Economic Data & Statistics

### Major Parks

Name	Total Acres	Acres of Water
*Fleming Park (Lake Jacomo)	7,429	970
*Longview Lake Park	4,762	930
*Blue Springs Reservoir	2,705	720
*Blue River Parkway	2,400	0
James A. Reed Memorial	2156	253
*Little Blue Trace	2200	0
*Blue and Gray Park	1773	3
Swope Park	1769	24
*Landahl Park	1330	0
Burr Oak Woods	1066	0
*Monkey Mountain Park	855	2
*Prairie Lee Lake	290	160

\*Denotes the park is maintained by the County

### Schools, Colleges, & University

Kansas City Metropolitan Area residents are served by 74 school districts. Around 19 of these districts, representing over 70% of area enrollments, are included in Expansion Management magazine's annual educational quality ratings of nearly 1,000 school districts nationwide. At least 7 of the area's districts rated "gold medal," the highest of the 5 Expansion Management composite cost-performance categories. Six were awarded "blue ribbon," the next highest category.

#### The County features 12 public school districts.

- Blue Springs R-IV School District
- Center No. 58 School District
- Fort Osage R-1 School District
- Grain Valley R-5 School District
- Grandview C-4 School District
- Hickman Mills C-1 School District
- Independence Public School District
- Kansas City School District
- Lee's Summit R-VII School District
- Lone Jack C-6 School District
- Oak Grove R-VI School District
- Raytown C2 School District

#### Private Schools

- Ascension Catholic School
- Bishop Miege High School
- Cure of Ars Catholic School
- Good Shepherd Parish School
- Holy Cross Catholic School
- Holy Spirit Catholic School
- Holy Trinity Catholic School
- Hope Lutheran School
- Horizon Academy (Learning Disabled)
- Hyman Brand Hebrew Academy
- Kansas City Academy
- Marantha Academy School
- Nativity Parish School
- Notre Dame de Sion School
- Pembroke Hill School
- Prince of Peace Catholic School
- Rockhurst High School
- Sacred Heart Catholic School
- St. Agnes Catholic School
- St. Ann Catholic School



## Economic Data & Statistics

- St. James Academy
- St. Joseph Catholic School
- St. Michael The Archangel Catholic School
- St. Thomas Aquinas High School
- The Barstow School

Jackson County and its surrounding area has dozens of community colleges to serve traditional and non-traditional students seeking academic studies and work-preparation programs.

- Community Colleges (Jackson County & surrounding Metro Area)
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- Donnelly College
- Johnson County Community College
- Kansas City Kansas Community College
- Metropolitan Community College System
  - Blue River
  - Business & Technology
  - Longview
  - Maple Woods
  - Penn Valley

The Kansas City area is home to numerous universities serving the entire metro population offering technical, associate, undergraduate and graduate degree programs. There are 9 institutions within the metro area that offer graduate degrees in numerous disciplines. The University of Kansas (Lawrence) and the University of Missouri (Kansas City) also offer professional degrees in law, medicine, dentistry, and pharmacy. Degrees in osteopathic medicine are offered by the university of Health Sciences in Kansas City. Universities (Jackson County & surrounding Metro Area)

- Avila College
- Baker University
- Benedictine College
- DeVry Institute of Technology
- Haskell Indian Nations University
- Kansas City Art Institute
- Mid-America Nazarene University
- Missouri Western State University
- Park University
- Rockhurst University
- University of St. Mary
- University of Kansas
- University of Missouri – Kansas City
- Webster University
- William Jewell College

Other nearby major institutions from which area employers recruit:

- Kansas State University - Manhattan, KS
- Emporia State University - Emporia, KS
- University of Missouri – Columbia, MO
- Northwest Missouri State University – Maryville, MO
- University of Central Missouri – Warrensburg, MO

### Museums of Jackson County

- Missouri Town 1855 Museum
- Liberty Memorial and Museum
- Truman Courtroom Museum
- Fort Osage Museum
- Civil War Museum
- Harry S. Truman Farm Home
- Harry S. Truman Library and Museum
- Major Alexander Historical House
- Raytown Historical Society Museum
- Wornall House Museum



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- Valle Mansion-Dewitt Museum
- Bingham-Waggoner Estate
- National World War I Museum
- Airline History Museum
- Science City at Union Station
- Kemper Museum of Contemporary Art
- Nelson-Atkins Museum of Art
- Black Archives of Mid-America
- International Jazz Hall of Fame
- Kansas City Museum
- Marshal House and Jail Museum
- Kansas City Railroad Museum
- Toy and Miniature Museum of Kansas City
- Thomas Hart Benton Home
- Cave Spring Interpretative Center
- Harris-Kearney House
- Negro Leagues Baseball Museum
- Steamboat Arabia
- Money Museum
- American Royal Museum

### Major Sports

- Kauffman Stadium, Home of the Kansas City Royals, Major League Baseball
- Arrowhead Stadium, Home of the Kansas City Chiefs, National Football League
- Independence Event Center, Home of the Missouri Mavericks, Central Hockey League
- Independence Event Center, Home of the Missouri Comets, Major Indoor Soccer League
- Municipal Auditorium, Home of the Kansas City Roller Warriors, Roller Derby League

