

Jackson County, Missouri



Adopted Budget By Fund & Department Line

Fiscal Year 2022

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County Elected Officials



Frank White, Jr.
County Executive



Jean Peters Baker
Prosecuting Attorney



Darryl Forte'
Sheriff



Jaylen Anderson
1st District At-Large



Crystal Williams
2nd District At-Large



Tony Miller
3rd District At-Large



Scott Burnett
1st District



Ronald Finley
2nd District



Charlie Franklin
3rd District
Legislative Chairman



Dan Tarwater III
4th District



Jeanie Lauer
5th District



Theresa Galvin
6th District

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County History

Early History

Modern-day Jackson County was the site of the first military outpost in the Louisiana Territory. Fort Osage, which was built in 1808 under the direction of General William Clark, co-commander of the Lewis and Clark expedition.



Jackson County Courthouse located in downtown Kansas City, MO.

On December 15, 1826, the Missouri State Legislature authorized the "County of Jackson," named after the seventh president of the United States of America, Andrew Jackson. Two years later, the first courthouse was built in Independence by Daniel P. Lewis for \$150.

In 1836 the first permanent, brick Jackson County Courthouse was erected on Independence Square in Independence, the County Seat. That building, now commonly known as the "Truman Courthouse" has since undergone five major remodels.

Harry S. Truman

In 1926, Harry S. Truman was elected Presiding Judge of Jackson County and was instrumental in voter approval of a major bond issue that made possible the adoption of a County "Ten Year Plan." The plan called for a new courthouse in downtown Kansas City plus remodeling of the Independence Courthouse, a juvenile center, improvements at the Jackson County home, and modernization of roads and bridges. This was the start of Harry Truman's political career where he went on to become a United States Senator, and then later became the 33rd President of the United States of America.

President Harry Truman left a decorating legacy behind him beyond bricks and mortar. In fact, his design savvy helped make Kansas City become known as the nation's top 10 city for art deco buildings. Truman traveled the country at his own expense to locate a design for the courthouse, which he found in Louisiana. The Jackson County Courthouse in downtown Kansas City still stands tall and remains a well-known landmark.

Expansion of the courthouse in Independence was dedicated in September of 1933. Construction of the downtown courthouse began in July of 1933 and was dedicated in 1934, the same year that Truman left county government to become a U.S. Senator.

Jackson Countians then – as now – owe Truman much gratitude for his vision and successful execution of a multitude of decision that kept Jackson County at the forefront of forward-thinking county planning, civic up-building, good government, and welfare and healthcare issues. County Court minutes are full of details that tell the story of how Jackson County survived (and in some instances thrived) during the Great Depression of the 1930s.



Statue of Harry S. Truman at the Historic Jackson County Truman Courthouse.



County History

Governance

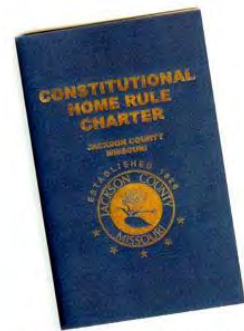
In 1970, the voters of the county adopted a Constitutional Home Rule Charter which established the Executive position and the County Legislature. Both the County Executive and the members of the County Legislature are elected by the voters to govern Jackson County. The Constitutional Home Rule Charter provides for a separation of the legislative and executive functions. The County Executive oversees the day-to-day operations of the county government and has the power to appoint administrative officers and directors to head up various departments, the power to veto legislation, and the responsibility to operate and effective, efficient County Government. The nine-member County Legislature is given broad legislative power. They introduce and enact all county resolutions and ordinances. Other elected county officials of Jackson County are the Sheriff and the Prosecutor.



The County Legislature in session.

In August of 2010, County voters approved a revised County Charter that focused on ethical reforms and called for an automatic Charter review every 10 years. The revised Charter took effect August 23, 2010. Again, in November of 2018, County voters approved a revised County Charter that focused reforms and duties of elected offices. The revised Charter took effect January 1, 2019. This charter form of county government provides the opportunity for the citizens of Jackson County to make changes in the County rather than in the State Capitol.

Jackson County has approximately 1,800 full-time associates and a total budget of approximately \$360,000,000 for the calendar year of 2020.



***View the County Charter
Passed Nov. 6, 2018***



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 carious 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-49 | • US 50 |
| • I-70 | • US 56 |
| • I-435 | • US 71 |
| • I-470 | • US 350 |
| • I-670 | |



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)
- Community Colleges (Jackson County & surrounding Metro Area)
- 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
- Kansas City University of Medicine & BioScience
- 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



Economic Data & Statistics

- Raytown Historical Society Museum
- Wornall House Museum
- 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 Kansas City Mavericks, Central Hockey League
- Independence Event Center, Home of the Kansas City 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
- 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



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



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US Census Bureau QuickFacts

PEOPLE	Jackson County, Missouri	State of Missouri	United States
Population			
Population Estimates, July 1 2021, (V2021)	NA	6,168,187	331,893,745
Population estimates base, April 1, 2020, (V2021)	NA	6,154,913	331,449,281
Population, % change - April 1, 2020 (estimates base) to July 1, 2021, (V2021)	NA	0.20%	0.10%
Population, Census, April 1, 2020	717,204	6,154,913	331,449,281
Population, Census, April 1, 2010	674,158	5,988,927	308,745,538
Age and Sex			
Persons under 5 years, %	6.40%	6.00%	6.00%
Persons under 18 years, %	23.40%	22.30%	22.30%
Persons 65 years and over, %	15.40%	17.30%	16.50%
Female persons, %	51.60%	50.90%	50.80%
Race and Hispanic Origin			
White alone, %	70.20%	82.90%	76.30%
Black or African American alone, %(a)	23.70%	11.80%	13.40%
American Indian and Alaska Native alone, %(a)	0.60%	0.60%	1.30%
Asian alone, %(a)	2.00%	2.20%	5.90%
Native Hawaiian and Other Pacific Islander alone, %(a)	0.30%	0.20%	0.20%
Two or More Races, %	3.20%	2.40%	2.80%
Hispanic or Latino, %(b)	9.20%	4.40%	18.50%
White alone, not Hispanic or Latino, %	62.20%	79.10%	60.10%
Population Characteristics			
Veterans, 2015-2019	40,748	401,779	18,230,322
Foreign born persons, %, 2015-2019	6.00%	4.20%	13.60%
Housing			
Housing units, July 1, 2019, (V2019)	328,271	2,819,383	139,684,244
Owner-occupied housing unit rate, 2015-2019	58.20%	66.80%	64.00%
Median value of owner-occupied housing units, 2015-2019	\$147,400	\$157,200	\$217,500
Median selected monthly owner costs -with a mortgage, 2015-2019	\$1,331	\$1,277	\$1,595
Median selected monthly owner costs -without a mortgage, 2015-2019	\$494	\$446	\$500
Median gross rent, 2015-2019	\$910	\$830	\$1,062
Building permits, 2020	4,767	19,839	1,471,141



JACKSON COUNTY, MISSOURI

US Census Bureau QuickFacts

Families & Living Arrangements

Households, 2015-2019	286,601	2,414,521	120,756,048
Persons per household, 2015-2019	2.39	2.46	2.62
Living in same house 1 year ago, % of persons age 1 year+, 2015-2019	85.30%	84.80%	85.80%
Language other than English spoken at home, % of persons age 5 years+, 2015-2019	9.40%	6.30%	21.60%

Computer and Internet Use

Households with a computer, %, 2015-2019	89.60%	89.00%	90.30%
Households with a broadband Internet subscription, %, 2015-2019	81.40%	80.20%	82.70%

Education

High school graduate or higher, % of persons age 25 years+, 2015-2019	90.60%	89.90%	88.00%
Bachelor's degree or higher, % of persons age 25 years+, 2015-2019	31.60%	29.20%	32.10%

Health

With a disability, under age 65 years, %, 2015-2019	9.50%	10.30%	8.60%
Persons without health insurance, under age 65 years, %	13.20%	12.00%	10.20%

Economy

In civilian labor force, total, % of population age 16 years+, 2015-2019	66.80%	62.60%	63.00%
In civilian labor force, female, % of population age 16 years+, 2015-2019	62.80%	58.80%	58.30%
Total accommodation and food services sales, 2012 (\$1,000)(c)	1,648,957	12,430,310	708,138,598
Total health care and social assistance receipts/revenue, 2012 (\$1,000)(c)	6,169,931	40,089,316	2,040,441,203
Total manufacturers shipments, 2012 (\$1,000)(c)	10,193,451	111,535,362	5,696,729,632
Total retail sales, 2012 (\$1,000)(c)	9,164,909	90,546,581	4,219,821,871
Total retail sales per capita, 2012(c)	\$13,530	\$15,036	\$13,443

Transportation

Mean travel time to work (minutes), workers age 16 years+, 2015-2019	23.7	23.9	26.9
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Income & Poverty

Median household income (in 2019 dollars), 2015-2019	\$55,134	\$55,461	\$62,843
Per capita income in past 12 months (in 2019 dollars), 2015-2019	\$31,480	\$30,810	\$34,103
Persons in poverty, %	12.40%	12.10%	11.40%



US Census Bureau QuickFacts

BUSINESSES	Jackson County, Missouri	State of Missouri	United States
Businesses			
Total employer establishments, 2019	18,118	151,816	7,959,103
Total employment, 2019	344,993	2,547,310	132,989,428
Total annual payroll, 2019 (\$1,000)	19,234,981	125,301,519	7,428,553,593
Total employment, % change, 2018-2019	-0.30%	0.50%	1.60%
Total nonemployer establishments, 2018	47,652	426,915	26,485,532
All firms, 2012	56,661	491,606	27,626,360
Men-owned firms, 2012	29,247	257,948	14,844,597
Women-owned firms, 2012	19,935	162,616	9,878,397
Minority-owned firms, 2012	11,727	61,035	7,952,386
Nonminority-owned firms, 2012	42,499	415,972	18,987,918
Veteran-owned firms, 2012	5,200	49,217	2,521,682
Nonveteran-owned firms, 2012	47,872	415,542	24,070,685
GEOGRAPHY	Jackson County, Missouri	State of Missouri	United States
Geography			
Population per square mile, 2010	1,115.30	87.1	87.4
Land area in square miles, 2010	604.46	68,741.52	3,531,905.43
FIPS Code	29095	29	1

Note: All information obtained from <https://www.census.gov/quickfacts/fact/table/jacksoncountymissouri/PST040218#qf-headnote-b>

Estimates are not comparable to other geographic levels due to methodology differences that may exist between different data sources.

Some estimates presented here come from sample data, and thus have sampling errors that may render some apparent differences between geographies statistically indistinguishable. Click the Quick Info icon to the left of each row in TABLE view to learn about sampling error.

The vintage year (e.g., V2018) refers to the final year of the series (2010 thru 2018). *Different vintage years of estimates are not comparable.*



JACKSON COUNTY, MISSOURI

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Jackson County, Missouri



Cities of Jackson County, Missouri

Blue Springs, Missouri
Buckner, Missouri
Grain Valley, Missouri
Grandview, Missouri
Greenwood, Missouri
Independence, Missouri
Kansas City, Missouri
Lake Lotawana, Missouri

Lake Tapawingo, Missouri
Lee's Summit, Missouri
Levasy, Missouri
Lone Jack, Missouri
Oak Grove, Missouri
Raytown, Missouri
Sugar Creek, Missouri



JACKSON COUNTY, MISSOURI

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Budgeted Funds & Purposes

General Fund

001 General is used to account for all financial resources applicable to the general operations of County government, which are not accounted for in other funds. All general operation revenues, which are not restricted or designated as to use by outside sources, are recorded in the General Fund.

013 County Improvement is used to account for a variety of improvements and upgrades throughout the County.

Special Revenue Funds

002 Health is used to account for the operation, maintenance and support of programing that improves the community at large's physical and mental well-being, particularly freedom from illness and injury. See Mo. Rev. Stat. § 205.210.

003 Park is used to account for the operation and maintenance of County owned parks and recreational facilities not considered part of the Park Enterprise Fund. See Mo. Rev. Stat. § 64.320.

004 Special Road and Bridge is used to account for the maintenance and construction of County streets, roads and bridges, the design and coordination of countywide public works projects, and a portion of the County Sheriff. See Article X, Section 12(a), Missouri Constitution; Mo. Rev. Stat. §137.555

005 Sewer is used to account for County provided sewer system service. See Chapter 31, County Code.

007 Convention/Sports Complex is used to account for the financing of maintenance, operation, and improvements of the Harry S. Truman Sports Complex. See Mo. Rev. Stat. §67.639.

008 Anti-Crime Sales Tax is used to account for the one-quarter of one percent County sales tax approved by the voters for the purpose of promoting and providing public safety. See Mo. Rev. Stat. §67.547; County Ordinance 4881 (2016).

010 Grant is used to account for various federal, state, and local grants awarded to the County.

026 Prosecuting Attorney Training Fund is used solely for the purpose of additional training for circuit and prosecuting attorneys and their staffs. See Mo Rev. Stat. §56.765(3).

028 Law Enforcement Training is used to account for certain ticket violation fees and to provide for the training of law enforcement and medical examiner personnel. See Mo. Rev. Stat. §488.5336.

029 Prosecuting Attorney Bad Check is used to account for bad check fees and administrative handling costs paid by those paying restitution. The moneys deposited in the fund may be used by the prosecuting attorney for office supplies, postage, books, training, office equipment, capital outlay, expenses of trial and witness preparation, additional employees for the staff of the prosecuting attorney, employees' salaries, and for other lawful expenses incurred by the prosecuting attorney in the operation of that office. See Mo. Rev. Stat. §570.120; 559.100.



Budgeted Funds & Purposes

030 Prosecuting Attorney Delinquent Sales Tax Collection is used to account for one-half of the sales tax collection fee collected. See Mo. Rev. Stat. §56.312

031 911 System is used to account for the operation of an emergency telephone service and the operational costs associated. See Mo. Rev. Stat. §190.305.

036 Inmate Security Fund is used to be utilized to develop biometric identification systems to ensure that inmates can be properly identified and tracked within the county jail system. See Mo. Rev. Stat. §488.5026; 221.102.

039 Emergency Services & Public Safety Fund is used to account for the prepaid wireless emergency telephone service charge that was effective as of January 1, 2019. See Mo. Rev. Stat. §190.460.2(1) & §190.460.3(6).

041 Domestic Abuse is used to account for fees collected on marriages and dissolution of marriages and to provide funding to shelters for victims of domestic violence. See Mo. Rev. Stat. §451.151; 488.607.

042 Recorder's Technology is used to account for the recording fees collected for the purchase, installation, upgrading, and maintenance of modern technology necessary to operate the Recorder's Office. See Mo. Rev. Stat. §59.800; 59.319.

043 Homeless Assistance is used to account for a record-filing fee collected for the purpose of providing financial assistance to agencies that serve homeless families. See Mo. Rev. Stat. §67.1063; 59.319.

044 Records Fee is used to account for the collection, deposit, and distribution of a user fee for the purpose of record storage, microfilming, and preservation. See Mo. Rev. Stat. §59.319.

045 Assessment is used to account for implementing the county's assessment and equalization maintenance plan and for assessing real and personal property. See Mo. Rev. Stat. §137.750.

047 Federal Forfeiture is used to account for the federal forfeiture and proceeds from the sale of confiscated property by various law enforcement entities. See Article IX, Section 7 of the MO Constitution.

048 Sheriff Revolving is used to account for the fee charged to citizens wishing to obtain a conceal carry weapons permit. This fund shall be used by law enforcement agencies for the purchase of equipment, to provide training, and to make necessary expenditures to process applications for concealed carry permits or renewals, including but not limited to the purchase of equipment, information and data exchange, training, fingerprinting and background checks, employment of additional personnel, and any expenditure necessitated by an action under section 571.114 or 571.117. Any excess funds unnecessary to meet the mandate of 50.535.3 may be expended for other purposes or transferred to discretionary funds for the county sheriff. See Mo. Rev. Stat. §50.535; 571.101.

049 Collector's Maintenance is used for the application of housing funds to upgrade the County's collection software.



Budgeted Funds & Purposes

400 County Urban Road System is used to account for the repair and improvement of existing roads, streets, and bridges within the cities, towns, and villages of Jackson County funded through an amount not to exceed twenty-five percent of the Road and Bridge property tax levy.

Capital Project Funds

011 Rock Island Railroad is used to account for capital projects for the Rock Island shared use path.

019 Sports Complex Sales Tax is used to account for the cost of improvements of the Truman Sports Complex facilities paid for by the 3/4 of a percent sales tax passed by the voters.

Debt Service Funds

072 Stadium Sales Tax Debt is used to account for the repayment of debt owed on improvements to the Truman Sports Complex facilities authorized by Ord. 3732.

073 Special Obligation Bond is used to account for the repayment of special obligation bonds issued by Jackson County.

Enterprise Funds

300 Park Enterprise is used to account for the revenues and expenses resulting from operation of the park enterprise activity.

Proprietary - Internal Service Funds

060 Self Insurance is used to account for the activity pertaining to the County's unemployment, workers' compensation, and general liability expenses.

080 Office Services is used to account for the centralized activities of printing, duplication, and postage.



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Fiscal Policies

Purpose:

Jackson County has an important responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely and to plan the adequate funding of services and facilities desired and needed by the public.

Our purpose in establishing a formal set of fiscal policies is to ensure that the public's trust is upheld. By adopting a set of fiscal policies, the County will be establishing the framework under which it will conduct its fiscal affairs, ensuring that it is and will continue to be capable of funding and providing outstanding local government services.

Our fiscal policy has specific objectives designed to ensure our continued fiscal well-being. These objectives are:

- A) To protect the governing body's policy-making ability by ensuring that important policy decisions are not controlled by financial problems or emergencies.
- B) To enhance the County's policy making ability by providing accurate information on program and operating costs.
- C) To assist the sound management of the County government by providing accurate and timely information on current and anticipated financial conditions.
- D) To provide sound principles to guide the important decisions of the County which have significant fiscal impact.
- E) To set forth operational principles, which minimize the cost and financial risk of government consistent with the services, desired by the public.
- F) To employ revenue policies, which prevent undue or unbalanced reliance on any one source which distribute the cost of services fairly, and which provide adequate funds to operate desired programs.
- G) To provide and maintain essential public facilities, utilities, infrastructure and capital (physical) plant.
- H) To protect and enhance the County's credit rating.
- I) To insure the legal use of all County funds through efficient systems of financial security and internal controls.

I. Revenue Policy

- 1. A diversified and stable revenue system will be maintained to shelter the government from short run fluctuations in any one revenue source.
- 2. Each existing and potential revenue source will be re-examined annually to ensure that they are kept current.
- 3. One-time revenues will be used only for one-time expenditures. The County will avoid using temporary revenues to fund mainstream operational services.
- 4. All revenue forecast shall be conservative.
- 5. All County funds shall be (a) safely invested, (b) with a sufficient level of liquidity to meet cash flow needs, and (c) invested at the maximum yield possible consistent with our debt policy. One hundred percent (100%) of all idle cash will be continuously invested.
- 6. All funds will develop and maintain a five percent (5%) cash flow reserve where practicable.



Fiscal Policies

II. Operating Budget Policy

1. The County shall maintain a balanced budget. This means that all operating expenses shall not exceed operating revenue in the recommended budget. Any one-time revenue source, such as under spending or fund balance, shall only be used for one-time expenses that do not add to the fixed operating cost.
2. Regular reports comparing actual to budgeted expenditures are available to each department from the Financial Management System to keep them abreast of the County's expenditures.
3. Before the County undertakes any agreements that create fixed cost, the cost implications, both operating and capital, of such agreements will be fully determined for the current and future years.
4. Estimates of all non-salary benefits, such as social security, pension, and insurance, and their impact on future budgets shall be annually assessed.
5. Cost analysis of salary increases will include the effect of such increases on the County share of related fringe benefits.

III. Capital Improvements

1. The County will determine and use the most effective and efficient method for financing all new capital projects.
2. The County will develop and maintain a five (5) year Capital Improvements Plan (CIP).

IV. Accounting Policy

1. The County will maintain high standards of accounting by following Generally Accepted Accounting Principles, (GAAP) in accordance with the standards developed by the Government Accounting Standards Board (GASB) and endorsed by the Government Finance Officers Association (GFOA).
2. An independent annual audit will be performed by a public accounting firm who will issue an official opinion on the annual financial statements and a management letter detailing areas that need improvement.
3. Full disclosure will be provided in the financial statements and bond representations.
4. Financial systems will be maintained to monitor expenditures and revenues on a monthly basis, with a thorough analysis and adjustment.
5. The accounting system will provide monthly information about cash positions and investment performances.
6. The County will annually submit documentation to obtain the Certificate of Achievement for Excellence in Financial Reporting from the GFOA.

V. Debt Policy

1. Capital projects, financed through bond proceeds, shall be financed for a period not to exceed the useful life of the project.
2. Long-term borrowing will be confined to capital improvements too large for current operating and one-time revenues.



Fiscal Policies

3. Proceeds from long-term debt should only be used for construction project costs, acquisition of other fixed assets, bond issue costs, debt service reserve requirements, and refunding of outstanding bond issues and will not be used for current, ongoing operations.
4. The County should actively monitor its investment practices to ensure maximum returns on its invested bond funds while complying with Federal arbitrage guidelines.
5. The Finance Department should continually monitor outstanding debt issues to verify compliance with debt covenants.
6. The County's financial management policies should be oriented to maintain a balanced relationship between issuing debt and pay-as-you-go financing.

VI. Reserve Policy

1. Contingency - The County should strive to maintain an unreserved fund balance equal to or greater than three percent (3%) of anticipated revenue. This reserve will be calculated based on the adopted annual operating budget of the County. These funds will be used to avoid cash-flow interruptions, generate interest income, reduce need for short-term borrowing and assist in maintaining what is considered an investment grade bond rating capacity.



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Summary of Significant Accounting Principles

The general purpose financial statements of the County are prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the County's significant accounting policies.

Reporting Entity

As required by GAAP, the County's general purpose financial statements include the transactions of all funds of the County and its component units.

Basis of Presentation

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity.

The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which comprise its assets, liabilities, equities, revenues and expenditures or expenses. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the general purpose financial statements.

The following fund types are used by the County:

Governmental Fund Types

Governmental Funds are those funds through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related liabilities (other than those in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position.

The following are the County's governmental fund types:

The General Fund is the principal fund of the County and accounts for all financial transactions not accounted for in other funds. The general operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are financed through revenues received by the General Fund.

Special Revenue Funds are operating funds used to account for certain property taxes, grant funds and other special revenues legally restricted for specific purpose.

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, principal, interest and other related costs of the County's general long-term debt.

Capital Project Funds are used to account for financial resources designated to construct general fixed assets which, by their nature, may require more than one budgetary cycle for completion.



Summary of Significant Accounting Principles

Proprietary Fund Types

Proprietary Funds are those in which the measurement focus is upon determination of net income. The County's proprietary funds include an Enterprise Fund and Internal Service Funds.

Enterprise Fund is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing the goods or services to the general public on a continuing basis be financed or recovered through user charges, or where the periodic determination of net income is deemed appropriate.

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, on a cost-reimbursement basis.

Fiduciary Fund Types

Fiduciary Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations or other governmental units and/or other funds.

Expendable Trust and Agency Funds - Expendable Trust Funds are accounted for in essentially the same manner as Governmental Funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Nonexpendable and Pension Trust Funds are accounted for in essentially the same manner as Proprietary Funds.

Basis of Accounting

Basis of accounting refers to when revenues, expenses, transfers and the related assets and liabilities are recognized in the accounts and reported in the general purpose financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Governmental, Expendable Trust and Agency Funds utilize the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (e.g., when they become both measurable and available). Measurable means the amount of the transaction that can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application.

Significant revenues, which are considered susceptible to accrual, include property, sales and other related taxes, interest and certain State and Federal grants and entitlements. Certain revenues, which are measurable and susceptible to accrual, but not yet available, are reported as deferred revenue and recognized as revenue when collected. Licenses and permits, fines and forfeitures, and miscellaneous revenues are recorded as revenues when received in cash because they are not measurable until actually received.



Summary of Significant Accounting Principles

Under the modified accrual basis of accounting, expenditures are recognized in the accounting period in which the related fund liability is incurred except for interest on long-term debt, which is recognized when due, and prepaid expenses, which are not recorded. Encumbrances are not recognized as expenditures; however, open encumbrances are reported as reservations of fund balance since the commitments will be honored in subsequent years.

The accrual basis of accounting is utilized by the Enterprise Fund, the Internal Service Funds, the Nonexpendable Trust Fund and the Pension Trust Fund. Under this basis of accounting, revenues are recognized when earned and expenses are recorded when liabilities are incurred.

If recommended by management and approved by ordinance, the budget can be amended to make supplemental or emergency appropriations. Budgetary transfers of less than \$10,000 between two departments within a division require the approval of the Budget Officer and the County Executive. The County Legislature must approve transfers greater than \$10,000 within or between two departments within a division and all transfers between divisions.

Unencumbered appropriations lapse at the end of the fiscal year. Appropriations in the Governmental Fund Types are charged as encumbrances when commitments are made. Fund balances are reserved for outstanding encumbrances, which serve as authorization for expenditures in the subsequent year.

At Jackson County, budgetary control is exercised at the departmental level; this is the level on which expenditures may not exceed appropriations. Under state law, control of budget appropriations is exercised at the fund level.



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The Budget Cycle

An annual budget prepared under the modified accrual basis of accounting (except that the encumbrances are treated as expenditures for budget purposes) is adopted in December prior to the beginning of each fiscal year for all budgeted Governmental Fund Types.

Pursuant to the Jackson County Code, Chapter Five, the County Executive must submit a balanced recommended budget to the County Legislature no later than November 15th every year. The budget must include a complete financial plan for all County funds and activities subject to appropriation, including proposed tax rates, an estimate of all income and revenue and all proposed expenditures for current operations, debt service, and capital expenses.

The annual budget document does not contemplate grants for appropriation. These are done as the grants are awarded on a case by case basis with no expectation of a grant continuing beyond the current year.

The County Executive submits the recommended budget to the Legislature in accordance with County Code. The budget document must include: a budget message outlining the fiscal policy of the government; a detailed budget estimate of revenues and expenditures by fund; and Appropriation and Tax Levy Ordinances.

The County performs the following procedures for establishing the budget:

May - July

Budget Package Preparation

Each year, the Budget Office gathers all of the necessary information for the Departments to begin their budget request. This information includes an analysis of the previous three years spending, a detail of each budgeted employee and their associated costs, the formatted budget sheets for each line item, a Departmental Overview with current goals, objectives, performance measures, and all necessary fiscal information.

June - August

Department Budget Request

Once the budget packages are assembled and delivered, the Departments then begin the task of quantifying their budget needs for the upcoming fiscal year. Departments should start by reviewing their goals and objectives and updating them where needed. The Departments then begin to assemble the information necessary to make their budget request and have the entire package submitted back to the Budget Office by August 15th.

August - September

Department Budget Request Review

Once the budget requests are submitted, the Budget Office begins to review the request and compile a preliminary budget based on request.



The Budget Cycle

Informal Department Budget Hearings

The Budget Office along with other members of the Administration and the Legislature will request a meeting with each Department to go over the request and have any questions about the request answered. These hearings are a time for the Departments to provide information necessary for the staff to make quality recommendations to the Chief Administrative Officer and the County Executive.

October

Executive Budget Review

Once the Budget Office has made recommendations to the Chief Administrative Officer, the departments are given one more opportunity to discuss their request and the Budget Office's recommendation. Once these hearings have occurred, the Budget Office will complete the recommended budget per the revisions the Chief Administrative Officer requested. The CAO will then present the Administration's budget to the County Executive for their review and comment.

November

Recommended Budget Submitted

The County Executive will present a recommended budget to the Jackson County Legislature on or before November 15.

December

Legislative Review, Public Comment, and Adoption

The Legislature will begin their review of the budget and hold hearings with departments as necessary. Before the Legislature can adopt the budget, they are required to hold a public hearing. The Clerk of the Legislature will post this as required by law. The Legislature must approve the budget no later than December 31, unless it is an election year for both the Legislature and the County Executive.

Once the Legislature has adopted the budget, the County Executive has 10 days to accept, deny, or let the budget go into effect without comment. The County Executive has line-item veto power that the Legislature can overrule with a majority vote.

NOTE:

The budget for the year following the election of the County Legislature and the County Executive must be adopted no later than January 31 of the budget year. The timeline will alter slightly to accommodate a new administration if necessary.



Budget / Management Policies

Purpose

Our purpose in establishing a formal set of budget policies is to ensure that the public's trust is upheld. These policies will serve as a blueprint to achieve fiscal stability required to accomplish the County's policy goals and objectives.

Relationship to Overall County Goals and Objectives

The County will develop a mission statement, strategic plan, and conforming goals for the successful development and maintenance of our financial management policy. The finances of the County should be the vehicle by which the goals and objectives are obtained, not driven. This philosophy will help ensure that the County remains financially viable well into the future.

In addition, the County as an institution has multiple partners including citizens, taxpayers, businesses, employees, and other governments. As a major institutional, economic and service force in the region, it is important that the County strengthen its relationships with its partners by adopting clear and comprehensive financial policies.

Objectives

- To guide in policy decisions which have a significant fiscal impact
- To set forth operating principles which minimize the cost of government and reduces financial risk
- To employ balanced and fair revenue policies which provide adequate funding for desired programs
- To maintain appropriate financial capacity for present and future needs
- To promote sound financial management by providing accurate and timely information on financial conditions
- To protect and enhance the County's credit rating and prevent any default on any debt
- To ensure the legal use of financial resources through an effective system of internal controls
- To promote cooperation with other governments and the private sector in the financing and delivery of services

Budget Policy

This policy complies with the Local Budget Law of Missouri as outlined in Chapter 50 RSMo, and for the preparation, recommendation, consideration, adoption, execution, and audit of Jackson County's annual budget.

Scope:

This policy applies to all departments, Agencies or Divisions within Jackson County.

Guideline:

Annually, the Jackson County Legislature has the authority and responsibility to adopt the County Executive's recommended budget approving the use of public funds for the operation of all County activities. Jackson County's fiscal year runs from January first through December thirty-first.



Budget / Management Policies

Preparation:

The County Executive shall present a recommended budget for the Jackson County Legislature's consideration no later than November 15th each year.

Balanced Budget:

The County Executive shall present a balanced budget. This means that all operating expenses shall not exceed operating revenue in the recommended budget. Any one-time revenue source, such as under spending or fund balance, shall only be used for one-time expenses that do not add to the fixed operating cost.

Contingencies:

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.

Fund Balance:

The recommended budget was developed with the idea of creating a cash flow reserve as a designation within fund balance to begin to rebuild necessary cash flows for operations within all major funds. The County goal is to have a 5% cash flow reserve for all major funds utilizing the Governmental Finance Officers Association (GFOA) recommended standards.

Capital Improvement Budget & Five-Year Plan:

The County Administration developed with the Jackson County Legislature an initial five-year Capital Improvement Plan (CIP) to determine what the true capital needs of the organization are today and into the future. The CIP shall be adequate to maintain capital assets at a level sufficient to protect infrastructure and minimize future maintenance and replacement costs. The CIP, once adopted, will be reviewed and updated annually prior to the adoption of the annual budget. The CIP plan will identify ongoing operating requirements associated with each capital project. If a capital request is approved during the budget process the operating budget will reside in the appropriate department assigned to oversee the project, e.g. facilities for buildings, fixtures, furniture, IT solutions, fleet replacement, etc. Capital project budgets will include all expenses associated with the completion of the project.

Position Control:

The recommended budget shall include a total number of recommended permanent full-time equivalent (FTE) positions by classification. Grant-related positions which do not require County matching dollars will be approved by the Jackson County Legislature.

Revenues:

The recommended budget shall include revenue and resource estimates that balance with the recommended appropriations. The revenues of Jackson County are more fully discussed in the Revenue analysis section of the budget book.



Budget / Management Policies

Legislative Consideration and Adoption:

The Jackson County Legislature approves the budgeted level of expenditures by fund and department. At any point prior to adoption, the Legislature may revise the recommended budget pursuant to County and State Law.

Budget Configuration:

The Jackson County budget is adopted on a basis consistent with General Accepted Accounting Principles (GAAP). For further discussion of this topic, please review the Fiscal Policies and Summary of Significant Accounting Principles located within this section of the budget document.



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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, which is found in the front section of this budget book. For each fund, you will find the Revenue Budget (3 years of actual revenue & 3 years of adopted revenue) and each departments expense budget for that fund.
2. By Department – Each Department’s budget is broken down by line item, which can be found immediately after the budget by fund. The Departments’ line items are displayed as combined of all funds and also by each individual fund.

A. FUND

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

GENERAL FUNDS:

- 001 General
- 013 County Improvement

SPECIAL REVENUE FUNDS:

- 002 Health
- 003 Park
- 004 Special Road & Bridge
- 005 Sewer
- 007 Convention & Sports
- 008 Anti-Crime Sales Tax
- 026 Prosecuting Attorney Training
- 028 Law Enforcement Training
- 029 Pros. Attorney Bad Check
- 030 Pros. Attorney Delinquent Sales Tax
- 031 E911 System
- 036 Inmate Security
- 039 Emergency Service & Public Safety
- 041 Domestic Abuse
- 042 Records’ Technology
- 043 Homeless Assistance
- 044 Recorder’s Fee
- 045 Assessment
- 047 Federal Forfeiture
- 048 Sheriff’s Revolving
- 049 Collector’s Maintenance
- 050 American Rescue Plan
- 400 County Urban Road System

CAPITAL PROJECT FUNDS:

- 011 Rock Island Railroad
- 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 Obligation to US Gov’t
- 072 Sports Complex Sales Tax
- 073 Special Obligation Bond

ENTERPRISE FUND:

- 300 Park Enterprise

FIDUCIARY FUNDS:

- 055 Children’s Services Fund

INTERNAL SERVICE FUNDS:

- 060 Self Insurance
- 080 Office Services



Chart of Accounts

B. DIVISIONS / DEPARTMENTS

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

County Legislature

0101 Legislature – First District At Large
 0102 Legislature – Second District At Large
 0103 Legislature – Third District At Large
 0104 Legislature – First District
 0105 Legislature – Second District
 0106 Legislature – Third District
 0107 Legislature – Fourth District
 0108 Legislature – Fifth District
 0109 Legislature – Sixth District
 0112 Legislature – As A Whole
 0201 Legislature – Clerk of the County
 0301 Legislature – Auditor’s Office
 0302 Legislature - Compliance
 7001 Housing Resource Commission

Outside Agencies

9000 Allowance for 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
 7604 Hope Network of Raytown
 7605 KC Free Health – Dental
 7608 Literacy KC
 7609 Mother & Child Health Coalition
 7610 Newhouse Inc
 7611 Pro Deo Youth Center
 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
 7750 Swope Ridge Geriatric Center
 7751 Developing Potential
 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
 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
 7800 Children’s Services
 7801 ARPA Disadvantaged Communities
 7802 ARPA Public Health
 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
 8002 Harvesters



Chart of Accounts

County Administration

1001 County Executive's Office
 1006 County Memberships
 1007 County Events
 1008 Boards & Commissions
 1009 State of the County
 1020 Charter Review
 1021 Jackson County Arts Commission
 1022 Jackson County Land Trust
 1220 Economic Development
 1221 Communications
 7101 Domestic Violence Assistance
 7902 Mid America Regional Council

Ethics, Human Relations & Citizen Complaints

4501 EHRCC
 4502 Ethic Commission

Jackson County Sports Authority

5010 JC Sports Authority
 5020 JC Sports Authority Payroll

County Counselor

1101 County Counselor

Internal Services & Taxation

1013 Assessment Fleet Replacement
 1196 Wellness Incentive
 1197 Unemployment Claims
 1198 Organizational Training
 1199 Tuition Assistance
 1201 Merit Commission
 1202 Human Resources
 1305 Information Technology
 1401 Budget Office
 1402 Purchasing
 1403 Collections
 1404 Finance
 1405 Delinquent Tax Sale
 1801 Recorder of Deeds
 1804 Records Center
 1805 JC Historical Society
 1902 Assessment
 1903 Assessment System
 3003 Public Defender Rent
 3005 Records Center Rent
 5007 Board of Equalization
 5031 Emergency 911 System
 5032 911 Initiatives

8001 JC Univ. Of Mo Extension
 8003 Contingency - State Mandated 3%
 8005 Contingency - Non-Mandated
 8004 Special Prosecution
 9100 Operating Transfers

Municipal agencies

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

Operations & Public Safety

3004 County Municipal Court

Public Works

1011 Public Works Fleet Replacement
 1204 Facilities Management Kansas City
 1205 Facilities Management Independence
 1207 Facilities Management Community Justice
 1206 Facilities Management Truman Courthouse
 1208 Facilities Management 201 W. Lexington
 1209 Facilities Management Examiner Building
 1210 Facilities Management Correctional Facility
 1215 Facilities Management Health Building
 1216 Facilities Management Administration Bldg.
 1217 Facilities Management Special Projects
 1231 Facilities Management Tech Center
 1232 Facilities Management Animal Shelter
 1233 Facilities Management Medical Exam. Bldg.
 1234 Facilities Management Election Board/WH
 1236 Facilities Management 14th St Parking Garage
 1501 Public Works – Director's Office
 1502 Public Works – Engineering
 1504 Public Works – Development
 1505 Public Works – Planning Commission
 1506 Public Works – Road & Bridge Maintenance
 1507 Public Works – Special Projects
 1523 Public Works – Yard Waste Facility

Parks + Rec

1010 Parks Fleet Replacement
 1601 Parks – Director's Office
 1602 Parks – Operations



JACKSON COUNTY, MISSOURI

Chart of Accounts

1603 Parks – Heritage Programs & Museums
 1605 Parks – Safety/Interpretation
 1606 Parks – Special Recreation
 1608 Parks – Construction Services
 1609 Parks – Trail Maintenance
 1624 Parks – Natural Resources
 1652 Parks – Registration & Permits
 1653 Parks – Marinas
 1657 Parks – Outdoor Recreation & Day Camps
 1666 Parks – Fred Arbanas Golf Course
 1670 Parks – Special Events
 1682 Parks – Adair Softball Complex
 3601 Rock Island Rail Corridor Auth.

Prosecuting Attorney

4101 Prosecuting Attorney
 4102 Prosecutor - Anti-Violence
 4103 Prosecutor - Family Support
 4152 Prosecutor - Criminal Prosecution
 4154 Prosecutor - Deferred Prosecution
 4156 Prosecutor – Community Crime/Drug Prevention
 4401 COMBAT Administration
 4402 COMBAT - Prevention
 4403 COMBAT - Law Enforcement School Based Initiative
 4404 COMBAT - Treatment
 4405 COMBAT - Grant Match
 4406 COMBAT – PDMP
 4407 COMBAT Programming
 4151 Jackson County Drug Task Force
 4153 Kansas City Police Department

Sheriff

1012 Sheriff Fleet Replacement
 4201 Sheriff's Office

4202 Sheriff's Traffic Unit
 4205 Regional Radio System
 4206 Sheriff – Emergency Preparation
 2701 Corrections
 2304 Detention Center Population Control

Courts

2101 Family Court
 2199 Family Court – Facilities
 3001 Circuit Court

Election Boards

5003 KCEB – Primary Election
 5004 KCEB – General Election
 5401 Kansas City Election Board
 5005 JCEB – Primary Election
 5006 JCEB – General Election
 5501 Jackson County Election Board

Public Administrator

3501 Public Administrator

Health Services

1500 Health Services
 1503 Environmental Health
 1522 Animal Control
 1519 Carriage Oaks
 1520 Trophy Estates
 1524 Household Hazardous Waste
 1525 Indigent Burials/Cremations
 2001 Medical Examiner
 2600 Truman Medical Center
 2603 Jackson County Health Department



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

55010 Regular Salaries
55015 Elected Officials Salaries
55020 Seasonal Salaries
55025 Part Time Salaries
55026 Holiday Pay
55027 Boards/Commissions Salaries
55030 Over Time Salaries
55034 Bilingual Incentive Pay
55035 Shift Differential Incentive
55036 Car Allowance
55037 Mobile Phone Allowance
55040 FICA Taxes
55050 Pension Contribution
55055 Union Pension/Insurance
55056 Prosecutor's Pension
55060 Insurance Benefits
55061 Fixed Cost & Dental
55062 HSA Contribution
55063 Insurance Admin Fee
55066 Life Insurance
55070 Unemployment Ins.
55090 Salary Adjustments
55091 Salary Contingency
55092 One Time Bonus
55093 RIF Plan
55094 Salary Savings
55098 Charge In
55099 Charge Out
55110 Workmen's Comp.
55130 Vacation Payout
55140 Sick Leave Pay Out
55145 Compensatory Time
55150 Long term Disability

Contractual Services

56005 Community Crime Prevention
56010 Auditing and Accounting Services
56011 HR/Payroll Services
56012 Financial Advisory Services
56013 Banking Fees
56015 Title Searches
56020 Legal Services
56021 Lobbyist Services
56025 Special Prosecutor Fees
56030 Architectural & Engineering Services
56040 Appraisal Services
56050 Court Reporting Services
56060 Medical & Dental Services
56070 Intergovernmental Agreements
56071 Election Board Expense
56080 Other Professional Services
56082 Information Technology Consulting Services
56083 Transcription Services
56082 Information Technology Services
56084 Interpreter Services
56085 Temp Agency Services
56086 Call Center Services
56087 Locksmith Services
56088 Armored Car Services
56089 Veterinarian Services
56090 Health & Social Services
56091 Offsite Inmate Housing
56092 Drug Treatment Services
56100 Disability
56105 Operating Transfers Out
56110 Postage
56120 Mileage Reimbursement



Chart of Accounts

56121 Parking Expenses	56630 Rent - Auto
56122 Bus Passes	56640 Rent – Office Equipment
56130 Freight & Drayage	56641 Copier Rental/Maintenance
56140 Travel Expense	56642 Postage Meter Rental
56141 Reimbursement Travel	56643 Mobile Phone/Pager Rental
56150 Relocation Cost	56661 Software Purchases
56160 Meeting Expense	56662 Software Maintenance
56165 Coffee & Water Service	56663 Software As A Service
56170 Transportation Expense	56670 Rent – Miscellaneous
56171 Forensic Transportation Expense	56675 Rent – Uniforms
56172 Inmate Transportation Services	56676 Rent – Outside Sanitation Fac.
56200 Legal Notices	56680 Rent – Heavy Equipment
56210 Advertising	56701 Security Services
56220 Photographing & Blue Printing	56710 Dues & Membership
56230 Printing	56711 Wellness Incentive
56240 Office Services Charges	56712 Pre-Employment Services
56310 Property Damage	56713 Drug Screening Services
56311 Inmate Property Insurance	56715 Professional Licensing Fees
56330 Bond & Surety	56716 Accreditation Expense
56331 Officials' Bond	56720 Settlements & Judgments
56360 Life Insurance	56725 Emergency Response
56370 Liability Insurance	56726 Tree Removal Services
56371 Malpractice Insurance	56730 Janitor Services
56380 Uninsured Claimants	56731 Window Cleaning Services
56381 Unemployment Claims	56732 Landscaping/Mowing Services
56410 Gas	56733 Audio/Video Services
56420 Electricity	56734 Towing Services
56430 Telephone Utility	56735 Lock Box Services
56431 Network Services	56736 Mapping Services
56432 Mobile Phone Services	56737 Shredding Services
56433 eFax Services	56738 Moving Expenses
56435 Telephone Maintenance	56739 Carpet Cleaning Services
56439 TV Service	56740 Laundry Services
56440 Water	56741 Pumping Services
56445 Chilled Water	56742 Inspections & Testing
56450 Sewer Service	56750 Tuition Reimbursement
56460 Refuse Collection	56755 Education Incentive
56470 Steam	56756 Training Expense
56510 Maintenance & Repair – Buildings	56760 Court Costs & Investigation Serv.
56511 Maintenance & Repair - Elevators	56761 Indigent Court Services
56520 Maintenance & Repair – Equipment	56762 Court Ordered Attorney Fees
56521 Maintenance & Repair – IT Equipment	56763 Ankle Bracelet Monitoring Services
56522 Maintenance & Repair – Medical Equip.	56765 WWIP Payments
56523 Maintenance & Repair – Security Cameras	56770 Administrative Services Fee
56530 Maintenance & Repair – Auto	56771 Credit Card Payment Service Fee
56540 Maintenance & Repair – Office Equip	56775 Public Administrator's Fee
56560 Maintenance & Repair – Common Equip	56780 Institutional Care Fee
56570 Maintenance & Repair - Misc.	56781 Public Safety Radio Fee
56580 Maintenance & Repair – Data Pro	56782 Animal Care Cleaning/Grooming
56610 Rent - Land	56783 Scanning Services
56620 Rent - Buildings	56784 Payments to Sports Teams



Chart of Accounts

56785 State Hazmat Payments	57035 Resale Purch – Miscellaneous Souvenirs
56788 Indigent Burials\Cremations	57040 Storeroom Supplies
56789 Outside Agency Funding	57041 Paper Supply – Copy Paper
56790 Other Contractual Services	57045 Paper Supply – Computer Paper
56791 Microfilm/Microfiche Services	57051 Gifts/Awards
56792 Referee/Officiating Services	57110 Gasoline
56793 Catering Services	57120 Heating Fuel
56794 Car Wash Services	57130 Building Cleaning Supplies
56795 Alarm/Security Services	57140 Linen Supplies
56796 Animal/Pest/Extermination Services	57150 Kitchen & Dining Supplies
56797 REGIS Charges	57160 Food
56798 Grant Match	57165 Livestock Supplies/Services
56799 Marketing	57170 Medical & Dental Supplies
56809 Hazardous Waste	57180 Laboratory Supplies
56810 Circuit Court Jury	57181 Body Bags
56820 Grand Jury	57190 Wearing Apparel
56830 Contingency	57191 Wearing Apparel – Inmates
56832 Inmate Work Payments	57192 Safety Equipment
56840 Prosecutor Contingency	57200 School Supplies
56844 Narcotic Purchases	57210 Recreation Supplies
56845 Investigative Expense	57220 Garden & Agriculture Supplies
56846 Informant Fee	57230 Other Operating Supplies
56847 Lab Fees	57231 Fire Inspection Supplies
56850 Boards & Commissions	57232 Refuse Supplies
56851 Stormwater Commission	57233 Fasteners & Epoxies
56860 Restitution Payments	57235 Hygiene Products
56870 Food Services	57240 Motor Oil & Lubricants
56875 Late Charges	57250 Inventory
56880 Sales & Use Tax	57310 Auto & Truck Parts
56885 Special Assessments	57320 Machinery & Equipment Parts
56890 Economic Activity Taxes	57330 Plumbing Supplies
56895 Levee District Tax	57340 Paint & Supplies
56910 Interest	57350 Lumber Wood & Supplies
56920 Fiscal Agent Fees	57355 Metal
56930 Bond Payments	57360 Electrical Supplies
56940 Advance Refunding	57370 Building Operating Supplies
56950 Sinking Fund Deposit	57371 HVAC Supplies
56960 Note Issue Expense	57372 Welding Supplies
	57373 Masonry Supplies
	57380 Asphalt
	57390 Concrete
	57400 Signs, Badges, & Markers
	57410 License Plates & Registration
	57420 Traffic Control Supplies
	57430 Road Oil
	57440 Rock
	57450 Salt & Sand
	57460 Batteries and Anti-Freeze
	57461 Winterizing Products
	57462 Chemicals - Treatment
	57490 Tires
<u>Supplies</u>	
57010 Office Supplies	
57015 Copier Supplies	
57020 Reference Books & Publications	
57021 Newspaper/Mag Subscriptions	
57025 Golf Course Greens/Supplies	
57029 Boat Dock Hardware/Supplies	
57030 Resale Purch – Miscellaneous	
57031 Resale Purch - Food	
57032 Resale Purch - Beverages	
57033 Resale Purch - Golf Supply/ Equip.	
57034 Resale Purch - Marina Equip.	



Chart of Accounts

57510 Small Tools & Minor Equipment
57520 Small Arms & Ammunition
57521 Operating Equipment – Law Enforcement
57601 Computer, Printer, Accessories

Capital

58010 Land & Right of Way
58020 Buildings & Improvements
58028 Light Poles
58029 Fencing & Gates
58040 Roads & Highways
58041 Annual Road Program
58050 Culverts
58051 Storm water Projects
58052 Wastewater Treatment Systems
58055 Bridge Replacement Program
58060 Other Improvements
58070 City Projects
58110 Heavy Machinery & Equipment
58111 Landscaping Equipment
58115 Sheriff Vehicle Equipment
58120 Automobiles
58130 Trucks
58140 Household Furniture & Fixtures
58145 Appliances
58150 Office Furniture & Fixtures
58154 Park Furnishings
58155 Park Playground Equipment
58156 Park Commemorative Bench
58160 Radio/Communications Equip.
58165 Boats & Motors
58170 Other Equipment
58171 Personal Computers/Accessories
58172 Printers & Scanners
58173 Computer Equipment/Terminal
58180 Audio/Video Recording Equipment
58201 PC Lifecycle Lease
58202 Lease/Purchase Equipment
58203 Golf Cart Lease



2022 Estimated Revenues, Expenditures by Fund, Fund Balances

Source of Revenues	General 001	Health 002	Parks 003	Special Road & Bridge 004	Sewer 005	Convention & Sports Complex 007
Total Taxes	\$ 89,887,094	\$ 24,658,086	\$ 15,865,706	\$ 12,882,585	\$ -	\$ -
Total Licenses & Permits	710,000	720,000	-	431,781	-	-
Total Intergovernmental	13,035,520	-	-	-	-	3,000,000
Total Charges for Services	27,500,515	982,000	238,542	-	101,980	-
Total Fines & Forfeitures	1,483,000	-	-	-	-	-
Total Miscellaneous	182,500	59,200	5,000	-	-	-
Total Operating Revenue	132,798,629	26,419,286	16,109,248	13,314,366	101,980	3,000,000
Total Operating Transfers In	37,614,888	-	-	-	-	3,500,000
Total Revenue Available	\$ 170,413,517	\$ 26,419,286	\$ 16,109,248	\$ 13,314,366	\$ 101,980	\$ 6,500,000
Appropriations						
County Administration	8,253,562	3,250,000	-	-	-	-
County Operations	89,749,455	5,941,027	18,485,257	14,279,310	-	6,500,000
County Public Health	-	13,088,450	-	-	91,980	-
County Public Safety	44,228,856	5,821,478	-	525,845	-	-
Courts	34,910,482	363,055	-	-	-	-
Total - Appropriations	\$ 177,142,355	\$ 28,464,010	\$ 18,485,257	\$ 14,805,155	\$ 91,980	\$ 6,500,000
Revenue vs. Appropriations	(6,728,838)	(2,044,724)	(2,376,009)	(1,490,789)	10,000	-
Estimated Prior Year's Fund Balance	25,733,260	5,578,895	5,181,973	1,918,645	101,804	-
Undesignated Fund Balance	\$ 19,004,422	\$ 3,534,171	\$ 2,805,964	\$ 427,856	\$ 111,804	\$ -

2022 Estimated Revenues, Expenditures by Fund, Fund Balances

Source of Revenues	Anti-Crime Sales Tax 008	Grant 010	Rock Island Railroad Cap Project 011	County Improvement 013	Sports Complex Sales Tax - Capital 019	Prosecuting Attorney Training 026	Law Enforcement Training 028
Total Taxes	\$ 26,772,612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Licenses & Permits	-	-	-	-	-	-	-
Total Intergovernmental	155,500	82,500	-	-	-	-	4,300
Total Charges for Services	-	-	-	-	-	-	3,500
Total Fines & Forfeitures	-	-	-	-	-	6,250	13,400
Total Miscellaneous	-	-	-	6,750	-	-	-
Total Operating Revenue	26,928,112	82,500	-	6,750	-	6,250	21,200
Total Operating Transfers In	-	-	-	51,950,000	27,331,000	-	-
Total Revenue Available	\$ 26,928,112	\$ 82,500	\$ -	\$ 51,956,750	\$ 27,331,000	\$ 6,250	\$ 21,200
Appropriations							
County Administration	-	-	-	-	-	-	-
County Operations	-	-	333,463	45,700,000	32,927,146	-	5,000
County Public Health	-	-	-	-	-	-	-
County Public Safety	32,277,249	82,500	-	-	-	6,250	19,500
Courts	4,380,238	-	-	-	-	-	-
Total - Appropriations	\$ 36,657,487	\$ 82,500	\$ 333,463	\$ 45,700,000	\$ 32,927,146	\$ 6,250	\$ 24,500
Revenue vs. Appropriations	(9,729,375)	-	(333,463)	6,256,750	(5,596,146)	-	(3,300)
Estimated Prior Year's Fund Balance	11,650,531	-	333,463	21,638,671	7,596,146	-	39,245
Undesignated Fund Balance	\$ 1,921,156	\$ -	\$ -	\$ 27,895,421	\$ 2,000,000	\$ -	\$ 35,945

2022 Estimated Revenues, Expenditures by Fund, Fund Balances

Source of Revenues	Pros. Atty Bad Check 029	Delinquent Sales Tax 030	E-911 System 031	Inmate Security 036	Domestic Abuse 041	Recorder's Technology 042
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Licenses & Permits	-	-	-	-	-	-
Total Intergovernmental	-	192,000	-	-	-	-
Total Charges for Services	18,500	-	8,302,000	217,000	54,000	144,500
Total Fines & Forfeitures	-	-	-	5,000	100,200	-
Total Miscellaneous	-	-	-	-	-	-
Total Operating Revenue	18,500	192,000	8,302,000	222,000	154,200	144,500
Total Operating Transfers In	-	-	-	-	-	-
Total Revenue Available	\$ 18,500	\$ 192,000	\$ 8,302,000	\$ 222,000	\$ 154,200	\$ 144,500

Appropriations						
County Administration	-	-	-	-	125,000	-
County Operations	-	-	6,935,313	-	-	139,940
County Public Health	-	-	-	-	-	-
County Public Safety	-	180,868	3,811,352	108,224	-	-
Courts	-	-	-	-	-	-
Total - Appropriations	\$ -	\$ 180,868	\$ 10,746,665	\$ 108,224	\$ 125,000	\$ 139,940

Revenue vs. Appropriations	18,500	11,132	(2,444,665)	113,776	29,200	4,560
Estimated Prior Year's Fund Balance	43,396	342,035	4,230,082	232,936	39,966	102,342
Undesignated Fund Balance	\$ 61,896	\$ 353,167	\$ 1,785,417	\$ 346,712	\$ 69,166	\$ 106,902

2022 Estimated Revenues, Expenditures by Fund, Fund Balances

	Homeless Assistance Fund 043	Recorder's Fee 044	Assessment 045	Federal Forfeiture 047	Sheriff Revolving 048	ARPA 050	Self Insurance 060
<u>Source of Revenues</u>							
Total Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Licenses & Permits	-	-	-	-	247,000	-	-
Total Intergovernmental	-	-	947,252	-	-	52,227,809	-
Total Charges for Services	349,000	252,000	7,514,500	-	-	-	5,155,086
Total Fines & Forfeitures	-	-	-	-	-	-	-
Total Miscellaneous	500	-	-	-	-	-	-
Total Operating Revenue	349,500	252,000	8,461,752	-	247,000	52,227,809	5,155,086
Total Operating Transfers In	-	-	-	-	-	-	-
Total Revenue Available	\$ 349,500	\$ 252,000	\$ 8,461,752	\$ -	\$ 247,000	\$ 52,227,809	\$ 5,155,086

<u>Appropriations</u>							
County Administration	686,028	-	166,000	-	-	-	1,550,000
County Operations	-	250,884	10,117,870	-	-	34,950,000	4,000,086
County Public Health	-	-	-	-	-	17,277,809	-
County Public Safety	-	-	-	-	622,643	-	-
Courts	-	-	-	-	-	-	-
Total - Appropriations	\$ 686,028	\$ 250,884	\$ 10,283,870	\$ -	\$ 622,643	\$ 52,227,809	\$ 5,550,086

Revenue vs. Appropriations	(336,528)	1,116	(1,822,118)	-	(375,643)	-	(395,000)
Estimated Prior Year's Fund Balance	475,773	278,860	4,051,416	222,800	375,643	-	2,799,981
Undesignated Fund Balance	\$ 139,245	\$ 279,976	\$ 2,229,298	\$ 222,800	\$ -	\$ -	\$ 2,404,981

2022 Estimated Revenues, Expenditures by Fund, Fund Balances

	Sports Complex Sales Tax Debt 072	Special Obligation Bond - Debt 073	Enterprise 300	Total
<u>Source of Revenues</u>				
Total Taxes	\$ 42,798,000	\$ -	\$ -	212,864,083
Total Licenses & Permits	-	-	-	2,108,781
Total Intergovernmental	2,000,000	1,401,647	-	73,046,528
Total Charges for Services	6,074,000	-	6,578,200	63,485,323
Total Fines & Forfeitures	-	-	-	1,607,850
Total Miscellaneous	-	-	200,000	453,950
Total Operating Revenue	50,872,000	1,401,647	6,778,200	353,566,515
Total Operating Transfers In	6,500,000	10,758,169	-	137,654,057
Total Revenue Available	\$ 57,372,000	\$ 12,159,816	\$ 6,778,200	\$ 491,220,572

Total Operating Revenue
Total Operating Transfers In
Total Revenue Available

<u>Appropriations</u>				
County Administration	-	-	-	14,030,590
County Operations	57,371,500	12,159,815	7,006,433	346,852,499
County Public Health	-	-	-	30,458,239
County Public Safety	-	-	-	87,684,765
Courts	-	-	-	39,653,775
Total - Appropriations	\$ 57,371,500	\$ 12,159,815	\$ 7,006,433	\$ 518,679,868

Total - Appropriations

Revenue vs. Appropriations	500	1	(228,233)	(27,459,296)
Estimated Prior Year's Fund Balance	20,392,243	923,737	3,329,356	117,284,479
Undesignated Fund Balance	\$ 20,392,743	\$ 923,738	\$ 3,101,123	\$ 89,825,183

Revenue vs. Appropriations
Estimated Prior Year's Fund Balance
Undesignated Fund Balance

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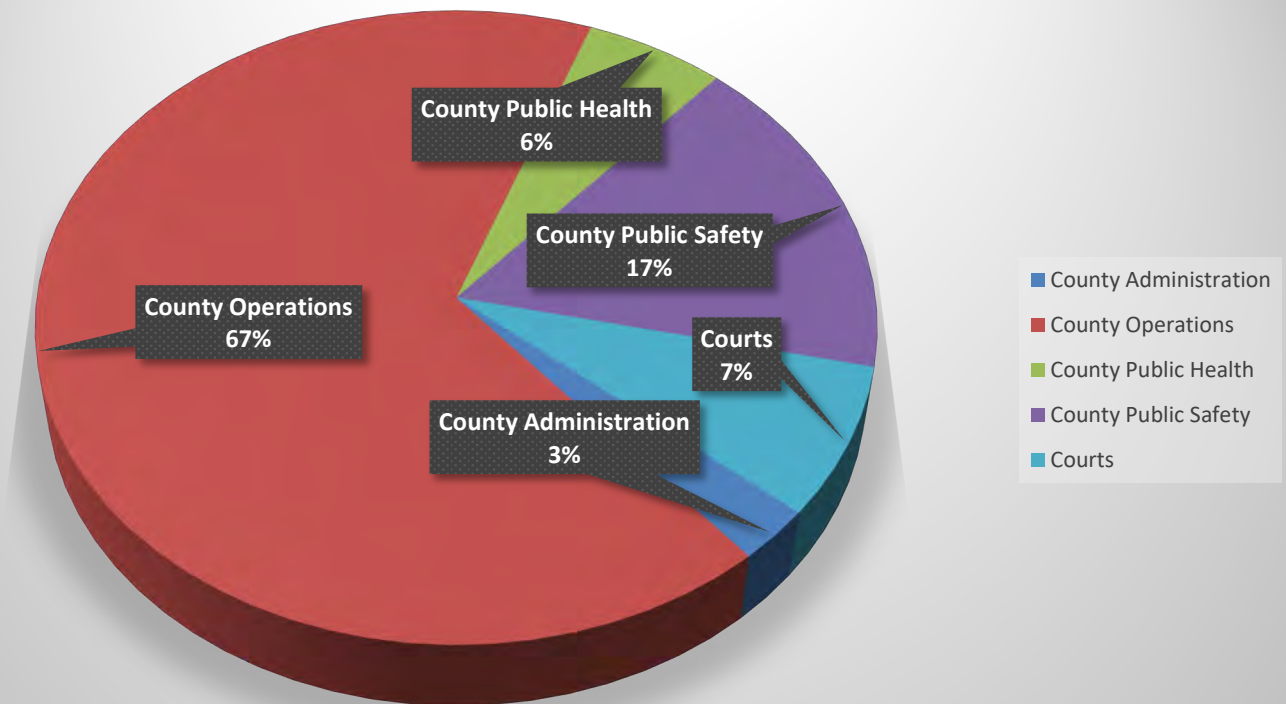
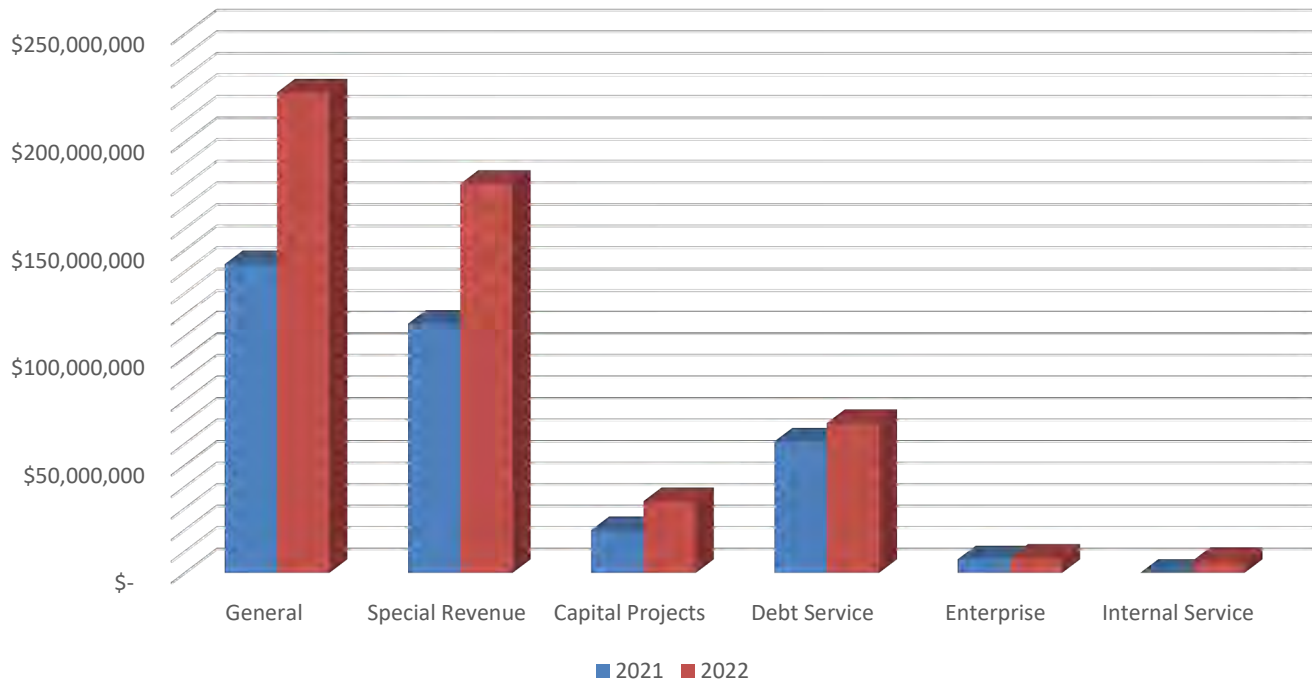
Budget Comparison 2 Year

