



Adopted Budget By Fund

Fiscal Year 2016
Adopted: December 07, 2015

www.jacksongov.org

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JACKSON COUNTY, MISSOURI

County Elected Officials



Frank White, Jr.
County Executive



Crystal Williams
2016 Legislative Chairman
2nd District At-Large



Jean Peters Baker
Prosecuting Attorney



Mike Sharp
Sheriff

JACKSON COUNTY, MISSOURI

County Legislature



Garry J. Baker
1st District At-Large



Tony Miller
3rd District At-Large



Scott Burnett
1st District



Alfred Jordan
2nd District



Dennis R. Waits
3rd District



Dan Tarwater III
4th District



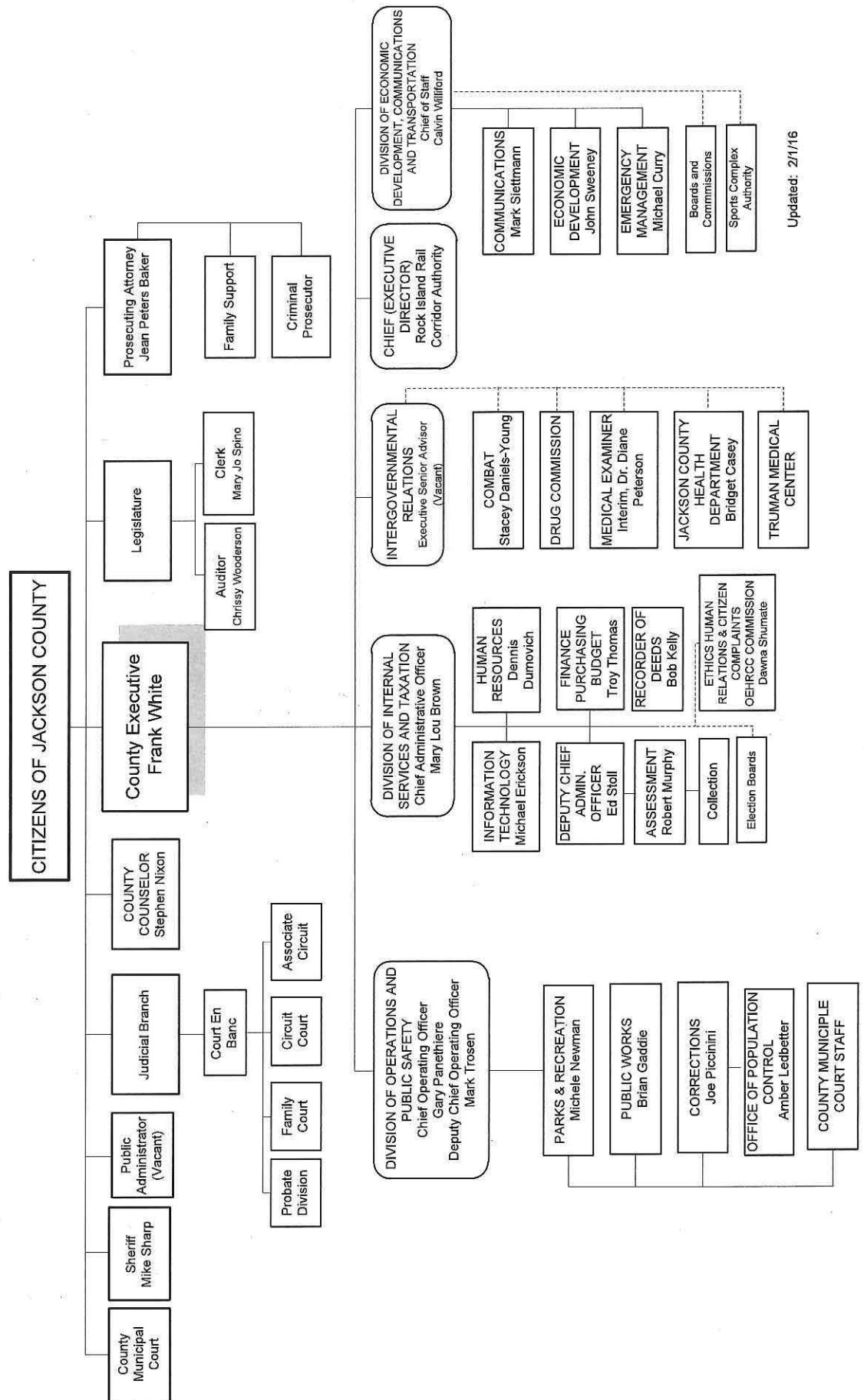
Greg Grounds
5th District



Theresa Galvin
6th District

Jackson County, Missouri Organizational Chart

2016



Updated: 2/1/16



MICHAEL D. SANDERS Jackson County Executive

DATE: November 9, 2015

TO: Members of the Jackson County Legislature

FROM: Michael D. Sanders, County Executive

SUBJECT: Proposed Budget for 2016

As required by the Code of Ordinances, Section 530. Budget Recommendation, "Not later than November 15th of every year the County Executive shall submit to the County Legislature a recommended budget prepared by the budget officer of the county for the ensuing fiscal year." (Ord. 11, Sec. 3.57, Eff. 1-1-73).

Please find attached the recommended budget for the coming fiscal year. As this is not an election year for the Legislature, the budget hearings will occur in December, for adoption no later than December 31, 2015, as set forth in the Jackson County Code of Ordinances Section 530 (1).

Budget Overview

As has been the case for several years, 2016 continues to present financial challenges for the County despite a projected overall increase in revenues. For example, revenues in the General Fund are projected to be up over four percent from last year's budget. To date in 2015, sales tax receipts are up over four percent compared to the prior year. In 2016, we are budgeting another increase in sales tax on the back of strong consumer spending. Additionally, charges for services in the General Fund are budgeted to be up approximately \$1.8 million primarily as a result of an increase in reimbursements from the City of Kansas City for jail space and an increase in collector's commission.

Additionally, we are recommending a 2.06% merit pool for County employees. While this amount is limited, we felt it was important to continue to compensate employees particularly given the rising costs of health insurance premiums, as well as the overall cost of living. It should be noted that the CPI for the State of Missouri is at .8% for 2015.

Fund Highlights

General Fund

- \$2.3 million is being used to fund the general and primary elections in FY2016.

- \$900,000 of a grand total of \$1.2 million is being used to address pay inequities in the Corrections Department. The remaining \$300,000 will be allocated to the Health and Anti-Drug Fund from which they are also funded.

Health Fund

- The Health Fund is absorbing approximately \$1.8 million of Corrections staff and related costs that work primarily in the medical ward.
- In addition to \$2.4 million in the Corrections budget for a medical care contract with the Correctional Health Care Companies, \$250,000 has been set aside to address other medical care needs.

Park Fund

- \$1.4 million has been set aside for facility improvements.

Special Road & Bridge Fund

- \$2.8 million has been set aside for anticipated debt service for the Rock Island Railroad.
- Approximately \$4.3 million has been set aside for the Rock Island Railroad acquisition.

Anti-Drug Sales Tax Fund

- \$1 million to continue the Prosecutor's Anti-Violence initiative.
- \$440,000 to continue COMBAT's Anti-Violence campaign.
- \$963,000 is set aside for Correctional facilities improvements.
- \$81,000 has been set aside for new vans to transport inmates.

Park Enterprise Fund

- \$1,075,000 is for the Little Blue Trace Trail. Of these funds, \$675,000 represents a grant from the City of Kansas City, Missouri.

Budget Summary

While this continues to be a lean budget, our team is proud to submit a structurally sound budget that is balanced. We continue to fund a 3% contingency fund / cash flow reserve in each of our major funds. We look forward to the budget process in December. In the meantime, if you have any questions, please let me know.



Jackson County, Missouri State of the County Address - 2016

Delivered by Frank White, Jr. from the Harry S. Truman Presidential Library and Museum on February 19, 2016

Thank you. And thank you Frank, for your kind introduction. It is rare that a father has the opportunity to be introduced by his son.

I am blessed to be a father, and a grandfather, a great-grandfather, and a husband to a wonderful woman. I would not be standing here before you today without my wife Teresa's support. She will be a terrific First Lady for Jackson County.

Welcome everyone.

Today, I feel like a rookie again. As you saw, my career has been built on many 'firsts.' But, I have never experienced a first quite like this.

Often, it is all about the journey.

Jackson County has come a long way. In the early 1800s, slaves built our first courthouses. Today I proudly stand here as the first African-American to hold the position of Jackson County Executive.

I'm not the only person here today who has experienced a first. I would like to turn the spotlight to the first woman to be chair of the Jackson County Legislature, Crystal Williams.

And while I am mentioning strong women, it is a privilege to have Dutch Newman in the audience. Dutch has been a role model for anyone who is politically active in Jackson County, and I appreciate her taking the time to be here today.

I'd like to thank our friends at the Harry S. Truman Library and Museum for so graciously allowing us to use this iconic setting. There is no one more historic in Jackson County than our 33rd president. For me to have the opportunity to walk the halls that Harry Truman walked and to sit in the office he occupied will always be an inspiration.

It is my honor to present the State of the County in this building.

RESPONDING TO THE PEOPLE

When I was sworn in a month ago, I was frequently asked, "What is your top priority?" My answer is simple: people.

I want to improve the quality of life for people in Jackson County—in every part of the county—and to make sure that our county government is truly "of the people, by the people and for the people."

For some, county government is an afterthought. Many don't understand what we do. A few still remember the days of old-time political battles. On the other hand, some don't even realize that Kansas City is part of the county.

In order to change that, we must govern in a way where all our residents feel well represented. We need to educate our people. We need to inform our people. We need to listen to people. And we need to respond to people.

Whether you work in Grain Valley or the old Northeast neighborhoods, whether you attend school in Lee's Summit or the Center School District, whether you live in Lone Jack or the Key Coalition neighborhood of Kansas City, you deserve the best from your county government. We need to be there for you. We need to be accessible. We need to continue to be public servants, always ready and willing to help.

Under my leadership, Jackson County will be laser focused on the people.

Imagine a county government that makes decisions based on how it affects the average worker. Think about a county government that is transparent to our residents. Consider a county government that judges success on how their projects affect the lives of its citizens.

This is my vision. To get it done, I will need your help.

ASSOCIATES—NOT JUST EMPLOYEES

First and foremost, I'll need help from everyone who works for Jackson County. I don't see them as employees, but as associates. The difference is that employees are focused on getting a paycheck, while associates buy into the goals of the organization and get things done.

When our associates have great ideas, I want to hear them. Together we can make county government more effective.

For example, take Pat McCormack. Pat is our 2015 Employee of the Year. He works for our Parks + Rec Department as an Equipment Operator. When Pat noticed that many of the Park's small machines—leaf blowers, weed-eaters and chainsaws—were piling up waiting to be repaired, he organized a team to get it done. In the past those machines might have gone to the surplus pile, but Pat's willingness to step up and manage a new project saved the department and taxpayers a lot of money.

REGIONAL PARTNERS

Second, we will need our regional partners, many of whom are here today.

In today's economy and in today's political climate, no government can act in isolation. Rather, we need the help of many partners, including our state and federal governments, other counties in the region, and the cities—big and small— in Jackson County.

One of my favorite leaders, Congressman Emanuel Cleaver, once said, "There is more power in unity than division."

Jackson County has often taken the lead to promote unity, and we can do even more.

It is because of partnerships with the Mid-America Regional Council, Core4, The Eastern Jackson County Betterment Council and other similar groups that we have been able to share knowledge, combine talents and save tax dollars.

Our partnership with Kansas City and the Kansas City Police Department to run a joint correctional facility has saved both the city and the county millions of dollars.

Our partnership with Clay, Platte and Cass counties to provide Medical Examiner services has created a model medical examiner's office, whose excellence is recognized nationally.

And, our unique partnership with the Kansas City Area Transportation Authority on the Rock Island Corridor has set the stage for an exciting future for the expansion of trails, for new modes of transportation and for economic development in the region.

We will continue to seek partnerships that will benefit all of our citizens. To every mayor, county official and our other partners here today, thank you for giving your support to Jackson County and our residents.

TRAILBLAZING PAST & FUTURE

Jackson County is well known for its trailblazing spirit. Perhaps the most defining moment in our history came as pioneers made their way to Independence, and continued west on one of three famous trails: The Santa Fe, the California and the Oregon.

It was a man named Hiram Young who helped many of those pioneers make their journeys possible.

Young started life as a slave in Hawkins County, Tennessee. He was purchased by a man from Lafayette County and came to Missouri as a young married man.

Hiram had a vision for his future—he wanted to be free. Working hard, he purchased his wife out of slavery, so that their children would be born free. Then he purchased his own freedom.

Once he was freed, Young started a business building wagons. He built a shop three blocks down what is now 24 Highway, and he prospered. In 1860 Young employed about 25 men, many of whom were working their way to freedom—just as he had. Records show that they built over 300 wagons, and over 6,000 ox yokes that year. Some sources say he was one of the richest men in Jackson County.

He had an unbreakable will to succeed.

One part of the Thomas Hart Benton mural you saw when you walked in today depicts Hiram Young's contribution to Jackson County's trailblazing spirit. And just a little over a mile from here is the former

Young Elementary School, built in 1934 to honor one of Jackson County's most remarkable and important citizens.

Hiram Young knew at a young age that he had to take a stand to be successful.

One of my heroes, Jackie Robinson, knew that too. He said, "Life is not a spectator sport. If you're going to spend your whole life in the grandstand just watching what goes on, in my opinion you're wasting your life."

Like me, many of you in this room have left the grandstands with the goal of making a difference. As elected officials, as community leaders, or as engaged citizens, we do make a difference.

TAKING A STAND

Jackson County is blessed to have two strong county leaders like Sheriff Mike Sharp and Prosecutor Jean Peters Baker to help lead the way.

We have made a difference, but we still have a long way to go.

Too many of our residents still experience some form of discrimination. We see it in housing, in employment, and even in the criminal justice system. We need to take a stand against discrimination of every type.

Too many of our sons and daughters, brothers and sisters, are dying needlessly before they can make a difference. We need to take a stand against violence and against all crimes.

Too many of our residents still struggle to find a job or to be paid a living wage when they find one. We need to take a stand against poverty.

We need to stay on the playing field. And we need to recruit more leaders who will come out of the grandstands to help us.

In this year's State of the Union, President Barack Obama encouraged us to act, and his message was: "To vote. To speak out. To stand up for others, especially the weak, especially the vulnerable, knowing that each of us is only here because somebody stood up for us."

Jackson County government must be committed to taking a stand and to backing that up with our words and our deeds. If we do that, our citizens will follow.

CREATING OPPORTUNITIES

I was blessed to work under one of Kansas City's greatest entrepreneurs and philanthropists, Ewing Kauffmann. Mr. Kauffman was known not only as a brilliant businessman, but also as someone who was willing to lend a hand.

Mr. Kauffman once said, "I think the greatest satisfaction...is helping others, doing something that either inspires them or aids them to develop themselves, so they'll not only be a better person but be a better, productive citizen of the United States."

Jackson County has done its part to help others. Each year we fund dozens of agencies whose main goal is to lend a hand to those in need. In the 2016 budget, Jackson County Legislators appropriated over three and a half million dollars in funding for those agencies. They should be recognized for their efforts.

We are on the right track, but we can do better.

For every person we help find a job, for every family we help survive a tough winter, for every homeless veteran we help retrain, for every child we help with medical care, for every teenager we dissuade from a life of drugs or crime, we gain "better, productive citizens" of Jackson County.

It is our responsibility, as good stewards of the county, to improve lives and create opportunities.

SOUND FINANCES

Let me be clear. Your Jackson County government can only make a positive difference if we are financially strong ourselves. The good news is that sound financial decisions, good management, and wise choices have left us in better shape than many other governments across this nation.

Much of that success can be directly attributed to the diligence and hard work of former County Executive Mike Sanders. Mike's focus on financial responsibility allowed the county to not only be fiscally sound, but also to work on major projects like the renovations of the Historic Truman Courthouse and Eastern Jackson County Courthouse.

The combined result is that county associates can better serve residents and our courts will be able to hear cases more quickly. As both Prosecutor and County Executive, Mike's service to Jackson County is much appreciated.

Now Jackson County is poised to move forward, ready to build on that strong foundation. We need to continue to focus on what is tried and true, what is best for the long haul, not the short term.

We will be bold, but prudent. To use a baseball analogy—because it is expected of me—we won't just swing wildly for the fences. We will advance the runner, or as the Royals would say, we will "keep the line moving."

FOCUS ON CORE SERVICES

In short, Jackson County must do well what the county is supposed to do well. We must continue to place our emphasis on those services which are at the core of county government. The residents of Jackson County deserve nothing less.

That effort starts with making sure we have the best-trained, best-paid associates who are excited to do their jobs! Public service is a high honor, but it is often a difficult job. As County Executive I will continue to fight for better wages, better benefits and more opportunities for advancement for our associates.

Jackson County provides a lot of services for our residents. We assess property. We collect taxes. We manage the jail. We provide licenses and deeds. We maintain roads and bridges. We need to continue to improve our performance in all those areas—and we will.

COUNTY'S CROWN JEWEL

I started today by talking about firsts. It is said that first impressions matter, and they do. The place where many of our residents get their first impression of Jackson County is in one of our parks. I have heard them described as the crown jewel of Jackson County.

We manage the third largest county parks system in the United States: three lakes, over 100 miles of trails, campgrounds, a public golf course, several historic sites, pocket parks located throughout Kansas City, and even some ball fields named after a former Royals player.

In other words, our parks offer something for every county resident to enjoy.

Our Parks + Rec events are some of the biggest in the region. Our Fourth of July event draws tens of thousands of people. Christmas in the Park is a regional attraction. People come to visit Fort Osage and Missouri Town 1855 for their historic festivals.

My point is that our parks can tie us together as a county. Our parks can be our unity.

Many of you know that I love to fish. Growing up in Kansas City, fishing was one of my favorite past times. But my family would never have thought of going to Lake Jacomo.

The city and the county were like two different worlds—separated not just by geography, but by attitude.

If I can accomplish one thing in my time as County Executive it will be to change that perception. To bring people who live in the western part of the county—in Kansas City—to the eastern part of the county. To encourage them to use our lakes and historic sites. And to bring people who live in the eastern part of the county—in Oak Grove, Independence and Lee's Summit—over to what Kansas City has to offer.

'JACKSON COUNTY JOURNEY'

Jackson County is rich in history. But it is also modern and forward thinking. And, it is a community! It is a place people want to be.

Today, I am ready to continue my journey. Call it my "Jackson County Journey."

The journey you saw in my introduction was just the beginning. I am here today to encourage all county residents to take this new journey with me. Together we can blaze some new trails and create some new history.

One of our nation's ultimate trailblazers, former astronaut Jim Lovell, said there are three kinds of people: People who make things happen, people who watch things happen, and people who say, "What happened?"

Join me, and let's go make things happen!

Thank you, and God Bless you.



Jackson County, Missouri

History

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.

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.

Jackson County became a charter county in 1970 and is governed by an elected County Executive and an elected County Legislature.

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, 2016.

ORDINANCE NO. 4795, November 9, 2015

INTRODUCED BY Scott Burnett, 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, 2016, from the funds designated below for the spending agencies receiving funds therefrom:

<u>APPROPRIATIONS</u>	<u>AMOUNT</u>
General Fund	\$86,319,909
Health Fund	27,240,114
Park Fund	16,610,114
Special Road and Bridge Fund	28,656,460
Sewer Fund	64,151
Convention and Sports Complex Fund	6,700,000
Anti-Drug Sales Tax Fund	26,511,318
Law Enforcement Training Fund	46,508
911 System Fund	2,214,232
Domestic Abuse Fund	140,798
Recorder's Technology Fund	138,531
Homeless Assistance Fund	308,698
Recorders Fees Fund	241,549
Assessment Fund	7,415,645
Collector's Maintenance Fund	951,423
County Urban Road System Fund	625,692
Public Building Corporation - Capital Projects Fund	2,533,022
Sports Complex Sales Tax Capital Projects Fund	25,800,000
Sports Complex/Park Debt Service Fund	3,377,000
Public Building Corporation-Debt Service Fund	1,939,250
Obligations to U.S. Government - Debt Service Fund	642,693
Sports Complex Sales Tax Debt Service Fund	46,534,050
Special Obligation Bonds - Debt	11,733,748
Park Enterprise Fund	7,175,407
	<u>\$303,920,312</u>

Said funds are appropriated to each agency in accordance with the 2016 "Estimated Revenues, Recommended Appropriations, and Fund Balances - Fiscal Year 2016" as set out in the County Executive's 2016 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 Legislative and incorporated herein, as modified by the document attached hereto as "Exhibit A" and designated "2016 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. 4795 introduced on November 9, 2015, was duly passed on December 7, 2015 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.