### The Performing Arts

- State Ballet of Missouri
- The Kansas City Symphony
- The Lyric Opera

### Theatres

- Actor's Ensemble Saloon Theatre
- American Heartland Theatre
- Coterie Children's Theatre
- Folly Theatre
- Kauffman Center for the Performing Arts
- Lyric Theatre
- Midland Center for the Performing Arts
- Missouri Repertory Theatre
- Music Hall
- New Directors Theatre Company
- Starlight Theatre
- Theater League, Inc.
- Unicorn Theatre



## Economic Data & Statistics

### Other Attractions

- City Market
- College Basketball Experience
- Country Club Plaza
- Bartle Hall
- Hallmark Visitors Center
- Harry S. Truman Library
- Harry S. Truman Sports Complex
- Kanas City Zoo
- Legoland Discovery Center
- Municipal Auditorium
- Nelson-Atkins Museum of Art
- Oceans of Fun
- SeaLife Aquarium
- Sprint Center
- Westport
- Worlds of Fun



## US Census Bureau QuickFacts

People	
<b>Population</b>	
Population estimates, July 1, 2017, (V2017)	NA
Population estimates, July 1, 2016, (V2016)	691,801
Population estimates base, April 1, 2010, (V2017)	NA
Population estimates base, April 1, 2010, (V2016)	674,135
Population, percent change - April 1, 2010 (estimates base) to July 1, 2017, (V2017)	NA
Population, percent change - April 1, 2010 (estimates base) to July 1, 2016, (V2016)	2.60%
Population, Census, April 1, 2010	674,158

<b>Age and Sex</b>	
Persons under 5 years, percent, July 1, 2016, (V2016)	6.80%
Persons under 5 years, percent, April 1, 2010	7.10%
Persons under 18 years, percent, July 1, 2016, (V2016)	24.00%
Persons under 18 years, percent, April 1, 2010	24.60%
Persons 65 years and over, percent, July 1, 2016, (V2016)	14.10%
Persons 65 years and over, percent, April 1, 2010	12.50%
Female persons, percent, July 1, 2016, (V2016)	51.60%
Male persons, percent, July 1, 2016, (V2016)	48.40%
Female persons, percent, April 1, 2010	51.70%
Male persons, percent, April 1, 2010	48.30%

<b>Race and Hispanic Origin</b>	
White alone, percent, July 1, 2016, (V2016) (a)	70.30%
Black or African American alone, percent, July 1, 2016, (V2016) (a)	24.00%
American Indian and Alaska Native alone, percent, July 1, 2016, (V2016) (a)	0.60%
Asian alone, percent, July 1, 2016, (V2016) (a)	1.90%
Native Hawaiian and Other Pacific Islander alone, percent, July 1, 2016, (V2016) (a)	0.30%
Two or More Races, percent, July 1, 2016, (V2016)	3.00%
Hispanic or Latino, percent, July 1, 2016, (V2016) (b)	9.00%
White alone, not Hispanic or Latino, percent, July 1, 2016, (V2016)	62.60%

<b>Population Characteristics</b>	
Veterans, 2012-2016	43,798
Foreign born persons, percent, 2012-2016	5.50%

<b>Housing</b>	
Housing units, July 1, 2016, (V2016)	319,794
Housing units, April 1, 2010	312,105
Owner-occupied housing unit rate, 2012-2016	58.50%
Median value of owner-occupied housing units, 2012-2016	\$127,400
Median selected monthly owner costs -with a mortgage, 2012-2016	\$1,268
Median selected monthly owner costs -without a mortgage, 2012-2016	\$457



## US Census Bureau QuickFacts

Median gross rent, 2012-2016		\$820
Building permits, 2016		4,507

Families & Living Arrangements		
Households, 2012-2016		276,857
Persons per household, 2012-2016		2.43
Living in same house 1 year ago, percent of persons age 1 year+, 2012-2016		84.40%
Language other than English spoken at home, percent of persons age 5 years+, 2012-2016		9.10%

Education		
High school graduate or higher, percent of persons age 25 years+, 2012-2016		89.80%
Bachelor's degree or higher, percent of persons age 25 years+, 2012-2016		29.40%

Health		
With a disability, under age 65 years, percent, 2012-2016		10.00%
Persons without health insurance, under age 65 years, percent	(1)	12.60%

Economy		
In civilian labor force, total, percent of population age 16 years+, 2012-2016		66.30%
In civilian labor force, female, percent of population age 16 years+, 2012-2016		62.60%
Total accommodation and food services sales, 2012 (\$1,000) (c)		1,648,957
Total health care and social assistance receipts/revenue, 2012 (\$1,000) (c)		6,169,931
Total manufacturers' shipments, 2012 (\$1,000) (c)		10,193,451
Total merchant wholesaler sales, 2012 (\$1,000) (c)		10,325,842
Total retail sales, 2012 (\$1,000) (c)		9,164,909
Total retail sales per capita, 2012(c)		\$13,530

Transportation		
Mean travel time to work (minutes), workers age 16 years+, 2012-2016		23

Income & Poverty		
Median household income (in 2016 dollars), 2012-2016		\$48,104
Per capita income in past 12 months (in 2016 dollars), 2012-2016		\$27,665
Persons in poverty, percent	(2)	15.50%

Businesses		
Businesses		
Total employer establishments, 2015		18,574
Total employment, 2015		332,113
Total annual payroll, 2015 (\$1,000)		16,772,402
Total employment, percent change, 2014-2015		1.00%
Total non-employer establishments, 2015		43,683
All firms, 2012		56,661
Men-owned firms, 2012		29,247
Women-owned firms, 2012		19,935



## US Census Bureau QuickFacts

Minority-owned firms, 2012		11,727
Nonminority-owned firms, 2012		42,499
Veteran-owned firms, 2012		5,200
Nonveteran-owned firms, 2012		47,872

### Geography

#### Geography

Population per square mile, 2010		1,115.30
Land area in square miles, 2010		604.46

Note: All information obtained from <https://www.census.gov/quickfacts/fact/table/jacksoncountymissouri/PST045216>

(1) Source: 2015 Small Area Health Insurance Estimates (SAHIE). Estimates are not comparable to other geographic levels of health estimates.