Fund Number	Fund Title	2021 Adopted Budget	2022 Adopted Budget	Variance
GENERAL:				
001	General	\$ 127,770,825	\$ 177,142,355	\$ 49,371,530
013	County Improvement	15,500,000	45,700,000	30,200,000
		<u>\$ 143,270,825</u>	<u>\$ 222,842,355</u>	<u>\$ 79,571,530</u>
SPECIAL REVENUE:				
002	Health	27,161,650	28,464,010	1,302,360
003	Park	19,368,349	18,485,257	(883,092)
004	Special Road & Bridge	15,378,637	14,805,155	(573,482)
005	Sewer	74,896	91,980	17,084
007	Convention & Sports Complex	10,021,094	6,500,000	(3,521,094)
008	Anti-Crime Sales Tax	29,972,381	36,657,487	6,685,106
010	Grant	-	82,500	82,500
026	Prosecuting Attorney Training Fund	-	6,250	6,250
028	Law Enforcement Training	1,333	24,500	23,167
029	Prosecuting Attorney Bad Check	10,080	-	(10,080)
030	Delinquent Sales Tax	228,189	180,868	(47,321)
031	911 Systems	3,000,000	10,746,665	7,746,665
036	Inmate Security	146,000	108,224	(37,776)
041	Domestic Abuse	145,000	125,000	(20,000)
042	Recorder's Technology	128,940	139,940	11,000
043	Homeless Assistance	365,015	686,028	321,013
044	Recorders Fee	253,974	250,884	(3,090)
045	Assessment	8,701,342	10,283,870	1,582,528
048	Sheriff Revolving	400,123	622,643	222,520
049	Collector's Maintenance Fee	106,544	-	(106,544)
050	American Rescue Plan	-	52,227,809	52,227,809
400	County Urban Road System	191,810	-	(191,810)
		<u>115,655,357</u>	<u>180,489,070</u>	<u>64,833,713</u>
CAPITAL PROJECTS:				
011	Rock Island Railroad	414,544	333,463	(81,081)
019	Sports Complex Sales Tax	19,420,116	32,927,146	13,507,030
		<u>19,834,660</u>	<u>33,260,609</u>	<u>13,425,949</u>
DEBT SERVICE:				
067	Sports Complex/Park	2,050	-	(2,050)
069	Public Building Corporation	4,050	-	(4,050)
072	Sports Complex Sales Tax	48,635,750	57,371,500	8,735,750
073	Special Obligation Bond Debt Ser	12,324,803	12,159,815	(164,988)
		<u>60,966,653</u>	<u>69,531,315</u>	<u>8,564,662</u>
ENTERPRISE:				
300	Park Enterprise	6,225,162	7,006,433	781,271
		<u>6,225,162</u>	<u>7,006,433</u>	<u>781,271</u>
INTERNAL SERVICE:				
060	Self Insurance	-	5,550,086	5,550,086
		<u>-</u>	<u>5,550,086</u>	<u>5,550,086</u>
Grand Total		<u><u>\$ 345,952,657</u></u>	<u><u>\$ 518,679,868</u></u>	<u><u>\$ 172,727,211</u></u>



Appropriations by Division %

By Fund Type



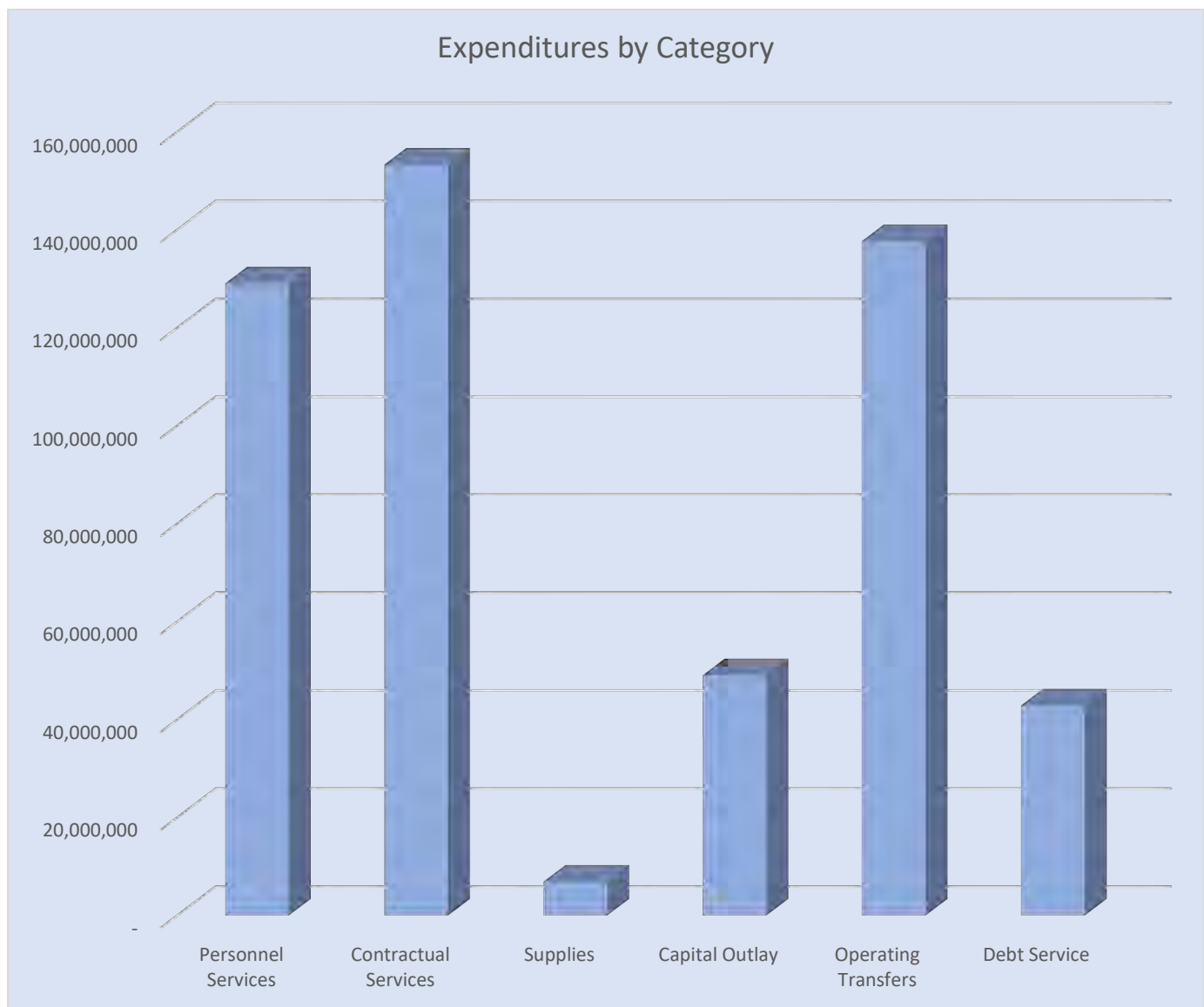
3 Year Trend Analysis By Fund

Fund Number	Fund Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget
GENERAL:				
001	General	\$ 140,057,077	127,770,825	\$ 177,142,355
013	County Improvement	6,493,798	15,500,000	45,700,000
		<u>146,550,875</u>	<u>143,270,825</u>	<u>222,842,355</u>
SPECIAL REVENUE:				
002	Health	26,258,235	27,161,650	28,464,010
003	Park	16,526,989	19,368,349	18,485,257
004	Special Road and Bridge	15,889,344	15,378,637	14,805,155
005	Sewer	125,699	74,896	91,980
007	Convention and Sports Complex	6,944,078	10,021,094	6,500,000
008	Anti-Crime Sales Tax	29,966,534	29,972,381	36,657,487
010	Grant	-	-	82,500
026	Prosecuting Attorney Training Fund	-	-	6,250
028	Law Enforcement Training	1,333	1,333	24,500
029	Prosec Attny Bad Check Collection	10,272	10,080	-
030	Delinquent Sales Tax	275,369	228,189	180,868
031	911 System	2,466,025	3,000,000	10,746,665
036	Inmate Security	146,000	146,000	108,224
039	Emergency Service & Public Safety	405,000	-	-
041	Domestic Abuse	168,461	145,000	125,000
042	Recorder's Technology	131,288	128,940	139,940
043	Homeless Assistance	314,000	365,015	686,028
044	Recorders Fees	280,371	253,974	250,884
045	Assessment	8,648,344	8,701,342	10,283,870
048	Sheriff Revolving	199,476	400,123	622,643
049	Collector's Fee	1,782,700	106,544	-
050	American Rescue Plan	-	-	52,227,809
400	County Urban Road System	22,153	191,810	-
		<u>110,561,671</u>	<u>115,655,357</u>	<u>180,489,070</u>
CAPITAL PROJECTS:				
011	Rock Island Railroad	-	414,544	333,463
019	Sports Complex Sales Tax	25,674,688	19,420,116	32,927,146
		<u>25,674,688</u>	<u>19,834,660</u>	<u>33,260,609</u>
DEBT SERVICE:				
067	Sports Complex/Park	2,202,050	2,050	-
069	Public Building Corporation	2,942,783	4,050	-
070	Obligations to U.S. Government	642,694	-	-
072	Sports Complex Sales Tax	52,868,250	48,635,750	57,371,500
073	Special Obligation Bond Debt Ser	12,734,443	12,324,803	12,159,815
		<u>71,390,220</u>	<u>60,966,653</u>	<u>69,531,315</u>
ENTERPRISE:				
300	Park Enterprise	6,515,554	6,225,162	7,006,433
		<u>6,515,554</u>	<u>6,225,162</u>	<u>7,006,433</u>
INTERNAL SERVICE:				
060	Self Insurance	-	-	5,550,086
		<u>-</u>	<u>-</u>	<u>5,550,086</u>
Grand Total		<u><u>\$ 360,693,008</u></u>	<u><u>\$ 345,952,657</u></u>	<u><u>\$ 518,679,868</u></u>



2022 EXPENSE BUDGET ALL FUNDS

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Personnel Services	\$ 107,468,983	\$ 118,750,064	\$ -	129,018,488
	Contractual Services	77,351,528	97,182,838	-	153,273,616
	Supplies	4,913,095	6,305,644	-	6,877,379
	Capital Outlay	7,359,422	28,336,920	-	49,011,218
	Operating Transfers	75,426,680	52,365,744	-	137,654,057
	Debt Service	31,930,641	43,011,447	-	42,845,110
	Total	\$ 304,450,350	\$ 345,952,657	\$ -	\$ 518,679,868



2022 Adopted Budget By Fund



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2022 REVENUE BUDGET GENERAL FUND

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
Property Taxes	\$ 15,898,366	\$ 29,761,262	\$ 27,099,589	\$ 31,819,201	\$ 28,534,962	\$ 34,227,294
Sales Tax	49,266,728	50,679,983	47,727,816	49,434,000	48,274,000	53,561,000
Misc. Taxes	2,267,798	2,660,022	2,452,922	2,013,000	2,128,300	2,098,800
Total Taxes	67,432,892	83,101,267	77,280,327	83,266,201	78,937,262	89,887,094
Licenses & Permits	688,358	761,189	686,075	680,000	600,000	710,000
Intergovernmental	11,213,135	8,630,859	10,595,961	8,609,399	9,568,285	13,035,520
Charges for Services	29,557,596	29,440,799	28,599,070	25,422,330	25,687,430	27,500,515
Fines & Forfeitures	2,139,730	1,900,249	1,139,749	1,917,000	1,350,277	1,483,000
Miscellaneous	700,400	4,600,674	844,399	558,500	192,500	182,500
TOTAL REVENUES	\$ 111,732,111	\$ 128,435,037	\$ 119,145,581	120,453,430	116,335,754	132,798,629

¹ Estimated Prior Years Fund Balance	15,847,769	15,772,104	25,733,260
Transfer in from County Improvement Fund / E911 Fund	845,437	-	800,000
Transfer in from Health, Park, Road & Bridge, Assessment, & Enterprise	1,180,461	1,399,041	1,864,888
Transfer in from Collectors Maintenance/American Rescue Plan	1,782,700	106,544	34,950,000
TOTAL AVAILABLE	140,109,797	133,613,443	196,146,777
APPROPRIATIONS	140,057,077	127,770,825	177,142,355
Undesignated Fund Balance	\$ 52,720	\$ 5,842,618	\$ 19,004,422

¹ Prior Years Fund Balance			
Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2018	\$ 43,449,927	\$ -	\$ -
At December 31, 2019	-	30,103,248	-
At December 31, 2020	-	-	35,796,639
Amount appropriated in prior year's budget	(31,248,843)	(15,795,049)	(10,121,986)
Unspent Contingency Fund	3,593,965	1,755,809	141,807
Supplemental Appropriations	-	(291,904)	(83,200)
Projected revenues in excess/less than expenditures	52,720	-	-
Adjusted Prior Years Fund Balance	\$ 15,847,769	\$ 15,772,104	\$ 25,733,260



2022 EXPENSE BUDGET GENERAL FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Personnel Services	\$ 74,200,816	\$ 81,194,067	\$ -	\$ 85,531,704
	Contractual Services	19,905,018	25,186,594	-	32,242,941
	Supplies	2,127,595	2,833,446	-	3,310,359
	Capital Outlay	1,985,160	2,534,154	-	2,800,749
	Operating Transfers	17,350,044	16,022,564	-	53,256,602
	Debt Service	105,010	-	-	-
	Total	\$ 115,673,642	\$ 127,770,825	\$ -	\$ 177,142,355
1221	Communications	\$ 540,649	\$ 508,884	\$ -	\$ 655,067
1007	County Events	-	49,000	-	30,600
1101	County Counselor's Office	1,993,661	2,527,681	-	2,744,988
1001	County Executive's Office	1,407,863	1,445,628	-	1,270,335
1008	Boards & Commissions	-	56,548	-	-
1006	County Memberships	-	38,483	-	46,500
1220	Economic Development	-	29,830	-	130,539
4501	Ethics, Human Relations & Citizen Complaints	181,217	205,614	-	192,347
4502	Ethics Commission	-	-	-	10,051
0112	Legislature - As A Whole	403,856	536,516	-	549,352
0301	Legislature - Auditor's Office	771,284	893,642	-	592,147
0201	Legislature - Clerk Of The County	490,858	606,039	-	598,539
302	Legislature - Compliance	-	-	-	382,746
0101	Legislature - First District At Large	92,968	100,993	-	107,092
0102	Legislature - Second District At Large	92,725	101,978	-	112,147
0103	Legislature - Third District At Large	96,844	105,019	-	110,871
0104	Legislature - First District	93,377	100,993	-	112,147
0105	Legislature - Second District	93,065	100,993	-	106,863
0106	Legislature - Third District	95,452	100,993	-	110,401
0107	Legislature - Fourth District	93,953	100,993	-	112,147
0108	Legislature - Fifth District	93,528	100,993	-	106,863
0109	Legislature - Sixth District	105,667	104,968	-	115,820
1009	State of the County	-	-	-	56,000
	County Administration	6,646,967	7,815,788	-	8,253,562
1403	Collections	2,556,525	2,746,659	-	2,935,657
3004	County Municipal Court	308,505	353,307	-	414,495
1405	Delinquent Tax Sale	-	-	-	499,774
1236	Facilities Management 14th St Parking Garage	28,043	80,279	-	105,497
1208	Facilities Management 201 W Lexington	24,651	23,000	-	-
1207	Facilities Management Community Justice Bldg	-	-	-	239,618
1210	Facilities Management Detention Center	4,169,791	2,876,036	-	3,563,039
1234	Facilities Management Election Board/Warehouse	8,377	142,540	-	152,792
1209	Facilities Management Examiner Building	59,960	87,575	-	51,180
1205	Facilities Management Independence	737,489	340,818	-	347,675
1204	Facilities Management Kansas City	2,688,733	4,875,596	-	5,697,971
1231	Facilities Management Tech Center	128,632	48,107	-	73,197
1206	Facilities Management Truman Courthouse	115,281	137,718	-	148,172
1523	Yard Waste Facility	6,080	9,215	-	9,215
1404	Finance	2,084,000	1,712,605	-	2,190,585
1401	Budget Office	-	299,146	-	297,362
1402	Purchasing Office	-	427,307	-	470,660
1202	Human Resources	854,230	1,100,811	-	1,040,989
1305	Information Technology	6,290,630	5,881,405	-	5,257,968
1306	Security Cameras	-	-	-	100,000
5501	Jackson County Election Board	1,834,204	1,764,590	-	1,808,929
5020	Jackson County Sports Authority - Payroll	-	1,379,712	-	1,452,675
5006	JCEB - General Election	805,000	-	-	805,000
5005	JCEB - Primary Election	650,000	-	-	700,000
5401	Kansas City Election Board	1,138,800	1,167,866	-	1,347,173
5004	KCEB - General Election	794,582	-	-	540,159
5003	KCEB - Primary Election	353,047	-	-	498,192
1201	Merit Commission	-	-	-	46,215



2022 EXPENSE BUDGET GENERAL FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
1801	Recorder of Deeds	1,041,515	1,250,569	-	1,192,338
3005	Records Center Rent	198,916	204,945	-	209,593
8003	Contingency - State Mandated 3%	1,057,793	3,490,973	-	3,983,839
1022	Jackson County Land Trust	-	16,165	-	16,578
7902	Mid Americal Regional Council	-	109,844	-	112,316
9100	Operating Transfers	17,350,044	16,022,564	-	53,256,602
1199	Tuition Assistance	-	-	-	30,000
1197	Unemployment Claims	-	-	-	69,000
8001	University of Missouri Extension	10,000	10,000	-	10,000
1196	Wellness Incentive	-	-	-	75,000
	County Operations	45,294,828	46,559,352	-	89,749,455
4101	Prosecuting Attorney	4,634,770	4,414,009	-	6,299,828
4103	Prosecutor - Family Support	2,753,676	3,033,823	-	3,087,219
3003	Public Defender Rent	286,361	369,174	-	338,338
4201	Sheriff's Office	4,321,804	11,555,949	-	12,952,939
2701	Corrections	20,137,449	21,190,820	-	21,550,532
	County Public Safety	32,134,060	40,563,775	-	44,228,856
3001	Circuit Court	11,678,968	12,523,252	83,200	12,212,134
2101	Family Court	18,498,759	20,100,570	-	22,304,457
2199	Family Court Facilities	437,341	208,088	-	393,891
	Courts	30,615,068	32,831,910	83,200	34,910,482
5101	Non Departmental-General Fund	982,719	-	-	-
	Non-Departmental	982,719	-	-	-
	Total	\$ 115,673,642	\$ 127,770,825	\$ 83,200	\$ 177,142,355



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2022 REVENUE BUDGET County Improvement Fund

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
Miscellaneous	-	916,678	310,809	350,000	24,000	6,750
TOTAL REVENUES	\$ -	\$ 916,678	\$ 310,809	350,000	24,000	6,750

¹ Estimated Prior Years Fund Balance				27,394,355	4,972,933	21,638,671
Transfer in from General Fund				19,500,000	15,500,000	51,950,000
TOTAL AVAILABLE				47,244,355	20,496,933	73,595,421
APPROPRIATIONS				6,493,798	15,500,000	45,700,000
Undesignated Fund Balance				\$ 40,750,557	\$ 4,996,933	\$ 27,895,421

¹ **Prior Years Fund Balance**

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2019	-	28,207,517	-
At December 31, 2020	-	-	21,638,671
Supplemental Appropriations	-	(23,234,584)	-
Projected revenues in excess/less than expenditures	27,394,355	-	-
Adjusted Prior Years Fund Balance	\$ 27,394,355	\$ 4,972,933	\$ 21,638,671



2022 EXPENSE BUDGET COUNTY IMPROVEMENT FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Contractual Services	-	-	-	12,650,000
	Capital Outlay	-	15,500,000	-	33,050,000
	Operating Transfers	845,437	-	-	-
	Total	\$ 845,437	\$ 15,500,000	\$ -	\$ 45,700,000
1305	Information Technology	\$ -	\$ -	\$ -	\$ 8,150,000
1214	Facilities Management - New Detention Center	-	-	-	5,000,000
1236	Facilities Management 14th St Parking Garage	-	-	-	400,000
1241	DTCH Repairs & Improvements	-	-	-	25,110,000
1507	Special Projects in PW	-	15,500,000	-	850,000
1608	Parks - Construction Services	-	-	-	6,190,000
9100	Operating Transfers	845,437	-	-	-
	County Operations	845,437	15,500,000	-	45,700,000
	Total	\$ 845,437	\$ 15,500,000	\$ -	\$ 45,700,000



2022 REVENUE BUDGET HEALTH FUND

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
Property Taxes	\$ 24,780,342	\$ 23,091,832	\$ 26,371,389	\$ 24,001,713	\$ 25,358,858	\$ 24,658,086
Total Taxes	24,780,342	23,091,832	26,371,389	24,001,713	25,358,858	24,658,086
Licenses & Permits	714,425	681,227	625,632	695,000	769,889	720,000
Intergovernmental	1,446,200	444,972	83,217	-	-	-
Charges for Services	65,124	82,155	150,093	25,000	660,000	982,000
Miscellaneous	131,841	113,369	78,396	14,000	40,000	59,200
TOTAL REVENUES	\$ 27,137,932	\$ 24,413,555	\$ 27,308,727	24,735,713	26,828,747	26,419,286

¹ Estimated Prior Years Fund Balance	2,461,115	2,495,181	5,578,895
TOTAL AVAILABLE	27,196,828	29,323,928	31,998,181
APPROPRIATIONS	26,258,235	27,161,650	28,464,010
Undesignated Fund Balance	\$ 938,593	\$ 2,162,278	\$ 3,534,171

¹ **Prior Years Fund Balance**

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2018	\$ 5,340,596	\$ -	\$ -
At December 31, 2019	-	4,379,777	-
At December 31, 2020	-	-	5,961,798
Amount appropriated in prior year's budget	(2,779,481)	(1,522,522)	(332,903)
Supplemental Appropriations	(100,000)	(362,074)	(50,000)
Adjusted Prior Years Fund Balance	\$ 2,461,115	\$ 2,495,181	\$ 5,578,895



2022 EXPENSE BUDGET HEALTH FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Personnel Services	5,281,958	\$ 5,740,064	\$ -	\$ 6,357,538
	Contractual Services	14,484,722	15,451,161	-	16,331,129
	Supplies	401,383	410,750	-	271,825
	Capital Outlay	355,614	30,500	-	32,500
	Operating Transfers	5,194,472	5,529,175	-	5,471,018
	Debt Service	-	-	-	-
	Total	\$ 25,718,150	\$ 27,161,650	\$ -	\$ 28,464,010
9000	Outside Agencies	2,890,009	3,000,000	-	3,000,000
1021	Jackson County Arts Commission	-	250,000	-	250,000
	County Administration	2,890,009	3,250,000	-	3,250,000
1232	Facilities Management Animal Shelter	25,505	18,472	-	63,834
1215	Facilities Management Health Building	-	-	-	180,109
1233	Facilities Management Medica Examiner Building	45,539	239,702	-	196,702
7902	Mid Americal Regional Council	-	28,642	-	29,364
9100	Operating Transfer	5,194,472	5,529,175	-	5,471,018
	County Operations	5,265,516	5,815,991	-	5,941,027
1503	Environmental Health	-	820,388	-	891,320
1500	Health Services	6,002,621	-	-	-
1522	Animal Control	-	275,000	-	25,000
1524	Household Hazardous Wast	-	28,000	-	28,000
1525	Indigent Burials/Cremations	-	56,500	50,000	100,000
2001	Medical Examiner	3,462,397	3,768,234	-	4,123,898
3501	Public Administrator	2,002,088	2,003,752	-	2,345,859
2600	Truman Medical Center	-	5,309,954	-	5,074,373
2603	Jackson County Health Department	-	-	-	500,000
	County Public Health	11,467,106	12,261,828	50,000	13,088,450
2701	Corrections	5,366,082	5,391,769	-	5,821,478
4206	Sheriff Emergency Preparedness	179,318	78,439	-	-
	County Public Safety	5,545,400	5,470,208	-	5,821,478
2101	Family Court	310,688	363,623	-	363,055
	Courts	310,688	363,623	-	363,055
5102	Non Departmental-Health Fund	239,431	-	-	-
	Non-Departmental	239,431	-	-	-
	Total	\$ 25,718,150	\$ 27,161,650	\$ 50,000	\$ 28,464,010



2022 REVENUE BUDGET PARK FUND

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
Property Taxes	\$ 15,151,032	\$ 14,901,506	\$ 15,002,835	\$ 15,523,866	\$ 14,998,766	\$ 15,865,706
Total Taxes	15,151,032	14,901,506	15,002,835	15,523,866	14,998,766	15,865,706
Intergovernmental	-	-	25,000	-	-	-
Charges for Services	261,525	235,160	203,308	235,000	243,916	238,542
Miscellaneous	284,164	544,940	129,298	1,000	5,500	5,000
TOTAL REVENUES	\$ 15,696,721	\$ 15,681,606	\$ 15,360,441	15,759,866	15,248,182	16,109,248

¹ Estimated Prior Years Fund Balance		3,036,755	4,040,317	5,181,973
Transfer in from Convention/Sports Complex Fund		-	3,500,000	-
TOTAL AVAILABLE		18,796,621	22,788,499	21,291,221
APPROPRIATIONS		16,526,989	19,368,349	18,485,257
Undesignated Fund Balance		\$ 2,269,632	\$ 3,420,150	\$ 2,805,964

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2018	\$ 3,947,418	\$ -	\$ -
At December 31, 2019	-	4,889,522	-
At December 31, 2020	-	-	5,865,998
Amount appropriated in prior year's budget	(621,688)	(767,123)	(620,167)
Supplemental Appropriations	(288,975)	(202,082)	(63,858)
Projected revenues in excess/less than expenditures	-	120,000	-
Adjusted Prior Years Fund Balance	\$ 3,036,755	\$ 4,040,317	\$ 5,181,973



2022 EXPENSE BUDGET PARK FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Personnel Services	\$ 6,529,827	\$ 7,866,014	\$ -	\$ 8,013,317
	Contractual Services	1,764,192	2,375,409	-	2,740,416
	Supplies	645,326	811,562	-	913,146
	Capital Outlay	984,352	4,371,525	-	2,427,600
	Operating Transfers	4,358,450	3,943,839	-	4,390,778
	Total	\$ 14,282,147	\$ 19,368,349	\$ -	\$ 18,485,257
1608	Construction Services	939,988	4,322,525	63,858	1,070,000
1614	Equipment Service Center	486,373	-	-	-
1603	Heritage Programs And Museums	786,794	912,687	-	931,806
1624	Natural Resources	486,051	598,043	-	619,684
1601	Director Parks	989,974	1,087,200	-	1,076,641
1602	Park Operations	4,322,444	5,459,211	-	6,022,388
1605	Park Safety	921,397	1,635,868	-	1,910,980
1601	Parks Fleet Replacement	-	450,000	-	1,071,500
3601	Rock Island Rail Corridor Authority	282,858	586,451	-	980,153
1606	Special Recreation	225,918	325,725	-	318,827
1609	Trail Maintenance	-	46,800	-	70,800
1670	Special Events	-	-	-	21,700
9100	Operating Transfers	4,358,450	3,943,839	-	4,390,778
	County Operations	13,800,247	19,368,349	63,858	18,485,257
5103	Non Departmental-Park Fund	481,900	-	-	-
	Non-Departmental	481,900	-	-	-
	Total	\$ 14,282,147	\$ 19,368,349	\$ 63,858	\$ 18,485,257



2022 REVENUE BUDGET SPECIAL ROAD & BRIDGE FUND

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
Property Taxes	\$ 22,136,621	\$ 10,495,388	\$ 10,009,787	\$ 10,267,661	\$ 9,926,227	\$ 11,600,585
Misc. Taxes	1,056,106	1,089,272	1,116,047	1,054,000	1,049,000	1,282,000
Total Taxes	23,192,727	11,584,660	11,125,834	11,321,661	10,975,227	12,882,585
Licenses & Permits	379,773	472,071	337,439	369,000	440,426	431,781
Charges for Services	396,741	-	-	-	-	-
Miscellaneous	484,452	2,726	24,374	-	-	-
TOTAL REVENUES	\$ 24,453,693	\$ 12,059,457	\$ 11,487,647	11,690,661	11,415,653	13,314,366

¹ Estimated Prior Years Fund Balance			6,603,252	4,298,577	1,918,645
Transfer in from CURS			-	191,810	-
TOTAL AVAILABLE			18,293,913	15,906,040	15,233,011
APPROPRIATIONS			15,889,344	15,378,637	14,805,155
Undesignated Fund Balance			\$ 2,404,569	\$ 527,403	\$ 427,856

¹ **Prior Years Fund Balance**

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2018	\$ 10,587,868	\$ -	\$ -
At December 31, 2019	-	8,497,260	-
At December 31, 2020	-	-	5,689,819
Amount appropriated in prior year's budget	(3,984,616)	(4,198,683)	(3,771,174)
Adjusted Prior Years Fund Balance	\$ 6,603,252	\$ 4,298,577	\$ 1,918,645



2022 EXPENSE BUDGET SPECIAL ROAD & BRIDGE FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Personnel Services	\$ 3,825,920	\$ 4,400,563	\$ -	\$ 4,217,999
	Contractual Services	1,490,414	899,120	-	1,310,909
	Supplies	929,926	928,127	-	1,001,015
	Capital Outlay	3,785,329	5,019,418	-	4,503,345
	Operating Transfers	4,140,140	4,131,409	-	3,771,887
	Total	\$ 14,171,729	\$ 15,378,637	\$ -	\$ 14,805,155
1008	Boards & Commissions	-	6,959	-	-
1504	Development	292,635	423,766	-	382,883
1502	Engineering	665,691	780,730	-	709,206
1505	Planning Commission	-	-	-	7,453
1501	Director Public Works	302,155	372,816	-	385,423
9100	Operating Transfers	4,140,140	4,131,409	-	3,771,887
1011	Public Works Fleet Replacement	-	665,890	-	665,000
1506	Road And Bridge Maintenance	6,834,896	7,997,067	-	8,122,458
1507	Special Projects in Public Works	443,399	200,000	-	235,000
	County Operations	12,678,916	14,578,637	-	14,279,310
1012	Sheriff Fleet Replacement	-	800,000	-	525,845
	County Public Safety	-	800,000	-	525,845
5104	Non Departmental-Road Fund	1,492,813	-	-	-
	Non-Departmental	1,492,813	-	-	-
	Total	\$ 14,171,729	\$ 15,378,637	\$ -	\$ 14,805,155



2022 REVENUE BUDGET SEWER FUND

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
Charges for Services	37,091	31,728	31,587	33,000	31,000	101,980
Miscellaneous	294	268	132	-	-	-
TOTAL REVENUES	\$ 37,385	\$ 31,996	\$ 31,719	33,000	31,000	101,980

¹ Estimated Prior Years Fund Balance				100,635	71,455	101,804
TOTAL AVAILABLE				133,635	102,455	203,784
APPROPRIATIONS				125,699	74,896	91,980
Undesignated Fund Balance				\$ 7,936	\$ 27,559	\$ 111,804

¹ Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2018	\$	219,142	\$	-	\$	-
At December 31, 2019		-		164,154		-
At December 31, 2020		-		-		145,700
Amount appropriated in prior year's budget		(118,507)		(92,699)		(43,896)
Adjusted Prior Years Fund Balance	\$	100,635	\$	71,455	\$	101,804



2022 EXPENSE BUDGET SEWER FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Personnel Services	\$ 10,496	\$ -	\$ -	\$ -
	Contractual Services	24,513	61,766	-	66,820
	Supplies	15,324	13,130	-	25,160
	Total	\$ 50,334	\$ 74,896	\$ -	\$ 91,980
1519	Carriage Oaks #102	30,227	37,416	-	46,620
1520	Trophy Estates #103	20,107	37,480	-	45,360
	County Public Health	50,334	74,896	-	91,980
	Total	\$ 50,334	\$ 74,896	\$ -	\$ 91,980



2022 REVENUE BUDGET CONVENTION/SPORTS COMPLEX FUND

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
Intergovernmental	3,318,058	3,326,862	3,385,309	3,361,140	3,000,000	3,000,000
TOTAL REVENUES	\$ 3,318,058	\$ 3,326,862	\$ 3,385,309	3,361,140	3,000,000	3,000,000

¹ Estimated Prior Years Fund Balance				3,520,393	3,521,094	-
Transfer in from Park Fund				3,500,000	3,500,000	3,500,000
TOTAL AVAILABLE				10,381,533	10,021,094	6,500,000
APPROPRIATIONS				6,944,078	10,021,094	6,500,000
Undesignated Fund Balance				\$ 3,437,455	\$ -	\$ -

¹ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2018	\$ 3,520,393	\$ -	\$ -
At December 31, 2019	-	3,521,094	-
At December 31, 2020	-	-	3,517,451
Amount appropriated in prior year's budget	-	(82,938)	(3,521,094)
Projected revenues in excess/less than expenditures	-	82,938	3,643
Adjusted Prior Years Fund Balance	\$ 3,520,393	\$ 3,521,094	\$ -



2022 EXPENSE BUDGET CONVENTION/SPORTS COMPLEX FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Personnel Services	\$ 388,953	\$ -	\$ -	\$ -
	Contractual Services	5,234,371	6,514,771	-	-
	Operating Transfers	1,265,629	3,506,323	-	6,500,000
	Total	\$ 6,888,953	\$ 10,021,094	\$ -	\$ 6,500,000
5010	Jackson County Sports Authority	\$ 5,234,371	\$ 6,514,771	\$ -	\$ -
5020	Jackson County Sports Authority-Payroll	388,953	-	-	-
9100	Operating Transfer	1,265,629	3,506,323	-	6,500,000
	County Operations	6,888,953	10,021,094	-	6,500,000
	Total	\$ 6,888,953	\$ 10,021,094	\$ -	\$ 6,500,000



2022 REVENUE BUDGET ANTI-CRIME SALES TAX FUND

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
Sales Tax	24,626,625	25,334,631	23,858,655	24,711,000	24,132,000	26,772,612
Total Taxes	24,626,625	25,334,631	23,858,655	24,711,000	24,132,000	26,772,612
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	671,036	649,529	421,285	-	-	155,500
Charges for Services	3,730	12,969	21,923	-	-	-
Miscellaneous	64,733	139,533	106,943	45,000	-	-
TOTAL REVENUES	\$ 25,366,124	\$ 26,136,662	\$ 24,408,806	24,756,000	24,132,000	26,928,112

¹ Estimated Prior Years Fund Balance		6,609,151	7,409,875	11,650,531
TOTAL AVAILABLE		31,365,151	31,541,875	38,578,643
APPROPRIATIONS		29,966,534	29,972,381	36,657,486
Undesignated Fund Balance		\$ 1,398,617	\$ 1,569,494	\$ 1,921,157

¹ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2018	\$ 10,536,913	\$ -	\$ -
At December 31, 2019	-	12,620,409	-
At December 31, 2020	-	-	11,459,924
Amount appropriated in prior year's budget	(3,867,677)	(5,210,534)	(5,840,381)
Supplemental Appropriations	(60,085)	-	(895,004)
Projected revenues in excess/less than expenditures	-	-	6,925,992
Adjusted Prior Years Fund Balance	\$ 6,609,151	\$ 7,409,875	\$ 11,650,531



2022 EXPENSE BUDGET ANTI-CRIME SALES TAX FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Personnel Services	\$ 10,490,472	\$ 11,018,333	\$ -	\$ 14,575,671
	Contractual Services	12,900,681	18,783,303	-	21,410,101
	Supplies	114,287	154,345	-	139,094
	Capital Outlay	45,767	16,400	-	532,621
	Operating Transfers	550,001	-	-	-
	Debt Service	-	-	-	-
	Total	\$ 24,101,208	\$ 29,972,381	\$ -	\$ 36,657,487
9100	Operating Transfers	550,001	-	-	-
	County Operations	550,001	-	-	-
4401	COMBAT - Administration	956,532	1,277,972	38,161	1,238,869
4402	COMBAT - Crime Prevention	2,020,833	3,375,296	100,790	-
4405	COMBAT - Grant Match	1,230,788	-	-	-
4403	COMBAT - Law Enforcement School Based Initiative	1,070,540	1,655,436	49,433	-
4404	COMBAT - Treatment	3,509,154	5,444,591	162,581	-
4407	COMBAT Programming	-	-	-	12,814,396
4151	Jackson County Drug Task Force	1,914,072	2,621,107	78,269	3,623,189
4153	KC Police Department	2,621,256	2,621,107	78,269	3,467,689
4102	Prosecutor - Anti-Violence	998,647	971,167	29,000	-
4156	Prosecutor - Community Crime/Drug Prevention	697,383	1,088,754	107,040	-
4152	Prosecutor - Criminal Prosecution	2,355,840	2,495,875	-	4,665,767
4154	Prosecutor - Deferred Prosecution	612,057	1,530,204	45,693	992,041
	Prosecutor Grants	21,923	-	-	-
2701	Corrections	2,499,699	2,705,621	80,792	4,621,780
2304	Detention Population Control	679,756	874,379	26,110	853,518
	County Public Safety	21,188,480	26,661,509	796,138	32,277,249
3001	Circuit Court	776,614	1,092,588	32,626	2,180,597
2101	Family Court	1,586,113	2,218,284	66,240	2,199,641
	Courts	2,362,727	3,310,872	98,866	4,380,238
	Total	\$ 24,101,208	\$ 29,972,381	\$ 895,004	\$ 36,657,487



2022 REVENUE BUDGET GRANT FUND

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Total Taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	4,759,208	4,866,949	7,409,176	-	-	82,500
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Park Fees	-	-	-	-	-	-
Miscellaneous	133	-	-	-	-	-
TOTAL REVENUES	<u><u>\$ 4,759,341</u></u>	<u><u>\$ 4,866,949</u></u>	<u><u>\$ 7,409,176</u></u>	<u>-</u>	<u>-</u>	<u>82,500</u>

¹ Estimated Prior Years Fund Balance	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
Transfer in	-	-	-
TOTAL AVAILABLE	<u>-</u>	<u>-</u>	<u>82,500</u>
APPROPRIATIONS	<u>-</u>	<u>-</u>	<u>82,500</u>
Undesignated Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

¹ Prior Years Fund Balance			
Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2018	\$ -	\$ -	\$ -
At December 31, 2019	-	-	-
At December 31, 2020	-	-	-
Amount appropriated in prior year's budget	-	-	-
Unspent Contingency Fund	-	-	-
Supplemental Appropriations	-	-	-
Projected revenues in excess/less than expenditures	-	-	-
Cash Flow Reserve	-	-	-
Adjusted Prior Years Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



2022 EXPENSE BUDGET GRANT FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Personnel Services	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	-	-	82,500
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Operating Transfers	-	-	-	-
	Debt Service	-	-	-	-
	Total	\$ -	\$ -	\$ -	\$ 82,500
4151	Jackson County Drug Task Force	-	-	-	82,500
	County Public Safety	-	-	-	82,500
	Total	\$ -	\$ -	\$ -	\$ 82,500



2022 REVENUE BUDGET PROSECUTING ATTORNEY TRAINING FUND

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
Fines & Forfeitures	-	-	-	-	-	6,250
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>6,250</u>
 ¹ Estimated Prior Years Fund Balance				-	-	-
TOTAL AVAILABLE				-	-	6,250
 APPROPRIATIONS				-	-	6,250
 Undesignated Fund Balance				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



2022 EXPENSE BUDGET PROSECUTING ATTORNEY TRAINING FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Contractual Services	-	-	-	6,250
	Total	\$ -	\$ -	\$ -	\$ 6,250
4101	Prosecuting Attorney	-	-	-	6,250
	County Public Safety	-	-	-	6,250
	Total	\$ -	\$ -	\$ -	\$ 6,250



2022 REVENUE BUDGET LAW ENFORCEMENT TRAINING FUND

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
Intergovernmental	9,409	7,484	-	6,900	4,800	4,300
Charges for Services	3,984	4,515	-	3,200	-	3,500
Fines & Forfeitures	17,707	15,384	-	15,400	10,600	13,400
TOTAL REVENUES	\$ 31,100	\$ 27,383	\$ -	25,500	15,400	21,200

¹ Estimated Prior Years Fund Balance				13,975	22,348	39,245
TOTAL AVAILABLE				39,475	37,748	60,445
APPROPRIATIONS				1,333	1,333	24,500
Undesignated Fund Balance				\$ 38,142	\$ 36,415	\$ 35,945

¹ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2018	\$	13,975	\$	-	\$	-
At December 31, 2019		-		22,348		-
At December 31, 2020		-		-		39,245
Adjusted Prior Years Fund Balance	\$	13,975	\$	22,348	\$	39,245



2022 EXPENSE BUDGET LAW ENFORCEMENT TRAINING FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Contractual Services	1,333	1,333	-	24,500
	Total	\$ 1,333	\$ 1,333	\$ -	\$ 24,500
1605	Park Safety/Interpretation	\$ 1,333	\$ 1,333	\$ -	\$ 5,000
	County Operations	1,333	1,333	-	5,000
4201	Sheriff	-	-	-	19,500
	County Public Safety	-	-	-	19,500
	Total	\$ 1,333	\$ 1,333	\$ -	\$ 24,500



2022 REVENUE BUDGET PROSECUTING ATTORNEY-BAD CHECK FUND

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
Charges for Services	64,140	69,153	-	67,700	33,200	18,500
Miscellaneous	54	78	-	-	-	-
TOTAL REVENUES	\$ 64,194	\$ 69,231	\$ -	67,700	33,200	18,500

¹ Estimated Prior Years Fund Balance	-	16,036	43,396
TOTAL AVAILABLE	67,700	49,236	61,896
APPROPRIATIONS	10,272	10,080	-
Undesignated Fund Balance	\$ 57,428	\$ 39,156	\$ 61,896

¹ **Prior Years Fund Balance**

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2019	-	16,036	-
At December 31, 2020	-	-	43,396
Adjusted Prior Years Fund Balance	\$ -	\$ 16,036	\$ 43,396



2022 EXPENSE BUDGET PROSECUTING ATTORNEY BAD CHECK COLLECTION FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Personnel Services	\$ 1,048	\$ 10,080	\$ -	\$ -
	Total	\$ 1,048	\$ 10,080	\$ -	\$ -
4101	Prosecuting Attorney	\$ 1,048	\$ 10,080	\$ -	\$ -
	County Public Safety	1,048	10,080	-	-
	Total	\$ 1,048	\$ 10,080	\$ -	\$ -



2022 REVENUE BUDGET

PROSECUTING ATTORNEY DELINQUENT SALES TAX COLLECTION

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
Intergovernmental	163,450	219,769	-	47,000	179,000	192,000
Miscellaneous	7,748	7,127	-	-	-	-
TOTAL REVENUES	\$ 171,198	\$ 226,896	\$ -	47,000	179,000	192,000

¹ Estimated Prior Years Fund Balance				280,616	164,265	342,035
TOTAL AVAILABLE				327,616	343,265	534,035
APPROPRIATIONS				275,369	228,189	180,868
Undesignated Fund Balance				\$ 52,247	\$ 115,076	\$ 353,167

¹ Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2018	\$ 399,212	\$ -	\$ -			
At December 31, 2019	-	392,634	-			
At December 31, 2020	-	-	391,224			
Amount appropriated in prior year's budget	(118,596)	(228,369)	(49,189)			
Adjusted Prior Years Fund Balance	\$ 280,616	\$ 164,265	\$ 342,035			



2022 EXPENSE BUDGET DELINQUENT SALES TAX FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Personnel Services	\$ 184,488	\$ 228,189	\$ -	\$ 179,584
	Contractual Services	43	-	-	1,284
	Total	\$ 184,531	\$ 228,189	\$ -	\$ 180,868
4101	Prosecuting Attorney	\$ 184,531	\$ 228,189	\$ -	\$ 180,868
	County Public Safety	184,531	228,189	-	180,868
	Total	\$ 184,531	\$ 228,189	\$ -	\$ 180,868



2022 REVENUE BUDGET E-911 SYSTEM FUND

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
² Sales Tax	1,983,615	2,162,428	-	1,987,610	569,000	-
Total Taxes	<u>1,983,615</u>	<u>2,162,428</u>	<u>-</u>	<u>1,987,610</u>	<u>569,000</u>	<u>-</u>
Charges for Services	-	164,192	-	-	2,487,000	8,302,000
TOTAL REVENUES	<u>\$ 1,983,615</u>	<u>\$ 2,326,620</u>	<u>\$ -</u>	<u>1,987,610</u>	<u>3,056,000</u>	<u>8,302,000</u>

¹ Estimated Prior Years Fund Balance				92,446	22,095	4,230,082
Transfer in from Emergency Service & Public Safety Fund				405,000	-	-
TOTAL AVAILABLE				2,485,056	3,078,095	12,532,082
APPROPRIATIONS				2,466,025	3,000,000	10,746,665
Undesignated Fund Balance				<u>\$ 19,031</u>	<u>\$ 78,095</u>	<u>\$ 1,785,417</u>

¹ Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2018				\$ 92,446	\$ -	\$ -
At December 31, 2019				-	95,510	-
At December 31, 2020				-	-	330,082
Amount appropriated in prior year's budget				-	(73,415)	-
Projected revenues in excess/less than expenditures				-	-	3,900,000
Adjusted Prior Years Fund Balance				<u>\$ 92,446</u>	<u>\$ 22,095</u>	<u>\$ 4,230,082</u>



2022 EXPENSE BUDGET E911 SYSTEM FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Contractual Services	3,016,249	3,000,000	-	6,299,404
	Capital Outlay	-	-	-	3,647,261
	Operating Transfers	-	-	-	800,000
	Total	\$ 3,016,249	\$ 3,000,000	\$ -	\$ 10,746,665
5031	911 System	\$ 3,016,249	\$ 2,965,546	\$ -	\$ 3,100,000
5032	911 Initiatives	-	-	-	3,000,000
7902	Mid America Regional Council	-	34,454	-	35,313
4205	Regional Radio System	-	-	-	3,811,352
9100	Operating Transfers	-	-	-	800,000
	County Operations	3,016,249	3,000,000	-	10,746,665
	Total	\$ 3,016,249	\$ 3,000,000	\$ -	\$ 10,746,665



2022 REVENUE BUDGET INMATE SECURITY FUND

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
² Charges for Services	148,436	131,127	-	131,000	136,000	217,000
³ Fines & Forfeitures	7,751	7,293	-	7,000	3,000	5,000
TOTAL REVENUES	\$ 156,187	\$ 138,420	\$ -	138,000	139,000	222,000
¹ Estimated Prior Years Fund Balance				84,369	211,945	232,936
TOTAL AVAILABLE				222,369	350,945	454,936
APPROPRIATIONS				146,000	146,000	108,224
Undesignated Fund Balance				\$ 76,369	\$ 204,945	\$ 346,712
¹ Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2018				\$ 92,369	\$ -	\$ -
At December 31, 2019				-	219,945	-
At December 31, 2020				-	-	239,936
Amount appropriated in prior year's budget				(8,000)	(8,000)	(7,000)
Adjusted Prior Years Fund Balance				\$ 84,369	\$ 211,945	\$ 232,936



2022 EXPENSE BUDGET INMATE SECURITY FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Contractual Services	-	146,000	-	65,224
	Supplies	-	-	-	18,000
	Capital Outlay	146,000	-	-	25,000
	Total	\$ 146,000	\$ 146,000	\$ -	\$ 108,224
2701	Corrections	\$ 146,000	\$ 146,000	\$ -	\$ 108,224
	County Public Safety	146,000	146,000	-	108,224
	Total	\$ 146,000	\$ 146,000	\$ -	\$ 108,224



2022 REVENUE BUDGET DOMESTIC ABUSE FUND

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
² Charges for Services	60,290	57,615	-	54,000	50,000	54,000
³ Fines & Forfeitures	102,672	97,821	-	101,000	95,000	100,200
TOTAL REVENUES	\$ 163,438	\$ 155,899	\$ -	155,000	145,000	154,200
1 Estimated Prior Years Fund Balance				13,461	3,298	39,966
TOTAL AVAILABLE				168,461	148,298	194,166
APPROPRIATIONS				168,461	145,000	125,000
Undesignated Fund Balance				\$ -	\$ 3,298	\$ 69,166
¹ Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2018				\$ 13,461	\$ -	\$ -
At December 31, 2019				-	16,759	-
At December 31, 2020				-	-	39,966
Amount appropriated in prior year's budget				-	(13,461)	-
Adjusted Prior Years Fund Balance				\$ 13,461	\$ 3,298	\$ 39,966



2022 EXPENSE BUDGET DOMESTIC ABUSE FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Contractual Services	93,000	145,000	-	125,000
	Total	\$ 93,000	\$ 145,000	\$ -	\$ 125,000
7101	Domestic Abuse Program	\$ 93,000	\$ 145,000	\$ -	\$ 125,000
	County Administration	93,000	145,000	-	125,000
	Total	\$ 93,000	\$ 145,000	\$ -	\$ 125,000



2022 REVENUE BUDGET RECORDER'S TECHNOLOGY FUND

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
¹ Charges for Services	140,145	139,792	-	134,500	138,500	144,500
TOTAL REVENUES	\$ 140,145	\$ 139,792	\$ -	134,500	138,500	144,500
¹ Estimated Prior Years Fund Balance				12,647	34,811	102,342
TOTAL AVAILABLE				147,147	173,311	246,842
APPROPRIATIONS				131,288	128,940	139,940
Undesignated Fund Balance				\$ 15,859	\$ 44,371	\$ 106,902
¹ Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2018				\$ 132,289	\$ -	\$ -
At December 31, 2019				-	34,811	-
At December 31, 2020				-	-	102,342
Supplemental Appropriations				(119,642)	-	-
Adjusted Prior Years Fund Balance				\$ 12,647	\$ 34,811	\$ 102,342



2022 EXPENSE BUDGET RECORDER'S TECHNOLOGY FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Contractual Services	93,257	102,600	-	97,862
	Capital Outlay	4,091	26,340	-	42,078
	Total	\$ 97,348	\$ 128,940	\$ -	\$ 139,940
1801	Recorder of Deeds				
	County Operations	97,348	128,940	-	139,940
	Total	\$ 97,348	\$ 128,940	\$ -	\$ 139,940



2022 REVENUE BUDGET HOMELESS ASSISTANCE FUND

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
¹ Charges for Services	335,184	339,445	-	326,000	336,000	349,000
Miscellaneous	6,347	7,410	-	4,000	-	500
TOTAL REVENUES	\$ 341,531	\$ 346,855	\$ -	330,000	336,000	349,500
¹ Estimated Prior Years Fund Balance				127,576	304,036	475,773
TOTAL AVAILABLE				457,576	640,036	825,273
APPROPRIATIONS				314,000	365,015	686,028
Undesignated Fund Balance				\$ 143,576	\$ 275,021	\$ 139,245
¹ Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2018				\$ 246,807	\$ -	\$ -
At December 31, 2019				-	304,036	-
At December 31, 2020				-	-	561,524
Amount appropriated in prior year's budget				(119,231)	-	(29,015)
Supplemental Appropriations				-	-	(156,736)
Projected revenues in excess/less than expenditures				-	-	100,000
Adjusted Prior Years Fund Balance				\$ 127,576	\$ 304,036	\$ 475,773



2022 EXPENSE BUDGET HOMELESS ASSISTANCE FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Personnel Services	\$ 34,957	\$ 38,765	\$ -	\$ 34,778
	Contractual Services	103,119	325,950	-	650,950
	Supplies	163	300	-	300
	Total	\$ 138,239	\$ 365,015	\$ -	\$ 686,028
7001	Housing Resource Commission	\$ 138,239	\$ 365,015	\$ 156,736	\$ 686,028
	County Administration	138,239	365,015	156,736	686,028
	Total	\$ 138,239	\$ 365,015	\$ 156,736	\$ 686,028



2022 REVENUE BUDGET RECORDER'S FEE FUND

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
¹ Charges for Services	242,765	243,765	-	235,000	244,000	252,000
Miscellaneous	3,745	4,223	-	2,000	-	-
TOTAL REVENUES	\$ 246,510	\$ 247,988	\$ -	237,000	244,000	252,000
¹ Estimated Prior Years Fund Balance				126,329	116,709	278,860
TOTAL AVAILABLE				363,329	360,709	530,860
APPROPRIATIONS				280,371	253,974	250,884
Undesignated Fund Balance				\$ 82,958	\$ 106,735	\$ 279,976
¹ Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2018				\$ 145,582	\$ -	\$ -
At December 31, 2019				-	160,080	-
At December 31, 2020				-	-	213,834
Amount appropriated in prior year's budget				(19,253)	(43,371)	(9,974)
Projected revenues in excess/less than expenditures				-	-	75,000
Adjusted Prior Years Fund Balance				\$ 126,329	\$ 116,709	\$ 278,860



2022 EXPENSE BUDGET RECORDER'S FEE FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Personnel Services	\$ 138,172	\$ 111,483	\$ -	\$ 110,213
	Contractual Services	73,263	109,462	-	112,327
	Supplies	3,190	2,600	-	4,100
	Capital Outlay	9,311	30,429	-	24,244
	Total	\$ 223,937	\$ 253,974	\$ -	\$ 250,884
1804	Record Center	\$ 223,937	\$ 217,974	\$ -	\$ 214,884
1805	JC Historical Society	-	36,000	-	36,000
	County Operations	223,937	253,974	-	250,884
	Total	\$ 223,937	\$ 253,974	\$ -	\$ 250,884



2022 REVENUE BUDGET ASSESSMENT FUND

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
¹ Intergovernmental	1,180,212	899,615	-	899,643	899,643	947,252
² Charges for Services	6,561,050	6,837,927	-	6,724,500	6,764,500	7,514,500
TOTAL REVENUES	\$ 7,741,262	\$ 7,737,542	\$ -	7,624,143	7,664,143	8,461,752
1 Estimated Prior Years Fund Balance				2,571,946	3,819,179	4,051,416
Transfer in from Public Building Corporation Debt Service Fund				97,669	-	-
TOTAL AVAILABLE				10,293,758	11,483,322	12,513,168
APPROPRIATIONS				8,648,344	8,701,342	10,283,870
Undesignated Fund Balance				\$ 1,645,414	\$ 2,781,980	\$ 2,229,298
¹ Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2018				\$ 4,211,477	\$ -	\$ -
At December 31, 2019				-	4,745,711	-
At December 31, 2020				-	-	5,088,615
Amount appropriated in prior year's budget				(933,827)	(926,532)	(1,037,199)
Supplemental Appropriations				(705,704)	-	-
Adjusted Prior Years Fund Balance				\$ 2,571,946	\$ 3,819,179	\$ 4,051,416



2022 EXPENSE BUDGET ASSESSMENT FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Personnel Services	\$ 4,041,824	\$ 5,107,727	\$ -	\$ 6,836,293
	Contractual Services	1,907,930	3,171,123	-	2,248,602
	Supplies	21,445	25,375	-	57,300
	Capital Outlay	839	152,140	-	154,550
	Operating Transfers	-	244,977	-	987,125
	Total	\$ 5,972,038	\$ 8,701,342	\$ -	\$ 10,283,870
1221	Communications	-	100,000	-	100,000
1101	County Counselor	-	66,000	-	66,000
1220	Boards & Commissions	-	101,115	-	-
	County Administration	-	267,115	-	166,000
1902	Assessment Department	5,424,935	6,369,214	-	7,941,729
1013	Assessment Fleet Replacement	-	100,000	-	100,000
1903	Assessment System	-	915,000	-	-
5007	Board Of Equalization	436,368	405,236	-	663,751
1403	Collection Department	-	399,800	-	425,265
9100	Operating Transfers	-	244,977	-	987,125
	County Operations	5,861,303	8,434,227	-	10,117,870
4500	Non Departmental-Assessment Fund	110,735	-	-	-
	Non-Departmental	110,735	-	-	-
	Total	\$ 5,972,038	\$ 8,701,342	\$ -	\$ 10,283,870



2022 REVENUE BUDGET FEDERAL FORFEITURE FUND

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
Intergovernmental	55,552	39,625	-	-	-	-
Miscellaneous	7,660	7,776	-	-	-	-
TOTAL REVENUES	\$ 63,212	\$ 47,401	\$ -	-	-	-

¹ Estimated Prior Years Fund Balance			288,206	287,935	222,800
TOTAL AVAILABLE			288,206	287,935	222,800
APPROPRIATIONS			-	-	-
Undesignated Fund Balance			\$ 288,206	\$ 287,935	\$ 222,800

¹ Prior Years Fund Balance					
Audited Undesignated Fund Balance (per CAFR):					
At December 31, 2018	\$ 362,049	\$ -	\$ -		
At December 31, 2019	-	337,559	-		
At December 31, 2020	-	-	222,800		
Supplemental Appropriations	(73,843)	(49,624)	-		
Adjusted Prior Years Fund Balance	\$ 288,206	\$ 287,935	\$ 222,800		



2022 EXPENSE BUDGET FEDERAL FORFEITURE FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Contractual Services	23,855	-	-	-
	Capital Outlay	11,700	-	-	-
	Total	\$ 35,555	\$ -	\$ -	\$ -
4201	Sheriff's Office	35,555	-	-	-
	County Public Safety	35,555	-	-	-
	Total	\$ 35,555	\$ -	\$ -	\$ -



2022 REVENUE BUDGET SHERIFF REVOLVING FUND

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
Licenses & Permits	90,057	161,692	-	106,000	162,000	247,000
Miscellaneous	8,893	7,645	-	8,000	-	-
TOTAL REVENUES	\$ 98,950	\$ 169,337	\$ -	114,000	162,000	247,000

¹ Estimated Prior Years Fund Balance				223,542	336,741	375,643
TOTAL AVAILABLE				337,542	498,741	622,643
APPROPRIATIONS				199,476	400,123	622,643
Undesignated Fund Balance				\$ 138,066	\$ 98,618	\$ -

¹ **Prior Years Fund Balance**

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2018	\$ 341,862	\$ -	\$ -
At December 31, 2019	-	422,217	-
At December 31, 2020	-	-	613,766
Amount appropriated in prior year's budget	(118,320)	(85,476)	(238,123)
Adjusted Prior Years Fund Balance	\$ 223,542	\$ 336,741	\$ 375,643



2022 EXPENSE BUDGET SHERIFF REVOLVING FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Personnel Services	\$ 66,193	\$ 166,198	\$ -	\$ 154,218
	Contractual Services	27,998	210,992	-	346,525
	Supplies	5,079	18,919	-	15,400
	Capital Outlay	284	4,014	-	106,500
	Total	\$ 99,553	\$ 400,123	\$ -	\$ 622,643
4201	Sheriff's Office	\$ 99,553	\$ 400,123	\$ -	\$ 622,643
	County Public Safety	99,553	400,123	-	622,643
	Total	\$ 99,553	\$ 400,123	\$ -	\$ 622,643