12.7.15

Date




Mary Jo Spina
Clerk of Legislature

I hereby approve the attached Ordinance No. 4795.

12-8-15

Date



Michael D. Sanders
County Executive

2016 Budget Adjustments

Exhibit A
Ord. 4795
Floor Amendment
December 7, 2015

Org #	Department	Account	Description	From	To
General Fund - 001					
5101	Non-Departmental	5090	Salary Adjustment	818,783	
0101	First at Large	5010	Regular Salaries		1,154
		5040	FICA		88
		5050	Pension		104
0102	Second at Large	5010	Regular Salaries		955
		5040	FICA		73
		5050	Pension		86
0103	Third at Large	5010	Regular Salaries		1,040
		5040	FICA		80
		5050	Pension		94
0104	First District	5010	Regular Salaries		807
		5040	FICA		62
		5050	Pension		73
0105	Second District	5010	Regular Salaries		955
		5040	FICA		73
		5050	Pension		86
0106	Third District	5010	Regular Salaries		1,060
		5040	FICA		81
		5050	Pension		95
0107	Fourth District	5010	Regular Salaries		664
		5040	FICA		51
		5050	Pension		60
0108	Fifth District	5010	Regular Salaries		929
		5040	FICA		71
		5050	Pension		84
0109	Sixth District	5010	Regular Salaries		1,040
		5040	FICA		80
		5050	Pension		94
0112	Legislature as a Whole	5010	Regular Salaries		1,026
		5040	FICA		78
		5050	Pension		92
0201	County Clerk	5010	Regular Salaries		7,051
		5040	FICA		539
		5050	Pension		635
0301	Legislative Auditor	5010	Regular Salaries		5,007
		5040	FICA		383
		5050	Pension		451
1001	County Executive	5010	Regular Salaries		10,251
		5040	FICA		784
		5050	Pension		923
1101	County Counselor	5010	Regular Salaries		13,575
		5040	FICA		1,039
		5050	Pension		1,222
1202	Human Resources	5010	Regular Salaries		7,556
		5040	FICA		578
		5050	Pension		680
1204	Facilities Kansas City	5010	Regular Salaries		15,325
		5040	FICA		1,172
		5050	Pension		1,379
1205	Facilities Independence	5010	Regular Salaries		6,323
		5040	FICA		484

12/7/2015

2016 Budget Adjustments

Exhibit A

		5050	Pension		569
1206	Facilities - Truman Courthouse	5010	Regular Salaries		436
		5040	FICA		33
		5050	Pension		39
1210	Facilities - Detention Center	5010	Regular Salaries		8,518
		5040	FICA		652
		5050	Pension		767
1220	Economic Development	5010	Regular Salaries		1,195
		5040	FICA		91
		5050	Pension		108
1221	Communications	5010	Regular Salaries		2,557
		5040	FICA		196
		5050	Pension		230
1305	Information Technology	5010	Regular Salaries		18,452
		5040	FICA		1,412
		5050	Pension		1,661
1403	Collection	5010	Regular Salaries		17,915
		5040	FICA		1,370
		5050	Pension		1,612
1404	Finance	5010	Regular Salaries		19,184
		5040	FICA		1,468
		5050	Pension		1,727
1801	Records	5010	Regular Salaries		12,592
		5040	FICA		963
		5050	Pension		1,133
2701	Correction	5010	Regular Salaries		11,050
		5040	FICA		845
		5050	Pension		995
3004	Municipal Court	5010	Regular Salaries		1,843
		5040	FICA		141
		5050	Pension		166
3501	Public Administrator	5010	Regular Salaries		3,047
		5040	FICA		233
		5050	Pension		274
4101	Prosecuting Attorney	5010	Regular Salaries		54,528
		5040	FICA		4,171
		5050	Pension		4,908
4103	Family Support	5010	Regular Salaries		37,405
		5040	FICA		2,861
		5050	Pension		3,366
4201	Sheriff	5010	Regular Salaries		27,832
		5040	FICA		2,129
		5050	Pension		2,505
4501	EHRCC Commission	5010	Regular Salaries		1,652
		5040	FICA		126
		5050	Pension		149
5401	Kansas City Election Board	5010	Regular Salaries		11,003
		5040	FICA		842
		5050	Pension		990
5501	Jackson County Election Board	5010	Regular Salaries		21,586
		5040	FICA		1,651
		5050	Pension		1,943
2101	Family Court	5010	Regular Salaries		247,255
		5040	FICA		18,915
		5050	Pension		22,253

12/7/2015

3001	Circuit Court	5010	Regular Salaries		129,147
		5040	FICA		9,880
		5050	Pension		11,623
2701	Corrections	5090	Salary Adjustments	647,952	
		5010	Regular Salaries		555,467
		5040	FICA		42,493
		5050	Pension		49,992
2702	Corrections- RCC & KCPD	5090	Salary Adjustments	249,732	
		5010	Regular Salaries		214,087
		5040	FICA		16,378
		5050	Pension		19,268
5101	Non Departmental General Fund	5061	Insurance Fixed Cost and Dental	183,374	
		5062	HSA Contribution		183,374
			SUBTOTAL	1,899,841	1,899,841

Org #	Department	Account	Description	From	To
Health Fund - 002					
5102	Non Departmental	5090	Salary Adjustment	86,158	
0112	Legislature as a Whole	5010	Regular Salaries		67
		5040	FICA		5
		5050	Pension		10
0201	County Clerk	5010	Regular Salaries		153
		5040	FICA		12
		5050	Pension		22
1001	County Executive	5010	Regular Salaries		2,810
		5040	FICA		215
		5050	Pension		405
1101	County Counselor	5010	Regular Salaries		1,612
		5040	FICA		123
		5050	Pension		232
1222	Emergency Preparedness	5010	Regular Salaries		3,417
		5040	FICA		261
		5050	Pension		492
1305	Information Technology	5010	Regular Salaries		155
		5040	FICA		12
		5050	Pension		22
1404	Finance	5010	Regular Salaries		206
		5040	FICA		16
		5050	Pension		30
1503	Environmental Health	5010	Regular Salaries		6,783
		5040	FICA		519
		5050	Pension		977
2001	Medical Examiner	5010	Regular Salaries		31,874
		5040	FICA		2,438
		5050	Pension		4,590
2101	Family Court	5010	Regular Salaries		3,500
		5040	FICA		268
		5050	Pension		504
3501	Public Administrator	5010	Regular Salaries		20,015
		5040	FICA		1,531
		5050	Pension		2,882
2701	Corrections	5090	Salary Adjustments	80,267	
		5010	Regular Salaries		65,765
		5040	FICA		5,031

2016 Budget Adjustments

Exhibit A

		5050	Pension		9,470
		8005	Contingency	93,456	
2600	TMC	6790	Other Contractual Services		93,456
5102	NonDepartmental	8005	Contingency	131,591	
1222	Office of Emergency Preparedness	5010	Regular Salaries		55,000
		5040	FICA		4,208
		5050	Pension		7,920
		5060	Insurance Benefits		14,463
7761	Spay & Neuter Great Plains SPCA	6789	Outside Agency Funding		50,000
5102	Non Departmental	8005	Contingency	57,500	
7767	Cornerstones of Care	6789	Outside Agency Funding		47,500
7713	Samuel Rodgers Health Center	6789	Outside Agency Funding		10,000
9000	Allowance for Outside Agencies	6789	Outside Agency Funding	2,508,296	
5102	Non Departmental Health Fund	8005	Contingency	81,399	
5024	Black Healthcare Coalition	6789	Outside Agency Funding		50,000
7601	Swope Health Services - Homeless Healthcare	6789	Outside Agency Funding		43,508
7601	Swope Health Services - Mental Health	6789	Outside Agency Funding		29,341
7601	Swope Health Services - Chronic Disease	6789	Outside Agency Funding		72,561
7601	Swope Health Services - Low Birth	6789	Outside Agency Funding		108,778
7605	KC CARE Clinic - Dental	6789	Outside Agency Funding		140,000
7704	KC CARE Clinic - AIDS	6789	Outside Agency Funding		60,000
7705	AdHoc	6789	Outside Agency Funding		78,000
7706	One Good Meal	6789	Outside Agency Funding		20,000
7707	Calvary Community Outreach Network	6789	Outside Agency Funding		30,000
7710	Kansas City Keys Community Council	6789	Outside Agency Funding		20,000
7711	Community Services League	6789	Outside Agency Funding		10,000
7713	Samuel Rodgers Health Center	6789	Outside Agency Funding		377,488
7713	Samuel Rodgers Health Center - Cabot	6789	Outside Agency Funding		72,000
7718	Rose Brooks	6789	Outside Agency Funding		5,000
7731	Palestine	6789	Outside Agency Funding		90,000
7735	WEB DuBois	6789	Outside Agency Funding		10,000
7736	United Inner City Services	6789	Outside Agency Funding		223,530
7742	Northwest Community Development	6789	Outside Agency Funding		60,000
7743	Operation Breakthrough - Speech Therapy	6789	Outside Agency Funding		32,580
7743	Operation Breakthrough - Psychiatric Support	6789	Outside Agency Funding		18,997
7743	Operation Breakthrough - Food Assistance	6789	Outside Agency Funding		8,531
7750	Swope Ridge Geriatric Center	6789	Outside Agency Funding		94,573
7759	Union Station	6789	Outside Agency Funding		36,300
7761	Spay & Neuter Great Plains SPCA	6789	Outside Agency Funding		180,000
7765	Mattie Rhodes	6789	Outside Agency Funding		35,000
7903	Seton Center	6789	Outside Agency Funding		35,000
7902	MARC - Older Americans Act Match	6080	Other Professional Services		25,947
7902	MARC - Nutrition Incentive Program	6789	Outside Agency Funding		5,000
7902	MARC - Bishop Sullivan Center	6789	Outside Agency Funding		30,000
7902	MARC - Don Bosco Community Center	6789	Outside Agency Funding		40,000
7902	MARC - Guadalupe Centers	6789	Outside Agency Funding		34,390
7902	MARC - Redemptorist Center	6789	Outside Agency Funding		40,000
7902	MARC - Shepard's Center of KC Central	6789	Outside Agency Funding		20,000
7902	MARC - Whatsoever Community Center	6789	Outside Agency Funding		30,000
7902	MARC - Supplemental Aging Services	6870	Food Services		91,858
8001	Univ of MO - JC Extension	6789	Outside Agency Funding		106,313
8002	Harvesters	6789	Outside Agency Funding		60,000
7769	River of Refuge	6789	Outside Agency Funding		50,000
7770	Empower KC Community Development	6789	Outside Agency Funding		30,000
7771	Giving the Basics	6789	Outside Agency Funding		15,000
7772	Happy Bottoms	6789	Outside Agency Funding		15,000
7773	Raytown Emergency Assistance Program	6789	Outside Agency Funding		20,000
7774	Sheffield Place	6789	Outside Agency Funding		10,000
7775	MidWest Foster Care & Adoption Association	6789	Outside Agency Funding		25,000
5102	Non Departmental Health Fund	5061	Insurance Fixed Cost and Dental	10,913	
		5062	HSA Contribution		10,913
			SUBTOTAL	3,049,580	3,049,580

Org #	Department	Account	Description	From	To
Park Fund - 003					

12/7/2015

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5103	Non-Departmental			119,236	
0112	Legislature as a Whole	5010	Regular Salaries		53
		5040	FICA		4
		5050	Pension		8
0201	County Clerk	5010	Regular Salaries		122
		5040	FICA		9
		5050	Pension		18
1101	County Counselor	5010	Regular Salaries		614
		5040	FICA		47
		5050	Pension		88
1202	Human Resources	5010	Regular Salaries		1,467
		5040	FICA		112
		5050	Pension		211
1220	Economic Development	5010	Regular Salaries		135
		5040	FICA		10
		5050	Pension		19
1305	Information Technology	5010	Regular Salaries		1,976
		5040	FICA		151
		5050	Pension		285
1404	Finance	5010	Regular Salaries		3,090
		5040	FICA		236
		5050	Pension		445
1601	Director - Parks	5010	Regular Salaries		12,779
		5040	FICA		978
		5050	Pension		1,840
1602	Park Operations	5010	Regular Salaries		37,659
		5040	FICA		2,881
		5050	Pension		5,423
1603	Heritage Programs	5010	Regular Salaries		9,735
		5040	FICA		745
		5050	Pension		1,402
1605	Park Safety	5010	Regular Salaries		16,152
		5040	FICA		1,236
		5050	Pension		2,326
1606	Special Recreation	5010	Regular Salaries		4,688
		5040	FICA		359
		5050	Pension		675
1614	Equipment Service Center	5010	Regular Salaries		4,803
		5040	FICA		367
		5050	Pension		692
1624	Natural Resources	5010	Regular Salaries		4,421
		5040	FICA		338
		5050	Pension		637
		8005	Contingency	20,000	
7768	Black Economic Union of GKC	6789	Outside Agency Funding		20,000
9000	Allowance for Outside Agencies	6789	Outside Agency Funding	519,309	
7302	Cave Springs	6789	Outside Agency Funding		22,277
7905	Guadalupe Centers - Youth Recreation	6789	Outside Agency Funding		20,400
7758	Kansas City Sports Commission	6789	Outside Agency Funding		3,500
7301	Lees Summit Underwater Recovery	6789	Outside Agency Funding		15,000
7738	Morningstar Development Company	6789	Outside Agency Funding		167,000
7719	Negro Leagues Baseball Museum	6789	Outside Agency Funding		10,000
7759	Union Station	6789	Outside Agency Funding		11,700
7736	United Inner City Services	6789	Outside Agency Funding		134,470
8001	Univ of MO - JC Extension	6789	Outside Agency Funding		134,962
5103	Non Departmental Park Fund	5061	Insurance Fixed Cost and Dental	9,040	

		5062	HSA Contribution		9,040
				SUBTOTAL	667,585
					667,585
Org #	Department	Account	Description	From	To
Road and Bridge Fund - 004					
5104	Non-Departmental	5090	Salary Adjustment	184,256	
0112	Legislature as a Whole	5010	Regular Salaries		53
		5040	FICA		4
		5050	Pension		8
0201	County Clerk	5010	Regular Salaries		122
		5040	FICA		9
		5050	Pension		18
1101	County Counselor	5010	Regular Salaries		1,812
		5040	FICA		139
		5050	Pension		261
1202	Human Resources	5010	Regular Salaries		1,736
		5040	FICA		133
		5050	Pension		250
1205	Facilities - Independence	5010	Regular Salaries		1,307
		5040	FICA		100
		5050	Pension		188
1305	Information Technology	5010	Regular Salaries		4,711
		5040	FICA		360
		5050	Pension		678
1404	Finance	5010	Regular Salaries		3,131
		5040	FICA		240
		5050	Pension		451
1501	Director - Public Works	5010	Regular Salaries		10,440
		5040	FICA		799
		5050	Pension		1,503
1502	Engineering	5010	Regular Salaries		14,088
		5040	FICA		1,078
		5050	Pension		2,029
1504	Planning and Development	5010	Regular Salaries		5,701
		5040	FICA		436
		5050	Pension		821
1506	Road & Bridge Maintenance	5010	Regular Salaries		34,086
		5040	FICA		2,608
		5050	Pension		4,908
4201	Sheriff	5010	Regular Salaries		73,780
		5040	FICA		5,644
		5050	Pension		10,624
5104	Non-Departmental	6080	Other Professional Services - Rock Island	2,933,900	
3601	Rock Island Rail Corridor Authority	5010	Regular Salaries		250,000
		5040	FICA		19,125
		5050	Pension		36,000
		5060	Insurance Benefits		19,875
		6080	Other Professional Services		2,051,650
		6110	Postage		2,000
		6120	Car Allowance & mileage		15,000
		6160	Meeting Expense		10,000
		6210	Advertising		5,000
		6230	Printing		7,500
		6641	Copier Rental/Maintenance		2,500
		6790	Other Contractual Services		500,000
		7010	Office Supplies		2,500
		7041	Paper Supplies		750
		8171	Personal Computer/Accessories		12,000

5104	Non-Departmental	6080	Other Prof Svcs - Rock Island Bonds	2,800,000	
3601	Rock Island Rail Corridor Authority	6930	Bond Payments- Reserved Rock Island		2,800,000
5104	Non-Departmental	6080	Other Prof Svcs - Rock Island Bonds	1,400,000	
		2810	Undesignated Fund Balance		1,400,000
		2810	Undesignated Fund Balance	640,000	
3601	Rock Island Rail Corridor Authority	6020	Legal Services		150,000
		6080	Other Professional Services		320,000
		6790	Other Contractual Services		170,000
5104	Non Departmental Spec Road & Bridge Fund	5061	Insurance Fixed Cost and Dental	7,010	
		5062	HSA Contribution		7,010
			SUBTOTAL	7,965,166	7,965,166

Org #	Department	Account	Description	From	To
Sewer Fund - 005					
1519	Carriage Oaks	6790	Other Contractual	111	
		5010	Regular Salaries		91
		5040	FICA		7
		5050	Pension		13
1520	Trophy Estates	6790	Other Contractual	54	
		5010	Regular Salaries		44
		5040	FICA		3
		5050	Pension		6
			SUBTOTAL	165	165

Org #	Department	Account	Description	From	To
Convention & Sports Fund - 007					
5020	JC Sports Auth	6790	Other Contractual Services	4,806	
5020	JC Sports Auth. Payroll	5010	Regular Salaries		3,938
		5040	FICA		301
		5050	Pension		567
5010	JC Sports Auth.	6790	Other Contractual Services	3,638	
5020	JC Sports Auth. Payroll	5010	Regular Salaries		2,981
		5040	FICA		228
		5050	Pension		429
5010	JC Sports Auth	6790	Other Contractual Services	3,000	
5020	JC Sports Auth. Payroll	5062	HSA Contribution		3,000
			SUBTOTAL	11,444	11,444

Org #	Department	Account	Description	From	To
Anti- Drug - 008					
0301	Legislative Auditor	5090	Salary Adjustments	2,581	
		5010	Regular Salaries		2,115
		5040	FICA		162
		5050	Pension		305
2101	Family Court	5090	Salary Adjustments	24,258	
		5010	Regular Salaries		19,875
		5040	FICA		1,520
		5050	Pension		2,862
2304	Population Control	6790	Other Contractual Services	4,651	
		5010	Regular Salaries		3,811
		5040	FICA		292
		5050	Pension		549
2701	Corrections	5090	Salary Adjustments	6,701	
		5010	Regular Salaries		5,491
		5040	FICA		420
		5050	Pension		791