(2) Source: 2016 Small Area Income and Poverty Estimates (SAIPE). Estimates are not comparable to other geographic levels of poverty estimates.





# Chart of Accounts

## Description of the Budget

There are two (2) ways the budget is delivered in Jackson County:

1. By Fund – Each Department’s budget is displayed by each Fund.
2. By Department – Each Department’s budget is broken down by line item.

## **A. FUND**

Each Fund has its own three (3) digit number. The County’s budget is made up of the following funds:

### **GENERAL FUND:**

001 General

048 Sheriff Revolving  
049 Collector’s Maintenance  
400 County Urban Road System

### **SPECIAL REVENUE FUNDS:**

002 Health  
003 Park  
004 Special Road and Bridge  
005 Sewer  
007 Convention and Sports  
008 Anti-Drug Sales Tax  
011 Tax Increment Financing  
028 Law Enforcement Training  
029 Pros. Atty Bad Check  
031 E-911 System  
036 Inmate Security  
041 Domestic Abuse  
042 Recorder’s Technology  
043 Homeless Assistance  
044 Recorder’s Fee  
045 Assessment

### **CAPITAL PROJECT FUNDS:**

012 Criminal Justice Improvement  
014 Special Obligation Bonds  
015 Public Building Corp  
019 Sports Complex Sales Tax

### **DEBT SERVICE FUNDS:**

067 Sports Complex/Parks  
069 Public Building Corp  
070 Obligations to US Gov’t  
072 Sports Complex Sales Tax  
073 Special Obligation Bond

### **ENTERPRISE FUND:**

300 Park Enterprise

## **B. DEPARTMENTS**

Department names are the account name we use everyday such as “Administration”, “Records”, etc. All departments roll up into a Division/Agency. Each Department has its own Four (4) digit number. The County’s budget is made up of the following departments (Division/Agency name is in bold):

### **County Legislature**

0101 Leg. District #1 At Large  
0102 Leg. District #2 At Large  
0103 Leg. District #3 At Large  
0104 Legislative District #1  
0105 Legislative District #2  
0106 Legislative District #3  
0107 Legislative District #4  
0108 Legislative District #5  
0109 Legislative District #6  
0112 Legislature as a Whole  
0201 Clerk of the Legislature  
0301 Legislative Auditor  
7001 Housing Resource Commission

### **County Administration**

1001 County Administration

### **County Counselor**

1101 County Counselor

### **Financial Services**

1305 Information Technology  
1403 Collections  
1404 Finance  
1801 Records  
1804 Records Center  
1902 Assessment  
5007 Board of Equalization



# Chart of Accounts

## **Operations**

1202 Human Resources  
2701 Corrections  
2702 Corrections - RCC & KCPD  
2304 Detention Center Pop. Control  
3004 County Municipal Court

## **Public Works**

1204 Fac. Mgmt. Kansas City  
1205 Fac. Mgmt. Independence  
1206 Fac. Mgmt. Truman Courthouse  
1208 201 W. Lexington  
1209 Fac. Mgmt. Examiner Building  
1210 Fac. Mgmt. Correctional Facility  
1213 Fac. Mgmt. - RCC & KCPD  
1231 Fac. Mgmt. Tech Center  
1232 Fac. Mgmt. Animal Shelter  
1233 Fac. Mgmt. Medical Exam. Bldg.  
1234 Fac. Mgmt. Election Board/WH  
1235 Fac. Mgmt. MyArts Bldg.  
1236 Fac. Mgmt. 14<sup>th</sup> St Parking Garage  
1501 PW Director  
1502 Engineering  
1503 Environmental Health  
1504 Development  
1507 Special Projects in Public Works  
1519 Carriage Oaks  
1520 Trophy Estates  
1522 Animal Shelter  
1523 Yard Waste Facility

## **Parks + Recreation**

1601 Director  
1602 Park Operations  
1603 Heritage Programs and Museums  
1605 Park Safety  
1606 Special Recreation  
1608 Capital Projects  
1614 Equipment Service Center  
1624 Natural Resources  
1652 Registration and Permits  
1653 Marinas  
1657 Outdoor Recreation & Day Camps  
1666 Fred Arbanas Golf Course  
1670 Special Events  
1682 Adair Softball Complex

## **Intergovernmental Relations & Communications**

1200 Prescrip. Drug Monitoring Prog.  
1220 Office of Economic Development  
1221 Office of Communications  
1222 Office of Emergency Prep  
3601 Rock Island Rail Corridor Auth.