2022 REVENUE BUDGET COLLECTOR'S MAINTENANCE FUND

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
¹ Charges for Services	884,779	-	-	-	-	-
TOTAL REVENUES	\$ 884,779	\$ -	\$ -	-	-	-
¹ Estimated Prior Years Fund Balance				1,782,700	106,544	-
TOTAL AVAILABLE				1,782,700	106,544	-
APPROPRIATIONS				1,782,700	106,544	-
Undesignated Fund Balance				\$ -	\$ -	\$ -
¹ Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2018				\$ 1,866,309	\$ -	\$ -
At December 31, 2019				-	1,856,124	-
At December 31, 2020				-	-	106,544
Amount appropriated in prior year's budget				-	(1,782,700)	(106,544)
Supplemental Appropriations				(83,609)	-	-
Projected revenues in excess/less than expenditures				-	33,120	-
Adjusted Prior Years Fund Balance				\$ 1,782,700	\$ 106,544	\$ -



2022 EXPENSE BUDGET COLLECTOR'S MAINTENANCE FEE FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Contractual Services	-	106,544	-	-
	Operating Transfers	1,782,700	-	-	-
	Total	\$ 1,782,700	\$ 106,544	\$ -	\$ -
9100	Operating Transfer	1,782,700	106,544	-	-
	County Operations	1,782,700	106,544	-	-
	Total	\$ 1,782,700	\$ 106,544	\$ -	\$ -



2022 REVENUE BUDGET AMERICAN RESCUE PLAN FUND

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
Intergovernmental	-	-	-	-	-	52,227,809
TOTAL REVENUES	\$ -	\$ -	\$ -	-	-	52,227,809
¹ Estimated Prior Years Fund Balance				-	-	-
TOTAL AVAILABLE				-	-	52,227,809
APPROPRIATIONS				-	-	52,227,809
Undesignated Fund Balance				\$ -	\$ -	\$ -



2022 EXPENSE BUDGET AMERICAN RESCUE PLAN FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Contractual Services	-	-	-	17,277,809
	Operating Transfers	-	-	-	34,950,000
	Total	\$ -	\$ -	\$ -	\$ 52,227,809
7801	ARPA Disadvantaged Communities	-	-	-	8,000,000
7802	ARPA Pubic Health	-	-	-	9,277,809
9100	Operating Transfer	-	-	-	34,950,000
	County Public Safety	-	-	-	52,227,809
	Total	\$ -	\$ -	\$ -	\$ 52,227,809



2022 REVENUE BUDGET ROCK ISLAND RAILROAD CAPITAL PROJECT FUND

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
¹ Estimated Prior Years Fund Balance				-	342,044	333,463
Transfer in from Park Fund				-	72,500	-
Transfer in				-	-	-
Transfer in				-	-	-
TOTAL AVAILABLE				-	414,544	333,463
 APPROPRIATIONS				-	414,544	333,463
 Undesignated Fund Balance				\$ -	\$ -	\$ -
¹ Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2020				-	-	342,045
Amount appropriated in prior year's budget				-	-	(342,044)
Projected revenues in excess/less than expenditures				-	342,044	333,462
Adjusted Prior Years Fund Balance				\$ -	\$ 342,044	\$ 333,463



2022 EXPENSE BUDGET ROCK ISLAND RAILROAD CAPITAL PROJECT FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Contractual Services	-	414,544	-	-
	Capital Outlay	-	-	-	333,463
	Total	\$ -	\$ 414,544	\$ -	\$ 333,463
3601	Rock Island Rail Corridor Authority	\$ -	\$ 414,544	\$ -	\$ 333,463
	County Operations	-	414,544	-	333,463
	Total	\$ -	\$ 414,544	\$ -	\$ 333,463



2022 REVENUE BUDGET

SPORTS COMPLEX SALES TAX CAPITAL PROJECT FUND

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
Miscellaneous	118,076	110,276	-	71,000	-	-
TOTAL REVENUES	\$ 118,076	\$ 110,276	\$ -	71,000	-	-

¹ Estimated Prior Years Fund Balance	2,774,688	820,116	7,596,146
Transfer in from Sports Complex Sales Tax Debt Service	22,829,000	18,600,000	27,331,000
TOTAL AVAILABLE	25,674,688	19,420,116	34,927,146
 APPROPRIATIONS	 25,674,688	 19,420,116	 32,927,146
 Undesignated Fund Balance	 \$ -	 \$ -	 \$ 2,000,000

¹ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2018	\$ 8,374,688	\$ -	\$ -
At December 31, 2019	-	3,594,804	-
At December 31, 2020	-	-	8,416,262
Amount appropriated in prior year's budget	(5,600,000)	(2,774,688)	(820,116)
Adjusted Prior Years Fund Balance	\$ 2,774,688	\$ 820,116	\$ 7,596,146



2022 EXPENSE BUDGET SPORTS COMPLEX SALES TAX CAPITAL PROJECT FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Contractual Services	15,481,359	19,420,116	-	32,927,146
	Total	\$ 15,481,359	\$ 19,420,116	\$ -	\$ 32,927,146
5018	Repair, Maint., Management, and Ops.	\$ -	\$ 19,420,116	\$ -	\$ 32,927,146
	County Operations	-	19,420,116	-	32,927,146
	Total	\$ -	\$ 19,420,116	\$ -	\$ 32,927,146



2022 REVENUE BUDGET SPORTS COMPLEX SALES TAX DEBT SERVICE FUND

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
Sales Tax	39,557,955	40,403,376	-	39,803,000	38,592,000	42,798,000
Total Taxes	39,557,955	40,403,376	-	39,803,000	38,592,000	42,798,000
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	5,123,000	5,292,926	-	6,298,000	8,498,000	2,000,000
Charges for Services	6,928,713	6,674,842	-	6,640,000	1,559,000	6,074,000
Miscellaneous	235,706	400,133	-	200,000	-	-
TOTAL REVENUES	\$ 51,845,374	\$ 52,771,277	\$ -	52,941,000	48,649,000	50,872,000

¹ Estimated Prior Years Fund Balance	(72,750)	19,698,997	20,392,243
Transfer in from Convention/Sports Complex Fund	-	-	6,500,000
TOTAL AVAILABLE	52,868,250	68,347,997	77,764,243
APPROPRIATIONS	52,868,250	48,635,750	57,371,500
Undesignated Fund Balance	\$ -	\$ 19,712,247	\$ 20,392,743

Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2018	\$ 19,316,224	\$ -	\$ -
At December 31, 2019	-	19,698,997	-
At December 31, 2020	-	-	20,392,243
Cash Flow Reserve	(19,388,974)	-	-
Adjusted Prior Years Fund Balance	\$ (72,750)	\$ 19,698,997	\$ 20,392,243



2022 EXPENSE BUDGET SPORTS COMPLEX SALES TAX DEBT SERVICE FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Operating Transfers	20,290,686	18,600,000	-	27,331,000
	Debt Service	30,039,250	30,035,750	-	30,040,500
	Total	\$ 50,329,936	\$ 48,635,750	\$ -	\$ 57,371,500
8050	Sports Complex Sales Tax Debt	\$ -	\$ 30,035,750	\$ -	\$ 30,040,500
9100	Operating Transfer	-	18,600,000	-	27,331,000
	County Operations	-	48,635,750	-	57,371,500
	Total	\$ -	\$ 48,635,750	\$ -	\$ 57,371,500



2022 REVENUE BUDGET SPECIAL OBLIGATION BOND DEBT SERVICE FUND

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
Intergovernmental	1,506,184	1,504,453	-	1,501,900	1,500,540	1,401,647
Miscellaneous	15,421	24,663	-	8,000	-	-
TOTAL REVENUES	\$ 1,521,605	\$ 1,529,116	\$ -	1,509,900	1,500,540	1,401,647

¹ Estimated Prior Years Fund Balance			(1,140,158)	1,542,243	923,737
Transfer in from General, Health, Park, and Road & Bridge Funds			10,832,545	9,282,020	10,758,169
Transfer in from Public Building Corporation Debt Service Fund			1,532,156	-	-
TOTAL AVAILABLE			12,734,443	12,324,803	13,083,553
 APPROPRIATIONS			 12,734,443	 12,324,803	 12,159,815
 Undesignated Fund Balance			 \$ -	 \$ -	 \$ 923,738

¹ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2018	\$ 1,577,289	\$ -	\$ -
At December 31, 2019	-	1,589,601	-
At December 31, 2020	-	-	2,465,980
Amount appropriated in prior year's budget	-	-	(1,542,243)
Projected revenues in excess/less than expenditures	-	1,132,009	-
Cash Flow Reserve	(2,717,447)	(1,179,367)	-
Adjusted Prior Years Fund Balance	\$ (1,140,158)	\$ 1,542,243	\$ 923,737



2022 EXPENSE BUDGET SPECIAL OBLIGATION BOND DEBT SERVICE FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Operating Transfers	16,780,055	-	-	-
	Debt Service	-	12,324,803	-	12,159,815
	Total	\$ 16,780,055	\$ 12,324,803	\$ -	\$ 12,159,815
8060	Independence Animal Shelter Debt	-	445,163	-	269,500
8063	2011B Bond Debt Service	-	2,140,653	-	2,142,953
8064	2012A Bond Debt Service	-	2,792,380	-	2,799,105
8065	2013A Bond Debt Service	-	3,168,100	-	3,176,300
8066	2015 Bond Debt Service	-	972,213	-	966,663
8068	2016 Bond Debt Service	-	2,806,294	-	2,805,294
	County Operations	-	12,324,803	-	12,159,815
	Total	\$ -	\$ 12,324,803	\$ -	\$ 12,159,815



2022 REVENUE BUDGET PARK ENTERPRISE FUND

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
Charges for Services	5,712,265	5,794,390	-	5,970,000	6,140,000	6,578,200
Miscellaneous	260,761	245,825	-	150,000	150,000	200,000
TOTAL REVENUES	\$ 5,973,026	\$ 6,040,215	\$ -	6,120,000	6,290,000	6,778,200

¹ Estimated Prior Years Fund Balance				1,632,809	2,628,557	3,329,356
TOTAL AVAILABLE				7,752,809	8,918,557	10,107,556
APPROPRIATIONS				6,515,554	6,225,162	7,006,433
Undesignated Fund Balance				\$ 1,237,255	\$ 2,693,395	\$ 3,101,123

¹ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2018	\$	1,910,049	\$	-	\$	-
At December 31, 2019		-		3,024,111		-
At December 31, 2020		-		-		3,329,356
Amount appropriated in prior year's budget		(255,240)		(395,554)		-
Supplemental Appropriations		(22,000)		-		-
Adjusted Prior Years Fund Balance	\$	1,632,809	\$	2,628,557	\$	3,329,356



2022 EXPENSE BUDGET PARK ENTERPRISE FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Personnel Services	\$ 2,273,860	\$ 2,868,581	\$ -	\$ 3,007,173
	Contractual Services	726,213	757,050	-	705,831
	Supplies	649,376	1,107,090	-	1,121,680
	Capital Outlay	30,976	652,000	-	1,331,307
	Operating Transfers	838,340	195,647	-	195,647
	Debt Service	438	644,794	-	644,795
	Total	\$ 4,519,203	\$ 6,225,162	\$ -	\$ 7,006,433
1682	Adair Park Softball Complex	221,149	327,025	-	343,135
1608	Construction Services	9,725	605,000	-	383,700
1666	Fred Arbanas Golf Course	1,241,762	1,512,709	-	1,543,351
1603	Heritage Programs And Museums	20,918	70,005	-	69,464
8050	Longview/Blue Springs Lake Debt Service	-	642,694	-	642,695
1653	Marinas	995,256	1,280,714	-	2,131,274
9100	Operating Transfer	838,340	195,647	-	195,647
1657	Outdoor Recreation/Day Camps	11,082	198,567	-	210,857
1654	Recreational Programs	401,808	755,079	-	795,132
1652	Registrations & Permits	378,893	495,922	-	534,378
1670	Special Events	92,162	141,800	-	156,800
	County Operations	4,211,095	6,225,162	-	7,006,433
5300	Non Departmental-Park Enterprise Fund	308,108	-	-	-
	Non-Departmental	308,108	-	-	-
	Total	\$ 4,519,203	\$ 6,225,162	\$ -	\$ 7,006,433



2022 REVENUE BUDGET SELF INSURANCE FUND

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022
Charges for Services	-	-	-	-	-	5,155,086
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>5,155,086</u>
¹ Estimated Prior Years Fund Balance				-	-	2,799,981
TOTAL AVAILABLE				-	-	7,955,067
APPROPRIATIONS				-	-	<u>5,550,086</u>
Undesignated Fund Balance				<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,404,981</u>
¹ Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):				-	-	2,799,981
At December 31, 2020				-	-	2,799,981
Adjusted Prior Years Fund Balance				<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,799,981</u>



2022 EXPENSE BUDGET SELF INSURANCE FUND

Code	Description	2020 Actual Expenditure	2021 Adopted Budget	2021 Supplemental Appropriations	2022 Adopted Budget
	Contractual Services	-	-	-	5,550,086
	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,550,086</u>
1101	County Counselor's Office	-	-	-	1,550,000
1202	Human Resources	-	-	-	75,000
1404	Finance	-	-	-	1,628,482
5160	Self Insurance	-	-	-	2,296,604
	County Public Safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,550,086</u>
	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,550,086</u>





2022 Adopted Budget By Department Line Item



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BUDGET OVERVIEW

COUNTY ADMINISTRATION

Account Type	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Adopted
Personnel Services	5,414,622	6,014,193	4,273,210	5,935,543
Contractual Services	4,255,058	5,713,517	2,145,165	8,186,716
Supplies	53,307	99,517	23,053	76,331
Capital Outlay	17,141	22,650	4,849	12,000
	<u>\$9,740,128</u>	<u>\$11,849,877</u>	<u>\$6,446,276</u>	<u>\$14,210,590</u>

Department				
Boards & Commissions	-	164,622	111,633	-
Communications	540,649	608,884	392,587	755,067
County Events	-	49,000	4,680	30,600
State of the County	-	-	-	56,000
County Counselor's Office	1,993,661	2,593,681	1,193,032	4,360,988
County Executive's Office	1,407,863	1,445,628	939,725	1,270,335
County Memberships	-	38,483	34,384	46,500
Domestic Violence Assistance	93,000	145,000	112,612	125,000
Economic Development	-	29,830	29,870	130,539
Jackson County Arts Commission	-	250,000	-	250,000
Ethics, Human Relations & Citizen Complaints	181,217	205,614	96,134	192,347
Ethics Commission	-	-	-	10,051
Housing Resource Commission	138,239	365,015	289,422	686,028
Legislature - As A Whole	403,856	536,516	321,783	549,352
Legislature - Auditor's Office	771,284	893,642	563,437	592,147
Legislature - Compliance	-	-	-	382,746
Legislature - Clerk Of County	490,858	606,039	396,658	598,539
Legislature - First District At Large	92,968	100,993	73,002	107,092
Legislature - Second District At Large	92,725	101,978	72,457	112,147
Legislature - Third District At large	96,844	105,019	71,285	110,871
Legislature - First District	93,377	100,993	74,070	112,147
Legislature - Second District	93,065	100,993	68,657	106,863
Legislature - Third District	95,452	100,993	70,940	110,401
Legislature - Fourth District	93,953	100,993	71,965	112,147
Legislature - Fifth District	93,528	100,993	69,590	106,863
Legislature - Sixth District	105,667	104,968	80,447	115,820
Legislature - Outside Agencies	2,861,923	3,000,000	1,307,906	3,180,000
	<u>\$9,740,128</u>	<u>\$11,849,877</u>	<u>\$6,446,276</u>	<u>\$14,210,590</u>

Fund				
General Fund	6,646,966	7,815,788	4,623,646	8,253,562
Health Fund	2,861,923	3,250,000	1,307,906	3,250,000
Special Road and Bridge Fund	-	6,959	2,476	-
Domestic Abuse Fund	93,000	145,000	112,612	125,000
Homeless Assistance Fund	138,239	365,015	289,422	686,028
Assessment Fund	-	267,115	110,214	166,000
American Rescue Plan Fund	-	-	-	180,000
Self Insurance Fund	-	-	-	1,550,000
	<u>\$9,740,128</u>	<u>\$11,849,877</u>	<u>\$6,446,276</u>	<u>\$14,210,590</u>

County Administration
Full-Time Equivalents (FTE)

Department	2021	2022
Boards & Commissions	57.0	-
Communications	6.0	7.0
County Counselor's Office	15.0	15.0
County Executive's Office	9.0	8.0
Economic Development	-	1.0
Ethis Commission	-	7.0
Ethics, Human Relations, & Citizen Complaints	3.0	3.0
Housing Resource Commission	0.5	0.5
Legislature	18.1	18.0
Legislature - Auditor's Office	9.0	4.5
Legislature - Clerk of the County	6.0	6.0
Legislature - Compliance	-	4.0
	<u>123.7</u>	<u>74.0</u>

Boards & Commissions
1008

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5027 Board/Commission Salaries	-	\$ 51,600	\$ 24,100	-	-
5040 FICA Taxes	-	3,948	1,844	-	-
Total Personnel Services	-	55,548	25,944	-	-
6160 Meeting Expense	-	1,000	-	-	-
Total Contractual Services	-	1,000	-	-	-
Total General Fund	-	\$ 56,548	\$ 25,944	-	-
Special Road and Bridge Fund					
Line Item Description					
5027 Board/Commission Salaries	-	\$ 6,000	\$ 2,300	-	-
5040 FICA Taxes	-	459	176	-	-
Total Personnel Services	-	6,459	2,476	-	-
6160 Meeting Expense	-	500	-	-	-
Total Contractual Services	-	500	-	-	-
Total Special Road and Bridge Fund	-	\$ 6,959	\$ 2,476	-	-
Assessment Fund					
Line Item Description					
5027 Board/Commission Salaries	-	\$ 93,000	\$ 77,300	-	-
5040 FICA Taxes	-	7,115	5,914	-	-
Total Personnel Services	-	100,115	83,214	-	-
6160 Meeting Expense	-	1,000	-	-	-
Total Contractual Services	-	1,000	-	-	-
Total Assessment Fund	-	\$ 101,115	\$ 83,214	-	-
Total Boards & Commissions	-	\$ 164,622	\$ 111,633	-	-

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Communications
1221

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	\$ 356,128	\$ 294,290	\$ 268,567	\$ 421,716	\$ 421,716
5020 Seasonal Salaries	-	8,000	-	-	-
5036 Car Allowance	-	-	1,400	4,200	4,200
5040 FICA Taxes	26,742	23,125	19,704	32,261	32,261
5050 Pension Contributions	49,017	38,787	32,323	48,582	48,582
5060 Insurance Benefits	44,976	69,277	38,997	81,983	81,983
5061 Dental & Vision	545	409	395	699	699
5062 HSA Contribution	3,500	3,500	6,375	6,700	6,700
5063 Insurance Admin Fee	7,011	6,188	8,282	-	-
5066 Life Insurance Benefit	-	76	54	91	91
5070 Unemployment Insurance	1,836	-	-	-	-
5090 Salary Adjustments	-	11,768	-	9,626	9,626
5094 Salary Savings	-	(29,134)	-	(29,134)	(29,134)
5110 Workers Compensation	5,876	4,837	4,031	-	-
5150 Long Term Disability	1,836	1,511	1,259	2,108	2,108
Total Personnel Services	497,467	432,634	381,386	578,832	578,832
6084 Interpreter Services	-	2,600	-	2,600	2,600
6110 Postage	-	150	-	150	150
6120 Mileage Reimbursement	6,005	2,000	1,151	1,000	1,000
6140 Travel Expense	-	3,000	-	-	-
6160 Meeting Expense	401	2,500	90	3,000	3,000
6165 Coffee & Water Service	318	1,000	115	1,000	1,000
6210 Advertising	16,412	20,000	3,200	20,000	20,000
6230 Printing	213	2,000	360	1,000	1,000
6320 Workmen's Compensation	-	-	-	1,268	1,268
6439 TV Services	-	2,400	1,069	2,400	2,400
6510 Maint & Repair - Buildings	-	1,000	547	-	-
6540 Maint & Repair - Office Equip	-	900	-	900	900
6641 Copier Rental/Maintenance	1,748	3,500	1,123	3,500	3,500
6661 Software Purchases	2,628	1,000	-	1,000	1,000
6662 Software Maintenance	290	7,200	1,730	7,200	7,200
6670 Rent - Miscellaneous	-	6,000	-	6,000	6,000
6710 Dues & Memberships	1,750	2,500	-	2,500	2,500
6750 Tuition Reimbursement	-	2,000	-	-	-
6756 Training Expense	-	-	-	4,217	4,217
6790 Other Contractual Services	3,103	-	-	-	-
Total Contractual Services	32,868	59,750	9,385	57,735	57,735
7010 Office Supplies	4,053	5,000	1,798	5,000	5,000
7190 Wearing Apparel	-	500	-	500	500
7230 Other Operating Supplies	1,324	-	-	2,000	2,000
Total Supplies	5,377	5,500	1,798	7,500	7,500
8150 Office Furniture & Fixtures	-	2,000	-	2,000	2,000
8170 Other Equipment	4,938	9,000	18	9,000	9,000
8171 Personal Computer/Accessories	-	-	-	-	-
Total Capital Outlay	4,938	11,000	18	11,000	11,000
Total General Fund	\$ 540,649	\$ 508,884	\$ 392,587	\$ 655,067	\$ 655,067

Communications
1221

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
Assessment Fund					
6799 Marketing	-	\$ 100,000	-	\$ 100,000	\$ 100,000
Total Contractual Services	-	100,000	-	100,000	100,000
Total Assessment Fund	-	\$ 100,000	-	\$ 100,000	\$ 100,000
Total Communications	\$ 540,649	\$ 608,884	\$ 392,587	\$ 755,067	\$ 755,067

County Events
1007

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
6670 Rent - Miscellaneous	-	\$ 10,000	-	-	-
6790 Other Contractual Services	-	-	4,680	800	800
6793 Catering Services	-	19,000	-	19,800	19,800
Total Contractual Services	-	29,000	4,680	20,600	20,600
7051 Gifts/Awards	-	-	-	10,000	10,000
7230 Other Operating Supplies	-	20,000	-	-	-
Total Supplies	-	20,000	-	10,000	10,000
Total General Fund	-	\$ 49,000	\$ 4,680	\$ 30,600	\$ 30,600
Total County Events	-	\$ 49,000	\$ 4,680	\$ 30,600	\$ 30,600

State of the County
1009

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
General Fund					
6650 Rent - Communications Equip	-	-	-	\$ 20,000	\$ 20,000
6670 Rent - Miscellaneous	-	-	-	10,000	10,000
6733 Audio/Video Services	-	-	-	20,000	20,000
6793 Catering Services	-	-	-	6,000	6,000
Total Contractual Services	-	-	-	56,000	56,000
Total General Fund	-	-	-	\$ 56,000	\$ 56,000
Total State of the County	-	-	-	\$ 56,000	\$ 56,000

County Counselor's Office
1101

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	\$ 923,722	\$ 1,005,584	\$ 686,980	\$ 1,042,351	\$ 1,042,351
5037 Mobile Phone Allowance	-	1,980	3,135	4,620	4,620
5040 FICA Taxes	67,022	77,079	50,887	79,739	79,739
5050 Pension Contributions	132,805	132,536	110,447	120,080	120,080
5060 Insurance Benefits	116,621	127,338	72,098	134,532	134,532
5061 Dental & Vision	1,208	983	764	1,250	1,250
5062 HSA Contribution	8,000	8,000	6,725	9,800	9,800
5063 Insurance Admin Fee	16,849	16,732	13,588	-	-
5066 Life Insurance Benefit	-	189	122	195	195
5070 Unemployment Insurance	4,974	-	-	-	-
5090 Salary Adjustments	-	41,303	-	21,104	21,104
5094 Salary Savings	-	(90,403)	-	(90,403)	(90,403)
5110 Workers Compensation	15,917	16,089	13,408	-	-
5150 Long Term Disability	4,974	5,028	4,190	5,211	5,211
Total Personnel Services	1,292,091	1,342,438	962,343	1,328,479	1,328,479
6020 Legal Services	452,604	831,061	39,839	831,061	831,061
6050 Court Reporting Services	6,506	15,000	2,029	15,000	15,000
6110 Postage	1,767	2,500	692	2,500	2,500
6120 Mileage Reimbursement	6,620	2,000	9	2,000	2,000
6140 Travel Expense	-	8,000	3,407	-	-
6160 Meeting Expense	263	240	-	240	240
6165 Coffee & Water Service	1,056	1,400	1,051	1,400	1,400
6230 Printing	-	300	587	300	300
6320 Workmen's Compensation	-	-	-	3,803	3,803
6380 Uninsured Claimants	-	-	-	165,965	165,965
6641 Copier Rental/Maintenance	3,437	6,602	1,795	6,602	6,602
6643 Mobile Phone/Pager Rental	3,080	5,940	-	-	-
6662 Software Maintenance	-	10,500	10,911	85,911	85,911
6663 Software as a Service	-	-	-	13,500	13,500
6710 Dues & Memberships	6,799	6,000	7,613	6,000	6,000
6738 Moving Services	-	-	580	-	-
6750 Tuition Reimbursement	3,048	10,400	499	-	-
6756 Training Expense	-	-	4,605	10,427	10,427
6760 Court Costs/Investigation Servs	188,788	50,000	50,770	50,000	50,000
6762 Court Ordered Attorney Fees	-	200,000	72,660	200,000	200,000
Total Contractual Services	673,969	1,149,943	197,048	1,394,709	1,394,709
7010 Office Supplies	2,363	3,800	888	3,800	3,800
7020 Reference Books/Publications	24,041	30,000	5,753	16,500	16,500
7041 Paper Supplies - Copier Paper	1,197	1,500	-	1,500	1,500
Total Supplies	27,600	35,300	6,641	21,800	21,800
Total General Fund	\$ 1,993,661	\$ 2,527,681	\$ 1,166,032	\$ 2,744,988	\$ 2,744,988
Assessment Fund					
6020 Legal Services	-	66,000	27,000	66,000	66,000
Total Contractual Services	-	66,000	27,000	66,000	66,000
Total Assessment Fund	-	\$ 66,000	\$ 27,000	\$ 66,000	\$ 66,000

**County Counselor's Office
1101**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Self Insurance Fund					
6080 Other Professional Services	-	-	-	50,000	50,000
6380 Uninsured Claimants	-	-	-	1,500,000	1,500,000
Total Contractual Services	-	-	-	1,550,000	1,550,000
Total Self Insurance Fund	-	-	-	\$ 1,550,000	\$ 1,550,000
Total County Counselor's Office	\$ 1,993,661	\$ 2,593,681	\$ 1,193,032	\$ 4,360,988	\$ 4,360,988

County Executive's Office
1001

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	\$ 671,107	\$ 846,956	\$ 522,726	\$ 713,607	\$ 713,607
5015 Elected Official Salaries	150,870	149,718	109,985	149,718	149,718
5036 Car Allowance	-	10,400	7,240	9,600	13,200
5037 Mobile Phone Allowance	-	3,300	1,980	2,640	3,300
5040 FICA Taxes	58,821	77,294	46,151	66,047	66,047
5050 Pension Contributions	123,115	131,362	109,468	99,454	99,454
5060 Insurance Benefits	87,093	101,543	66,824	114,567	114,567
5061 Dental & Vision	744	500	608	870	870
5062 HSA Contribution	2,500	5,000	6,200	6,200	6,200
5063 Insurance Admin Fee	12,247	10,283	12,156	-	-
5066 Life Insurance Benefit	-	120	76	104	104
5070 Unemployment Insurance	3,863	-	-	-	-
5090 Salary Adjustments	-	-	-	14,156	14,156
5094 Salary Savings	-	(85,648)	-	(85,648)	(85,648)
5110 Workers Compensation	12,360	15,947	13,289	-	-
5150 Long Term Disability	3,863	4,983	4,153	4,317	4,317
Total Personnel Services	1,126,583	1,271,758	900,856	1,095,632	1,099,892
6021 Lobbyist Services	-	100,000	-	117,500	117,500
6040 Appraisal Services	-	-	3,500	-	-
6080 Other Professional Services	3,450	-	-	-	-
6087 Locksmith Services	-	-	70	-	-
6110 Postage	530	700	137	700	700
6120 Mileage Reimbursement	14,923	3,000	112	1,000	1,000
6121 Parking Expenses	29,724	7,000	7,234	930	930
6140 Travel Expense	243	2,962	-	1,837	1,837
6160 Meeting Expense	997	5,000	686	2,500	2,500
6165 Coffee & Water Service	572	1,500	452	2,000	2,000
6210 Advertising	7,000	7,000	1,500	-	-
6230 Printing	892	2,000	1,280	3,000	3,000
6320 Workmen's Compensation	-	-	-	2,868	2,868
6439 TV Services	-	4,500	4,270	5,000	5,000
6520 Maint & Repair - Heavy Equip	-	-	95	-	-
6530 Maint & Repair - Auto Equip	1,281	3,000	77	2,000	2,000
6641 Copier Rental/Maintenance	5,261	6,000	2,627	6,000	6,000
6643 Mobile Phone/Pager Rental	3,245	3,200	-	-	-
6662 Software Maintenance	-	2,800	230	-	-
6663 Software as a Service	-	175	-	1,350	1,350
6710 Dues & Memberships	177,560	1,400	2,184	3,375	3,375
6750 Tuition Reimbursement	-	7,050	-	-	-
6756 Training Expense	-	-	3,385	8,633	8,633
6790 Other Contractual Services	24,508	-	-	-	-
6793 Catering Services	2,198	-	-	-	-
Total Contractual Services	272,382	157,287	27,839	158,693	158,693
7010 Office Supplies	3,208	6,000	3,828	5,250	5,250
7021 Newspaper/Mag Subscriptions	2,102	2,348	1,084	2,500	2,500
7051 Gifts/Awards	-	-	-	1,000	1,000
7110 Gasoline	1,957	6,000	825	3,000	3,000
7230 Other Operating Supplies	200	1,000	581	-	-
7410 License Plates & Registration	72	185	63	-	-

**County Executive's Office
1001**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
Total Supplies	7,538	15,533	6,381	11,750	11,750
8150 Office Furniture & Fixtures	-	-	3,614	-	-
8160 Radio/Communications Equipment	-	-	1,035	-	-
8170 Other Equipment	1,360	1,050	-	-	-
Total Capital Outlay	1,360	1,050	4,649	-	-
Total General Fund	\$ 1,407,863	\$ 1,445,628	\$ 939,725	\$ 1,266,075	\$ 1,270,335
Total County Executive's Office	\$ 1,407,863	\$ 1,445,628	\$ 939,725	\$ 1,266,075	\$ 1,270,335

County Memberships
1006

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
General Fund					
6710 Dues & Memberships	-	\$ 38,483	\$ 34,384	\$ 46,500	\$ 46,500
Total Contractual Services	-	38,483	34,384	46,500	46,500
Total General Fund	-	\$ 38,483	\$ 34,384	\$ 46,500	\$ 46,500
Total County Memberships	-	\$ 38,483	\$ 34,384	\$ 46,500	\$ 46,500

**Domestic Violence Assistance
7101**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Domestic Abuse Fund					
6789 Outside Agency Funding	-	-	-	\$ 125,000	\$ 125,000
6790 Other Contractual Services	93,000	145,000	112,612	-	-
Total Contractual Services	93,000	145,000	112,612	125,000	125,000
Total Domestic Abuse Fund	\$ 93,000	\$ 145,000	\$ 112,612	\$ 125,000	\$ 125,000
Total Domestic Violence Assistance	\$ 93,000	\$ 145,000	\$ 112,612	\$ 125,000	\$ 125,000

**Economic Development
1220**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	-	-	-	\$ 75,000	\$ 75,000
5040 FICA Taxes	-	-	-	5,737	5,737
5050 Pension Contributions	-	-	-	8,640	8,640
5066 Life Insurance Benefit	-	-	-	12	12
5150 Long Term Disability	-	-	-	375	375
Total Personnel Services	-	-	-	89,764	89,764
6710 Dues & Memberships	-	29,830	29,870	40,025	40,025
6756 Training Expense	-	-	-	750	750
Total Contractual Services	-	29,830	29,870	40,775	40,775
Total General Fund	-	\$ 29,830	\$ 29,870	\$ 130,539	\$ 130,539
Total Economic Development	-	\$ 29,830	\$ 29,870	\$ 130,539	\$ 130,539

**Jackson County Arts Commission
1021**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Health Fund					
6789 Outside Agency Funding	-	-	-	\$ 250,000	\$ 250,000
6790 Other Contractual Services	-	250,000	-	-	-
Total Contractual Services	-	250,000	-	250,000	250,000
Total Health Fund	-	\$ 250,000	-	\$ 250,000	\$ 250,000
Total Jackson County Arts Commission	-	\$ 250,000	-	\$ 250,000	\$ 250,000

**Ethics, Human Relations & Citizen Complaints
4501**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	\$ 129,926	\$ 131,087	\$ 61,054	\$ 135,180	\$ 135,180
5027 Board/Commission Salaries	3,700	-	2,700	-	-
5040 FICA Taxes	10,046	10,028	4,728	10,342	10,342
5050 Pension Contributions	17,305	17,277	14,398	15,572	15,572
5060 Insurance Benefits	12,540	33,352	7,938	22,905	22,905
5061 Dental & Vision	123	105	69	205	205
5062 HSA Contribution	1,000	1,000	975	1,300	1,300
5063 Insurance Admin Fee	1,617	1,469	1,259	-	-
5066 Life Insurance Benefit	-	38	22	39	39
5070 Unemployment Insurance	649	-	-	-	-
5090 Salary Adjustments	-	6,519	-	-	2,028
5110 Workers Compensation	2,075	2,097	1,748	-	-
5150 Long Term Disability	649	655	546	676	676
Total Personnel Services	179,630	203,627	95,435	186,219	188,247
6110 Postage	99	500	-	500	500
6230 Printing	-	400	-	400	400
6320 Workmen's Compensation	-	-	-	761	761
6641 Copier Rental/Maintenance	1,422	836	699	836	836
6756 Training Expense	-	-	-	1,352	1,352
Total Contractual Services	1,521	1,736	699	3,849	3,849
7010 Office Supplies	66	251	-	251	251
Total Supplies	66	251	-	251	251
Total General Fund	\$ 181,217	\$ 205,614	\$ 96,134	\$ 190,319	\$ 192,347
Total Ethics, Human Relations & Citizen Compla	\$ 181,217	\$ 205,614	\$ 96,134	\$ 190,319	\$ 192,347

**Ethics Commission
4502**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5027 Board/Commission Salaries	-	-	-	\$ 8,400	\$ 8,400
5040 FICA Taxes	-	-	-	651	651
Total Personnel Services	-	-	-	9,051	9,051
6160 Meeting Expense	-	-	-	1,000	1,000
Total Contractual Services	-	-	-	1,000	1,000
Total General Fund	-	-	-	\$ 10,051	\$ 10,051
Total Ethics Commission	-	-	-	\$ 10,051	\$ 10,051

**Housing Resource Commission
7001**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Homeless Assistance Fund					
5025 Part Time Salaries	31,337	31,523	23,596	32,157	32,157
5040 FICA Taxes	2,430	2,412	1,805	2,460	2,460
5050 Pension Contributions	1,190	4,155	3,463	-	-
5066 Life Insurance Benefit	-	13	-	-	-
5110 Workers Compensation	-	504	420	-	-
5150 Long Term Disability	-	158	132	161	161
Total Personnel Services	34,957	38,765	29,415	34,778	34,778
6110 Postage	-	200	-	200	200
6120 Mileage Reimbursement	429	-	-	-	-
6160 Meeting Expense	-	500	33	500	500
6230 Printing	-	250	-	250	250
6789 Outside Agency Funding	102,689	325,000	259,894	650,000	650,000
6790 Other Contractual Services	-	-	-	-	-
Total Contractual Services	103,119	325,950	259,927	650,950	650,950
7010 Office Supplies	163	300	80	300	300
Total Supplies	163	300	80	300	300
Total Homeless Assistance Fund	\$ 138,239	\$ 365,015	\$ 289,422	\$ 686,028	\$ 686,028
Total Housing Resource Commission	\$ 138,239	\$ 365,015	\$ 289,422	\$ 686,028	\$ 686,028

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Legislature - As A Whole
0112

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5036 Car Allowance	-	53,049	32,749	-	-
5037 Mobile Phone Allowance	-	660	55	-	-
5040 FICA Taxes	-	4,109	-	-	-
5050 Pension Contributions	69,515	69,515	57,929	94,000	94,000
5060 Insurance Benefits	120,600	164,695	108,017	177,513	177,513
5061 Dental & Vision	1,175	804	941	1,301	1,301
5062 HSA Contribution	6,500	2,000	7,700	6,400	6,400
5063 Insurance Admin Fee	16,996	12,375	20,270	-	-
5066 Life Insurance Benefit	-	201	170	234	234
5070 Unemployment Insurance	2,240	-	-	-	-
5110 Workers Compensation	7,167	7,167	5,973	-	-
5150 Long Term Disability	2,240	2,240	1,867	4,098	4,098
Total Personnel Services	226,432	316,815	235,669	283,546	283,546
6021 Lobbyist Services	-	107,500	78,333	117,500	117,500
6080 Other Professional Services	107,500	36,000	-	-	-
6110 Postage	160	1,000	-	1,000	1,000
6120 Mileage Reimbursement	53,190	1,951	(0)	-	-
6160 Meeting Expense	2,198	19,600	1,004	3,600	3,600
6165 Coffee & Water Service	1,406	2,400	900	2,400	2,400
6200 Legal Notices	-	-	-	1,200	1,200
6230 Printing	-	1,000	59	1,000	1,000
6320 Workmen's Compensation	-	-	-	4,588	4,588
6620 Rent - Buildings	-	-	-	56,888	56,888
6641 Copier Rental/Maintenance	2,629	5,900	2,826	5,900	5,900
6710 Dues & Memberships	-	600	-	600	600
6750 Tuition Reimbursement	-	1,500	-	-	-
6790 Other Contractual Services	4,790	36,000	-	63,000	63,000
Total Contractual Services	171,872	213,451	83,122	257,676	257,676
7010 Office Supplies	1,198	2,100	748	2,100	2,100
7020 Reference Books/Publications	392	400	-	400	400
7021 Newspaper/Mag Subscriptions	466	1,650	1,828	3,530	3,530
7041 Paper Supplies - Copier Paper	479	900	-	900	900
7051 Gifts/Awards	-	-	-	1,200	1,200
7230 Other Operating Supplies	327	1,200	415	-	-
Total Supplies	2,862	6,250	2,991	8,130	8,130
8171 Personal Computer/Accessories	2,690	-	-	-	-
Total Capital Outlay	2,690	-	-	-	-
Total General Fund	\$ 403,856	\$ 536,516	\$ 321,783	\$ 549,352	\$ 549,352
Total As A Whole	\$ 403,856	\$ 536,516	\$ 321,783	\$ 549,352	\$ 549,352

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Legislature - Auditor's Office
0301

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	\$ 495,908	\$ 588,963	\$ 342,692	\$ 321,193	\$ 321,193
5025 Part Time Salaries	20,973	21,218	15,490	21,633	21,633
5040 FICA Taxes	37,590	46,679	24,439	26,226	26,226
5050 Pension Contributions	65,877	77,625	64,688	37,002	37,002
5060 Insurance Benefits	93,791	96,672	74,287	148,514	148,514
5061 Dental & Vision	955	534	650	1,142	1,142
5062 HSA Contribution	9,500	9,500	11,150	11,150	11,150
5063 Insurance Admin Fee	13,558	7,913	14,687	-	-
5066 Life Insurance Benefit	-	88	67	52	52
5070 Unemployment Insurance	2,467	-	-	-	-
5090 Salary Adjustments	-	4,936	-	5,766	5,766
5110 Workers Compensation	7,895	9,763	8,136	-	-
5150 Long Term Disability	2,467	3,051	2,543	1,714	1,714
Total Personnel Services	750,980	866,942	558,828	574,392	574,392
6110 Postage	165	150	116	150	150
6120 Mileage Reimbursement	9,863	5,400	724	500	500
6140 Travel Expense	-	6,000	-	-	-
6160 Meeting Expense	345	500	319	500	500
6230 Printing	59	150	59	150	150
6320 Workmen's Compensation	-	-	-	7,581	7,581
6330 Bond & Surety	-	-	-	100	100
6643 Mobile Phone/Pager Rental	110	-	-	-	-
6661 Software Purchases	1,133	-	-	-	-
6710 Dues & Memberships	390	2,000	1,220	500	500
6750 Tuition Reimbursement	1,625	7,200	-	-	-
6756 Training Expense	-	-	859	6,474	6,474
Total Contractual Services	13,689	21,400	3,297	15,955	15,955
7010 Office Supplies	1,634	1,200	826	600	600
7020 Reference Books/Publications	119	250	155	250	250
7041 Paper Supplies - Copier Paper	-	250	-	100	100
7190 Wearing Apparel	939	-	150	350	350
7230 Other Operating Supplies	299	-	-	-	-
Total Supplies	2,991	1,700	1,131	1,300	1,300
8150 Office Furniture & Fixtures	1,950	2,000	-	-	-
8160 Radio/Communications Equipment	-	600	-	-	-
8171 Personal Computer/Accessories	1,674	1,000	182	500	500
8172 Printers & Scanners	-	-	-	-	-
Total Capital Outlay	3,624	3,600	182	500	500
Total General Fund	\$ 771,284	\$ 893,642	\$ 563,437	\$ 592,147	\$ 592,147
Total Auditor's Office	\$ 771,284	\$ 893,642	\$ 563,437	\$ 592,147	\$ 592,147

Legislature - Compliance
0302

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	-	-	-	\$ 250,516	\$ 250,516
5040 FICA Taxes	-	-	-	19,164	19,164
5050 Pension Contributions	-	-	-	28,860	28,860
5066 Life Insurance Benefit	-	-	-	48	48
5090 Salary Adjustments	-	-	-	8,446	8,446
5150 Long Term Disability	-	-	-	1,253	1,253
Total Personnel Services	-	-	-	308,287	308,287
6022 Prevailing Wage Consulting Services	-	-	-	5,000	5,000
6110 Postage	-	-	-	150	150
6120 Mileage Reimbursement	-	-	-	5,000	5,000
6160 Meeting Expense	-	-	-	500	500
6230 Printing	-	-	-	150	150
6662 Software Maintenance	-	-	-	56,319	56,319
6710 Dues & Memberships	-	-	-	1,000	1,000
6756 Training Expense	-	-	-	5,040	5,040
Total Contractual Services	-	-	-	73,159	73,159
7010 Office Supplies	-	-	-	600	600
7020 Reference Books/Publications	-	-	-	100	100
7041 Paper Supplies - Copier Paper	-	-	-	100	100
Total Supplies	-	-	-	800	800
8171 Personal Computer/Accessories	-	-	-	500	500
Total Capital Outlay	-	-	-	500	500
Total General Fund	-	-	-	\$ 382,746	\$ 382,746
Total Compliance	-	-	-	\$ 382,746	\$ 382,746

Legislature - Clerk Of County
0201

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	309,735	357,114	227,378	342,644	342,644
5025 Part Time Salaries	38,935	48,870	34,899	49,847	49,847
5040 FICA Taxes	26,955	31,058	19,471	30,025	30,025
5050 Pension Contributions	50,078	47,068	39,223	39,472	39,472
5060 Insurance Benefits	26,845	42,000	20,595	39,299	39,299
5061 Dental & Vision	273	276	185	330	330
5062 HSA Contribution	4,000	4,000	5,200	5,200	5,200
5063 Insurance Admin Fee	3,463	4,774	3,351	-	-
5066 Life Insurance Benefit	-	76	38	65	65
5070 Unemployment Insurance	1,875	-	-	-	-
5090 Salary Adjustments	-	2,577	-	10,579	10,579
5110 Workers Compensation	6,002	6,496	5,413	-	-
5150 Long Term Disability	1,875	2,030	1,692	1,963	1,963
Total Personnel Services	470,035	546,339	357,445	519,424	519,424
6110 Postage	869	1,500	451	1,500	1,500
6120 Mileage Reimbursement	6,868	-	-	-	-
6160 Meeting Expense	222	1,000	-	1,000	1,000
6230 Printing	529	500	118	500	500
6320 Workmen's Compensation	-	-	-	13,236	13,236
6330 Bond & Surety	-	-	-	100	100
6540 Maint & Repair - Office Equip	-	1,600	-	1,600	1,600
6641 Copier Rental/Maintenance	1,823	3,500	1,157	3,500	3,500
6661 Software Purchases	-	1,000	16	-	-
6662 Software Maintenance	-	33,975	33,975	36,353	36,353
6663 Software as a Service	-	-	-	9,000	9,000
6710 Dues & Memberships	355	1,000	285	1,000	1,000
6750 Tuition Reimbursement	-	1,000	-	-	-
6756 Training Expense	-	-	-	3,426	3,426
6790 Other Contractual Services	825	25	88	-	-
6791 Microfilm/Microfiche Services	1,200	1,500	-	1,500	1,500
Total Contractual Services	12,691	46,600	36,090	72,715	72,715
7010 Office Supplies	4,142	6,000	3,124	6,300	6,300
7020 Reference Books/Publications	-	100	-	100	100
7230 Other Operating Supplies	36	-	-	-	-
Total Supplies	4,178	6,100	3,124	6,400	6,400
8150 Office Furniture & Fixtures	3,568	5,000	-	-	-
8171 Personal Computer/Accessories	385	2,000	-	-	-
Total Capital Outlay	3,953	7,000	-	-	-
Total General Fund	\$ 490,858	\$ 606,039	\$ 396,658	\$ 598,539	\$ 598,539
Total Clerk Of County	\$ 490,858	\$ 606,039	\$ 396,658	\$ 598,539	\$ 598,539

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Legislature - First District at Large
0101

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	\$ 50,030	\$ 49,982	\$ 37,409	\$ 50,981	\$ 50,981
5015 Elected Official Salaries	36,198	35,933	26,389	35,933	35,933
5020 Seasonal Salaries	-	2,250	3,000	3,000	3,000
5036 Car Allowance	-	-	-	4,800	4,800
5040 FICA Taxes	6,727	6,745	5,204	6,878	6,878
Total Personnel Services	92,956	94,910	72,002	101,592	101,592
6110 Postage	-	500	-	250	250
6160 Meeting Expense	-	500	-	1,000	1,000
6210 Advertising	-	3,750	1,000	2,000	2,000
6230 Printing	-	228	-	350	350
6710 Dues & Memberships	-	405	-	1,000	1,000
6750 Tuition Reimbursement	-	300	-	-	-
Total Contractual Services	-	5,683	1,000	4,600	4,600
7010 Office Supplies	-	200	-	400	400
7020 Reference Books/Publications	-	200	-	500	500
7230 Other Operating Supplies	12	-	-	-	-
Total Supplies	12	400	-	900	900
Total General Fund	\$ 92,968	\$ 100,993	\$ 73,002	\$ 107,092	\$ 107,092
Total First District at Large	\$ 92,968	\$ 100,993	\$ 73,002	\$ 107,092	\$ 107,092

Legislature - Second District At Large
0102

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	\$ 49,403	\$ 49,026	\$ 40,767	\$ 55,890	\$ 55,890
5015 Elected Official Salaries	36,198	35,933	26,389	35,933	35,933
5036 Car Allowance	-	-	-	4,800	4,800
5040 FICA Taxes	6,801	6,499	5,183	7,024	7,024
Total Personnel Services	92,402	91,458	72,339	103,647	103,647
6110 Postage	-	200	-	250	250
6140 Travel Expense	-	600	-	-	-
6160 Meeting Expense	-	2,000	-	1,000	1,000
6210 Advertising	-	5,000	-	5,000	5,000
6230 Printing	-	300	118	350	350
6710 Dues & Memberships	-	200	-	1,000	1,000
6750 Tuition Reimbursement	-	1,420	-	-	-
6790 Other Contractual Services	86	-	-	-	-
Total Contractual Services	86	9,720	118	7,600	7,600
7010 Office Supplies	175	300	-	400	400
7020 Reference Books/Publications	-	500	-	500	500
7230 Other Operating Supplies	24	-	-	-	-
Total Supplies	199	800	-	900	900
8171 Personal Computer/Accessories	39	-	-	-	-
Total Capital Outlay	39	-	-	-	-
Total General Fund	\$ 92,725	\$ 101,978	\$ 72,457	\$ 112,147	\$ 112,147
Total Second District At Large	\$ 92,725	\$ 101,978	\$ 72,457	\$ 112,147	\$ 112,147

Legislature - Third District At large
0103

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	\$ 54,035	\$ 53,622	\$ 40,141	\$ 54,704	\$ 54,704
5015 Elected Official Salaries	36,198	35,933	26,389	35,933	35,933
5036 Car Allowance	-	-	-	4,800	4,800
5040 FICA Taxes	6,332	6,851	4,645	6,934	6,934
Total Personnel Services	96,564	96,406	71,175	102,371	102,371
6110 Postage	55	500	110	250	250
6160 Meeting Expense	-	1,000	-	1,000	1,000
6210 Advertising	-	5,000	-	5,000	5,000
6230 Printing	126	400	-	350	350
6710 Dues & Memberships	-	200	-	1,000	1,000
6750 Tuition Reimbursement	-	913	-	-	-
Total Contractual Services	181	8,013	110	7,600	7,600
7010 Office Supplies	69	300	-	400	400
7020 Reference Books/Publications	-	300	-	500	500
7230 Other Operating Supplies	30	-	-	-	-
Total Supplies	99	600	-	900	900
Total General Fund	\$ 96,844	\$ 105,019	\$ 71,285	\$ 110,871	\$ 110,871
Total Third District At large	\$ 96,844	\$ 105,019	\$ 71,285	\$ 110,871	\$ 110,871

Legislature - First District
0104

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	46,070	45,718	40,627	55,890	55,890
5015 Elected Official Salaries	36,198	35,933	26,389	35,933	35,933
5036 Car Allowance	-	-	-	4,800	4,800
5040 FICA Taxes	6,435	6,246	4,834	7,024	7,024
Total Personnel Services	88,703	87,897	71,849	103,647	103,647
6110 Postage	-	200	-	250	250
6160 Meeting Expense	352	2,500	131	1,000	1,000
6210 Advertising	3,500	5,000	1,500	5,000	5,000
6230 Printing	-	150	-	350	350
6643 Mobile Phone/Pager Rental	660	660	-	-	-
6710 Dues & Memberships	150	1,986	480	1,000	1,000
6750 Tuition Reimbursement	-	2,000	-	-	-
Total Contractual Services	4,662	12,496	2,111	7,600	7,600
7010 Office Supplies	-	300	-	400	400
7020 Reference Books/Publications	-	300	110	500	500
7230 Other Operating Supplies	12	-	-	-	-
Total Supplies	12	600	110	900	900
Total General Fund	\$ 93,377	\$ 100,993	\$ 74,070	\$ 112,147	\$ 112,147
Total First District	\$ 93,377	\$ 100,993	\$ 74,070	\$ 112,147	\$ 112,147

Legislature - Second District
0105

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	\$ 45,336	\$ 44,990	\$ 35,054	\$ 50,981	\$ 50,981
5015 Elected Official Salaries	36,198	35,933	26,389	35,933	35,933
5036 Car Allowance	-	-	-	4,800	4,800
5040 FICA Taxes	6,510	6,191	4,916	6,649	6,649
Total Personnel Services	88,045	87,114	66,359	98,363	98,363
6110 Postage	-	196	-	250	250
6160 Meeting Expense	-	1,200	-	1,000	1,000
6210 Advertising	4,000	7,000	1,500	5,000	5,000
6230 Printing	89	1,000	-	350	350
6710 Dues & Memberships	-	200	-	1,000	1,000
Total Contractual Services	4,089	9,596	1,500	7,600	7,600
7010 Office Supplies	872	3,983	732	400	400
7020 Reference Books/Publications	-	300	67	500	500
7230 Other Operating Supplies	60	-	-	-	-
Total Supplies	931	4,283	798	900	900
Total General Fund	\$ 93,065	\$ 100,993	\$ 68,657	\$ 106,863	\$ 106,863
Total Second District	\$ 93,065	\$ 100,993	\$ 68,657	\$ 106,863	\$ 106,863

Legislature - Third District
0106

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	\$ 52,421	\$ 52,021	\$ 39,770	\$ 54,267	\$ 54,267
5015 Elected Official Salaries	36,198	35,933	26,389	35,933	35,933
5036 Car Allowance	-	-	-	4,800	4,800
5040 FICA Taxes	6,425	6,729	4,726	6,901	6,901
Total Personnel Services	95,044	94,683	70,885	101,901	101,901
6110 Postage	55	250	55	250	250
6160 Meeting Expense	-	-	-	1,000	1,000
6210 Advertising	-	5,000	-	5,000	5,000
6230 Printing	-	160	-	350	350
6710 Dues & Memberships	-	300	-	1,000	1,000
Total Contractual Services	55	5,710	55	7,600	7,600
7010 Office Supplies	293	300	-	400	400
7020 Reference Books/Publications	-	300	-	500	500
7230 Other Operating Supplies	60	-	-	-	-
Total Supplies	353	600	-	900	900
Total General Fund	\$ 95,452	\$ 100,993	\$ 70,940	\$ 110,401	\$ 110,401
Total Third District	\$ 95,452	\$ 100,993	\$ 70,940	\$ 110,401	\$ 110,401

Legislature - Fourth District
0107

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	\$ 50,367	\$ 49,982	\$ 40,807	\$ 55,890	\$ 55,890
5015 Elected Official Salaries	36,198	35,933	26,389	35,933	35,933
5036 Car Allowance	-	-	-	4,800	4,800
5040 FICA Taxes	6,560	6,573	4,769	7,024	7,024
Total Personnel Services	93,125	92,488	71,965	103,647	103,647
6110 Postage	-	500	-	250	250
6160 Meeting Expense	111	1,000	-	1,000	1,000
6210 Advertising	-	5,000	-	5,000	5,000
6230 Printing	-	500	-	350	350
6710 Dues & Memberships	-	905	-	1,000	1,000
Total Contractual Services	111	7,905	-	7,600	7,600
7010 Office Supplies	121	300	-	400	400
7020 Reference Books/Publications	-	300	-	500	500
7230 Other Operating Supplies	60	-	-	-	-
Total Supplies	180	600	-	900	900
8171 Personal Computer/Accessories	537	-	-	-	-
Total Capital Outlay	537	-	-	-	-
Total General Fund	\$ 93,953	\$ 100,993	\$ 71,965	\$ 112,147	\$ 112,147
Total Fourth District	\$ 93,953	\$ 100,993	\$ 71,965	\$ 112,147	\$ 112,147

Legislature - Fifth District
0108

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	\$ 50,367	\$ 49,982	\$ 37,409	\$ 50,981	\$ 50,981
5015 Elected Official Salaries	36,198	35,933	26,389	35,933	35,933
5036 Car Allowance	-	-	-	4,800	4,800
5040 FICA Taxes	6,963	6,573	5,093	6,649	6,649
Total Personnel Services	93,528	92,488	68,890	98,363	98,363
6110 Postage	-	100	-	250	250
6140 Travel Expense	-	1,500	-	-	-
6210 Advertising	-	5,000	-	5,000	5,000
6230 Printing	-	100	-	350	350
6710 Dues & Memberships	-	1,000	-	1,000	1,000
6750 Tuition Reimbursement	-	705	-	-	-
6756 Training Expense	-	-	700	1,000	1,000
Total Contractual Services	-	8,405	700	7,600	7,600
7010 Office Supplies	-	100	-	400	400
7020 Reference Books/Publications	-	-	-	500	500
Total Supplies	-	100	-	900	900
Total General Fund	\$ 93,528	\$ 100,993	\$ 69,590	\$ 106,863	\$ 106,863
Total Fifth District	\$ 93,528	\$ 100,993	\$ 69,590	\$ 106,863	\$ 106,863

Legislature - Sixth District
0109

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	\$ 53,008	\$ 52,603	\$ 43,280	\$ 59,301	\$ 59,301
5015 Elected Official Salaries	36,198	35,933	26,389	35,933	35,933
5036 Car Allowance	-	-	-	4,800	4,800
5040 FICA Taxes	6,877	6,773	5,067	7,286	7,286
Total Personnel Services	96,083	95,309	74,735	107,320	107,320
6110 Postage	110	200	113	250	250
6160 Meeting Expense	1,455	2,500	964	1,000	1,000
6210 Advertising	6,965	5,000	4,500	5,000	5,000
6230 Printing	-	200	-	350	350
6710 Dues & Memberships	310	1,159	135	1,000	1,000
Total Contractual Services	8,839	9,059	5,712	7,600	7,600
7010 Office Supplies	625	300	-	400	400
7020 Reference Books/Publications	-	300	-	500	500
7230 Other Operating Supplies	120	-	-	-	-
Total Supplies	745	600	-	900	900
Total General Fund	\$ 105,667	\$ 104,968	\$ 80,447	\$ 115,820	\$ 115,820
Total Sixth District	\$ 105,667	\$ 104,968	\$ 80,447	\$ 115,820	\$ 115,820

Outside Agencies

		Previous Years				
Org #	Description	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Recommended	2022 Adopted
Health Fund:						
5023	Westside CAN	\$ 42,500	\$ 50,000	\$ 34,378	\$ -	\$ 70,000
7601	Swope Health Services	401,395	446,214	286,211	-	447,100
7605	KC Free Health - Dental	159,544	159,544	119,658	-	-
7606	Journey to New Life	15,000	-	-	-	-
7611	Pro Deo Youth Center	-	24,347	17,514	-	25,000
7618	Front Porch Alliance	-	-	-	-	25,000
7619	HopeBuilders	-	-	-	-	25,000
7620	Independence Meals on Wheels	-	-	-	-	20,000
7621	reStart	-	-	-	-	40,000
7704	KC Free Health- AIDS	59,320	60,000	42,607	-	-
7706	One Good Meal	50,000	70,000	52,500	-	70,000
7707	Calvary Comm Outreach Network	42,750	70,000	48,572	-	70,000
7711	Community Services League	23,852	-	-	-	-
7713	Samuel Rodgers Health Center	449,116	479,488	272,635	-	508,760
7716	MOCSA - Metro Org to Counter Sexual Asslt	-	30,000	-	-	38,940
7718	Rose Brooks	10,000	10,000	7,382	-	10,000
7731	Palestine Senior Citizen Academy	105,129	120,000	87,550	-	-
7735	WEB DuBois	-	25,000	18,750	-	25,000
7736	United Inner City Services	415,744	415,744	299,732	-	415,744
7738	Morningstar Community Center	-	-	-	-	83,000
7742	Northwest CDC	56,250	75,000	56,250	-	91,000
7743	Operation Breakthrough	70,000	70,000	52,500	-	70,000
7750	Swope Ridge Geriatric Center	100,000	100,000	75,000	-	100,000
7751	Developing Potential	-	25,000	18,750	-	36,150
7759	Underpriv Children/Scholar - Science City	58,000	58,000	9,140	-	63,000
7765	Mattie Rhodes	-	25,000	-	-	-
7769	River of Refuge	92,238	-	-	-	92,300
7771	Giving the Basics	50,000	20,000	20,000	-	40,000
7772	Happy Bottoms	15,000	20,000	15,000	-	20,000
7774	Sheffield Place	15,000	18,000	13,500	-	22,000
7775	MidWest Foster Care & Adoption Association	19,845	-	-	-	-
7776	aSTEAM Village	-	25,000	18,750	-	25,000
7778	MidWest Music Foundation	20,000	20,000	15,000	-	20,000
7779	Bishop Sullivan Center	30,000	30,000	22,500	-	30,000
7780	Don Bosco Community Center	-	-	-	-	25,000
7782	Redemptorist Center	-	25,000	-	-	-
7784	Whatsoever Community Center	37,904	38,250	38,250	-	38,250
7790	Working Families Friend	60,000	74,358	55,769	-	80,000
7793	Lee's Summit Cares	14,375	14,375	10,781	-	22,151
7903	Seton Center	35,000	35,000	35,000	-	35,000
7907	First Call	198,385	194,480	145,860	-	136,605
7908	Healing House	62,458	67,200	50,029	-	80,000
7912	After the Harvest	20,000	-	-	-	-
7913	Footprints	30,000	30,000	15,000	-	-
8001	Univ. of MO- JC Extension	-	-	-	-	25,000
8002	Harvesters	75,000	75,000	56,250	-	75,000
9000	Outside Agency Funding	-	-	-	3,000,000	-
Total		2,833,806	3,000,000	2,010,817	3,000,000	3,000,000
American Resue Plan Fund:						
7731	Palestine Senior Citizen Academy	-	-	-	-	120,000
7765	Mattie Rhodes	-	-	-	-	30,000
7781	Guadalupe Centers	-	-	-	-	30,000
Total		-	-	-	-	180,000