2016 Budget Adjustments

Exhibit A

3001	Circuit Court	5090	Salary Adjustments	11,244	
		5010	Regular Salaries		9,212
		5040	FICA		705
		5050	Pension		1,327
4151	Drug Task Force	5090	Salary Adjustments	7,014	
		5010	Regular Salaries		5,747
		5040	FICA		440
		5050	Pension		828
4152	Criminal Prosecution	5090	Salary Adjustments	33,471	
		5010	Regular Salaries		27,424
		5040	FICA		2,098
		5050	Pension		3,949
4154	Deferred Prosecution	5090	Salary Adjustments	3,401	
		5010	Regular Salaries		2,787
		5040	FICA		213
		5050	Pension		401
4156	Pros Comm Crim/Drug Prev	5090	Salary Adjustments	4,623	
		5010	Regular Salaries		3,788
		5040	FICA		290
		5050	Pension		545
4401	COMBAT Administration	5090	Salary Adjustments	11,461	
		5010	Regular Salaries		9,391
		5040	FICA		718
		5050	Pension		1,352
4102	Prosecutor Anti-Violence	6790	Other Contractual Services	10,807	
		5010	Regular Salaries		8,855
		5040	FICA		677
		5050	Pension		1,275
2701	Corrections	5090	Salary Adjustments	178,503	
		5010	Regular Salaries		146,254
		5040	FICA		11,188
		5050	Pension		21,061
8005	Contingency	6830	Contingency Fund	86,427	
		2810	Undesignated Fund Balance		86,427
2304	Population Control	6790	Other Contractual Services	4,470	
		5010	Regular Salaries		3,663
		5040	FICA		280
		5050	Pension		527
4151	Drug Task Force	6790	Other Contractual Services	495	
		5010	Regular Salaries		406
		5040	FICA		31
		5050	Pension		58
4152	Criminal Prosecution	6790	Other Contractual Services	12,073	
		5010	Regular Salaries		9,892
		5040	FICA		757
		5050	Pension		1,424
5026	Youth Court	6789	Outside Agency Funding	25,000	
7709	Lees Summit Youth/Peer Court	6789	Outside Agency Funding		30,000
5023	Westside CAN	6789	Outside Agency Funding		5,000
7715	Jackson County CASA			10,000	
7716	MOCSA- Metro Org to Counter Sexual Asslt			10,000	
7717	Amethyst			10,000	
		9000	Allowance for Outside Agencies		20,000
5108	Non Departmental Anti-Drug Sales Tax Fund	5061	Insurance Fixed Cost and Dental	10,440	
		5062	HSA Contribution		10,440
			SUBTOTAL	467,623	467,623

Org #	Department	Account	Description	From	To
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E-911 System - 031					
5031	Emergency 911	2810	Undesignated Fund Balance	64,232	
		6790	Other Contractual Services		64,232
SUBTOTAL				64,232	64,232

Org #	Department	Account	Description	From	To
Recorders Technology - 042					
1305	Information Technology	6661	Software Purchases	454	
1305	Information Technology	5010	Regular Salaries		372
		5040	FICA		28
		5050	Pension		54
1305	Information Technology	6661	Software Purchases	39	
		5062	HSA Contribution		39
SUBTOTAL				493	493

Org #	Department	Account	Description	From	To
Homeless Assistance - 043					
7001	Housing Resource Commission	6790	Other Contractual Services	1,027	
7001	Housing Resource Commission	5010	Regular Salaries		842
		5040	FICA		64
		5050	Pension		121
SUBTOTAL				1,027	1,027

Org #	Department	Account	Description	From	To
Recorders Fee - 044					
1804	Records Center	6790	Other Contractual Services	2,859	
1804	Records Center	5010	Regular Salaries		2,343
		5040	FICA		179
		5050	Pension		337
SUBTOTAL				2,859	2,859

Org #	Department	Account	Description	From	To
Assessment Fund - 045					
4500	Non-Departmental	5090	Salary Adjustment	75,981	
0112	Legislature as a Whole	5010	Regular Salaries		133
		5040	FICA		10
		5050	Pension		19
1101	County Counselor	5010	Regular Salaries		1,741
		5040	FICA		133
		5050	Pension		251
1220	Economic Development	5010	Regular Salaries		2,401
		5040	FICA		184
		5050	Pension		348
1305	Information Technology	5010	Regular Salaries		7,887
		5040	FICA		603
		5050	Pension		1,136
1403	Collections	5010	Regular Salaries		1,863
		5040	FICA		143
		5050	Pension		268
1404	Finance	5010	Regular Salaries		65
		5040	FICA		5
		5050	Pension		9
1902	Assessment	5010	Regular Salaries		46,800
		5040	FICA		3,580
		5050	Pension		6,739

5007	Board of Equalization	5010	Regular Salaries		1,364
		5040	FICA		104
		5050	Pension		196
4500	Non Departmental Assessment Fund	6080	Other Professional Services	30,000	
		8020	Building & Improvements		30,000
4500	Non Departmental Assessment Fund	5061	Insurance Fixed Cost and Dental	8,134	
		5062	HSA Contribution		8,134
			SUBTOTAL	114,115	114,115

Org #	Department	Account	Description	From	To
Collector's Maintenance Fund - 049					
1403	Collections	6790	Other Contractual Services	6,502	
		5010	Regular Salaries		5,327
		5040	FICA		408
		5050	Pension		767
1101	County Counselor	2810	Undesignated Fund Balance	1,653	
		5010	Regular Salaries		1,354
		5040	FICA		104
		5050	Pension		195
1403	Collections	6790	Other Contractual Services	3,000	
		5062	HSA Contribution		3,000
1101	County Counselor	2810	Undesignated Fund Balance	282	
		5062	HSA Contribution		282
			SUBTOTAL	11,438	11,438

Org #	Department	Account	Description	From	To
Sports Complex Sales Tax Debt Service Fund - 072					
		2810	Undesignated Fund Balance	6,500	
8050	Sports Somplex Sales Tax Debt	6920	Fiscal Agent Fees		6,500
			SUBTOTAL	6,500	6,500

Org #	Department	Account	Description	From	To
Park Enterprise - 300					
5300	Non-Departmental	5090	Salary Adjustment	34,268	
1305	Information Technology	5010	Regular Salaries		2,786
		5040	FICA		213
		5050	Pension		401
1652	Registration/Permits	5010	Regular Salaries		2,440
		5040	FICA		187
		5050	Pension		351
1653	Marinas	5010	Regular Salaries		4,956
		5040	FICA		379
		5050	Pension		714
1654	Recreation Programs	5010	Regular Salaries		5,174
		5040	FICA		396
		5050	Pension		745
1666	Fred Arbanas Golf Course	5010	Regular Salaries		11,025
		5040	FICA		843
		5050	Pension		1,588
1682	Adair Softball Complex	5010	Regular Salaries		1,696
		5040	FICA		130
		5050	Pension		244
5300	Non-Departmental	8005	Contingency	55,000	

2016 Budget Adjustments

Exhibit A

5300	Non-Departmental	8170	Other Equipment - Adair Park		55,000
5300	Non Departmental Enterprise Fund	5061	Insurance Fixed Cost and Dental	18,840	
		5062	HSA Contribution		18,840
			SUBTOTAL	108,108	108,108

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE setting the 2016 Jackson County, Missouri tentative tax levy.

ORDINANCE NO. 4794, November 9, 2015

INTRODUCED BY Scott Burnett, 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 2016 annual County budget would require the following tax levies on each hundred dollars of assessed valuation for the fiscal year 2016:

<u>FUND</u>	<u>LEVY</u>
General Fund	\$0.2671
Health Fund	0.2283
Park Fund	0.1457
Special Road & Bridge Fund	<u>0.2014</u>
TOTAL ALL FUNDS	<u>\$0.8395</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, the tentative estimate of the sales tax revenues to be collected in 2016 is \$45,611,800.00 and,

WHEREAS, this tentative estimate is subject to revision based upon actual sales tax revenues during the first six months of 2016 and the permanent levy to be adopted in September 2016 will reflect actual sales tax revenues during the first six months of 2016; now therefore,

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, that, based upon tentative estimates of the sales tax revenues in 2016 and based upon the appropriations in the 2016 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 2016 on real and personal property within Jackson County, Missouri:

<u>FUND</u>	<u>LEVY</u>
General Fund	\$0.1356
Health Fund	0.1442
Park Fund	0.0839
Special Road & Bridge Fund	<u>0.1319</u>
TOTAL ALL FUNDS	<u>\$0.4956</u>

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. 4794 introduced on November 9, 2015, was duly passed on December 7, 2015 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.

12.7.15
Date


Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance No. 4794.

12-8-15
Date


Michael D. Sanders, County Executive

LISTING OF BUDGETED FUNDS AND THEIR PURPOSE

General Fund

001 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.

Special Revenue Funds

002 Health is used to account for those resources allocated for use in operations pertaining to community health and welfare.

003 Park is used to account for the operation and maintenance of County owned parks and recreation facilities not considered part of the Park Enterprise Fund.

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.

005 Sewer is used to account for County provided sewer system service.

007 Convention/Sports Complex is used to account for the financing of maintenance, operation, and improvements of the Harry S. Truman Sports Complex.

008 Anti-Drug Sales Tax is used to account for the one-quarter of one percent County sales tax approved by the voters for the purpose of fighting the war on drugs.

011 Tax Increment Financing Special Allocation is used to account for the receipt and distribution of payments in lieu of taxes on tax increment financing projects.

Special Revenue Funds (Cont'd)

028 Law Enforcement Training is used to account for certain ticket violation fees and to provide for law enforcement officer training.

029 Prosecuting Attorney Bad Check is used to account for bad check fees collected under RSMo 570.120 and 570.123.

031 911 System is used to account for the telephone system utilized in reporting police, fire, medical or other emergency situations.

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.

042 Recorder's Technology is used to collect fees pursuant to RSMo 59.800. A portion of the recording fee is to be used exclusively for the purchase, installation, upgrading, and maintenance of modern technology necessary to operate the Recorder's Office in an efficient manner as lined out in RSMo 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.

044 Recorders Fee is used to account for the collection, deposit, and distribution of a user fee for the purpose of record storage, microfilming, and preservation under RSMo 59.319.

045 Assessment is used to account for the State assessment and equalization maintenance plan in accordance with RSMo 137.750.

048 Sheriff Revolving is used to account for the fee charged to citizens wishing to obtain a conceal carry weapons permit.

049 Collector's Fee is used to account for the additional 1% penalty on taxes paid after December 31 of the tax year.

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.

Debt Service Funds

021 General Debt and Interest

Used to account for the payments of principal and interest on all general obligation debt.

067 Sports Complex/Parks is used to account for the repayment of leasehold revenue bonds issued by the Jackson County Sports Authority.

069 Public Building Corporation Leasehold is used to account for the repayment of leasehold revenue bonds issued by the Public Building Corporation.

070 US Government is used to account for the repayment debt owed to the US Corp of Engineers for Blue Springs and Longview Lakes.

071 Jackson County Revenue Bond is used to account for the repayment of debt owed on improvements to the Truman Medical Center facilities.

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.

Capital Project Funds

012 Criminal Justice Improvement is used to account for construction of a County detention center annex and other related improvements.

014 Special Obligation Bond is used to account for the cost of acquisition, construction and improvements of facilities financed through the issuance of special obligation bonds.

Capital Project Funds (Cont'd)

015 Public Building Corporation is used to account for the cost of acquisition, construction and improvements of County owned facilities financed through the issuance of leasehold revenue bonds.

016 Sports Complex/Parks is used to account for the cost of improvements of county owned facilities financed through the issuance of leasehold revenue bonds.

018 Truman Medical Center is used to account for the cost of improvements of the Truman Medical Center facilities.

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

Enterprise Funds

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

NON-BUDGETED FUNDS

Only appropriated funds will be deliberated in this document. The County maintains several other funds that are not required to be appropriated annually. These funds are disclosed here. More information about these funds can be found in the County's Annual Financial Statements known as the CAFR (Comprehensive Annual Financial Report).

Special Revenue Funds

046 Asset and Bond Forfeiture

Used to account for the Prosecuting Attorney's portion of the bond forfeitures and the proceeds from the sale of confiscated property by various law enforcement entities within the county.

047 Federal Forfeiture

Used to account for the federal forfeiture and proceeds from the sale of confiscated property by various law enforcement entities.

010 Grant

Used to account for various federal, state, and local grants awarded to the County.

027 Persistent DWI Offender

Used to account for the receipt of court-ordered and other payments from driving while intoxicated (DWI) defendants prosecuted in State court as persistent DWI offenders.

Internal Service Funds

060 Self Insurance

Used to account for the activity pertaining to the County's unemployment, workers' compensation, and general liability expenses.

080 Office Services

Used to account for the centralized activities of printing, duplication, and postage.

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 ensure 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 forecasts 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.

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.

FISCAL POLICIES (Cont'd)

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 Officer's 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.

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 and account groups of the County and its component units.

Basis of Presentation

The accounts of the County are organized on the basis of funds and account groups, 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 and account groups 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.

Gov't Fund Types (Cont'd)

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.

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.

Account Groups

Account Groups are used to establish accounting control and accountability for the County's general assets and the unmatured principal of its general long-term debt.

General Fixed Assets Account Group is used to account for the County's fixed assets, except infrastructure assets which are not capitalized, other than those accounted for in the Proprietary Funds or Nonexpendable Trust Fund.

General Long-term Debt Account Group is used to account for the unmatured general long-term debt except for that debt accounted for in the 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

Basis of Accounting (Cont'd)

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.

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 between departments and all transfers between divisions.

Basis of Accounting (Cont'd)

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.

Under County law, 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.

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 staff 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 staff by August 15th.

August

Department Budget Request Review

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

September

Informal Department Budget Hearings

The budget staff 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 (CAO) and the County Executive.

October

Executive Budget Review

Once the budget staff has made recommendations to the CAO, the departments are given one more opportunity to discuss their request and the budget staff's recommendation. Once these hearings have occurred, the budget staff will complete the recommended budget per the revisions the CAO 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 the 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 15 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.

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 the 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.

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 Government

Budget Policy (Cont'd)

Finance Officers Association (GFOA)
recommended standards.

Capital Improvement Budget and 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.

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.

Source of Revenues

1.716.506.00

ESTIMATED REVENUES, RECOMMENDED APPROPRIATIONS, AND FUND BALANCES - FISCAL YEAR 2016

	Domestic Abuse 041	Recorder's Technology 042	Homeless Assistance Fund 043	Recorder's Fee 044	Assessment 045	Collector's Maintenance 049	County Urban Road System 400	Public Building Corp - Capt. 015	Sports Complex Sales Tax - Capital 019
Source of Revenues									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	932,680	-	-	-	-
Charges for Services	61,000	127,500	325,000	225,000	5,465,743	880,000	-	-	-
Fines & Forfeitures	85,000	-	-	-	-	-	-	-	-
Park Fees	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	500
Sub total	146,000	127,500	325,000	225,000	6,398,423	880,000	-	-	500
Operating Transfers	-	-	-	-	-	-	-	-	-
Available Fund Balance	(5,202)	11,031	(16,302)	16,549	1,017,222	1,675,304	1,438,093	2,533,022	16,499,500
TOTAL AVAILABLE	\$ 140,798	\$ 138,531	\$ 308,698	\$ 241,549	\$ 7,415,645	\$ 2,555,304	\$ 1,438,093	\$ 2,533,022	\$ 25,800,000
Appropriations									
Legislature	\$ -	\$ -	\$ 308,698	\$ -	\$ 24,053	\$ -	\$ -	\$ -	\$ -
County Administration	-	-	-	-	-	-	-	-	-
County Counselor	-	-	-	-	114,264	91,031	-	-	-
Financial Services	-	138,531	-	234,799	5,394,909	835,992	-	-	-
Operations	-	-	-	-	67,014	-	-	-	-
Intergovernmental & Comm.	-	-	-	-	174,191	-	-	-	-
County Municipal Court	-	-	-	-	-	-	-	-	-
Medical Examiner	-	-	-	-	-	-	-	-	-
Judicial Functions	-	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-	-
EHRCC Commission	-	-	-	-	-	-	-	-	-
KC Election Board	-	-	-	-	-	-	-	-	-
JC Election Board	-	-	-	-	-	-	-	-	-
COMBAT	-	-	-	-	-	-	-	-	-
Non-Departmental	140,798	-	-	-	1,449,261	-	625,692	2,533,022	25,800,000
Undesignated Contingency	-	-	-	6,750	191,953	24,400	-	-	-
Sports Authority	-	-	-	-	-	-	-	-	-
Truman Medical Center	-	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS	140,798	138,531	308,698	241,549	7,415,645	951,423	625,692	2,533,022	25,800,000
Undesignated Fund Balance	-	-	-	-	-	1,603,881	812,401	-	-
TOTAL	\$ 140,798	\$ 138,531	\$ 308,698	\$ 241,549	\$ 7,415,645	\$ 2,555,304	\$ 1,438,093	\$ 2,533,022	\$ 25,800,000

ESTIMATED REVENUES, RECOMMENDED APPROPRIATIONS, AND FUND BALANCES - FISCAL YEAR 2016

	Sports Complex/Parks Debt 067	Public Building Corp - Debt 069	Obligations to US Gov't 070	Sports Complex Sales Tax - Debt 072	Special Obligation Bond - Debt 073	Enterprise 300	Total for Appropriated Funds
Source of Revenues							
Taxes	-	\$ -	-	\$ -	-	-	\$ 160,946,196
Licenses & Permits	-	-	-	-	-	-	1,105,000
Intergovernmental	-	840,000	-	-	107,568	-	20,914,519
Charges for Services	-	-	-	5,123,000	-	-	44,854,011
Fines & Forfeitures	-	-	-	4,972,000	-	5,084,400	2,646,500
Park Fees	-	-	-	-	-	-	-
Miscellaneous	-	-	-	500	-	110,000	373,949
Sub total	-	840,000	-	46,093,500	107,568	5,194,400	230,840,175
Operating Transfers	3,377,000	1,099,250	642,693	-	11,626,180	-	36,744,623
Available Fund Balance	-	-	-	440,550	-	1,981,007	44,388,150
TOTAL AVAILABLE	\$ 3,377,000	\$ 1,939,250	\$ 642,693	\$ 46,534,050	\$ 11,733,748	\$ 7,175,407	\$ 311,972,948
Appropriations							
Legislature	-	\$ -	-	\$ -	-	-	\$ 2,604,954
County Administration	-	-	-	-	-	-	7,294,104
County Counselor	-	-	-	-	-	-	1,446,653
Financial Services	-	-	-	-	-	294,534	13,588,982
Operations	-	-	-	-	-	4,345,327	54,748,189
Intergovernmental & Comm.	-	-	-	-	-	15,000	1,082,953
County Municipal Court	-	-	-	-	-	-	-
Medical Examiner	-	-	-	-	-	-	2,876,568
Judicial Functions	-	-	-	-	-	-	34,393,638
Public Administrator	-	-	-	-	-	-	1,679,010
Prosecuting Attorney	-	-	-	-	-	-	12,523,515
Sheriff	-	-	-	-	-	-	8,963,966
EHRCC Commission	-	-	-	-	-	-	121,095
KC Election Board	-	-	-	-	-	-	1,757,598
JC Election Board	-	-	-	-	-	-	3,040,583
COMBAT	-	-	-	-	-	-	11,994,828
Non-Departmental	3,377,000	1,939,250	642,693	46,534,050	11,733,748	2,481,872	135,110,149
Undesignated Contingency	-	-	-	-	-	-	4,745,135
Sports Authority	-	-	-	-	-	38,674	3,323,000
Truman Medical Center	-	-	-	-	-	-	2,625,392
TOTAL APPROPRIATIONS	\$ 3,377,000	\$ 1,939,250	\$ 642,693	\$ 46,534,050	\$ 11,733,748	\$ 7,175,407	\$ 303,920,312
Undesignated Fund Balance	-	-	-	-	-	-	7,292,636
TOTAL	\$ 3,377,000	\$ 1,939,250	\$ 642,693	\$ 46,534,050	\$ 11,733,748	\$ 7,175,407	\$ 311,212,948