## **Medical Examiner**

2001 Medical Examiner

## **Truman Medical Center**

2600 TMC

## **Judicial Functions**

2101 Family Court  
2199 Family Court – Facilities  
3001 Circuit Court  
3003 Public Defender Rent  
3005 Records Center Rent

## **Public Administrator**

3501 Public Administrator

## **Prosecutor**

4101 Prosecuting Attorney  
4102 Anti-Violence  
4103 Family Support  
4152 Criminal Prosecution  
4154 Deferred Prosecution  
4156 CommCrime Prev/Drug Prev

## **Sheriff**

4201 Sheriff  
4206 Sheriff – Emergency Preparation

## **Ethics, Human Relations & Citizen Complaints**

4501 EHRCC

## **Kansas City Election Board**

5003 KCEB – Primary Election  
5004 KCEB – General Election  
5401 Kansas City Election Board

## **Jackson County Election Board**

5005 JCEB – Primary Election  
5006 JCEB – General Election  
5501 Jackson County Election Board



## Chart of Accounts

### **COMBAT**

4401 COMBAT Administration  
4402 COMBAT - Prevention  
4403 COMBAT - DARE  
4404 COMBAT - Treatment  
4405 COMBAT - Grant Match  
4406 COMBAT - PDMP  
4151 Jackson County Drug Task Force  
4153 Kansas City Police Department

### **Non-Departmental**

#### **By Fund:**

5101 General  
5102 Health  
5103 Park  
5104 Special Road and Bridge  
5108 Anti-Drug Sales Tax  
4500 Assessment  
5300 Park Enterprise

#### **CURS agencies**

1541 City of Kansas City CURS  
1542 City of Independence CURS  
1543 City of Sugar Creek CURS  
1544 City of Lee's Summit CURS  
1545 City of Lake Lotowanna CURS  
1546 City of Blue Springs CURS  
1547 City of Oak Grove CURS  
1548 City of Lone Jack CURS  
1549 City of Grandview CURS  
1550 City of Raytown CURS  
1551 City of Levasy CURS  
1552 City of Sibley CURS  
1553 City of Greenwood CURS  
1554 City of Grain Valley CURS

#### **Emergency 911**

5031 Emergency 911 System

#### **Domestic Violence Assistance**

7101 Domestic Violence Assistance

#### **Outside Agencies**

5014 Southern Christian Leadership  
5023 Westside CAN  
5024 Black Healthcare Coalition  
7201 JC Soil and Water Conservation  
7301 Lee's Summit Underwater Rec  
7302 Cave Springs

7401 Children's Mercy Hospital  
7601 Swope Health Services

- Homeless Healthcare
- Mental Health
- Chronic Disease
- Low Birth

7605 KC Free Health – Dental  
7703 Cabot Westside Clinic  
7704 KC Free Health – Aids  
7705 Ad Hoc  
7706 One Good Meal  
7707 Calvary Comm Outreach Network  
7709 Lees Summit Youth/Peer Court  
7713 Samuel Rodgers Health Center  
7716 MOCSA – Metro Org to Counter Sexual Asslt  
7718 Rose Brooks  
7731 Palestine Senior Citizen Academy  
7733 Synergy  
7734 One Goal Consultants  
7735 WEB DuBois  
7736 United Inner-City Services  
7738 Morningstar's Development  
7742 Northwest CDC  
7743 Operation Breakthrough

- Speech Therapy
- Psychiatric Support
- Food Assistance

7750 Swope Ridge Geriatric Center  
7758 Kansas City Sports Commission  
7759 Underprivileged Children/Scholar  
7761 Great Plains SPCA  
7764 Lee's Summit Social Services  
7765 Mattie Rhodes  
7766 Northeast Chamber of Commerce  
7767 Cornerstones of Care  
7769 River of Refuge – Trans. Housing  
7771 Giving the Basics  
7772 Happy Bottoms  
7773 Raytown Emer. Assistance Prgm.  
7774 Sheffield Place  
7775 Foster Adopt Connect  
7776 aSTEAM Village  
7778 MidWest Music Foundation  
7779 Bishop Sullivan Center  
7780 Don Bosco Community Center  
7781 Guadalupe Center  
7782 Redemptorist Center  
7783 Shepard's Center of KC Central  
7784 Whatsoever Comm. Center



## Chart of Accounts

7785 Connecting for Good  
7786 Mount Pleasant Education and Development  
7787 The Help  
7790 Working Families Friend  
7791 Guadalupe Center - Youth Recreation  
7792 Recreation Council of GKC  
7793 Lee's Summit Cares  
7902 MARC  
7903 Seton Center

7905 MARC – Guadalupe Center  
7907 First Call  
7908 Healing House  
7909 Ivanhoe Neighborhood Council  
7910 Taking it to the Streets  
7911 Central Exchange  
8001 JC Univ. Of Mo Extension Center  
8002 Harvesters  
9000 Allowance for Outside Agencies



# Chart of Accounts

## C. EXPENDITURE ACCOUNT OBJECTS

All object codes are a five (5) digit code. The first digit represents the classification of the object. These classifications are:

- 1 - Assets
- 2 - Liabilities
- 3 - Equity
- 4 - Revenues
- 5 - Expenditures

The next digit represents the category of the object. These categories are:

- 5 - Personnel Services
- 6 - Contractual Services
- 7 - Supplies
- 8 - Capital Outlay

The County's budget is made up of the following expense accounts:

### Personnel Services

5010 Regular Salaries  
5020 Seasonal Salaries  
5025 Part Time Salaries  
5030 Over Time Salaries  
5040 FICA Taxes  
5050 Pension Contribution  
5055 Union Pension/Insurance  
5056 Prosecutor's Pension  
5060 Insurance Benefits  
5061 Fixed Cost & Dental  
5062 HSA Contribution  
5063 Insurance Admin Fee  
5070 Unemployment Ins.  
5090 Salary Adjustments  
5092 One Time Bonus  
5110 Workmen's Comp.  
5130 Vacation Payout  
5140 Sick Leave Pay Out  
5145 Compensatory Time  
5150 Long term Disability