BUDGET OVERVIEW

COUNTY OPERATIONS

Account Type	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Adopted
Personnel Services	29,244,286	34,137,744	24,554,132	37,757,327
Contractual Services	38,989,171	51,322,876	36,132,375	82,264,113
Supplies	1,938,738	3,604,454	2,105,333	3,919,969
Capital Outlay	2,075,097	26,430,958	5,456,687	42,411,923
Operating Transfers	54,514,442	52,472,288	24,319,744	137,654,057
Debt Service	46,924,756	43,005,347	8,444,947	42,845,110
	<u>\$173,686,489</u>	<u>\$210,973,667</u>	<u>\$101,013,217</u>	<u>\$346,852,499</u>
Department				
Assessment Department	5,424,935	6,369,214	4,230,743	7,941,729
Assessment Fleet Replacement	-	100,000	-	100,000
Assessment System	-	915,000	18,025	-
Jackson County Election Board	1,834,204	1,764,590	1,282,149	1,808,929
JCEB General Election	805,000	-	-	805,000
JCEB Primary Election	650,000	-	-	700,000
Kansas City Election Board	1,138,800	1,167,866	698,693	1,347,173
KCEB General Election	794,582	-	-	540,159
KCEB Primary Election	353,047	-	-	498,192
Board of Equalization	436,368	405,236	252,164	663,751
County Municipal Court	308,505	353,307	268,847	414,495
Collections	2,556,525	3,146,459	2,144,631	3,360,922
Delinquent Tax Sale	-	-	-	499,774
Facilities Management - 14th St Parking Garage	28,043	80,279	34,950	505,497
Facilities Management - 201 W Lexington	24,651	23,000	9,481	-
Facilities Management - Animal Shelter	25,505	18,472	16,888	63,834
Facilities Management - Community Justice Building	-	-	-	239,618
Facilities Management - Detention Center	4,169,791	2,876,036	2,222,207	3,563,039
Facilities Management - New Detention Center	-	-	-	5,000,000
Facilities Management - DTCH Repairs & Improvements	-	-	-	25,110,000
Facilities Management - Election Board/Warehouse	8,377	142,540	4,646	152,792
Facilities Management - Examiner Building	59,960	87,575	18,755	51,180
Facilities Management - Health Building	-	-	-	180,109
Facilities Management - Independence	737,489	340,818	177,928	347,675
Facilities Management - Kansas City	2,688,733	4,875,596	5,647,153	5,697,971
Facilities Management - Medical Examiner Bldg	45,539	239,702	17,053	196,702
Facilities Management - Tech Center	128,632	48,107	25,593	73,197
Facilities Management - Truman Courthouse	115,281	137,718	65,252	148,172
Finance	2,084,000	1,712,605	1,204,348	6,115,671
Budget Office	-	299,146	199,232	297,362
Purchasing Office	-	427,307	317,592	470,660
Capital Projects	15,481,359	19,420,116	19,669,770	32,927,146
Contingency - State Mandated 3%	1,057,793	3,490,973	-	3,983,839
Debt Service	46,819,305	43,003,247	8,444,947	42,843,010
Emergency 911	3,016,249	2,965,546	1,869,817	3,100,000
911 Initiatives	-	-	-	3,000,000
Operating Transfers	54,514,442	52,472,288	24,319,744	137,654,057
Human Resources	854,230	1,100,811	772,176	1,115,989
Merit Commission	-	-	-	46,215
Tuition Assistance	-	-	-	30,000
Unemployment Claims	-	-	-	69,000
Wellness Incentive	-	-	-	75,000
Information Technology	6,290,630	5,881,405	4,076,416	13,407,968
Security Cameras	-	-	-	100,000
Jackson County Sports Authority	5,234,371	6,514,771	1,500,000	-

BUDGET OVERVIEW

COUNTY OPERATIONS

Account Type	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Adopted
Jackson County Sports Authority Payroll	388,953	1,379,712	1,094,145	1,452,675
Jackson County Land Trust	-	16,165	16,165	16,578
Mid America Regional Council	-	172,940	144,035	176,993
Parks - Adair Softball Park	221,149	327,025	216,850	343,135
Parks - Construction Services	949,713	4,927,525	1,842,440	7,643,700
Parks - Director's Office	989,974	1,087,200	742,819	1,076,641
Parks - Fleet Replacement	-	450,000	108,899	1,071,500
Parks - Fred Arbanas Golf Course	1,241,762	1,512,709	997,710	1,543,351
Parks - Heritage Programs & Museums	807,712	982,692	685,016	1,001,270
Parks - Marinas	995,256	1,280,714	967,231	2,131,274
Parks - Natural Resources	486,051	598,043	406,231	619,684
Parks - Operations	4,322,444	5,459,211	3,641,399	6,022,388
Parks - Outdoor Recreation/Day Camps	11,082	198,567	105,354	210,857
Parks - Recreational Programs	401,808	755,079	545,394	795,132
Parks - Registration & Permits	378,893	495,922	353,683	534,378
Parks - Rock Island Rail Corridor Authority	282,858	1,000,995	179,002	1,313,616
Parks - Safety/Interpretation	922,730	1,637,201	1,225,951	1,915,980
Parks - Special Events	92,162	141,800	27,642	178,500
Parks - Special Recreation	225,918	325,725	175,135	318,827
Parks - Trail Maintenance	-	46,800	13,851	70,800
Public Works - Development	292,635	423,766	230,071	382,883
Public Works - Director's Office	302,155	372,816	221,403	385,423
Public Works - Engineering	665,691	780,730	446,877	709,206
Public Works - Fleet Replacement	-	665,890	-	665,000
Public Works - Planning Commission	-	-	-	7,453
Public Works - Road and Bridge Maintenance	-	7,997,067	5,210,221	8,122,458
Public Works - Special Projects	443,399	15,700,000	619,593	1,085,000
Public Works - Yard Waste Facility	6,080	9,215	1,454	9,215
Recorder of Deeds	1,138,863	1,379,509	926,807	1,332,278
Records Center	223,937	217,974	125,041	214,884
Records Center Rent	198,916	204,945	187,599	209,593
Jackson County Historical Society	-	36,000	36,000	36,000
University of Missouri Extension	10,000	10,000	10,000	10,000
	<u>\$173,686,489</u>	<u>\$210,973,667</u>	<u>\$101,013,217</u>	<u>\$346,852,499</u>

Fund				
General Fund	45,294,831	46,559,352	21,315,124	89,749,455
Health Fund	5,265,516	5,815,991	986,616	5,941,027
Park Fund	13,313,875	19,368,349	12,739,276	18,485,257
Special Road and Bridge Fund	5,844,019	14,571,678	7,009,379	14,279,310
Convention/Sports Complex Fund	6,888,953	10,021,094	5,001,333	6,500,000
County Improvement Fund	845,437	15,500,000	720,039	45,700,000
Law Enforcement Training	1,333	1,333	-	5,000
911 System Fund	3,016,249	3,000,000	1,904,269	6,935,313
Emergency Service & Public Safety Fund	231,243	-	-	-
Recorder Technology Fund	97,348	128,940	121,432	139,940
Recorders Fees	223,937	253,974	161,041	250,884
Assessment Fund	5,861,303	8,434,227	5,073,911	10,117,870
Collectors Fund	-	106,544	106,544	-
American Rescue Plan Fund	-	-	-	34,950,000
Self Insurance Fund	-	-	-	4,000,086
Park Enterprise Fund	4,211,096	6,225,162	3,474,171	7,006,433
County Urban Road System Fund	-	191,810	191,810	-

BUDGET OVERVIEW

COUNTY OPERATIONS

Account Type	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Adopted
Misc Capital Projects	15,481,359	19,834,660	19,669,770	33,260,609
Misc Debt Service	67,109,991	60,960,553	22,538,503	69,531,315
	<u>\$173,686,489</u>	<u>\$210,973,667</u>	<u>\$101,013,217</u>	<u>\$346,852,499</u>

County Operations Full-Time Equivalents (FTE)

Department	2021	2022
Assessment	90.7	109.4
Board of Equalization	5.0	42.5
Boards of Elections - Jackson County	22.7	22.7
Budget Office	3.0	3.0
Collections	35.1	29.3
Delinquent Tax Sale	-	7.0
Facilities Management	41.4	51.4
Finance	13.0	13.0
Human Resources	11.5	12.5
Information Technology	33.0	33.0
Merit Commission	-	5.0
Municipal Court	4.5	4.5
Jackson County Sports Authority	6.7	6.7
Parks - Adair Softball Park	4.7	4.8
Parks - Director's Office	8.0	8.0
Parks - Fred Arbanas Golf Course	18.3	17.3
Parks - Heritage Programs & Museums	14.6	15.1
Parks - Marinas	16.3	16.6
Parks - Natural Resources	8.0	8.0
Parks - Operations	57.1	60.1
Parks - Outdoor Recreation/Day Camps	5.1	5.1
Parks - Recreational Programs	10.9	10.9
Parks - Registration & Permits	6.8	6.8
Parks - Rock Island Rail Corridor Authority	2.0	1.0
Parks - Safety/Interpretation	22.2	24.4
Parks - Special Recreation	4.0	4.0
Planning Commission	-	9.0
Public Works - Development	5.0	5.0
Public Works - Director's Office	2.5	2.5
Public Works - Engineering	7.7	7.2
Public Works - Road & Bridge Maintenance	49.0	49.0
Purchasing Office	6.0	6.0
Recorder of Deeds	18.0	18.0
Records Center	2.0	2.0
Wellness Incentive	-	0.5
	534.9	621.3

**Assessment Department
1902**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
Assessment Fund					
5010 Regular Salaries	2,379,860	3,009,102	2,100,482	4,658,103	4,658,103
5020 Seasonal Salaries	43,148	235,860	64,794	73,305	73,305
5025 Part Time Salaries	5,409	-	21,820	63,450	63,450
5030 Over Time Salaries	64,103	100,000	43,128	65,000	65,000
5037 Mobile Phone Allowance	-	660	495	660	660
5040 FICA Taxes	183,260	255,940	161,238	371,782	371,782
5050 Pension Contributions	388,174	409,780	341,483	544,094	544,094
5060 Insurance Benefits	488,412	625,112	438,962	1,020,996	1,020,996
5061 Dental & Vision	4,539	1,952	3,701	8,026	8,026
5062 HSA Contribution	14,500	1,000	16,600	19,200	19,200
5063 Insurance Admin Fee	71,434	-	77,382	-	-
5066 Life Insurance Benefit	-	907	610	1,365	1,365
5070 Unemployment Insurance	6,449	4,503	3,753	-	-
5094 Salary Savings	-	-	-	(500,000)	(500,000)
5110 Workers Compensation	20,635	53,519	44,599	-	-
5150 Long Term Disability	6,449	16,725	13,938	24,303	24,303
Total Personnel Services	3,676,371	4,715,060	3,332,984	6,350,284	6,350,284
6020 Legal Services	66,000	-	-	-	-
6040 Appraisal Services	-	350,000	136,432	250,000	250,000
6070 Intergovernmental Agreements	63,428	-	-	-	-
6080 Other Professional Services	118,227	263,400	14,304	-	-
6110 Postage	288,923	350,000	313,974	300,000	300,000
6120 Mileage Reimbursement	41,270	45,900	19,993	45,900	45,900
6121 Parking Expenses	-	500	-	500	500
6140 Travel Expense	-	10,000	155	-	-
6160 Meeting Expense	672	2,500	254	2,800	2,800
6165 Coffee & Water Service	1,813	4,000	1,422	5,000	5,000
6230 Printing	60,437	150,000	71,719	150,000	150,000
6240 Office Services Charges	-	100	-	100	100
6310 Property Insurance	-	-	-	107	107
6320 Workmen's Compensation	-	-	-	40,048	40,048
6330 Bond & Surety	-	-	-	250	250
6430 Telephone Utility	5,500	-	-	-	-
6530 Maint & Repair - Auto Equip	1,357	-	-	-	-
6540 Maint & Repair - Office Equip	-	2,000	-	2,000	2,000
6620 Rent - Buildings	-	-	37,263	66,000	66,000
6641 Copier Rental/Maintenance	20,678	22,000	10,196	22,000	22,000
6643 Mobile Phone/Pager Rental	770	2,870	-	-	-
6661 Software Purchases	-	50,000	16,537	109,500	109,500
6662 Software Maintenance	495,548	100,000	97,895	134,000	134,000
6663 Software as a Service	-	-	-	58,500	58,500
6710 Dues & Memberships	3,145	4,800	3,425	4,800	4,800
6736 Mapping Services	-	100,000	100,000	175,000	175,000
6750 Tuition Reimbursement	10,220	2,000	-	-	-
6756 Training Expense	-	10,000	6,590	46,590	46,590
6783 Scanning Services	-	-	-	20,000	20,000
6790 Other Contractual Services	550,504	109,164	39,410	-	-
6830 Contingency Fund	-	-	-	50,000	50,000
Total Contractual Services	1,728,494	1,579,234	869,568	1,483,095	1,483,095
7010 Office Supplies	10,496	12,000	7,719	18,000	18,000
7020 Reference Books/Publications	2,631	3,200	1,690	8,800	8,800

**Assessment Department
1902**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
7041 Paper Supplies - Copier Paper	4,642	5,820	799	5,000	5,000
7110 Gasoline	-	500	-	500	500
7190 Wearing Apparel	1,102	1,200	950	5,000	5,000
7400 Signs, Badges & Markers	1,200	1,200	1,200	2,500	2,500
7510 Small Tools/Minor Equipment	-	-	-	15,000	15,000
Total Supplies	20,071	23,920	12,358	54,800	54,800
8150 Office Furniture & Fixtures	-	25,500	1,123	25,000	25,000
8160 Radio/Communications Equipment	-	3,000	654	8,550	8,550
8170 Other Equipment	-	10,000	-	-	-
8171 Personal Computer/Accessories	-	12,500	14,055	20,000	20,000
Total Capital Outlay	-	51,000	15,832	53,550	53,550
Total Assessment Fund	\$ 5,424,935	\$ 6,369,214	\$ 4,230,743	\$ 7,941,729	\$ 7,941,729
Total Assessment Department	\$ 5,424,935	\$ 6,369,214	\$ 4,230,743	\$ 7,941,729	\$ 7,941,729

**Assessment Fleet Replacement
1013**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
Assessment Fund					
8120 Automobiles	-	\$ 100,000	-	\$ 100,000	\$ 100,000
Total Capital Outlay	-	100,000	-	100,000	100,000
Total Assessment Fund	-	\$ 100,000	-	\$ 100,000	\$ 100,000
Total Assessment Fleet Replacement	-	\$ 100,000	-	\$ 100,000	\$ 100,000

**Assessment System
1903**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
Assessment Fund					
6661 Software Purchases	-	\$ 915,000	\$ 18,025	-	-
Total Contractual Services	-	915,000	18,025	-	-
Total Assessment Fund	-	\$ 915,000	\$ 18,025	-	-
Total Assessment System	-	\$ 915,000	\$ 18,025	-	-

**Jackson County Election Board
5501**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	\$ 1,112,891	\$ 1,112,647	\$ 775,790	\$ 1,112,595	\$ 1,112,595
5025 Part Time Salaries	23,525	20,800	16,495	20,790	20,790
5030 Over Time Salaries	3,983	-	765	-	-
5036 Car Allowance	-	-	1,763	-	-
5040 FICA Taxes	83,065	86,709	58,705	86,705	86,705
5050 Pension Contributions	148,538	146,647	122,206	128,172	128,172
5060 Insurance Benefits	169,753	223,510	129,001	217,878	217,878
5061 Dental & Vision	1,682	1,317	1,215	1,764	1,764
5062 HSA Contribution	14,900	7,000	9,125	9,125	9,125
5063 Insurance Admin Fee	24,036	22,969	23,404	-	-
5066 Life Insurance Benefit	-	328	195	286	286
5070 Unemployment Insurance	5,563	-	-	-	-
5090 Salary Adjustments	-	-	-	19,972	19,972
5094 Salary Savings	-	(103,828)	-	(103,828)	(51,914)
5110 Workers Compensation	17,802	18,135	15,113	-	-
5150 Long Term Disability	5,563	5,667	4,723	5,669	5,669
Total Personnel Services	1,611,300	1,541,901	1,158,501	1,499,128	1,551,042
6010 Auditing & Accounting Services	2,450	1,875	-	1,875	1,875
6020 Legal Services	11,696	8,958	12,733	8,958	8,958
6110 Postage	101,746	96,818	23,915	96,818	96,818
6120 Mileage Reimbursement	5,228	4,000	1,810	4,000	4,000
6140 Travel Expense	2,362	3,000	2,693	-	-
6160 Meeting Expense	167	500	77	500	500
6165 Coffee & Water Service	108	950	58	950	950
6220 Photographing & Blue Printing	-	200	-	200	200
6230 Printing	13,836	5,200	2,361	5,200	5,200
6310 Property Insurance	-	2,378	1,982	2,509	2,509
6320 Workmen's Compensation	-	-	-	12,634	12,634
6330 Bond & Surety	900	1,330	1,184	1,330	1,330
6370 Liability Insurance	6,642	8,975	6,951	8,975	8,975
6410 Gas	6,822	5,500	3,574	5,500	5,500
6420 Electricity	31,646	25,000	19,745	25,000	25,000
6430 Telephone Utility	8,695	15,730	21,091	30,000	30,000
6435 Telephone Maintenance	-	2,375	-	2,375	2,375
6440 Water	494	570	304	570	570
6450 Sewer Service	1,081	630	641	630	630
6460 Refuse Collection	781	800	1,308	800	800
6510 Maint & Repair - Buildings	3,135	5,000	3,688	5,000	5,000
6520 Maint & Repair - Heavy Equip	3,611	2,000	1,390	2,000	2,000
6640 Rent - Office Equipment	2,720	3,000	4,508	3,000	3,000
6641 Copier Rental/Maintenance	3,300	4,560	2,137	4,560	4,560
6661 Software Purchases	1,167	2,325	2,794	2,325	2,325
6662 Software Maintenance	2,468	3,600	2,652	3,600	3,600
6710 Dues & Memberships	1,130	1,429	975	1,429	1,429
6756 Training Expense	-	-	-	11,125	11,125
6790 Other Contractual Services	-	4,962	-	5,000	5,000
6795 Alarm/Security Services	957	976	947	976	976
Total Contractual Services	213,141	212,641	119,519	247,839	247,839
7010 Office Supplies	4,652	3,000	1,172	3,000	3,000
7020 Reference Books/Publications	219	475	219	475	475
7021 Newspaper/Mag Subscriptions	79	285	79	285	285

**Jackson County Election Board
5501**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
7110 Gasoline	629	1,000	431	1,000	1,000
7230 Other Operating Supplies	4,134	5,000	2,230	5,000	5,000
7240 Motor Oil & Lubricants	50	40	-	40	40
7460 Batteries & Anti-Freeze	-	248	-	248	248
Total Supplies	9,764	10,048	4,130	10,048	10,048
Total General Fund	\$ 1,834,204	\$ 1,764,590	\$ 1,282,149	\$ 1,757,015	\$ 1,808,929
Total Jackson County Election Board	\$ 1,834,204	\$ 1,764,590	\$ 1,282,149	\$ 1,757,015	\$ 1,808,929

**JCEB Primary Election
5005**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5020 Seasonal Salaries	\$ 209,220	-	-	\$ 215,000	\$ 215,000
5025 Part Time Salaries	30,550	-	-	35,000	35,000
5030 Over Time Salaries	30,000	-	-	35,000	35,000
5040 FICA Taxes	3,910	-	-	5,355	5,355
Total Personnel Services	273,680	-	-	290,355	290,355
6010 Auditing & Accounting Services	2,781	-	-	3,000	3,000
6020 Legal Services	2,400	-	-	2,400	2,400
6110 Postage	63,518	-	-	73,000	73,000
6120 Mileage Reimbursement	2,760	-	-	3,000	3,000
6200 Legal Notices	32,500	-	-	18,000	18,000
6230 Printing	75,705	-	-	67,500	67,500
6370 Liability Insurance	2,501	-	-	2,600	2,600
6430 Telephone Utility	6,500	-	-	6,500	6,500
6620 Rent - Buildings	17,060	-	-	31,500	31,500
6630 Rent - Auto Equipment	4,000	-	-	5,000	5,000
6661 Software Purchases	110,500	-	-	-	-
6662 Software Maintenance	-	-	-	148,000	148,000
6790 Other Contractual Services	48,831	-	-	40,145	40,145
Total Contractual Services	369,056	-	-	400,645	400,645
7010 Office Supplies	3,854	-	-	4,500	4,500
7110 Gasoline	700	-	-	1,000	1,000
7160 Food	2,000	-	-	2,500	2,500
7230 Other Operating Supplies	710	-	-	1,000	1,000
Total Supplies	7,264	-	-	9,000	9,000
Total General Fund	\$ 650,000	-	-	\$ 700,000	\$ 700,000
Total JCEB Primary Election	\$ 650,000	-	-	\$ 700,000	\$ 700,000

JCEB General Election
5006

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5020 Seasonal Salaries	\$ 288,240	-	-	\$ 240,000	\$ 240,000
5025 Part Time Salaries	66,500	-	-	60,000	60,000
5030 Over Time Salaries	56,000	-	-	60,000	60,000
5040 FICA Taxes	9,333	-	-	9,180	9,180
Total Personnel Services	420,073	-	-	369,180	369,180
6010 Auditing & Accounting Services	3,081	-	-	3,100	3,100
6020 Legal Services	2,400	-	-	2,400	2,400
6110 Postage	63,518	-	-	80,000	80,000
6120 Mileage Reimbursement	3,968	-	-	4,000	4,000
6200 Legal Notices	21,000	-	-	18,000	18,000
6230 Printing	78,423	-	-	79,000	79,000
6370 Liability Insurance	2,501	-	-	2,600	2,600
6430 Telephone Utility	6,500	-	-	6,500	6,500
6620 Rent - Buildings	17,060	-	-	33,000	33,000
6630 Rent - Auto Equipment	4,000	-	-	5,000	5,000
6661 Software Purchases	108,750	-	-	-	-
6662 Software Maintenance	-	-	-	148,000	148,000
6790 Other Contractual Services	61,643	-	-	41,220	41,220
Total Contractual Services	372,844	-	-	422,820	422,820
7010 Office Supplies	5,772	-	-	6,000	6,000
7110 Gasoline	700	-	-	1,000	1,000
7160 Food	2,500	-	-	2,500	2,500
7230 Other Operating Supplies	3,111	-	-	3,500	3,500
Total Supplies	12,083	-	-	13,000	13,000
Total General Fund	\$ 805,000	-	-	\$ 805,000	\$ 805,000
Total JCEB General Election	\$ 805,000	-	-	\$ 805,000	\$ 805,000

**Kansas City Election Board
5401**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	521,568	-	-	-	-
5025 Part Time Salaries	10,400	-	-	-	-
5040 FICA Taxes	37,668	-	-	-	-
5050 Pension Contributions	78,104	-	-	-	-
5060 Insurance Benefits	135,383	-	-	-	-
5070 Unemployment Insurance	249	-	-	-	-
5110 Workers Compensation	9,361	-	-	-	-
5150 Long Term Disability	1,153	-	-	-	-
Total Personnel Services	793,886	-	-	-	-
6010 Auditing & Accounting Services	3,871	-	-	-	-
6020 Legal Services	14,393	-	-	-	-
6071 Election Board Expense	-	1,167,866	698,693	1,347,173	1,347,173
6110 Postage	47,784	-	-	-	-
6230 Printing	13,458	-	-	-	-
6310 Property Insurance	27,220	-	-	-	-
6430 Telephone Utility	17,266	-	-	-	-
6440 Water	714	-	-	-	-
6520 Maint & Repair - Heavy Equip	21,751	-	-	-	-
6530 Maint & Repair - Auto Equip	11,608	-	-	-	-
6620 Rent - Buildings	166,771	-	-	-	-
6710 Dues & Memberships	844	-	-	-	-
6790 Other Contractual Services	12,346	-	-	-	-
Total Contractual Services	338,028	1,167,866	698,693	1,347,173	1,347,173
7010 Office Supplies	4,776	-	-	-	-
7020 Reference Books/Publications	170	-	-	-	-
7110 Gasoline	209	-	-	-	-
7160 Food	792	-	-	-	-
7230 Other Operating Supplies	940	-	-	-	-
Total Supplies	6,886	-	-	-	-
Total General Fund	\$ 1,138,800	\$ 1,167,866	\$ 698,693	\$ 1,347,173	\$ 1,347,173
Total Kansas City Election Board	\$ 1,138,800	\$ 1,167,866	\$ 698,693	\$ 1,347,173	\$ 1,347,173

KCEB Primary Election
5003

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5020 Seasonal Salaries	\$ 143,075	-	-	-	-
5030 Over Time Salaries	20,000	-	-	-	-
5040 FICA Taxes	2,500	-	-	-	-
Total Personnel Services	165,575	-	-	-	-
6020 Legal Services	5,000	-	-	-	-
6071 Election Board Expense	-	-	-	498,192	498,192
6110 Postage	22,500	-	-	-	-
6120 Mileage Reimbursement	1,000	-	-	-	-
6200 Legal Notices	18,500	-	-	-	-
6230 Printing	35,000	-	-	-	-
6430 Telephone Utility	8,000	-	-	-	-
6620 Rent - Buildings	13,375	-	-	-	-
6670 Rent - Miscellaneous	33,500	-	-	-	-
6790 Other Contractual Services	14,500	-	-	-	-
Total Contractual Services	151,375	-	-	498,192	498,192
7230 Other Operating Supplies	36,097	-	-	-	-
Total Supplies	36,097	-	-	-	-
Total General Fund	\$ 353,047	-	-	\$ 498,192	\$ 498,192
Total KCEB Primary Election	\$ 353,047	-	-	\$ 498,192	\$ 498,192

**KCEB General Election
5004**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5020 Seasonal Salaries	\$ 398,100	-	-	-	-
5030 Over Time Salaries	37,500	-	-	-	-
5040 FICA Taxes	5,000	-	-	-	-
Total Personnel Services	440,600	-	-	-	-
6020 Legal Services	12,500	-	-	-	-
6071 Election Board Expense	-	-	-	540,159	540,159
6110 Postage	32,500	-	-	-	-
6120 Mileage Reimbursement	1,000	-	-	-	-
6200 Legal Notices	22,500	-	-	-	-
6230 Printing	67,500	-	-	-	-
6430 Telephone Utility	37,500	-	-	-	-
6620 Rent - Buildings	28,750	-	-	-	-
6670 Rent - Miscellaneous	33,750	-	-	-	-
6790 Other Contractual Services	28,500	-	-	-	-
Total Contractual Services	264,500	-	-	540,159	540,159
7230 Other Operating Supplies	89,482	-	-	-	-
Total Supplies	89,482	-	-	-	-
Total General Fund	\$ 794,582	-	-	\$ 540,159	\$ 540,159
Total KCEB General Election	\$ 794,582	-	-	\$ 540,159	\$ 540,159

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**Board of Equalization
5007**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Assessment Fund					
5010 Regular Salaries	\$ 80,674	\$ 137,876	\$ 91,798	\$ 197,436	\$ 197,436
5020 Seasonal Salaries	84,527	54,000	65,523	71,500	71,500
5027 Board/Commission Salaries	109,350	-	13,950	93,000	93,000
5030 Over Time Salaries	12,766	12,777	7,252	20,000	20,000
5040 FICA Taxes	22,836	15,656	12,274	29,203	29,203
5050 Pension Contributions	12,102	19,856	16,547	25,049	25,049
5060 Insurance Benefits	26,472	32,200	19,792	40,864	40,864
5061 Dental & Vision	227	224	173	314	314
5062 HSA Contribution	3,000	3,000	3,600	3,600	3,600
5063 Insurance Admin Fee	4,315	3,672	4,188	-	-
5066 Life Insurance Benefit	-	36	24	52	52
5070 Unemployment Insurance	489	-	-	-	-
5090 Salary Adjustments	-	9,483	-	3,544	3,544
5110 Workers Compensation	1,566	2,874	2,395	-	-
5150 Long Term Disability	489	898	748	1,447	1,447
Total Personnel Services	358,812	292,552	238,264	486,009	486,009
6041 BOE Hearing Officers	-	-	8,100	150,000	150,000
6110 Postage	2,833	2,100	411	3,400	3,400
6120 Mileage Reimbursement	69	70	17	100	100
6160 Meeting Expense	-	945	-	-	-
6165 Coffee & Water Service	6	300	-	500	500
6230 Printing	-	250	-	-	-
6320 Workmen's Compensation	-	-	-	1,268	1,268
6641 Copier Rental/Maintenance	5,404	5,404	1,244	2,000	2,000
6661 Software Purchases	-	-	-	10,000	10,000
6738 Moving Services	-	-	3,556	-	-
6750 Tuition Reimbursement	-	1,020	-	-	-
6756 Training Expense	-	-	-	6,974	6,974
6790 Other Contractual Services	67,031	100,000	-	-	-
Total Contractual Services	75,343	110,089	13,328	174,242	174,242
7010 Office Supplies	920	1,000	-	1,700	1,700
7041 Paper Supplies - Copier Paper	455	455	439	800	800
Total Supplies	1,374	1,455	439	2,500	2,500
8160 Radio/Communications Equipment	839	1,140	133	-	-
8171 Personal Computer/Accessories	-	-	-	1,000	1,000
Total Capital Outlay	839	1,140	133	1,000	1,000
Total Assessment Fund	\$ 436,368	\$ 405,236	\$ 252,164	\$ 663,751	\$ 663,751
Total Board of Equalization	\$ 436,368	\$ 405,236	\$ 252,164	\$ 663,751	\$ 663,751

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**County Municipal Court
3004**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	127,486	155,353	120,626	166,358	192,059
5025 Part Time Salaries	48,871	48,500	35,627	48,506	48,506
5040 FICA Taxes	12,477	15,595	11,027	16,436	18,402
5050 Pension Contributions	20,739	20,476	17,063	19,165	19,165
5060 Insurance Benefits	43,957	40,934	37,012	60,026	82,359
5061 Dental & Vision	376	191	327	446	446
5062 HSA Contribution	-	3,617	-	-	-
5063 Insurance Admin Fee	6,392	2,814	6,762	-	-
5066 Life Insurance Benefit	-	50	38	52	52
5070 Unemployment Insurance	776	-	-	-	-
5090 Salary Adjustments	-	7,346	-	-	-
5094 Salary Savings	-	(18,874)	-	(18,874)	(18,874)
5110 Workers Compensation	2,485	3,262	2,718	-	-
5150 Long Term Disability	777	1,019	849	1,075	1,075
Total Personnel Services	264,336	280,283	232,051	293,190	343,190
6084 Interpreter Services	-	-	602	750	750
6088 Armored Car Services	-	5,500	3,108	5,000	5,000
6110 Postage	3,650	4,000	4,085	4,000	4,000
6140 Travel Expense	-	1,600	420	-	-
6165 Coffee & Water Service	-	-	-	750	750
6230 Printing	1,356	3,500	1,777	2,750	2,750
6320 Workmen's Compensation	-	-	-	1,141	1,141
6641 Copier Rental/Maintenance	2,780	2,200	2,021	3,000	3,000
6662 Software Maintenance	22,050	30,000	18,480	25,000	25,000
6710 Dues & Memberships	-	400	220	400	400
6750 Tuition Reimbursement	-	1,200	-	-	-
6756 Training Expense	-	-	425	4,964	4,964
6761 Indigent Court Services	-	5,000	-	5,000	5,000
6770 Administrative Service Fees	3,071	7,000	3,492	7,000	7,000
6790 Other Contractual Services	7,451	-	-	-	-
6797 REGIS Charges	-	4,000	1,765	3,000	3,000
Total Contractual Services	40,358	64,400	36,395	62,755	62,755
7010 Office Supplies	1,489	2,800	402	2,800	2,800
Total Supplies	1,489	2,800	402	2,800	2,800
8150 Office Furniture & Fixtures	1,593	2,500	-	2,500	2,500
8160 Radio/Communications Equipment	345	250	-	-	-
8171 Personal Computer/Accessories	385	3,074	-	3,250	3,250
Total Capital Outlay	2,323	5,824	-	5,750	5,750
Total General Fund	\$ 308,505	\$ 353,307	\$ 268,847	\$ 364,495	\$ 414,495
Total County Municipal Court	\$ 308,505	\$ 353,307	\$ 268,847	\$ 364,495	\$ 414,495

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Collections
1403

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
General Fund					
5010 Regular Salaries	\$ 1,283,586	\$ 1,391,356	\$ 991,664	\$ 1,211,222	\$ 1,211,222
5020 Seasonal Salaries	32,699	51,000	30,710	48,168	48,168
5025 Part Time Salaries	7,447	24,214	12,478	26,785	26,785
5030 Over Time Salaries	50,672	53,334	47,570	70,000	70,000
5037 Mobile Phone Allowance	-	660	495	660	660
5040 FICA Taxes	100,686	116,273	77,924	103,751	103,751
5050 Pension Contributions	191,541	190,410	158,675	147,599	147,599
5060 Insurance Benefits	246,754	286,827	225,415	319,291	319,291
5061 Dental & Vision	2,367	1,949	1,948	2,543	2,543
5062 HSA Contribution	4,000	4,000	5,600	5,600	5,600
5063 Insurance Admin Fee	33,698	33,507	40,293	-	-
5066 Life Insurance Benefit	-	466	290	375	375
5070 Unemployment Insurance	6,907	-	-	-	-
5094 Salary Savings	-	(137,907)	-	(137,907)	(137,907)
5110 Workers Compensation	22,103	24,318	20,265	-	-
5150 Long Term Disability	6,907	7,600	6,333	6,781	6,781
Total Personnel Services	1,989,367	2,048,007	1,619,659	1,804,868	1,804,868
6080 Other Professional Services	-	33,120	-	-	-
6085 Temp Agency Services	-	82,600	7,976	77,900	77,900
6087 Locksmith Services	-	633	597	660	660
6088 Armored Car Services	-	19,000	10,883	119,500	119,500
6110 Postage	350,034	347,540	79,795	367,060	367,060
6120 Mileage Reimbursement	4,063	2,490	52	850	850
6140 Travel Expense	896	5,000	-	-	-
6160 Meeting Expense	920	1,500	465	1,500	1,500
6165 Coffee & Water Service	997	1,000	133	1,000	1,000
6200 Legal Notices	6,433	19,700	4,727	18,600	18,600
6230 Printing	81,473	95,000	7,746	96,000	96,000
6320 Workmen's Compensation	-	-	-	21,354	21,354
6330 Bond & Surety	-	-	-	2,363	2,363
6510 Maint & Repair - Buildings	597	-	-	-	-
6540 Maint & Repair - Office Equip	1,081	2,200	1,418	2,200	2,200
6641 Copier Rental/Maintenance	6,640	5,500	1,464	5,500	5,500
6643 Mobile Phone/Pager Rental	660	660	-	-	-
6662 Software Maintenance	1,568	500	650	650	650
6670 Rent - Miscellaneous	1,008	7,008	840	1,008	1,008
6710 Dues & Memberships	460	950	560	725	725
6735 Lock Box Services	-	31,671	3,190	39,000	39,000
6737 Shredding Services	-	-	215	2,080	2,080
6738 Moving Services	-	-	172	-	-
6750 Tuition Reimbursement	-	3,300	-	-	-
6756 Training Expense	-	-	608	12,109	12,109
6770 Administrative Service Fees	-	180	-	325,000	325,000
6790 Other Contractual Services	63,426	-	-	-	-
6795 Alarm/Security Services	13,010	-	-	-	-
Total Contractual Services	533,265	659,552	121,490	1,095,059	1,095,059
7010 Office Supplies	13,696	18,500	8,763	19,000	19,000
7041 Paper Supplies - Copier Paper	8,778	8,300	1,758	9,230	9,230
7110 Gasoline	155	-	-	-	-
7350 Lumber Wood & Supplies	2,000	3,000	3,084	-	-
Total Supplies	24,629	29,800	13,605	28,230	28,230

Collections
1403

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
8150 Office Furniture & Fixtures	-	1,800	329	-	-
8160 Radio/Communications Equipment	-	1,000	-	1,000	1,000
8170 Other Equipment	8,319	4,000	302	4,000	4,000
8172 Printers & Scanners	945	2,500	-	2,500	2,500
Total Capital Outlay	9,264	9,300	631	7,500	7,500
Total General Fund	\$ 2,556,525	\$ 2,746,659	\$ 1,755,384	\$ 2,935,657	\$ 2,935,657
Assessment Fund					
6662 Software Maintenance	-	399,800	389,246	425,265	425,265
Total Contractual Services	-	399,800	389,246	425,265	425,265
Total Assessment Fund	-	\$ 399,800	\$ 389,246	\$ 425,265	\$ 425,265
Total Collections	\$ 2,556,525	\$ 3,146,459	\$ 2,144,631	\$ 3,360,922	\$ 3,360,922

**Delinquent Tax Sale
1405**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	-	-	-	\$ 299,645	\$ 299,645
5040 FICA Taxes	-	-	-	22,924	22,924
5050 Pension Contributions	-	-	-	34,519	34,519
5060 Insurance Benefits	-	-	-	79,649	79,649
5061 Dental & Vision	-	-	-	524	524
5066 Life Insurance Benefit	-	-	-	84	84
5150 Long Term Disability	-	-	-	1,497	1,497
Total Personnel Services	-	-	-	438,842	438,842
6756 Training Expense	-	-	-	2,997	2,997
6786 Tax Sale Posting Services	-	-	-	54,610	54,610
Total Contractual Services	-	-	-	57,607	57,607
7350 Lumber Wood & Supplies	-	-	-	3,325	3,325
Total Supplies	-	-	-	3,325	3,325
Total General Fund	-	-	-	\$ 499,774	\$ 499,774
Total Delinquent Tax Sale	-	-	-	\$ 499,774	\$ 499,774

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**Facilities Management 14th St Parking Garage
1236**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
6070 Intergovernmental Agreements	-	-	\$ 5,348	-	-
6310 Property Insurance	-	3,793	3,161	4,011	4,011
6420 Electricity	14,380	27,797	8,730	27,797	27,797
6440 Water	1,541	2,500	1,339	2,500	2,500
6450 Sewer Service	283	300	185	300	300
6460 Refuse Collection	-	-	-	25,000	25,000
6510 Maint & Repair - Buildings	227	27,974	12,587	27,974	27,974
6670 Rent - Miscellaneous	3,600	3,600	3,600	3,600	3,600
6730 Janitor Services	4,950	7,500	-	7,500	7,500
6790 Other Contractual Services	-	3,600	-	3,600	3,600
Total Contractual Services	24,980	77,064	34,950	102,282	102,282
7130 Building Cleaning Supplies	-	500	-	500	500
7370 Building Operating Supplies	3,063	-	-	-	-
7371 HVAC Supplies	-	2,715	-	2,715	2,715
Total Supplies	3,063	3,215	-	3,215	3,215
Total General Fund	\$ 28,043	\$ 80,279	\$ 34,950	\$ 105,497	\$ 105,497
County Improvement Fund					
Line Item Description					
8020 Buildings & Improvements	-	-	-	\$ 400,000	\$ 400,000
Total Capital Outlay	-	-	-	400,000	400,000
Total County Improvement Fund	-	-	-	\$ 400,000	\$ 400,000
Total Facilities Management 14th St Parking Ga	\$ 28,043	\$ 80,279	\$ 34,950	\$ 505,497	\$ 505,497

**Facilities Management 201 W Lexington
1208**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
6510 Maint & Repair - Buildings	-	23,000	-	-	-
6620 Rent - Buildings	24,651	-	9,481	-	-
Total Contractual Services	24,651	23,000	9,481	-	-
Total General Fund	\$ 24,651	\$ 23,000	\$ 9,481	-	-
Total Facilities Management 201 W Lexington	\$ 24,651	\$ 23,000	\$ 9,481	-	-

**Facilities Management Animal Shelter
1232**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Health Fund					
6070 Intergovernmental Agreements	7,260	-	-	-	-
6310 Property Insurance	-	6,472	5,393	6,834	6,834
6510 Maint & Repair - Buildings	-	-	2,100	5,000	5,000
6790 Other Contractual Services	-	6,000	-	6,000	6,000
Total Contractual Services	7,260	12,472	7,493	17,834	17,834
7330 Plumbing Supplies	13,503	3,000	2,353	23,000	23,000
7370 Building Operating Supplies	-	3,000	1,436	3,000	3,000
7371 HVAC Supplies	4,742	-	5,606	20,000	20,000
Total Supplies	18,245	6,000	9,395	46,000	46,000
Total Health Fund	\$ 25,505	\$ 18,472	\$ 16,888	\$ 63,834	\$ 63,834
Total Facilities Management Animal Shelter	\$ 25,505	\$ 18,472	\$ 16,888	\$ 63,834	\$ 63,834

**Community Justice Building
1207**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
6087 Locksmith Services	-	-	-	\$ 141	\$ 141
6310 Property Insurance	-	-	-	11,592	11,592
6510 Maint & Repair - Buildings	-	-	-	26,213	26,213
6511 Maint & Repair - Elevators	-	-	-	4,230	4,230
6530 Maint & Repair - Auto Equip	-	-	-	1,457	1,457
6641 Copier Rental/Maintenance	-	-	-	376	376
6662 Software Maintenance	-	-	-	1,504	1,504
6730 Janitor Services	-	-	-	170,000	170,000
6795 Alarm/Security Services	-	-	-	235	235
6796 Animal/Pest Control/Extermination Service	-	-	-	71	71
Total Contractual Services	-	-	-	215,819	215,819
7110 Gasoline	-	-	-	470	470
7130 Building Cleaning Supplies	-	-	-	7,802	7,802
7190 Wearing Apparel	-	-	-	846	846
7330 Plumbing Supplies	-	-	-	2,350	2,350
7340 Paint & Supplies	-	-	-	1,410	1,410
7360 Electrical Supplies	-	-	-	1,410	1,410
7370 Building Operating Supplies	-	-	-	4,711	4,711
7371 HVAC Supplies	-	-	-	4,800	4,800
Total Supplies	-	-	-	23,799	23,799
Total General Fund	-	-	-	\$ 239,618	\$ 239,618
Total Community Justice Buildin	-	-	-	\$ 239,618	\$ 239,618

**Facilities Management Detention Center
1210**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	\$ 716,989	-	-	-	-
5030 Over Time Salaries	22,329	-	-	-	-
5040 FICA Taxes	55,801	-	-	-	-
5050 Pension Contributions	32,389	-	-	-	-
5055 Union Pension & Insurance	336,299	-	-	-	-
5060 Insurance Benefits	35,297	-	-	-	-
5061 Dental & Vision	378	-	-	-	-
5062 HSA Contribution	1,500	-	-	-	-
5063 Insurance Admin Fee	5,200	-	-	-	-
5070 Unemployment Insurance	3,782	-	-	-	-
5110 Workers Compensation	12,103	-	-	-	-
5150 Long Term Disability	3,782	-	-	-	-
Total Personnel Services	1,225,848	-	-	-	-
6070 Intergovernmental Agreements	-	-	5,347	-	-
6080 Other Professional Services	-	1,030	-	-	-
6310 Property Insurance	-	-	-	121,709	121,709
6410 Gas	3,895	8,000	2,685	8,000	8,000
6420 Electricity	404,882	402,240	286,851	402,240	402,240
6435 Telephone Maintenance	1,869	-	-	-	-
6440 Water	391,549	280,000	327,189	485,000	485,000
6445 Chilled Water	578,688	510,000	372,067	510,000	510,000
6450 Sewer Service	705,190	391,268	542,786	840,000	840,000
6460 Refuse Collection	3,999	28,000	3,411	15,000	15,000
6470 Steam	399,015	402,900	279,676	402,900	402,900
6510 Maint & Repair - Buildings	232,937	300,000	213,717	250,000	250,000
6511 Maint & Repair - Elevators	-	-	43,860	75,000	75,000
6520 Maint & Repair - Heavy Equip	-	2,700	-	-	-
6662 Software Maintenance	-	15,000	-	15,000	15,000
6670 Rent - Miscellaneous	658	1,000	620	1,000	1,000
6795 Alarm/Security Services	719	750	-	-	-
Total Contractual Services	2,723,400	2,342,888	2,078,208	3,125,849	3,125,849
7110 Gasoline	-	3,000	-	-	-
7190 Wearing Apparel	1,350	1,500	-	1,500	1,500
7320 Machinery & Equipment Parts	2,450	4,000	625	4,000	4,000
7330 Plumbing Supplies	72,946	119,740	60,732	119,740	119,740
7340 Paint & Supplies	4,134	12,000	2,220	10,950	10,950
7350 Lumber Wood & Supplies	1,139	6,000	5,729	6,000	6,000
7360 Electrical Supplies	28,185	30,000	430	30,000	30,000
7370 Building Operating Supplies	42,097	90,000	28,867	85,000	85,000
7371 HVAC Supplies	68,240	70,000	43,535	70,000	70,000
7450 Salt, Sand, & Ice/melt	-	-	1,862	5,000	5,000
7510 Small Tools/Minor Equipment	-	4,500	-	-	-
Total Supplies	220,542	340,740	143,999	332,190	332,190
8020 Buildings & Improvements	-	-	-	105,000	105,000
8060 Other Improvements	-	192,408	-	-	-
Total Capital Outlay	-	192,408	-	105,000	105,000
Total General Fund	\$ 4,169,791	\$ 2,876,036	\$ 2,222,207	\$ 3,563,039	\$ 3,563,039
Total Facilities Management Detention Center	\$ 4,169,791	\$ 2,876,036	\$ 2,222,207	\$ 3,563,039	\$ 3,563,039

**Facilities Management New Detention Center
1214**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
County Improvement Fund					
6030 Architectural & Engineering Sv	-	-	-	\$ 300,000	-
6080 Other Professional Services	-	-	-	5,000,000	5,000,000
Total Contractual Services	-	-	-	5,300,000	5,000,000
Total County Improvement Fund	-	-	-	\$ 5,300,000	\$ 5,000,000
Total Facilities Management New Detention Ce	-	-	-	\$ 5,300,000	\$ 5,000,000

Facilities Management Election Board/Warehouse
1234

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
6410 Gas	-	\$ 7,000	-	\$ 7,000	\$ 7,000
6420 Electricity	-	30,774	-	30,774	30,774
6440 Water	-	600	-	600	600
6450 Sewer Service	-	800	-	800	800
6460 Refuse Collection	-	600	-	600	600
6510 Maint & Repair - Buildings	2,673	9,000	-	8,300	8,300
6511 Maint & Repair - Elevators	-	-	3,503	4,500	4,500
6730 Janitor Services	-	3,800	-	-	-
Total Contractual Services	2,673	52,574	3,503	52,574	52,574
7130 Building Cleaning Supplies	1,951	1,966	785	1,966	1,966
7330 Plumbing Supplies	1,423	1,500	-	1,500	1,500
7360 Electrical Supplies	847	2,000	-	2,000	2,000
7370 Building Operating Supplies	1,446	1,500	357	1,500	1,500
7371 HVAC Supplies	37	3,000	-	3,000	3,000
Total Supplies	5,704	9,966	1,142	9,966	9,966
8020 Buildings & Improvements	-	80,000	-	90,252	90,252
Total Capital Outlay	-	80,000	-	90,252	90,252
Total General Fund	\$ 8,377	\$ 142,540	\$ 4,646	\$ 152,792	\$ 152,792
Total Facilities Management Election Board/Wa	\$ 8,377	\$ 142,540	\$ 4,646	\$ 152,792	\$ 152,792

**Facilities Management Examiner Building
1209**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
6310 Property Insurance	-	\$ 2,378	\$ 1,982	\$ 2,509	\$ 2,509
6410 Gas	4,122	5,890	1,884	5,890	5,890
6420 Electricity	13,461	21,698	9,931	15,000	15,000
6440 Water	630	900	287	900	900
6450 Sewer Service	747	900	553	900	900
6510 Maint & Repair - Buildings	707	4,500	1,114	4,500	4,500
6730 Janitor Services	792	8,000	621	1,500	1,500
6796 Animal/Pest Control/Extermination Service	-	-	60	6,530	6,530
Total Contractual Services	20,460	44,266	16,431	37,729	37,729
7130 Building Cleaning Supplies	3,571	4,000	1,981	4,000	4,000
7330 Plumbing Supplies	1,005	1,051	110	1,051	1,051
7370 Building Operating Supplies	4,920	5,000	179	5,000	5,000
7371 HVAC Supplies	3,900	3,400	54	3,400	3,400
Total Supplies	13,396	13,451	2,324	13,451	13,451
8020 Buildings & Improvements	26,104	29,858	-	-	-
Total Capital Outlay	26,104	29,858	-	-	-
Total General Fund	\$ 59,960	\$ 87,575	\$ 18,755	\$ 51,180	\$ 51,180
Total Facilities Management Examiner Building	\$ 59,960	\$ 87,575	\$ 18,755	\$ 51,180	\$ 51,180

**Facilities Management Health Building
1215**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Health Fund					
6310 Property Insurance	-	-	-	\$ 1,347	\$ 1,347
6410 Gas	-	-	-	19,500	19,500
6420 Electricity	-	-	-	56,256	56,256
6440 Water	-	-	-	1,600	1,600
6450 Sewer Service	-	-	-	1,800	1,800
6460 Refuse Collection	-	-	-	2,000	2,000
6510 Maint & Repair - Buildings	-	-	-	8,926	8,926
6511 Maint & Repair - Elevators	-	-	-	12,000	12,000
6730 Janitor Services	-	-	-	45,000	45,000
6732 Landscaping/Mowing Services	-	-	-	5,000	5,000
6790 Other Contractual Services	-	-	-	9,930	9,930
6796 Animal/Pest Control/Extermination Services	-	-	-	150	150
Total Contractual Services	-	-	-	163,509	163,509
7110 Gasoline	-	-	-	1,000	1,000
7130 Building Cleaning Supplies	-	-	-	7,000	7,000
7330 Plumbing Supplies	-	-	-	2,000	2,000
7340 Paint & Supplies	-	-	-	500	500
7360 Electrical Supplies	-	-	-	2,000	2,000
7370 Building Operating Supplies	-	-	-	2,000	2,000
7371 HVAC Supplies	-	-	-	2,100	2,100
Total Supplies	-	-	-	16,600	16,600
Total Health Fund	-	-	-	\$ 180,109	\$ 180,109
Total Facilities Management Health Building	-	-	-	\$ 180,109	\$ 180,109

**Facilities Management Independence
1205**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	\$ 321,935	-	-	-	-
5030 Over Time Salaries	4,958	-	-	-	-
5040 FICA Taxes	24,388	-	-	-	-
5050 Pension Contributions	45,077	-	-	-	-
5055 Union Pension & Insurance	20,287	-	-	-	-
5060 Insurance Benefits	43,096	-	-	-	-
5061 Dental & Vision	362	-	-	-	-
5062 HSA Contribution	1,540	-	-	-	-
5063 Insurance Admin Fee	5,958	-	-	-	-
5070 Unemployment Insurance	1,638	-	-	-	-
5110 Workers Compensation	5,242	-	-	-	-
5150 Long Term Disability	1,638	-	-	-	-
Total Personnel Services	476,119	-	-	-	-
6087 Locksmith Services	-	-	22	-	-
6120 Mileage Reimbursement	-	325	-	-	-
6310 Property Insurance	-	15,390	12,825	16,247	16,247
6410 Gas	21,017	38,778	13,697	38,778	38,778
6420 Electricity	96,876	135,223	80,956	135,223	135,223
6440 Water	7,072	8,000	4,282	8,000	8,000
6450 Sewer Service	20,746	8,830	6,974	8,830	8,830
6460 Refuse Collection	4,017	6,100	2,914	6,100	6,100
6510 Maint & Repair - Buildings	58,913	55,772	15,219	50,772	50,772
6511 Maint & Repair - Elevators	-	-	6,388	5,000	5,000
6530 Maint & Repair - Auto Equip	6,267	3,100	1,585	3,100	3,100
6641 Copier Rental/Maintenance	1,005	800	599	800	800
6662 Software Maintenance	-	3,200	-	-	-
6670 Rent - Miscellaneous	480	-	-	-	-
6730 Janitor Services	2,720	3,000	1,077	3,000	3,000
6795 Alarm/Security Services	419	500	-	-	-
6796 Animal/Pest Control/Extermination Service	-	-	60	300	300
Total Contractual Services	219,533	279,018	146,597	276,150	276,150
7110 Gasoline	-	1,000	-	6,000	6,000
7130 Building Cleaning Supplies	13,153	25,000	10,882	25,000	25,000
7190 Wearing Apparel	266	1,800	-	800	800
7320 Machinery & Equipment Parts	970	-	-	-	-
7330 Plumbing Supplies	2,996	5,000	1,111	5,725	5,725
7340 Paint & Supplies	2,701	3,000	1,051	3,000	3,000
7360 Electrical Supplies	3,000	3,000	1,033	3,000	3,000
7370 Building Operating Supplies	10,253	14,000	7,369	14,000	14,000
7371 HVAC Supplies	8,499	9,000	8,023	11,500	11,500
7450 Salt, Sand, & Ice/melt	-	-	1,862	2,500	2,500
Total Supplies	41,837	61,800	31,331	71,525	71,525
Total General Fund	\$ 737,489	\$ 340,818	\$ 177,928	\$ 347,675	\$ 347,675
Total Facilities Management Independence	\$ 737,489	\$ 340,818	\$ 177,928	\$ 347,675	\$ 347,675

**Facilities Management Kansas City
1204**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
General Fund					
5010 Regular Salaries	\$ 739,276	\$ 2,087,185	\$ 1,378,965	\$ 2,567,533	\$ 2,567,533
5020 Seasonal Salaries	2,945	-	22,183	32,296	32,296
5030 Over Time Salaries	15,072	58,000	59,774	58,000	58,000
5040 FICA Taxes	57,858	164,107	110,258	203,322	203,322
5050 Pension Contributions	85,048	176,739	147,283	302,465	302,465
5055 Union Pension & Insurance	218,128	636,701	439,465	636,701	636,701
5060 Insurance Benefits	31,749	183,996	101,001	228,588	228,588
5061 Dental & Vision	242	784	1,032	2,081	2,081
5062 HSA Contribution	2,000	6,500	4,900	6,500	6,500
5063 Insurance Admin Fee	4,041	15,110	18,302	-	-
5066 Life Insurance Benefit	-	530	298	598	598
5070 Unemployment Insurance	4,004	-	-	-	-
5090 Salary Adjustments	-	-	-	100,000	-
5094 Salary Savings	-	(210,147)	-	(210,147)	(210,147)
5110 Workers Compensation	12,809	33,749	28,124	-	-
5150 Long Term Disability	4,004	10,546	8,788	13,291	13,291
Total Personnel Services	1,177,176	3,163,800	2,320,374	3,941,228	3,841,228
6070 Intergovernmental Agreements	-	-	9,305	20,000	20,000
6080 Other Professional Services	1,000	-	-	-	-
6085 Temp Agency Services	-	-	-	27,000	27,000
6110 Postage	-	50	-	-	-
6120 Mileage Reimbursement	-	2,640	-	-	-
6121 Parking Expenses	-	-	6,145	-	-
6165 Coffee & Water Service	-	-	83	550	550
6230 Printing	59	100	59	100	100
6310 Property Insurance	-	115,346	96,122	121,872	121,872
6320 Workmen's Compensation	-	-	-	11,893	11,893
6380 Uninsured Claimants	-	-	-	44,571	44,571
6410 Gas	-	5,669	-	-	-
6420 Electricity	199,165	220,290	221,228	230,000	230,000
6435 Telephone Maintenance	500	-	-	-	-
6440 Water	109,099	125,000	40,766	80,000	80,000
6445 Chilled Water	311,640	320,000	179,323	320,000	320,000
6450 Sewer Service	197,158	260,000	72,897	260,000	260,000
6460 Refuse Collection	5,306	10,000	3,699	10,000	10,000
6470 Steam	368,591	303,121	183,694	303,121	303,121
6510 Maint & Repair - Buildings	111,833	100,550	2,360,170	105,550	105,550
6511 Maint & Repair - Elevators	-	45,000	29,967	45,000	45,000
6530 Maint & Repair - Auto Equip	2,654	3,000	843	3,000	3,000
6662 Software Maintenance	-	5,000	-	5,000	5,000
6730 Janitor Services	6,291	7,732	7,910	7,732	7,732
6731 Window Cleaning Services	-	-	-	10,000	10,000
6732 Landscaping/Mowing Services	-	-	-	30,000	30,000
6739 Carpet Cleaning Services	-	-	-	15,000	15,000
6756 Training Expense	-	-	-	25,677	25,677
6789 Outside Agency Funding	-	-	-	20,000	20,000
6790 Other Contractual Services	53,957	27,000	18,303	2,750	2,750
6795 Alarm/Security Services	419	420	-	-	-
6796 Animal/Pest Control/Extermination Services	-	-	2,200	2,500	2,500
Total Contractual Services	1,367,673	1,550,918	3,232,714	1,701,316	1,701,316
7010 Office Supplies	3,595	2,000	4,076	3,000	3,000

**Facilities Management Kansas City
1204**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
7041 Paper Supplies - Copier Paper	370	400	-	-	-
7110 Gasoline	4,773	12,000	5,580	8,000	8,000
7130 Building Cleaning Supplies	45,965	48,000	24,244	35,000	35,000
7190 Wearing Apparel	2,877	3,500	1,131	2,500	2,500
7230 Other Operating Supplies	-	300	-	-	-
7330 Plumbing Supplies	9,847	10,100	9,765	10,100	10,100
7340 Paint & Supplies	2,379	4,900	917	4,900	4,900
7350 Lumber Wood & Supplies	-	-	4,467	-	-
7360 Electrical Supplies	9,021	9,300	(1,765)	9,300	9,300
7370 Building Operating Supplies	23,225	30,424	19,051	33,143	33,143
7371 HVAC Supplies	41,456	39,554	26,409	46,584	46,584
7410 License Plates & Registration	-	-	68	-	-
7510 Small Tools/Minor Equipment	377	400	120	400	400
Total Supplies	143,885	160,878	94,064	152,927	152,927
8171 Personal Computer/Accessories	-	-	-	2,500	2,500
Total Capital Outlay	-	-	-	2,500	2,500
Total General Fund	\$ 2,688,733	\$ 4,875,596	\$ 5,647,153	\$ 5,797,971	\$ 5,697,971
Total Facilities Management Kansas City	\$ 2,688,733	\$ 4,875,596	\$ 5,647,153	\$ 5,797,971	\$ 5,697,971

**Facilities Management Medical Examiner Bldg
1233**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Health Fund					
6420 Electricity	-	\$ 118,317	-	\$ 118,317	\$ 118,317
6440 Water	-	4,000	-	4,000	4,000
6450 Sewer Service	-	4,500	-	4,500	4,500
6460 Refuse Collection	767	38,000	527	3,000	3,000
6510 Maint & Repair - Buildings	16,248	20,000	446	10,000	10,000
6730 Janitor Services	-	5,000	-	5,000	5,000
6732 Landscaping/Mowing Services	-	-	-	2,000	2,000
6790 Other Contractual Services	28,524	33,185	16,080	33,185	33,185
Total Contractual Services	45,539	223,002	17,053	180,002	180,002
7110 Gasoline	-	1,500	-	1,500	1,500
7330 Plumbing Supplies	-	2,000	-	2,000	2,000
7340 Paint & Supplies	-	700	-	700	700
7350 Lumber Wood & Supplies	-	500	-	500	500
7360 Electrical Supplies	-	1,000	-	1,000	1,000
7370 Building Operating Supplies	-	2,000	-	2,000	2,000
7371 HVAC Supplies	-	9,000	-	9,000	9,000
Total Supplies	-	16,700	-	16,700	16,700
Total Health Fund	\$ 45,539	\$ 239,702	\$ 17,053	\$ 196,702	\$ 196,702
Total Facilities Management Medical Examiner	\$ 45,539	\$ 239,702	\$ 17,053	\$ 196,702	\$ 196,702

**Facilities Management Tech Center
1231**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	\$ 57,523	-	-	-	-
5030 Over Time Salaries	677	-	-	-	-
5040 FICA Taxes	4,038	-	-	-	-
5050 Pension Contributions	11,225	-	-	-	-
5060 Insurance Benefits	13,004	-	-	-	-
5061 Dental & Vision	114	-	-	-	-
5062 HSA Contribution	460	-	-	-	-
5063 Insurance Admin Fee	1,959	-	-	-	-
5070 Unemployment Insurance	420	-	-	-	-
5110 Workers Compensation	1,345	-	-	-	-
5150 Long Term Disability	420	-	-	-	-
Total Personnel Services	91,184	-	-	-	-
6165 Coffee & Water Service	-	-	56	-	-
6310 Property Insurance	-	1,819	1,516	1,909	1,909
6410 Gas	1,442	2,000	984	2,000	2,000
6420 Electricity	17,889	18,788	7,685	18,788	18,788
6440 Water	285	1,200	139	1,200	1,200
6450 Sewer Service	499	1,000	1,635	1,000	1,000
6460 Refuse Collection	1,843	2,000	1,180	2,000	2,000
6510 Maint & Repair - Buildings	2,701	3,000	8,714	3,000	3,000
6730 Janitor Services	950	4,000	291	4,000	4,000
6732 Landscaping/Mowing Services	-	-	-	5,000	5,000
6795 Alarm/Security Services	-	800	-	800	800
6796 Animal/Pest Control/Extermination Service	-	-	60	-	-
Total Contractual Services	25,609	34,607	22,258	39,697	39,697
7130 Building Cleaning Supplies	2,968	3,500	2,030	3,500	3,500
7190 Wearing Apparel	35	-	-	-	-
7330 Plumbing Supplies	1,994	2,000	-	2,000	2,000
7360 Electrical Supplies	1,500	2,500	-	2,500	2,500
7370 Building Operating Supplies	1,557	1,600	1,000	1,600	1,600
7371 HVAC Supplies	3,785	3,900	304	3,900	3,900
Total Supplies	11,839	13,500	3,334	13,500	13,500
8020 Buildings & Improvements	-	-	-	20,000	20,000
Total Capital Outlay	-	-	-	20,000	20,000
Total General Fund	\$ 128,632	\$ 48,107	\$ 25,593	\$ 73,197	\$ 73,197
Total Facilities Management Tech Center	\$ 128,632	\$ 48,107	\$ 25,593	\$ 73,197	\$ 73,197