ESTIMATED REVENUES, ADOPTED NON-APPROPRIATED FUNDS AND FUND BALANCES - FISCAL YEAR 2016

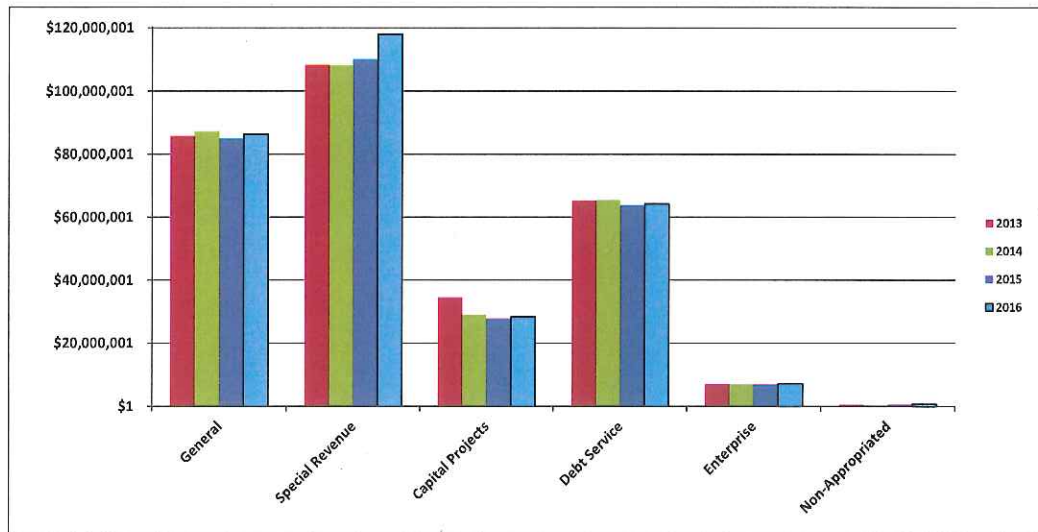
Source of Revenues	Pros. Atty Bad Check Collection 029	Delinquent Sales Tax 030	Asset and Bond Forfeiture 046	Federal Forfeiture 047	Sheriff Revolving 048	Total for	
						Appropriated Funds	Non-Appropriated Funds
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,946,196	\$ 160,946,196
Licenses & Permits	-	-	-	-	360,000	1,105,000	1,465,000
Intergovernmental	-	-	-	-	-	20,914,519	20,914,519
Charges for Services	125,000	150,000	-	-	275,000	44,854,011	45,129,011
Fines & Forfeitures	-	-	-	-	-	2,646,500	2,646,500
Park Fees	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	373,949	373,949
Sub total	125,000	150,000	-	-	360,000	230,840,175	231,475,175
Operating Transfers	-	-	-	-	-	36,744,623	36,744,623
Available Fund Balance	101,147	302,576	-	109,663	355,980	44,388,150	45,257,516
TOTAL AVAILABLE	\$ 226,147	\$ 452,576	\$ -	\$ 109,663	\$ 715,980	\$ 311,972,948	\$ 313,477,314
Appropriations							
Legislature	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,604,954	\$ 2,604,954
County Administration	-	-	-	-	-	7,294,104	7,294,104
County Counselor	-	-	-	-	-	1,446,653	1,446,653
Financial Services	-	-	-	-	-	13,588,982	13,588,982
Operations	-	-	-	-	-	54,748,189	54,748,189
Intergovernmental & Comm.	-	-	-	-	-	1,082,953	1,082,953
County Municipal Court	-	-	-	-	-	-	-
Medical Examiner	-	-	-	-	-	2,876,568	2,876,568
Judicial Functions	-	-	-	-	-	34,393,638	34,393,638
Public Administrator	-	-	-	-	-	1,679,010	1,679,010
Prosecuting Attorney	145,358	117,089	-	-	262,447	12,523,515	12,785,962
Sheriff	-	-	-	-	351,193	8,963,966	9,315,159
EHRC Commission	-	-	-	-	-	121,095	121,095
KC Election Board	-	-	-	-	-	1,757,598	1,757,598
JC Election Board	-	-	-	-	-	3,040,583	3,040,583
COMBAT	-	-	-	-	-	11,994,828	11,994,828
Non-Departmental	-	-	-	-	-	135,110,149	135,110,149
Undesignated Contingency	-	-	-	-	-	4,745,135	4,745,135
Sports Authority	-	-	-	-	-	3,323,000	3,323,000
Truman Medical Center	-	-	-	-	-	2,625,392	2,625,392
TOTAL APPROPRIATIONS	145,358	117,089	-	-	351,193	303,920,312	304,533,952
Undesignated Fund Balance	80,789	335,487	-	109,663	364,787	7,292,636	8,183,362
TOTAL	\$ 226,147	\$ 452,576	\$ -	\$ 109,663	\$ 715,980	\$ 311,212,948	\$ 312,717,314

Comparison of 2015 Adopted with 2016 Adopted Appropriations

Fund Number	Fund Title	2015 Adopted Budget	2016 Adopted Budget	Variance
APPROPRIATED:				
GENERAL:				
001	General	\$ 84,610,040	\$ 86,319,911	\$ 1,709,871
SPECIAL REVENUE:				
002	Health	26,385,964	27,240,113	854,149
003	Park	14,990,751	16,610,114	1,619,363
004	Special Road & Bridge	26,230,027	28,656,461	2,426,434
005	Sewer	64,151	64,151	-
007	Convention & Sports Complex	6,700,000	6,700,000	-
008	Anti-Drug Sales Tax	22,618,719	26,511,321	3,892,602
028	Law Enforcement Training	51,905	46,508	(5,397)
031	911 Systems	2,150,000	2,214,232	64,232
041	Domestic Abuse	140,248	140,798	550
042	Recorder's Technology	279,998	138,533	(141,465)
043	Homeless Assistance	348,326	308,698	(39,628)
044	Recorders Fee	279,029	241,549	(37,480)
045	Assessment	7,234,056	7,415,645	181,589
049	Collector's Maintenance Fee	953,138	951,424	(1,714)
400	County Urban Road System	1,148,516	625,692	(522,824)
		<u>109,574,828</u>	<u>117,865,239</u>	<u>8,290,411</u>
CAPITAL PROJECTS:				
012	Criminal Justice Improvmnt Capital Projects	-	-	-
014	Special Obligation Bond Capital Projects	-	-	-
015	Public Building Corp. Capital Projects	1,989,337	2,533,022	543,685
016	Sports Complex/Parks Capital Projects	-	-	-
018	Truman Med Center Capital Project	-	-	-
019	Sports Complex Sales Tax - Capital	25,800,000	25,800,000	-
		<u>27,789,337</u>	<u>28,333,022</u>	<u>543,685</u>
DEBT SERVICE:				
067	Sports Complex/Parks Debt Service	1,879,074	3,377,000	1,497,926
069	Public Building Corp. Debt Service	2,916,913	1,939,250	(977,663)
070	Obligations to U.S. Government Debt	642,693	642,693	-
071	Jackson County Revenue - TMC	-	-	-
072	Sports Complex Sales Tax Debt	47,819,950	46,534,050	(1,285,900)
073	Special Obligation Bond Debt Service	10,332,815	11,733,748	1,400,933
		<u>63,591,445</u>	<u>64,226,741</u>	<u>635,296</u>
ENTERPRISE:				
300	Park Enterprise	7,018,670	7,175,407	156,737
Total - Appropriated Funds		<u>292,584,320</u>	<u>303,920,320</u>	<u>11,336,000</u>
NON-APPROPRIATED:				
029	Prosecuting Attorney Bad Check	133,340	145,358	12,018
030	Delinquent Sales Tax	104,463	117,089	12,626
047	Federal Forfeiture	23,000	-	(23,000)
048	Sheriff Revolving	351,193	351,193	-
Total - Non-Appropriated Funds		<u>611,996</u>	<u>613,640</u>	<u>1,644</u>
Total All Funds		<u>\$ 293,196,316</u>	<u>\$ 304,533,960</u>	<u>\$ 11,337,644</u>

**Trend Analysis of Appropriations
By Fund**

Fund Number	Fund Title	2013 Adopted Budget	2014 Adopted Budget	2015 Adopted Budget	2016 Adopted Budget
APPROPRIATED:					
GENERAL:					
001	General	\$ 85,682,931	\$ 86,942,402	\$ 84,610,040	\$ 86,319,911
SPECIAL REVENUE:					
002	Health	23,788,372	24,281,391	26,385,964	27,240,113
003	Park	15,251,639	15,184,716	14,990,751	16,610,114
004	Special Road and Bridge	25,683,163	24,376,937	26,230,027	28,656,461
005	Sewer	63,966	64,071	64,151	64,151
007	Convention and Sports Complex	6,700,000	6,695,000	6,700,000	6,700,000
008	Anti-Drug Sales Tax	23,834,597	24,303,042	22,618,719	26,511,321
028	Law Enforcement Training	49,390	46,625	51,905	46,508
031	911 System	2,100,000	2,150,000	2,150,000	2,214,232
041	Domestic Abuse	142,021	129,902	140,248	140,798
042	Recorder's Technology	252,333	252,776	279,998	138,533
043	Homeless Assistance	392,841	441,476	348,326	308,698
044	Recorders Fees	270,889	281,684	279,029	241,549
045	Assessment	6,804,766	6,956,300	7,234,056	7,415,645
049	Collector's Fee	862,388	958,090	953,138	951,424
400	County Urban Road System	1,652,570	1,588,770	1,148,516	625,692
		108,119,963	107,710,780	109,574,828	117,865,239
CAPITAL PROJECTS:					
012	Criminal Justice Improvement	244,286	-	-	-
014	Special Obligation	1,241,214	-	-	-
015	Public Building Corporation	5,951,266	4,149,359	1,989,337	2,533,022
016	Sports Complex/Park	-	-	-	-
018	Truman Medical Center	-	-	-	-
019	Sports Complex Sales Tax	27,000,000	25,000,000	25,800,000	25,800,000
		34,436,766	29,149,359	27,789,337	28,333,022
DEBT SERVICE:					
067	Sports Complex/Park	3,185,000	3,180,000	1,879,074	3,377,000
069	Public Building Corporation	6,395,000	2,925,000	2,916,913	1,939,250
070	Obligations to U.S. Government	642,695	642,695	642,693	642,693
071	Jackson County Revenue - TMC	-	-	-	-
072	Sports Complex Sales Tax	48,000,000	48,000,000	47,819,950	46,534,050
073	Special Obligation Bond Debt Ser	6,876,385	10,576,000	10,332,815	11,733,748
		65,099,080	65,323,695	63,591,445	64,226,741
ENTERPRISE:					
300	Park Enterprise	6,932,274	7,170,967	7,018,670	7,175,407
Total - Appropriated Funds		300,271,014	296,297,203	292,584,320	303,920,320
NON-APPROPRIATED:					
029	Prosec Attny Bad Check Collection	130,219	133,340	133,340	145,358
030	Delinquent Sales Tax	97,856	104,463	104,463	117,089
047	Federal Forfeiture	-	-	23,000	-
048	Sheriff Revolving	320,202	324,324	351,193	351,193
Total - Non-Appropriated Funds		548,277	562,127	611,996	613,640
Total All Funds		\$ 300,819,291	\$ 296,859,330	\$ 293,196,316	\$ 304,533,960



GENERAL FUND 2016 BUDGETED REVENUE

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ 14,441,448	\$ 15,109,017	\$ 14,352,138	\$ 14,500,000	\$ 14,021,550	\$ 14,211,595
Sales Tax	23,133,701	23,436,323	25,656,854	22,500,000	23,600,000	25,901,000
Misc. Taxes	2,470,865	2,635,347	2,433,032	2,475,000	2,385,000	2,340,000
Licenses & Permits	634,351	638,418	622,620	635,000	635,000	625,000
Intergovernmental	10,627,033	10,087,370	9,111,984	10,925,000	9,932,935	9,591,841
Charges for Services	25,434,367	26,194,935	25,729,375	25,837,000	25,307,224	27,076,954
Fines & Forfeitures	2,898,118	3,086,207	2,853,150	2,915,000	2,641,000	2,533,500
Miscellaneous	371,992	159,655	351,312	150,000	151,500	144,000
Total Revenues	\$ 80,011,875	\$ 81,347,272	\$ 81,110,465	79,937,000	78,674,209	82,423,890
Estimated Prior Years Fund Balance ¹				7,005,402	5,935,831	3,896,019
Transfer from 911 Fund				-	-	-
Transfer from General Debt & Interest				-	-	-
Total Available				86,942,402	84,610,040	86,319,909
Appropriations				86,942,402	84,610,040	86,319,909
Undesignated Fund Balance				\$ -	\$ -	\$ -

¹ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2012	\$ 7,795,989	\$ -	\$ -
At December 31, 2013	-	11,342,739	-
At December 31, 2014	-	-	7,548,642
Amount appropriated in prior year's budget	(5,727,541)	(7,005,402)	(5,935,831)
Unspent State Mandated Contingency Fund	2,398,662	2,250,852	2,357,226
Supplemental Appropriations	(88,708)	(125,000)	(74,018)
Projected revenues in excess/less than expenditures	2,682,000	-	-
Cash Flow Reserve Fund (HEALTH INSURANCE)	-	(527,358)	-
Adjusted Prior Years Fund Balance	\$ 7,060,402	\$ 5,935,831	\$ 3,896,019

JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT

FUND : GENERAL- 001

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ 58,772,771	\$ 60,723,873	\$ -	\$ 65,292,334
	Contractual Services	15,677,475	18,369,385	-	18,490,827
	Supplies	1,838,330	1,842,647	-	1,696,696
	Capital Outlay	6,986,563	3,674,135	-	840,054
	Total	\$ 83,275,139	\$ 84,610,040	\$ -	\$ 86,319,909
0101	First District At Large	\$ 88,649	\$ 100,827	\$ -	\$ 102,173
0102	Second District At Large	86,234	92,509	-	93,623
0103	Third District At Large	95,300	95,276	-	96,490
0104	First District	81,831	84,833	-	85,775
0105	Second District	90,595	94,022	-	95,136
0106	Third District	99,808	102,363	-	103,599
0107	Fourth District	70,114	82,107	-	82,882
0108	Fifth District	83,645	88,495	-	89,579
0109	Sixth District	91,175	95,227	-	96,441
0112	Legislature As A Whole	282,214	322,131	-	323,327
0201	Clerk Of The County Legislature	432,651	479,419	-	487,644
0301	Legislature Auditor	349,198	368,335	-	374,176
LEGISLATURE		1,851,414	2,005,544	-	2,030,845
1001	COUNTY ADMINISTRATION	637,958	726,370	-	738,328
1101	COUNTY COUNSELOR	929,562	961,863	-	977,698
1305	Information Technology	2,220,020	1,865,329	-	1,886,854
1403	Collections	1,272,760	1,420,132	-	1,441,029
1404	Finance	1,226,948	1,262,648	-	1,285,027
1801	Recorder of Deeds	930,688	905,334	-	920,022
FINANCIAL SERVICES		5,650,416	5,453,443	-	5,532,932
1202	Human Resources	407,265	526,027	-	534,833
1204	Facilities Management-Kansas City	2,174,845	2,062,590	-	2,163,586
1205	Facilities Management-Independence	663,348	773,420	-	782,509
1206	Facilities Management-Truman Courthouse	130,928	211,961	-	117,298
1207	Facilities Management-Comm. Justice Bldg	-	-	-	-
1208	Facilities Mgmt - 201 W Lexington	17,002	16,700	-	16,700
1209	Facilities Mgm - Examiner Building	38,824	49,351	-	59,689
1210	Facilities Management-Detention Facility	2,071,267	2,336,205	195,771	2,256,818
1213	Facilities Management-RCC&KCPD	-	-	-	192,481
2701	Corrections	16,691,670	16,424,329	1,822,306	10,689,248
2702	Corrections - RCC & KCPD	-	-	-	4,626,939
3004	County Municipal Court	251,085	279,370	34,818	311,013
OPERATIONS		22,446,034	22,679,953	2,052,895	21,751,114
1220	Office of Economic Development	242,226	190,301	-	191,695
1221	Office of Communications	264,188	309,617	-	312,600
INTERGOV. RELATIONS AND COMMUNICATIONS		506,414	499,918	-	504,295
2101	Family Court	17,727,486	19,035,577	-	19,455,702
2199	Family Court-Facilities	247,365	233,260	-	280,603
3001	Circuit Court	10,589,302	11,241,875	-	11,415,663
3005	Records Center Rent	192,829	193,162	-	193,162
JUDICIAL FUNCTIONS		28,756,982	30,703,874	-	31,345,130

**JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT**

FUND : GENERAL- 001

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
3501	PUBLIC ADMINISTRATOR	189,797	200,619	-	204,173
4101	Prosecuting Attorney	3,557,663	3,946,204	-	4,009,811
4103	Family Support	2,811,970	3,234,432	-	3,126,295
PROSECUTING ATTORNEY		6,369,633	7,180,636	-	7,136,106
4201	SHERIFF	1,939,913	1,843,132	-	2,030,997
4501	ETHICS, HUMAN REL. & CITIZEN COMPLAINTS	107,276	119,168	-	121,095
5003	KC Election Board-Primary Election	291,425	-	-	331,955
5004	KC Election Board-General Election	335,528	-	-	530,645
5401	Kansas City Election Board	864,017	882,163	-	894,998
KC ELECTION BOARD		1,490,970	882,163	-	1,757,598
5005	JC Election Board-Primary Election	585,000	-	-	649,998
5006	JC Election Board-General Election	713,977	-	-	804,999
5501	Jackson County Election Board	1,551,501	1,560,406	-	1,585,586
JC ELECTION BOARD		2,850,478	1,560,406	-	3,040,583
5101	Non Departmental-General Fund	7,615,668	5,615,772	39,200	4,752,221
8003	State Mandated Contingency	-	2,360,226	-	2,472,717
8004	Special Prosecutors	-	20,000	-	20,000
	Election Board Lease	-	-	-	112,194
9100	Operating Transfers:	1,932,625	-	-	1,791,885
	To pay for Bond Debt Service	-	1,796,953	-	1,791,885
	To the Grant Fund	-	-	-	-
	To the Recorder's Fee Fund	-	-	-	-
	Total Operating Transfer	-	1,796,953	-	1,791,885
NON-DEPARTMENTAL		9,548,293	9,792,951	39,200	9,149,017
TOTAL GENERAL FUND		\$ 83,275,140	\$ 84,610,040	\$ 2,092,095	\$ 86,319,909

HEALTH FUND 2016 BUDGETED REVENUE

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ 14,763,254	\$ 15,459,426	\$ 14,944,883	\$ 14,850,000	\$ 14,630,417	\$ 14,906,686
Sales Tax	6,961,209	7,069,488	7,724,158	6,780,000	7,110,000	7,803,000
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	516,720	574,680	489,300	500,000	490,000	480,000
Intergovernmental	426,338	732,699	891,523	891,705	987,686	1,004,230
Charges for Services	28,485	30,566	45,054	27,500	25,000	30,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	74,193	452	61,174	795	-	-
Total Revenues	\$ 22,770,199	\$ 23,867,311	\$ 24,156,092	23,050,000	23,243,103	24,223,916
 Estimated Prior Years Fund Balance ¹				1,231,391	3,142,861	3,016,198
Transfer from 911 Fund				-	-	-
Total Available				24,281,391	26,385,964	27,240,114
 Appropriations				24,281,391	26,385,964	27,240,114
 Undesignated Fund Balance				\$ -	\$ -	\$ -

¹ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2012	\$ 2,000,077	\$ -	\$ -
At December 31, 2013	-	4,341,446	-
At December 31, 2014	-	-	4,780,402
Amount appropriated in prior year's budget	(1,349,739)	(1,231,391)	(3,142,861)
Fund Balance used to Offset 2009 Revenue Shortfall	-	-	-
Contingency/Other Funds used to Offset 2009 Revenue Shortfall	-	-	-
Unspent Non-Mandated Contingency Fund	586,053	351,500	553,993
Supplemental Appropriations	(5,000)	(401,200)	(11,368)
Projected revenues in excess of expenditures	-	82,506	836,032
Cash Flow Reserve Fund (HEALTH INSURANCE)	-	-	-
Adjusted Prior Years Fund Balance	\$ 1,231,391	\$ 3,142,861	\$ 3,016,198

JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT

FUND : HEALTH- 002

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ 4,434,422	\$ 5,803,152	\$ -	\$ 7,279,197
	Contractual Services	18,805,368	19,856,082	-	19,719,480
	Supplies	137,622	147,230	-	193,451
	Capital Outlay	167,273	579,500	-	47,984
	Total	<u>\$ 23,544,685</u>	<u>\$ 26,385,964</u>	<u>\$ -</u>	<u>\$ 27,240,114</u>
0201	Clerk Of The County Legislature	\$ 7,707	\$ 10,360	\$ -	\$ 10,960
0112	Legislature as a Whole	4,401	4,440	-	4,569
LEGISLATURE		<u>\$ 12,108</u>	<u>\$ 14,800</u>	<u>\$ -</u>	<u>\$ 15,529</u>
1001	COUNTY ADMINISTRATION	<u>148,794</u>	<u>178,446</u>	<u>-</u>	<u>181,876</u>
1101	COUNTY COUNSELOR	<u>88,826</u>	<u>110,001</u>	<u>-</u>	<u>111,968</u>
1202	Human Resources	-	-	11,368	-
1305	Information Technology	11,238	56,673	-	56,862
1404	Finance	7,715	17,937	-	18,189
FINANCIAL SERVICES		<u>18,953</u>	<u>74,610</u>	<u>11,368</u>	<u>75,051</u>
1204	Facilities Management - KC - ME Office	-	75,000	-	75,000
1205	Facilities Mgmt - Indep. - Animal Shelter	-	130,000	-	130,000
1503	Environmental Health	654,239	562,124	1,398	570,403
1522	Independence Animal Shelter	-	515,000	-	515,000
1210	Corrections Facilities Management-Detention F	-	-	-	92,614
2701	Corrections	2,670,552	2,658,223	100,000	4,657,185
OPERATIONS		<u>3,324,791</u>	<u>3,940,347</u>	<u>101,398</u>	<u>6,040,202</u>
1222	Office of Emergency Preparedness	159,612	280,551	-	366,312
INTERGOV. RELATIONS AND COMMUNICATIONS		<u>159,612</u>	<u>280,551</u>	<u>-</u>	<u>366,312</u>
2001	Medical Examiner	2,895,305	2,837,666	-	2,876,568
MEDICAL EXAMINER		<u>2,895,305</u>	<u>2,837,666</u>	<u>-</u>	<u>2,876,568</u>
2600	Indigent Health Care Subsidy	3,569,835	3,569,835	-	2,625,392
2602	Inmate Health Care	-	-	-	-
2601	One-time Supplement	-	-	-	-
TRUMAN MEDICAL CENTER		<u>3,569,835</u>	<u>3,569,835</u>	<u>-</u>	<u>2,625,392</u>
2101	Family Court	255,547	339,441	-	355,538
JUDICIAL FUNCTIONS		<u>255,547</u>	<u>339,441</u>	<u>-</u>	<u>355,538</u>
3501	PUBLIC ADMINISTRATOR	<u>1,259,248</u>	<u>1,450,409</u>	<u>-</u>	<u>1,474,837</u>
4412	Mental Health Drug Court	-	-	-	-
5102	Non Departmental-Health Fund	1,891,410	3,144,591	-	1,779,354
5024	Black Health Care Coalition	40,000	50,000	-	50,000
7401	Children's Mercy Hospital	373,183	100,000	-	100,000
7601	Swope Health Services	232,345	254,188	-	254,188
7605	KC CARE Clinic - Dental	140,000	140,000	-	140,000
7704	KC CARE Clinic - AIDS	60,000	60,000	-	60,000
7705	AdHoc	78,000	78,000	-	78,000
7706	One Good Meal	20,000	25,000	-	20,000
7707	Calvary Community Outreach Network	30,000	30,000	-	30,000
7710	Kansas City Keys Community Council	-	10,000	-	20,000
7711	Community Services League	-	10,000	-	10,000
7713	Samuel Rogers Health Center	409,488	449,488	-	459,488
7718	Rose Brooks	-	5,000	-	5,000
7731	Palestine Senior Citizen Academy	75,000	85,000	-	90,000
7733	Synergy	38,391	38,391	-	-
7734	1 Goal Consultants	30,000	30,000	-	-
7735	Web DuBois	-	5,000	-	10,000
7736	United Inner City Services	247,740	253,740	-	223,530
7742	Northwest Communities Development Corp	60,000	60,000	-	60,000
7743	Operation Breakthrough, Inc.	60,108	60,108	-	60,108
7750	Swope Ridge Geriatric Center	94,573	94,573	-	94,573
7759	Underpriv Children/Scholar- Science City	36,300	36,300	-	36,300
7761	Spay & Neuter Great Plains SPCA	-	180,000	-	230,000
7764	Lees Summit Social Services	10,000	10,000	-	-
7765	Mattie Rhodes	25,000	35,000	-	35,000
7766	Northeast KC Chamber of Commerce	10,000	5,000	-	-
7767	Cornerstones of Care	-	-	-	47,500
7769	River of Refuge	-	-	-	50,000
7770	Empower KC Community Development	-	-	-	30,000
7771	Giving the Basics	-	-	-	15,000
7772	Happy Bottoms	-	-	-	15,000
7773	Raytown Emergency Assistance Program	-	-	-	20,000
7774	Sheffield Place	-	-	-	10,000
7775	MidWest Foster Care & Adoption Association	-	-	-	25,000

JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT

FUND : HEALTH- 002

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
7902	MARC Program For Aging	292,195	302,195	-	317,195
7903	Seton Medical Center	35,000	35,000	-	35,000
8001	JC Univ Of Mo Extension Center	96,313	106,313	-	106,313
8002	Harvesters	60,000	60,000	-	60,000
8005	Contingency Fund	-	693,993	-	362,771
9000	Allowance for Outside Agencies	-	-	-	-
9100	Operating Transfers:	-	-	-	-
	To pay for JC Bond Debt Service	-	-	-	-
	2001 Bond Debt Service	-	-	-	-
	2002 Bond Debt Service	-	-	-	-
	2006A Bond Debt Service	82,696	82,062	-	80,652
	2012A Bond Debt Service	-	-	-	-
	To pay Animal Shelter Debt Service	350,327	351,143	-	349,195
	To the Grant Fund	-	-	-	-
	To TMC (MEO)	-	-	-	-
	To pay for TMC Bond Debt Service	-	-	-	-
	2001 Bond Debt Service	-	-	-	-
	2002 Bond Debt Service	-	-	-	-
	2011B Bond Debt Service	2,151,443	2,152,443	-	2,116,443
	2012A Bond Debt Service	4,782,155	4,557,330	-	5,631,230
	Total Operating Transfer	7,366,621	7,142,978	-	8,177,520
NON-DEPARTMENTAL		11,811,667	13,589,858	-	13,116,840
TOTAL HEALTH FUND		\$ 23,544,685	\$ 26,385,964	\$ 112,766	\$ 27,240,114

PARK FUND

2016 BUDGETED REVENUE

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ 8,447,661	\$ 8,839,563	\$ 8,476,850	\$ 8,500,000	\$ 8,313,056	\$ 8,437,567
Sales Tax	4,880,951	4,933,314	5,420,462	4,740,000	4,970,000	5,454,500
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	310,522	288,944	257,083	250,000	255,000	245,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	151,117	245,756	48,855	20,000	19,500	19,500
Total Revenues	\$ 13,790,251	\$ 14,307,577	\$ 14,203,250	13,510,000	13,557,556	14,156,567
 Estimated Prior Years Fund Balance ¹				1,674,716	1,433,195	2,453,547
Transfer from Special Road & Bridge				-	-	-
Total Available				15,184,716	14,990,751	16,610,114
 Appropriations				15,184,716	14,990,751	16,610,114
 Undesignated Fund Balance				\$ -	\$ -	\$ -
 Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2012				\$ 2,496,188	\$ -	\$ -
At December 31, 2013				-	3,166,735	-
At December 31, 2014				-	-	3,521,215
Amount appropriated in prior year's budget				(1,727,205)	(1,674,716)	(1,433,195)
Fund Balance used to Offset 2009 Revenue Shortfall				-	-	-
Unspent Non-Mandated Contingency Fund				405,733	155,300	404,627
Supplemental Appropriations				-	-	(39,100)
Projected revenues in excess of expenditures				500,000	-	-
Cash Flow Reserve Fund (HEALTH INSURANCE)				-	(214,124)	-
Adjusted Prior Years Fund Balance				\$ 1,674,716	\$ 1,433,195	\$ 2,453,547

JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT

FUND : PARK- 003

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ 6,605,991	\$ 7,020,584	\$ -	\$ 7,286,093
	Contractual Services	6,187,260	6,779,389	-	6,787,448
	Supplies	884,895	936,870	-	881,665
	Capital Outlay	261,783	253,908	-	1,654,908
	Total	\$ 13,939,930	\$ 14,990,751	\$ -	\$ 16,610,114
0201	Clerk Of The County Legislature	\$ 6,088	\$ 8,291	\$ -	\$ 12,327
0112	Legislature as a Whole	3,514	3,517	-	15,800
LEGISLATURE		9,602	11,808	-	28,127
1101	COUNTY COUNSELOR	37,617	39,890	-	40,639
1305	Information Technology	160,766	241,550	-	243,962
1404	Finance Department	176,251	199,736	-	203,507
FINANCIAL SERVICES		337,017	441,286	-	447,469
1202	Human Resources	74,733	99,942	-	101,732
1601	Office Of The Director-Parks	977,608	1,006,253	-	1,018,316
1602	Park Operations	3,964,046	4,089,506	-	4,152,734
1603	Heritage Programs And Museums	763,376	767,071	-	787,876
1605	Park Safety	1,191,021	1,147,412	-	1,168,367
1606	Special Recreation	304,454	362,505	-	368,549
1608	Construction Services	313	173,628	-	173,628
1614	Equipment Service Center	514,716	558,049	3,108	554,747
1624	Natural Resources	469,843	473,661	-	464,004
OPERATIONS		8,260,110	8,678,027	3,108	8,789,953
1220	Office of Economic Development	20,434	22,991	-	23,155
INTERGOV. RELATIONS AND COMMUNICATIONS		20,434	22,991	-	23,155
5103	Non Departmental-Park Fund	759,313	904,645	39,200	2,367,325
7301	Lees Summit Underwater Recovery	15,000	15,000	-	15,000
7302	Cave Springs Park Association	22,277	22,277	-	22,277
7719	Negro Leagues Baseball Musuem	-	10,000	-	10,000
7736	United Inner City Services	140,260	134,260	-	134,470
7738	Morningstar's Development	166,000	167,000	-	167,000
7758	Kansas City Sports Commission	3,500	3,500	-	3,500
7759	Underpriv Children/Scholar- Science City	11,700	11,700	-	11,700
7768	Black Economic Union of GKC	-	-	-	20,000
7905	MARC - Guadalupe Center	20,610	20,610	-	20,400
8001	JC Univ Of Mo Extension Center	139,962	134,962	-	134,962
8005	Contingency Fund	-	404,627	-	404,697
9000	Allowance for Outside Agencies	-	-	-	-
9100	Operating Transfers:				
	To pay for JC Bond Debt Service	496,528	468,168	-	469,440
	To the Grant Fund	-	-	-	-
	To Pay for Sports Authority	3,500,000	3,500,000	-	3,500,000
	Total Operating Transfer	3,996,528	3,968,168	-	3,969,440
NON-DEPARTMENTAL		5,275,150	5,796,749	39,200	7,280,771
TOTAL PARK FUND		\$ 13,939,930	\$ 14,990,751	\$ 42,308	\$ 16,610,114

SPECIAL ROAD & BRIDGE FUND 2016 BUDGETED REVENUE

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ 13,612,247	\$ 14,252,420	\$ 13,846,751	\$ 13,700,000	\$ 13,545,300	\$ 13,837,048
Sales Tax	5,754,479	5,833,764	6,369,043	5,605,000	5,880,000	6,453,300
Misc. Taxes	966,326	975,578	1,023,434	965,000	965,000	995,000
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	467,669	159,351	1,930,729	-	-	-
Charges for Services	135,078	144,564	129,264	315,000	320,000	326,714
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	198,367	182,762	156,572	90,000	101,052	96,949
Total Revenues	\$ 21,134,166	\$ 21,548,439	\$ 23,455,793	20,675,000	20,811,352	21,709,011
 Estimated Prior Years Fund Balance ¹				3,701,937	5,418,675	6,947,449
Transfer from CURS Fund				-	-	-
 Total Available				24,376,937	26,230,027	28,656,460
 Appropriations				24,376,937	26,230,027	28,656,460
 Undesignated Fund Balance				\$ -	\$ -	\$ -

¹ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2012	\$ 5,974,114	\$ -	\$ -
At December 31, 2013	-	7,438,625	-
At December 31, 2014	-	-	8,863,151
Amount appropriated in prior year's budget	(5,037,657)	(3,701,937)	(5,418,675)
Fund Balance used to Offset 2009 Revenue Shortfall	-	-	-
Unspent Non-Mandated Contingency Funds	619,365	437,480	376,941
Supplemental Appropriations	(470,000)	(266,323)	(799,100)
Projected revenues in excess of expenditures	2,616,115	1,612,459	3,925,132
Cash Flow Reserve Fund (HEALTH INSURANCE)	-	(101,629)	-
Adjusted Prior Years Fund Balance	\$ 3,701,937	\$ 5,418,675	\$ 6,947,449

**JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT**

FUND : SPECIAL ROAD & BRIDGE- 004

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ 10,226,869	\$ 11,228,676	\$ -	\$ 12,044,333
	Contractual Services	4,476,563	9,567,302	-	11,268,420
	Supplies	2,005,557	2,490,314	-	2,382,729
	Capital Outlay	3,479,898	2,943,735	-	2,960,979
	Total	\$ 20,188,887	\$ 26,230,027	\$ -	\$ 28,656,460
0201	Clerk Of The County Legislature	\$ 6,085	\$ 8,290	\$ -	\$ 12,327
0112	Legislature as a Whole	3,512	3,509	-	15,791
LEGISLATURE		9,597	11,799	-	28,118
3601	Rock Island Rail Corridor Authority	-	-	-	6,373,900
COUNTY ADMINISTRATION		-	-	-	6,373,900
1101	COUNTY COUNSELOR	108,460	108,841	-	111,053
1305	Information Technology	552,507	420,244	-	425,993
1404	Finance Department	179,105	204,950	-	208,772
FINANCIAL SERVICES		731,612	625,194	-	634,765
1202	Human Resources	88,584	117,017	-	119,136
1204	Facilities Management - Kansas City	11,628	-	-	-
1205	Facilities Management - Independence	28,678	112,649	-	114,244
1501	Office Of The Director-Public Works	529,975	694,684	-	813,217
1502	Engineering	931,706	1,083,878	-	1,024,589
1504	Development	418,773	474,037	4,822	466,295
1506	Road And Bridge Maintenance	6,847,662	7,557,349	1,997	7,545,122
1507	Special Projects in Public Works	(53,000)	240,000	-	240,000
OPERATIONS		8,804,006	10,279,614	6,819	10,322,603
4201	Sheriff's Department	6,582,445	6,798,023	(49,183)	6,888,071
4214	Sheriff's Equipment Maintenance	-	-	-	-
4228	Traffic Unit Grant	-	-	-	-
SHERIFF		6,582,445	6,798,023	(49,183)	6,888,071
5104	Non Departmental-Road Fund	1,840,925	5,872,970	39,200	1,918,261
7201	J.C. Soil And Water Conservation	16,940	16,940	-	-
7902	MARC Hazardous Material Emergency	-	-	-	-
9000	Allowance for Outside Agencies	-	-	-	16,940
8005	Contingency Fund	-	621,941	-	651,270
8050	Blackwell Road Note Payable	112,022	112,022	-	-
9100	Operating Transfers:				
	Transfer for Bond Debt Service	1,982,881	1,782,683	-	1,711,480
	Transfer to Park Fund for Vehicle Maint.	-	-	-	-
	Transfer for CURS	-	-	-	-
	Transfer to Grant Fund	-	-	-	-
	Total Operating Transfer	1,982,881	1,782,683	-	1,711,480
NON-DEPARTMENTAL		3,952,768	8,406,556	39,200	4,297,951
TOTAL SPECIAL ROAD & BRIDGE FUND		\$ 20,188,887	\$ 26,230,027	\$ (3,164)	\$ 28,656,460

SEWER FUND 2016 BUDGETED REVENUE

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	32,710	31,491	33,008	32,000	32,000	32,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	252	218	298	-	-	-
Total Revenues	\$ 32,962	\$ 31,709	\$ 33,306	32,000	32,000	32,000
 Estimated Prior Years Fund Balance ¹				194,895	181,040	197,236
 Total Available				226,895	213,040	229,236
 Appropriations				64,071	64,151	64,151
 Undesignated Fund Balance				\$ 162,824	\$ 148,889	\$ 165,085

¹ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2012	\$ 227,861	\$ -	\$ -
At December 31, 2013	-	213,111	-
At December 31, 2014	-	-	229,387
Amount appropriated in prior year's budget	(32,966)	(32,071)	(32,151)
Projected revenues in excess of expenditures	-	-	-
Adjusted Prior Years Fund Balance	\$ 194,895	\$ 181,040	\$ 197,236

JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT

FUND : SEWER- 005

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ 8,688	\$ 9,171	\$ -	\$ 9,775
	Contractual Services	19,129	50,650	-	51,044
	Supplies	4,517	4,330	-	3,331
	Capital Outlay	-	-	-	-
	Total	<u>\$ 32,334</u>	<u>\$ 64,151</u>	<u>\$ -</u>	<u>\$ 64,151</u>
1517	Fairview North/Salem East	\$ -	\$ -	\$ -	\$ -
1519	Carriage Oaks #102	18,433	35,068	-	35,068
1520	Trophy Estates #103	13,900	29,083	-	29,083
OPERATIONS		<u>32,333</u>	<u>64,151</u>	<u>-</u>	<u>64,151</u>
TOTAL SEWER FUND		<u>\$ 32,334</u>	<u>\$ 64,151</u>	<u>\$ -</u>	<u>\$ 64,151</u>

CONVENTION/SPORTS COMPLEX FUND **2016 BUDGETED REVENUE**

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	3,145,546	3,238,232	3,250,959	3,200,000	3,200,000	3,301,000
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	\$ 3,145,546	\$ 3,238,232	\$ 3,250,959	3,200,000	3,200,000	3,301,000
 Estimated Prior Years Fund Balance ¹				3,500,522	3,500,000	3,406,241
Transfer from Park Fund				3,500,000	3,500,000	3,500,000
 Total Available				10,200,522	10,200,000	10,207,241
 Appropriations				6,695,000	6,700,000	6,700,000
 Undesignated Fund Balance				\$ 3,505,522	\$ 3,500,000	\$ 3,507,241

¹ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2012	\$ 3,500,522	\$ -	\$ -
At December 31, 2013	-	3,500,000	-
At December 31, 2014	-	-	3,480,106
Amount appropriated in prior year's budget	-	-	-
Supplemental Appropriations	-	-	(73,865)
Projected revenues in excess of expenditures	-	-	-
Adjusted Prior Years Fund Balance	\$ 3,500,522	\$ 3,500,000	\$ 3,406,241

**JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT**

FUND : CONVENTION/SPORTS COMPLEX- 007

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ 270,772	\$ 272,879	\$ 73,685	\$ 358,008
	Contractual Services	6,500,086	6,427,121	-	6,341,992
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	<u>\$ 6,770,858</u>	<u>\$ 6,700,000</u>	<u>\$ 73,685</u>	<u>\$ 6,700,000</u>
5010	J.C. Sports Authority	\$ 3,325,500	\$ 4,548,047	\$ -	\$ 2,976,436
5020	J.C. Sports Authority-Payroll	270,858	272,879	73,685	346,564
JC SPORTS AUTHORITY		<u>3,596,358</u>	<u>4,820,926</u>	<u>73,685</u>	<u>3,323,000</u>
9100	Operating Trf to Sports Complex/Parks D/S	3,174,500	1,879,074	-	3,377,000
NON-DEPARTMENTAL		<u>3,174,500</u>	<u>1,879,074</u>	<u>-</u>	<u>3,377,000</u>
TOTAL CONVENTION/SPORTS COMPLEX FUND		<u>\$ 6,770,858</u>	<u>\$ 6,700,000</u>	<u>\$ 73,685</u>	<u>\$ 6,700,000</u>

NOTE:

Jackson County Funds:

5010	J.C. Sports Authority	\$ 3,325,443	\$ 3,295,393	\$ -	\$ 2,976,436
5020	J.C. Sports Authority-Payroll	270,858	272,879	73,685	346,564
9100	Operating Transfers - JC Funds	3,174,500	1,879,074	-	3,377,000
Total Amount Provided By Jackson County		<u>\$ 6,770,801</u>	<u>\$ 5,447,346</u>	<u>\$ 73,685</u>	<u>\$ 6,700,000</u>

Jackson County provides no less than \$3.5 million to the Sports Authority. Any amount budgeted for operating transfers that will not be needed, will be provided to the Sports Authority at the end of the year.