### Contractual Services

6005 Community Crime Prevention  
6010 Auditing and Accounting Services  
6015 Title Searches  
6020 Legal Services  
6025 Special Prosecutor Fees  
6030 Architectural & Engin. Services  
6040 Appraisal Services  
6050 Court Reporting Services  
6060 Medical & Dental Services

6080 Other Professional Services  
6100 Disability  
6105 Operating Transfers Out  
6110 Postage  
6120 Car Allowance & Mileage  
6121 Parking Expenses  
6130 Freight & Drayage  
6140 Travel Expense  
6150 Relocation Cost  
6160 Meeting Expense  
6165 Coffee Service  
6170 Transportation Expense  
6200 Legal Notices  
6210 Advertising  
6220 Photographing & Blue Printing  
6230 Printing  
6240 Office Services Charges  
6310 Property Damage  
6330 Bond & Surety  
6360 Life Insurance  
6370 Liability Insurance  
6410 Gas  
6420 Electricity  
6430 Telephone Utility  
6435 Telephone Maintenance  
6440 Water  
6445 Chilled Water  
6450 Sewer Service  
6460 Refuse Collection  
6470 Steam  
6510 Maint. & Repair - Buildings  
6520 Maint. & Repair - Equipment



## Chart of Accounts

6530 Maint. & Repair – Auto  
6540 Maint. & Repair – Office Equip  
6560 Maint. & Repair – Common Equip  
6570 Maint. & Repair - Misc.  
6580 Maint. & Repair – Data Pro  
6610 Rent - Land  
6620 Rent - Buildings  
6630 Rent - Auto  
6640 Rent – Office Equipment  
6641 Copier Rental/Maintenance  
6642 Postage Meter Rental  
6643 Mobile Phone/Pager Rental  
6661 Software Purchases  
6662 Software Maintenance  
6670 Rent – Miscellaneous  
6675 Rent – Uniforms  
6676 Rent – Outside Sanitation Fac.  
6710 Dues & Membership  
6720 Settlements & Judgments  
6730 Janitor & Exterminating Services  
6740 Laundry Services  
6750 Education Benefits  
6760 Court Costs & Investigation Serv.  
6770 Administrative Services Fee  
6775 Public Administrator's Fee  
6780 Institutional Care Fee  
6789 Outside Agency Funding  
6790 Other Contractual Services  
6791 Microfilm/Microfiche Services  
6792 Referee/Officiating Services  
6793 Catering Services  
6794 Car Wash Services  
6795 Alarm/Security Services  
6797 Alert II Charges  
6798 Grant Match  
6799 Marketing  
6810 Circuit Court Jury  
6820 Grand Jury  
6830 Emergency Fund  
6832 Misc. Work Payments  
6835 Reserve – Operating  
6836 Reserve – Legal  
6837 Reserve - Capital  
6840 Prosecutor Contingency Fund  
6844 Narcotic Purchases  
6845 Investigative Expense  
6846 Informant Fee  
6847 Lab Fees  
6850 Boards & Commissions

6851 Storm water Commission  
6870 Food Services  
6910 Interest  
6920 Fiscal Agent Fees  
6930 Bond Payments

### **Supplies**

7010 Office Supplies  
7015 Copier Supplies  
7020 Reference Books & Publications  
7021 Newspaper/Mag Subscriptions  
7030 Resale Purch – Misc.  
7031 Resale Purch - Food  
7032 Resale Purch - Beverages  
7033 Resale Purch - Golf Supply/ Equip.  
7034 Resale Purch - Marina Equip.  
7035 Resale Purch – Misc. Souvenirs  
7040 Store Room Supplies  
7041 Paper  
7110 Gasoline  
7120 Heating Fuel  
7130 Building Cleaning Supplies  
7140 Linen Supplies  
7150 Kitchen & Dining Supplies  
7160 Food  
7165 Livestock Supplies/Services  
7170 Medical & Dental Supplies  
7180 Laboratory Supplies  
7190 Wearing Apparel  
7200 School Supplies  
7210 Recreation Supplies  
7220 Garden & Agriculture Supplies  
7230 Other Operating Supplies  
7231 Fire Inspection Supplies  
7235 Hygiene Products  
7240 Motor Oil & Lubricants  
7250 Inventory  
7310 Auto & Truck Parts  
7320 Machinery & Equipment Parts  
7330 Plumbing Supplies  
7340 Paint & Supplies  
7350 Lumber Wood & Supplies  
7360 Electrical Supplies  
7370 Building Operating Supplies  
7380 Asphalt  
7390 Concrete  
7400 Signs, Badges, & Markers  
7410 License Plates & Registration  
7420 Traffic Control Supplies



## Chart of Accounts

7430 Road Oil  
7440 Rock  
7450 Salt & Sand  
7460 Batteries and Anti-Freeze  
7490 Tires  
7510 Small Tools & Minor Equipment  
7520 Small Arms & Ammunition  
7601 Computer, Printer, Accessories

### **Capital**

8010 Land & Right of Way  
8020 Buildings & Improvements  
8040 Roads & Highways  
8050 Bridges  
8051 Storm water Projects  
8060 Other Improvements  
8070 City Projects  
8110 Heavy Machinery & Equipment  
8120 Vehicles  
8150 Office Furniture & Fixtures  
8160 Radio/Communications Equip.  
8165 Boats & Motors  
8170 Other Equipment  
8171 Personal Computers/Accessories  
8172 Printers  
8173 Computer Equipment/Terminal



## Glossary

### **Account Number**

A numerical code identifying revenues and expenditures by fund, department, and object.