**Facilities Management Truman Courthouse
1206**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5050 Pension Contributions	3,913	-	-	-	-
5070 Unemployment Insurance	136	-	-	-	-
5110 Workers Compensation	437	-	-	-	-
5150 Long Term Disability	136	-	-	-	-
Total Personnel Services	4,622	-	-	-	-
6310 Property Insurance	-	7,886	6,572	8,340	8,340
6410 Gas	11,589	19,500	6,462	19,500	19,500
6420 Electricity	53,205	56,256	31,879	56,256	56,256
6440 Water	920	1,600	402	1,600	1,600
6450 Sewer Service	1,585	1,800	4,604	1,800	1,800
6460 Refuse Collection	313	1,200	140	1,200	1,200
6510 Maint & Repair - Buildings	12,622	15,926	2,870	9,926	9,926
6511 Maint & Repair - Elevators	-	-	5,657	7,000	7,000
6730 Janitor Services	1,199	2,550	1,589	2,550	2,550
6732 Landscaping/Mowing Services	-	-	-	10,000	10,000
6790 Other Contractual Services	10,250	13,000	-	13,000	13,000
6796 Animal/Pest Control/Extermination Services	-	-	60	150	150
Total Contractual Services	91,683	119,718	60,234	131,322	131,322
7110 Gasoline	-	1,000	-	-	-
7130 Building Cleaning Supplies	8,340	7,000	3,056	6,850	6,850
7330 Plumbing Supplies	1,944	2,000	-	2,000	2,000
7340 Paint & Supplies	314	500	48	500	500
7360 Electrical Supplies	2,000	2,000	-	2,000	2,000
7370 Building Operating Supplies	3,793	2,000	416	2,000	2,000
7371 HVAC Supplies	2,586	3,500	1,499	3,500	3,500
Total Supplies	18,976	18,000	5,018	16,850	16,850
Total General Fund	\$ 115,281	\$ 137,718	\$ 65,252	\$ 148,172	\$ 148,172
Total Facilities Management Truman Courthouse	\$ 115,281	\$ 137,718	\$ 65,252	\$ 148,172	\$ 148,172

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Finance
1404

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
General Fund					
5010 Regular Salaries	\$ 1,138,615	\$ 813,423	\$ 557,903	\$ 829,649	\$ 829,649
5037 Mobile Phone Allowance	-	660	495	660	660
5040 FICA Taxes	84,904	62,277	40,737	63,468	63,468
5050 Pension Contributions	169,212	107,209	89,341	95,574	95,574
5060 Insurance Benefits	185,636	130,000	83,658	148,398	148,398
5061 Dental & Vision	1,778	811	797	1,181	1,181
5062 HSA Contribution	12,000	9,000	16,007	21,400	21,400
5063 Insurance Admin Fee	26,646	17,670	16,831	-	-
5066 Life Insurance Benefit	-	164	127	169	169
5070 Unemployment Insurance	5,836	-	-	-	-
5090 Salary Adjustments	-	37,529	-	14,866	14,866
5094 Salary Savings	-	(75,449)	-	(75,449)	(75,449)
5110 Workers Compensation	18,675	13,015	10,846	-	-
5150 Long Term Disability	5,836	4,067	3,389	4,148	4,148
Total Personnel Services	1,649,138	1,120,376	820,131	1,104,064	1,104,064
6010 Auditing & Accounting Services	140,700	192,801	131,100	216,775	216,775
6011 HR/Payroll Services	-	196,498	131,940	206,323	206,323
6012 Financial Advisory Services	-	62,750	4,450	15,000	40,000
6080 Other Professional Services	25,910	-	-	50,000	50,000
6085 Temp Agency Services	-	15,000	19,173	20,000	20,000
6110 Postage	11,622	9,250	4,784	7,500	7,500
6120 Mileage Reimbursement	6,891	500	21	250	250
6140 Travel Expense	-	3,000	-	-	-
6165 Coffee & Water Service	287	512	224	750	750
6200 Legal Notices	-	-	-	1,000	1,000
6210 Advertising	3,458	500	-	-	-
6230 Printing	3,605	6,500	2,067	4,000	4,000
6240 Office Services Charges	2,206	-	-	-	-
6320 Workmen's Compensation	-	-	-	7,939	7,939
6330 Bond & Surety	-	-	-	13,363	13,363
6380 Uninsured Claimants	-	-	-	411,503	411,503
6540 Maint & Repair - Office Equip	850	1,000	850	1,500	1,500
6641 Copier Rental/Maintenance	2,896	2,400	402	2,400	2,400
6643 Mobile Phone/Pager Rental	660	660	-	-	-
6661 Software Purchases	11,503	-	-	-	-
6662 Software Maintenance	16,143	85,150	81,527	85,115	85,115
6710 Dues & Memberships	4,060	4,000	3,100	4,055	4,055
6750 Tuition Reimbursement	6,337	2,000	1,000	-	-
6756 Training Expense	-	3,500	1,605	8,298	8,298
6790 Other Contractual Services	192,687	-	-	-	-
Total Contractual Services	429,816	586,021	382,243	1,055,771	1,080,771
7010 Office Supplies	3,400	3,200	1,621	3,000	3,000
7020 Reference Books/Publications	50	640	249	500	500
7041 Paper Supplies - Copier Paper	1,596	-	104	250	250
7230 Other Operating Supplies	-	768	-	-	-
Total Supplies	5,046	4,608	1,974	3,750	3,750
8150 Office Furniture & Fixtures	-	1,600	-	1,000	1,000
8171 Personal Computer/Accessories	-	-	-	1,000	1,000
Total Capital Outlay	-	1,600	-	2,000	2,000

Finance
1404

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
Total General Fund	\$ 2,084,000	\$ 1,712,605	\$ 1,204,348	\$ 2,165,585	\$ 2,190,585
Self Insurance Fund					
6100 Disability	-	-	-	464,599	464,599
6310 Property Insurance	-	-	-	1,628,482	1,628,482
6320 Workmen's Compensation	-	-	-	1,419,720	1,419,720
6330 Bond & Surety	-	-	-	17,285	17,285
6370 Liability Insurance	-	-	-	395,000	395,000
Total Contractual Services	-	-	-	3,925,086	3,925,086
Total Self Insurance Fund	-	-	-	\$ 3,925,086	\$ 3,925,086
Total Finance	\$ 2,084,000	\$ 1,712,605	\$ 1,204,348	\$ 6,090,671	\$ 6,115,671

**Budget Office
1401**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	-	\$ 180,794	\$ 100,186	\$ 183,519	\$ 183,519
5040 FICA Taxes	-	13,831	7,117	14,039	14,039
5050 Pension Contributions	-	23,829	19,858	21,141	21,141
5060 Insurance Benefits	-	30,000	17,428	35,895	35,895
5061 Dental & Vision	-	222	190	338	338
5062 HSA Contribution	-	3,000	2,300	4,000	4,000
5063 Insurance Admin Fee	-	3,727	3,288	-	-
5066 Life Insurance Benefit	-	38	19	39	39
5090 Salary Adjustments	-	-	-	3,294	3,294
5094 Salary Savings	-	(16,356)	-	(16,356)	(16,356)
5110 Workers Compensation	-	2,893	2,411	-	-
5150 Long Term Disability	-	904	753	917	917
Total Personnel Services	-	242,882	153,549	246,826	246,826
6110 Postage	-	250	-	-	-
6165 Coffee & Water Service	-	112	-	-	-
6230 Printing	-	4,500	1,510	3,500	3,500
6540 Maint & Repair - Office Equip	-	250	-	250	250
6641 Copier Rental/Maintenance	-	1,200	659	1,200	1,200
6661 Software Purchases	-	36,994	24,938	5,000	5,000
6662 Software Maintenance	-	10,000	18,478	37,400	37,400
6710 Dues & Memberships	-	600	-	450	450
6756 Training Expense	-	1,000	-	1,836	1,836
Total Contractual Services	-	54,906	45,584	49,636	49,636
7010 Office Supplies	-	700	98	500	500
7020 Reference Books/Publications	-	140	-	400	400
7230 Other Operating Supplies	-	168	-	-	-
Total Supplies	-	1,008	98	900	900
8150 Office Furniture & Fixtures	-	350	-	-	-
Total Capital Outlay	-	350	-	-	-
Total General Fund	-	\$ 299,146	\$ 199,232	\$ 297,362	\$ 297,362
Total Budget Office	-	\$ 299,146	\$ 199,232	\$ 297,362	\$ 297,362

Purchasing Office
1402

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	-	\$ 275,954	\$ 211,998	\$ 292,926	\$ 292,926
5040 FICA Taxes	-	21,110	14,995	22,408	22,408
5050 Pension Contributions	-	36,371	30,309	33,746	33,746
5060 Insurance Benefits	-	68,000	41,347	64,401	64,401
5061 Dental & Vision	-	443	346	487	487
5062 HSA Contribution	-	1,000	1,300	1,300	1,300
5063 Insurance Admin Fee	-	7,133	7,448	-	-
5066 Life Insurance Benefit	-	76	57	78	78
5090 Salary Adjustments	-	-	-	5,258	5,258
5094 Salary Savings	-	(26,238)	-	(26,238)	(26,238)
5110 Workers Compensation	-	4,415	3,679	-	-
5150 Long Term Disability	-	1,380	1,150	1,465	1,465
Total Personnel Services	-	389,644	312,630	395,831	395,831
6110 Postage	-	2,500	-	2,500	2,500
6140 Travel Expense	-	3,000	-	-	-
6165 Coffee & Water Service	-	176	-	-	-
6210 Advertising	-	3,500	2,240	3,000	3,000
6230 Printing	-	1,000	118	1,000	1,000
6240 Office Services Charges	-	21,000	-	21,000	21,000
6540 Maint & Repair - Office Equip	-	250	-	250	250
6641 Copier Rental/Maintenance	-	2,400	900	2,400	2,400
6663 Software as a Service	-	-	-	40,000	40,000
6710 Dues & Memberships	-	650	-	650	650
6756 Training Expense	-	1,053	595	2,929	2,929
Total Contractual Services	-	35,529	3,853	73,729	73,729
7010 Office Supplies	-	1,100	529	1,100	1,100
7020 Reference Books/Publications	-	220	-	-	-
7230 Other Operating Supplies	-	264	-	-	-
Total Supplies	-	1,584	529	1,100	1,100
8150 Office Furniture & Fixtures	-	550	580	-	-
Total Capital Outlay	-	550	580	-	-
Total General Fund	-	\$ 427,307	\$ 317,592	\$ 470,660	\$ 470,660
Total Purchasing Office	-	\$ 427,307	\$ 317,592	\$ 470,660	\$ 470,660

Capital Projects

Line Item Description	Previous Years				
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Recommended	2022 Adopted
019 - Truman Sports Complex Sales Tax C/P Fund					
5016 KC Chiefs Projects	\$ -	\$ -	\$ -	\$ -	\$ -
5017 KC Royals Projects	-	-	-	-	-
5018 Repair, Maint. Mgmt & Operations	-	-	-	-	-
56784 Payments to Sports Teams	-	-	-	32,927,146	32,927,146
56790 Other Contractual Services	15,481,359	19,420,116	19,732,794	-	-
5019 Tax Credit Capital	-	-	-	-	-
5021 Chiefs Invest. Proceeds	-	-	-	-	-
5022 Royals Invest. Proceeds	-	-	-	-	-
8016 Cost of Issuance	-	-	-	-	-
8017 Arbitrage Allowance	-	-	-	-	-
Total	\$ 15,481,359	\$ 19,420,116	\$ 19,732,794	\$ 32,927,146	\$ 32,927,146
Total - Capital Projects	\$ 15,481,359	\$ 19,420,116	\$ 19,732,794	\$ 32,927,146	\$ 32,927,146

**State Mandated 3%
8003**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
General Fund					
6830 Contingency Fund	\$ 1,057,793	\$ 3,490,973	-	\$ 3,983,839	\$ 3,983,839
Total Contractual Services	1,057,793	3,490,973	-	3,983,839	3,983,839
Total General Fund	\$ 1,057,793	\$ 3,490,973	-	\$ 3,983,839	\$ 3,983,839
Total State Mandated 3%	\$ 1,057,793	\$ 3,490,973	-	\$ 3,983,839	\$ 3,983,839

DEBT SERVICE

Line Item Description	Previous Years				
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Recommended	2022 Adopted
(072) Truman Sports Complex Sales Tax Debt Service Fund:					
2014 Bond Issuance (8050)					
6335 Escrow Debt	\$ -	\$ -	\$ -	\$ -	\$ -
6910 Interest	13,262,750	12,424,250	6,212,125	11,544,000	11,544,000
6920 Fiscal Agent Fees	6,500	6,500	6,500	6,500	6,500
6930 Bond Payments	16,770,000	17,605,000	-	18,490,000	18,490,000
	<u>30,039,250</u>	<u>30,035,750</u>	<u>6,218,625</u>	<u>30,040,500</u>	<u>30,040,500</u>
Truman Sports Complex Sales Tax Total	\$ 30,039,250	\$ 30,035,750	\$ 6,218,625	\$ 30,040,500	\$ 30,040,500
(073) Special Obligation Bond D/S Fund:					
2010 Bond Debt Service (8060) - Animal Shelter					
6335 Escrow Debt	\$ 4,445,964	\$ -	\$ -	\$ -	\$ -
6910 Interest	305,534	298,113	74,819	109,000	109,000
6920 Fiscal Agent Fees	2,000	2,050	1,833	500	500
6930 Bond Payments	140,000	145,000	220,000	160,000	160,000
	<u>4,893,498</u>	<u>445,163</u>	<u>296,652</u>	<u>269,500</u>	<u>269,500</u>
2011B Bond Debt Service (8063) - Truman Medical Center					
6910 Interest	618,623	560,103	280,051	496,903	496,903
6920 Fiscal Agent Fees	500	550	500	1,050	1,050
6930 Bond Payments	1,520,000	1,580,000	-	1,645,000	1,645,000
	<u>2,139,123</u>	<u>2,140,653</u>	<u>280,551</u>	<u>2,142,953</u>	<u>2,142,953</u>
2012A Bond Debt Service (8064) - Truman Medical Center					
6910 Interest	667,980	572,130	286,065	513,855	513,855
6920 Fiscal Agent Fees	-	250	-	250	250
6930 Bond Payments	2,130,000	2,220,000	-	2,285,000	2,285,000
	<u>2,797,980</u>	<u>2,792,380</u>	<u>286,065</u>	<u>2,799,105</u>	<u>2,799,105</u>
2013A Bond Debt Service (8065)					
56910 Interest	840,250	746,850	373,425	650,050	650,050
56920 Fiscal Agent Fees	1,250	1,250	1,250	1,250	1,250
56930 Bond Payments	2,335,000	2,420,000	-	2,525,000	2,525,000
	<u>3,176,500</u>	<u>3,168,100</u>	<u>374,675</u>	<u>3,176,300</u>	<u>3,176,300</u>
2015 Bond Debt Service (8066)					
56910 Interest	312,163	285,963	142,981	265,413	265,413
56920 Fiscal Agent Fees	1,250	1,250	1,250	1,250	1,250
56930 Bond Payments	655,000	685,000	-	700,000	700,000
	<u>968,413</u>	<u>972,213</u>	<u>144,231</u>	<u>966,663</u>	<u>966,663</u>
2016 Bond Debt Service (3601 / 8068)					
56910 Interest	1,737,544	1,684,294	842,147	1,628,294	1,628,294
56920 Fiscal Agent Fees	2,000	2,000	2,000	2,000	2,000
56930 Bond Payments	1,065,000	1,120,000	-	1,175,000	1,175,000
	<u>2,804,544</u>	<u>2,806,294</u>	<u>844,147</u>	<u>2,805,294</u>	<u>2,805,294</u>
Special Obligation Bond D/S Total	\$ 16,780,058	\$ 12,324,803	\$ 2,226,321	\$ 12,159,815	\$ 12,159,815
Total - Debt Service	\$ 46,819,308	\$ 42,360,553	\$ 8,444,946	\$ 42,200,315	\$ 42,200,315

**Emergency 911
5031**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
911 System Fund					
6430 Telephone Utility	2,874,259	2,796,845	1,787,586	3,100,000	3,100,000
6790 Other Contractual Services	141,989	168,701	82,232	-	-
Total Contractual Services	3,016,249	2,965,546	1,869,817	3,100,000	3,100,000
Total 911 System Fund	\$ 3,016,249	\$ 2,965,546	\$ 1,869,817	\$ 3,100,000	\$ 3,100,000
Total Emergency 911	\$ 3,016,249	\$ 2,965,546	\$ 1,869,817	\$ 3,100,000	\$ 3,100,000

911 Initiatives
5032

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
911 System Fund					
6790 Other Contractual Services	-	-	-	\$ 3,000,000	\$ 3,000,000
Total Contractual Services	-	-	-	3,000,000	3,000,000
Total 911 System Fund	-	-	-	\$ 3,000,000	\$ 3,000,000
Total 911 Initiatives	-	-	-	\$ 3,000,000	\$ 3,000,000

Operating Transfers
9100

Line Item Description	Previous Years				
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Recommended	2022 Adopted
56105 Operating Transfers					
001 General Fund	\$ 17,350,044	\$ 16,022,564	\$ 310,000	\$ 53,256,602	\$ 53,256,602
002 Health Fund	5,194,472	5,529,175	952,675	5,471,018	5,471,018
003 Park Fund	4,358,450	3,943,839	3,832,104	4,390,778	4,390,778
004 Special Road and Bridge Fund	4,140,140	4,131,409	1,001,253	3,771,887	3,771,887
007 Convention/Sports Complex Fund	1,265,629	3,506,323	3,501,333	6,500,000	6,500,000
008 Anti-Crime Sales Tax Fund	550,001	-	-	-	-
013 County Improvement Fund	845,437	-	-	-	-
031 911 System Fund	-	-	-	800,000	800,000
039 Emergency Service & Public Safety Fund	231,243	-	-	-	-
045 Assessment Fund	-	244,977	183,733	253,849	987,125
049 Collector's Maintenance Fund	1,782,700	106,544	106,544	-	-
050 American Rescue Plan Fund	-	-	-	34,950,000	34,950,000
069 Public Building Corporation D/S Fund	1,799,482	-	-	-	-
072 Sports Complex Tax D/S Fund	20,290,686	18,600,000	14,093,557	30,831,000	27,331,000
300 Park Enterprise Fund	838,340	195,647	146,735	-	-
400 County Urban Road System Fund	-	191,810	191,810	195,647	195,647
Total Operating Transfers	\$ 58,646,624	\$ 52,472,288	\$ 24,319,744	\$ 140,420,781	\$ 137,654,057

**Human Resources
1202**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
General Fund					
5010 Regular Salaries	\$ 471,943	\$ 606,084	\$ 473,168	\$ 685,709	\$ 685,709
5025 Part Time Salaries	24,358	-	17,487	-	-
5027 Board/Commission Salaries	9,800	-	-	-	-
5034 Bilingual Incentive Pay	-	-	-	8,320	8,320
5037 Mobile Phone Allowance	-	660	495	660	660
5040 FICA Taxes	37,084	46,416	35,556	52,454	52,454
5050 Pension Contributions	80,912	79,882	66,568	78,994	78,994
5060 Insurance Benefits	83,150	115,544	72,479	127,488	127,488
5061 Dental & Vision	800	692	700	1,051	1,051
5062 HSA Contribution	8,000	7,000	9,500	9,500	9,500
5063 Insurance Admin Fee	12,494	13,054	14,930	-	-
5066 Life Insurance Benefit	-	139	104	156	156
5070 Unemployment Insurance	3,030	-	-	-	-
5090 Salary Adjustments	-	26,467	-	14,643	14,643
5094 Salary Savings	-	(57,330)	-	(57,330)	(57,330)
5110 Workers Compensation	9,697	9,697	8,081	-	-
5150 Long Term Disability	3,030	3,030	2,525	3,428	3,428
Total Personnel Services	744,298	851,335	701,594	925,073	925,073
6011 HR/Payroll Services	-	-	-	18,368	18,368
6110 Postage	2,963	2,000	2,054	2,000	2,000
6120 Mileage Reimbursement	10	6,000	-	6,000	6,000
6122 Bus Passes	-	25,200	-	25,200	25,200
6140 Travel Expense	-	3,000	-	-	-
6160 Meeting Expense	343	150	182	150	150
6165 Coffee & Water Service	879	1,216	1,178	1,500	1,500
6210 Advertising	125	5,000	2,375	5,000	5,000
6230 Printing	918	500	256	500	500
6320 Workmen's Compensation	-	-	-	2,789	2,789
6381 Unemployment Claims	-	63,000	5,138	-	-
6641 Copier Rental/Maintenance	1,261	2,000	1,244	2,000	2,000
6643 Mobile Phone/Pager Rental	220	660	-	-	-
6662 Software Maintenance	1,000	1,800	500	500	500
6710 Dues & Memberships	414	1,400	1,279	1,400	1,400
6711 Wellness Incentive	46,488	75,000	28,160	-	-
6712 Pre-Employment Services	-	13,000	6,804	13,000	13,000
6713 Drug Screening Services	-	6,200	3,000	6,200	6,200
6750 Tuition Reimbursement	257	4,250	-	-	-
6756 Training Expense	-	-	2,491	6,859	6,859
6770 Administrative Service Fees	7,755	13,000	5,827	7,000	7,000
6790 Other Contractual Services	26,935	15,000	-	-	-
Total Contractual Services	89,567	238,376	60,488	98,466	98,466
7010 Office Supplies	4,058	3,650	4,298	10,000	10,000
7020 Reference Books/Publications	650	900	829	900	900
7021 Newspaper/Mag Subscriptions	-	200	-	200	200
7190 Wearing Apparel	-	350	-	350	350
7230 Other Operating Supplies	8,585	6,000	4,615	-	-
Total Supplies	13,293	11,100	9,741	11,450	11,450
8160 Radio/Communications Equipment	-	-	-	500	500
8171 Personal Computer/Accessories	7,072	-	353	2,376	2,376
8172 Printers & Scanners	-	-	-	2,774	2,774

**Human Resources
1202**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
8180 Audio/Video Recording Equipment	-	-	-	350	350
Total Capital Outlay	7,072	-	353	6,000	6,000
Total General Fund	\$ 854,230	\$ 1,100,811	\$ 772,176	\$ 1,040,989	\$ 1,040,989
Self Insurance Fund					
6756 Training Expense	-	-	-	75,000	75,000
Total Contractual Services	-	-	-	75,000	75,000
Total Self Insurance Fund	-	-	-	\$ 75,000	\$ 75,000
Total Human Resources	\$ 854,230	\$ 1,100,811	\$ 772,176	\$ 1,115,989	\$ 1,115,989

**Merit Commission
1201**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5027 Board/Commission Salaries	-	-	-	\$ 42,000	\$ 42,000
5040 FICA Taxes	-	-	-	3,215	3,215
Total Personnel Services	-	-	-	45,215	45,215
6160 Meeting Expense	-	-	-	1,000	1,000
Total Contractual Services	-	-	-	1,000	1,000
Total General Fund	-	-	-	\$ 46,215	\$ 46,215
Total Merit Commission	-	-	-	\$ 46,215	\$ 46,215

Tuition Assistance
1199

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
General Fund					
6750 Tuition Reimbursement	-	-	-	\$ 30,000	\$ 30,000
Total Contractual Services	-	-	-	30,000	30,000
Total General Fund	-	-	-	\$ 30,000	\$ 30,000
Total Tuition Assistance	-	-	-	\$ 30,000	\$ 30,000

Unemployment Claims
1197

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
General Fund					
6381 Unemployment Claims	-	-	-	\$ 63,000	\$ 63,000
6770 Administrative Service Fees	-	-	-	6,000	6,000
Total Contractual Services	-	-	-	69,000	69,000
Total General Fund	-	-	-	\$ 69,000	\$ 69,000
Total Unemployment Claims	-	-	-	\$ 69,000	\$ 69,000

**Wellness Incentive
1196**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5025 Part Time Salaries	-	-	-	\$ 26,739	\$ 26,739
5040 FICA Taxes	-	-	-	2,045	2,045
5150 Long Term Disability	-	-	-	133	133
Total Personnel Services	-	-	-	28,917	28,917
6711 Wellness Incentive	-	-	-	46,083	46,083
Total Contractual Services	-	-	-	46,083	46,083
Total General Fund	-	-	-	\$ 75,000	\$ 75,000
Total Wellness Incentive	-	-	-	\$ 75,000	\$ 75,000

**Information Technology
1305**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
General Fund					
5010 Regular Salaries	\$ 1,822,249	\$ 1,856,911	\$ 1,310,440	\$ 1,976,530	\$ 1,976,530
5020 Seasonal Salaries	-	1,000	-	-	-
5025 Part Time Salaries	-	29,910	-	-	-
5030 Over Time Salaries	2,374	15,323	3,406	-	-
5037 Mobile Phone Allowance	-	1,320	990	1,320	1,320
5040 FICA Taxes	134,315	145,691	95,905	151,205	151,205
5050 Pension Contributions	248,259	246,760	205,633	227,698	227,698
5060 Insurance Benefits	301,772	308,477	210,102	357,385	357,385
5061 Dental & Vision	2,683	1,772	1,787	2,828	2,828
5062 HSA Contribution	8,000	2,000	9,125	9,500	9,500
5063 Insurance Admin Fee	42,602	30,882	38,187	-	-
5066 Life Insurance Benefit	-	454	284	429	429
5070 Unemployment Insurance	9,221	-	-	-	-
5090 Salary Adjustments	-	97,130	-	35,437	35,437
5094 Salary Savings	-	(175,244)	-	(175,244)	(175,244)
5110 Workers Compensation	29,509	30,450	25,375	-	-
5150 Long Term Disability	9,221	9,516	7,930	9,883	9,883
Total Personnel Services	2,610,205	2,602,352	1,909,164	2,596,971	2,596,971
6080 Other Professional Services	76,726	71,023	51,548	-	-
6082 Information Technology Consulting Servic	-	-	-	225,000	225,000
6110 Postage	40	490	79	490	490
6120 Mileage Reimbursement	10,133	5,000	2,803	5,000	5,000
6140 Travel Expense	6,686	5,520	-	-	-
6160 Meeting Expense	56	415	-	415	415
6165 Coffee & Water Service	917	690	1,058	690	690
6230 Printing	118	300	-	300	300
6320 Workmen's Compensation	-	-	-	8,366	8,366
6430 Telephone Utility	888,350	-	-	-	-
6431 Internet Services	-	727,859	600,852	748,979	748,979
6435 Telephone Maintenance	(2,369)	-	-	-	-
6521 Maint & Repair - IT Equipment	-	78,125	10,236	102,067	102,067
6523 Maint & Repair - Security Cameras	-	-	-	40,800	40,800
6540 Maint & Repair - Office Equip	13,425	23,942	12,127	-	-
6580 Maint & Repair - Data Pro	5,502	-	-	-	-
6641 Copier Rental/Maintenance	2,316	3,400	1,480	3,400	3,400
6643 Mobile Phone/Pager Rental	118,873	94,181	110,418	-	-
6661 Software Purchases	440,376	484,145	141,246	100,000	100,000
6662 Software Maintenance	920,573	656,288	569,671	656,288	656,288
6710 Dues & Memberships	-	5,110	-	5,110	5,110
6750 Tuition Reimbursement	42,573	35,800	-	-	-
6756 Training Expense	-	-	6,548	19,763	19,763
6790 Other Contractual Services	467,116	329,093	93,604	-	-
Total Contractual Services	2,991,410	2,521,381	1,601,669	1,916,668	1,916,668
7010 Office Supplies	12,186	11,400	6,873	11,400	11,400
7041 Paper Supplies - Copier Paper	-	750	739	750	750
7110 Gasoline	-	-	25	-	-
7230 Other Operating Supplies	-	850	-	-	-
Total Supplies	12,186	13,000	7,637	12,150	12,150
8160 Radio/Communications Equipment	-	-	(1,035)	-	-
8170 Other Equipment	32,983	40,000	21,418	-	-

**Information Technology
1305**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
8171 Personal Computer/Accessories	407,663	582,179	480,387	-	-
8173 Computer Equipment/Terminals	131,171	122,493	57,177	150,000	150,000
8201 PC Lifecycle Lease	-	-	-	582,179	582,179
Total Capital Outlay	571,818	744,672	557,947	732,179	732,179
6930 Bond Payments	105,011	-	-	-	-
Total Debt Service	105,011	-	-	-	-
Total General Fund	\$ 6,290,630	\$ 5,881,405	\$ 4,076,416	\$ 5,257,968	\$ 5,257,968
County Improvement Fund					
Line Item Description					
6661 Software Purchases	-	-	-	\$ 7,500,000	\$ 7,500,000
Total Contractual Services	-	-	-	7,500,000	7,500,000
8160 Radio/Communications Equipment	-	-	-	650,000	650,000
Total Capital Outlay	-	-	-	650,000	650,000
Total County Improvement Fund	-	-	-	\$ 8,150,000	\$ 8,150,000
Total Information Technology	\$ 6,290,630	\$ 5,881,405	\$ 4,076,416	\$ 13,407,968	\$ 13,407,968

Security Cameras
1306

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
General Fund					
8180 Audio/Video Recording Equipment	-	-	-	\$ 100,000	\$ 100,000
Total Capital Outlay	-	-	-	100,000	100,000
Total General Fund	-	-	-	\$ 100,000	\$ 100,000
Total Security Cameras	-	-	-	\$ 100,000	\$ 100,000

**Jackson County Sports Authority
5010**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Convention/Sports Complex Fund					
6790 Other Contractual Services	\$ 5,234,371	\$ 6,514,771	\$ 1,500,000	-	-
Total Contractual Services	5,234,371	6,514,771	1,500,000	-	-
Total Convention/Sports Complex Fund	\$ 5,234,371	\$ 6,514,771	\$ 1,500,000	-	-
Total Jackson County Sports Authority	\$ 5,234,371	\$ 6,514,771	\$ 1,500,000	-	-

**Jackson County Sports Authority Payroll
5020**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	-	\$ 260,000	\$ 194,015	\$ 264,097	\$ 264,097
5020 Seasonal Salaries	-	38,000	28,142	54,929	54,929
5025 Part Time Salaries	-	27,563	-	27,563	27,563
5040 FICA Taxes	-	24,906	16,189	26,514	26,514
5050 Pension Contributions	-	34,268	25,411	30,425	30,425
5060 Insurance Benefits	-	36,381	26,020	41,928	41,928
5061 Dental & Vision	-	185	250	352	352
5062 HSA Contribution	-	3,000	5,700	-	-
5063 Insurance Admin Fee	-	2,882	4,607	-	-
5066 Life Insurance Benefit	-	-	38	-	-
Total Personnel Services	-	427,185	300,372	445,808	445,808
6310 Property Insurance	-	952,527	793,773	1,006,867	1,006,867
6756 Training Expense	-	-	-	-	-
Total Contractual Services	-	952,527	793,773	1,006,867	1,006,867
Total General Fund	-	\$ 1,379,712	\$ 1,094,145	\$ 1,452,675	\$ 1,452,675
Convention/Sports Complex Fund					
5010 Regular Salaries	\$ 258,634	-	-	-	-
5020 Seasonal Salaries	32,281	-	-	-	-
5040 FICA Taxes	21,308	-	-	-	-
5050 Pension Contributions	34,311	-	-	-	-
5060 Insurance Benefits	32,907	-	-	-	-
5061 Dental & Vision	300	-	-	-	-
5062 HSA Contribution	4,500	-	-	-	-
5063 Insurance Admin Fee	4,712	-	-	-	-
Total Personnel Services	388,953	-	-	-	-
Total Convention/Sports Complex Fund	\$ 388,953	-	-	-	-
Total Jackson County Sports Authority Payroll	\$ 388,953	\$ 1,379,712	\$ 1,094,145	\$ 1,452,675	\$ 1,452,675

**Jackson County Land Trust
1022**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
General Fund					
6787 Land Trust Expenses	-	\$ 16,165	\$ 16,165	\$ 16,578	\$ 16,578
Total Contractual Services	-	16,165	16,165	16,578	16,578
Total General Fund	-	\$ 16,165	\$ 16,165	\$ 16,578	\$ 16,578
Total Jackson County Land Trust	-	\$ 16,165	\$ 16,165	\$ 16,578	\$ 16,578

Mid America Regional Council
7902

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
6710 Dues & Memberships	-	\$ 109,844	\$ 109,583	\$ 112,316	\$ 112,316
Total Contractual Services	-	109,844	109,583	112,316	112,316
Total General Fund	-	\$ 109,844	\$ 109,583	\$ 112,316	\$ 112,316
Health Fund					
Line Item Description					
6710 Dues & Memberships	-	\$ 28,642	-	\$ 29,364	\$ 29,364
Total Contractual Services	-	28,642	-	29,364	29,364
Total Health Fund	-	\$ 28,642	-	\$ 29,364	\$ 29,364
911 System Fund					
Line Item Description					
6710 Dues & Memberships	-	\$ 34,454	\$ 34,452	\$ 35,313	\$ 35,313
Total Contractual Services	-	34,454	34,452	35,313	35,313
Total 911 System Fund	-	\$ 34,454	\$ 34,452	\$ 35,313	\$ 35,313
Total Mid America Regional Council	-	\$ 172,940	\$ 144,035	\$ 176,993	\$ 176,993

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**Parks - Adair Softball Park
1682**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Park Enterprise Fund					
5010 Regular Salaries	101,409	102,068	78,304	106,995	106,995
5020 Seasonal Salaries	16,169	64,099	28,695	76,318	76,318
5030 Over Time Salaries	132	5,000	3,341	7,000	7,000
5040 FICA Taxes	8,483	13,094	8,047	13,627	13,627
5050 Pension Contributions	9,017	14,112	11,760	13,132	13,132
5051 OPEB Expense	84	-	-	-	-
5060 Insurance Benefits	21,160	24,905	15,582	26,126	26,126
5061 Dental & Vision	215	185	184	259	259
5062 HSA Contribution	3,000	3,000	3,600	3,600	3,600
5063 Insurance Admin Fee	3,439	2,882	3,288	-	-
5066 Life Insurance Benefit	-	25	19	26	26
5070 Unemployment Insurance	510	-	-	-	-
5110 Workers Compensation	1,633	2,739	2,283	-	-
5150 Long Term Disability	510	856	713	890	890
Total Personnel Services	165,761	232,965	155,814	247,973	247,973
6310 Property Insurance	-	560	467	592	592
6420 Electricity	9,300	9,300	9,300	9,300	9,300
6570 Maint & Repair - Miscellaneous	21,455	9,600	4,942	9,600	9,600
6670 Rent - Miscellaneous	2,042	2,500	2,042	2,500	2,500
6710 Dues & Memberships	-	200	-	200	200
6756 Training Expense	-	-	-	1,070	1,070
Total Contractual Services	32,797	22,160	16,750	23,262	23,262
7010 Office Supplies	74	100	100	100	100
7031 Resale Purchases - Food	1,480	25,000	19,581	25,000	25,000
7032 Resale Purchases - Beverages	1,518	10,000	6,037	10,000	10,000
7130 Building Cleaning Supplies	1,874	5,000	4,135	5,500	5,500
7190 Wearing Apparel	296	500	500	500	500
7210 Recreation Supplies	1,042	6,250	2,376	5,000	5,000
7220 Garden/Agriculture Supplies	6,531	6,000	3,869	6,000	6,000
7230 Other Operating Supplies	-	950	31	950	950
7320 Machinery & Equipment Parts	490	700	1,757	700	700
7330 Plumbing Supplies	1,528	2,000	2,061	2,000	2,000
7340 Paint & Supplies	-	1,500	-	1,000	1,000
7350 Lumber Wood & Supplies	3,089	3,600	91	3,600	3,600
7360 Electrical Supplies	210	500	204	500	500
7440 Rock	1,561	4,000	1,210	3,000	3,000
7450 Salt, Sand, & Ice/melt	-	1,000	-	1,000	1,000
7510 Small Tools/Minor Equipment	2,897	4,800	2,334	7,050	7,050
Total Supplies	22,591	71,900	44,286	71,900	71,900
Total Park Enterprise Fund	\$ 221,149	\$ 327,025	\$ 216,850	\$ 343,135	\$ 343,135
Total Adair Softball Park	\$ 221,149	\$ 327,025	\$ 216,850	\$ 343,135	\$ 343,135

Parks - Construction Services
1608

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Park Fund					
6030 Architectural & Engineering Sv	-	\$ 100,000	-	\$ 420,000	\$ 420,000
6798 Grant Match	-	320,000	-	-	-
Total Contractual Services	-	420,000	-	420,000	420,000
8020 Buildings & Improvements	277,334	90,000	112,709	250,000	250,000
8029 Fencing & Gates	-	-	-	50,000	50,000
8040 Roads & Highways	102,903	50,000	38,863	50,000	50,000
8060 Other Improvements	380,558	3,762,525	1,626,969	125,000	125,000
8120 Automobiles	122,492	-	-	-	-
8154 Park Furnishings	-	-	-	25,000	25,000
8155 Park Playground Equipment	-	-	-	150,000	150,000
8165 Boats & Motors	38,095	-	-	-	-
8170 Other Equipment	18,606	-	-	-	-
Total Capital Outlay	939,988	3,902,525	1,778,540	650,000	650,000
Total Park Fund	\$ 939,988	\$ 4,322,525	\$ 1,778,540	\$ 1,070,000	\$ 1,070,000
County Improvement Fund					
8040 Roads & Highways	-	-	-	\$ 2,190,000	\$ 2,190,000
8060 Other Improvements	-	-	-	4,000,000	4,000,000
Total Capital Outlay	-	-	-	6,190,000	6,190,000
Total County Improvement Fund	-	-	-	\$ 6,190,000	\$ 6,190,000
Park Enterprise Fund					
8020 Buildings & Improvements	-	-	-	108,700	108,700
8028 Light Poles	-	-	-	125,000	125,000
8060 Other Improvements	7,700	605,000	63,900	150,000	150,000
8170 Other Equipment	2,025	-	-	-	-
Total Capital Outlay	9,725	605,000	63,900	383,700	383,700
Total Park Enterprise Fund	\$ 9,725	\$ 605,000	\$ 63,900	\$ 383,700	\$ 383,700
Total Construction Services	\$ 949,713	\$ 4,927,525	\$ 1,842,440	\$ 7,643,700	\$ 7,643,700

**Parks - Director's Office
1601**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Park Fund					
5010 Regular Salaries	\$ 596,176	\$ 600,311	\$ 457,442	\$ 626,058	\$ 626,058
5030 Over Time Salaries	-	1,000	-	1,000	1,000
5037 Mobile Phone Allowance	-	660	495	660	660
5040 FICA Taxes	43,135	46,051	32,337	47,970	47,970
5050 Pension Contributions	79,756	79,121	65,934	72,236	72,236
5060 Insurance Benefits	90,636	119,404	68,299	114,125	114,125
5061 Dental & Vision	908	639	702	987	987
5062 HSA Contribution	11,500	11,500	13,900	13,900	13,900
5063 Insurance Admin Fee	14,020	9,070	13,695	-	-
5066 Life Insurance Benefit	-	101	76	104	104
5070 Unemployment Insurance	2,982	-	-	-	-
5110 Workers Compensation	9,543	9,621	8,018	-	-
5150 Long Term Disability	2,982	3,007	2,506	3,135	3,135
Total Personnel Services	851,637	880,485	663,403	880,175	880,175
6088 Armored Car Services	-	-	4,746	15,000	15,000
6110 Postage	4,365	4,500	1,581	4,500	4,500
6120 Mileage Reimbursement	10,320	-	-	-	-
6140 Travel Expense	921	3,000	-	-	-
6160 Meeting Expense	-	480	15	480	480
6210 Advertising	-	25,000	6,665	25,000	25,000
6230 Printing	6,426	18,200	7,375	18,200	18,200
6540 Maint & Repair - Office Equip	-	500	-	500	500
6641 Copier Rental/Maintenance	11,332	15,000	3,451	15,000	15,000
6643 Mobile Phone/Pager Rental	660	660	-	-	-
6661 Software Purchases	126	-	1,248	-	-
6662 Software Maintenance	14,238	15,500	14,665	23,500	23,500
6663 Software as a Service	-	-	-	1,500	1,500
6710 Dues & Memberships	2,025	4,750	1,875	4,750	4,750
6750 Tuition Reimbursement	2,030	4,150	-	-	-
6756 Training Expense	-	-	-	6,261	6,261
6789 Outside Agency Funding	-	-	-	45,000	45,000
6790 Other Contractual Services	68,440	92,700	29,732	5,000	5,000
6793 Catering Services	1,759	7,900	-	7,900	7,900
Total Contractual Services	122,643	192,340	71,352	172,591	172,591
7010 Office Supplies	1,041	2,000	1,068	2,000	2,000
7020 Reference Books/Publications	213	800	213	800	800
7041 Paper Supplies - Copier Paper	1,756	2,000	1,317	2,000	2,000
7160 Food	312	1,000	161	1,000	1,000
7190 Wearing Apparel	7	1,100	-	1,100	1,100
7230 Other Operating Supplies	2,621	2,475	957	2,475	2,475
Total Supplies	5,951	9,375	3,715	9,375	9,375
8160 Radio/Communications Equipment	-	1,000	660	1,500	1,500
8170 Other Equipment	-	2,000	-	-	-
8171 Personal Computer/Accessories	7,358	-	1,919	8,000	8,000
8172 Printers & Scanners	2,385	2,000	1,770	5,000	5,000
Total Capital Outlay	9,743	5,000	4,349	14,500	14,500
Total Park Fund	\$ 989,974	\$ 1,087,200	\$ 742,819	\$ 1,076,641	\$ 1,076,641
Total Director's Office	\$ 989,974	\$ 1,087,200	\$ 742,819	\$ 1,076,641	\$ 1,076,641

**Parks - Fleet Replacement
1010**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
Park Fund					
8110 Heavy Machinery & Equipment	-	\$ 60,000	\$ 108,899	\$ 688,500	\$ 688,500
8120 Automobiles	-	150,000	-	70,000	70,000
8130 Trucks	-	37,500	-	268,000	268,000
8165 Boats & Motors	-	-	-	45,000	45,000
8180 Audio/Video Recording Equipment	-	202,500	-	-	-
Total Capital Outlay	-	450,000	108,899	1,071,500	1,071,500
Total Park Fund	-	\$ 450,000	\$ 108,899	\$ 1,071,500	\$ 1,071,500
Total Fleet Replacement	-	\$ 450,000	\$ 108,899	\$ 1,071,500	\$ 1,071,500

**Parks - Fred Arbanas Golf Course
1666**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Park Enterprise Fund					
5010 Regular Salaries	557,293	590,735	450,078	603,343	603,343
5020 Seasonal Salaries	69,945	78,863	50,039	88,650	88,650
5030 Over Time Salaries	2,585	4,000	7,612	15,000	15,000
5040 FICA Taxes	44,835	51,530	35,993	55,781	55,781
5050 Pension Contributions	46,339	78,386	65,322	71,231	71,231
5051 OPEB Expense	486	-	-	-	-
5060 Insurance Benefits	127,202	154,350	90,516	149,051	149,051
5061 Dental & Vision	1,378	949	961	1,367	1,367
5062 HSA Contribution	13,500	14,000	12,113	14,000	14,000
5063 Insurance Admin Fee	19,822	15,514	16,897	-	-
5066 Life Insurance Benefit	-	176	105	162	162
5070 Unemployment Insurance	2,971	-	-	-	-
5110 Workers Compensation	9,509	10,778	8,982	-	-
5150 Long Term Disability	2,971	3,368	2,807	3,652	3,652
6881 Licenses & Permits	-	-	-	2,276	2,276
Total Personnel Services	898,835	1,002,649	741,422	1,004,513	1,004,513
6080 Other Professional Services	-	1,500	-	-	-
6110 Postage	41	500	69	500	500
6210 Advertising	5,535	6,500	5,585	3,250	3,250
6230 Printing	795	3,000	394	2,000	2,000
6439 TV Services	-	-	1,365	1,800	1,800
6570 Maint & Repair - Miscellaneous	4,053	7,250	4,363	10,000	10,000
6670 Rent - Miscellaneous	2,967	3,700	2,056	3,700	3,700
6710 Dues & Memberships	8,168	10,000	3,818	10,000	10,000
6742 Inspections & Testing	-	-	-	1,500	1,500
6750 Tuition Reimbursement	115	550	-	-	-
6756 Training Expense	-	-	-	6,031	6,031
6770 Administrative Service Fees	33,470	41,000	-	-	-
6771 Credit Card Payment Service Fee	-	-	13,387	41,000	41,000
6790 Other Contractual Services	46,439	93,500	37,968	22,500	22,500
Total Contractual Services	101,582	167,500	69,005	102,281	102,281
7010 Office Supplies	689	2,000	929	1,500	1,500
7025 Golf Course Greens/Supplies	-	-	-	107,750	107,750
7030 Resale Purchases - Food	375	1,500	-	1,500	1,500
7031 Resale Purchases - Food	15,184	30,000	12,697	30,000	30,000
7032 Resale Purchases - Beverages	40,246	50,000	26,365	50,000	50,000
7033 Resale Purchases - Golf Equip	53,857	80,000	48,376	80,000	80,000
7130 Building Cleaning Supplies	2,469	4,500	421	4,000	4,000
7190 Wearing Apparel	2,113	5,000	1,018	4,250	4,250
7192 Safety Equipment	-	-	-	750	750
7210 Recreation Supplies	9,046	10,750	8,128	-	-
7220 Garden/Agriculture Supplies	73,083	80,000	63,694	-	-
7230 Other Operating Supplies	3,177	12,860	1,910	-	-
7240 Motor Oil & Lubricants	1,134	2,500	478	2,000	2,000
7310 Auto & Truck Parts	701	5,100	500	4,100	4,100
7320 Machinery & Equipment Parts	14,592	20,000	13,198	20,000	20,000
7330 Plumbing Supplies	602	2,000	1,178	2,000	2,000
7370 Building Operating Supplies	-	1,250	-	1,000	1,000
7450 Salt, Sand, & Ice/melt	5,806	10,000	5,856	10,000	10,000
7490 Tires	1,368	3,000	394	1,500	1,500
7510 Small Tools/Minor Equipment	14,417	20,000	993	15,000	15,000

**Parks - Fred Arbanas Golf Course
1666**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
Total Supplies	238,858	340,460	186,135	335,350	335,350
8050 Culverts	-	-	-	3,000	3,000
8170 Other Equipment	2,048	-	-	-	-
8180 Audio/Video Recording Equipment	-	-	1,148	-	-
8202 Lease/Purchase Equipment	-	-	-	39,239	39,239
8203 Golf Cart Lease	-	-	-	56,868	56,868
Total Capital Outlay	2,048	-	1,148	99,107	99,107
6910 Interest	439	2,100	-	2,100	2,100
Total Debt Service	439	2,100	-	2,100	2,100
Total Park Enterprise Fund	\$ 1,241,762	\$ 1,512,709	\$ 997,710	\$ 1,543,351	\$ 1,543,351
Total Fred Arbanas Golf Course	\$ 1,241,762	\$ 1,512,709	\$ 997,710	\$ 1,543,351	\$ 1,543,351

**Parks - Heritage Programs & Museums
1603**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Park Fund					
5010 Regular Salaries	\$ 416,559	\$ 476,491	\$ 341,540	\$ 509,892	\$ 509,892
5020 Seasonal Salaries	60,051	70,235	43,046	70,236	70,236
5030 Over Time Salaries	6,196	8,500	9,903	10,000	10,000
5040 FICA Taxes	34,069	42,475	27,478	45,143	45,143
5050 Pension Contributions	64,746	63,922	53,268	59,894	59,894
5060 Insurance Benefits	119,177	150,888	90,668	152,400	152,400
5061 Dental & Vision	1,146	890	819	1,043	1,043
5062 HSA Contribution	4,500	4,500	4,400	4,500	4,500
5063 Insurance Admin Fee	18,203	15,992	17,166	-	-
5066 Life Insurance Benefit	-	151	108	156	156
5070 Unemployment Insurance	2,382	-	-	-	-
5110 Workers Compensation	7,624	8,884	7,403	-	-
5150 Long Term Disability	282	2,776	2,313	2,951	2,951
6881 Licenses & Permits	-	-	-	100	100
Total Personnel Services	734,935	845,704	598,114	856,315	856,315
6089 Veterinarian Services	-	-	516	3,500	3,500
6140 Travel Expense	2,011	-	-	-	-
6160 Meeting Expense	370	500	-	600	600
6165 Coffee & Water Service	-	-	-	1,800	1,800
6230 Printing	-	2,000	167	2,000	2,000
6510 Maint & Repair - Buildings	-	-	-	6,200	6,200
6511 Maint & Repair - Elevators	-	-	260	2,625	2,625
6520 Maint & Repair - Heavy Equip	-	-	436	-	-
6570 Maint & Repair - Miscellaneous	1,420	5,500	1,493	8,600	8,600
6710 Dues & Memberships	730	778	535	868	868
6731 Window Cleaning Services	-	-	-	1,200	1,200
6750 Tuition Reimbursement	928	1,600	-	-	-
6756 Training Expense	-	-	20	5,098	5,098
6782 Animal Care Cleaning/grooming	-	-	-	950	950
6790 Other Contractual Services	10,349	13,475	10,534	-	-
Total Contractual Services	15,808	23,853	13,961	33,441	33,441
7010 Office Supplies	2,612	3,000	2,898	3,000	3,000
7020 Reference Books/Publications	141	450	185	450	450
7130 Building Cleaning Supplies	2,393	2,900	1,414	3,000	3,000
7165 Livestock Supplies/Services	12,279	16,000	7,641	12,500	12,500
7190 Wearing Apparel	5,648	5,700	3,284	6,700	6,700
7220 Garden/Agriculture Supplies	120	1,550	233	1,550	1,550
7230 Other Operating Supplies	6,218	9,850	5,708	9,850	9,850
7350 Lumber Wood & Supplies	4,991	3,180	1,456	4,000	4,000
7371 HVAC Supplies	-	-	356	500	500
7510 Small Tools/Minor Equipment	330	-	-	-	-
7520 Small Arms & Ammunition	622	500	95	500	500
Total Supplies	35,355	43,130	23,270	42,050	42,050
8150 Office Furniture & Fixtures	424	-	-	-	-
8172 Printers & Scanners	272	-	-	-	-
Total Capital Outlay	696	-	-	-	-
Total Park Fund	\$ 786,794	\$ 912,687	\$ 635,344	\$ 931,806	\$ 931,806

Park Enterprise Fund

**Parks - Heritage Programs & Museums
1603**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Line Item Description					
6084 Interpreter Services	-	-	-	7,900	7,900
6210 Advertising	2,195	4,500	3,107	4,500	4,500
6230 Printing	2,093	7,500	3,181	7,500	7,500
6310 Property Insurance	-	12,935	10,779	10,994	10,994
6670 Rent - Miscellaneous	-	1,150	968	1,150	1,150
6676 Rent - Outside Sanitation Fac.	95	720	1,640	720	720
6770 Administrative Service Fees	2,081	3,000	-	-	-
6771 Credit Card Payment Service Fee	-	-	2,140	3,000	3,000
6790 Other Contractual Services	-	9,100	5,630	1,200	1,200
Total Contractual Services	6,464	38,905	27,445	36,964	36,964
7031 Resale Purchases - Food	1,677	4,500	2,350	4,500	4,500
7032 Resale Purchases - Beverages	1,548	4,000	1,375	4,000	4,000
7035 Resale Purchases - Misc Souven	10,579	15,000	12,982	16,000	16,000
7160 Food	638	4,000	3,290	4,000	4,000
7230 Other Operating Supplies	12	3,600	2,230	4,000	4,000
Total Supplies	14,454	31,100	22,227	32,500	32,500
Total Park Enterprise Fund	\$ 20,918	\$ 70,005	\$ 49,672	\$ 69,464	\$ 69,464
Total Heritage Programs & Museums	\$ 807,712	\$ 982,692	\$ 685,016	\$ 1,001,270	\$ 1,001,270

Parks - Marinas
1653

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Park Enterprise Fund					
5010 Regular Salaries	276,223	312,940	238,205	315,379	315,379
5020 Seasonal Salaries	197,733	224,577	192,843	263,526	263,526
5030 Over Time Salaries	7,398	10,000	14,734	15,000	15,000
5040 FICA Taxes	36,702	41,885	32,991	41,907	41,907
5050 Pension Contributions	27,797	42,563	35,469	38,060	38,060
5051 OPEB Expense	250	-	-	-	-
5060 Insurance Benefits	42,431	59,094	41,249	60,495	60,495
5061 Dental & Vision	400	349	355	421	421
5062 HSA Contribution	2,000	3,000	1,888	3,000	3,000
5063 Insurance Admin Fee	6,282	5,820	7,976	-	-
5066 Life Insurance Benefit	-	88	59	85	85
5070 Unemployment Insurance	1,546	-	-	-	-
5110 Workers Compensation	4,950	8,760	7,300	-	-
5150 Long Term Disability	1,546	2,738	2,282	2,748	2,748
6881 Licenses & Permits	-	-	-	500	500
Total Personnel Services	605,257	711,814	575,350	741,121	741,121
6080 Other Professional Services	-	600	-	-	-
6230 Printing	893	2,000	761	1,000	1,000
6420 Electricity	-	10,000	-	10,000	10,000
6510 Maint & Repair - Buildings	1,000	4,200	1,000	4,200	4,200
6570 Maint & Repair - Miscellaneous	9,759	22,000	9,608	22,000	22,000
6670 Rent - Miscellaneous	3,063	3,500	3,063	3,500	3,500
6701 Security Services	-	-	-	25,000	25,000
6742 Inspections & Testing	-	-	-	4,800	4,800
6750 Tuition Reimbursement	-	1,000	-	-	-
6756 Training Expense	-	-	25	3,153	3,153
6770 Administrative Service Fees	70,187	60,000	-	-	-
6771 Credit Card Payment Service Fee	-	-	65,914	75,000	75,000
6790 Other Contractual Services	27,018	34,800	22,807	800	800
6796 Animal/Pest Control/Extermination Service	-	-	2,400	5,000	5,000
Total Contractual Services	111,920	138,100	105,578	154,453	154,453
7010 Office Supplies	3,685	6,000	4,162	6,000	6,000
7030 Resale Purchases - Food	7,352	11,500	6,294	11,500	11,500
7031 Resale Purchases - Food	8,014	39,000	23,307	39,000	39,000
7032 Resale Purchases - Beverages	33,017	59,000	35,773	59,000	59,000
7034 Resale Purchases - Marina Equip	93,488	139,000	97,511	139,000	139,000
7110 Gasoline	90,179	92,000	93,534	92,000	92,000
7130 Building Cleaning Supplies	4,389	13,000	3,894	13,000	13,000
7190 Wearing Apparel	5,245	6,000	2,965	6,000	6,000
7210 Recreation Supplies	-	1,200	-	1,200	1,200
7230 Other Operating Supplies	3,424	13,000	4,281	8,000	8,000
7320 Machinery & Equipment Parts	7,846	16,250	653	20,000	20,000
7355 Metal	-	-	-	5,000	5,000
7410 License Plates & Registration	393	350	-	500	500
7510 Small Tools/Minor Equipment	1,843	4,000	1,547	3,500	3,500
Total Supplies	258,876	400,300	273,921	403,700	403,700
8165 Boats & Motors	14,484	30,500	12,383	832,000	832,000
8170 Other Equipment	4,719	-	-	-	-
Total Capital Outlay	19,203	30,500	12,383	832,000	832,000

Parks - Marinas
1653

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
Total Park Enterprise Fund	\$ 995,256	\$ 1,280,714	\$ 967,231	\$ 2,131,274	\$ 2,131,274
Total Marinas	\$ 995,256	\$ 1,280,714	\$ 967,231	\$ 2,131,274	\$ 2,131,274

Parks - Natural Resources
1624

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Park Fund					
5010 Regular Salaries	\$ 250,937	\$ 292,949	\$ 234,011	\$ 320,216	\$ 320,216
5030 Over Time Salaries	2,091	2,500	3,905	7,500	7,500
5040 FICA Taxes	17,773	22,602	16,881	25,068	25,068
5050 Pension Contributions	39,651	38,940	32,450	37,752	37,752
5060 Insurance Benefits	53,450	94,677	52,235	81,589	81,589
5061 Dental & Vision	415	494	330	466	466
5063 Insurance Admin Fee	7,871	9,126	8,883	-	-
5066 Life Insurance Benefit	-	101	76	104	104
5070 Unemployment Insurance	1,439	-	-	-	-
5110 Workers Compensation	4,602	4,727	3,939	-	-
5150 Long Term Disability	1,439	1,477	1,231	1,638	1,638
6881 Licenses & Permits	-	-	-	600	600
Total Personnel Services	379,669	467,593	353,942	474,933	474,933
6080 Other Professional Services	-	-	-	2,000	2,000
6140 Travel Expense	208	400	-	-	-
6570 Maint & Repair - Miscellaneous	-	2,000	-	2,000	2,000
6710 Dues & Memberships	-	500	-	500	500
6741 Pumping Services	-	-	-	14,000	14,000
6742 Inspections & Testing	-	-	-	1,100	1,100
6750 Tuition Reimbursement	390	900	-	-	-
6756 Training Expense	-	-	470	3,201	3,201
6790 Other Contractual Services	22,915	29,000	6,812	-	-
6795 Alarm/Security Services	-	-	-	400	400
6796 Animal/Pest Control/Extermination Servic	-	-	-	900	900
6847 Lab Fees	-	-	4,746	12,000	12,000
Total Contractual Services	23,513	32,800	12,028	36,101	36,101
7020 Reference Books/Publications	-	100	-	100	100
7165 Livestock Supplies/Services	1,843	2,000	-	-	-
7192 Safety Equipment	-	-	-	2,500	2,500
7210 Recreation Supplies	8,022	6,500	2,643	10,000	10,000
7220 Garden/Agriculture Supplies	59,725	73,000	29,670	80,000	80,000
7230 Other Operating Supplies	12,236	13,350	7,858	13,350	13,350
7320 Machinery & Equipment Parts	-	1,300	91	1,300	1,300
7440 Rock	700	700	-	700	700
7510 Small Tools/Minor Equipment	344	700	-	700	700
Total Supplies	82,869	97,650	40,262	108,650	108,650
Total Park Fund	\$ 486,051	\$ 598,043	\$ 406,231	\$ 619,684	\$ 619,684
Total Natural Resources	\$ 486,051	\$ 598,043	\$ 406,231	\$ 619,684	\$ 619,684

**Parks - Outdoor Recreation/Day Camps
1657**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Park Enterprise Fund					
5020 Seasonal Salaries	-	129,250	70,391	141,290	141,290
5030 Over Time Salaries	-	1,500	545	1,500	1,500
5040 FICA Taxes	-	10,002	5,427	9,462	9,462
5050 Pension Contributions	-	-	-	173	173
5150 Long Term Disability	-	-	-	617	617
Total Personnel Services	-	140,752	76,362	153,042	153,042
6210 Advertising	370	975	-	975	975
6230 Printing	-	1,475	18	1,475	1,475
6570 Maint & Repair - Miscellaneous	-	500	-	7,000	7,000
6670 Rent - Miscellaneous	-	3,500	1,166	3,500	3,500
6676 Rent - Outside Sanitation Fac.	195	800	1,024	800	800
6710 Dues & Memberships	95	255	95	255	255
6750 Tuition Reimbursement	-	3,580	-	-	-
6756 Training Expense	-	-	684	3,580	3,580
6770 Administrative Service Fees	314	5,500	-	-	-
6771 Credit Card Payment Service Fee	-	-	3,630	5,500	5,500
6790 Other Contractual Services	1,696	15,500	8,087	9,500	9,500
Total Contractual Services	2,670	32,085	14,704	32,585	32,585
7010 Office Supplies	999	1,000	664	1,000	1,000
7020 Reference Books/Publications	96	300	-	300	300
7030 Resale Purchases - Food	-	5,500	1,759	5,500	5,500
7160 Food	61	3,600	2,837	3,600	3,600
7190 Wearing Apparel	-	1,800	898	1,800	1,800
7210 Recreation Supplies	3,882	6,530	4,321	6,030	6,030
7230 Other Operating Supplies	3,044	6,450	3,519	6,450	6,450
7450 Salt, Sand, & Ice/melt	330	550	289	550	550
Total Supplies	8,412	25,730	14,287	25,230	25,230
Total Park Enterprise Fund	\$ 11,082	\$ 198,567	\$ 105,354	\$ 210,857	\$ 210,857
Total Outdoor Recreation/Day Camps	\$ 11,082	\$ 198,567	\$ 105,354	\$ 210,857	\$ 210,857