ANTI-DRUG SALES TAX FUND

2016 BUDGETED REVENUE

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	20,362,559	20,633,168	22,576,654	19,812,500	20,600,000	22,608,500
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,122,014	715,892	671,006	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	2,621	4,015	27,065	2,500	1,200	2,500
Total Revenues	\$ 21,487,194	\$ 21,353,075	\$ 23,274,725	19,815,000	20,601,200	22,611,000
 Estimated Prior Years Fund Balance ¹				4,488,042	2,017,519	3,900,318
 Total Available				24,303,042	22,618,719	26,511,318
 Appropriations				24,303,042	22,618,719	26,511,318
 Undesignated Fund Balance				\$ -	\$ -	\$ -

¹ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2012	\$ 5,970,590	\$ -	\$ -
At December 31, 2013	-	6,483,176	-
At December 31, 2014	-	-	5,903,248
Amount appropriated in prior year's budget	(3,962,597)	(4,488,042)	(2,017,519)
Fund Balance used to Offset 2009 Revenue Shortfall	-	-	-
Unspent Non-Mandated Contingency Fund	359,372	517,650	575,036
Supplemental Appropriations	-	(388,699)	(560,447)
Projected revenues in excess of expenditures	2,120,677	-	-
Cash Flow Reserve	-	(106,566)	-
Adjusted Prior Years Fund Balance	\$ 4,488,042	\$ 2,017,519	\$ 3,900,318

**JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT**

FUND : ANTI-DRUG SALES TAX- 008

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ 7,769,792	\$ 8,744,691	\$ -	\$ 10,093,361
	Contractual Services	11,501,424	13,670,858	-	15,176,967
	Supplies	176,019	195,140	-	168,702
	Capital Outlay	1,960,915	8,030	-	1,072,291
	Total	\$ 21,408,151	\$ 22,618,719	\$ -	\$ 26,511,318
0301	Legislature Auditor	\$ 148,594	\$ 153,759	\$ -	\$ 169,584
LEGISLATURE		148,594	153,759	-	169,584
2304	Detention Center - Population Control	353,856	385,933	-	385,934
2701	Corrections Department	2,744,842	2,666,183	-	2,980,281
OPERATIONS		3,098,698	3,052,116	-	3,366,215
2101	Family Court	1,267,873	1,556,643	-	1,699,400
2154	Family Drug Court Program	45,326	-	-	-
3001	Circuit Court	560,820	685,013	-	772,949
3003	Public Defender Rent	202,205	207,929	-	220,621
JUDICIAL FUNCTIONS		2,076,224	2,449,585	-	2,692,970
4142	JAG	-	-	499,113	-
4172	VOCA Victims of Crime Act	-	-	22,061	-
4177	Sentenced to the Arts	-	-	137,999	-
4152	Prosecuting Attorney-Criminal	1,694,153	1,933,007	-	2,131,935
4154	Prosecuting Attorney-Deferred Prosecution	1,088,750	1,220,846	-	1,346,485
4156	Prosecutor Comm Crime/Drug Prev Programs	572,371	802,586	-	908,989
4191	DART	-	-	121,271	-
4102	Prosecutors Anti-Violence	-	-	-	1,000,000
PROSECUTING ATTORNEY		3,372,306	3,956,439	780,444	5,387,409
4401	COMBAT - Administration	964,806	1,031,070	-	1,042,531
4402	COMBAT - Crime Prevention	1,332,061	1,308,564	-	1,479,813
4403	COMBAT - D.A.R.E.	915,600	1,047,966	-	1,184,893
4404	COMBAT - Treatment	2,504,746	2,653,247	-	2,959,626
4405	COMBAT - Grant Match	914,306	942,166	-	1,064,094
4133	Organized Crime Drug Enforcement	-	-	10,000	-
4150	Multi-Jurisdictional Task Force	-	-	-	-
4151	Multi-Jurisdictional Task Force	1,686,883	1,933,007	8,357	2,131,936
4153	KC Police Department	1,868,156	1,933,007	-	2,131,935
4197	Multi-Jurisdictional Task Force	-	-	244,610	-
COMBAT		10,186,558	10,849,027	262,967	11,994,828
5014	Southern Christian Leadership Conference	60,000	60,000	-	60,000
5023	Westside CAN	-	40,000	-	45,000
5026	Youth Court	-	25,000	-	-
7709	Lees Summit Youth/Peer Court	-	30,000	-	60,000
7715	Jackson County CASA	-	10,000	-	-
7716	MOCSA - Metro Org to Counter Sexual Asslt	-	10,000	-	-
7717	Amethyst	-	10,000	-	-
5108	Non Departmental-Anti-Drug Fund	2,355,973	1,357,758	-	2,036,985
8005	Contingency Fund	-	615,036	-	678,330
9000	Allowance for Outside Agencies	-	-	-	20,000
9100	Operating Transfers:	-	-	-	-
NON-DEPARTMENTAL		2,415,973	2,157,794	-	2,900,315
TOTAL ANTI-DRUG SALES TAX FUND		\$ 21,408,151	\$ 22,618,719	\$ 1,043,411	\$ 26,511,318

The 4156 Program was funded from the COMBAT Grant Match program (4405). Program 4156 is in the Prosecutor's Budget and Program 4405 is in the COMBAT Budget.

**LAW ENFORCEMENT TRAINING FUND
2016 BUDGETED REVENUE**

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	16,453	14,208	13,584	14,400	14,400	14,200
Charges for Services	2,654	2,940	2,248	2,600	2,700	2,700
Fines & Forfeitures	28,139	30,709	29,099	28,000	28,000	28,000
Miscellaneous	-	275	-	-	-	-
Total Revenues	\$ 47,246	\$ 48,132	\$ 44,931	45,000	45,100	44,900
 Estimated Prior Years Fund Balance ¹				1,625	6,805	1,608
 Total Available				46,625	51,905	46,508
 Appropriations				46,625	51,905	46,508
 Undesignated Fund Balance				\$ -	\$ -	\$ -

¹ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2012	\$ 6,015	\$ -	\$ -
At December 31, 2013	-	8,430	-
At December 31, 2014	-	-	8,413
Amount appropriated in prior year's budget	(4,390)	(1,625)	(6,805)
Projected revenues in excess of expenditures	-	-	-
	-	-	-
Adjusted Prior Years Fund Balance	\$ 1,625	\$ 6,805	\$ 1,608

**JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT**

FUND : LAW ENFORCEMENT TRAINING- 028

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	41,048	51,905	-	46,508
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	\$ 41,048	\$ 51,905	\$ -	\$ 46,508
1605 OPERATIONS	Park Safety/Interpretation	\$ 2,110	\$ 2,110	\$ -	\$ 1,610
		2,110	2,110	-	1,610
4201 SHERIFF	Sheriff	38,938	38,938	-	44,898
		38,938	49,795	-	44,898
TOTAL LAW ENFORCEMENT TRAINING FUND		\$ 41,048	\$ 51,905	\$ -	\$ 46,508

E-911 SYSTEM FUND 2016 BUDGETED REVENUE

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax ¹	2,908,438	2,089,221	2,016,902	2,100,000	2,100,000	2,000,000
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	\$ 2,908,438	\$ 2,089,221	\$ 2,016,902	2,100,000	2,100,000	2,000,000
 Estimated Prior Years Fund Balance ²				1,134,694	1,284,175	1,418,260
Total Available				3,234,694	3,384,175	3,418,260
 Appropriations				2,150,000	2,150,000	2,214,232
 Undesignated Fund Balance				\$ 1,084,694	\$ 1,234,175	\$ 1,204,028

¹ Taxes:

Levied on the tariff rate for each local telephone exchange access line, not to exceed 100 lines per person per location. The tax was authorized by the voters in an election held on August 6, 1982, pursuant to County Ordinance 940 and in accordance with Section 190.320 RSMo. per County Ordinance 3802, the levy rate is 3.50% of base rate charges

² Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2012	\$ 1,134,694	\$ -	\$ -
At December 31, 2013	-	1,334,175	-
At December 31, 2014	-	-	1,468,260
Amount appropriated in prior year's budget	-	(50,000)	(50,000)
Projected revenues in excess of expenditures	-	-	-
Adjusted Prior Years Fund Balance	\$ 1,134,694	\$ 1,284,175	\$ 1,418,260

JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT

FUND : E-911 SYSTEM- 031

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015	2016 ADOPTED BUDGET
				SUPPLEMENTAL APPROPRIATIONS	
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	1,882,817	2,150,000	-	2,214,232
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	<u>\$ 1,882,817</u>	<u>\$ 2,150,000</u>	<u>\$ -</u>	<u>\$ 2,214,232</u>
5031	911 System	\$ 1,882,817	\$ 2,150,000	\$ -	\$ 2,214,232
9100	Operating Transfers	-	-	-	-
NON-DEPARTMENTAL		<u>1,882,817</u>	<u>2,150,000</u>	<u>-</u>	<u>2,214,232</u>
TOTAL E-911 FUND		<u>\$ 1,882,817</u>	<u>\$ 2,150,000</u>	<u>\$ -</u>	<u>\$ 2,214,232</u>

DOMESTIC ABUSE FUND 2016 BUDGETED REVENUE

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services ¹	56,230	56,230	59,810	55,000	67,000	61,000
Fines & Forfeitures ²	86,648	84,137	76,642	85,000	85,000	85,000
Miscellaneous	1	-	-	-	-	-
Total Revenues	\$ 142,879	\$ 140,367	\$ 136,452	140,000	152,000	146,000
 Estimated Prior Years Fund Balance ³				(10,098)	(11,752)	(5,202)
 Total Available				129,902	140,248	140,798
 Appropriations				129,902	140,248	140,798
 Undesignated Fund Balance				\$ -	\$ -	\$ -

¹ Charges for Services:

Per 488.445.2 RSMo., a \$5 fee shall be paid by the person applying for a marriage license and shall be collected by the recorder of deeds at the time the license is issued

² Fines & Forfeitures:

Per 488.445.2 RSMo., a \$2 surcharge shall be paid by the party who filed a civil action petition and shall be collected and disbursed by the clerk of the court.

³ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2012	\$ (10,098)	\$ -	\$ -
At December 31, 2013	-	(11,752)	-
At December 31, 2014	-	-	(5,202)
Amount appropriated in prior year's budget	-	-	-
Projected revenues in excess of expenditures	-	-	-

Adjusted Prior Years Fund Balance

\$ (10,098)	\$ (11,752)	\$ (5,202)
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JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT

FUND : DOMESTIC ABUSE- 041

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015	2016 ADOPTED BUDGET
				SUPPLEMENTAL APPROPRIATIONS	
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	129,902	140,248	-	140,798
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	<u>\$ 129,902</u>	<u>\$ 140,248</u>	<u>\$ -</u>	<u>\$ 140,798</u>
7101	Domestic Abuse Program	\$ 129,902	\$ 140,248	\$ -	\$ 140,798
NON-DEPARTMENTAL		<u>129,902</u>	<u>140,248</u>	<u>-</u>	<u>140,798</u>
TOTAL DOMESTIC ABUSE FUND		<u>\$ 129,902</u>	<u>\$ 140,248</u>	<u>\$ -</u>	<u>\$ 140,798</u>

RECORDER'S TECHNOLOGY FUND 2016 BUDGETED REVENUE

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services ¹	150,289	150,639	123,996	155,000	137,500	127,500
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	\$ 150,289	\$ 150,639	\$ 123,996	155,000	137,500	127,500
 Estimated Prior Years Fund Balance ²				156,854	142,498	11,031
 Total Available				311,854	279,998	138,531
 Appropriations				252,776	279,998	138,531
 Undesignated Fund Balance				\$ 59,078	\$ -	\$ -

¹ Charges for Services:

Per 59.800 RSMo. \$1.25 of every record filing fee shall be used exclusively for the purchase, installation, upgrade, and maintenance of modern technology necessary to operate the recorder's office in an efficient manner.

² Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2012	\$ 187,570	\$ -	\$ -
At December 31, 2013	-	143,357	-
At December 31, 2014	-	-	153,531
Amount appropriated in prior year's budget	(127,333)	(97,776)	(142,498)
Unspent Non-Mandated Contingency Fund	-	-	-
Projected revenues in excess of expenditures	96,617	96,917	(2)
Cash Flow Reserve Fund	-	-	-
Adjusted Prior Years Fund Balance	\$ 156,854	\$ 142,498	\$ 11,031

**JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT**

FUND : RECORDER'S TECHNOLOGY- 042

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015		2016 ADOPTED BUDGET
				SUPPLEMENTAL APPROPRIATIONS		
	Salaries	\$ 17,543	\$ 25,349	\$ -		\$ 26,261
	Contractual Services	92,896	251,897	-		110,020
	Supplies	-	-	-		-
	Capital Outlay	14,719	2,752	-		2,252
	Total	<u>\$ 125,158</u>	<u>\$ 279,998</u>	<u>\$ -</u>		<u>\$ 138,531</u>
1305	Information Technology	\$ 17,630	\$ 47,041	\$ -		\$ 45,134
1801	Recorder of Deeds	107,528	232,957	-		93,399
FINANCIAL SERVICES		<u>\$ 125,158</u>	<u>\$ 279,998</u>	<u>\$ -</u>		<u>\$ 138,531</u>
8005	Contingency Fund	-	-	-		-
NON-DEPARTMENTAL		<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
	TOTAL RECORDERS TECHNOLOGY FUND	<u>\$ 125,158</u>	<u>\$ 279,998</u>	<u>\$ -</u>		<u>\$ 138,531</u>

HOMELESS ASSISTANCE FUND 2016 BUDGETED REVENUE

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services ¹	361,808	362,531	297,831	365,000	345,000	325,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	232	174	58	-	-	-
Total Revenues	\$ 362,040	\$ 362,705	\$ 297,889	365,000	345,000	325,000
 Estimated Prior Years Fund Balance ²				76,476	3,326	(16,302)
 Total Available				441,476	348,326	308,698
 Appropriations				441,476	348,326	308,698
 Undesignated Fund Balance				\$ -	\$ -	\$ -

¹ Charges for Services:

Per 67.1062 RSMo. used to account for a \$3 record filing fee collected for the purpose of providing financial assistance to agencies which service homeless families.

² Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2012	\$ 212,145	\$ -	\$ -
At December 31, 2013	-	124,802	-
At December 31, 2014	-	-	(12,976)
Amount appropriated in prior year's budget	(92,841)	(76,476)	(3,326)
Projected revenues in excess of expenditures	-	-	-
Supplemental Appropriation	-	(45,000)	-
Restricted	(42,828)	-	-
Adjusted Prior Years Fund Balance	\$ 76,476	\$ 3,326	\$ (16,302)

JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT

FUND : HOMELESS ASSISTANCE- 043

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ 57,175	\$ 55,922	\$ -	\$ 57,854
	Contractual Services	353,915	290,504	-	248,944
	Supplies	400	400	-	400
	Capital Outlay	-	1,500	-	1,500
	Total	<u>\$ 411,490</u>	<u>\$ 348,326</u>	<u>\$ -</u>	<u>\$ 308,698</u>
7001 LEGISLATURE	Housing Resource Commission	\$ 411,490	\$ 348,326	\$ -	\$ 308,698
		<u>411,490</u>	<u>348,326</u>	<u>-</u>	<u>308,698</u>
	TOTAL HOMELESS ASSISTANCE FUND	<u>\$ 411,490</u>	<u>\$ 348,326</u>	<u>\$ -</u>	<u>\$ 308,698</u>

RECORDER'S FEE FUND 2016 BUDGETED REVENUE

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services ¹	272,358	267,072	220,264	270,000	250,000	225,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	28	79	37	-	-	-
Total Revenues	\$ 272,386	\$ 267,151	\$ 220,301	270,000	250,000	225,000
 Estimated Prior Years Fund Balance ²				74,637	64,084	16,549
Transfer from General Fund				-	-	-
Total Available				344,637	314,084	241,549
 Appropriations				281,684	279,029	241,549
 Undesignated Fund Balance				\$ 62,953	\$ 35,055	\$ -

¹ Charges for Services:

Per 59.319 RSMo. \$2.00 of every record filing fee shall be used exclusively for record storage, microfilming, and preservation, including anything necessarily pertaining thereto.

² Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2012	\$ 75,526	\$ -	
At December 31, 2013	-	71,423	
At December 31, 2014	-	-	45,578
Amount appropriated in prior year's budget	(889)	(11,684)	(29,029)
Unspent Non-Mandated Contingency Fund	-	8,100	
Projected revenues in excess of expenditures	-	-	-
Cash Flow Reserve Fund (Health Insurance)	-	(3,755)	
Adjusted Prior Years Fund Balance	\$ 74,637	\$ 64,084	\$ 16,549

**JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT**

FUND : RECORDER'S FEE- 044

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015	
				SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ 127,701	\$ 163,867	\$ -	\$ 132,787
	Contractual Services	116,097	111,512	-	105,792
	Supplies	1,334	3,650	-	2,970
	Capital Outlay	-	-	-	-
	Total	<u>\$ 245,132</u>	<u>\$ 279,029</u>	<u>\$ -</u>	<u>\$ 241,549</u>
1804	Record Center	\$ 245,132	\$ 271,529	\$ -	\$ 234,799
FINANCIAL SERVICES		<u>245,132</u>	<u>271,529</u>	<u>-</u>	<u>234,799</u>
8005	Contingency Fund	-	7,500	-	6,750
NON-DEPARTMENTAL		<u>-</u>	<u>7,500</u>	<u>-</u>	<u>6,750</u>
TOTAL RECORDERS FEE FUND		<u>\$ 245,132</u>	<u>\$ 279,029</u>	<u>\$ -</u>	<u>\$ 241,549</u>

ASSESSMENT FUND 2016 BUDGETED REVENUE

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -		\$ -	\$ -	\$ -
Sales Tax	-	-		-	-	-
Misc. Taxes	-	-		-	-	-
Licenses & Permits	-	-		-	-	-
Intergovernmental ¹	875,634	886,755	888,438	886,755	875,634	932,680
Charges for Services ²	5,444,391	5,557,436	5,588,965	5,423,715	5,313,181	5,465,743
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	568	689	25	-	-	-
Total Revenues	\$ 6,320,593	\$ 6,444,880	\$ 6,477,428	6,310,470	6,188,815	6,398,423
 Estimated Prior Years Fund Balance ³				645,830	1,045,241	1,017,222
Total Available				6,956,300	7,234,056	7,415,645
 Appropriations				6,956,300	7,234,056	7,415,645
 Undesignated Fund Balance				\$ -	\$ -	\$ -

¹ Intergovernmental:

Per 137.750.1 RSMo., the State shall reimburse the County \$4.00 per parcel of property in Jackson County pursuant to the Assessment and Equalization Maintenance Plan.

² Charges for Services:

* Per 137.720.1 RSMo.; and 137.082.6 RSMo. - 6/10 of 1% shall be charged for all property taxes collected in all jurisdictions for which the County bills.