### **Actual Revenue or Expenditures**

The revenue and expenditures incurred in previous fiscal years.

### **Adopted Budget**

The budget as approved by the Legislature. This is the spending authorization for the county.

### **Ad valorem Taxes**

Commonly referred to as property taxes levied on both real and personal property according to the property's value and the tax rate where the property is owned.

### **Appropriation**

Legal authorization granted by the Jackson County Legislature permitting the County to incur obligations and to make expenditures for specific purposes.

### **Assessed Valuation**

Value that is established for real and personal property for use as a basis for levying ad valorem taxes. The assessed valuation for residential property in Jackson County is 19% of fair market value, commercial property is 32%, and agricultural property is 12%.

### **Assets**

Resources owned or held by the County having monetary value.

### **Balanced Budget**

A budget in which the expenditures incurred during a given period are matched by revenues. A budget is balanced when current expenditures are equal to estimated revenues.

### **Basis of Accounting**

A term referring to when revenue, expenditures, expenses and transfers and the related assets and liabilities are recognized in the accounts and reported in the financial statements.

### **Basis Point**

A unit that is equal to 1/100<sup>th</sup> of 1% and is used to denote the change in a financial instrument. The basis point is commonly used for calculating changes in interest rates, equity indexes, and the yield of a fixed income security. The relationship between percentage changes and basis points can be summarized as follows: 1% change = 100 basis points, and .01% = 1 basis point.

### **Beginning Fund Balance**

Fund balance available in a fund from the end of the prior year, for use in the following year.

### **Bond**

A written promise to pay a sum of money, being the face/principal value of the bond, on a specified date or dates, at a specific interest rate. In Jackson County, these are used for large capital projects.

### **Bond Rating**

A current opinion of the creditworthiness of an obligor with respect to a specific financial obligation, a specific class of financial obligations, or a specific financial program. It takes into consideration the creditworthiness of guarantors, insurers, or other forms of credit enhancement on the obligation.

### **Bonded Debt**

The portion of County debt represented by outstanding bonds.

### **Bond Discount**

The amount below face value at which a bond is issued, generally when the interest rate on the bond is below the prevailing market interest rate, and/or the bond has a long maturity period.

### **Bond Premium**

The amount in excess of face value at which a bond is issued, generally when the interest rate on the bond exceeds the market rate or has a short maturity period.

### **Bond Rating**

The calculation of the probability that a bond issue will go into default, by measuring risk and therefore impacts the interest rate the bond is issued at.





## Glossary

### **Bond Refinancing**

The payoff of old bonds and the re-issuance of new bonds in order to obtain better interest rates and/or better bond conditions.

### **Budget**

A multiple function document, used as a policy tool, a financial plan, an operations guide, and a communication device, embodying an estimate of proposed revenues and expenditures for the upcoming calendar year. The term may be used interchangeably to describe the entire budget, e.g. "Jackson County Budget", or it may apply to a specific plan e.g. "Public Works Budget."

### **Budget Adjustment**

A change in the budgeted expenditure authority for any County agency or department that does not result in an increase in the published budget authority of any fund.

### **Budget Amendment**

An increase in the published budget expenditure authority at the fund level for a given year's published budget.

### **Budget Basis**

The basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: accrual, cash, or modified accrual.

### **Budget Calendar**

The schedule for completion of the various phases in the preparation and adoption of the annual budget.

### **Budgetary Control**

Management of the County in accordance with the approved budget for keeping expenditures within the limitations of available appropriations and available revenues.

### **Budget Document**

The instrument used by the budget making authority to present a comprehensive financial program and analysis to the County Legislature.

### **Budget Message**

The opening section of the budget which provides a general summary of the most important aspects of the budget, changes from previous years, and the recommendations of the County Executive.

### **Budget Ordinance**

The official enactment by the County Legislature to approve the budget as presented that authorizes staff to obligate and spend revenues.

### **CAFR**

Comprehensive Annual Financial Report. The official annual report of a government.

### **Capital Asset**

An expenditure for an item with a value of \$5,000 or more and an expected life of more than one (1) year. Capital items include real property, office equipment, furnishings, vehicles, and road improvements.

### **Capital Budget**

The appropriation of resources for the acquisition and construction of capital assets. It is also a plan of proposed acquisitions and replacements of long-term assets and their financing and is generally developed using one of several techniques such as the payback method, net present value method or the internal rate of return method.

### **Capital Expenditure**

An outlay charged to a long-term asset account that either adds a fixed asset unit or increases the value of an existing fixed asset.

### **Capital Improvements**

Expenditures related to the acquisition, expansion, or rehabilitation of an element of the government's physical plant; also referred to as infrastructure.

### **Capital Outlay**

Expenditure for the acquisition of capital assets which have a value of more than \$5,000 and have a useful economic life of more than one year.



## Glossary

### **Capital Projects Fund**

Used to account for the acquisition and construction of major capital equipment and facilities other than those financed by property funds and trust funds.