Parks - Operations
1602

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
Park Fund					
5010 Regular Salaries	\$ 1,894,545	\$ 2,299,776	\$ 1,592,368	\$ 2,550,782	\$ 2,550,782
5020 Seasonal Salaries	41,112	32,156	6,138	36,720	36,720
5030 Over Time Salaries	68,292	82,000	41,775	95,300	95,300
5040 FICA Taxes	150,309	184,666	120,173	204,883	204,883
5050 Pension Contributions	298,356	282,638	235,532	304,829	304,829
5055 Union Pension & Insurance	167,246	177,071	126,460	177,071	177,071
5060 Insurance Benefits	345,295	490,161	285,354	582,939	582,939
5061 Dental & Vision	2,502	2,094	2,098	3,700	3,700
5062 HSA Contribution	16,750	18,000	14,225	18,000	18,000
5063 Insurance Admin Fee	51,511	44,414	51,522	-	-
5066 Life Insurance Benefit	-	693	452	767	767
5070 Unemployment Insurance	10,925	-	-	-	-
5094 Salary Savings	-	-	-	(300,000)	(300,000)
5110 Workers Compensation	34,957	38,623	32,186	-	-
5150 Long Term Disability	10,925	12,070	10,058	13,390	13,390
Total Personnel Services	3,092,724	3,664,362	2,518,340	3,688,381	3,688,381
6030 Architectural & Engineering Sv	-	-	1,690	10,000	10,000
6070 Intergovernmental Agreements	-	-	30,000	30,000	30,000
6140 Travel Expense	282	1,000	-	-	-
6230 Printing	147	-	49	200	200
6310 Property Insurance	-	25,151	20,959	33,436	33,436
6320 Workmen's Compensation	-	-	-	148,173	148,173
6380 Uninsured Claimants	-	-	-	261,163	261,163
6410 Gas	27,924	50,000	20,745	50,000	50,000
6420 Electricity	271,698	375,000	222,000	375,000	375,000
6430 Telephone Utility	47,785	70,000	38,005	70,000	70,000
6440 Water	119,913	110,000	63,995	110,000	110,000
6450 Sewer Service	21,058	25,000	11,345	25,000	25,000
6460 Refuse Collection	25,015	25,800	22,761	32,000	32,000
6510 Maint & Repair - Buildings	73,702	102,000	68,679	132,000	132,000
6520 Maint & Repair - Heavy Equip	-	52,000	11,634	55,000	55,000
6530 Maint & Repair - Auto Equip	-	141,200	104,400	150,000	155,949
6570 Maint & Repair - Miscellaneous	23,242	29,500	16,725	32,000	32,000
6661 Software Purchases	24,022	-	-	-	-
6662 Software Maintenance	27,300	9,721	7,355	9,721	9,721
6670 Rent - Miscellaneous	13,548	22,700	3,495	7,000	7,000
6675 Rent - Uniforms	-	1,000	-	-	-
6676 Rent - Outside Sanitation Fac.	37,929	33,000	32,719	33,000	33,000
6680 Rent - Heavy Equipmeny	-	-	585	12,000	12,000
6710 Dues & Memberships	450	450	450	450	450
6713 Drug Screening Services	-	-	-	10,000	10,000
6726 Tree Removal Services	-	-	6,185	25,000	25,000
6730 Janitor Services	7,634	9,620	-	9,600	9,600
6732 Landscaping/Mowing Services	-	-	-	25,000	25,000
6734 Towing Services	-	-	-	17,000	17,000
6739 Carpet Cleaning Services	-	-	-	1,000	1,000
6750 Tuition Reimbursement	1,179	7,400	-	-	-
6756 Training Expense	-	-	1,640	25,508	25,508
6770 Administrative Service Fees	1,260	600	370	1,000	1,000
6790 Other Contractual Services	127,135	133,000	17,361	5,000	5,000
6794 Car Wash Services	800	800	400	800	800
6796 Animal/Pest Control/Extermination Servic	-	-	1,410	-	-

**Parks - Operations
1602**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
6809 Hazardous Waste	-	-	-	7,500	7,500
Total Contractual Services	852,023	1,224,942	704,956	1,703,551	1,709,500
7010 Office Supplies	1,510	2,000	1,168	2,000	2,000
7020 Reference Books/Publications	28	100	-	100	100
7029 Boat Dock Hardware/Supplies	-	-	-	3,000	3,000
7110 Gasoline	142,355	205,828	194,009	230,828	230,828
7120 Heating Fuel	2,106	4,500	2,201	4,500	4,500
7130 Building Cleaning Supplies	23,349	27,000	13,110	28,000	28,000
7160 Food	455	550	93	550	550
7190 Wearing Apparel	8,913	14,979	7,880	11,479	11,479
7192 Safety Equipment	-	-	2,628	5,500	5,500
7220 Garden/Agriculture Supplies	9,106	13,000	4,807	13,000	13,000
7230 Other Operating Supplies	42,129	54,400	31,776	9,000	9,000
7232 Refuse Supplies	-	-	-	9,000	9,000
7233 Fasteners & Epoxies	-	-	-	8,000	8,000
7240 Motor Oil & Lubricants	-	4,000	2,543	4,000	4,000
7310 Auto & Truck Parts	-	41,000	27,935	45,000	45,000
7320 Machinery & Equipment Parts	-	48,000	37,086	51,000	51,000
7330 Plumbing Supplies	11,853	15,000	5,639	15,000	15,000
7340 Paint & Supplies	10,955	10,500	5,629	9,500	9,500
7350 Lumber Wood & Supplies	20,006	21,700	16,057	29,000	29,000
7355 Metal	-	-	-	3,000	3,000
7360 Electrical Supplies	16,789	17,700	12,573	17,700	17,700
7370 Building Operating Supplies	16,608	18,500	460	2,500	2,500
7371 HVAC Supplies	-	-	3,222	16,500	16,500
7372 Welding Supplies	-	-	-	3,900	3,900
7373 Masonry Supplies	-	-	-	3,000	3,000
7380 Asphalt	3,879	4,000	2,625	4,000	4,000
7390 Concrete	-	3,000	-	2,000	2,000
7400 Signs, Badges & Markers	11,581	18,100	2,414	18,100	18,100
7410 License Plates & Registration	-	300	-	300	300
7420 Traffic Control Supplies	10,394	1,250	-	1,250	1,250
7440 Rock	44,023	14,500	8,252	14,500	14,500
7450 Salt, Sand, & Ice/melt	860	3,000	-	9,500	9,500
7460 Batteries & Anti-Freeze	-	-	-	2,500	2,500
7461 Winterizing Products	-	-	-	3,000	3,000
7490 Tires	-	21,000	32,669	31,300	31,300
7510 Small Tools/Minor Equipment	800	2,000	384	2,000	2,000
Total Supplies	377,697	565,907	415,159	613,507	613,507
8050 Culverts	-	-	-	3,500	3,500
8156 Park Commemorative Bench	-	-	-	7,500	7,500
8170 Other Equipment	-	4,000	2,944	-	-
Total Capital Outlay	-	4,000	2,944	11,000	11,000
Total Park Fund	\$ 4,322,444	\$ 5,459,211	\$ 3,641,399	\$ 6,016,439	\$ 6,022,388
Total Operations	\$ 4,322,444	\$ 5,459,211	\$ 3,641,399	\$ 6,016,439	\$ 6,022,388

Parks - Recreational Programs
1654

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Park Enterprise Fund					
5010 Regular Salaries	206,903	210,421	184,123	228,685	228,685
5020 Seasonal Salaries	35,893	150,178	117,096	178,715	178,715
5030 Over Time Salaries	657	8,500	4,702	12,000	12,000
5040 FICA Taxes	18,855	28,236	23,353	29,862	29,862
5050 Pension Contributions	14,581	28,854	24,045	27,727	27,727
5051 OPEB Expense	184	-	-	-	-
5060 Insurance Benefits	22,012	26,822	21,796	35,920	35,920
5061 Dental & Vision	234	184	250	378	378
5062 HSA Contribution	1,500	2,000	1,950	2,000	2,000
5063 Insurance Admin Fee	3,068	2,570	3,626	-	-
5066 Life Insurance Benefit	-	63	50	59	59
5070 Unemployment Insurance	1,052	-	-	-	-
5110 Workers Compensation	3,367	5,906	4,922	-	-
5150 Long Term Disability	1,052	1,845	1,538	1,950	1,950
Total Personnel Services	309,358	465,579	387,451	517,296	517,296
6130 Freight & Drayage	129	250	112	250	250
6140 Travel Expense	3,541	-	-	-	-
6230 Printing	473	1,000	664	1,000	1,000
6420 Electricity	8,592	9,300	9,309	9,300	9,300
6570 Maint & Repair - Miscellaneous	8,249	10,000	2,866	10,000	10,000
6670 Rent - Miscellaneous	1,200	8,450	5,484	6,500	6,500
6676 Rent - Outside Sanitation Fac.	3,596	22,000	9,173	22,000	22,000
6680 Rent - Heavy Equipmeny	-	-	-	2,000	2,000
6710 Dues & Memberships	2,425	5,800	2,030	5,800	5,800
6750 Tuition Reimbursement	(3,421)	2,000	-	-	-
6756 Training Expense	-	-	3,864	2,286	2,286
6770 Administrative Service Fees	3,697	10,500	-	-	-
6771 Credit Card Payment Service Fee	-	-	7,366	11,500	11,500
6790 Other Contractual Services	626	3,000	822	3,000	3,000
6792 Referee/Officiating Services	25,694	75,000	52,393	62,000	62,000
Total Contractual Services	54,802	147,300	94,083	135,636	135,636
7010 Office Supplies	103	1,200	573	1,200	1,200
7030 Resale Purchases - Food	-	1,000	-	1,000	1,000
7031 Resale Purchases - Food	5,812	40,000	22,316	40,000	40,000
7032 Resale Purchases - Beverages	9,786	36,000	18,271	36,000	36,000
7120 Heating Fuel	406	2,000	12	2,000	2,000
7130 Building Cleaning Supplies	538	4,000	3,117	4,000	4,000
7190 Wearing Apparel	6,536	8,000	3,597	10,000	10,000
7210 Recreation Supplies	4,495	12,500	6,361	12,500	12,500
7220 Garden/Agriculture Supplies	3,108	11,000	3,135	9,000	9,000
7230 Other Operating Supplies	372	3,500	1,193	3,500	3,500
7320 Machinery & Equipment Parts	2,835	4,000	-	4,000	4,000
7330 Plumbing Supplies	419	2,000	209	2,000	2,000
7340 Paint & Supplies	-	5,000	-	5,000	5,000
7440 Rock	760	6,000	641	5,000	5,000
7450 Salt, Sand, & Ice melt	-	2,000	1,581	3,000	3,000
7510 Small Tools/Minor Equipment	2,480	4,000	2,854	4,000	4,000
Total Supplies	37,649	142,200	63,860	142,200	142,200
Total Park Enterprise Fund	\$ 401,808	\$ 755,079	\$ 545,394	\$ 795,132	\$ 795,132

Parks - Recreational Programs
1654

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
Total Recreational Programs	\$ 401,808	\$ 755,079	\$ 545,394	\$ 795,132	\$ 795,132

Parks - Registration & Permits
1652

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Park Enterprise Fund					
5010 Regular Salaries	134,029	140,713	95,599	155,045	155,045
5020 Seasonal Salaries	54,552	79,695	70,347	88,515	88,515
5030 Over Time Salaries	4,502	5,000	3,527	6,000	6,000
5040 FICA Taxes	13,760	17,244	12,084	18,419	18,419
5050 Pension Contributions	13,369	19,205	16,004	18,551	18,551
5051 OPEB Expense	107	-	-	-	-
5060 Insurance Benefits	36,429	41,327	30,521	52,024	52,024
5061 Dental & Vision	313	237	269	416	416
5062 HSA Contribution	1,000	3,000	1,300	3,000	3,000
5063 Insurance Admin Fee	5,351	3,617	5,379	-	-
5066 Life Insurance Benefit	-	50	29	52	52
5070 Unemployment Insurance	695	-	-	-	-
5110 Workers Compensation	2,225	3,607	3,006	-	-
5150 Long Term Disability	695	1,127	939	1,206	1,206
Total Personnel Services	267,028	314,822	239,004	343,228	343,228
6110 Postage	36	300	-	300	300
6140 Travel Expense	-	2,000	-	-	-
6210 Advertising	4,500	5,000	4,500	5,000	5,000
6230 Printing	7,017	8,500	1,452	10,500	10,500
6420 Electricity	15,045	15,000	14,687	15,000	15,000
6440 Water	15,056	15,000	14,803	15,000	15,000
6570 Maint & Repair - Miscellaneous	7,456	8,500	4,188	8,500	8,500
6670 Rent - Miscellaneous	630	1,000	712	1,000	1,000
6676 Rent - Outside Sanitation Fac.	850	5,500	680	5,500	5,500
6701 Security Services	-	-	-	16,000	16,000
6710 Dues & Memberships	890	1,400	880	1,400	1,400
6739 Carpet Cleaning Services	-	-	-	400	400
6750 Tuition Reimbursement	-	2,300	-	-	-
6756 Training Expense	-	-	-	1,550	1,550
6770 Administrative Service Fees	18,988	32,000	-	-	-
6771 Credit Card Payment Service Fee	-	-	26,838	40,000	40,000
6782 Animal Care Cleaning/grooming	-	-	-	10,000	10,000
6790 Other Contractual Services	16,997	29,000	19,594	5,000	5,000
Total Contractual Services	87,465	125,500	88,335	135,150	135,150
7010 Office Supplies	2,306	4,000	1,826	4,000	4,000
7030 Resale Purchases - Food	5,333	6,000	5,880	6,000	6,000
7130 Building Cleaning Supplies	4,167	9,000	5,399	9,000	9,000
7190 Wearing Apparel	820	2,100	980	2,500	2,500
7210 Recreation Supplies	-	2,000	-	2,000	2,000
7220 Garden/Agriculture Supplies	-	4,000	2,075	4,000	4,000
7230 Other Operating Supplies	9,902	7,000	1,027	7,000	7,000
7400 Signs, Badges & Markers	-	1,000	-	1,000	1,000
7440 Rock	1,871	4,000	1,788	4,000	4,000
Total Supplies	24,400	39,100	18,974	39,500	39,500
8060 Other Improvements	-	15,000	7,370	15,000	15,000
8145 Appliances	-	-	-	1,500	1,500
8170 Other Equipment	-	1,500	-	-	-
Total Capital Outlay	-	16,500	7,370	16,500	16,500
Total Park Enterprise Fund	\$ 378,893	\$ 495,922	\$ 353,683	\$ 534,378	\$ 534,378

**Parks - Registration & Permits
1652**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
Total Registration & Permits	\$ 378,893	\$ 495,922	\$ 353,683	\$ 534,378	\$ 534,378

**Rock Island Rail Corridor Authority
3601**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
Park Fund					
5010 Regular Salaries	\$ 107,725	\$ 108,659	\$ 82,353	\$ 73,819	\$ 73,819
5037 Mobile Phone Allowance	-	660	495	660	660
5040 FICA Taxes	8,108	8,363	5,887	5,647	5,647
5050 Pension Contributions	13,949	14,321	11,934	8,504	8,504
5060 Insurance Benefits	22,572	15,440	18,558	21,981	21,981
5061 Dental & Vision	237	158	177	176	176
5062 HSA Contribution	1,000	1,000	1,300	1,300	1,300
5063 Insurance Admin Fee	3,413	734	3,288	-	-
5066 Life Insurance Benefit	-	26	19	13	13
5070 Unemployment Insurance	523	-	-	-	-
5110 Workers Compensation	1,672	1,739	1,449	-	-
5150 Long Term Disability	523	543	453	369	369
Total Personnel Services	159,721	151,643	125,912	112,469	112,469
6030 Architectural & Engineering Sv	28,388	80,000	-	80,000	80,000
6040 Appraisal Services	-	4,000	-	10,000	10,000
6080 Other Professional Services	-	8,000	-	8,000	8,000
6110 Postage	-	400	-	400	400
6120 Mileage Reimbursement	2,917	-	-	-	-
6160 Meeting Expense	-	2,000	395	2,000	2,000
6165 Coffee & Water Service	87	200	192	200	200
6210 Advertising	-	1,000	-	1,000	1,000
6230 Printing	89	1,000	311	1,000	1,000
6420 Electricity	1,314	1,700	812	3,400	3,400
6460 Refuse Collection	1,000	-	588	3,000	3,000
6510 Maint & Repair - Buildings	-	500	-	3,500	3,500
6520 Maint & Repair - Heavy Equip	1,500	2,000	2,000	7,000	7,000
6643 Mobile Phone/Pager Rental	660	660	-	1,660	1,660
6662 Software Maintenance	-	838	-	1,676	1,676
6670 Rent - Miscellaneous	4,000	4,500	-	-	-
6676 Rent - Outside Sanitation Fac.	2,000	2,860	1,262	6,360	6,360
6680 Rent - Heavy Equipmeny	-	-	2,061	9,000	9,000
6710 Dues & Memberships	-	500	-	500	500
6713 Drug Screening Services	-	-	-	300	300
6726 Tree Removal Services	-	-	5,210	23,700	23,700
6734 Towing Services	-	-	-	1,000	1,000
6742 Inspections & Testing	-	-	-	40,250	40,250
6750 Tuition Reimbursement	194	700	-	-	-
6756 Training Expense	-	-	-	738	738
6790 Other Contractual Services	34,871	60,950	28,678	12,000	12,000
6798 Grant Match	-	237,500	-	-	-
6809 Hazardous Waste	-	-	-	3,000	3,000
Total Contractual Services	77,019	409,308	41,507	219,684	219,684
7010 Office Supplies	-	300	390	350	350
7110 Gasoline	2,000	3,200	2,000	7,200	7,200
7130 Building Cleaning Supplies	-	1,000	342	2,000	2,000
7190 Wearing Apparel	-	-	-	1,500	1,500
7192 Safety Equipment	-	-	-	900	900
7220 Garden/Agriculture Supplies	1,456	1,500	-	4,000	4,000
7230 Other Operating Supplies	750	750	1,030	4,500	4,500
7310 Auto & Truck Parts	-	-	-	1,000	1,000
7320 Machinery & Equipment Parts	-	-	-	1,000	1,000

Rock Island Rail Corridor Authority
3601

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
7340 Paint & Supplies	989	1,000	1,000	4,500	4,500
7350 Lumber Wood & Supplies	-	-	-	500	500
7360 Electrical Supplies	-	-	-	750	750
7400 Signs, Badges & Markers	-	500	-	2,000	2,000
7440 Rock	8,000	8,000	1,476	18,000	18,000
7510 Small Tools/Minor Equipment	245	250	-	500	500
Total Supplies	13,440	16,500	6,238	48,700	48,700
8055 Bridge Replacement Program	-	-	-	350,000	350,000
8060 Other Improvements	32,678	-	-	237,500	237,500
8111 Landscaping Equipment	-	-	-	9,000	9,000
8170 Other Equipment	-	9,000	5,344	-	-
8171 Personal Computer/Accessories	-	-	-	2,800	2,800
Total Capital Outlay	32,678	9,000	5,344	599,300	599,300
Total Park Fund	\$ 282,858	\$ 586,451	\$ 179,002	\$ 980,153	\$ 980,153
Rock Island Railroad Capital Project Fund					
8060 Other Improvements	-	\$ 414,544	-	\$ 359,183	\$ 333,463
Total Capital Outlay	-	414,544	-	359,183	333,463
Total Rock Island Railroad Capital Project Fund	-	\$ 414,544	-	\$ 359,183	\$ 333,463
Total Rock Island Rail Corridor Authority	\$ 282,858	\$ 1,000,995	\$ 179,002	\$ 1,339,336	\$ 1,313,616

**Parks - Safety/Interpretation
1605**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Park Fund					
5010 Regular Salaries	\$ 443,744	\$ 1,005,036	\$ 784,526	\$ 1,133,232	\$ 1,133,232
5020 Seasonal Salaries	-	11,800	-	13,893	13,893
5030 Over Time Salaries	24,385	50,000	34,492	65,000	65,000
5040 FICA Taxes	33,052	81,995	59,726	92,566	92,566
5050 Pension Contributions	139,512	139,054	115,878	138,045	138,045
5060 Insurance Benefits	159,954	218,139	140,741	246,375	246,375
5061 Dental & Vision	1,557	1,212	1,215	1,860	1,860
5062 HSA Contribution	13,500	12,000	12,575	12,575	12,575
5063 Insurance Admin Fee	23,966	19,041	25,613	-	-
5066 Life Insurance Benefit	-	277	197	312	312
5070 Unemployment Insurance	5,025	-	-	-	-
5110 Workers Compensation	16,081	17,149	14,291	-	-
5150 Long Term Disability	5,025	5,359	4,466	6,044	6,044
Total Personnel Services	865,801	1,561,062	1,193,720	1,709,902	1,709,902
6140 Travel Expense	328	-	-	-	-
6230 Printing	795	1,000	137	1,000	1,000
6560 Maint & Repair - Common Equip	4,884	8,400	4,577	33,764	33,764
6570 Maint & Repair - Miscellaneous	6,311	9,000	1,405	16,000	16,000
6661 Software Purchases	-	636	-	-	-
6710 Dues & Memberships	600	500	700	550	550
6713 Drug Screening Services	-	-	1,369	2,600	2,600
6750 Tuition Reimbursement	5,247	6,000	-	-	-
6756 Training Expense	-	-	2,691	11,330	11,330
6790 Other Contractual Services	5,363	2,100	-	-	-
6794 Car Wash Services	-	900	900	900	900
6795 Alarm/Security Services	12,592	19,070	6,699	19,070	19,070
Total Contractual Services	36,120	47,606	18,477	85,214	85,214
7010 Office Supplies	1,395	2,100	1,587	2,100	2,100
7160 Food	-	100	14	100	100
7190 Wearing Apparel	10,182	13,000	5,290	18,222	18,222
7192 Safety Equipment	-	-	449	500	500
7230 Other Operating Supplies	5,406	5,000	4,343	5,700	5,700
7231 Fire Safety Supplies	-	4,000	-	4,000	4,000
7400 Signs, Badges & Markers	-	500	-	500	500
7520 Small Arms & Ammunition	1,373	1,500	927	3,442	3,442
Total Supplies	18,357	26,200	12,611	34,564	34,564
8120 Automobiles	-	-	-	68,500	68,500
8170 Other Equipment	-	1,000	-	-	-
8171 Personal Computer/Accessories	1,119	-	1,143	2,800	2,800
8180 Audio/Video Recording Equipment	-	-	-	10,000	10,000
Total Capital Outlay	1,119	1,000	1,143	81,300	81,300
Total Park Fund	\$ 921,397	\$ 1,635,868	\$ 1,225,951	\$ 1,910,980	\$ 1,910,980
Law Enforcement Training					
6750 Tuition Reimbursement	\$ 1,333	\$ 1,333	-	-	-
6756 Training Expense	-	-	-	5,000	5,000
Total Contractual Services	1,333	1,333	-	5,000	5,000

**Parks - Safety/Interpretation
1605**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
Total Law Enforcement Training	\$ 1,333	\$ 1,333	-	\$ 5,000	\$ 5,000
Total Safety/Interpretation	\$ 922,730	\$ 1,637,201	\$ 1,225,951	\$ 1,915,980	\$ 1,915,980

Parks - Special Events
1670

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Park Fund					
6170 Transportation Expense	-	-	-	\$ 4,900	\$ 4,900
6210 Advertising	-	-	-	800	800
6790 Other Contractual Services	-	-	-	16,000	16,000
Total Contractual Services	-	-	-	21,700	21,700
Total Park Fund	-	-	-	\$ 21,700	\$ 21,700
Park Enterprise Fund					
6210 Advertising	2,500	15,000	-	-	-
6230 Printing	-	500	-	500	500
6670 Rent - Miscellaneous	5,365	14,000	-	20,000	20,000
6680 Rent - Heavy Equipmeny	-	-	1,423	5,500	5,500
6789 Outside Agency Funding	-	-	-	41,000	41,000
6790 Other Contractual Services	40,161	55,100	26	17,600	17,600
6793 Catering Services	-	900	-	900	900
Total Contractual Services	48,026	85,500	1,449	85,500	85,500
7160 Food	-	6,500	-	6,500	6,500
7190 Wearing Apparel	2,800	2,800	-	2,800	2,800
7230 Other Operating Supplies	3,974	9,500	-	500	500
7233 Fasteners & Epoxies	-	-	-	9,000	9,000
7340 Paint & Supplies	500	500	500	500	500
7350 Lumber Wood & Supplies	1,000	1,000	93	1,000	1,000
7360 Electrical Supplies	35,862	36,000	25,600	51,000	51,000
Total Supplies	44,136	56,300	26,193	71,300	71,300
Total Park Enterprise Fund	\$ 92,162	\$ 141,800	\$ 27,642	\$ 156,800	\$ 156,800
Total Special Events	\$ 92,162	\$ 141,800	\$ 27,642	\$ 178,500	\$ 178,500

**Parks - Special Recreation
1606**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Park Fund					
5010 Regular Salaries	\$ 150,740	\$ 186,603	\$ 109,866	\$ 198,369	\$ 198,369
5020 Seasonal Salaries	5,495	17,050	7,332	18,150	18,150
5030 Over Time Salaries	102	2,000	49	2,500	2,500
5040 FICA Taxes	12,756	15,732	8,336	16,669	16,669
5050 Pension Contributions	25,179	24,858	20,715	23,140	23,140
5060 Insurance Benefits	16,063	38,218	12,982	27,393	27,393
5061 Dental & Vision	163	164	118	536	536
5062 HSA Contribution	2,500	2,500	3,250	3,250	3,250
5063 Insurance Admin Fee	2,174	3,672	2,094	-	-
5066 Life Insurance Benefit	-	50	23	45	45
5070 Unemployment Insurance	933	-	-	-	-
5110 Workers Compensation	2,985	3,290	2,742	-	-
5150 Long Term Disability	933	1,028	857	1,090	1,090
Total Personnel Services	220,023	295,165	168,363	291,142	291,142
6110 Postage	27	900	735	900	900
6140 Travel Expense	-	1,500	-	-	-
6230 Printing	-	310	-	310	310
6540 Maint & Repair - Office Equip	-	290	-	290	290
6620 Rent - Buildings	418	4,300	1,400	4,300	4,300
6641 Copier Rental/Maintenance	214	800	75	800	800
6750 Tuition Reimbursement	309	3,360	-	-	-
6756 Training Expense	-	-	-	1,985	1,985
6770 Administrative Service Fees	-	1,000	-	-	-
6771 Credit Card Payment Service Fee	-	-	-	1,000	1,000
6790 Other Contractual Services	885	3,600	-	3,600	3,600
Total Contractual Services	1,854	16,060	2,210	13,185	13,185
7010 Office Supplies	507	1,500	491	1,500	1,500
7160 Food	572	3,200	644	3,200	3,200
7190 Wearing Apparel	-	2,000	-	3,000	3,000
7210 Recreation Supplies	2,472	4,300	518	4,300	4,300
7220 Garden/Agriculture Supplies	79	500	100	500	500
7230 Other Operating Supplies	283	3,000	654	2,000	2,000
Total Supplies	3,914	14,500	2,406	14,500	14,500
8060 Other Improvements	-	-	1,936	-	-
8171 Personal Computer/Accessories	128	-	219	-	-
Total Capital Outlay	128	-	2,155	-	-
Total Park Fund	\$ 225,918	\$ 325,725	\$ 175,135	\$ 318,827	\$ 318,827
Total Special Recreation	\$ 225,918	\$ 325,725	\$ 175,135	\$ 318,827	\$ 318,827

Parks - Trail Maintenance
1609

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Park Fund					
6460 Refuse Collection	-	1,200	829	2,500	2,500
6520 Maint & Repair - Heavy Equip	-	-	-	4,000	4,000
6570 Maint & Repair - Miscellaneous	-	2,500	-	2,500	2,500
6670 Rent - Miscellaneous	-	1,800	-	-	-
6680 Rent - Heavy Equipmeny	-	-	-	4,000	4,000
6726 Tree Removal Services	-	-	-	15,000	15,000
6790 Other Contractual Services	-	3,000	-	1,000	1,000
Total Contractual Services	-	8,500	829	29,000	29,000
7130 Building Cleaning Supplies	-	1,000	-	1,800	1,800
7192 Safety Equipment	-	-	300	2,500	2,500
7230 Other Operating Supplies	-	1,100	440	5,000	5,000
7340 Paint & Supplies	-	1,500	96	2,000	2,000
7350 Lumber Wood & Supplies	-	300	300	4,000	4,000
7400 Signs, Badges & Markers	-	900	-	1,500	1,500
7440 Rock	-	33,500	11,887	25,000	25,000
Total Supplies	-	38,300	13,023	41,800	41,800
Total Park Fund	-	\$ 46,800	\$ 13,851	\$ 70,800	\$ 70,800
Total Trail Maintenance	-	\$ 46,800	\$ 13,851	\$ 70,800	\$ 70,800

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Public Works - Director's Office
1501

Line Item Description	Previous Year			2022 Rec.	2022 Adopted
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021		
Special Road and Bridge Fund					
5010 Regular Salaries	\$ 166,296	\$ 172,307	\$ 117,897	\$ 182,916	\$ 182,916
5025 Part Time Salaries	56,540	56,108	38,628	56,108	56,108
5030 Over Time Salaries	45	-	-	-	-
5037 Mobile Phone Allowance	-	660	495	660	660
5040 FICA Taxes	16,672	17,524	11,254	18,285	18,285
5050 Pension Contributions	23,003	22,710	18,925	21,071	21,071
5060 Insurance Benefits	19,757	23,933	17,276	36,430	36,430
5061 Dental & Vision	42	53	57	125	125
5062 HSA Contribution	3,000	4,000	2,300	2,000	2,000
5063 Insurance Admin Fee	3,086	2,882	3,736	-	-
5066 Life Insurance Benefit	-	25	16	51	51
5070 Unemployment Insurance	862	-	-	-	-
5110 Workers Compensation	2,757	3,655	3,046	-	-
5150 Long Term Disability	862	1,142	952	1,196	1,196
Total Personnel Services	292,922	304,999	214,582	318,842	318,842
6110 Postage	-	150	17	-	-
6120 Mileage Reimbursement	7,000	-	-	20,000	20,000
6160 Meeting Expense	134	1,500	399	1,000	1,000
6165 Coffee & Water Service	364	1,200	295	500	500
6380 Uninsured Claimants	-	-	-	7,762	7,762
6530 Maint & Repair - Auto Equip	-	400	1,728	400	400
6643 Mobile Phone/Pager Rental	660	660	-	660	660
6710 Dues & Memberships	150	1,000	40	1,000	1,000
6712 Pre-Employment Services	-	-	56	100	100
6756 Training Expense	-	-	-	1,829	1,829
6790 Other Contractual Services	-	59,180	-	-	-
6793 Catering Services	-	-	1,065	2,000	2,000
Total Contractual Services	8,308	64,090	3,601	35,251	35,251
7010 Office Supplies	695	1,227	2,782	1,400	1,400
7021 Newspaper/Mag Subscriptions	-	300	-	-	-
7110 Gasoline	230	200	300	930	930
7190 Wearing Apparel	-	500	138	2,000	2,000
7230 Other Operating Supplies	-	1,500	-	1,500	1,500
Total Supplies	925	3,727	3,220	5,830	5,830
8150 Office Furniture & Fixtures	-	-	-	20,000	20,000
8171 Personal Computer/Accessories	-	-	-	5,500	5,500
Total Capital Outlay	-	-	-	25,500	25,500
Total Special Road and Bridge Fund	\$ 302,155	\$ 372,816	\$ 221,403	\$ 385,423	\$ 385,423
Total Director's Office	\$ 302,155	\$ 372,816	\$ 221,403	\$ 385,423	\$ 385,423

Public Works - Development
1504

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Special Road and Bridge Fund					
5010 Regular Salaries	181,283	221,625	143,608	249,578	249,578
5027 Board/Commission Salaries	3,100	-	-	-	-
5030 Over Time Salaries	-	1,500	-	-	-
5040 FICA Taxes	12,931	17,069	9,955	19,094	19,094
5050 Pension Contributions	31,154	29,408	24,507	28,752	28,752
5060 Insurance Benefits	34,678	76,527	26,709	43,302	43,302
5061 Dental & Vision	334	237	242	322	322
5062 HSA Contribution	3,000	5,000	3,600	3,600	3,600
5063 Insurance Admin Fee	5,175	6,499	4,963	-	-
5066 Life Insurance Benefit	-	63	38	128	128
5070 Unemployment Insurance	1,159	-	-	-	-
5090 Salary Adjustments	-	32,148	-	6,678	6,678
5110 Workers Compensation	3,710	3,570	2,975	-	-
5150 Long Term Disability	1,159	1,116	930	1,248	1,248
Total Personnel Services	277,683	394,762	217,526	352,702	352,702
6110 Postage	2,679	2,000	2,532	2,000	2,000
6120 Mileage Reimbursement	-	47	-	-	-
6140 Travel Expense	-	407	-	-	-
6160 Meeting Expense	-	50	-	-	-
6165 Coffee & Water Service	121	-	111	400	400
6200 Legal Notices	1,494	2,500	1,370	2,500	2,500
6230 Printing	373	150	-	600	600
6530 Maint & Repair - Auto Equip	1,138	3,000	1,253	2,000	2,000
6641 Copier Rental/Maintenance	1,789	2,500	1,280	2,500	2,500
6643 Mobile Phone/Pager Rental	-	-	-	2,000	2,000
6710 Dues & Memberships	1,380	2,500	1,220	2,500	2,500
6732 Landscaping/Mowing Services	-	-	-	2,000	2,000
6750 Tuition Reimbursement	-	2,000	-	-	-
6756 Training Expense	-	-	-	2,496	2,496
6790 Other Contractual Services	-	3,000	-	-	-
6794 Car Wash Services	-	-	-	300	300
6851 Stormwater Commission	-	2,500	-	2,500	2,500
Total Contractual Services	8,972	20,654	7,766	21,796	21,796
7010 Office Supplies	1,007	1,500	1,071	1,500	1,500
7041 Paper Supplies - Copier Paper	333	350	-	300	300
7110 Gasoline	4,527	5,000	3,074	5,000	5,000
7190 Wearing Apparel	93	1,000	635	1,500	1,500
7230 Other Operating Supplies	19	500	-	85	85
Total Supplies	5,979	8,350	4,779	8,385	8,385
Total Special Road and Bridge Fund	\$ 292,635	\$ 423,766	\$ 230,071	\$ 382,883	\$ 382,883
Total Development	\$ 292,635	\$ 423,766	\$ 230,071	\$ 382,883	\$ 382,883

Public Works - Engineering
1502

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Special Road and Bridge Fund					
5010 Regular Salaries	\$ 370,259	\$ 366,080	\$ 251,678	\$ 386,858	\$ 386,858
5020 Seasonal Salaries	23,025	17,100	9,688	18,810	18,810
5025 Part Time Salaries	25,116	73,200	6,623	15,912	15,912
5030 Over Time Salaries	12,657	28,000	11,927	30,142	30,142
5040 FICA Taxes	31,288	37,055	20,257	35,478	35,478
5050 Pension Contributions	52,610	51,940	43,283	44,566	44,566
5060 Insurance Benefits	70,043	85,426	50,698	84,134	84,134
5061 Dental & Vision	340	220	241	350	350
5062 HSA Contribution	2,000	-	325	-	-
5063 Insurance Admin Fee	10,857	6,600	9,341	-	-
5066 Life Insurance Benefit	-	76	51	78	78
5070 Unemployment Insurance	1,830	-	-	-	-
5110 Workers Compensation	5,857	7,750	6,458	-	-
5150 Long Term Disability	1,830	2,422	2,018	2,248	2,248
Total Personnel Services	607,713	675,869	412,588	618,576	618,576
6015 Title Searches	1,125	1,200	450	1,200	1,200
6030 Architectural & Engineering Sv	-	-	-	20,000	20,000
6040 Appraisal Services	-	1,000	-	1,000	1,000
6080 Other Professional Services	8,870	21,326	5,209	-	-
6110 Postage	866	2,000	381	1,000	1,000
6120 Mileage Reimbursement	-	100	-	161	161
6140 Travel Expense	-	1,500	-	-	-
6160 Meeting Expense	87	1,150	131	1,000	1,000
6165 Coffee & Water Service	229	-	7	300	300
6200 Legal Notices	-	200	-	200	200
6210 Advertising	974	2,000	473	1,500	1,500
6220 Photographing & Blue Printing	-	500	-	100	100
6230 Printing	1,385	1,500	1,124	1,500	1,500
6435 Telephone Maintenance	-	250	-	-	-
6530 Maint & Repair - Auto Equip	15,520	15,000	3,567	15,000	15,000
6540 Maint & Repair - Office Equip	-	2,100	-	1,000	1,000
6641 Copier Rental/Maintenance	1,823	4,000	1,248	2,000	2,000
6662 Software Maintenance	9,995	10,000	8,784	10,000	10,000
6710 Dues & Memberships	308	2,800	230	2,000	2,000
6713 Drug Screening Services	-	-	158	100	100
6750 Tuition Reimbursement	238	2,000	-	-	-
6756 Training Expense	-	-	-	3,869	3,869
6790 Other Contractual Services	40	7,085	53	7,000	7,000
6791 Microfilm/Microfiche Services	-	2,000	-	2,000	2,000
6794 Car Wash Services	100	650	100	500	500
Total Contractual Services	41,558	78,361	21,914	71,430	71,430
7010 Office Supplies	2,571	7,800	1,616	3,000	3,000
7020 Reference Books/Publications	-	500	-	500	500
7041 Paper Supplies - Copier Paper	-	1,400	799	1,400	1,400
7110 Gasoline	7,962	14,000	8,382	10,000	10,000
7190 Wearing Apparel	963	1,300	663	1,300	1,300
7230 Other Operating Supplies	326	1,100	115	600	600
7510 Small Tools/Minor Equipment	-	400	9	400	400
Total Supplies	11,822	26,500	11,583	17,200	17,200
8060 Other Improvements	3,230	-	-	-	-

Public Works - Engineering
1502

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
8160 Radio/Communications Equipment	-	-	25	-	-
8171 Personal Computer/Accessories	1,369	-	766	2,000	2,000
Total Capital Outlay	4,598	-	791	2,000	2,000
Total Special Road and Bridge Fund	\$ 665,691	\$ 780,730	\$ 446,877	\$ 709,206	\$ 709,206
Total Engineering	\$ 665,691	\$ 780,730	\$ 446,877	\$ 709,206	\$ 709,206

**Public Works - Fleet Replacement
1011**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Special Road and Bridge Fund					
6630 Rent - Auto Equipment	-	-	-	\$ 85,000	\$ 85,000
Total Contractual Services	-	-	-	85,000	85,000
8110 Heavy Machinery & Equipment	-	-	-	230,000	230,000
8120 Automobiles	-	665,890	-	-	-
8130 Trucks	-	-	-	350,000	350,000
Total Capital Outlay	-	665,890	-	580,000	580,000
Total Special Road and Bridge Fund	-	\$ 665,890	-	\$ 665,000	\$ 665,000
Total Fleet Replacement	-	\$ 665,890	-	\$ 665,000	\$ 665,000

**Public Works - Planning Commission
1505**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Special Road and Bridge Fund					
5027 Board/Commission Salaries	-	-	-	\$ 5,994	\$ 5,994
5040 FICA Taxes	-	-	-	459	459
Total Personnel Services	-	-	-	6,453	6,453
6160 Meeting Expense	-	-	-	1,000	1,000
Total Contractual Services	-	-	-	1,000	1,000
Total Special Road and Bridge Fund	-	-	-	\$ 7,453	\$ 7,453
Total Planning Commission	-	-	-	\$ 7,453	\$ 7,453

**Public Works - Road and Bridge Maintenance
1506**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Special Road and Bridge Fund					
5010 Regular Salaries	-	\$ 1,944,170	\$ 1,177,136	\$ 2,091,704	\$ 2,091,704
5030 Over Time Salaries	-	80,000	96,426	120,000	120,000
5040 FICA Taxes	-	154,849	90,916	169,193	169,193
5050 Pension Contributions	-	266,786	222,322	244,189	244,189
5060 Insurance Benefits	-	567,862	256,500	520,964	520,964
5061 Dental & Vision	-	2,640	2,243	4,142	4,142
5062 HSA Contribution	-	10,000	10,850	10,000	10,000
5063 Insurance Admin Fee	-	49,042	47,355	-	-
5066 Life Insurance Benefit	-	617	349	637	637
5094 Salary Savings	-	(100,000)	-	(250,000)	(250,000)
5110 Workers Compensation	-	32,387	26,989	-	-
5150 Long Term Disability	-	10,121	8,434	10,597	10,597
Total Personnel Services	-	3,018,474	1,939,519	2,921,426	2,921,426
6030 Architectural & Engineering Sv	-	-	3,479	3,500	3,500
6080 Other Professional Services	-	3,600	-	3,600	3,600
6087 Locksmith Services	-	-	1,105	1,500	1,500
6110 Postage	-	800	134	400	400
6120 Mileage Reimbursement	-	75	-	-	-
6160 Meeting Expense	-	5,000	3,540	5,000	5,000
6165 Coffee & Water Service	-	3,000	613	2,500	2,500
6310 Property Insurance	-	5,462	4,552	5,769	5,769
6320 Workmen's Compensation	-	-	-	224,067	224,067
6410 Gas	-	20,000	6,970	18,000	18,000
6420 Electricity	-	75,000	45,428	75,000	75,000
6440 Water	-	3,000	1,711	2,000	2,000
6460 Refuse Collection	-	12,100	12,807	20,000	20,000
6510 Maint & Repair - Buildings	-	13,000	5,885	96,000	96,000
6515 Maint & Repair - Drainage	-	-	-	20,000	20,000
6520 Maint & Repair - Heavy Equip	-	180,000	94,603	180,000	180,000
6530 Maint & Repair - Auto Equip	-	90,000	60,806	90,000	90,000
6570 Maint & Repair - Miscellaneous	-	40,000	29,594	40,000	40,000
6641 Copier Rental/Maintenance	-	5,000	1,224	5,000	5,000
6661 Software Purchases	-	14,000	545	3,000	3,000
6662 Software Maintenance	-	10,000	2,625	10,000	10,000
6670 Rent - Miscellaneous	-	-	1,560	1,500	1,500
6675 Rent - Uniforms	-	16,000	2,853	16,000	16,000
6676 Rent - Outside Sanitation Fac.	-	1,000	1,600	1,000	1,000
6680 Rent - Heavy Equipmeny	-	41,900	22,356	41,900	41,900
6710 Dues & Memberships	-	2,280	1,840	2,280	2,280
6713 Drug Screening Services	-	-	1,608	3,600	3,600
6725 Emergency Response	-	75,000	95,685	120,000	120,000
6726 Tree Removal Services	-	75,000	24,884	30,000	30,000
6730 Janitor Services	-	1,698	-	1,700	1,700
6734 Towing Services	-	-	10,493	20,000	20,000
6750 Tuition Reimbursement	-	17,000	-	-	-
6756 Training Expense	-	-	11,590	20,916	20,916
6790 Other Contractual Services	-	20,600	15,874	1,000	1,000
6796 Animal/Pest Control/Extermination Servic	-	-	600	1,200	1,200
6895 Levee District Tax	-	5,000	-	5,000	5,000
Total Contractual Services	-	735,515	466,561	1,071,432	1,071,432
7010 Office Supplies	-	9,000	1,925	3,000	3,000

**Public Works - Road and Bridge Maintenance
1506**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
7020 Reference Books/Publications	-	250	-	-	-
7041 Paper Supplies - Copier Paper	-	800	240	600	600
7110 Gasoline	-	100,000	82,475	150,000	150,000
7130 Building Cleaning Supplies	-	2,000	-	1,000	1,000
7190 Wearing Apparel	-	11,500	594	11,500	11,500
7192 Safety Equipment	-	-	3,812	10,000	10,000
7220 Garden/Agriculture Supplies	-	25,000	12,281	25,000	25,000
7230 Other Operating Supplies	-	60,000	44,543	-	-
7240 Motor Oil & Lubricants	-	20,000	7,668	12,000	12,000
7310 Auto & Truck Parts	-	55,000	17,389	50,000	50,000
7320 Machinery & Equipment Parts	-	80,000	32,363	75,000	75,000
7330 Plumbing Supplies	-	500	70	500	500
7350 Lumber Wood & Supplies	-	1,000	-	1,000	1,000
7360 Electrical Supplies	-	1,500	-	1,500	1,500
7370 Building Operating Supplies	-	6,000	2,494	4,000	4,000
7380 Asphalt	-	139,000	48,991	139,000	139,000
7390 Concrete	-	5,000	295	5,000	5,000
7410 License Plates & Registration	-	500	22	500	500
7420 Traffic Control Supplies	-	15,000	6,493	15,000	15,000
7430 Road Oil	-	25,000	25,000	70,000	70,000
7440 Rock	-	25,000	392	25,000	25,000
7450 Salt, Sand, & Ice/melt	-	250,000	249,252	275,000	275,000
7460 Batteries & Anti-Freeze	-	-	4,645	7,500	7,500
7490 Tires	-	50,000	26,595	50,000	50,000
7510 Small Tools/Minor Equipment	-	7,500	2,600	37,500	37,500
Total Supplies	-	889,550	570,138	969,600	969,600
8020 Buildings & Improvements	-	-	-	140,000	140,000
8040 Roads & Highways	-	3,348,528	2,233,381	3,000,000	3,000,000
8150 Office Furniture & Fixtures	-	-	623	15,000	15,000
8160 Radio/Communications Equipment	-	5,000	-	5,000	5,000
Total Capital Outlay	-	3,353,528	2,234,004	3,160,000	3,160,000
Total Special Road and Bridge Fund	-	\$ 7,997,067	\$ 5,210,221	\$ 8,122,458	\$ 8,122,458
Total Road and Bridge Maintenance	-	\$ 7,997,067	\$ 5,210,221	\$ 8,122,458	\$ 8,122,458

**Public Works - Special Projects
1507**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Special Road and Bridge Fund					
6720 Settlements & Judgements	19,050	-	-	-	-
6726 Tree Removal Services	-	-	5,100	25,000	25,000
Total Contractual Services	19,050	-	5,100	25,000	25,000
8010 Land & Right of Way	-	-	4,020	10,000	10,000
8040 Roads & Highways	424,349	200,000	(109,566)	200,000	200,000
Total Capital Outlay	424,349	200,000	(105,546)	210,000	210,000
Total Special Road and Bridge Fund	\$ 443,399	\$ 200,000	\$ (100,446)	\$ 235,000	\$ 235,000
County Improvement Fund					
Line Item Description					
6030 Architectural & Engineering Sv	-	-	-	\$ 150,000	\$ 150,000
Total Contractual Services	-	-	-	150,000	150,000
8040 Roads & Highways	-	750,000	-	700,000	700,000
8060 Other Improvements	-	14,750,000	720,039	-	-
Total Capital Outlay	-	15,500,000	720,039	700,000	700,000
Total County Improvement Fund	-	\$ 15,500,000	\$ 720,039	\$ 850,000	\$ 850,000
Total Special Projects	\$ 443,399	\$ 15,700,000	\$ 619,593	\$ 1,085,000	\$ 1,085,000

**Public Works - Yard Waste Facility
1523**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
6676 Rent - Outside Sanitation Fac.	680	760	680	760	760
6726 Tree Removal Services	-	-	-	8,075	8,075
6790 Other Contractual Services	5,400	8,075	774	-	-
Total Contractual Services	6,080	8,835	1,454	8,835	8,835
7110 Gasoline	-	380	-	380	380
Total Supplies	-	380	-	380	380
Total General Fund	\$ 6,080	\$ 9,215	\$ 1,454	\$ 9,215	\$ 9,215
Total Yard Waste Facility	\$ 6,080	\$ 9,215	\$ 1,454	\$ 9,215	\$ 9,215

**Recorder of Deeds
1801**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	679,010	777,605	524,012	810,137	810,137
5030 Over Time Salaries	20,720	2,000	12,550	2,000	2,000
5037 Mobile Phone Allowance	-	660	-	660	660
5040 FICA Taxes	52,377	59,690	38,857	62,129	62,129
5050 Pension Contributions	100,196	102,752	85,627	93,556	93,556
5060 Insurance Benefits	124,977	162,559	96,949	170,745	170,745
5061 Dental & Vision	1,006	784	860	1,400	1,400
5062 HSA Contribution	-	2,000	-	-	-
5063 Insurance Admin Fee	17,756	16,176	17,756	-	-
5066 Life Insurance Benefit	-	227	134	234	234
5070 Unemployment Insurance	3,743	-	-	-	-
5090 Salary Adjustments	-	81,360	-	-	-
5110 Workers Compensation	11,977	12,474	10,395	-	-
5150 Long Term Disability	3,743	3,898	3,248	4,061	4,061
Total Personnel Services	1,015,504	1,222,185	790,388	1,144,922	1,144,922
6080 Other Professional Services	-	-	-	-	-
6110 Postage	4,411	5,000	2,488	4,000	4,000
6120 Mileage Reimbursement	2,105	1,000	1,038	1,000	1,000
6140 Travel Expense	297	2,000	485	-	-
6160 Meeting Expense	205	680	138	680	680
6165 Coffee & Water Service	565	800	337	800	800
6230 Printing	4,526	5,552	4,042	5,552	5,552
6320 Workmen's Compensation	-	-	-	12,702	12,702
6330 Bond & Surety	-	-	-	709	709
6670 Rent - Miscellaneous	-	-	-	3,500	3,500
6710 Dues & Memberships	690	850	26	500	500
6750 Tuition Reimbursement	500	1,380	-	-	-
6756 Training Expense	-	-	-	8,101	8,101
6790 Other Contractual Services	-	-	-	-	-
Total Contractual Services	13,298	17,262	8,554	37,544	37,544
7010 Office Supplies	11,431	9,872	6,433	9,872	9,872
7021 Newspaper/Mag Subscriptions	868	650	-	-	-
7230 Other Operating Supplies	413	600	-	-	-
Total Supplies	12,713	11,122	6,433	9,872	9,872
Total General Fund	\$ 1,041,515	\$ 1,250,569	\$ 805,375	\$ 1,192,338	\$ 1,192,338
Recorder Technology Fund					
6540 Maint & Repair - Office Equip	6,914	10,500	3,490	2,140	2,140
6641 Copier Rental/Maintenance	2,388	4,300	1,401	3,819	3,819
6662 Software Maintenance	83,791	87,800	83,790	91,903	91,903
6770 Administrative Service Fees	165	-	-	-	-
Total Contractual Services	93,257	102,600	88,681	97,862	97,862
8150 Office Furniture & Fixtures	-	-	6,768	-	11,000
8172 Printers & Scanners	4,091	26,340	25,983	31,078	31,078
Total Capital Outlay	4,091	26,340	32,751	31,078	42,078
Total Recorder Technology Fund	\$ 97,348	\$ 128,940	\$ 121,432	\$ 128,940	\$ 139,940
Total Recorder of Deeds	\$ 1,138,863	\$ 1,379,509	\$ 926,807	\$ 1,321,278	\$ 1,332,278

**Records Center
1804**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Recorders Fees					
5010 Regular Salaries	\$ 92,970	\$ 70,329	\$ 56,774	\$ 77,709	\$ 77,709
5040 FICA Taxes	7,346	5,380	4,179	5,945	5,945
5050 Pension Contributions	13,384	9,269	7,724	8,952	8,952
5060 Insurance Benefits	13,923	20,022	10,053	15,745	15,745
5061 Dental & Vision	133	105	104	147	147
5062 HSA Contribution	1,000	1,000	1,300	1,300	1,300
5063 Insurance Admin Fee	1,922	1,652	1,675	-	-
5066 Life Insurance Benefit	-	25	19	26	26
5070 Unemployment Insurance	496	-	-	-	-
5110 Workers Compensation	1,588	1,125	938	-	-
5130 Vacation Payout	3,334	1,112	-	-	-
5140 Sick Leave Pay Out	1,581	1,112	-	-	-
5150 Long Term Disability	496	352	293	389	389
Total Personnel Services	138,172	111,483	83,060	110,213	110,213
6087 Locksmith Services	-	1,000	-	200	200
6120 Mileage Reimbursement	511	-	-	-	-
6140 Travel Expense	-	700	-	-	-
6160 Meeting Expense	145	4,000	8	2,000	2,000
6165 Coffee & Water Service	402	200	-	300	300
6310 Property Insurance	-	8,231	6,859	8,534	8,534
6360 Life Insurance	30	121	-	121	121
6420 Electricity	30,367	44,800	17,467	44,800	44,800
6460 Refuse Collection	448	500	335	525	525
6520 Maint & Repair - Heavy Equip	-	2,000	-	2,000	2,000
6530 Maint & Repair - Auto Equip	-	1,000	-	1,000	1,000
6540 Maint & Repair - Office Equip	-	1,000	-	1,000	1,000
6675 Rent - Uniforms	-	300	-	300	300
6730 Janitor Services	591	610	299	610	610
6737 Shredding Services	-	-	678	2,000	2,000
6756 Training Expense	-	-	500	777	777
6790 Other Contractual Services	34,940	-	-	-	-
6791 Microfilm/Microfiche Services	5,829	9,000	3,656	12,000	12,000
6796 Animal/Pest Control/Extermination Service	-	-	90	160	160
Total Contractual Services	73,263	73,462	29,892	76,327	76,327
7010 Office Supplies	2,420	1,400	898	3,000	3,000
7110 Gasoline	196	200	43	300	300
7230 Other Operating Supplies	-	400	150	300	300
7490 Tires	574	500	-	500	500
7510 Small Tools/Minor Equipment	-	100	-	-	-
Total Supplies	3,190	2,600	1,092	4,100	4,100
8150 Office Furniture & Fixtures	3,703	16,400	5,987	14,000	14,000
8171 Personal Computer/Accessories	5,609	14,029	5,011	10,244	10,244
Total Capital Outlay	9,311	30,429	10,998	24,244	24,244
Total Recorders Fees	\$ 223,937	\$ 217,974	\$ 125,041	\$ 214,884	\$ 214,884
Total Records Center	\$ 223,937	\$ 217,974	\$ 125,041	\$ 214,884	\$ 214,884

**Records Center Rent
3005**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
General Fund					
6620 Rent - Buildings	\$ 198,916	\$ 204,945	\$ 187,599	\$ 209,593	\$ 209,593
Total Contractual Services	198,916	204,945	187,599	209,593	209,593
Total General Fund	\$ 198,916	\$ 204,945	\$ 187,599	\$ 209,593	\$ 209,593
Total Records Center Rent	\$ 198,916	\$ 204,945	\$ 187,599	\$ 209,593	\$ 209,593

Jackson County Historical Society
1805

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
Recorders Fees					
6070 Intergovernmental Agreements	-	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000
Total Contractual Services	-	36,000	36,000	36,000	36,000
Total Recorders Fees	-	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000
Total Jackson County Historical Society	-	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000

University of Missouri Extension
8001

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
General Fund					
6790 Other Contractual Services	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Total Contractual Services	10,000	10,000	10,000	10,000	10,000
Total General Fund	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Total University of Missouri Extension	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000

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BUDGET OVERVIEW

COUNTY PUBLIC HEALTH

Account Type	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Adopted
Personnel Services	4,319,431	5,479,652	4,350,634	6,109,721
Contractual Services	770,734	6,666,042	6,007,122	23,956,958
Supplies	96,567	160,530	100,675	179,060
Capital Outlay	328,086	30,500	4,224	32,500
	<u>\$5,514,819</u>	<u>\$12,336,724</u>	<u>\$10,462,656</u>	<u>\$30,278,239</u>
Department				
Environmental Health	-	820,388	614,287	891,320
Animal Control	-	275,000	-	25,000
Carriage Oaks	30,227	37,416	26,456	46,620
Household Hazardous Waste Program	-	28,000	24,629	28,000
Trophy Estates	20,107	37,480	12,859	45,360
Medical Examiner	3,462,397	3,768,234	2,790,509	4,123,898
Public Administrator	2,002,088	2,003,752	1,632,044	2,345,859
Indigent Burials\Cremations	-	56,500	93,671	100,000
University Health	-	5,309,954	5,268,202	5,074,373
Jackson County Health Department	-	-	-	500,000
ARPA Disadvantaged Communities	-	-	-	7,820,000
ARPA Public Health	-	-	-	9,277,809
	<u>\$5,514,819</u>	<u>\$12,336,724</u>	<u>\$10,462,656</u>	<u>\$30,278,239</u>
Fund				
Health Fund	5,464,485	12,261,828	10,423,341	13,088,450
Sewer Fund	50,334	74,896	39,315	91,980
American Rescue Plan Fund	-	-	-	17,097,809
	<u>\$5,514,819</u>	<u>\$12,336,724</u>	<u>\$10,462,656</u>	<u>\$30,278,239</u>

County Public Health
Full-Time Equivalents (FTE)

Department	2021	2022
Environmental Health	10.0	10.0
Medical Examiner	25.7	26.0
Public Administrator	28.0	30.0
	<u>63.7</u>	<u>66.0</u>

**Environmental Health
1503**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Health Fund					
5010 Regular Salaries	-	429,434	357,050	495,975	495,975
5030 Over Time Salaries	-	11,139	8,096	-	-
5040 FICA Taxes	-	33,704	26,770	37,943	37,943
5050 Pension Contributions	-	58,068	48,390	57,134	57,134
5060 Insurance Benefits	-	121,990	93,610	182,093	182,093
5061 Dental & Vision	-	672	880	1,415	1,415
5062 HSA Contribution	-	3,000	3,600	3,600	3,600
5063 Insurance Admin Fee	-	10,483	18,380	-	-
5066 Life Insurance Benefit	-	126	95	130	130
5090 Salary Adjustments	-	37,371	-	15,903	15,903
5110 Workers Compensation	-	7,049	5,874	-	-
5150 Long Term Disability	-	2,203	1,836	2,479	2,479
Total Personnel Services	-	715,239	564,580	796,672	796,672
6050 Court Reporting Services	-	-	-	5,000	5,000
6084 Interpreter Services	-	-	-	5,000	5,000
6110 Postage	-	2,304	1,279	2,304	2,304
6140 Travel Expense	-	4,709	-	-	-
6160 Meeting Expense	-	450	331	450	450
6230 Printing	-	1,000	257	1,000	1,000
6310 Property Insurance	-	1,274	1,062	-	-
6320 Workmen's Compensation	-	-	-	2,535	2,535
6530 Maint & Repair - Auto Equip	-	8,000	5,533	8,000	8,000
6641 Copier Rental/Maintenance	-	1,700	707	1,700	1,700
6643 Mobile Phone/Pager Rental	-	200	-	-	-
6662 Software Maintenance	-	25,000	25,221	19,800	19,800
6710 Dues & Memberships	-	1,000	-	1,000	1,000
6713 Drug Screening Services	-	5,000	-	500	500
6756 Training Expense	-	4,000	15	4,959	4,959
6790 Other Contractual Services	-	15,612	4,602	5,000	5,000
Total Contractual Services	-	70,249	39,005	57,248	57,248
7010 Office Supplies	-	3,000	2,606	3,500	3,500
7041 Paper Supplies - Copier Paper	-	400	-	400	400
7110 Gasoline	-	18,900	5,022	18,900	18,900
7180 Laboratory Supplies	-	6,000	1,107	6,000	6,000
7190 Wearing Apparel	-	1,400	937	1,400	1,400
7192 Safety Equipment	-	5,000	-	5,000	5,000
7310 Auto & Truck Parts	-	200	1,015	200	200
7410 License Plates & Registration	-	-	16	-	-
Total Supplies	-	34,900	10,702	35,400	35,400
8160 Radio/Communications Equipment	-	-	-	2,000	2,000
Total Capital Outlay	-	-	-	2,000	2,000
Total Health Fund	-	\$ 820,388	\$ 614,287	\$ 891,320	\$ 891,320
Total Environmental Health	-	\$ 820,388	\$ 614,287	\$ 891,320	\$ 891,320

Animal Control
1522

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
Health Fund					
6070 Intergovernmental Agreements	-	\$ 100,000	-	-	-
6089 Veterinarian Services	-	25,000	-	25,000	25,000
6796 Animal/Pest Control/Extermination Services	-	150,000	-	-	-
Total Contractual Services	-	275,000	-	25,000	25,000
Total Health Fund	-	\$ 275,000	-	\$ 25,000	\$ 25,000
Total Animal Control	-	\$ 275,000	-	\$ 25,000	\$ 25,000