* Per 137.720.2 RSMo. up to \$125,000 shall be charged in addition to the 6/10 of 1% as a fee for technology improvements to operate the Assessor's office in an efficient manner. The fee will be charged to each individual taxing entity based on total tax

³ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2012	\$ 966,093	\$ -	\$ -
At December 31, 2013	-	1,501,757	-
At December 31, 2014	-	-	2,046,599
Amount appropriated in prior year's budget	(509,132)	(645,830)	(1,045,241)
Fund balance used to offset 2009 revenue shortfall	-	-	-
Unspent Non-Mandated Contingency Fund	188,869	189,314	15,864
Supplemental Appropriation	-	-	-
Projected revenues in excess of expenditures	-	-	-
5% Cash Flow Reserve Fund	-	-	-
Adjusted Prior Years Fund Balance	\$ 645,830	\$ 1,045,241	\$ 1,017,222

**JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT**

FUND : ASSESSMENT- 045

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ 4,120,985	\$ 4,560,665	\$ -	\$ 4,814,033
	Contractual Services	1,690,368	2,604,337	-	2,499,692
	Supplies	22,153	35,544	-	38,184
	Capital Outlay	117,983	33,509	-	63,737
	Total	\$ 5,951,489	\$ 7,234,056	\$ -	\$ 7,415,645
0301	Legislature Auditor	\$ 6,788	\$ 15,000	\$ -	\$ 15,000
0112	Legislature as a Whole	8,406	8,808	-	9,053
LEGISLATURE		15,194	23,808	-	24,053
1101	County Counselor	112,845	112,139	-	114,264
COUNTY COUNSELOR		112,845	112,139	-	114,264
1305	Information Technology	879,865	922,123	-	931,749
1403	Collection Department	113,268	129,902	-	132,177
1404	Finance	2,535	5,741	-	5,820
1902	Assessment Department	3,786,317	4,054,861	-	4,111,980
5007	Board Of Equalization	178,046	211,519	-	213,183
FINANCIAL SERVICES		4,960,031	5,324,146	-	5,394,909
1220	Economic Development	68,998	168,308	-	174,191
INTERGOV RELATIONS AND COMMUNICATIONS		68,998	168,308	-	174,191
1204	Facilities Management - Kansas City	10,123	37,014	-	37,014
1205	Facilities Management - Independence	-	-	-	-
1206	Facilities Management-Truman Courthouse	11,832	30,000	-	30,000
1209	Facilities Management - Examiner Building	-	-	-	-
OPERATIONS		21,955	67,014	-	67,014
4500	Non Departmental-Assessment Fund	772,464	1,352,976	-	1,449,261
8005	Contingency Fund	-	185,664	-	191,953
9100	Operating Transfers - Debt Service	-	-	-	-
NON-DEPARTMENTAL		772,464	1,538,640	-	1,641,214
TOTAL ASSESSMENT FUND		\$ 5,951,489	\$ 7,234,056	\$ -	\$ 7,415,645

**COLLECTOR'S MAINTENANCE FUND
2016 BUDGETED REVENUE**

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services ¹	938,545	908,871	889,474	935,000	920,000	880,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	175	-	109,987	-	-	-
Total Revenues	\$ 938,720	\$ 908,871	\$ 999,461	935,000	920,000	880,000
 Estimated Prior Years Fund Balance ²				1,397,968	1,539,831	1,675,304
 Total Available				2,332,968	2,459,831	2,555,304
 Appropriations				958,090	953,138	951,423
 Undesignated Fund Balance				\$ 1,374,878	\$ 1,506,693	\$ 1,603,881

¹ Charges for Services:

* Per 52.290 RSMo. - The Collector shall collect an additional one percent (1%) fee on all delinquent and back taxes for the establishment of a Collector's Tax Maintenance Fund.

² Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2012	\$ 1,369,918	\$ -	\$ -
At December 31, 2013	-	1,562,546	-
At December 31, 2014	-	-	1,708,442
Amount appropriated in prior year's budget	-	(23,090)	(33,138)
Unspent Non-Mandated Contingency Fund	28,050	28,050	
Supplemental Appropriation	-	-	
Cash Flow Reserve Fund(Health Insurance)	-	(27,675)	
Adjusted Prior Years Fund Balance	\$ 1,397,968	\$ 1,539,831	\$ 1,675,304

JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT

FUND : COLLECTOR'S MAINTENANCE FEE - 049

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ 463,210	\$ 516,915	\$ -	\$ 540,297
	Contractual Services	414,505	431,323	-	407,727
	Supplies	-	-	-	-
	Capital Outlay	3,270	4,900	-	3,400
	Total	<u>\$ 880,985</u>	<u>\$ 953,138</u>	<u>\$ -</u>	<u>\$ 951,423</u>
1403	Collections	\$ 812,951	\$ 835,992	\$ -	\$ 835,992
FINANCIAL SERVICES		<u>812,951</u>	<u>835,992</u>	<u>-</u>	<u>835,992</u>
1101	COUNTY COUNSELOR	<u>68,034</u>	<u>89,096</u>	<u>-</u>	<u>91,031</u>
8005	Contingency Fund	-	28,050	-	24,400
NON-DEPARTMENTAL		<u>-</u>	<u>28,050</u>	<u>-</u>	<u>24,400</u>
TOTAL COLLECTOR'S MAINTENANCE FUND		<u>\$ 880,985</u>	<u>\$ 953,138</u>	<u>\$ -</u>	<u>\$ 951,423</u>

**COUNTY URBAN ROAD SYSTEM FUND
2016 BUDGETED REVENUE**

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Estimated Prior Years Fund Balance ¹				1,588,770	1,148,516	1,438,093
Transfer from Special Road & Fund				-	-	-
Total Available				<u>1,588,770</u>	<u>1,148,516</u>	<u>1,438,093</u>
 Appropriations				<u>1,588,770</u>	<u>1,148,516</u>	<u>625,692</u>
 Undesignated Fund Balance				<u>\$ -</u>	<u>\$ -</u>	<u>\$ 812,401</u>

¹ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2012	\$ 4,076,679	\$ -	\$ -
At December 31, 2013	-	2,976,119	-
At December 31, 2014	-	-	1,438,093
Amount appropriated in prior year's budget	(1,652,570)	(1,177,749)	-
Projected revenues in excess of expenditures	-	-	-
Reserved for : Debt service	(835,339)	(649,854)	-
Adjusted Prior Years Fund Balance	<u>\$ 1,588,770</u>	<u>\$ 1,148,516</u>	<u>\$ 1,438,093</u>

**JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT**

FUND : COUNTY URBAN ROAD SYSTEM- 400

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015	
				SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	1,089,574	1,100,198	-	603,539
	Supplies	-	-	-	-
	Capital Outlay	448,451	48,318	-	22,153
	Total	\$ 1,538,025	\$ 1,148,516	\$ -	\$ 625,692
1540	City Of Kansas City	\$ -	\$ -	\$ -	\$ -
1541	City Of Independence	-	-	-	-
1542	City Of Sugar Creek	-	-	-	-
1543	City Of Buckner	7,472	-	-	-
1544	City Of Lees Summit	440,979	-	-	-
1545	City Of Lake Lotawana	-	658	-	658
1546	City Of Blue Springs	-	-	-	-
1547	City Of Oak Grove	-	-	-	-
1548	City Of Lone Jack	-	-	-	-
1549	City Of Grandview	-	26,166	-	-
1550	City Of Raytown	-	-	-	-
1551	City Of Levasy	-	-	-	-
1552	City Of Sibley	-	13,613	-	13,613
1553	City Of Greenwood	-	6,800	-	6,800
1554	City Of Grain Valley	-	1,082	-	1,082
		448,451	48,318	-	22,153
9100	Operating Transfers				603,539
	Independence Debt Service	261,751	273,622	-	303,860
	Kansas City Debt Service	738,007	738,548	-	267,948
	Raytown Debt Service	89,816	88,028	-	31,731
	Special Road & Bridge	-	-	-	-
	Total Operating Transfer	1,089,574	1,100,198	-	603,539
NON-DEPARTMENTAL		1,538,025	1,148,516	-	625,692
TOTAL CURS FUND		\$ 1,538,025	\$ 1,148,516	\$ -	\$ 625,692

CRIMINAL JUSTICE IMPROVEMENT CAPITAL PROJECT FUND 2016 BUDGETED REVENUE
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	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	-	-	-
 Estimated Prior Years Fund Balance ¹				244,286	-	-
 Total Available				244,286	-	-
 Appropriations				-	-	-
 Undesignated Fund Balance				<u>\$ 244,286</u>	<u>\$ -</u>	<u>\$ -</u>

¹ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2012	\$ 244,286	\$ -	\$ -
At December 31, 2013	-	278	-
At December 31, 2014	-	-	278
Amount appropriated in prior year's budget	-	-	-
Projected revenues in excess of expenditures	-	-	-
Restricted Capital Project Funds	-	(278)	(278)
Adjusted Prior Years Fund Balance	<u>\$ 244,286</u>	<u>\$ -</u>	<u>\$ -</u>

JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT

FUND : CRIMINAL JUSTICE IMPROVEMENT CAPITAL PROJECT FUND - 012

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	-	-	-
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
2701	Corrections	-	\$ -	\$ -	\$ -
OPERATIONS		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CRIMINAL JUSTICE IMPROVEMENT CAP PROJ		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<p align="center">SPECIAL OBLIGATION BOND CAPITAL PROJECT FUND 2016 BUDGETED REVENUE</p>

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	9	5	-	-	-
Total Revenues	\$ -	\$ 9	\$ 5	-	-	-
 Estimated Prior Years Fund Balance ¹				-	-	-
 Total Available				-	-	-
 Appropriations				-	-	-
 Undesignated Fund Balance				\$ -	\$ -	\$ -

¹ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2012	\$ 283,961	\$ -	\$ -
At December 31, 2013	-	169,078	-
At December 31, 2014	-	-	173,892
Amount appropriated in prior year's budget	(1,241,214)	-	-
Supplemental Appropriation	-	-	-
Projected funds in excess of expenditures	957,253	-	-
Restricted	-	(169,078)	(173,892)
Adjusted Prior Years Fund Balance	\$ -	\$ -	\$ -

JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT

FUND : SPECIAL OBLIGATION BOND - CAP. PROJECTS- 014

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	-	-	-
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
5013	MyArts (2011 Bonds)		\$ -	-	\$ -
1522	Independence Animal Shelter (2010 Bonds)	-	-	-	-
2600	Truman Medical Center East	-	-	-	-
8016	Cost of Issuance	-	-	-	-
9100	Operating Transfers	-	-	-	-
NON-DEPARTMENTAL		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL SOB - CAPITAL PROJECT FUND	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

PUBLIC BUILDING CORP. CAPITAL PROJECT FUND
2016 BUDGETED REVENUE

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	-	-	-
 Estimated Prior Years Fund Balance ¹				4,149,359	1,989,337	2,533,022
 Total Available				4,149,359	1,989,337	2,533,022
 Appropriations				4,149,359	1,989,337	2,533,022
 Undesignated Fund Balance				\$ -	\$ -	\$ -

¹ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2012	\$ 7,659,166	\$ -	\$ -
At December 31, 2013	-	5,933,781	-
At December 31, 2014	-	-	3,852,093
Amount appropriated in prior year's budget	(5,951,266)	(4,149,359)	(1,989,337)
Supplemental appropriations	-	-	(392,500)
Projected funds in excess of expenditures	2,441,459	204,915	1,062,766
Adjusted Prior Years Fund Balance	\$ 4,149,359	\$ 1,989,337	\$ 2,533,022

JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT

FUND : PUBLIC BUILDING CORP - CAP. PROJECTS- 015

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	-	-	-
	Supplies	-	-	-	-
	Capital Outlay	2,159,663	1,989,337	-	2,533,022
	Total	<u>\$ 2,159,663</u>	<u>\$ 1,989,337</u>	<u>\$ -</u>	<u>\$ 2,533,022</u>
1510	Public Works Other Road Capital Projects	-	-	-	587,205
1511	Public Works Road & Equip. (2005 Bonds)	-	-	-	-
1512	Public Works - Road Projects (2006 Bonds)	-	400,509	-	400,509
1540	City of Kansas City - CURS (2006 Bonds)	2,159,663	1,588,828	-	1,545,308
1550	City of Raytown - CURS (2006 Bonds)	-	-	-	-
1618	2005 Park Bonds	-	-	-	-
2600	Truman Medical Centers (2006 Bonds)	-	-	-	-
9100	Operating Transfers	-	-	-	-
NON-DEPARTMENTAL		<u>2,159,663</u>	<u>1,989,337</u>	<u>-</u>	<u>2,533,022</u>
	TOTAL PBC - CAPITAL PROJECT FUND	<u>\$ 2,159,663</u>	<u>\$ 1,989,337</u>	<u>\$ -</u>	<u>\$ 2,533,022</u>

**SPORTS COMPLEX SALES TAX CAPITAL PROJECT FUND
2016 BUDGETED REVENUE**

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	
Sales Tax	-	-	-	-	-	
Misc. Taxes	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	
Miscellaneous	840	420	28	15,000	1,000	500
Total Revenues	\$ 840	\$ 420	\$ 28	15,000	1,000	500
 Estimated Prior Years Fund Balance ¹				9,000,000	10,000,000	9,300,000
Transfer from Sports Complex Sales Tax Debt Service				15,985,000	15,799,000	16,499,500
 Total Available				25,000,000	25,800,000	25,800,000
 Appropriations				25,000,000	25,800,000	25,800,000
 Undesignated Fund Balance				\$ -	\$ -	\$ -

¹ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2012	\$ (107,696)	\$ -	\$ -
At December 31, 2013	-	2,775,950	-
At December 31, 2014	-	-	3,038,962
Amount appropriated in prior year's budget	(11,000,000)	(9,000,000)	(10,000,000)
Projected funds in excess of expenditures	20,107,696	16,224,050	16,261,038
Adjusted Prior Years Fund Balance	\$ 9,000,000	\$ 10,000,000	\$ 9,300,000

JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT

FUND : SPORTS COMPLEX SALES TAX CAPITAL PROJECT- 019

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	9,519,274	14,000,000	-	14,800,000
	Supplies	-	-	-	-
	Capital Outlay	1,811,741	11,800,000	-	11,000,000
	Total	<u>\$ 11,331,015</u>	<u>\$ 25,800,000</u>	<u>\$ -</u>	<u>\$ 25,800,000</u>
5016	Kansas City Chiefs Projects	\$ -	\$ -	\$ -	\$ -
5017	Kansas City Royals Projects	-	-	-	-
5018	Repair, Maint., Management, and Ops.	11,064,385	25,300,000	-	25,800,000
5019	Tax Credit Capitalization	-	-	-	-
5021	Chiefs Investment Proceeds	-	-	-	-
5022	Royals Investment Proceeds	-	-	-	-
8016	Cost of Issuance	-	-	-	-
8017	Arbitrage Allowance	-	500,000	-	-
9100	Operating Trf to Sports Complex Sales Tax D/S	266,630	-	-	-
NON-DEPARTMENTAL		<u>11,331,015</u>	<u>25,800,000</u>	<u>-</u>	<u>25,800,000</u>
TOTAL SALES TAX CAP. IMP. FUND		<u>\$ 11,331,015</u>	<u>\$ 25,800,000</u>	<u>\$ -</u>	<u>\$ 25,800,000</u>

**Debt
Service Funds**

**SPORTS COMPLEX/PARKS DEBT SERVICE FUND
2016 BUDGETED REVENUE**

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Estimated Prior Years Fund Balance ¹				-	-	-
Transfer from Convention/Sports Complex Fund				3,180,000	1,879,074	3,377,000
Total Available				<u>3,180,000</u>	<u>1,879,074</u>	<u>3,377,000</u>
 Appropriations				<u>3,180,000</u>	<u>1,879,074</u>	<u>3,377,000</u>
 Undesignated Fund Balance				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

¹ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2012	\$ 1,073,418	\$ -	\$ -
At December 31, 2013	-	1,066,541	-
At December 31, 2014	-	-	1,066,541
Amount appropriated in prior year's budget	-	-	-
Reserve For Debt Service	(1,073,418)	(1,066,541)	(1,066,541)
Adjusted Prior Years Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT

FUND : SPORTS COMPLEX/PARKS DEBT SERVICE- 067

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	3,180,000	1,879,074	-	3,377,000
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	<u>\$ 3,180,000</u>	<u>\$ 1,879,074</u>	<u>\$ -</u>	<u>\$ 3,377,000</u>
8062	2011A & 2002 Bond Issues - Sports Complex	\$ 3,180,000	\$ 1,879,074	\$ -	\$ 3,377,000
8016	Cost of Issuance	-	-	-	-
9100	Operating Transfers	-	-	-	-
NON-DEPARTMENTAL		<u>3,180,000</u>	<u>1,879,074</u>	<u>-</u>	<u>3,377,000</u>
TOTAL SPORTS COMPLEX DEBT SERVICE FUND		<u>\$ 3,180,000</u>	<u>\$ 1,879,074</u>	<u>\$ -</u>	<u>\$ 3,377,000</u>

**PUBLIC BUILDING CORPORATION DEBT SERVICE FUND
2016 BUDGETED REVENUE**

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	852,600	852,225	850,500	851,000	853,750	840,000
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	191,622	45,775	-	-	-	-
Total Revenues	\$ 1,044,222	\$ 898,000	\$ 850,500	851,000	853,750	840,000
 Estimated Prior Years Fund Balance ¹				-	-	-
Transfer from General, Health, Road & Bridge, and CURS Funds				2,074,000	2,063,163	1,099,250
Total Available				2,925,000	2,916,913	1,939,250
 Appropriations				2,925,000	2,916,913	1,939,250
 Undesignated Fund Balance				\$ -	\$ -	\$ -

¹ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2012	\$ 7,826,318	\$ -	\$ -
At December 31, 2013	-	3,906,712	-
At December 31, 2014	-	-	3,906,510
Amount appropriated in prior year's budget	-	-	-
Reserve for Debt Service	(7,826,318)	(3,906,712)	(3,906,510)
Adjusted Prior Years Fund Balance	\$ -	\$ -	\$ -

JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT

FUND : PBC LEASEHOLD DEBT SERVICE- 069

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	2,918,763	2,916,913	-	1,939,250
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	\$ 2,918,763	\$ 2,916,913	\$ -	\$ 1,939,250
8058	Debt Service - 2006A Bonds	1,943,000	1,940,500	-	1,939,250
8059	Debt Service - 2006B Bonds	975,763	976,413	-	-
9100	Operating Transfers	-	-	-	-
NON-DEPARTMENTAL		2,918,763	2,916,913	-	1,939,250
TOTAL PBC LEASEHOLD DEBT SERVICE FUND		\$ 2,918,763	\$ 2,916,913	\$ -	\$ 1,939,250

OBLIGATIONS TO THE US GOVERNMENT FUND	
2016 BUDGETED REVENUE	

Prior Years Fund Balance			
Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2012	\$ 642,693	\$ -	\$ -
At December 31, 2013	-	642,693	-
At December 31, 2014	-	-	642,693
Amount appropriated in prior year's budget	-	-	-
Reserve for Debt Service	(642,693)	(642,693)	(642,693)
Adjusted Prior Years Fund Balance	\$ -	\$ -	\$ -

JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT

FUND : OBLIGATIONS TO US GOV'T - DEBT SERVICE- 070

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	642,693	642,693	-	642,693
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	<u>\$ 642,693</u>	<u>\$ 642,693</u>	<u>\$ -</u>	<u>\$ 642,693</u>
8050	Debt Service - Army Corp. Payments				
	Blue Springs Lake Payment	\$ 277,556	\$ 277,558	\$ -	\$ 277,558
	Longview Lake Payment	365,137	365,135	-	365,135
	Total Debt Service	<u>642,693</u>	<u>642,693</u>		<u>642,693</u>
9100	Operating Transfers			-	-
NON-DEPARTMENTAL		<u>642,693</u>	<u>642,693</u>	<u>-</u>	<u>642,693</u>
	TOTAL LAKES DEBT SERVICE FUND	<u>\$ 642,693</u>	<u>\$ 642,693</u>	<u>\$ -</u>	<u>\$ 642,693</u>