### **Cash Basis Accounting**

The method of accounting under which revenues are recorded when received and expenditures are recorded when paid.

### **Certificate of Deposit**

A negotiable or nonnegotiable receipt for moneys deposited in a bank or other financial institution for a specified period at a specified rate of interest.

### **Chart of Accounts**

A listing of all County funds, departments, agencies, and all revenue and expenditure accounts.

### **Commodities**

Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, and asphalt.

### **Competitive Bid**

The use of a sealed bid process where the bid contains the price and terms offered by the vendor for the good or service sought by the purchaser who awards the bid based on the best qualifications, price and terms.

### **Constant/Real Dollars**

The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

### **Consumer Price Index (CPI)**

Prices paid by urban consumers for a representative basket of goods and services.

### **Contractual Services**

Services rendered to the County by private firms, individuals, or other governmental agencies. Examples are utilities, rent, food for the jail, professional consulting services.

### **Debt Service Fund**

Used to account for the accumulation of resources and payment of principal and interest related to the County's general long-term debt and special assessment bond principal and interest from special assessment levies when the County is obligated in some manner for payment.

### **Delinquent Taxes**

Taxes that remain unpaid after the due date and which have a penalty and interest attached. In Missouri, tax statements are mailed in November and are due by December 31<sup>st</sup>.

### **Department**

The primary unit in Jackson County. Each unit is managed by a Department director. Departments are generally composed of divisions and programs which share a common purpose or which perform similar duties.

### **Depreciation**

The process of recognizing the physical deterioration of assets over a period of time. All assets are assigned an estimated useful life when purchased and a portion of the purchase price is charged off each year in recognition of wear and tear.

### **Disbursement**

The expenditures of money from an account.

### **Division**

An organization unit of the County that indicates management responsibility for a specific activity.

### **Employee (Fringe) Benefits**

Contributions are made by a government to meet commitments or obligations for employee benefits. Included is the government's share of Social Security and various pension, life, and medical plans.

### **Encumbrance**

The commitment of appropriated funds to purchase an item or service prior to actual payment. To encumber funds means to set aside or commit funds for a specified future expenditure. Funds are generally encumbered once a contractual obligation has been entered.



## Glossary

### **Enterprise Fund**

An accounting fund in which services provided are financed and operated similar to those of a private business. The idea is that the cost of running the program will be supported by user fees rather than taxes.

### **Estimated Revenue**

The estimated budget revenue for the new fiscal year.

### **Expenditure**

An obligation in which the County must pay for services, or supplies, capital outlay, labor cost, or any other cost associated with running the government.

### **Expense**

Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest and other charges.

### **Fees**

A general term used for any charge levied by government associated with providing a service, permitting an activity or imposing a fine or penalty. Major types of fees include business and non-business licenses, fines and user charges.

### **Fiscal Period**

Any period at the end of which a government determines its financial position and the results of its operations.

### **Fiscal Policy**

A government's policy with respect to its revenues, spending, and debt management as these relate to government services, programs and capital investments. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

### **Fiscal Year**

The twelve month period on which Jackson County operated its financial affairs. For Jackson County, this is January 1 through December 31.

### **Fixed Assets**

An expenditure for an item with a value of \$5,000 or more and an expected life of more than one (1) year. Capital items include real property, office equipment, furnishings, vehicles, and road improvements.

### **Full Faith and Credit**

A pledge of a government's taxing power to repay debt obligations.

### **Full-Time Equivalent Position (FTE)**

A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours of work per year. For example, a part-time clerk working 20 hours per week would be the equivalent to .5 of a full-time position.

### **Fund**

An accounting entity which has a set of self-balancing accounts and which records all financial transactions for specific activities.

### **Fund Balance**

The excess of assets over liabilities. For purposes of the budget, only unrestricted, undesignated fund balance is considered. This is the sum total of all monies in a given fund that have no legal restriction on its usage.

### **Generally Accepted Accounting Principles (GAAP)**

Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the practice at a particular time; they include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to State and Local governments is the Governmental Accounting Standards Board (GASB).

### **GASB**

Government Accounting Standards Board. The governing body that determines GAAP.



## Glossary

### **General Fund**

Used to account for resources generally associated with governments, except those required to be accounted for in another fund either legally or by sound financial management.

### **General Obligation Bond**

Bonds that finance a variety of public projects and which the taxing authority of the City backs.

### **GFOA**

Government Finance Officers Association

### **Grants**

Gifts of money from another government or a private source which must be spent in accordance with the stated program or purpose.

### **Home Rule Charter**

Provides for a separation of the legislative and executive functions. The heart of the Charter is a strong executive, accountable to all the voters, who has power to appoint the administrative officers of its government, the power to veto legislation, and both the responsibility and the means at hand with which to operate an effective, efficient county government. The legislature is given broad legislative powers and is so constructed as to be truly representative of all of the people of Jackson County.

### **Intergovernmental Revenue**

Revenue collected and reimbursed by other governments, primarily the State and Federal governments.

### **Internal Service Fund**

A fund established to account for the provision of goods or services from one City department or agency to another on a cost reimbursement basis. The City has established the Central Services Fund to account for the repair and maintenance of City vehicles provided at a central location to all operating divisions of the City.

### **Lapsing Appropriation**

An appropriation that expires after a set period of time, generally for the term of the budget year. At the end of the specified period, any unencumbered or unexpended balance lapses.

### **Levy**

To impose taxes for the support of County government.