**Carriage Oaks
1519**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Sewer Fund					
5010 Regular Salaries	4,943	-	-	-	-
5030 Over Time Salaries	215	-	-	-	-
5040 FICA Taxes	367	-	-	-	-
5050 Pension Contributions	712	-	-	-	-
5060 Insurance Benefits	76	-	-	-	-
5061 Dental & Vision	22	-	-	-	-
5062 HSA Contribution	300	-	-	-	-
5063 Insurance Admin Fee	294	-	-	-	-
5070 Unemployment Insurance	26	-	-	-	-
5110 Workers Compensation	84	-	-	-	-
5150 Long Term Disability	26	-	-	-	-
Total Personnel Services	7,065	-	-	-	-
6110 Postage	-	700	447	600	-
6140 Travel Expense	1,227	-	-	-	-
6420 Electricity	2,103	4,200	1,447	4,200	2,000
6430 Telephone Utility	1,354	916	964	1,400	1,400
6440 Water	204	350	131	350	350
6510 Maint & Repair - Buildings	-	-	-	40,000	20,800
6530 Maint & Repair - Auto Equip	-	1,000	-	1,000	-
6570 Maint & Repair - Miscellaneous	5,850	5,000	3,490	17,000	8,670
6750 Tuition Reimbursement	500	500	-	-	-
6756 Training Expense	-	-	-	500	-
6790 Other Contractual Services	1,719	15,000	9,189	-	-
6847 Lab Fees	2,212	3,100	729	3,100	1,200
Total Contractual Services	15,169	30,766	16,399	68,150	34,420
7180 Laboratory Supplies	-	100	-	100	-
7190 Wearing Apparel	854	1,000	436	1,000	-
7230 Other Operating Supplies	1,310	500	3,126	-	500
7320 Machinery & Equipment Parts	5,237	4,250	6,125	4,250	1,000
7330 Plumbing Supplies	360	400	370	400	400
7360 Electrical Supplies	185	300	-	300	300
7462 Chemicals - Treatment	-	-	-	13,000	10,000
7510 Small Tools/Minor Equipment	47	100	-	10,000	-
Total Supplies	7,993	6,650	10,057	29,050	12,200
Total Sewer Fund	\$ 30,227	\$ 37,416	\$ 26,456	\$ 97,200	\$ 46,620
Total Carriage Oaks	\$ 30,227	\$ 37,416	\$ 26,456	\$ 97,200	\$ 46,620

**Household Hazardous Waste Program
1524**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
Health Fund					
6160 Meeting Expense	-	-	-	\$ 300	\$ 300
6460 Refuse Collection	-	-	-	1,000	1,000
6809 Hazardous Waste	-	28,000	24,629	26,700	26,700
Total Contractual Services	-	28,000	24,629	28,000	28,000
Total Health Fund	-	\$ 28,000	\$ 24,629	\$ 28,000	\$ 28,000
Total Household Hazardous Waste Program	-	\$ 28,000	\$ 24,629	\$ 28,000	\$ 28,000

**Trophy Estates
1520**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Sewer Fund					
5010 Regular Salaries	2,406	-	-	-	-
5030 Over Time Salaries	105	-	-	-	-
5040 FICA Taxes	178	-	-	-	-
5050 Pension Contributions	340	-	-	-	-
5060 Insurance Benefits	37	-	-	-	-
5061 Dental & Vision	10	-	-	-	-
5062 HSA Contribution	146	-	-	-	-
5063 Insurance Admin Fee	143	-	-	-	-
5070 Unemployment Insurance	12	-	-	-	-
5110 Workers Compensation	41	-	-	-	-
5150 Long Term Disability	12	-	-	-	-
Total Personnel Services	3,431	-	-	-	-
6110 Postage	11	700	100	500	-
6420 Electricity	2,322	1,400	1,849	2,400	2,400
6510 Maint & Repair - Buildings	-	-	-	40,000	20,800
6570 Maint & Repair - Miscellaneous	-	10,700	986	17,000	8,000
6643 Mobile Phone/Pager Rental	200	200	-	200	-
6790 Other Contractual Services	5,821	15,000	4,273	-	-
6847 Lab Fees	991	3,000	729	3,000	1,200
Total Contractual Services	9,345	31,000	7,938	63,100	32,400
7180 Laboratory Supplies	-	180	-	180	-
7230 Other Operating Supplies	2,886	1,800	2,951	-	-
7320 Machinery & Equipment Parts	4,001	3,900	1,744	8,000	1,000
7330 Plumbing Supplies	200	200	-	200	200
7360 Electrical Supplies	244	300	226	300	300
7462 Chemicals - Treatment	-	-	-	10,000	10,000
7510 Small Tools/Minor Equipment	-	100	-	10,000	1,460
Total Supplies	7,331	6,480	4,921	28,680	12,960
Total Sewer Fund	\$ 20,107	\$ 37,480	\$ 12,859	\$ 91,780	\$ 45,360
Total Trophy Estates	\$ 20,107	\$ 37,480	\$ 12,859	\$ 91,780	\$ 45,360

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**Medical Examiner
2001**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
Health Fund					
5010 Regular Salaries	1,590,936	2,064,915	1,478,574	2,200,939	2,200,939
5030 Over Time Salaries	214,204	15,000	167,414	80,000	80,000
5037 Mobile Phone Allowance	-	1,320	-	1,320	1,320
5040 FICA Taxes	113,562	159,214	106,564	174,492	174,492
5050 Pension Contributions	273,298	274,133	228,444	262,763	262,763
5060 Insurance Benefits	172,775	208,447	157,570	303,568	303,568
5061 Dental & Vision	1,572	1,132	1,525	2,539	2,539
5062 HSA Contribution	6,750	9,000	11,475	11,800	11,800
5063 Insurance Admin Fee	24,843	17,883	30,393	-	-
5066 Life Insurance Benefit	-	290	215	338	338
5070 Unemployment Insurance	9,586	-	-	-	-
5090 Salary Adjustments	-	72,141	-	44,026	44,026
5110 Workers Compensation	30,675	33,279	27,733	-	-
5150 Long Term Disability	9,586	10,400	8,667	11,403	11,403
Total Personnel Services	2,447,786	2,867,154	2,218,574	3,093,188	3,093,188
6020 Legal Services	-	-	1,135	-	-
6060 Medical & Dental Services	18,045	18,000	13,397	148,000	148,000
6080 Other Professional Services	500	3,000	2,000	-	-
6110 Postage	3,449	3,000	2,563	3,000	3,000
6120 Mileage Reimbursement	2,928	1,000	-	1,000	1,000
6140 Travel Expense	3,594	11,500	582	-	-
6160 Meeting Expense	70	1,000	648	1,000	1,000
6165 Coffee & Water Service	93	400	432	500	500
6171 Forensic Transportation Expense	12,035	120,000	112,140	170,000	170,000
6210 Advertising	100	100	-	100	100
6230 Printing	603	500	1,099	500	500
6320 Workmen's Compensation	-	-	-	7,921	7,921
6370 Liability Insurance	24,743	-	-	-	-
6371 Malpractice Insurance	-	30,000	37,446	40,000	40,000
6510 Maint & Repair - Buildings	-	-	-	50,000	50,000
6522 Maint & Repair - Medical Equipment	-	-	-	3,000	3,000
6530 Maint & Repair - Auto Equip	3,718	5,000	579	5,000	5,000
6570 Maint & Repair - Miscellaneous	2,265	1,500	1,627	-	-
6641 Copier Rental/Maintenance	8,015	8,500	4,017	8,500	8,500
6643 Mobile Phone/Pager Rental	270	2,380	272	2,380	2,380
6662 Software Maintenance	-	38,700	20,521	38,800	38,800
6710 Dues & Memberships	11,214	12,000	9,833	12,000	12,000
6730 Janitor Services	14,940	19,000	14,100	19,000	19,000
6737 Shredding Services	-	-	-	1,000	1,000
6740 Laundry Services	648	1,000	904	1,000	1,000
6750 Tuition Reimbursement	2,820	6,000	-	-	-
6756 Training Expense	-	-	3,084	22,009	22,009
6788 Indigent Burials\Cremations	-	-	-	1,500	1,500
6790 Other Contractual Services	249,653	130,000	47,381	-	-
6847 Lab Fees	296,034	350,000	222,791	350,000	350,000
Total Contractual Services	655,737	762,580	496,550	886,210	886,210
7010 Office Supplies	9,882	10,000	6,832	10,000	10,000
7020 Reference Books/Publications	834	1,000	399	1,000	1,000
7110 Gasoline	4,191	8,000	3,565	8,000	8,000

**Medical Examiner
2001**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
7180 Laboratory Supplies	44,968	55,000	46,102	61,000	61,000
7181 Body Bags	-	30,000	11,397	30,000	30,000
7190 Wearing Apparel	4,125	4,000	2,853	4,000	4,000
7230 Other Operating Supplies	12,832	-	-	-	-
7410 License Plates & Registration	-	-	15	-	-
Total Supplies	76,833	108,000	71,162	114,000	114,000
8120 Automobiles	18,950	19,500	-	19,500	19,500
8150 Office Furniture & Fixtures	-	-	1,815	-	-
8170 Other Equipment	263,091	8,000	1,963	8,000	8,000
8171 Personal Computer/Accessories	-	3,000	447	3,000	3,000
Total Capital Outlay	282,041	30,500	4,224	30,500	30,500
Total Health Fund	\$ 3,462,397	\$ 3,768,234	\$ 2,790,509	\$ 4,123,898	\$ 4,123,898
Total Medical Examiner	\$ 3,462,397	\$ 3,768,234	\$ 2,790,509	\$ 4,123,898	\$ 4,123,898

**Public Administrator
3501**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Health Fund					
5010 Regular Salaries	1,192,004	1,255,852	999,739	1,447,063	1,447,063
5030 Over Time Salaries	42	-	2,067	-	-
5036 Car Allowance	-	48,620	37,587	48,620	48,620
5040 FICA Taxes	89,877	99,792	73,953	110,697	110,697
5050 Pension Contributions	167,657	165,521	137,934	166,702	166,702
5060 Insurance Benefits	313,379	140,077	227,512	388,119	388,119
5061 Dental & Vision	2,635	2,228	1,988	2,926	2,926
5062 HSA Contribution	17,000	17,000	19,500	19,500	19,500
5063 Insurance Admin Fee	45,901	40,265	44,958	-	-
5066 Life Insurance Benefit	-	353	265	390	390
5070 Unemployment Insurance	6,280	-	-	-	-
5090 Salary Adjustments	-	101,178	-	28,609	28,609
5110 Workers Compensation	20,094	20,094	16,745	-	-
5150 Long Term Disability	6,280	6,279	5,233	7,235	7,235
Total Personnel Services	1,861,149	1,897,259	1,567,481	2,219,861	2,219,861
6010 Auditing & Accounting Services	4,500	4,900	-	4,900	4,900
6086 Call Center Services	-	5,000	3,257	5,000	5,000
6110 Postage	9,728	8,000	5,474	8,000	8,000
6120 Mileage Reimbursement	52,643	11,500	3,020	11,500	11,500
6140 Travel Expense	838	3,500	1,630	2,500	2,500
6165 Coffee & Water Service	-	-	626	1,000	1,000
6230 Printing	1,772	2,100	768	2,100	2,100
6320 Workmen's Compensation	-	-	-	7,098	7,098
6331 Official's Bond	-	5,300	5,250	5,300	5,300
6433 eFax Services	-	3,300	2,394	3,300	3,300
6521 Maint & Repair - IT Equipment	-	-	85	-	-
6641 Copier Rental/Maintenance	1,844	2,000	1,391	2,000	2,000
6662 Software Maintenance	-	46,500	30,693	46,500	46,500
6710 Dues & Memberships	2,519	2,760	3,005	3,330	3,330
6750 Tuition Reimbursement	1,070	2,500	-	-	-
6756 Training Expense	-	-	1,823	14,470	14,470
6760 Court Costs/Investigation Servs	1,018	2,500	1,013	2,500	2,500
6790 Other Contractual Services	14,552	2,133	300	2,000	2,000
Total Contractual Services	90,484	101,993	60,729	121,498	121,498
7010 Office Supplies	3,981	4,000	3,367	4,000	4,000
7020 Reference Books/Publications	429	500	466	500	500
Total Supplies	4,410	4,500	3,834	4,500	4,500
8150 Office Furniture & Fixtures	46,045	-	-	-	-
Total Capital Outlay	46,045	-	-	-	-
Total Health Fund	\$ 2,002,088	\$ 2,003,752	\$ 1,632,044	\$ 2,345,859	\$ 2,345,859
Total Public Administrator	\$ 2,002,088	\$ 2,003,752	\$ 1,632,044	\$ 2,345,859	\$ 2,345,859

**Indigent Burials\Cremations
1525**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
Health Fund					
6788 Indigent Burials\Cremations	-	\$ 56,500	\$ 93,671	\$ 100,000	\$ 100,000
Total Contractual Services	-	56,500	93,671	100,000	100,000
Total Health Fund	-	\$ 56,500	\$ 93,671	\$ 100,000	\$ 100,000
Total Indigent Burials\Cremations	-	\$ 56,500	\$ 93,671	\$ 100,000	\$ 100,000

**University Health
2600**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
Health Fund					
6070 Intergovernmental Agreements	-	\$ 5,059,439	\$ 5,059,439	\$ 4,809,439	\$ 4,809,439
6310 Property Insurance	-	250,515	208,763	264,934	264,934
6790 Other Contractual Services	-	-	-	-	-
Total Contractual Services	-	5,309,954	5,268,202	5,074,373	5,074,373
Total Health Fund	-	\$ 5,309,954	\$ 5,268,202	\$ 5,074,373	\$ 5,074,373
Total University Health	-	\$ 5,309,954	\$ 5,268,202	\$ 5,074,373	\$ 5,074,373

**Jackson County Health Department
2603**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
Health Fund					
6070 Intergovernmental Agreements	-	-	-	\$ 500,000	\$ 500,000
Total Contractual Services	-	-	-	500,000	500,000
Total Health Fund	-	-	-	\$ 500,000	\$ 500,000
Total Jackson County Health Department	-	-	-	\$ 500,000	\$ 500,000

ARPA Disadvantaged Communities
7801

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
American Rescue Plan Fund					
6790 Other Contractual Services	-	-	-	\$ 8,000,000	\$ 7,820,000
Total Contractual Services	-	-	-	8,000,000	7,820,000
Total American Rescue Plan Fund	-	-	-	\$ 8,000,000	\$ 7,820,000
Total ARPA Disadvantaged Communities	-	-	-	\$ 8,000,000	\$ 7,820,000

ARPA Public Health
7802

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
American Rescue Plan Fund					
6790 Other Contractual Services	-	-	-	\$ 9,277,809	\$ 9,277,809
Total Contractual Services	-	-	-	9,277,809	9,277,809
Total American Rescue Plan Fund	-	-	-	\$ 9,277,809	\$ 9,277,809
Total ARPA Public Health	-	-	-	\$ 9,277,809	\$ 9,277,809

BUDGET OVERVIEW

COUNTY PUBLIC SAFETY

Account Type	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Adopted
Personnel Services	36,485,384	44,057,151	32,428,525	48,225,798
Contractual Services	19,999,400	27,758,395	13,345,674	32,965,469
Supplies	1,170,440	1,408,391	817,584	1,559,033
Capital Outlay	391,136	1,055,947	595,360	4,934,465
	<u>\$58,046,360</u>	<u>\$74,279,884</u>	<u>\$47,187,143</u>	<u>\$87,684,765</u>

Department				
COMBAT Administration	956,532	1,277,972	733,207	1,238,869
COMBAT Law Enforcement School Based Initiative	1,070,540	1,655,436	512,460	-
COMBAT Prevention	2,020,833	3,375,296	1,419,829	-
COMBAT Programming	-	-	-	12,814,396
COMBAT Treatment	3,509,154	5,444,591	1,942,229	-
Jackson County Drug Task Force	1,914,072	2,621,107	1,453,291	3,705,689
KC Police Department	2,621,256	2,621,107	1,015,263	3,467,689
Prosecuting Attorney	4,820,348	4,652,278	3,612,788	6,486,946
Prosecutor - Anti-Violence	998,647	971,167	787,793	-
Prosecutor - Community Crime/Drug Prevention	697,383	1,088,754	500,239	-
Prosecutor - Criminal Prosecution	2,355,840	2,495,875	1,867,661	4,665,767
Prosecutor - Deferred Prosecution	612,057	1,530,204	535,547	992,041
Prosecutor - Family Support	2,753,676	3,033,823	2,144,691	3,087,219
Public Defender	286,361	369,174	255,738	338,338
Sheriff's Office	4,421,357	11,956,072	8,457,165	13,595,082
Corrections	28,149,230	29,434,210	20,916,974	32,102,014
Detention Population Control	679,756	874,379	519,134	853,518
Emergency Preparation	179,318	78,439	39,173	-
Sheriff Fleet Replacement	-	800,000	473,961	525,845
Regional Radio System	-	-	-	3,811,352
	<u>\$58,046,360</u>	<u>\$74,279,884</u>	<u>\$47,187,143</u>	<u>\$87,684,765</u>

Fund				
General Fund	32,134,060	40,563,775	28,876,735	44,228,856
Health Fund	5,545,400	5,470,208	4,371,574	5,821,478
Special Road and Bridge Fund	-	800,000	473,961	525,845
Anti-Crime Sales Tax Fund	19,935,768	26,661,509	13,183,243	32,277,249
Grant Fund	-	-	-	82,500
Prosecuting Attorney Training	-	-	-	6,250
Law Enforcement Training	-	-	-	19,500
Pros Bad Check Fund	1,048	10,080	113	-
Pros Attny Sales Tax Collec	184,531	228,189	139,550	180,868
911 System Fund	-	-	-	3,811,352
Inmate Security Fund	146,000	146,000	51,171	108,224
Sheriff Revolving Fund	99,553	400,123	90,797	622,643
	<u>\$58,046,360</u>	<u>\$74,279,884</u>	<u>\$47,187,143</u>	<u>\$87,684,765</u>

County Public Safety
Full-Time Equivalents (FTE)

Department	2021	2022
COMBAT Administration	17.5	17.5
Corrections	308.7	312.0
Detention Population Control	8.3	8.5
Jackson County Drug Task Force	6.5	6.5
Prosecuting Attorney	117.4	117.4
Prosecutor - Family Support	31.5	31.5
Emergency Preparation	1.0	-
Sheriff's Office	136.6	144.8
	<u>627.4</u>	<u>638.2</u>

**COMBAT Administration
4401**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
Anti-Crime Sales Tax Fund					
5010 Regular Salaries	\$ 483,525	\$ 490,883	\$ 341,369	\$ 485,558	\$ 485,558
5025 Part Time Salaries	12,769	60,029	11,545	60,403	60,403
5027 Board/Commission Salaries	17,600	43,200	20,000	43,200	43,200
5030 Over Time Salaries	401	-	325	-	-
5040 FICA Taxes	38,544	45,450	27,546	45,078	45,078
5050 Pension Contributions	66,890	64,698	53,915	55,936	55,936
5060 Insurance Benefits	47,198	66,517	36,557	61,292	61,292
5061 Dental & Vision	510	500	439	633	633
5062 HSA Contribution	1,000	2,946	1,300	1,300	1,300
5063 Insurance Admin Fee	6,690	5,600	6,283	-	-
5066 Life Insurance Benefit	-	88	67	91	91
5070 Unemployment Insurance	2,505	-	-	-	-
5090 Salary Adjustments	-	30,863	-	4,141	4,141
5110 Workers Compensation	8,017	8,815	7,346	-	-
5150 Long Term Disability	2,505	2,755	2,296	2,729	2,729
Total Personnel Services	688,154	822,344	508,987	760,361	760,361
6010 Auditing & Accounting Services	68,275	75,000	-	75,000	75,000
6080 Other Professional Services	-	20,400	6,000	20,400	20,400
6085 Temp Agency Services	-	-	-	-	24,676
6110 Postage	76	500	37	500	500
6120 Mileage Reimbursement	5,539	7,000	115	7,000	7,000
6140 Travel Expense	-	1,500	-	1,500	1,500
6210 Advertising	18,775	10,000	-	30,000	30,000
6230 Printing	354	1,000	-	1,000	1,000
6320 Workmen's Compensation	-	-	-	2,155	2,155
6641 Copier Rental/Maintenance	1,588	2,500	536	2,500	2,500
6661 Software Purchases	110,960	-	-	5,000	5,000
6662 Software Maintenance	46,291	223,978	199,307	180,500	180,500
6663 Software as a Service	-	1,500	1,949	6,000	6,000
6710 Dues & Memberships	-	-	295	600	600
6750 Tuition Reimbursement	723	2,500	407	-	-
6756 Training Expense	-	-	493	4,856	4,856
6790 Other Contractual Services	12,161	30,000	215	-	-
6799 Marketing	-	70,000	12,000	65,000	65,000
Total Contractual Services	265,043	445,878	221,354	402,011	426,687
7010 Office Supplies	1,336	5,000	2,142	5,000	5,000
7020 Reference Books/Publications	1,640	2,000	-	800	800
7021 Newspaper/Mag Subscriptions	359	-	248	650	650
7051 Gifts/Awards	-	-	-	500	500
7160 Food	-	750	-	750	750
7190 Wearing Apparel	-	-	-	3,000	3,000
Total Supplies	3,335	7,750	2,627	10,700	10,700
8060 Other Improvements	-	-	-	600	600
8150 Office Furniture & Fixtures	-	-	-	59,597	34,921
8160 Radio/Communications Equipment	-	-	-	600	600
8171 Personal Computer/Accessories	-	2,000	239	5,000	5,000
Total Capital Outlay	-	2,000	239	65,797	41,121
Total Anti-Crime Sales Tax Fund	\$ 956,532	\$ 1,277,972	\$ 733,207	\$ 1,238,869	\$ 1,238,869
Total COMBAT Administration	\$ 956,532	\$ 1,277,972	\$ 733,207	\$ 1,238,869	\$ 1,238,869

**COMBAT Law Enforcement School Based Initiative
4403**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Anti-Crime Sales Tax Fund					
6005 Community Crime Prevention	\$ 1,070,540	\$ 1,655,436	\$ 512,460	-	-
Total Contractual Services	1,070,540	1,655,436	512,460	-	-
Total Anti-Crime Sales Tax Fund	\$ 1,070,540	\$ 1,655,436	\$ 512,460	-	-
Total COMBAT Law Enforcement School Based I	\$ 1,070,540	\$ 1,655,436	\$ 512,460	-	-

**COMBAT Prevention
4402**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
Anti-Crime Sales Tax Fund					
6005 Community Crime Prevention	\$ 2,020,833	\$ 2,069,295	\$ 1,419,829	-	-
6790 Other Contractual Services	-	1,306,001	-	-	-
Total Contractual Services	2,020,833	3,375,296	1,419,829	-	-
Total Anti-Crime Sales Tax Fund	\$ 2,020,833	\$ 3,375,296	\$ 1,419,829	-	-
Total COMBAT Prevention	\$ 2,020,833	\$ 3,375,296	\$ 1,419,829	-	-

COMBAT Programming
4407

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Anti-Crime Sales Tax Fund					
6005 Community Crime Prevention	-	-	-	\$ 3,956,182	\$ 3,956,182
6006 Community Crime Treatment	-	-	-	6,078,343	6,078,343
6007 Community Crime LESBI	-	-	-	2,779,871	2,779,871
Total Contractual Services	-	-	-	12,814,396	12,814,396
Total Anti-Crime Sales Tax Fund	-	-	-	\$ 12,814,396	\$ 12,814,396
Total COMBAT Programming	-	-	-	\$ 12,814,396	\$ 12,814,396

**COMBAT Treatment
4404**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
Anti-Crime Sales Tax Fund					
6789 Outside Agency Funding	3,509,154	4,138,590	1,942,229	-	-
6790 Other Contractual Services	-	1,306,001	-	-	-
Total Contractual Services	3,509,154	5,444,591	1,942,229	-	-
Total Anti-Crime Sales Tax Fund	\$ 3,509,154	\$ 5,444,591	\$ 1,942,229	-	-
Total COMBAT Treatment	\$ 3,509,154	\$ 5,444,591	\$ 1,942,229	-	-

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**Jackson County Drug Task Force
4151**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
Anti-Crime Sales Tax Fund					
5010 Regular Salaries	\$ 327,071	\$ 371,166	\$ 248,154	\$ 342,200	\$ 342,200
5025 Part Time Salaries	15,112	14,977	11,226	15,298	15,298
5030 Over Time Salaries	12,456	15,000	14,099	18,000	18,000
5040 FICA Taxes	26,510	30,687	21,217	28,726	28,726
5050 Pension Contributions	51,555	50,897	42,414	41,496	41,496
5060 Insurance Benefits	57,662	61,000	38,434	54,358	54,358
5061 Dental & Vision	326	500	294	484	484
5062 HSA Contribution	1,000	3,000	-	-	-
5063 Insurance Admin Fee	8,723	7,500	6,740	-	-
5066 Life Insurance Benefit	-	76	57	78	78
5070 Unemployment Insurance	1,856	-	-	-	-
5090 Salary Adjustments	-	14,778	-	14,778	14,778
5110 Workers Compensation	5,938	6,418	5,348	-	-
5130 Vacation Payout	-	6,500	5,523	6,500	6,500
5140 Sick Leave Pay Out	-	7,100	6,312	7,100	7,100
5150 Long Term Disability	1,856	2,006	1,672	1,877	1,877
Total Personnel Services	510,067	591,605	401,490	530,895	530,895
6020 Legal Services	993	3,500	921	3,500	3,500
6070 Intergovernmental Agreements	-	-	-	1,263,352	1,263,352
6087 Locksmith Services	-	-	145	300	300
6110 Postage	60	130	81	130	130
6140 Travel Expense	4,487	16,000	10,864	16,000	16,000
6160 Meeting Expense	307	1,000	129	800	800
6165 Coffee & Water Service	992	1,100	-	1,100	1,100
6230 Printing	90	250	200	250	250
6320 Workmen's Compensation	-	-	-	1,648	1,648
6360 Life Insurance	82	150	-	150	150
6370 Liability Insurance	8,197	8,400	2,675	8,700	8,700
6410 Gas	1,648	2,500	940	2,500	2,500
6420 Electricity	6,113	7,000	4,125	7,000	7,000
6430 Telephone Utility	4,726	6,000	3,855	6,000	6,000
6440 Water	234	300	147	300	300
6450 Sewer Service	536	500	390	600	600
6460 Refuse Collection	587	650	451	650	650
6510 Maint & Repair - Buildings	-	-	-	700	700
6530 Maint & Repair - Auto Equip	6,383	8,000	8,253	13,000	13,000
6540 Maint & Repair - Office Equip	3,793	3,500	540	3,000	3,000
6570 Maint & Repair - Miscellaneous	424	1,000	-	1,000	1,000
6620 Rent - Buildings	48,000	48,000	44,000	50,400	50,400
6630 Rent - Auto Equipment	53,182	64,000	59,920	138,000	138,000
6641 Copier Rental/Maintenance	2,211	3,000	364	3,000	3,000
6643 Mobile Phone/Pager Rental	17,681	26,000	18,384	26,000	26,000
6661 Software Purchases	4,613	5,000	4,440	9,100	9,100
6662 Software Maintenance	11,554	13,000	13,492	14,000	14,000
6670 Rent - Miscellaneous	118	-	-	150	150
6710 Dues & Memberships	150	150	150	150	150
6750 Tuition Reimbursement	5,437	11,000	-	-	-
6756 Training Expense	-	-	4,550	14,422	14,422
6790 Other Contractual Services	985,468	1,344,772	601,102	670,542	830,542
6794 Car Wash Services	-	-	213	300	300
6795 Alarm/Security Services	-	-	397	500	500
6797 REGIS Charges	2,210	2,500	1,715	2,500	2,500
6798 Grant Match	-	160,000	-	160,000	160,000

**Jackson County Drug Task Force
4151**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
6844 Narcotic Purchases	149,295	215,000	193,857	265,000	265,000
6845 Investigative Expense	4,843	5,500	2,567	5,500	5,500
6846 Informant Fee	16,995	15,500	16,376	15,500	15,500
Total Contractual Services	1,341,407	1,973,402	995,243	2,705,744	2,865,744
7010 Office Supplies	2,475	2,500	1,917	2,500	2,500
7041 Paper Supplies - Copier Paper	185	500	369	500	500
7110 Gasoline	37,943	42,000	46,534	62,000	62,000
7130 Building Cleaning Supplies	948	1,500	750	1,500	1,500
7180 Laboratory Supplies	451	1,000	1,411	1,400	1,400
7190 Wearing Apparel	3,600	4,400	3,000	4,400	4,400
7230 Other Operating Supplies	1,595	1,200	741	1,200	1,200
7310 Auto & Truck Parts	99	500	206	500	500
7400 Signs, Badges & Markers	584	600	-	600	600
7410 License Plates & Registration	525	650	533	750	750
7510 Small Tools/Minor Equipment	-	250	-	200	200
7520 Small Arms & Ammunition	3,733	1,000	-	1,000	1,000
Total Supplies	52,138	56,100	55,463	76,550	76,550
8120 Automobiles	-	-	-	150,000	150,000
8170 Other Equipment	10,461	-	1,096	-	-
Total Capital Outlay	10,461	-	1,096	150,000	150,000
Total Anti-Crime Sales Tax Fund	\$ 1,914,072	\$ 2,621,107	\$ 1,453,291	\$ 3,463,189	\$ 3,623,189
Grant Fund					
Line Item Description					
6630 Rent - Auto Equipment	-	-	-	38,000	38,000
6844 Narcotic Purchases	-	-	-	44,500	44,500
Total Contractual Services	-	-	-	82,500	82,500
Total Grant Fund	-	-	-	\$ 82,500	\$ 82,500
Total Jackson County Drug Task Force	\$ 1,914,072	\$ 2,621,107	\$ 1,453,291	\$ 3,545,689	\$ 3,705,689

**KC Police Department
4153**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Anti-Crime Sales Tax Fund					
6070 Intergovernmental Agreements	-	-	-	\$ 3,307,689	\$ 3,467,689
6790 Other Contractual Services	<u>2,621,256</u>	<u>2,621,107</u>	<u>1,015,263</u>	<u>-</u>	<u>-</u>
Total Contractual Services	2,621,256	2,621,107	1,015,263	3,307,689	3,467,689
Total Anti-Crime Sales Tax Fund	\$ 2,621,256	\$ 2,621,107	\$ 1,015,263	\$ 3,307,689	\$ 3,467,689
Total KC Police Department	\$ 2,621,256	\$ 2,621,107	\$ 1,015,263	\$ 3,307,689	\$ 3,467,689

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**Prosecuting Attorney
4101**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	\$ 2,968,321	\$ 2,901,571	\$ 2,163,981	\$ 7,045,882	\$ 7,045,882
5015 Elected Official Salaries	162,272	161,034	119,555	169,214	169,214
5020 Seasonal Salaries	-	-	-	3,750	3,750
5025 Part Time Salaries	104,298	103,278	77,427	236,492	236,492
5030 Over Time Salaries	5,408	5,000	2,342	-	-
5037 Mobile Phone Allowance	-	1,320	1,158	1,920	1,920
5040 FICA Taxes	237,539	242,674	171,899	570,336	570,336
5050 Pension Contributions	409,986	404,310	337,349	831,171	831,171
5056 Prosecutors Pension	-	15,504	11,628	15,504	15,504
5060 Insurance Benefits	427,363	483,270	347,365	1,708,147	1,708,147
5061 Dental & Vision	5,298	2,746	3,112	12,390	12,390
5062 HSA Contribution	35,936	31,500	37,670	52,500	52,500
5063 Insurance Admin Fee	81,921	51,511	73,192	-	-
5066 Life Insurance Benefit	-	693	474	1,336	1,336
5070 Unemployment Insurance	14,526	-	-	-	-
5094 Salary Savings	-	(281,108)	-	(281,108)	(281,108)
5099 Charge Out	-	-	-	(4,425,267)	(4,425,267)
5110 Workers Compensation	46,480	50,734	42,278	-	-
5150 Long Term Disability	14,526	15,854	13,212	37,283	37,283
Total Personnel Services	4,513,873	4,189,891	3,402,642	5,979,550	5,979,550
6020 Legal Services	20,000	20,000	-	10,000	10,000
6050 Court Reporting Services	3,648	10,000	4,368	10,000	10,000
6080 Other Professional Services	-	2,500	-	1,000	1,000
6084 Interpreter Services	-	-	490	4,000	4,000
6086 Call Center Services	-	-	231	-	-
6110 Postage	5,857	7,500	2,325	7,500	7,500
6120 Mileage Reimbursement	4,550	5,000	-	2,500	2,500
6121 Parking Expenses	3,216	10,000	4,992	10,000	10,000
6140 Travel Expense	3,289	15,000	1,030	-	-
6160 Meeting Expense	8,638	15,000	3,703	15,000	15,000
6210 Advertising	-	1,500	-	1,500	1,500
6230 Printing	497	4,000	1,250	1,000	1,000
6320 Workmen's Compensation	-	-	-	72,627	72,627
6510 Maint & Repair - Buildings	-	1,000	-	1,000	1,000
6530 Maint & Repair - Auto Equip	1,712	2,500	1,872	2,500	2,500
6540 Maint & Repair - Office Equip	-	500	-	500	500
6641 Copier Rental/Maintenance	6,736	12,500	7,303	12,500	12,500
6643 Mobile Phone/Pager Rental	1,789	2,500	-	3,000	3,000
6661 Software Purchases	1,790	2,000	366	2,000	2,000
6662 Software Maintenance	177	2,000	-	-	-
6710 Dues & Memberships	17,070	20,000	20,841	20,000	20,000
6750 Tuition Reimbursement	4,690	8,867	3,150	-	-
6756 Training Expense	-	-	-	72,151	72,151
6760 Court Costs/Investigation Servs	2,424	10,000	2,099	20,000	20,000
6790 Other Contractual Services	8,380	7,500	5,089	10,000	10,000
6793 Catering Services	-	10,000	1,625	10,000	10,000
6797 REGIS Charges	-	500	308	3,000	3,000
6798 Grant Match	-	32,251	-	-	-
Total Contractual Services	94,463	202,618	61,042	291,778	291,778
7010 Office Supplies	4,070	10,000	1,361	10,000	10,000
7020 Reference Books/Publications	2,151	3,000	1,291	5,000	5,000
7021 Newspaper/Mag Subscriptions	839	1,000	45	1,500	1,500

**Prosecuting Attorney
4101**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
7041 Paper Supplies - Copier Paper	-	-	1,995	3,000	3,000
7110 Gasoline	2,764	6,000	1,793	6,000	6,000
7400 Signs, Badges & Markers	3,405	1,500	2,958	3,000	3,000
Total Supplies	13,229	21,500	9,442	28,500	28,500
8170 Other Equipment	7,692	-	-	-	-
8171 Personal Computer/Accessories	5,513	-	-	-	-
Total Capital Outlay	13,204	-	-	-	-
Total General Fund	\$ 4,634,770	\$ 4,414,009	\$ 3,473,125	\$ 6,299,828	\$ 6,299,828
Prosecuting Attorney Training					
6756 Training Expense	-	-	-	\$ 6,250	\$ 6,250
Total Contractual Services	-	-	-	6,250	6,250
Total Prosecuting Attorney Training	-	-	-	\$ 6,250	\$ 6,250
Pros Bad Check Fund					
5010 Regular Salaries	-	6,437	-	-	-
5040 FICA Taxes	-	492	-	-	-
5050 Pension Contributions	877	848	-	-	-
5060 Insurance Benefits	-	2,155	-	-	-
5066 Life Insurance Benefit	-	13	-	-	-
5070 Unemployment Insurance	33	-	-	-	-
5110 Workers Compensation	105	103	86	-	-
5150 Long Term Disability	33	32	27	-	-
Total Personnel Services	1,048	10,080	113	-	-
Total Pros Bad Check Fund	\$ 1,048	\$ 10,080	\$ 113	-	-
Pros Attny Sales Tax Collec					
5010 Regular Salaries	\$ 122,178	\$ 152,257	\$ 93,939	\$ 128,419	\$ 128,419
5040 FICA Taxes	9,000	11,648	6,920	9,824	9,824
5050 Pension Contributions	25,319	20,067	16,723	14,793	14,793
5060 Insurance Benefits	20,124	40,957	16,665	25,729	25,729
5061 Dental & Vision	146	-	98	138	138
5063 Insurance Admin Fee	2,780	-	2,513	-	-
5066 Life Insurance Benefit	-	63	28	39	39
5070 Unemployment Insurance	948	-	-	-	-
5110 Workers Compensation	3,034	2,436	2,030	-	-
5130 Vacation Payout	11	-	-	-	-
5150 Long Term Disability	948	761	634	642	642
Total Personnel Services	184,488	228,189	139,550	179,584	179,584
6360 Life Insurance	43	-	-	-	-
6756 Training Expense	-	-	-	1,284	1,284
Total Contractual Services	43	-	-	1,284	1,284
Total Pros Attny Sales Tax Collec	\$ 184,531	\$ 228,189	\$ 139,550	\$ 180,868	\$ 180,868
Total Prosecuting Attorney	\$ 4,820,348	\$ 4,652,278	\$ 3,612,788	\$ 6,486,946	\$ 6,486,946

**Prosecutor - Anti-Violence
4102**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Anti-Crime Sales Tax Fund					
5010 Regular Salaries	\$ 671,526	\$ 703,000	\$ 516,705	-	-
5025 Part Time Salaries	53,213	39,437	38,820	-	-
5030 Over Time Salaries	740	-	688	-	-
5040 FICA Taxes	54,575	56,796	40,768	-	-
5050 Pension Contributions	94,945	92,655	77,213	-	-
5060 Insurance Benefits	78,884	132,938	76,335	-	-
5061 Dental & Vision	848	500	620	-	-
5062 HSA Contribution	7,940	14,400	9,131	-	-
5063 Insurance Admin Fee	11,765	8,000	14,410	-	-
5066 Life Insurance Benefit	-	164	111	-	-
5070 Unemployment Insurance	3,556	-	-	-	-
5094 Salary Savings	-	(125,232)	-	-	-
5110 Workers Compensation	11,379	11,879	9,899	-	-
5130 Vacation Payout	4,512	-	-	-	-
5140 Sick Leave Pay Out	1,209	-	-	-	-
5150 Long Term Disability	3,556	3,712	3,093	-	-
Total Personnel Services	998,647	938,249	787,793	-	-
6790 Other Contractual Services	-	32,918	-	-	-
Total Contractual Services	-	32,918	-	-	-
Total Anti-Crime Sales Tax Fund	\$ 998,647	\$ 971,167	\$ 787,793	-	-
Total Anti-Violence	\$ 998,647	\$ 971,167	\$ 787,793	-	-

**Prosecutor - Community Crime/Drug Prevention
4156**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Anti-Crime Sales Tax Fund					
5010 Regular Salaries	\$ 469,878	\$ 548,244	\$ 309,857	-	-
5040 FICA Taxes	33,664	41,941	22,182	-	-
5050 Pension Contributions	63,160	72,259	60,216	-	-
5060 Insurance Benefits	79,305	85,716	61,236	-	-
5061 Dental & Vision	838	700	554	-	-
5062 HSA Contribution	1,800	3,000	4,070	-	-
5063 Insurance Admin Fee	12,186	9,500	11,842	-	-
5066 Life Insurance Benefit	-	139	63	-	-
5070 Unemployment Insurance	2,366	-	-	-	-
5094 Salary Savings	-	(125,232)	-	-	-
5110 Workers Compensation	7,570	8,815	6,611	-	-
5130 Vacation Payout	1,828	-	7,215	-	-
5140 Sick Leave Pay Out	196	-	578	-	-
5150 Long Term Disability	2,366	2,755	2,296	-	-
Total Personnel Services	675,158	647,837	486,718	-	-
6080 Other Professional Services	16,103	24,539	-	-	-
6085 Temp Agency Services	-	-	7,662	-	-
6110 Postage	328	967	377	-	-
6120 Mileage Reimbursement	3,000	1,000	-	-	-
6360 Life Insurance	109	-	-	-	-
6641 Copier Rental/Maintenance	-	1,000	-	-	-
6643 Mobile Phone/Pager Rental	-	1,500	-	-	-
6661 Software Purchases	-	2,500	-	-	-
6662 Software Maintenance	2,685	5,000	-	-	-
6750 Tuition Reimbursement	-	1,500	2,636	-	-
6790 Other Contractual Services	-	249,653	-	-	-
6798 Grant Match	-	150,758	-	-	-
Total Contractual Services	22,225	438,417	10,675	-	-
7010 Office Supplies	-	2,500	2,500	-	-
7190 Wearing Apparel	-	-	347	-	-
Total Supplies	-	2,500	2,847	-	-
Total Anti-Crime Sales Tax Fund	\$ 697,383	\$ 1,088,754	\$ 500,239	-	-
Total Community Crime/Drug Prevention	\$ 697,383	\$ 1,088,754	\$ 500,239	-	-

**Prosecutor - Criminal Prosecution
4152**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Anti-Crime Sales Tax Fund					
5010 Regular Salaries	\$ 1,489,572	\$ 1,632,159	\$ 1,153,806	-	-
5025 Part Time Salaries	23,178	2,250	17,692	-	-
5030 Over Time Salaries	2,497	5,000	1,894	-	-
5037 Mobile Phone Allowance	-	-	245	-	-
5040 FICA Taxes	109,297	125,032	83,649	-	-
5050 Pension Contributions	220,108	215,778	179,815	-	-
5060 Insurance Benefits	263,575	242,710	208,604	-	-
5061 Dental & Vision	2,171	1,500	1,613	-	-
5062 HSA Contribution	12,753	12,340	18,224	-	-
5063 Insurance Admin Fee	40,691	32,000	39,814	-	-
5066 Life Insurance Benefit	-	542	225	-	-
5070 Unemployment Insurance	7,886	-	-	-	-
5094 Salary Savings	-	(125,232)	-	-	-
5098 Charge in	-	-	-	4,425,267	4,425,267
5110 Workers Compensation	25,234	26,231	21,859	-	-
5130 Vacation Payout	5,800	-	1,765	-	-
5140 Sick Leave Pay Out	3,750	-	97	-	-
5150 Long Term Disability	7,886	8,197	6,831	-	-
Total Personnel Services	2,214,400	2,178,507	1,736,132	4,425,267	4,425,267
6050 Court Reporting Services	1,825	2,500	898	5,000	5,000
6085 Temp Agency Services	-	-	-	25,000	25,000
6110 Postage	1,395	2,500	775	4,000	4,000
6120 Mileage Reimbursement	1,286	1,000	-	-	-
6140 Travel Expense	2,168	5,000	2,241	5,000	5,000
6160 Meeting Expense	-	1,000	-	1,000	1,000
6230 Printing	-	1,500	-	1,500	1,500
6360 Life Insurance	316	-	-	-	-
6510 Maint & Repair - Buildings	-	500	-	-	-
6530 Maint & Repair - Auto Equip	552	1,000	708	2,500	2,500
6540 Maint & Repair - Office Equip	-	500	-	500	500
6641 Copier Rental/Maintenance	2,631	3,000	-	3,000	3,000
6643 Mobile Phone/Pager Rental	326	500	-	1,000	1,000
6662 Software Maintenance	72,825	80,000	72,375	100,000	100,000
6710 Dues & Memberships	12,910	15,000	15,000	20,000	20,000
6760 Court Costs/Investigation Servs	268	13,730	7,965	20,000	20,000
6790 Other Contractual Services	30,677	138,188	13,336	-	-
6797 REGIS Charges	-	-	-	2,500	2,500
6798 Grant Match	-	33,450	-	-	-
Total Contractual Services	127,179	299,368	113,299	191,000	191,000
7010 Office Supplies	2,984	3,000	22	3,000	3,000
7020 Reference Books/Publications	-	10,000	15,755	20,000	20,000
7110 Gasoline	1,776	5,000	2,452	5,000	5,000
7400 Signs, Badges & Markers	-	-	-	-	-
Total Supplies	4,760	18,000	18,230	28,000	28,000
8170 Other Equipment	-	-	-	20,000	20,000
8171 Personal Computer/Accessories	9,500	-	-	1,500	1,500
Total Capital Outlay	9,500	-	-	21,500	21,500
Total Anti-Crime Sales Tax Fund	\$ 2,355,840	\$ 2,495,875	\$ 1,867,661	\$ 4,665,767	\$ 4,665,767
Total Criminal Prosecution	\$ 2,355,840	\$ 2,495,875	\$ 1,867,661	\$ 4,665,767	\$ 4,665,767

**Prosecutor - Deferred Prosecution
4154**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Anti-Crime Sales Tax Fund					
5010 Regular Salaries	\$ 281,871	\$ 379,395	\$ 225,318	\$ 234,417	\$ 234,417
5025 Part Time Salaries	76,248	84,655	56,686	-	-
5037 Mobile Phone Allowance	-	-	82	-	-
5040 FICA Taxes	27,572	35,500	20,791	17,933	17,933
5050 Pension Contributions	51,801	50,004	41,670	27,004	27,004
5060 Insurance Benefits	24,314	41,283	25,193	50,513	50,513
5061 Dental & Vision	333	250	315	593	593
5062 HSA Contribution	1,446	3,000	1,988	3,000	3,000
5063 Insurance Admin Fee	3,600	3,500	4,794	-	-
5066 Life Insurance Benefit	-	151	34	65	65
5070 Unemployment Insurance	1,897	-	-	-	-
5094 Salary Savings	-	(125,232)	-	-	-
5110 Workers Compensation	6,071	7,425	6,922	-	-
5130 Vacation Payout	6,760	-	-	-	-
5140 Sick Leave Pay Out	3,137	-	-	-	-
5150 Long Term Disability	1,897	2,320	1,933	1,171	1,171
Total Personnel Services	486,947	482,251	385,727	334,696	334,696
6080 Other Professional Services	108,623	600,000	110,027	-	-
6092 Drug Treatment Services	-	-	-	650,000	650,000
6110 Postage	625	500	82	-	-
6120 Mileage Reimbursement	664	1,500	-	-	-
6360 Life Insurance	50	-	-	-	-
6643 Mobile Phone/Pager Rental	110	-	-	-	-
6756 Training Expense	-	-	-	2,345	2,345
6790 Other Contractual Services	-	239,985	30,000	-	-
6798 Grant Match	-	201,930	-	-	-
Total Contractual Services	110,072	1,043,915	140,108	652,345	652,345
7010 Office Supplies	3,633	4,038	3,979	5,000	5,000
Total Supplies	3,633	4,038	3,979	5,000	5,000
8170 Other Equipment	-	-	33	-	-
8171 Personal Computer/Accessories	11,405	-	5,700	-	-
Total Capital Outlay	11,405	-	5,733	-	-
Total Anti-Crime Sales Tax Fund	\$ 612,057	\$ 1,530,204	\$ 535,547	\$ 992,041	\$ 992,041
Total Deferred Prosecution	\$ 612,057	\$ 1,530,204	\$ 535,547	\$ 992,041	\$ 992,041

**Prosecutor - Family Support
4103**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
General Fund					
5010 Regular Salaries	\$ 1,648,539	\$ 1,754,214	\$ 1,263,875	\$ 1,862,400	\$ 1,862,400
5025 Part Time Salaries	12,058	18,294	10,463	18,657	18,657
5040 FICA Taxes	120,190	135,597	91,755	143,905	143,905
5050 Pension Contributions	240,316	234,188	195,157	214,553	214,553
5060 Insurance Benefits	226,164	308,700	193,684	346,251	346,251
5061 Dental & Vision	2,429	1,982	1,766	2,757	2,757
5062 HSA Contribution	8,500	10,500	10,275	10,500	10,500
5063 Insurance Admin Fee	31,201	28,900	34,334	-	-
5066 Life Insurance Benefit	-	403	260	372	372
5070 Unemployment Insurance	9,000	-	-	-	-
5110 Workers Compensation	28,802	28,360	23,633	-	-
5150 Long Term Disability	9,000	8,863	7,386	9,402	9,402
Total Personnel Services	2,336,200	2,530,001	1,832,588	2,608,797	2,608,797
6080 Other Professional Services	1,050	3,000	-	1,000	1,000
6110 Postage	24,676	45,000	13,128	40,000	40,000
6120 Mileage Reimbursement	-	200	-	200	200
6121 Parking Expenses	11,922	12,000	9,000	12,000	12,000
6140 Travel Expense	416	16,000	-	-	-
6160 Meeting Expense	-	200	-	200	200
6230 Printing	2,496	13,449	-	4,000	4,000
6310 Property Insurance	-	-	-	334	334
6580 Maint & Repair - Data Pro	3,138	2,000	1,790	2,000	2,000
6620 Rent - Buildings	274,655	284,376	237,526	293,813	293,813
6641 Copier Rental/Maintenance	7,277	3,000	1,922	3,000	3,000
6662 Software Maintenance	6,227	5,000	4,086	-	10,000
6710 Dues & Memberships	3,376	6,000	3,730	5,000	5,000
6737 Shredding Services	-	-	670	1,500	1,500
6739 Carpet Cleaning Services	-	-	-	-	2,000
6750 Tuition Reimbursement	2,538	7,000	-	-	-
6756 Training Expense	-	-	-	18,625	18,625
6760 Court Costs/Investigation Servs	34,296	74,597	29,176	60,000	60,000
6790 Other Contractual Services	2,550	1,000	-	1,000	1,000
6795 Alarm/Security Services	-	250	-	250	250
6797 REGIS Charges	1,925	2,100	1,625	1,800	1,800
Total Contractual Services	376,542	475,172	302,653	444,722	456,722
7010 Office Supplies	8,303	10,000	2,616	10,000	10,000
7020 Reference Books/Publications	239	250	360	300	300
7041 Paper Supplies - Copier Paper	1,596	6,000	-	4,000	4,000
7400 Signs, Badges & Markers	45	200	-	200	200
Total Supplies	10,183	16,450	2,976	14,500	14,500
8150 Office Furniture & Fixtures	7,726	5,000	-	4,000	4,000
8171 Personal Computer/Accessories	23,025	7,200	6,474	3,200	3,200
Total Capital Outlay	30,751	12,200	6,474	7,200	7,200
Total General Fund	\$ 2,753,676	\$ 3,033,823	\$ 2,144,691	\$ 3,075,219	\$ 3,087,219
Total Family Support	\$ 2,753,676	\$ 3,033,823	\$ 2,144,691	\$ 3,075,219	\$ 3,087,219

**Public Defender
3003**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
6310 Property Insurance	-	\$ 323	\$ 269	-	-
6620 Rent - Buildings	-	368,851	255,468	338,338	338,338
6790 Other Contractual Services	286,361	-	-	-	-
Total Contractual Services	286,361	369,174	255,738	338,338	338,338
Total General Fund	\$ 286,361	\$ 369,174	\$ 255,738	\$ 338,338	\$ 338,338
Total Public Defender	\$ 286,361	\$ 369,174	\$ 255,738	\$ 338,338	\$ 338,338

**Sheriff's Office
4201**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
General Fund					
5010 Regular Salaries	1,280,608	6,442,327	4,564,360	7,387,892	7,387,892
5015 Elected Official Salaries	162,272	161,034	119,555	169,214	169,214
5025 Part Time Salaries	59,307	96,297	54,199	117,972	117,972
5030 Over Time Salaries	96,698	329,099	319,712	429,547	429,547
5035 Shift Differential Incentive	22,630	28,200	15,567	28,080	28,080
5040 FICA Taxes	108,599	539,857	379,623	620,011	620,011
5050 Pension Contributions	516,244	913,699	764,950	920,064	920,064
5060 Insurance Benefits	208,569	1,219,939	782,593	1,494,356	1,494,356
5061 Dental & Vision	10,619	7,905	7,833	13,202	13,202
5062 HSA Contribution	38,750	34,500	41,950	42,200	42,200
5063 Insurance Admin Fee	160,950	133,523	149,607	-	-
5066 Life Insurance Benefit	-	1,814	1,065	1,768	1,768
5070 Unemployment Insurance	32,370	-	-	-	-
5090 Salary Adjustments	-	-	-	81,409	81,409
5094 Salary Savings	-	(641,578)	-	(641,578)	(641,578)
5110 Workers Compensation	103,586	113,935	94,946	-	-
5150 Long Term Disability	32,370	35,605	29,671	40,513	40,513
Total Personnel Services	2,833,572	9,416,156	7,325,631	10,704,650	10,704,650
6005 Community Crime Prevention	5,000	5,000	5,000	5,000	5,000
6060 Medical & Dental Services	3,950	4,000	1,300	-	-
6070 Intergovernmental Agreements	22,500	-	-	36,875	36,875
6080 Other Professional Services	87,216	5,000	1,925	-	-
6083 Transcription Services	-	5,000	196	5,000	5,000
6087 Locksmith Services	-	-	1,194	2,000	2,000
6089 Veterinarian Services	-	-	-	500	500
6110 Postage	3,921	1,500	4,892	5,500	5,500
6140 Travel Expense	3,148	30,000	12,060	30,000	30,000
6160 Meeting Expense	-	4,000	-	4,000	4,000
6165 Coffee & Water Service	566	1,500	626	2,450	2,450
6170 Transportation Expense	87,980	200,000	50,559	165,400	165,400
6230 Printing	1,560	6,000	413	4,000	4,000
6310 Property Insurance	-	8,524	7,103	5,645	5,645
6320 Workmen's Compensation	-	-	-	195,502	195,502
6330 Bond & Surety	-	-	-	400	400
6380 Uninsured Claimants	-	-	-	25,648	25,648
6410 Gas	1,713	770	135	3,000	3,000
6420 Electricity	26,813	30,000	19,972	29,000	29,000
6430 Telephone Utility	1,337	2,700	718	1,200	1,200
6432 Mobile Phone Services	-	-	-	71,420	71,420
6439 TV Services	-	-	-	2,100	2,100
6440 Water	1,193	700	936	1,500	1,500
6450 Sewer Service	410	550	180	350	350
6460 Refuse Collection	708	500	527	1,600	1,600
6510 Maint & Repair - Buildings	6,002	10,000	10,197	12,000	12,000
6511 Maint & Repair - Elevators	-	-	1,985	2,500	2,500
6520 Maint & Repair - Heavy Equip	4,976	5,000	1,641	5,000	5,000
6530 Maint & Repair - Auto Equip	325,604	299,744	168,334	294,000	294,000
6540 Maint & Repair - Office Equip	436	1,000	-	1,000	1,000
6560 Maint & Repair - Common Equip	998	3,000	131	5,000	5,000
6570 Maint & Repair - Miscellaneous	3,677	2,200	1,586	3,000	3,000
6630 Rent - Auto Equipment	4,170	13,500	4,622	13,500	13,500
6641 Copier Rental/Maintenance	7,190	8,500	3,238	9,700	9,700
6642 Postage Meter Rental	1,432	2,500	554	1,000	1,000

**Sheriff's Office
4201**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
6643 Mobile Phone/Pager Rental	65,947	40,000	53,832	-	-
6661 Software Purchases	-	-	-	9,900	9,900
6662 Software Maintenance	116,420	147,404	107,761	155,836	155,836
6663 Software as a Service	46,284	71,000	-	60,740	60,740
6670 Rent - Miscellaneous	899	2,500	876	1,500	1,500
6710 Dues & Memberships	5,930	31,135	6,190	7,000	7,000
6712 Pre-Employment Services	-	-	-	14,000	14,000
6713 Drug Screening Services	-	-	-	3,000	3,000
6734 Towing Services	-	-	-	6,500	6,500
6737 Shredding Services	-	-	360	600	600
6750 Tuition Reimbursement	25,904	30,000	1,752	-	-
6755 Education Incentive	27,550	28,200	25,650	37,200	37,200
6756 Training Expense	-	-	19,127	75,569	75,569
6760 Court Costs/Investigation Servs	156	800	130	800	800
6781 Public Safety Radio Fees	-	73,282	72,644	-	-
6790 Other Contractual Services	93,242	87,015	73,865	960	960
6794 Car Wash Services	3,780	5,000	3,228	5,000	5,000
6797 REGIS Charges	42,060	35,000	23,190	35,000	35,000
6798 Grant Match	-	231,638	-	-	-
6847 Lab Fees	16,665	35,000	13,002	21,000	21,000
Total Contractual Services	1,047,335	1,469,162	701,631	1,379,395	1,379,395
7010 Office Supplies	27,554	41,735	18,275	45,468	45,468
7020 Reference Books/Publications	-	100	-	100	100
7021 Newspaper/Mag Subscriptions	343	30	616	700	700
7041 Paper Supplies - Copier Paper	5,666	5,685	2,195	5,000	5,000
7110 Gasoline	136,510	260,000	128,065	250,000	250,000
7130 Building Cleaning Supplies	2,956	4,000	3,477	5,000	5,000
7165 Livestock Supplies/Services	3,260	17,000	1,805	11,500	11,500
7190 Wearing Apparel	132,224	122,943	117,245	163,800	163,800
7192 Safety Equipment	-	-	16,440	72,157	72,157
7220 Garden/Agriculture Supplies	609	500	375	500	500
7230 Other Operating Supplies	60,857	52,075	25,764	-	-
7231 Fire Safety Supplies	-	-	992	1,500	1,500
7310 Auto & Truck Parts	6,247	7,000	4,347	7,000	7,000
7330 Plumbing Supplies	-	-	908	1,000	1,000
7340 Paint & Supplies	-	-	155	250	250
7370 Building Operating Supplies	336	500	251	1,000	1,000
7400 Signs, Badges & Markers	4,849	7,000	2,576	7,000	7,000
7410 License Plates & Registration	74	200	62	200	200
7420 Traffic Control Supplies	-	-	1,114	2,500	2,500
7490 Tires	13,000	-	-	-	-
7520 Small Arms & Ammunition	31,793	40,000	11,593	104,000	104,000
7521 Operating Equipment - Law Enforcement	-	-	-	50,151	50,151
Total Supplies	426,278	558,768	336,254	728,826	728,826
8020 Buildings & Improvements	-	-	-	40,000	40,000
8115 Sheriff Vehicle Equipment	-	-	-	18,000	18,000
8145 Appliances	-	-	-	400	400
8150 Office Furniture & Fixtures	-	-	-	10,278	10,278
8170 Other Equipment	9,274	-	-	-	-
8171 Personal Computer/Accessories	4,871	-	-	24,400	24,400
8172 Printers & Scanners	474	500	1,273	3,190	3,190
8173 Computer Equipment/Terminals	-	-	-	8,500	8,500
8180 Audio/Video Recording Equipment	-	111,363	1,579	35,300	35,300

**Sheriff's Office
4201**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Total Capital Outlay	14,619	111,863	2,852	140,068	140,068
Total General Fund	\$ 4,321,804	\$ 11,555,949	\$ 8,366,368	\$ 12,952,939	\$ 12,952,939
Law Enforcement Training					
6756 Training Expense	-	-	-	19,500	19,500
Total Contractual Services	-	-	-	19,500	19,500
Total Law Enforcement Training	-	-	-	\$ 19,500	\$ 19,500
Sheriff Revolving Fund					
Line Item Description					
5010 Regular Salaries	32,736	68,881	27,136	70,746	70,746
5025 Part Time Salaries	10,533	45,760	7,286	48,620	48,620
5030 Over Time Salaries	48	5,000	157	1,000	1,000
5040 FICA Taxes	3,289	9,153	2,585	9,208	9,208
5050 Pension Contributions	9,863	9,738	8,115	8,265	8,265
5060 Insurance Benefits	6,001	25,104	4,490	14,316	14,316
5061 Dental & Vision	61	-	46	135	135
5062 HSA Contribution	1,000	-	1,300	1,300	1,300
5063 Insurance Admin Fee	872	-	838	-	-
5066 Life Insurance Benefit	-	50	9	26	26
5070 Unemployment Insurance	344	-	-	-	-
5110 Workers Compensation	1,102	1,914	1,595	-	-
5150 Long Term Disability	344	598	498	602	602
Total Personnel Services	66,193	166,198	54,056	154,218	154,218
6360 Life Insurance	14	-	-	-	-
6540 Maint & Repair - Office Equip	1,042	-	1,073	1,100	1,100
6661 Software Purchases	-	-	302	350	350
6750 Tuition Reimbursement	370	5,000	-	-	-
6756 Training Expense	-	-	-	708	708
6770 Administrative Service Fees	-	-	10,740	33,992	33,992
6790 Other Contractual Services	26,572	5,992	5,205	-	-
6830 Contingency Fund	-	200,000	-	310,375	310,375
Total Contractual Services	27,998	210,992	17,320	346,525	346,525
7190 Wearing Apparel	-	3,600	-	-	-
7230 Other Operating Supplies	5,079	11,031	4,019	11,100	11,100
7520 Small Arms & Ammunition	-	4,288	-	4,300	4,300
Total Supplies	5,079	18,919	4,019	15,400	15,400
8115 Sheriff Vehicle Equipment	-	-	8,685	-	-
8150 Office Furniture & Fixtures	-	2,014	1,956	105,000	105,000
8160 Radio/Communications Equipment	-	-	160	-	-
8172 Printers & Scanners	-	-	680	1,500	1,500
8173 Computer Equipment/Terminals	284	2,000	-	-	-
8180 Audio/Video Recording Equipment	-	-	3,922	-	-
Total Capital Outlay	284	4,014	15,403	106,500	106,500
Total Sheriff Revolving Fund	\$ 99,553	\$ 400,123	\$ 90,797	\$ 622,643	\$ 622,643
Total Sheriff's Office	\$ 4,421,357	\$ 11,956,072	\$ 8,457,165	\$ 13,915,082	\$ 13,595,082