SPORTS COMPLEX SALES TAX DEBT SERVICE FUND

2016 BUDGETED REVENUE

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	32,748,860	32,868,062	36,206,147	31,973,750	32,800,000	35,998,000
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	5,321,090	5,325,443	5,325,500	5,323,000	5,130,000	5,123,000
Charges for Services	4,289,331	4,994,427	5,191,504	4,802,000	4,622,000	4,972,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,564	666	94	1,250	1,000	500
Total Revenues	\$ 42,360,845	\$ 43,188,598	\$ 46,723,245	42,100,000	42,553,000	46,093,500
 Estimated Prior Years Fund Balance ¹				2,400,000	5,266,950	440,550
Transfer from Sports Complex Sales Tax Debt Service				3,500,000	-	-
Total Available				48,000,000	47,819,950	46,534,050
 Appropriations				48,000,000	47,819,950	46,534,050
 Undesignated Fund Balance				\$ -	\$ -	\$ -
 Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2012				\$ 16,392,956	\$ -	\$ -
At December 31, 2013				-	15,979,921	-
At December 31, 2014				-	-	17,129,402
Amount appropriated in prior year's budget				(2,500,000)	(2,400,000)	(5,266,950)
Projected revenues in excess/less than expenditures				-	-	-
Reserve for Debt Service				(11,492,956)	(8,312,971)	(11,421,902)
Adjusted Prior Years Fund Balance				\$ 2,400,000	\$ 5,266,950	\$ 440,550

**JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT**

FUND : SPORTS COMPLEX SALES TAX - DEBT SERVICE- 072

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015	
				SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	440,191,648	47,819,950	-	46,534,050
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	\$ 440,191,648	\$ 47,819,950	\$ -	\$ 46,534,050
8050	Sports Complex Sales Tax Debt	\$ 428,597,649	\$ 32,020,950	\$ -	\$ 30,034,550
9100	Operating Trf to Sports Complex Sales Tax Cap Pro	11,593,999	15,799,000	-	16,499,500
NON-DEPARTMENTAL		440,191,648	47,819,950	-	46,534,050
TOTAL SPORTS COMP SALES TAX DEBT SVC		\$ 440,191,648	\$ 47,819,950	\$ -	\$ 46,534,050

**SPECIAL OBLIGATION BOND DEBT SERVICE FUND
2016 BUDGETED REVENUE**

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	120,231	114,193	109,835	108,000	105,000	107,568
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	7,850	27	4	-	-	-
Total Revenues	\$ 128,081	\$ 114,220	\$ 109,839	108,000	105,000	107,568
 Estimated Prior Years Fund Balance ¹				-	-	-
Transfer from General, Health, Park, Road & Bridge, and CURS Fund				10,468,000	10,227,815	11,626,180
Transfer from Anti-Drug Sales Tax Fund				-	-	-
Total Available				10,576,000	10,332,815	11,733,748
 Appropriations				10,576,000	10,332,815	11,733,748
 Undesignated Fund Balance				\$ -	\$ -	\$ -

¹ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2012	\$ 780,561	\$ -	\$ -
At December 31, 2013	-	751,033	-
At December 31, 2014	-	-	751,148
Amount appropriated in prior year's budget	-	-	-
Reserve for Debt Service	(780,561)	(751,033)	(751,148)
Adjusted Prior Years Fund Balance	\$ -	\$ -	\$ -

**JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT**

FUND : SPECIAL OBLIGATION BOND - DEBT SERVICE- 073

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	10,565,635	10,332,815	-	11,733,748
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	\$ 10,565,635	\$ 10,332,815	\$ -	\$ 11,733,748
8016	Cost of Issuance	-	-	-	-
8050	Debt Service - Defeasance of 01 & 02 Bonds	-	-	-	-
8060	Independence Animal Shelter Debt	458,163	456,142	-	456,763
8061	MyArts (2011 Bonds)	2,000	-	-	-
8063	2011B Bond Debt Service	2,151,442	2,152,443	-	2,116,443
8064	2012A Bond Debt Service	4,782,030	4,557,330	-	5,631,230
8065	2013A Bond Debt Service	3,172,000	3,166,900	-	3,175,500
8066	2015 Bond Debt Service	-	-	-	353,812
NON-DEPARTMENTAL		10,565,635	10,332,815	-	11,733,748
TOTAL SPECIAL OBLIGATION BOND - DEBT SRV		\$ 10,565,635	\$ 10,332,815	\$ -	\$ 11,733,748

ENTERPRISE FUND 2016 BUDGETED REVENUE

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	4,909,187	4,899,348	5,092,530	4,993,550	5,088,000	5,084,400
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	136,981	116,231	138,765	106,450	105,000	110,000
Total Revenues	\$ 5,046,168	\$ 5,015,579	\$ 5,231,295	5,100,000	5,193,000	5,194,400
 Estimated Prior Years Fund Balance ¹				2,070,967	1,825,670	1,981,007
 Total Available				7,170,967	7,018,670	7,175,407
 Appropriations				7,170,967	7,018,670	7,175,407
 Undesignated Fund Balance				\$ -	\$ -	\$ -

¹ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2012	\$ 2,479,579	\$ -	\$ -
At December 31, 2013	-	2,668,637	-
At December 31, 2014	-	-	2,459,616
Amount appropriated in prior year's budget	(1,674,011)	(2,070,967)	(1,825,670)
Unspent Non-Mandated Contingency Fund	765,399	793,000	100,000
Projected revenues in excess of expenditures	500,000	435,000	572,061
Supplemental Revenue	-	-	675,000
Adjusted Prior Years Fund Balance	\$ 2,070,967	\$ 1,825,670	\$ 1,981,007

**JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT**

FUND : ENTERPRISE- 300

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ 2,486,604	\$ 2,660,370	\$ -	\$ 2,684,091
	Contractual Services	1,621,452	1,931,136	-	1,805,163
	Supplies	940,309	1,166,791	-	1,092,130
	Capital Outlay	67,243	1,260,373	-	1,594,023
	Total	\$ 5,115,608	\$ 7,018,670	\$ -	\$ 7,175,407
1305	Information Technology	180,466	291,134	-	294,534
FINANCIAL SERVICES		180,466	291,134	-	294,534
1603	Heritage Programs And Museums	40,895	46,795	-	44,670
1608	Construction Services	13,180	100,000	-	53,000
1652	Registrations & Permits	343,528	450,234	-	391,849
1653	Marinas	978,862	1,167,730	-	1,090,452
1654	Recreational Programs	763,170	808,495	-	721,844
1657	Outdoor Recreation/Day Camps	122,539	135,764	-	136,179
1666	Fred Arbanas Golf Course	1,217,236	1,355,521	-	1,363,385
1670	Special Events	201,326	239,550	-	252,150
1682	Adair Park Softball Complex	269,618	318,047	-	291,798
OPERATIONS		3,950,354	4,622,136	-	4,345,327
1220	Office of Economic Development	5,000	15,000	-	15,000
INTERGOV. RELATIONS AND COMMUNICATIONS		5,000	15,000	-	15,000
5300	Non Departmental-Park Enterprise Fund	337,093	1,347,706	-	1,839,178
8005	Contingency Fund	-	100,000	-	38,674
9100	Operating Trf to Obligations to US Gov	642,695	642,694	-	642,694
NON-DEPARTMENTAL		979,788	2,090,400	-	2,520,546
TOTAL ENTERPRISE FUND		\$ 5,115,608	\$ 7,018,670	\$ -	\$ 7,175,407

**PROSECUTING ATTORNEY-BAD CHECK FUND
2016 BUDGETED REVENUE**

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	186,177	151,403	137,696	170,000	150,000	125,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	87	77	50	-	-	-
Total Revenues	\$ 186,264	\$ 151,480	\$ 137,746	170,000	150,000	125,000
 Estimated Prior Years Fund Balance ¹				111,126	124,825	101,147
 Total Available				281,126	274,825	226,147
 Appropriations				133,340	133,340	145,358
 Undesignated Fund Balance				<u>\$ 147,786</u>	<u>\$ 141,485</u>	<u>\$ 80,789</u>

¹ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2012	\$ 111,126	\$ -	\$ -
At December 31, 2013	-	129,654	-
At December 31, 2014	-	-	149,162
Amount appropriated in prior year's budget	-	-	(8,515)
Supplemental Appropriations	-	-	(39,500)
Projected revenues in excess of expenditures	-	-	-
Cash Flow Reserve Fund (Health Insurance)	-	(4,829)	-
Adjusted Prior Years Fund Balance	\$ 111,126	\$ 124,825	\$ 101,147

JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT

FUND : PROSECUTING ATTORNEY BAD CHECK COLLECTION- 029

FUND NOT SUBJECT TO APPROPRIATION

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015	
				SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries		\$ 123,402	\$ -	\$ 137,961
	Contractual Services	83	9,938	-	7,397
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	<u>\$ 83</u>	<u>\$ 133,340</u>	<u>\$ -</u>	<u>\$ 145,358</u>
4101	Prosecuting Attorney	\$ 83	\$ 133,340	\$ -	\$ 145,358
PROSECUTING ATTORNEY		<u>83</u>	<u>133,340</u>	<u>-</u>	<u>145,358</u>
TOTAL BAD CHECK COLLECTION FUND		<u>\$ 83</u>	<u>\$ 133,340</u>	<u>\$ -</u>	<u>\$ 145,358</u>

THIS IS FOR INFORMATIONAL PURPOSES ONLY

**PROSECUTING ATTORNEY DELINQUENT SALES TAX COLLECTION
2016 BUDGETED REVENUE**

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	151,643	240,310	151,641	175,000	160,000	150,000
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	233	224	151	-	-	-
Total Revenues	\$ 151,876	\$ 240,534	\$ 151,792	175,000	160,000	150,000
 Estimated Prior Years Fund Balance ¹				305,239	355,586	302,576
 Total Available				480,239	515,586	452,576
 Appropriations				104,463	104,463	117,089
 Undesignated Fund Balance				\$ 375,776	\$ 411,123	\$ 335,487

¹ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2012	\$ 305,239	\$ -	\$ -
At December 31, 2013	-	447,707	-
At December 31, 2014	-	-	409,176
Amount appropriated in prior year's budget	-	-	-
Projected revenues in excess of expenditures	-	-	-
Supplemental Appropriation	-	(90,000)	(106,600)
Cash Flow Reserve (Health Insurance)	-	(2,121)	-
Adjusted Prior Years Fund Balance	\$ 305,239	\$ 355,586	\$ 302,576

JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT

FUND : DELINQUENT SALES TAX FUND - 030

FUND NOT SUBJECT TO APPROPRIATION

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries		\$ 103,516	\$ -	\$ 116,142
	Contractual Services	90,058	62		62
	Supplies	-	885	-	885
	Capital Outlay	-	-	-	-
	Total	<u>\$ 90,058</u>	<u>\$ 104,463</u>	<u>\$ -</u>	<u>\$ 117,089</u>
4101	Prosecuting Attorney	\$ 90,058	\$ 104,463	\$ -	\$ 117,089
Prosecuting Attorney		<u>90,058</u>	<u>104,463</u>	<u>-</u>	<u>117,089</u>
TOTAL DELINQUENT SALES TAX FUND		<u>\$ 90,058</u>	<u>\$ 104,463</u>	<u>\$ -</u>	<u>\$ 117,089</u>

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FEDERAL FORFEITURE FUND 2016 BUDGETED REVENUE

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	286,907	213,553	139,844	-	-	-
Charges for Services ¹	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	135	233	155	-	-	-
Total Revenues	\$ 287,042	\$ 213,786	\$ 139,999	-	-	-
 Estimated Prior Years Fund Balance ²				174,421	382,533	109,663
 Total Available				174,421	382,533	109,663
 Appropriations				-	23,000	-
 Undesignated Fund Balance				\$ 174,421	\$ 359,533	\$ 109,663

² Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2012	\$ 218,747	\$ -	\$ -
At December 31, 2013		432,533	-
At December 31, 2014	-	-	470,602
Amount appropriated in prior year's budget	(44,326)	-	-
Projected revenues in excess of expenditures	-	-	-
Supplemental Appropriations	-	(50,000)	(360,939)
Adjusted Prior Years Fund Balance	\$ 174,421	\$ 382,533	\$ 109,663

JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT

FUND : FEDERAL FORFEITURE FUND - 047

FUND NOT SUBJECT TO APPROPRIATION

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	-	15,000	-	-
	Supplies	42,130	-	-	-
	Capital Outlay	21,000	8,000	-	-
	Total	<u>\$ 63,130</u>	<u>\$ 23,000</u>	<u>\$ -</u>	<u>\$ -</u>
4151	Multi-Jurisdictional Task Force	\$ -	\$ -	\$ -	\$ -
Prosecuting Attorney		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4201	Sheriff	\$ 63,130	\$ 23,000	\$ -	\$ -
Sheriff		<u>63,130</u>	<u>23,000</u>	<u>-</u>	<u>-</u>
TOTAL FEDERAL FORFEITURE FUND		<u>\$ 63,130</u>	<u>\$ 23,000</u>	<u>\$ -</u>	<u>\$ -</u>

THIS IS FOR INFORMATIONAL PURPOSES ONLY

SHERIFF REVOLVING FUND 2016 BUDGETED REVENUE

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	363,083	385,111	330,505	360,000	330,000	360,000
Intergovernmental	-	-	-	-	-	-
Charges for Services ¹	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	383	330	185	-	-	-
Total Revenues	\$ 363,466	\$ 385,441	\$ 330,690	360,000	330,000	360,000
 Estimated Prior Years Fund Balance ²				397,469	523,220	355,980
 Total Available				757,469	853,220	715,980
 Appropriations				324,324	351,193	351,193
 Undesignated Fund Balance				\$ 433,145	\$ 502,027	\$ 364,787

¹ Charges for Services:

* Per 571.101.11 RSMo. - The Sheriff of each County shall charge a nonrefundable fee not to exceed fifty dollars (\$50) which shall be paid to the credit of the Sheriff's revolving fund.

² Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2012	\$ 417,671	\$ -	\$ -
At December 31, 2013	-	523,220	-
At December 31, 2014	-	-	569,833
Amount appropriated in prior year's budget	(20,202)	-	(21,193)
Projected revenues in excess of expenditures	-	-	-
Supplemental Appropriations	-	-	(192,660)
Adjusted Prior Years Fund Balance	\$ 397,469	\$ 523,220	\$ 355,980

**JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT**

FUND : SHERIFF REVOLVING - 048

FUND NOT SUBJECT TO APPROPRIATION

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ 277,862	\$ 307,998	\$ -	\$ 318,192
	Contractual Services	3,002	5,110	-	5,110
	Supplies	-	25,113	-	18,919
	Capital Outlay	18,763	12,972	-	8,972
	Total	<u>\$ 299,627</u>	<u>\$ 351,193</u>	<u>\$ -</u>	<u>\$ 351,193</u>
4201 SHERIFF	Sheriff	<u>\$ 299,627</u>	<u>\$ 351,193</u>	<u>\$ -</u>	<u>\$ 351,193</u>
		<u>299,627</u>	<u>351,193</u>	<u>-</u>	<u>351,193</u>
	TOTAL SHERIFF REVOLVING FUND	<u>\$ 299,627</u>	<u>\$ 351,193</u>	<u>\$ -</u>	<u>\$ 351,193</u>

THIS IS FOR INFORMATIONAL PURPOSES ONLY

JACKSON COUNTY 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

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
021 General Debt and Interest
027 Persistent DWI
028 Law Enforcement Training
029 Pros. Atty Bad Check
031 E-911 System
041 Domestic Abuse
042 Recorder's Technology
043 Homeless Assistance
044 Recorder's Fee
045 Assessment
048 Sheriff Revolving

SPECIAL REVENUE FUNDS (Cont'd)

049 Collector's Maintenance
400 County Urban Road System

CAPITAL PROJECT FUNDS:

012 Criminal Justice Improvement
014 Special Obligation Bonds
015 Public Building Corp
016 Sports Complex/Parks
018 Truman Medical Center
019 Sports Complex Sales Tax

DEBT SERVICE FUNDS:

067 Sports Complex/Parks
069 Public Building Corp
070 Obligations to US Gov't
071 J.C. Revenue Bonds
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

Legislative Districts:

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

Operations

1202 Human Resources
2701 Corrections
1210 Fac. Mgmt. Correctional Facility
2304 Detention Center - Pop Control

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
1501 PW Director
1502 Engineering
1503 Environmental Health
1504 Development
1507 Special Projects in Public Works
1517 Fairview/N Salem
1519 Carriage Oaks
1520 Trophy Estates

Parks and 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
3004 County Municipal Court

Intergovernmental Relations and Communications

1220 Office of Economic Development
1221 Office of Communications
1222 Office of Emergency Prep

Medical Examiner

2001 Medical Examiner

Truman Medical Center

2600 TMC
2601 TMC One-Time Supplement
2602 Inmate Services

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
4103 Family Support
4152 Criminal Prosecution
4154 Deferred Prosecution
4156 CommCrime Prev/Drug Prev

Ethics, Human Relations and 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

COMBAT

4401 COMBAT Administration
4402 Prevention
4403 DARE
4404 Treatment
4405 Grant Match
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
7707 Calvary Comm Outreach Network
7713 Samuel Rodgers Health Center
7731 Palestine Senior Citizen Academy
7733 Synergy
7734 One Goal Consultants
7735 WEB DuBois
7736 United Inner City Services
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
7764 Lee's Summit Social Services
7765 Mattie Rhodes
7766 Northeast Chamber of Commerce
7902 MARC

Older Americans Act
Bishop Sullivan Center
Don Bosco
Guadalupe Center
Redemptorist Center
Westport Cooperative Services
Whatsoever Comm Center
Supplemental Aging Services
Hazardous Materials

7903 Seton Center

7905 MARC – Guadalupe Center

8001 University of Missouri Extension

8002 Harvesters

3% State Mandated Contingency:

8003 3% State Mandated Contingency

3% Non-Mandated Contingency:

8005 Non-Mandated Contingency

Special Prosecution:

8004 Special Prosecution

Capital Projects:

5013 MyArts
2600 2011 B Bonds TMC
1512 County Road Projects
1540 City of Kansas City CURS
5018 RMMO
8017 Arbitrage Allowance

Operating Transfers:

9100 Operating Transfers

Debt Service:

8050 Debt Service (BS/LV Lake, BW Rd, Sports Complex)
8056 2003 Bond (CH, Parks, PW Improvements)
8057 2005 Bond (CH, Parks PW Improvements)
8058 2006 Bond (Refinance of '96, '97 and '00)
8059 2006 Bond (KC, Raytown CURS)
8060 2010 Bond (Animal Shelter)
8061 2010B Bond (My Arts)
8063 2011B Bond (TMC)
8064 2012A Bond (TMC)

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
5070 Unemployment Ins.
5090 Salary Adjustments
5110 Workmen's Comp.
5130 Vacation Payout
5140 Sick Leave Pay Out
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
6105 Operating Transfers Out
6110 Postage
6120 Car Allowance & Mileage
6121 Parking Expenses
6130 Freight & Drainage
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
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 Contingency Fund
 6832 Misc. Work Payments
 6840 Prosecutor Contingency Fund
 6844 Narcotic Purchases
 6845 Investigative Expense
 6846 Informant Fee
 6847 Lab Fees
 6850 Boards & Commissions
 6851 Stormwater 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
 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 Stormwater 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/Terminals

Glossary

Many times the budget can seem to be a very complicated document. Here is a list of some of the terms used in this document. As you are using this document, should you come across a word you do not understand please email us at finance@jacksongov.org so that we may include that word in next year's 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.

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.

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 on a specific date at a specific interest rate 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.

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 Amendment:

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

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 Outlay:

Expenditures resulting in the acquisition of, or addition to, fixed assets.

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.

Chart of Accounts:

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

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.

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.

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 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.

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 Year:

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

Fringe Benefits:

Include Jackson County's contribution to: Social Security and Medicare (FICA), the employee's pension plan, unemployment compensation, workers compensation, long term disability insurance, and health insurance.

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.

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).

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.

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.

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..

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.

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.

Ordinance:

A formal legislative enactment by the County Legislature.

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.

Projected Expenditures and Revenues:

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

Property Tax:

See Ad valorem taxes.

Recommended Budget:

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

Revenue:

Monies which the County receives as income.

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.

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.

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.

User Charge:

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