### **Liability**

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

### **Licenses, Permits, & Fees**

Revenues collected by the City from individuals or business concerns for rights or privileges granted by the City.

### **Line Item**

A specific expenditure category within an agency or department budget. Examples are postage, paper supplies, rent, regular full time salaries, etc.

### **Long Term Debt**

Debt with a maturity of more than one year after the date of issuance.

### **Maintenance**

All materials or contract expenditures used for repair and upkeep of City buildings, equipment, systems, or land.

### **Materials & Supplies**

Expendable operating supplies necessary to conduct daily departmental activity.

### **Modified Accrual Accounting**

A basis of accounting in which revenues are recognized in the period in which they become both available and measurable. Expenditures are recognized in the period in which a liability is incurred.



## Glossary

### **Mil**

The ad valorem tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

### **Mil Levy Rollback**

Policy that reduces the mill levy tax rate by the amount necessary to offset valuation increases of property that is greater than the percentage of CPI or 5%, whichever is less.

### **Operating Budget**

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

### **Operating Expenses/Expenditures**

The annual budget which provides a financial plan for the operation of government and the provision of services for the year.

### **Operating Transfer**

A transfer of resources from one fund to another.

### **Ordinance**

A formal legislative enactment by the governing body of a municipality. An ordinance has full force and effect of law within the boundaries of the municipality. A formal legislative enactment by the County Legislature.

### **Pay-As-You-Go Basis**

A financial policy whereby the capital outlays are funded from currently available resources rather than from debt.

### **Personal Services**

Expenditures for salaries, wages, and fringe benefits for County employees.

### **Personal Property**

Property, other than real estate, identified for purposes of taxation including personally owned items as well as corporate and business equipment and property. Examples are automobiles, airplanes, boats, trailers, manufacturing equipment, etc.

### **Prior Year Encumbrances**

Obligations are from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriations is reserved. They cease to be encumbrances when the obligations are paid or are otherwise terminated.

### **Program**

An activity or set of activities that provides a particular service to the Citizens.

### **Program Budget**

A method of budgeting that allocates money to the functions or activities of a government rather than to specific line items of cost.

### **Program Measurements**

Specific quantitative measures of work performed within a program. The program measures the quantity the efficiency and effectiveness of a given program.

### **Projected Expenditures and Revenues**

The projected expenditures and revenues that are anticipated by the close of the current budget year.

### **Property Tax**

Revenues derived from the levying of taxes on real and personal property located within the City limits. Property taxes are levied according to the properties assessed value. Also see Ad valorem taxes.

### **Public Hearing**

That portion of City Council meetings where the Citizens may present evidence and provide information on both sides of an issue.

### **Recommended Budget**

The budget submitted by the County Executive for the County Legislature's consideration.



## Glossary

### **Reserve**

An account used to indicate that a portion of a fund balance is restricted to a specific purpose.

### **Resolution**

Official action of the City Council directing a specific action be taken. Resolutions are less formal than an Ordinance and have less weight of law.

### **Resources**

Total amounts available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

### **Revenue**

Monies which the County receives as income.

### **Revenue Bonds**

Bonds whose principal and interest are payable solely from the revenues raised by a specific function or activity.

### **Sales Tax**

A tax placed on the value of goods sold within the City limits. The rate is set by a majority of the voters within the City. The tax is collected by the State of Missouri and remitted to the City each month.

### **Source of Revenue**

Classification system whereby revenues are recorded according to the source they came from - that is, taxes, permits, interest, or other.

### **Special Revenue Fund**

Used to account for taxes or other earmarked revenue of the County which finance specified activities as required by law or administrative action. An example of a special revenue fund is the Health Fund.

### **Supplemental Appropriation**

An appropriation of resources made by the City Council after the budget has been formally adopted.

### **Supplies**

Commodities that are consumable or have a short life span. Examples are office supplies, gasoline, asphalt, tires, plumbing supplies, etc.

### **Taxes**

Compulsory charges levied by a government to finance services performed for the common benefit.

### **Tax Base**

The total value of all real and personal property within the City limits as of January 1 of each year.

### **Tax Levy**

The product of multiplying the tax rate per \$100 of value times the tax base.

### **Tax Rate**

The amount is based per \$100 of value that will be levied against all property within the City limits. The tax rate must be adopted by the City Council annually and consists of two components: The General Operating Rate and the Park Funds Rate. The City has no property tax levy for debt service, as there are no outstanding general obligation bonds. The City's maximum tax rate for general operations is \$ .93 per hundred dollar of value. Any rate above this requires a vote of the Citizens of Liberty. This rate was set in 1985 as part of the statewide reassessment program.

### **TIF (Tax Increment Financing)**

An economic tool used to finance real estate development costs within a specific area of the City. Additional property taxes generated by development within the TIF area are used to finance the cost of real estate and infrastructure improvements.

### **Transfer**

Movement of money from one account to another.

### **Three Percent State Mandated Contingency**

RSMo 50.540.4 mandates that the County shall provide in its appropriation order, that an amount equal to not less than three (3) percent of the total estimated General Fund Revenues for an operating contingency shall be appropriated each year as an emergency fund. The County Executive has voluntarily added this requirement to all other major funds and special revenue funds that may have a use for a contingency.



## Glossary

### **Unreserved Fund Balances**

That portion of a fund's balance that is not restricted to be used for a specific purpose and that is available for appropriation.

### **User Charge**

The payment of a fee for a direct receipt of a public service by the party benefiting from the service.