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**Corrections
2701**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	8,914,897	10,486,077	6,301,272	12,938,230	12,938,230
5030 Over Time Salaries	3,281,770	3,447,000	2,398,484	3,600,000	3,600,000
5035 Shift Differential Incentive	1,214	-	873	-	-
5040 FICA Taxes	887,088	1,065,880	625,389	1,265,161	1,265,161
5050 Pension Contributions	1,860,065	1,836,380	1,526,782	1,905,186	1,905,186
5060 Insurance Benefits	2,353,938	2,526,273	1,710,565	3,386,425	3,386,425
5061 Dental & Vision	20,718	16,893	14,393	30,974	30,974
5062 HSA Contribution	92,875	82,000	98,725	110,325	110,325
5063 Insurance Admin Fee	337,848	316,623	325,343	-	-
5066 Life Insurance Benefit	-	3,377	1,957	4,056	4,056
5070 Unemployment Insurance	52,430	-	-	-	-
5094 Salary Savings	-	(1,266,443)	-	(1,266,443)	(1,266,443)
5099 Charge Out	-	-	-	(4,621,780)	(4,621,780)
5110 Workers Compensation	167,777	222,929	185,774	-	-
5150 Long Term Disability	52,430	69,665	58,054	82,692	82,692
Total Personnel Services	18,023,049	18,806,654	13,247,614	17,434,826	17,434,826
6013 Banking Fees	-	5,000	2,391	5,000	5,000
6080 Other Professional Services	11,706	25,140	-	-	-
6084 Interpreter Services	-	-	1,367	2,500	2,500
6087 Locksmith Services	-	-	-	5,000	5,000
6088 Armored Car Services	-	6,000	1,898	6,000	6,000
6091 Offsite Inmate Housing	-	50,000	28,334	50,000	50,000
6110 Postage	1,370	4,000	1,572	1,500	1,500
6120 Mileage Reimbursement	6,188	10,000	839	11,000	11,000
6130 Freight & Drayage	-	-	177	1,000	1,000
6140 Travel Expense	1,308	6,147	5,578	-	-
6160 Meeting Expense	-	5,000	4,336	5,000	5,000
6165 Coffee & Water Service	-	-	7,814	22,500	22,500
6170 Transportation Expense	-	250	-	250	250
6172 Inmate Transportation Expense	-	50,000	49,817	80,000	80,000
6230 Printing	4,436	21,000	984	16,000	16,000
6240 Office Services Charges	200	4,000	-	4,000	4,000
6310 Property Insurance	451	117,114	634	-	-
6311 Inmate Property Insurance	-	-	-	2,000	2,000
6320 Workmen's Compensation	-	-	-	565,869	565,869
6380 Uninsured Claimants	-	-	-	658,388	658,388
6460 Refuse Collection	43,677	20,000	22,114	40,000	40,000
6510 Maint & Repair - Buildings	16,835	15,000	6,517	8,391	8,391
6530 Maint & Repair - Auto Equip	3,616	7,963	9,957	16,000	16,000
6560 Maint & Repair - Common Equip	512	3,000	1,103	3,000	3,000
6570 Maint & Repair - Miscellaneous	38,294	55,307	33,575	55,000	55,000
6641 Copier Rental/Maintenance	51,808	60,000	32,644	60,000	60,000
6643 Mobile Phone/Pager Rental	14,705	14,000	11,028	14,710	14,710
6662 Software Maintenance	2,172	3,300	-	3,300	3,300
6663 Software as a Service	-	-	689	1,170	1,170
6670 Rent - Miscellaneous	25,911	22,000	13,309	15,000	15,000
6710 Dues & Memberships	7,075	2,000	579	6,000	6,000
6712 Pre-Employment Services	-	-	7,471	15,000	15,000
6730 Janitor Services	3,760	4,000	-	4,000	4,000
6737 Shredding Services	-	10,000	2,470	7,000	7,000
6738 Moving Services	-	10,000	976	10,000	10,000
6739 Carpet Cleaning Services	-	2,000	296	2,000	2,000
6740 Laundry Services	-	-	-	4,500	4,500

**Corrections
2701**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
6750 Tuition Reimbursement	5,371	35,000	-	-	-
6756 Training Expense	-	-	21,110	129,415	129,415
6790 Other Contractual Services	199,260	101,825	13,708	-	-
6794 Car Wash Services	485	3,000	421	3,000	3,000
6796 Animal/Pest Control/Extermination Ser	-	-	4,825	5,000	5,000
6797 REGIS Charges	7,368	7,000	5,564	7,500	7,500
6832 Inmate Work Payments	57,384	65,224	33,261	-	-
6870 Food Services	1,141,401	1,104,783	881,637	1,400,000	1,400,000
Total Contractual Services	1,645,294	1,849,053	1,208,993	3,245,993	3,245,993
7010 Office Supplies	54,160	55,000	26,457	55,000	55,000
7020 Reference Books/Publications	4,000	6,000	1,339	-	-
7041 Paper Supplies - Copier Paper	8,630	13,700	12,294	13,700	13,700
7110 Gasoline	5,402	12,000	6,012	12,000	12,000
7130 Building Cleaning Supplies	-	-	-	215,000	215,000
7140 Linen Supplies	49,633	75,344	11,403	75,344	75,344
7160 Food	-	-	28	100	100
7180 Laboratory Supplies	-	-	126	1,000	1,000
7190 Wearing Apparel	106,901	94,738	31,482	94,738	94,738
7191 Wearing Apparel Inmates	47,498	94,738	38,123	94,738	94,738
7192 Safety Equipment	-	-	357	-	-
7210 Recreation Supplies	6,561	7,720	5,591	-	-
7230 Other Operating Supplies	21,033	22,280	7,897	-	-
7310 Auto & Truck Parts	1,461	4,323	-	4,323	4,323
7330 Plumbing Supplies	-	500	-	500	500
7360 Electrical Supplies	-	500	308	500	500
7370 Building Operating Supplies	3,334	5,000	-	4,500	4,500
7400 Signs, Badges & Markers	287	1,500	892	2,000	2,000
7490 Tires	2,761	2,800	-	2,800	2,800
7510 Small Tools/Minor Equipment	2,131	7,500	4,708	7,500	7,500
7520 Small Arms & Ammunition	14,804	20,000	470	16,000	16,000
Total Supplies	328,594	423,643	147,488	599,743	599,743
8020 Buildings & Improvements	426	2,800	-	2,800	2,800
8120 Automobiles	-	-	-	100,000	100,000
8150 Office Furniture & Fixtures	10,448	12,000	16,022	12,000	12,000
8160 Radio/Communications Equipment	-	32,670	-	32,670	32,670
8170 Other Equipment	129,638	44,000	1,400	45,000	45,000
8171 Personal Computer/Accessories	-	-	9,776	10,500	10,500
8172 Printers & Scanners	-	20,000	-	20,000	20,000
8180 Audio/Video Recording Equipment	-	-	5,522	47,000	47,000
Total Capital Outlay	140,512	111,470	32,719	269,970	269,970
Total General Fund	\$ 20,137,449	\$ 21,190,820	\$ 14,636,813	\$ 21,550,532	\$ 21,550,532
Health Fund					
6090 Health & Social Services	262,367	630,360	465,543	5,791,478	5,791,478
6790 Other Contractual Services	4,826,732	4,539,969	3,668,077	-	-
Total Contractual Services	5,089,099	5,170,329	4,133,620	5,791,478	5,791,478
7130 Building Cleaning Supplies	188,403	191,440	190,513	-	-
7170 Medical & Dental Supplies	1,923	5,000	3,833	5,000	5,000
7230 Other Operating Supplies	86,658	-	-	-	-
7235 Hygiene Products	-	25,000	-	25,000	25,000
Total Supplies	276,983	221,440	194,346	30,000	30,000

**Corrections
2701**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
8170 Other Equipment	-	-	4,435	-	-
Total Capital Outlay	-	-	4,435	-	-
Total Health Fund	\$ 5,366,082	\$ 5,391,769	\$ 4,332,401	\$ 5,821,478	\$ 5,821,478
Anti-Crime Sales Tax Fund					
5010 Regular Salaries	\$ 1,338,401	\$ 1,803,231	\$ 984,164	-	-
5025 Part Time Salaries	72,673	99,840	40,362	-	-
5030 Over Time Salaries	249,917	153,000	210,242	-	-
5040 FICA Taxes	122,671	157,289	89,514	-	-
5050 Pension Contributions	261,156	257,831	214,859	-	-
5060 Insurance Benefits	273,425	317,844	213,125	-	-
5061 Dental & Vision	2,261	2,000	1,770	-	-
5062 HSA Contribution	12,500	10,500	11,600	-	-
5063 Insurance Admin Fee	40,982	34,000	40,550	-	-
5066 Life Insurance Benefit	-	491	251	-	-
5070 Unemployment Insurance	9,061	-	-	-	-
5094 Salary Savings	-	(315,550)	-	-	-
5098 Charge in	-	-	-	4,621,780	4,621,780
5110 Workers Compensation	28,995	32,897	27,414	-	-
5130 Vacation Payout	7,324	2,500	2,758	-	-
5140 Sick Leave Pay Out	1,561	500	136	-	-
5150 Long Term Disability	9,061	10,280	8,567	-	-
Total Personnel Services	2,429,988	2,566,653	1,845,310	4,621,780	4,621,780
6120 Mileage Reimbursement	3,562	6,000	-	-	-
6510 Maint & Repair - Buildings	5,348	8,391	-	-	-
6530 Maint & Repair - Auto Equip	2,843	1,000	-	-	-
6570 Maint & Repair - Miscellaneous	-	5,000	-	-	-
6750 Tuition Reimbursement	-	3,000	-	-	-
6756 Training Expense	-	-	3,660	-	-
6790 Other Contractual Services	-	56,108	-	-	-
Total Contractual Services	11,753	79,499	3,660	-	-
7010 Office Supplies	7,511	8,400	-	-	-
7130 Building Cleaning Supplies	12,633	12,647	12,486	-	-
7230 Other Operating Supplies	23,413	24,022	21,682	-	-
Total Supplies	43,557	45,069	34,168	-	-
8170 Other Equipment	14,400	14,400	13,451	-	-
Total Capital Outlay	14,400	14,400	13,451	-	-
Total Anti-Crime Sales Tax Fund	\$ 2,499,699	\$ 2,705,621	\$ 1,896,589	\$ 4,621,780	\$ 4,621,780
Inmate Security Fund					
6130 Freight & Drayage	-	-	523	-	-
6663 Software as a Service	-	-	6,082	-	-
6790 Other Contractual Services	-	146,000	-	-	-
6832 Inmate Work Payments	-	-	-	65,224	65,224
Total Contractual Services	-	146,000	6,605	65,224	65,224
7020 Reference Books/Publications	-	-	-	8,000	8,000
7210 Recreation Supplies	-	-	-	10,000	10,000
7230 Other Operating Supplies	-	-	5,569	-	-

**Corrections
2701**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Total Supplies	-	-	5,569	18,000	18,000
8170 Other Equipment	146,000	-	-	22,000	22,000
8180 Audio/Video Recording Equipment	-	-	38,997	3,000	3,000
Total Capital Outlay	146,000	-	38,997	25,000	25,000
Total Inmate Security Fund	\$ 146,000	\$ 146,000	\$ 51,171	\$ 108,224	\$ 108,224
Total Corrections	\$ 28,149,230	\$ 29,434,210	\$ 20,916,974	\$ 32,102,014	\$ 32,102,014

**Detention Population Control
2304**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Anti-Crime Sales Tax Fund					
5010 Regular Salaries	\$ 243,610	\$ 308,621	\$ 159,369	\$ 323,671	\$ 323,671
5025 Part Time Salaries	22,409	21,840	16,835	22,942	22,942
5030 Over Time Salaries	1,061	-	3,589	5,000	5,000
5040 FICA Taxes	21,491	25,280	13,885	26,900	26,900
5050 Pension Contributions	41,201	40,676	33,897	37,864	37,864
5060 Insurance Benefits	53,098	60,151	21,015	70,087	70,087
5061 Dental & Vision	773	500	184	547	547
5062 HSA Contribution	2,000	2,000	2,300	2,300	2,300
5063 Insurance Admin Fee	8,361	6,000	4,190	-	-
5066 Life Insurance Benefit	-	-	40	104	104
5070 Unemployment Insurance	1,498	-	-	-	-
5110 Workers Compensation	4,796	5,287	4,406	-	-
5130 Vacation Payout	15,755	-	6,181	-	-
5140 Sick Leave Pay Out	15,642	-	3,846	-	-
5150 Long Term Disability	1,498	1,652	1,377	1,759	1,759
Total Personnel Services	433,194	472,007	271,113	491,174	491,174
6120 Mileage Reimbursement	26	-	-	-	-
6430 Telephone Utility	-	312	-	312	312
6641 Copier Rental/Maintenance	2,872	2,000	471	-	-
6643 Mobile Phone/Pager Rental	-	1,085	1,438	1,980	1,980
6713 Drug Screening Services	-	-	6,783	12,000	12,000
6756 Training Expense	-	-	-	3,238	3,238
6763 Ankle Bracelet Monitoring	-	300,000	239,150	341,000	341,000
6790 Other Contractual Services	240,995	95,161	-	-	-
Total Contractual Services	243,892	398,558	247,843	358,530	358,530
7010 Office Supplies	2,116	2,500	178	2,500	2,500
7020 Reference Books/Publications	-	300	-	300	300
7041 Paper Supplies - Copier Paper	554	1,014	-	1,014	1,014
Total Supplies	2,671	3,814	178	3,814	3,814
Total Anti-Crime Sales Tax Fund	\$ 679,756	\$ 874,379	\$ 519,134	\$ 853,518	\$ 853,518
Total Detention Population Control	\$ 679,756	\$ 874,379	\$ 519,134	\$ 853,518	\$ 853,518

Emergency Preparation
4206

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Health Fund					
5010 Regular Salaries	\$ 73,795	-	\$ 1,530	-	-
5037 Mobile Phone Allowance	-	660	-	-	-
5040 FICA Taxes	5,743	51	117	-	-
5050 Pension Contributions	8,768	-	-	-	-
5060 Insurance Benefits	-	7,309	-	-	-
5061 Dental & Vision	-	53	-	-	-
5063 Insurance Admin Fee	-	734	-	-	-
5066 Life Insurance Benefit	-	25	-	-	-
5070 Unemployment Insurance	404	-	-	-	-
5110 Workers Compensation	1,293	1,293	1,078	-	-
5150 Long Term Disability	404	404	337	-	-
Total Personnel Services	90,407	10,529	3,062	-	-
6080 Other Professional Services	-	6,000	-	-	-
6120 Mileage Reimbursement	-	1,200	-	-	-
6140 Travel Expense	-	1,000	-	-	-
6160 Meeting Expense	-	1,000	-	-	-
6530 Maint & Repair - Auto Equip	-	3,000	-	-	-
6620 Rent - Buildings	25,600	34,500	36,029	-	-
6641 Copier Rental/Maintenance	1,449	5,000	83	-	-
6643 Mobile Phone/Pager Rental	660	660	-	-	-
6710 Dues & Memberships	-	150	-	-	-
6750 Tuition Reimbursement	-	1,000	-	-	-
6790 Other Contractual Services	2,900	4,000	-	-	-
6798 Grant Match	58,302	-	-	-	-
Total Contractual Services	88,911	57,510	36,112	-	-
7010 Office Supplies	-	3,000	-	-	-
7110 Gasoline	-	4,400	-	-	-
7510 Small Tools/Minor Equipment	-	3,000	-	-	-
Total Supplies	-	10,400	-	-	-
Total Health Fund	\$ 179,318	\$ 78,439	\$ 39,173	-	-
Total Emergency Preparation	\$ 179,318	\$ 78,439	\$ 39,173	-	-

**Sheriff Fleet Replacement
1012**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
Special Road and Bridge Fund					
8115 Sheriff Vehicle Equipment	-	\$ 340,000	\$ 29,315	\$ 157,977	\$ 157,977
8120 Automobiles	-	460,000	444,646	367,868	367,868
Total Capital Outlay	-	800,000	473,961	525,845	525,845
Total Special Road and Bridge Fund	-	\$ 800,000	\$ 473,961	\$ 525,845	\$ 525,845
Total Sheriff Fleet Replacement	-	\$ 800,000	\$ 473,961	\$ 525,845	\$ 525,845

**Regional Radio System
4205**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
911 System Fund					
6650 Rent - Communications Equip	-	-	-	\$ 90,816	\$ 90,816
6790 Other Contractual Services	-	-	-	73,275	73,275
Total Contractual Services	-	-	-	164,091	164,091
8160 Radio/Communications Equipment	-	-	-	3,647,261	3,647,261
Total Capital Outlay	-	-	-	3,647,261	3,647,261
Total 911 System Fund	-	-	-	\$ 3,811,352	\$ 3,811,352
Total Regional Radio System	-	-	-	\$ 3,811,352	\$ 3,811,352

BUDGET OVERVIEW

COURTS

Account Type	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Adopted
Personnel Services	27,953,610	29,061,324	21,218,927	30,990,099
Contractual Services	3,568,117	5,200,920	3,053,451	6,220,360
Supplies	614,403	1,032,752	395,934	1,142,986
Capital Outlay	1,152,352	1,211,409	302,870	1,300,330
	<u>\$33,288,482</u>	<u>\$36,506,405</u>	<u>\$24,971,182</u>	<u>\$39,653,775</u>
Department				
Circuit Court	12,455,581	13,615,840	9,582,491	14,392,731
Family Court	20,395,560	22,682,477	15,324,471	24,867,153
Facilities	437,341	208,088	64,220	393,891
	<u>\$33,288,482</u>	<u>\$36,506,405</u>	<u>\$24,971,182</u>	<u>\$39,653,775</u>
Fund				
General Fund	30,615,067	32,831,910	22,755,245	34,910,482
Health Fund	310,688	363,623	205,790	363,055
Anti-Crime Sales Tax Fund	2,362,727	3,310,872	2,010,147	4,380,238
	<u>\$33,288,482</u>	<u>\$36,506,405</u>	<u>\$24,971,182</u>	<u>\$39,653,775</u>

**Circuit Court
3001**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	6,312,644	6,983,230	4,895,817	7,208,580	7,208,580
5020 Seasonal Salaries	35,785	30,000	29,248	-	-
5025 Part Time Salaries	46,676	28,754	35,726	79,941	79,941
5030 Over Time Salaries	19,975	6,981	34,433	25,000	25,000
5040 FICA Taxes	472,927	539,246	359,389	559,485	559,485
5050 Pension Contributions	932,261	921,310	767,758	833,308	833,308
5060 Insurance Benefits	1,018,973	1,028,403	841,062	1,198,846	1,198,846
5061 Dental & Vision	9,656	7,683	7,598	7,971	7,971
5062 HSA Contribution	48,250	46,500	52,275	47,800	47,800
5063 Insurance Admin Fee	141,604	127,077	154,536	-	-
5066 Life Insurance Benefit	-	-	1,234	-	-
5070 Unemployment Insurance	34,916	-	-	35,000	35,000
5094 Salary Savings	-	(622,643)	-	(311,322)	(311,322)
5099 Charge Out	-	-	-	(1,125,786)	(1,125,786)
5110 Workers Compensation	111,732	112,783	93,986	-	-
5150 Long Term Disability	34,916	35,245	29,371	36,568	36,568
Total Personnel Services	9,220,316	9,244,569	7,302,432	8,595,391	8,595,391
6010 Auditing & Accounting Services	-	40,000	-	50,000	50,000
6013 Banking Fees	-	-	-	75,000	75,000
6020 Legal Services	-	-	3,260	-	-
6080 Other Professional Services	53,646	78,939	60,819	95,000	95,000
6082 Information Technology Consulting Servi	-	-	-	30,000	30,000
6087 Locksmith Services	-	-	-	2,000	2,000
6110 Postage	117,223	135,000	100,443	160,500	160,500
6120 Mileage Reimbursement	88,196	124,937	90,938	125,476	125,476
6121 Parking Expenses	58,062	140,300	69,730	107,500	107,500
6122 Bus Passes	-	-	-	22,800	22,800
6140 Travel Expense	3,414	57,282	4,084	156,778	156,778
6160 Meeting Expense	18,756	9,750	1,330	18,750	18,750
6165 Coffee & Water Service	-	-	-	20,000	20,000
6210 Advertising	18,905	35,600	8,091	35,600	35,600
6230 Printing	32,015	36,200	24,370	46,000	46,000
6310 Property Insurance	-	51,098	42,582	-	-
6320 Workmen's Compensation	-	-	-	37,888	37,888
6330 Bond & Surety	-	-	-	566	566
6430 Telephone Utility	-	-	10,922	48,000	48,000
6431 Internet Services	-	-	-	71,840	71,840
6432 Mobile Phone Services	-	-	-	74,000	74,000
6435 Telephone Maintenance	2,889	500	-	500	500
6439 TV Services	-	-	-	3,000	3,000
6440 Water	9,486	20,000	7,457	-	-
6510 Maint & Repair - Buildings	62,626	69,433	17,433	45,000	45,000
6520 Maint & Repair - Heavy Equip	-	-	-	3,000	3,000
6530 Maint & Repair - Auto Equip	5,621	4,000	1,786	4,000	4,000
6540 Maint & Repair - Office Equip	1,718	8,950	2,994	15,400	15,400
6560 Maint & Repair - Common Equip	3,332	4,550	380	4,550	4,550
6570 Maint & Repair - Miscellaneous	5,019	11,600	4,148	11,600	11,600
6580 Maint & Repair - Data Pro	82,879	127,480	40,666	40,000	40,000
6640 Rent - Office Equipment	11,292	11,400	11,292	11,400	11,400
6641 Copier Rental/Maintenance	71,061	96,250	52,576	96,250	96,250

**Circuit Court
3001**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
6643 Mobile Phone/Pager Rental	66,559	74,000	39,676	-	-
6660 Rent - Data Processing Equip	-	-	45,889	87,096	87,096
6661 Software Purchases	143,399	263,388	189,762	83,198	83,198
6662 Software Maintenance	242,472	179,200	191,816	344,384	344,384
6663 Software as a Service	-	-	-	125,179	125,179
6710 Dues & Memberships	32,521	38,618	28,435	37,563	37,563
6713 Drug Screening Services	-	-	-	600	600
6730 Janitor Services	18,860	105,000	59,942	82,368	82,368
6737 Shredding Services	-	-	-	1,000	1,000
6738 Moving Services	-	-	-	10,400	10,400
6739 Carpet Cleaning Services	-	-	-	22,000	22,000
6740 Laundry Services	-	-	-	500	500
6750 Tuition Reimbursement	65,236	70,627	38,098	39,810	39,810
6756 Training Expense	-	-	-	76,793	76,793
6781 Public Safety Radio Fees	-	-	-	3,175	3,175
6790 Other Contractual Services	312,754	280,164	181,263	108,739	108,739
6793 Catering Services	-	-	-	51,500	51,500
6794 Car Wash Services	576	1,250	99	2,500	2,500
6795 Alarm/Security Services	-	-	-	2,220	2,220
6797 REGIS Charges	-	-	-	3,840	3,840
6810 Circuit Court Jury	121,915	202,461	76,482	175,000	175,000
Total Contractual Services	1,650,432	2,277,977	1,406,762	2,670,263	2,670,263
7010 Office Supplies	24,114	24,350	10,569	34,100	34,100
7015 Copier Supplies	5,305	14,000	2,381	8,000	8,000
7020 Reference Books/Publications	35,828	43,258	22,706	60,920	60,920
7021 Newspaper/Mag Subscriptions	11,455	13,130	11,787	16,905	16,905
7041 Paper Supplies - Copier Paper	25,226	30,000	11,441	34,500	34,500
7110 Gasoline	3,214	10,300	1,555	8,000	8,000
7120 Heating Fuel	-	-	-	9,600	9,600
7150 Kitchen/Dining Supplies	5,873	4,000	473	4,000	4,000
7160 Food	15,003	66,500	14,591	15,000	15,000
7190 Wearing Apparel	7,135	9,160	1,810	9,160	9,160
7192 Safety Equipment	-	-	-	23,100	23,100
7230 Other Operating Supplies	99,261	180,757	64,603	94,815	94,815
7231 Fire Safety Supplies	1,020	2,019	172	-	-
7340 Paint & Supplies	-	-	-	6,000	6,000
7400 Signs, Badges & Markers	7,771	14,476	4,010	14,967	14,967
7510 Small Tools/Minor Equipment	-	-	-	2,700	2,700
7520 Small Arms & Ammunition	2,147	3,245	-	3,245	3,245
7601 Computers and Printers	-	-	-	32,000	32,000
7602 Communication Equipment	-	-	-	930	930
Total Supplies	243,352	415,195	146,099	377,942	377,942
8020 Buildings & Improvements	17,632	117,840	18,490	24,000	24,000
8120 Automobiles	31,227	-	-	-	-
8150 Office Furniture & Fixtures	54,002	38,785	26,347	95,438	95,438
8170 Other Equipment	37,743	58,786	-	57,300	57,300
8171 Personal Computer/Accessories	72,990	119,100	93,271	124,500	124,500
8172 Printers & Scanners	3,880	10,100	6,135	5,900	5,900
8173 Computer Equipment/Terminals	347,395	240,900	29,159	254,000	254,000
8180 Audio/Video Recording Equipment	-	-	-	7,400	7,400

**Circuit Court
3001**

Line Item Description	Previous Year			Budget Year	
	2020	2021	Exp. as of	2022	2022
	Actual	Adopted	12/31/2021	Rec.	Adopted
Total Capital Outlay	564,868	585,511	173,402	568,538	568,538
Total General Fund	\$ 11,678,968	\$ 12,523,252	\$ 9,028,695	\$ 12,212,134	\$ 12,212,134
Anti-Crime Sales Tax Fund					
5010 Regular Salaries	\$ 474,931	\$ 461,869	\$ 335,125	\$ 499,704	\$ 499,704
5025 Part Time Salaries	-	61,235	-	-	-
5030 Over Time Salaries	-	-	1,223	-	-
5040 FICA Taxes	35,573	40,018	24,414	38,228	38,228
5050 Pension Contributions	61,660	60,874	50,728	57,566	57,566
5060 Insurance Benefits	68,152	98,000	58,303	93,616	93,616
5061 Dental & Vision	641	700	494	669	669
5062 HSA Contribution	-	3,000	-	3,000	3,000
5063 Insurance Admin Fee	10,062	8,100	10,442	7,738	7,738
5066 Life Insurance Benefit	-	-	110	-	-
5070 Unemployment Insurance	2,309	-	-	2,500	2,500
5098 Charge in	-	-	-	1,125,786	1,125,786
5110 Workers Compensation	7,390	8,370	6,975	-	-
5130 Vacation Payout	2,917	10,056	374	9,606	9,606
5140 Sick Leave Pay Out	5,480	10,056	-	9,606	9,606
5150 Long Term Disability	2,309	2,616	2,180	2,499	2,499
Total Personnel Services	671,424	764,894	490,368	1,850,518	1,850,518
6122 Bus Passes	-	-	-	3,500	3,500
6140 Travel Expense	-	3,300	2,271	5,829	5,829
6160 Meeting Expense	-	2,100	-	2,100	2,100
6360 Life Insurance	169	775	-	-	-
6570 Maint & Repair - Miscellaneous	-	250	-	250	250
6580 Maint & Repair - Data Pro	-	250	-	250	250
6641 Copier Rental/Maintenance	2,100	2,100	-	2,100	2,100
6710 Dues & Memberships	-	500	-	500	500
6713 Drug Screening Services	-	-	-	24,000	24,000
6750 Tuition Reimbursement	-	1,750	745	800	800
6756 Training Expense	-	-	-	1,500	1,500
6763 Ankle Bracelet Monitoring	-	-	-	6,000	6,000
6790 Other Contractual Services	101,600	309,219	57,740	275,000	275,000
Total Contractual Services	103,869	320,244	60,756	321,829	321,829
7020 Reference Books/Publications	-	350	-	400	400
7021 Newspaper/Mag Subscriptions	-	400	-	400	400
7230 Other Operating Supplies	1,321	6,700	1,185	7,450	7,450
Total Supplies	1,321	7,450	1,185	8,250	8,250
8171 Personal Computer/Accessories	-	-	1,487	-	-
Total Capital Outlay	-	-	1,487	-	-
Total Anti-Crime Sales Tax Fund	\$ 776,614	\$ 1,092,588	\$ 553,796	\$ 2,180,597	\$ 2,180,597
Total Circuit Court	\$ 12,455,581	\$ 13,615,840	\$ 9,582,491	\$ 14,392,731	\$ 14,392,731

**Family Court
2101**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
5010 Regular Salaries	10,867,032	12,567,636	7,919,208	13,027,515	13,027,515
5020 Seasonal Salaries	103,670	120,474	73,342	200,491	200,491
5025 Part Time Salaries	29,281	29,058	21,490	45,803	45,803
5030 Over Time Salaries	239,237	-	160,263	250,000	250,000
5037 Mobile Phone Allowance	-	-	495	-	-
5040 FICA Taxes	821,581	972,863	584,792	1,034,571	1,034,571
5050 Pension Contributions	1,677,779	1,656,414	1,384,560	1,529,570	1,529,570
5055 Union Pension & Insurance	30,624	34,133	28,544	34,432	34,432
5060 Insurance Benefits	2,005,690	2,423,155	1,501,735	2,772,236	2,772,236
5061 Dental & Vision	20,646	15,664	14,762	15,801	15,801
5062 HSA Contribution	83,500	70,500	90,025	71,118	71,118
5063 Insurance Admin Fee	281,423	252,725	274,250	-	-
5066 Life Insurance Benefit	-	-	2,218	300	300
5070 Unemployment Insurance	62,838	-	-	65,000	65,000
5094 Salary Savings	-	(1,161,691)	-	(580,846)	(580,846)
5110 Workers Compensation	201,082	203,475	169,563	205,259	205,259
5150 Long Term Disability	62,838	63,586	52,988	64,143	64,143
Total Personnel Services	16,487,221	17,247,992	12,278,235	18,735,393	18,735,393
6020 Legal Services	-	-	-	54,866	54,866
6050 Court Reporting Services	500	500	-	2,000	2,000
6060 Medical & Dental Services	-	-	-	390	390
6070 Intergovernmental Agreements	-	-	-	39,468	39,468
6080 Other Professional Services	279,162	293,375	176,489	64,895	64,895
6084 Interpreter Services	-	-	-	15,000	15,000
6087 Locksmith Services	-	-	-	3,111	3,111
6090 Health & Social Services	-	-	-	15,098	15,098
6110 Postage	17,173	21,400	10,594	21,780	21,780
6120 Mileage Reimbursement	50,880	100,000	26,992	100,000	100,000
6121 Parking Expenses	-	-	-	800	800
6140 Travel Expense	5,744	36,290	253	28,857	28,857
6160 Meeting Expense	185	1,500	312	1,500	1,500
6170 Transportation Expense	110	500	-	500	500
6200 Legal Notices	-	-	-	17,000	17,000
6210 Advertising	-	-	-	10,540	10,540
6230 Printing	8,711	9,485	4,002	9,473	9,473
6370 Liability Insurance	-	-	-	3,025	3,025
6410 Gas	58,402	78,000	206,974	78,000	78,000
6420 Electricity	241,929	320,000	172,638	320,000	320,000
6430 Telephone Utility	61,715	35,961	43,675	107,400	107,400
6435 Telephone Maintenance	101	2,550	-	-	-
6439 TV Services	-	-	-	4,800	4,800
6440 Water	46,768	32,834	35,407	33,096	33,096
6450 Sewer Service	34,033	41,550	31,931	41,500	41,500
6460 Refuse Collection	11,202	12,372	9,809	12,912	12,912
6510 Maint & Repair - Buildings	199,645	200,447	80,820	160,503	160,503
6511 Maint & Repair - Elevators	-	-	-	11,733	11,733
6520 Maint & Repair - Heavy Equip	2,411	-	-	-	-
6530 Maint & Repair - Auto Equip	24,691	29,000	10,601	19,008	19,008
6560 Maint & Repair - Common Equip	-	-	-	10,000	10,000
6570 Maint & Repair - Miscellaneous	14,750	25,223	4,201	30,050	30,050

**Family Court
2101**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
6620 Rent - Buildings	77,008	84,677	65,540	88,190	88,190
6640 Rent - Office Equipment	27,836	-	-	-	-
6641 Copier Rental/Maintenance	39,236	46,000	27,960	50,000	50,000
6643 Mobile Phone/Pager Rental	220	-	-	-	-
6650 Rent - Communications Equip	-	36,000	7,455	-	-
6661 Software Purchases	179	1,600	-	1,200	1,200
6662 Software Maintenance	32,135	41,236	26,966	39,736	39,736
6663 Software as a Service	-	-	-	800	800
6670 Rent - Miscellaneous	-	-	-	5,700	5,700
6710 Dues & Memberships	9,257	14,823	1,332	14,008	14,008
6712 Pre-Employment Services	-	-	-	4,000	4,000
6713 Drug Screening Services	-	-	-	5,000	5,000
6715 Professional Licensing Fees	-	-	-	1,550	1,550
6716 Accreditation Expense	-	-	-	41,600	41,600
6730 Janitor Services	94,322	101,952	63,276	108,525	108,525
6737 Shredding Services	-	-	-	4,500	4,500
6740 Laundry Services	-	-	-	3,000	3,000
6750 Tuition Reimbursement	23,296	42,030	20,996	-	-
6756 Training Expense	-	-	-	39,330	39,330
6763 Ankle Bracelet Monitoring	-	-	-	36,000	36,000
6780 Institutional Care Fees	14,760	162,650	23,000	-	-
6789 Outside Agency Funding	-	-	-	145,339	145,339
6790 Other Contractual Services	111,688	70,140	22,687	635,150	635,150
6795 Alarm/Security Services	221	1,000	131	6,450	6,450
6870 Food Services	10,486	-	-	-	-
Total Contractual Services	1,498,754	1,843,095	1,074,039	2,447,383	2,447,383
7010 Office Supplies	16,005	30,800	8,970	40,058	40,058
7020 Reference Books/Publications	10,525	32,187	7,145	21,308	21,308
7021 Newspaper/Mag Subscriptions	-	-	-	980	980
7041 Paper Supplies - Copier Paper	10,666	16,000	7,115	16,000	16,000
7110 Gasoline	19,331	32,000	8,911	28,000	28,000
7130 Building Cleaning Supplies	19,559	30,000	15,022	26,850	26,850
7140 Linen Supplies	83	2,600	513	2,500	2,500
7150 Kitchen/Dining Supplies	16,219	15,000	9,140	23,500	23,500
7160 Food	188,506	304,011	128,021	304,506	304,506
7170 Medical & Dental Supplies	-	7,900	3,662	7,900	7,900
7190 Wearing Apparel	14,491	15,600	7,562	15,050	15,050
7200 School Supplies	94	825	-	825	825
7210 Recreation Supplies	4,912	6,850	785	6,625	6,625
7220 Garden/Agriculture Supplies	2,872	4,600	2,351	4,635	4,635
7230 Other Operating Supplies	9,654	42,550	23,406	159,820	159,820
7231 Fire Safety Supplies	-	-	-	1,800	1,800
7235 Hygiene Products	5,359	8,000	2,933	9,700	9,700
7310 Auto & Truck Parts	100	500	-	500	500
7320 Machinery & Equipment Parts	209	500	213	500	500
7330 Plumbing Supplies	2,383	4,200	560	4,250	4,250
7340 Paint & Supplies	6,700	7,000	4,114	7,000	7,000
7350 Lumber Wood & Supplies	1,684	2,000	120	2,000	2,000
7360 Electrical Supplies	8,014	8,250	3,682	8,250	8,250
7370 Building Operating Supplies	20,618	13,000	10,148	14,515	14,515
7400 Signs, Badges & Markers	429	750	211	2,255	2,255

**Family Court
2101**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
7450 Salt, Sand, & Ice melt	2,994	3,050	250	3,111	3,111
7490 Tires	597	2,000	-	2,000	2,000
7510 Small Tools/Minor Equipment	639	1,500	1,462	1,530	1,530
7601 Computers and Printers	-	-	-	21,921	21,921
7602 Communication Equipment	-	-	-	3,500	3,500
Total Supplies	362,641	591,673	246,294	741,389	741,389
8020 Buildings & Improvements	11,227	104,500	37,473	232,000	232,000
8120 Automobiles	50,663	150,000	-	50,000	50,000
8150 Office Furniture & Fixtures	12,959	62,442	15,770	63,832	63,832
8160 Radio/Communications Equipment	(2,256)	6,775	4,908	6,650	6,650
8170 Other Equipment	38,654	31,600	4,589	15,000	15,000
8171 Personal Computer/Accessories	38,717	59,471	1,022	12,810	12,810
8172 Printers & Scanners	179	3,022	-	-	-
Total Capital Outlay	150,143	417,810	63,762	380,292	380,292
Total General Fund	\$ 18,498,759	\$ 20,100,570	\$ 13,662,330	\$ 22,304,457	\$ 22,304,457
Health Fund					
5010 Regular Salaries	\$ 143,805	\$ 180,432	\$ 89,011	\$ 180,358	\$ 180,358
5040 FICA Taxes	11,489	13,803	7,097	13,797	13,797
5050 Pension Contributions	24,088	23,781	19,818	20,777	20,777
5060 Insurance Benefits	25,228	23,582	14,943	23,572	23,572
5061 Dental & Vision	210	191	94	191	191
5062 HSA Contribution	1,000	1,000	650	1,000	1,000
5063 Insurance Admin Fee	3,569	3,305	2,793	3,304	3,304
5066 Life Insurance Benefit	-	-	18	30	30
5070 Unemployment Insurance	902	-	-	1,000	1,000
5110 Workers Compensation	2,887	2,887	2,406	2,886	2,886
5150 Long Term Disability	902	902	752	902	902
Total Personnel Services	214,079	249,883	137,582	247,817	247,817
6060 Medical & Dental Services	92,331	104,430	67,192	104,613	104,613
6090 Health & Social Services	-	-	-	2,000	2,000
6120 Mileage Reimbursement	62	500	20	-	-
6790 Other Contractual Services	-	-	-	-	-
Total Contractual Services	92,393	104,930	67,212	106,613	106,613
7170 Medical & Dental Supplies	4,216	8,810	997	8,625	8,625
7235 Hygiene Products	-	-	-	-	-
Total Supplies	4,216	8,810	997	8,625	8,625
Total Health Fund	\$ 310,688	\$ 363,623	\$ 205,790	\$ 363,055	\$ 363,055
Anti-Crime Sales Tax Fund					
5010 Regular Salaries	\$ 869,267	\$ 1,077,369	\$ 612,651	\$ 1,056,222	\$ 1,056,222
5030 Over Time Salaries	27,425	-	12,333	35,000	35,000
5040 FICA Taxes	65,075	82,418	46,573	83,478	83,478
5050 Pension Contributions	143,827	141,997	118,331	125,709	125,709
5060 Insurance Benefits	180,368	182,531	136,803	184,878	184,878
5061 Dental & Vision	1,560	1,500	1,092	1,500	1,500
5062 HSA Contribution	13,500	10,000	10,975	10,000	10,000

**Family Court
2101**

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
5063 Insurance Admin Fee	26,867	30,000	24,747	30,000	30,000
5066 Life Insurance Benefit	-	-	174	300	300
5070 Unemployment Insurance	5,387	-	-	5,500	5,500
5110 Workers Compensation	17,238	17,238	14,365	17,460	17,460
5130 Vacation Payout	3,177	2,773	19,930	2,773	2,773
5140 Sick Leave Pay Out	1,494	2,773	7,847	2,773	2,773
5150 Long Term Disability	5,387	5,387	4,489	5,387	5,387
Total Personnel Services	1,360,571	1,553,986	1,010,310	1,560,980	1,560,980
6080 Other Professional Services	85,362	85,362	73,113	-	-
6120 Mileage Reimbursement	3,099	-	1,884	-	-
6140 Travel Expense	-	3,000	676	3,000	3,000
6710 Dues & Memberships	-	525	67	75	75
6713 Drug Screening Services	-	-	-	2,085	2,085
6715 Professional Licensing Fees	-	-	-	450	450
6750 Tuition Reimbursement	250	2,250	-	-	-
6756 Training Expense	-	-	-	2,250	2,250
6780 Institutional Care Fees	40,838	167,500	166,564	367,500	367,500
6789 Outside Agency Funding	-	-	-	17,415	17,415
6790 Other Contractual Services	93,121	396,037	202,378	239,106	239,106
Total Contractual Services	222,670	654,674	444,682	631,881	631,881
7020 Reference Books/Publications	-	2,624	1,327	2,000	2,000
7180 Laboratory Supplies	-	-	-	2,280	2,280
7230 Other Operating Supplies	2,873	7,000	31	2,500	2,500
Total Supplies	2,873	9,624	1,359	6,780	6,780
Total Anti-Crime Sales Tax Fund	\$ 1,586,113	\$ 2,218,284	\$ 1,456,351	\$ 2,199,641	\$ 2,199,641
Total Family Court	\$ 20,395,560	\$ 22,682,477	\$ 15,324,471	\$ 24,867,153	\$ 24,867,153

Facilities
2199

Line Item Description	Previous Year			Budget Year	
	2020 Actual	2021 Adopted	Exp. as of 12/31/2021	2022 Rec.	2022 Adopted
General Fund					
6310 Property Insurance	-	-	-	\$ 42,391	\$ 42,391
Total Contractual Services	-	-	-	42,391	42,391
8020 Buildings & Improvements	437,341	208,088	64,220	351,500	351,500
Total Capital Outlay	437,341	208,088	64,220	351,500	351,500
Total General Fund	\$ 437,341	\$ 208,088	\$ 64,220	\$ 393,891	\$ 393,891
Total Facilities	\$ 437,341	\$ 208,088	\$ 64,220	\$ 393,891	\$ 393,891

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IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE to adopt the annual budget and set forth appropriations for the various spending agencies and the principal subdivisions thereof, for the fiscal year ending December 31, 2022.

ORDINANCE NO. 5570, November 22, 2021

INTRODUCED BY Dan Tarwater III, County Legislator

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, that the following amounts are appropriated for the fiscal year ending December 31, 2022, for the spending agencies included within the categories designated below:

APPROPRIATIONS	Recommended
General Fund - 001	
County Administration	8,249,302
County Operations	89,753,715
County Public Safety	44,228,856
Courts	34,910,482
Total	177,142,355
Health Fund - 002	
County Administration	3,250,000
County Operations	5,941,027
County Public Health	13,088,450
County Public Safety	5,821,478
Courts	363,055
Total	28,464,010
Park Fund - 003	
County Operations	18,485,257
Total	18,485,257
Special Road & Bridge Fund - 004	
County Operations	14,279,310
County Public Safety	525,845
Total	14,805,155
Sewer Fund - 005	
County Operations	91,980
Total	91,980

Convention & Sports Complex Fund – 007

County Operations	6,500,000
Total	6,500,000

Anti-Crime Sales Tax Fund - 008

County Public Safety	32,277,249
Courts	4,380,238
Total	36,657,487

Grant Fund - 010

County Public Safety	82,500
Total	82,500

Rock Island Railroad Capital Project Fund - 011

County Operations	333,463
Total	333,463

County Improvement Fund - 013

County Operations	45,700,000
Total	45,700,000

**Sports Complex Sales Tax -
Capital Project Fund - 019**

County Operations	32,927,146
Total	32,927,146

Prosecuting Attorney Training Fund - 026

County Public Safety	6,250
Total	6,250

Law Enforcement Training Fund - 028

County Operations	5,000
County Public Safety	19,500
Total	24,500

Delinquent Sales Tax Fund - 030

County Public Safety	180,868
Total	180,868

E-911 System Fund - 031

County Operations	6,935,313
County Public Safety	3,811,352
Total	10,746,665

Inmate Security Fund - 036

County Public Safety	108,224
Total	108,224

Domestic Abuse Fund - 041

County Administration	125,000
Total	125,000

Recorder's Technology Fund - 042

County Operations	139,940
Total	139,940

Homeless Assistance Fund - 043

County Administration	686,028
Total	686,028

Recorder's Fee Fund - 044

County Operations	250,884
Total	250,884

Assessment Fund - 045

County Administration	166,000
County Operations	10,117,870
Total	10,283,870

Sheriff's Revolving Fund - 048

County Public Safety	622,643
Total	622,643

American Rescue Plan Fund - 050

County Operations	34,950,000
County Public Health	17,277,809
Total	52,227,809

Self Insurance Fund - 060

County Administration	1,550,000
County Operations	4,000,086
Total	5,550,086

**Sports Complex Sales Tax
Debt Service Fund - 072**

County Operations	57,371,500
Total	57,371,500

**Special Obligation Bond
Debt Service Fund - 073**

County Operations	12,159,815
Total	12,159,815

Park Enterprise Fund - 300

County Operations	7,006,433
Total	7,006,433

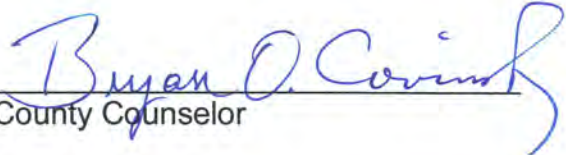
Total Appropriations	<u>\$518,679,868</u>
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Said funds are appropriated to each agency in accordance with the 2022 "Estimated Revenues, Recommended Appropriations, and Fund Balances - Fiscal Year 2022" as set out in the County Executive's 2022 Proposed Budget for Jackson County, in the detail and for the purposes contained and set forth therein, which is submitted to and approved by the Legislature and incorporated herein, as modified by the document attached here to and labeled "2022 Budget Adjustments."

Effective Date: This Ordinance shall be effective immediately upon its signature by the County Executive.

APPROVED AS TO FORM:


Chief Deputy County Counselor


County Counselor

I hereby certify that the attached ordinance, Ordinance No. 5570 introduced on November 22, 2021, was duly passed on December 13, 2021 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 9

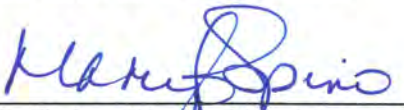
Nays 0

Abstaining 0

Absent 0

This Ordinance is hereby transmitted to the County Executive for his signature.

12/13/2021
Date


Mary Jo Spino Clerk of Legislature

I hereby approve the attached Ordinance No. 5570.

12/22/21
Date


Frank White, Jr.
County Executive

2022 Budget Adjustments

Ordinance 5570
Floor Amendment
December 13, 2021

Fund	Org #	Department	Account #	Account Name	From	To
001 - General Fund						
	9999	-	32810	Undesignated Fund Balance	-	519,728
	1001	County Executive's Office	55036	Car Allowance		3,600
	1001	County Executive's Office	55037	Mobile Phone Allowance		660
	1020	County Charter Review	56080	Other Professional Services	(100,000)	-
	1204	Fac. Mgmt Administration Building	55090	Salary Adjustments	(100,000)	-
	1216	Fac. Mgmt Administration Building	56087	Locksmith Services	(400)	-
	1216	Fac. Mgmt Administration Building	56410	Gas	(50,500)	-
	1216	Fac. Mgmt Administration Building	56420	Electricity	(176,000)	-
	1216	Fac. Mgmt Administration Building	56440	Water	(10,500)	-
	1216	Fac. Mgmt Administration Building	56450	Sewer Service	(11,500)	-
	1216	Fac. Mgmt Administration Building	56460	Refuse Collection	(8,000)	-
	1216	Fac. Mgmt Administration Building	56510	Maint. & Repair - Buildings	(73,000)	-
	1216	Fac. Mgmt Administration Building	56511	Maint. & Repair - Elevators	(12,000)	-
	1216	Fac. Mgmt Administration Building	56530	Maint. & Repair - Auto	(4,000)	-
	1216	Fac. Mgmt Administration Building	56641	Copier Rental/Maintenance	(1,000)	-
	1216	Fac. Mgmt Administration Building	56662	Software Maintenance	(4,200)	-
	1216	Fac. Mgmt Administration Building	56730	Janitor Services	(40,000)	-
	1216	Fac. Mgmt Administration Building	56732	Landscaping/Mowing Services	(2,000)	-
	1216	Fac. Mgmt Administration Building	56795	Alarm/ Services	(650)	-
	1216	Fac. Mgmt Administration Building	56796	Animal/Pest Control/Extermination	(200)	-
	1216	Fac. Mgmt Administration Building	57110	Gasoline	(1,300)	-
	1216	Fac. Mgmt Administration Building	57130	Building Cleaning Supplies	(22,000)	-
	1216	Fac. Mgmt Administration Building	57190	Wearing Apparel	(2,340)	-
	1216	Fac. Mgmt Administration Building	57330	Plumbing Supplies	(6,500)	-
	1216	Fac. Mgmt Administration Building	57340	Paint & Supplies	(3,900)	-
	1216	Fac. Mgmt Administration Building	57360	Electrical Supplies	(4,000)	-
	1216	Fac. Mgmt Administration Building	57370	Building Operating Supplies	(13,000)	-
	1216	Fac. Mgmt Administration Building	57371	HVAC Supplies	(13,520)	-
	1216	Fac. Mgmt Administration Building	57450	Salt & Sand	(4,420)	-
	1404	Finance	56012	Financial Advisory Services	-	25,000
	3004	County Municipal Court	55010	Regular Salaries	-	25,701
	3004	County Municipal Court	55040	FICA Taxes	-	1,966
	3004	County Municipal Court	55060	Insurance Benefits	-	22,333
	4103	Family Support	56739	Carpet Cleaning Services	-	2,000
	4103	Family Support	56662	Software Maintenance	-	10,000
	4501	EHRCC	55090	Salary Adjustments	-	2,028
	5501	Jackson County Election Board	55094	Salary Savings	-	51,914
				SUBTOTAL	(664,930)	664,930
002 - Health Fund						
	9000	Allowance for Outside Agencies	56789	Outside Agency Funding	(3,000,000)	
	7776	aSTEAM Village	56789	Outside Agency Funding	-	25,000
	7779	Bishop Sullivan Center	56789	Outside Agency Funding	-	30,000
	7707	Calvary Comm Outreach Network	56789	Outside Agency Funding	-	70,000
	7750	Swope Ridge Geriatric Center	56789	Outside Agency Funding	-	100,000
	7751	Developing Potential	56789	Outside Agency Funding	-	36,150
	7907	First Call	56789	Outside Agency Funding	-	136,605
	7618	Front Porch Alliance	56789	Outside Agency Funding	-	25,000
	7771	Giving the Basics	56789	Outside Agency Funding	-	40,000
	7772	Happy Bottoms	56789	Outside Agency Funding	-	20,000
	8002	Harvesters	56789	Outside Agency Funding	-	75,000
	7908	Healing House	56789	Outside Agency Funding	-	80,000
	7619	HopeBuilders	56789	Outside Agency Funding	-	25,000
	7620	Independence Meals on Wheels	56789	Outside Agency Funding	-	20,000
	7793	Lee's Summit Cares	56789	Outside Agency Funding	-	22,151
	7716	MOCSA - Metro Org to Counter Sexual	56789	Outside Agency Funding	-	38,940
	7778	MidWest Music Foundation	56789	Outside Agency Funding	-	20,000
	7738	Morningstar's Development	56789	Outside Agency Funding	-	83,000
	7742	Northwest CDC	56789	Outside Agency Funding	-	91,000
	7706	One Good Meal	56789	Outside Agency Funding	-	70,000
	7743	Operation Breakthrough	56789	Outside Agency Funding	-	70,000
	7611	Pro Deo Youth Center	56789	Outside Agency Funding	-	25,000
	7621	reStart	56789	Outside Agency Funding	-	40,000
	7769	River of Refuge - Transitional Housing	56789	Outside Agency Funding	-	92,300
	7718	Rose Brooks	56789	Outside Agency Funding	-	10,000
	7713	Samuel Rodgers Health Center	56789	Outside Agency Funding	-	508,760
	7903	Seton Center	56789	Outside Agency Funding	-	35,000
	7774	Sheffield Place	56789	Outside Agency Funding	-	22,000
	7601	Swope Health Services	56789	Outside Agency Funding	-	447,100
	7780	Don Bosco Community Center	56789	Outside Agency Funding	-	25,000
	7759	Underpriv Children/Scholar- Science City	56789	Outside Agency Funding	-	63,000
	7736	United Inner City Services	56789	Outside Agency Funding	-	415,744
	8001	JC Univ Of Mo Extension Center	56789	Outside Agency Funding	-	25,000
	7735	WEB DuBois	56789	Outside Agency Funding	-	25,000
	5023	Westside CAN	56789	Outside Agency Funding	-	70,000
	7784	Whatsoever Comm. Center	56789	Outside Agency Funding	-	38,250

2022 Budget Adjustments

Ordinance 5570
Floor Amendment
December 13, 2021

Fund	Org #	Department	Account #	Account Name	From	To
	7790	Working Families Friend	56789	Outside Agency Funding	-	80,000
				SUBTOTAL	(3,000,000)	3,000,000
003 - Park Fund						
	9999	-	32810	Undesignated Fund Balance	(5,949)	-
	1602	Park Operations	56530	Maint. & Repair - Auto	-	5,949
				SUBTOTAL	(5,949)	5,949
005 - Sewer Fund						
	1519	Carriage Oaks	42660	Sewer Fees	-	50,580
	1520	Trophy Estates	42660	Sewer Fees	-	46,420
	1519	Carriage Oaks	56110	Postage	(600)	-
	1519	Carriage Oaks	56420	Electricity	(2,200)	-
	1519	Carriage Oaks	56510	Maint. & Repair - Buildings	(19,200)	-
	1519	Carriage Oaks	56530	Maint. & Repair - Auto	(1,000)	-
	1519	Carriage Oaks	56570	Maint. & Repair - Misc.	(8,330)	-
	1519	Carriage Oaks	56756	Training Expense	(500)	-
	1519	Carriage Oaks	56847	Lab Fees	(1,900)	-
	1519	Carriage Oaks	57180	Laboratory Supplies	(100)	-
	1519	Carriage Oaks	57190	Wearing Apparel	(1,000)	-
	1519	Carriage Oaks	57230	Other Operating Supplies	-	500
	1519	Carriage Oaks	57320	Machinery & Equipment Parts	(3,250)	-
	1519	Carriage Oaks	57462	Chemicals - Treatment	(3,000)	-
	1519	Carriage Oaks	57510	Small Tools & Minor Equipment	(10,000)	-
	1520	Trophy Estates	56110	Postage	(500)	-
	1520	Trophy Estates	56510	Maint. & Repair - Buildings	(19,200)	-
	1520	Trophy Estates	56570	Maint. & Repair - Misc.	(9,000)	-
	1520	Trophy Estates	56643	Mobile Phone/Pager Rental	(200)	-
	1520	Trophy Estates	56847	Lab Fees	(1,800)	-
	1520	Trophy Estates	57180	Laboratory Supplies	(180)	-
	1520	Trophy Estates	57320	Machinery & Equipment Parts	(7,000)	-
	1520	Trophy Estates	57510	Small Tools & Minor Equipment	(8,540)	-
				SUBTOTAL	(97,500)	97,500
008 - Anti-Crime Sales Tax Fund						
	4401	COMBAT Administration	58150	Office Furniture & Fixtures	(24,676)	-
	4401	COMBAT Administration	56085	Temp Agency Services	-	24,676
				SUBTOTAL	(24,676)	24,676
011 - Rock Island Railroad Capital Project Fund						
	9999	-	32810	Undesignated Fund Balance	-	25,720
	3601	Rock Island Rail Corridor Auth.	58060	Other Improvements	(25,720)	-
				SUBTOTAL	(25,720)	25,720
013 - County Improvement Fund						
	9999	-	32810	Undesignated Fund Balance	-	6,300,000
	1214	Fac Mgmt - New Detention Center	56030	Architectural & Engin. Services	(300,000)	-
	1216	Fac. Mgmt Administration Building	58020	Buildings & Improvements	(6,000,000)	-
				SUBTOTAL	(6,300,000)	6,300,000
042 - Recorder's Technology Fund						
	9999	-	32810	Undesignated Fund Balance	(11,000)	-
	1801	Records	58150	Office Furniture & Fixtures	-	11,000
				SUBTOTAL	(11,000)	11,000
045 - Assessment Fund						
	9999	-	32810	Undesignated Fund Balance	(733,276)	-
	9100	Operating Transfers	56105	Operating Transfers Out	-	733,276
				SUBTOTAL	(733,276)	733,276
050 - American Rescue Plan Fund						
	7801	ARPA Disadvantaged Communities	56790	Other Contractual Services	(180,000)	-
	7731	Palestine Senior Citizen Academy	56789	Outside Agency Funding	-	120,000
	7765	Mattie Rhodes	56789	Outside Agency Funding	-	30,000
	7781	Guadalupe Center	56789	Outside Agency Funding	-	30,000
				SUBTOTAL	(180,000)	180,000
072 - Sports Complex Tax Debt Service Fund						
	9999	-	32810	Undesignated Fund Balance	-	3,500,000
	9100	Operating Transfers	56105	Operating Transfers Out	(3,500,000)	-
				SUBTOTAL	(3,500,000)	3,500,000
GRAND TOTAL					\$ (14,543,051)	\$ 14,543,051

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE setting the 2022 Jackson County, Missouri tentative tax levy.

ORDINANCE NO. 5571, November 22, 2021

INTRODUCED BY Dan Tarwater III, County Legislator

WHEREAS, chapter 5, section 539.00 of the Jackson County Code requires the County Legislature to adopt a tentative tax levy sufficient to provide for appropriations in the County budget; and,

WHEREAS, the proposed 2022 annual County budget would require the following tax levies on each hundred dollars of assessed valuation for the fiscal year 2022:

<u>FUND</u>	<u>LEVY</u>
General Fund	\$0.2480
Health Fund	0.2637
Park Fund	0.1328
Special Road & Bridge Fund	<u>0.2466</u>
TOTAL ALL FUNDS	<u>\$0.8911</u>

and,

WHEREAS, pursuant to authorization granted by sections 67.500 through .545, RSMo, the qualified voters in Jackson County on November 6, 1979, approved Jackson County Proposition #1 which imposed a county-wide sales tax of one-half of one percent and required that the total county property tax levy be reduced by 70% of the total amount of the sales tax revenues in the tax year; and,

WHEREAS, section 67.505, RSMo, requires that after the County has determined its budget, the total property tax levy must be reduced in an amount sufficient to decrease the total property taxes it will collect by an amount equal to 70% of the sales tax revenue in the same tax year; and,

WHEREAS, section 67.500 defines "sales tax revenue collected" as the amount of sales tax revenue received by a county during the first six calendar months of any year multiplied by two, which is not to be confused with budgeted revenues; and,

WHEREAS, the tentative estimate of the sales tax revenues in 2022, after economic activity taxes are remitted, is \$52,583,766.00; and,

WHEREAS, this tentative estimate is subject to revision based upon actual sales tax revenues during the first six months of 2022 and the permanent levy to be adopted in September 2022 will reflect actual sales tax revenues during the first six months of 2022; now therefore,

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, that, based upon tentative estimates of the sales tax revenues in 2022 and based upon the appropriations in the 2022 annual County budget, the following amounts on each one hundred dollars of assessed valuation be set as the Jackson County tentative tax levy for the fiscal year 2022 on real and personal property within Jackson County, Missouri:

FUND**LEVY**

General Fund

\$0.2480

Health Fund

0.1731

Park Fund

0.1156

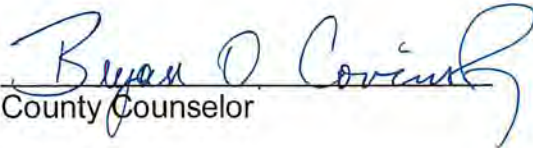
Special Road & Bridge Fund

0.0755**TOTAL ALL FUNDS****\$0.6122**

Effective Date: This ordinance shall be effective immediately upon its signature by the County Executive.

APPROVED AS TO FORM:


Chief Deputy County Counselor


County Counselor

I hereby certify that the attached ordinance, Ordinance No. 5571 introduced on November 22, 2021, was duly passed on December 13, 2021 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 7

Nays 2

Abstaining 0

Absent 0

This Ordinance is hereby transmitted to the County Executive for his signature.

12/13/2021
Date


Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance No. 5571.

12/13/2021
Date


Frank White, Jr., County Executive

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Glossary

Account Number

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

Accrual Accounting

A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the accounting period in which they are incurred.

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.

Appraised Valuation

An estimate of the market value of a property for the purpose of taxation. (Property values are established by the Jackson County Assessor)

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 1/100th 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



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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.

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.



Glossary

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.

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.

Charges for Services

Revenue from charges for all activities of a government unit.

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.

County Legislature

Nine (9) County Legislature members (Three At-Large and Six Districts) collectively acting as the legislative and policy-making body of the County.

Current Taxes

Taxes levied and due within one (1) year.

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 31st.

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.



Glossary

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.

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 Expenditure

The amount of projected expenditures to be spent during the fiscal year.

Estimated Revenue

The estimated budget revenue for the new fiscal year.

Exempt

Personnel not eligible to receive overtime pay and who are expected to put in whatever hours are necessary to complete their job assignments. The respective department head, as partial

compensation for overtime hours worked, may allow compensatory time off.

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.



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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.

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

Goals

Broad, general statements of each division's desired social or organizational outcomes.

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.

Infrastructure

The underlying permanent foundation or basic framework.

Intergovernmental Revenue

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

Interest Earnings

The earnings from available funds invested during the year in US. Treasury Bonds, government agencies and Certificates of Deposit.

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.



Glossary

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.

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.

Objectives

Specific statements of desired ends that can be measured.

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

The costs associated with compensating employees for their labor. This includes, but not limited to, salaries, wages and fringe benefits.



Glossary

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 Building Corporation (PBC)

A not-for-profit corporation organized under the laws of Chapter 355 of the Revised Statutes of Missouri to finance planning, development, acquisition, construction, improvement, extension, repair, remodeling and renovation of public and municipal sites, buildings, facilities, furnishings and

equipment for or on behalf of and for the benefit and use of the County.

Public Hearing

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

Purchase Order

A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

Recommended Budget

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

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.



Glossary

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.

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 (fees)

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

