

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



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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



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

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

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

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

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

Other nearby major institutions from which area employers recruit:

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

Museums of Jackson County

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



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

Major Sports

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

The Performing Arts

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

Theatres

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



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Other Attractions

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



US Census Bureau QuickFacts

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

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

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

Population Characteristics		
Veterans, 2012-2016		43,798
Foreign born persons, percent, 2012-2016		5.50%

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



US Census Bureau QuickFacts

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

Families & Living Arrangements

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

Education

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

Health

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

Economy

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

Transportation

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

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

Businesses

Businesses

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



US Census Bureau QuickFacts

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

Geography

Geography

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

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

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

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



Chart of Accounts

Description of the Budget

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

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

A. FUND

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

GENERAL FUND:

001 General

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

SPECIAL REVENUE FUNDS:

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

CAPITAL PROJECT FUNDS:

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

DEBT SERVICE FUNDS:

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

ENTERPRISE FUND:

300 Park Enterprise

B. DEPARTMENTS

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

County Legislature

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

County Administration

1001 County Administration

County Counselor

1101 County Counselor

Financial Services

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



Chart of Accounts

Operations

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

Public Works

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

Parks + Recreation

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

Intergovernmental Relations & Communications

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

Medical Examiner

2001 Medical Examiner

Truman Medical Center

2600 TMC

Judicial Functions

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

Public Administrator

3501 Public Administrator

Prosecutor

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

Sheriff

4201 Sheriff
4206 Sheriff – Emergency Preparation

Ethics, Human Relations & Citizen Complaints

4501 EHRCC

Kansas City Election Board

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

Jackson County Election Board

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



Chart of Accounts

COMBAT

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

Non-Departmental

By Fund:

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

CURS agencies

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

Emergency 911

5031 Emergency 911 System

Domestic Violence Assistance

7101 Domestic Violence Assistance

Outside Agencies

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

7401 Children's Mercy Hospital

7601 Swope Health Services

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

7605 KC Free Health – Dental

7703 Cabot Westside Clinic

7704 KC Free Health – Aids

7705 Ad Hoc

7706 One Good Meal

7707 Calvary Comm Outreach Network

7709 Lees Summit Youth/Peer Court

7713 Samuel Rodgers Health Center

7716 MOCSA – Metro Org to Counter Sexual Asslt

7718 Rose Brooks

7731 Palestine Senior Citizen Academy

7733 Synergy

7734 One Goal Consultants

7735 WEB DuBois

7736 United Inner-City Services

7738 Morningstar's Development

7742 Northwest CDC

7743 Operation Breakthrough

- Speech Therapy
- Psychiatric Support
- Food Assistance

7750 Swope Ridge Geriatric Center

7758 Kansas City Sports Commission

7759 Underprivileged Children/Scholar

7761 Great Plains SPCA

7764 Lee's Summit Social Services

7765 Mattie Rhodes

7766 Northeast Chamber of Commerce

7767 Cornerstones of Care

7769 River of Refuge – Trans. Housing

7771 Giving the Basics

7772 Happy Bottoms

7773 Raytown Emer. Assistance Prgm.

7774 Sheffield Place

7775 Foster Adopt Connect

7776 aSTEAM Village

7778 MidWest Music Foundation

7779 Bishop Sullivan Center

7780 Don Bosco Community Center

7781 Guadalupe Center

7782 Redemptorist Center

7783 Shepard's Center of KC Central

7784 Whatsoever Comm. Center



Chart of Accounts

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

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



Chart of Accounts

C. EXPENDITURE ACCOUNT OBJECTS

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

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

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

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

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

Personnel Services

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

Contractual Services

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

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



Chart of Accounts

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

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

Supplies

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



Chart of Accounts

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

Capital

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



Glossary

Account Number

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

Actual Revenue or Expenditures

The revenue and expenditures incurred in previous fiscal years.

Adopted Budget

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

Ad valorem Taxes

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

Appropriation

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

Assessed Valuation

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

Assets

Resources owned or held by the County having monetary value.

Balanced Budget

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

Basis of Accounting

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

Basis Point

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

Beginning Fund Balance

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

Bond

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

Bond Rating

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

Bonded Debt

The portion of County debt represented by outstanding bonds.

Bond Discount

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

Bond Premium

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

Bond Rating

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



Glossary

Bond Refinancing

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

Budget

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

Budget Adjustment

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

Budget Amendment

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

Budget Basis

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

Budget Calendar

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

Budgetary Control

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

Budget Document

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

Budget Message

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

Budget Ordinance

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

CAFR

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

Capital Asset

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

Capital Budget

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

Capital Expenditure

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

Capital Improvements

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

Capital Outlay

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



Glossary

Capital Projects Fund

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

Cash Basis Accounting

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

Certificate of Deposit

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

Chart of Accounts

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

Commodities

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

Competitive Bid

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

Constant/Real Dollars

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

Consumer Price Index (CPI)

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

Contractual Services

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

Debt Service Fund

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

Delinquent Taxes

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

Depreciation

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

Disbursement

The expenditures of money from an account.

Division

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

Employee (Fringe) Benefits

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

Encumbrance

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



Glossary

Enterprise Fund

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

Estimated Revenue

The estimated budget revenue for the new fiscal year.

Expenditure

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

Expense

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

Fees

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

Fiscal Period

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

Fiscal Policy

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

Fiscal Year

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

Fixed Assets

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

Full Faith and Credit

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

Full-Time Equivalent Position (FTE)

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

Fund

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

Fund Balance

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

Generally Accepted Accounting Principles (GAAP)

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

GASB

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



Glossary

General Fund

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

General Obligation Bond

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

GFOA

Government Finance Officers Association

Grants

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

Home Rule Charter

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

Intergovernmental Revenue

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

Internal Service Fund

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

Lapsing Appropriation

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

Levy

To impose taxes for the support of County government.

Liability

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

Licenses, Permits, & Fees

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

Line Item

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

Long Term Debt

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

Maintenance

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

Materials & Supplies

Expendable operating supplies necessary to conduct daily departmental activity.

Modified Accrual Accounting

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



Glossary

Mil

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

Mil Levy Rollback

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

Operating Budget

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

Operating Expenses/Expenditures

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

Operating Transfer

A transfer of resources from one fund to another.

Ordinance

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

Pay-As-You-Go Basis

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

Personal Services

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

Personal Property

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

Prior Year Encumbrances

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

Program

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

Program Budget

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

Program Measurements

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

Projected Expenditures and Revenues

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

Property Tax

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

Public Hearing

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

Recommended Budget

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



Glossary

Reserve

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

Resolution

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

Resources

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

Revenue

Monies which the County receives as income.

Revenue Bonds

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

Sales Tax

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

Source of Revenue

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

Special Revenue Fund

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

Supplemental Appropriation

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

Supplies

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

Taxes

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

Tax Base

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

Tax Levy

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

Tax Rate

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

TIF (Tax Increment Financing)

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

Transfer

Movement of money from one account to another.

Three Percent State Mandated Contingency

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



Glossary

Unreserved Fund Balances

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

User Charge

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

